CITY OF LEAWOOD, KANSAS

2011 ANNUAL BUDGET

LION'S MEMORIAL FOUNTAIN • LEAWOOD CITY PARK
DEDICATED JULY 4, 2003

"a spark of inspiration, a gem of distinction"

City of Leawood, Kansas

ANNUAL BUDGET

Fiscal Year 2011, *Beginning January 1st*

The following individuals are recognized for their significant contributions toward the City's 2011 budget process.

Mayor

Peggy J. Dunn

City Council

Ward 1	Debra Filla Andrew Osman
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 Jim Morris 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

The cover design is a picture of the dedication of the Lion's Memorial Fountain, located in City Park, which occurred on July 4, 2003.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Leawood

Kansas

For the Fiscal Year Beginning

January 1, 2010

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, 2010. 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 2011 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 2011 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 2009 actual, 2010 estimate, and 2011 budget. It also includes a projection of the reserves, both debt and operating, through 2017.

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 Code 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 2009, 2010 and 2011.

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

Leawood City Park

This 66 acre park consists of eleven soccer fields, six lighted tennis courts, three basketball goals, two baseball fields, two sand volleyball courts, one playground, one half-mile loop jogging trail, and serves as the trailhead for a 2.5 mile path along the Tomahawk Greenway Trail, or the shorter 1.5 mile loop on the Indian Creek Greenway Trail.

Budget Message

August 2, 2010

Honorable Mayor, Council Members, and the Leawood Community:

While it appears that the national and regional recession is over, like all other governmental units, there will be a lag before Leawood fully experiences the economic recovery. The approach in preparing this budget was to share sacrifices in every area of the budget, but to do so in the most rational, reasonable and manageable ways. Based upon a solid set of financial measures and benchmarks, the 2011 budget is expected to meet these requirements with a 1.1% decrease in expenditures, or $561,929, less than the 2010 estimate. This has been accomplished by deferrals of capital projects, renegotiation of debt, freezes in Contractual Services and Commodities, reduction in out of state travel to organization conferences, hiring delays, reductions in employee annual performance increases, larger shifts of health and dental costs to employees, and the elimination of 10.5 vacant positions, nine of which were approved but never filled. Details on the specific positions are found on page vii.

Leawood's current economic outlook is fortunately more favorable than it is for many parts of the country as well as Johnson County. For the 2011 budget year, Leawood anticipated a 3.2% decrease in assessed valuation for real property; however the latest information received from the County projects the decrease closer to 3.8%. The new reality is not as robust as past history. Taking this into consideration during the next seven year forecasting period, the City projects another decrease of 1.9% in assessed valuation for 2012, and then 4.0% growth each year for 2013 through 2018. Since 2000, the City's taxable property tax base had increased 6.8% per year on a 10-year average, and 5.2% on a 5-year average. This was well above the inflation rate. During the last 10 years, commercial property grew faster than any other classification and now represents 22% of total taxable property. In the last 5 years commercial property, as a percent of the overall tax base, increased by 5%. Personal property dropped in importance once comprising 16% of the total base to 10% at the present time. Location has always been a prime selling point for any property. Leawood is fortunate to be a first ring City neighboring the great city of Kansas City Missouri to one side and Overland Park, Kansas on the other. Public Transportation is available if one chooses to commute, yet Leawood has all the suburbia feel and amenities that Americans have come to enjoy. There is no doubt that property in Leawood has been built with the highest standards, and its true value will be re-established once the economy has been restructured.

The affect of the economic crisis has resulted in increased unemployment in Johnson County. As a result, we are closely monitoring our second largest source of revenue, sales taxes. A decline could impact some of the pay-as-you-go plans in the out years which are included in the budget. Presently we are projecting a 2.0% increase in both city and county sales tax and 1.8% in use tax in 2011. We are not anticipating dramatic inflation or deflation at this time.

In meeting with the Budget Director for the State of Kansas, it is also their belief that the State is on the path to good fiscal health. In their projections, they estimate that the State sales tax will increase by 3% across the State. While Leawood's projection does not exactly mirror the State's enthusiasm, they are both in a positive direction.

The budget process is a year round staff endeavor. The formal process for the 2011 Annual Budget began with discussion at the April 5, 2010 Governing Body work session. The financial framework for the development of the 2011 budget was managed around that discussion, along with the 2011 capital plan which was part of the 2011-2015 Capital Improvement Program. Once the 2011 appraised values were released by the County that same month, the pieces of the of the annual budget were carefully put in place. The budget directives have been achieved in the following ways:

Sustaining financial stability

- ✓ Reserves are budgeted at 47% of expenditures, which is above the 11% minimum.
- ✓ Debt Service to expenditures ratio remains below the 25% threshold.
- ✓ Debt Service reserve levels remain at 35% or above throughout the financial planning period.
- ✓ The 2011 budget includes a mill levy of 24.382, a slight increase from 24.259. Current projections include a 1.0 mill levy increase in 2013, 2015 and 2017.
- ✓ All long term forecasting parameters have been met as outlined in the budget document.
- ✓ In 2011 total sales and use taxes are expected to increase 2.4% from the 2010 Estimates. The 1-cent City Sales Tax, the second largest source of revenue for the City, is projected to increase by 2.0%. The City is fortunate to have some new retail establishments and fully leased office space at Park Place including the *a*loft Hotel that is creating synergy for our primary retail outdoor shopping area, Town Center. A pad sight at Town Center will also begin construction and include retail and eateries. Leawood has become a major restaurant venue over the years, boasting over 35 restaurants offering a multitude of food choices in a variety of dining environments and price ranges. During trying times, food and libations prove to be a mainstay of social activities that provides enjoyment to our citizens and visitors as well as providing financial benefit to the City. Other factors that provide support in this area are the number of grocery stores in Leawood, including specialty stores like Dean and DeLuca, and energy costs which also are taxed. City/County use tax, which is a smaller portion, is projected with an increase of 1.8% for the planning period.
- ✓ Employment in the Kansas City region is an extremely important factor necessary to maintain and support the quality of life offered in Leawood. The March Johnson County unemployment rates, provided by the County Economic Research Institute, rose on average from 5.0%, for the same month in the previous 5 years, to 6.9% for the first quarter of 2010.
- ✓ 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.
- ✓ 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 commissioned officers per 1,000 citizens.
- ✓ Firefighters will average 600 residents per one firefighter.
- ✓ Parks & Recreation will average 524 residents per one FTE.
- ✓ Administrative employees, as a percentage of direct employees, will average 19%.
- ✓ Mandates and operating costs of capital are funded.
- ✓ An average PCI rating of 87.0, 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.
- ✓ Our technology direction continues to complement our performance management strategies. For several years Leawood has worked to achieve its technology vision including standardization of equipment, routine replacement of our computers and laptops, and, most notably the replacement of our core financial and human resources system with Eden software. Our Eden implementation, consisting of over 16 modules, has consolidated "islands" of information, established enhanced internal controls, and provided "real-time" access in several forms to many users. Code Enforcement and applicant tracking were recently implemented. Network security continues to be a high priority. Between our network security enhancements and our disaster recovery service for our Eden data, we hope to provide stability and sustainability for the future. Green efficiencies have been achieved such as the reduction in paper checks and paper reports. Direct connections to our network copiers, which duplex, created a double bonus feature to save even more trees! During the past two years the addition of second monitors on most workstations has further eliminated the printing of documents for analytical purposes, not only going green, but increasing efficiency. As we start Fiscal year 2011 the City is poised to be fully operational on Windows 7.0.
- ✓ Identify all General Fund subsidies to fee based programs and continue to analyze cost recovery for fee based services.

THE CITY OF LEAWOOD'S VISION

Leawood prides itself on being a safe, attractive community, which values its distinctive character. The citizens of Leawood are civic-minded and are an important component in shaping Leawood's future. As the City of Leawood looks to the future, it will continue to maintain the residential property values, promote neighborhood-oriented commercial developments, offer a variety of high quality residential neighborhoods, sustain environmental sensitivity, retain natural landscapes and provide public, open space. With vision, as articulated in our comprehensive plan, the City of Leawood will continue to grow with distinction.

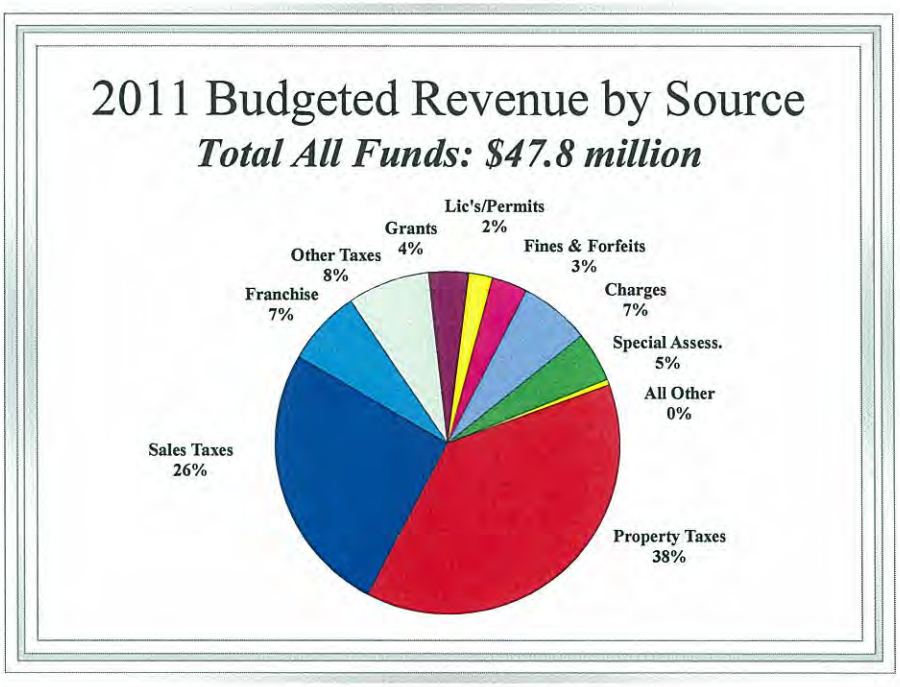
GOVERNING BODY GOALS

On March 1, 2010, the Governing Body approved its strategic goals, which support its vision. 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 2010 operations plan or will be addressed in the 2011 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 ix.

FINANCIAL HIGHLIGHTS

Revenue Highlights

- Total revenue is expected to increase in 2011 by 0.5% or $235,809.
- For 2011, the proposed mill levy is proposed at 24.382, up slightly from the 2010 mill levy of 24.259. A direct result of lower assessed valuation estimates.



- The Special Assessments category is expecting the largest increase of 36.3% from 2010. A result of the bonding of two projects in September, 2010: the Villaggio project and the 135th & Fontana Traffic signal project.
- Sales and Use Tax comprises 26% of total revenue in 2011 and is expected to rise 2.4% from 2010. The planning model projects a 2.0% increase for both city and county sales tax and 1.8% in compensating use taxes. While consumer spending continues, it is obvious that certain areas have experienced decreases over spending patterns from previous years. Over the past five years, Leawood's growth rate for both sales and use tax, when adjusted for inflation, has been at 1%.

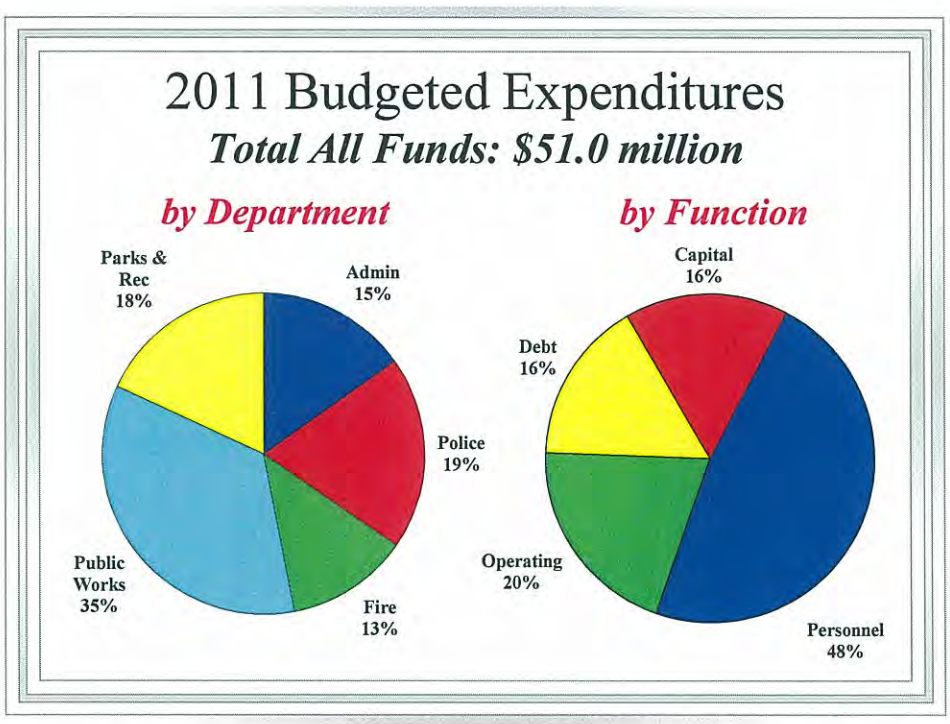
- Charges for Services anticipates a 13.3% increase, or $372,883 higher than 2010, primarily a result of an increase in golf course revenue.

- The Grants category reflects a 30.1% decrease due to the receipt of American Recovery and Reinvestment Act (ARRA) stimulus funds in 2010 for the 103rd Street project.

- All other revenues remained fairly unchanged.

Expenditure Highlights

- Expenditure growth for 2011 decreased by 1.1% or $561,929.



- Operating expenditures increased slightly by .7% or $67,450. This is due to a projected rate increase for electricity. 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.

- Debt expenditures increased 4.2% or $332,300. This is due to the bonding of several projects in 2010.

PERSONNEL HIGHLIGHTS – SUSTAINABLE WORKFORCE

Personnel costs and benefits represent a 5.6% increase over 2010. The 2011 budget reflects the elimination of 10.50 vacant positions and does not include any new positions. From the 2010 original budget, there was a decrease of 12.24 FTE's which resulted from the movement of the Golf Course maintenance function from the City to the management company.

- The 2011 budget provides funding for wages for current employees at 4.25% above the 2010 estimated budget.

- 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 4.50%. The 2011 budget is projected conservatively and assumes full employment. The wage base is projected to grow by 3.5% and benefit increases are projected at 12.2%.

- 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 12.2% increase to benefits described above. Unfunded pension costs are an increasingly, critical part of any on-going concern. KPERS recently underwent restructuring in July 2009. The Legislature changed benefits for new employees beginning July 1, 2009. This will partially help to reduce future liabilities, but it doesn't address the current shortfall. To address pre-2009 concerns, the State approved an increase from 7.14% to 7.74% in the KPERS employer rate and a increase from 13.49% in KP&F to 18.47%. While the State of Kansas has no immediate solution to the further reduction in the actuarial ratio, the upside is that they will be able to continue to provide the help they had agreed for the Pre 2009 fix. Since these steps were taken, new issues have developed. The unprecedented downturn in the equity market compounded by the long history of employer contribution rates that are not at the actuarially required rate because of statutory caps, will require additional work to be done by the Legislative Joint Committee to both to reduce the over-all price tag and to achieve actuarial balance. The July 2009 actuarial report was not favorable. The KPERS portion of the program previously had a funded ratio of 71% but dropped to 59%, while KP&F (Police & Fire) is in considerably better shape. Even with a strong, sustained market recovery the UAL will significantly increase and the funded ratio will decline. The Legislature and the Governor are ultimately responsible for benefits and funding. Options to ensure the financial health of the System have been prepared and include:
    - Increasing employer/employee contributions
    - Changing the statutory multiplier for future service
    - Issuing pension obligation bonds
    - Creating a new mandatory 401(k)- like plan for future employees

- The City of Leawood Human Resources Department continues to partner with Blue Cross to increase awareness and education of healthy lifestyle choices among employees. For budgeting purposes a conservative 13% premium increase was included for the 2011 budget and for dental insurance 7%. As we move forward with Health Insurance Reform, our understanding of the changes and how they will directly affect Leawood are not certain. At the moment the concept is to have most of the changes ready for implementation by 2014 and will continue until 2018.

- 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 2009, the City received a dividend in the amount of $165,838 as a result of a successful safety program and capable claims management in prior claim years. These dividends are not guaranteed. Again, budgeted figures remain virtually unchanged from the 2010 figures.

From a long term planning perspective, as it relates to benefits, Leawood is holding its own, but is somewhat at the mercy of our State leaders to address pension funding shortfalls.

Summary of Personnel

Year	2007	2008	2009	2010	2011
Full-time	263	268	274	266	256
FTE's	303.31	310.79	315.63	302.70	292.20

The 2011 Budget reflects the elimination of one and one-half vacant positions and nine new positions. The eliminated positions that were never filled include: a Senior Accountant, a Community Development Administrative Assistant, a Public Works Maintenance Worker, a Vehicle Electronics Technician, a Parks Arborist, two Police Officer positions and two Firefighter positions. The vacant, previously filled, positions include an IS Specialist, a part-time Court Clerk. The City Administrator may review future open vacancies for possible reassignment within or to other City departments.

During the course of the year, staff continued its work on performance measurements by expanding efforts in the collection and analysis of program services for Fleet, Facilities and Fire. This follows work completed last year on Code Enforcement, Building Permitting, and Street Maintenance. The focus of this extensive process is to improve the understanding of work inputs, outputs and outcomes as they relate to the City's vision statement and the Governing Body's goals. As a result of this effort, directives are clearer and indicators of services and their associated costs are better defined. Ultimately when comparing our results to similar groups throughout the United States, efficiency and process improvements can be achieved and we can learn from each other. During 2011 further evaluations will be coordinated with other city departments, particularly Human Resources and Information Services.

FUND HIGHLIGHTS

General Fund

Spending planned for 2011 within the General Fund includes:

- $10,000 to be used for green initiatives.
- $1,100,000 for roof replacement, HVAC roof top units and a system air balance for the City Hall Building.
- $47,000 to replace the roof at the former City Hall Building at 97th & Lee.
- $15,000 to replace fuel dispensers at the Public Works Facility
- $56,000 to replace a section of the roof at Fire Station #1.
- $45,000 to install perimeter fencing at the Ironhorse Golf facility.

- $90,000 for computerization and technology replacements.

- $308,500 in the Police Department to replace 2 Administration vehicles, 8 Patrol vehicles and 1 motorcycle.

- $40,000 in the Fire Department to replace 1 SUV.

- $75,000 in capital equipment replacements within the Fire Department to include 5 mobile data terminals, treadmills at the stations and 4 opticom systems installed on traffic signals throughout the City.

- $154,000 in Public Works to replace a dump truck body, a pickup truck, an asphalt roller and other equipment used by the Street Maintenance program.

- $119,000 in Park Maintenance for a new one ton flatbed truck and the replacement of one pickup truck and a utility van.

- $136,000 to purchase a skid loader, a tree resistograph, and a chipper for maintenance functions and a chlorine system and pumps for the city pool within the Aquatic Center.

- $172,100 for a replacement SUV and several pieces of mowing equipment for the Ironhorse Golf facility.

- $15,000 for Operation Greenlight; a project to improve the coordination of traffic signals on major routes throughout the Kansas City area, especially those that cross city limits.

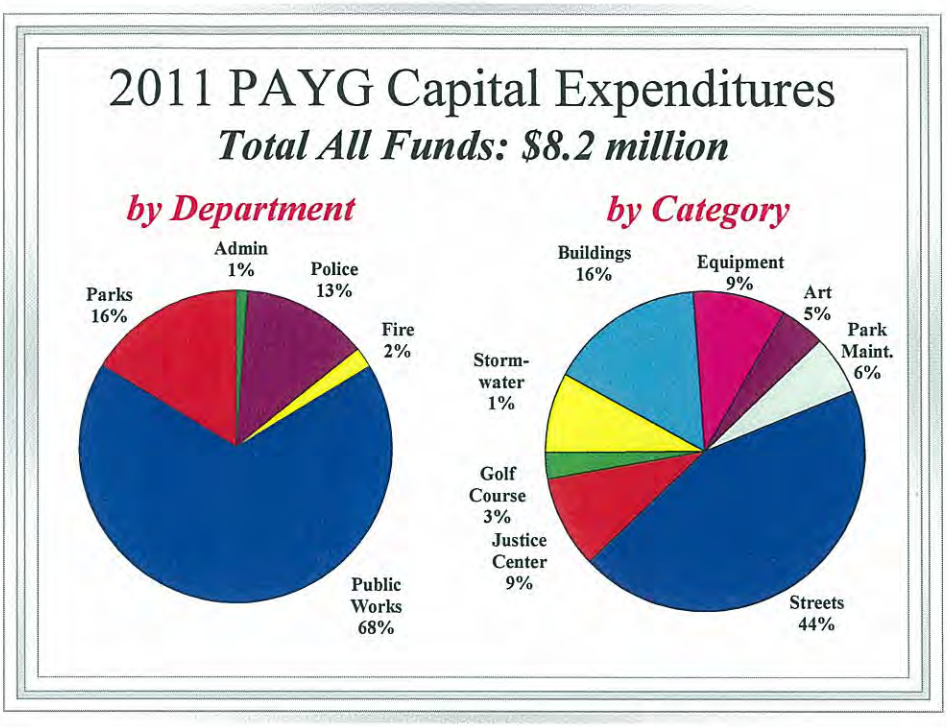
- $70,000 for culvert cleaning.

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 2011 includes a transfer of $225,000 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 $500,000 for the Slurry Seal program and $824,000 for mill and overlay. The Special Parks & Recreation Fund includes $325,000 for trail improvements and an additional $162,900 in funds for to be determined projects/purchases.

Capital Improvement Funds

The Governing Body continues its commitment to capital investments. In fiscal year 2011, the Capital Improvement Program totals $8.2 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 16.0% of the total budget of $51,038,450, compared to 18.1% in 2010.



LONG TERM STRATEGIC FINANCIAL PLANNING

In April 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 .5% annually; for 2011 it is estimated at 32,806.

Revenue Assumptions:

- ✓ Total Levy increase for 2011 - 2018 (with a projected 1.00 mill in 2013; 1.00 mill in 2015; and 1.00 mill in 2017).
- ✓ Assessed Value average projections for 2011, -3.2%; 2012, -1.9%; 2013-2018, 4.0%.
- ✓ City Sales tax revenue average growth for 2011, 2.0%; 2012, 2.5%; 2013, 3.5%; 2014-2018, 3.9%.
- ✓ County Sales tax revenue average growth for 2011, 2.0%; 2012, 2.5%; 2013, 2.8%; 2014, 2.9%; 2015, 3.1%; 2016-2018, 3.9%
- ✓ Use tax revenue average growth for 2011, 1.8%; 2012, 2.0%; 2013, 2.6%; 2014, 2.9%; 2015, 3.1%; 2016-2018, 3.9%.
- ✓ All other revenue annual growth for 2011-2018, 3.0%

Expenditure Assumptions:

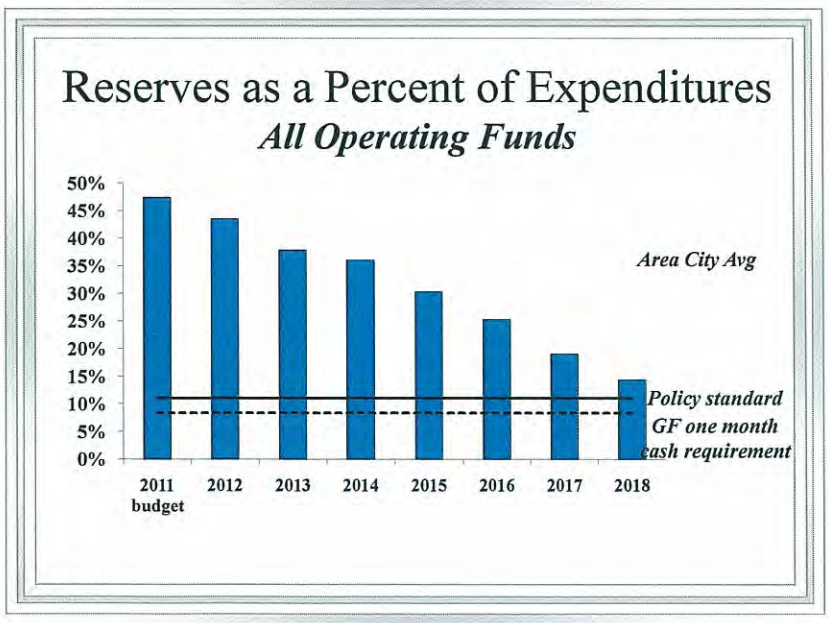
- ✓ No new employees through 2018; and 10.50 vacant positions will be eliminated.
- ✓ Salary increases, based on performance, are expected to have an average growth for 2011, 4.5%; 2012-2018, 4.3%.
- ✓ Benefits average growth for 2011-2018, 9.5%.
- ✓ Contractual Services and Commodities for 2011-2018, growth at 2%.

Accelerated Street and Storm Water Programs:

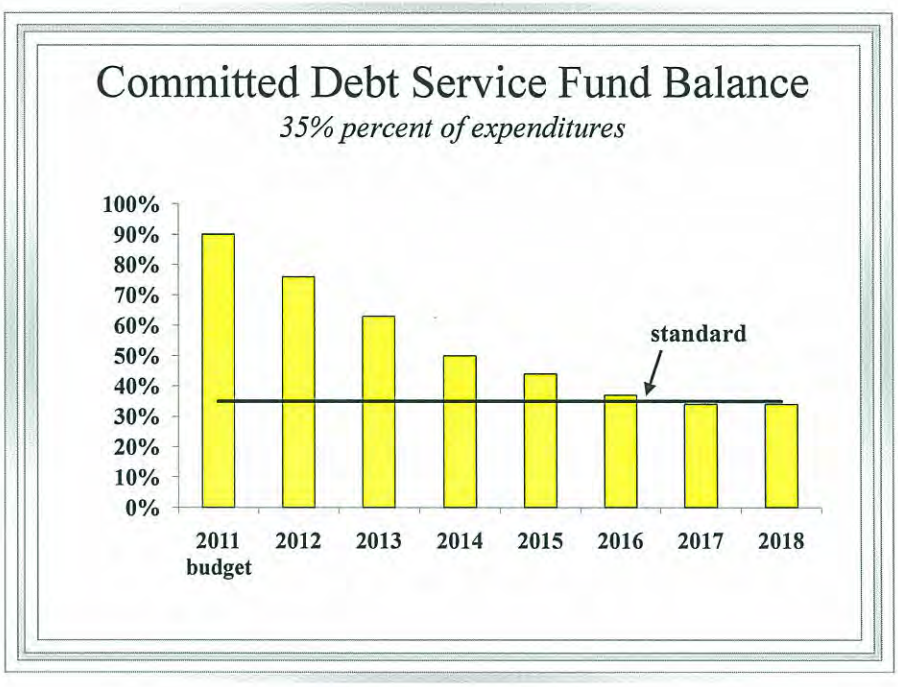
- ✓ Phase I of the Accelerated Residential Street Program included a total of $10,500,000 over a five-year period, starting in 2004 and going through 2008, alternating funding of $1,500,000 and $2,500,000 each year. Phase II began in 2009, with a scaled back schedule. The 2009 program included $1,500,000; 2010 includes $2,500,000; and then a total of $2,500,000 is planned for every other year, beginning in 2012. All of the accelerated street reconstruction costs will be financed with long-term debt.
- ✓ The Accelerated Stormwater Reconstruction Program began with $600,000 PAYG in 2009. Not all of these funds were expended so the remaining budget authority of $484,210 was carried over to 2010 to complete projects. The 1/8-Cent Sales Tax fund includes $600,000 every other year, beginning in 2011, for this initiative.

FINANCIAL POSITION

At the close of 2011, the City's operating reserves across all funds except debt service are expected to be at 47% of expenditures, which is above the minimum set by the Governing Body. Reserves are established for three purposes: cash flow, natural emergencies, and large pay-as-you-go capital projects. Presently, when we compare Leawood's reserves with similar cities in the metro, we are right on target with our peer group. Each jurisdiction has developed its own strategy to deal with the effects of the recent recession.

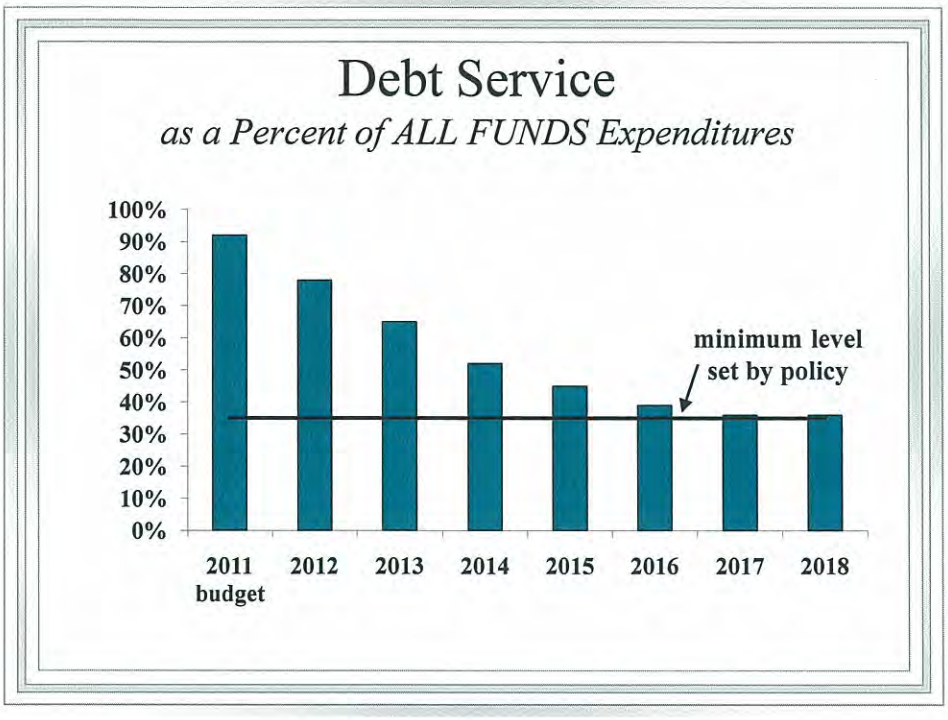


Leawood continues to be in a fortunate position and have good reserves. As major pay-as-you-go capital projects are completed, it is projected that the reserves over the next seven years will be above or right at the 11% goal, as discussed in the Budget & Financial Policies section of the budget. Leawood's 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 $6,987,581 in the 2011 Budget or 92% of debt service expenditures. This reserve level provides a financial cushion for the City in the event that property tax collection rates fall. This level of reserves also provides an added layer of protection in the event that there are delayed payments from our special benefit debt, as a significant amount has been 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 and straightforward approach. The Council goals 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 demonstrates 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.

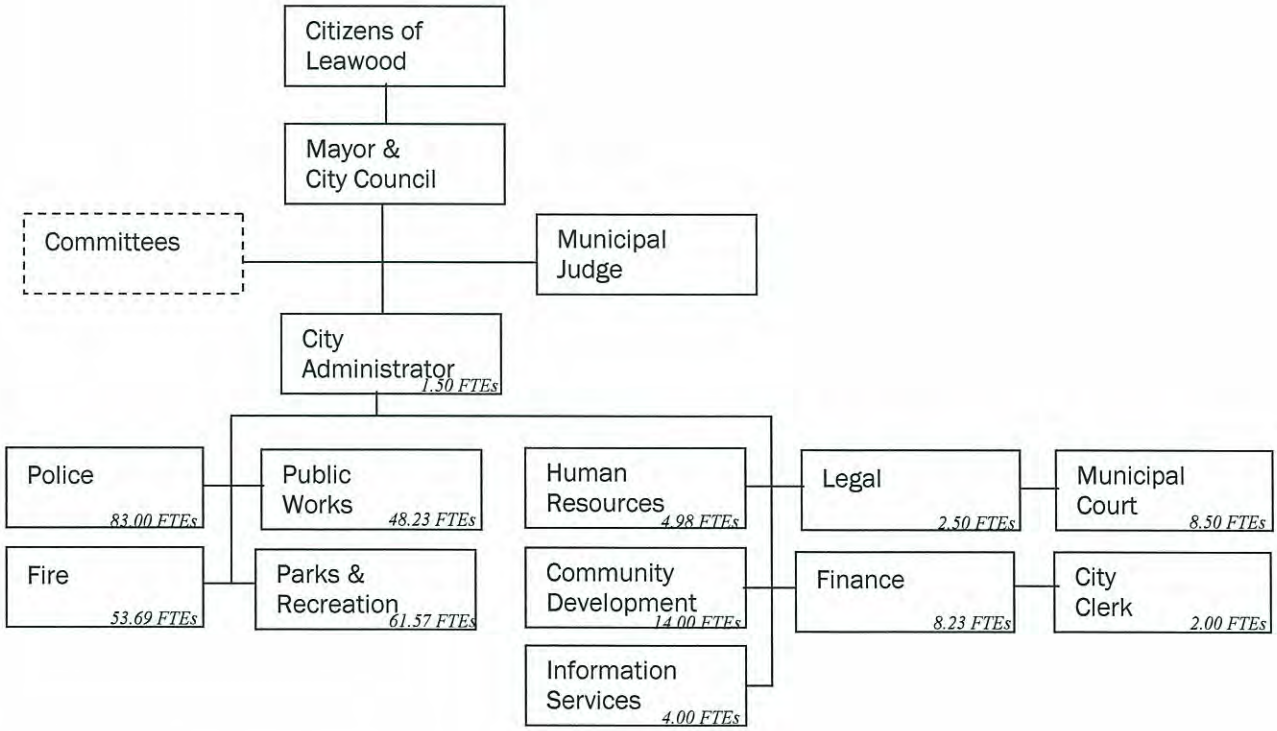
Respectfully submitted,

Scott Lambers
City Administrator

General Information

City Officials Directory

City Administrator	Scott M. Lambers
City Attorney	Patricia A. Bennett
City Clerk	Deb Harper
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



Total FTE's (Full-Time Equivalent) is 292.20 in the 2011 Budget.

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 (2014)

WARD 1
Debra Filla (2012)
Andrew Osman (2014)

WARD 2
Louis Rasmussen (2012)
Jim Rawlings (2014)

WARD 3
Gary Bussing (2012)
Mike Gill (2014)

WARD 4
Julie Cain (2012)
James Azeltine (2014)

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.

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 Parochial Schools
Churches:	7 Protestant 3 Catholic
Public Safety:	1 Police Station 3 Patrol Districts 63 Sworn Officers 3 Fire Stations 54 Firefighters
Recreation:	1 Aquatic Center 6 Tennis Courts 17 Fields 8.25 Trail Miles 1 18-hole Golf Course 6 Parks 423 Parkland Acres
Public Works:	Maintenance of: 197 Street Miles 2,887 Streetlights

Location

Leawood, Kansas, a suburban community in the Kansas City Metropolitan area, is located in Johnson County, approximately 10 miles southwest of downtown Kansas City, Mo. 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.

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.

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, it is necessary to set goals, review them periodically, and work toward their attainment. The Governing Body conducts an annual goal setting work session where goals are identified into: on-going goals; short-term goals; near-term goals; and long-term goals.

On-going goals include:

1. Quarterly evaluation of full-time staffing levels to ensure service levels are maintained;
2. Participation in diversity awareness activities;
3. To analyze and develop a policy of overtime usage to verify utilization needs;
4. To perform periodic reviews of City bond refunding opportunities;
5. Maintenance of a city-wide program to review, revise and evaluate compliance of adopted planning stipulations to ensure quality standards are met and to establish an aggressive remediation process;
6. Review of non-public safety individual staff vacancies for possible reassignment;
7. To provide enhanced monthly financial trend reports, with weekly updates as warranted, to the Governing Body;
8. To review communication practices between the Governing Body, City Hall staff and citizens with an emphasis on expanded utilization of the City's web site for Leawood residents to access for specific issues; and
9. To establish a procurement policy that encourages cleaner air and green initiatives.

Short-term goals incorporated into the budget include:

1. Evaluation of proposed height limitations on single-family homes versus lot size;
2. Evaluation of Police Department staffing needs as it relates to ultimate City build-out and the construction of the new Justice Center;
3. Identify and facilitate "green" projects and activities and expand the City's "green" web links and establish *Stream Teams*;
4. Pursue public/private fund raising opportunities for the proposed amphitheater plan located in Ironwoods Park;
5. Evaluate police activity in the building at 97th & Lee Boulevard;
6. Preparation of a strategic plan to redevelop older commercial areas with a specific emphasis on the State Line Road/I-435/103rd Street corridor, Somerset and Lee intersection and the Ranchmart shopping center; and
7. To prepare a ten year financial forecast.

To further associate the goals with departments, staff has grouped the near-term and long-term goals by the following categories:

Public Safety:	*To protect Leawood residents and visitors by providing quality public safety and homeland security services and to ensure a safe community.*
Financial Stability:	*To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources and improving customer service.*
Growth Management:	*To promote development that sustains rather than depletes the community, that is fiscally sound, that contributes to a high quality of life, and that nourishes the community.*
Capital Improvements:	*To maintain the current infrastructure and to provide the highest quality new improvements where economic benefits clearly justify new investment.*
Quality of Life Services:	*To promote a community that offers family-oriented activities and recreational and cultural opportunities and that encourage citizens to keep up their private property.*

Near-Term Goals (2010 – 2011)

- Evaluate the City's bike/hike "friendliness".
- Initiate schematic programming for the new Police Department/Justice Center facility to provide initial cost estimates for construction and cost/benefit analysis of LEED compliance/ certification.
- Consider the consolidation for construction of the south-side road improvements and utility relocations along the 135th Street corridor.
- Evaluate the construction of an "off-leash" dog park.
- Evaluate the usage of City-owned property at 97th Street and Lee Boulevard prior to 2011.
- Provide educational opportunities surrounding stormwater management issues and the awareness program for citizens.

Long-Term Goals (2011 – 2016)

- Program, and possibly accelerate, the 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 SMAC stormwater projects.
- Evaluate noise level abatement options along the I-435 corridor other than KDOT-financed projects that include the utilization of natural sound barriers.
- Perform a comprehensive corridor evaluation of State Line Road vis-à-vis 135th Street Corridor Study from the north city limits to I-435.
- Establish public/private financed stormwater plan and program for private properties.
- Establish a Pay-As-You-Go (PAYG) curb and gutter repair and replacement program in the City's Capital Improvement Program (CIP).
- Establish a Pay-As-You-Go (PAYG) sidewalk repair and replacement program in the City's Capital Improvement Program (CIP).

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 38,875 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 .5% 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*
2011 Est.	32,806	561,798
2010 Est.	32,643	552,407
2009	32,548	543,173
2008	31,910	534,093
2007	31,284	524,801
2006	30,670	515,275
2005	30,070	505,329
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.

While not to the same extent as in previous years, the City of Leawood continues to issue permits for development in commercial, retail, office, residential and business park uses. The economic situation *has* impacted development in all areas, but growth is still occurring.

Mixed-use developments had a number of permits approved for construction. The following projects have been completed: In Park Place, the Aloft Hotel; Rau Sushi restaurant; Craig Allen salon; American Heritage Holdings; Hathaway Shoes; Specialty Fertilizer Products; Overland Consulting; KC Surroundings; IBM; ZTE; Emily's Flowers; Cup Cake ala Mode; Belle B's and Bella Bambino; Carmen's restaurant; and Cafe Roux. In the Mission Farms development the following tenant finishes have been completed: Zest Restaurant; Blanc Burgers & Bottles; Vico's women's wear; Computer Science's; American Energy; Oppenheimer; Los Cabos restaurant; Julia Shapiro Photography + Art; Elite Cycling; and final plan approval for building 'E' which is a 42,382 square foot office retail building.

Parkway Plaza saw the opening of Blue Fin; Tide Cleaners; Pizza Fusion; and Sumo, a Japanese steak house restaurant. New construction in One Nineteen a 14,000 square foot retail building and Republic of Couture. Additionally, several buildings were constructed including: Two Hallbrook Place; Capitol Federal Savings, one at 151st & Nall and the other at 130th and State Line; Market Place retail buildings; and Sabates Eye Center.

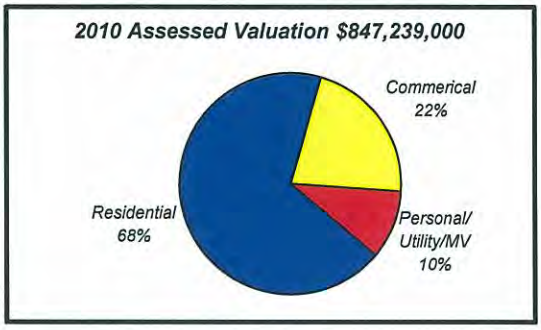
In 2009, the County completed an 8,605 square foot addition to the Leawood library located next to City Hall. Also the Church of the Nativity plans a 14,234 square foot school addition and a 5,955 square foot church addition.

Construction projects in 2010 include a new office/retail building (71,238 square feet) and associated parking garage (472 spaces) at Park Place; and two buildings in the Centennial Park development. These projects are part of the over 50 commercial permits which have already been issued to date this year.

According to the 2009 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, 2009		
Taxpayer	*Location*	*Property Use*
Town Center Plaza	5400 W. 119th	Shopping Center
119th St Development LLC	119th & Roe Ave	Mixed Use
Park Place Village LLC	115xx-116xx Ash St	Mixed Use
95 West (Camelot Court)	11721 Roe Ave	Shopping Center
Hallbrook Office Center	11150 Overbrook	Offices
Academy 1740, Inc	11400 Tomahawk	Offices
PPC Two, LLC (Pinnacle Center II/III)	11440 Tomahawk	Offices
BP Market Square LLC	13351 Mission Road	Shopping Center
Kansas City Power & Light	NA	Electric Utility
96-OP Properties, LLC (8900 Offices)	8900 State Line	Offices

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 22% of the total taxable property. In the last five years, the commercial base has increased by 5%. In 2009, 4 commercial building permits were issued with an estimated valuation of $2.5 million. Also, 30 tenant finish permits were issued with a construction value of $51 million.

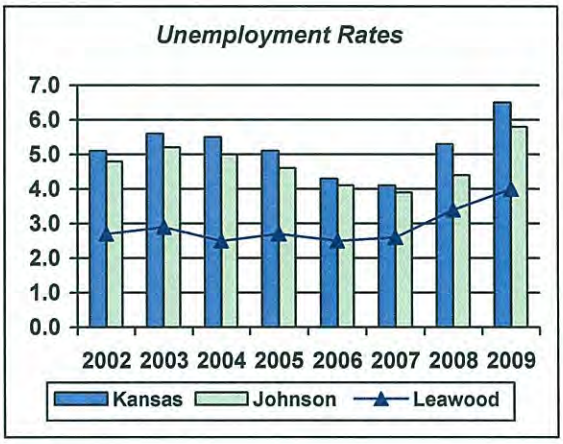


Leawood offers an excellent environment for businesses. Easy access to the metro highways, well maintained streets, and low crime are some of the amenities. Leawood and Johnson County have combined to be known as the Kansas City metropolitan area's growth engine and one of the nation's top business locations. With its high quality of life and successful business environment, the county attracts many new employers annually. A good portion of these select Leawood as their location choice. The ten largest employers in Leawood as of December, 2009 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

In 2009, residential construction included 16 new single home permits. The construction value for these projects was $7.0 million. For residential remodel work, 133 permits with a construction value of $4.8 million were issued last year. Of the total, 41% of these were for projects north of I-435 compared to 44% for 2008 and 36% for 2007.

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. The current unemployment rate, as of May 2010, is 6.4% for Johnson County, Kansas.



Based on an assumed growth rate, Leawood will be completely built out in the next 15 years, with an estimated population of 38,875. Leawood will always be identified with its trademark variety of prestigious, planned residential living environments. In addition, planned commercial areas developed now will have a positive impact on the community's prospering business climate for years to come. With the 21st century ahead, Leawood is designing an exciting future city with a preserved, even enhanced, quality of life for all residents and employers.

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.

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, an amphitheater, where the Leawood Stage company hosts an annual production, four cabins used for group camping activities, the Alpine Towers challenge course, trails and the historic Oxford School House. Desired future additions include a permanent amphitheater with full restrooms and concession facilities. Currently, concerts, cultural arts performances, and other special events are held in the park.

In 2009 the City expanded its public facilities with the completion of Gezer Park in its park system. This 10 acres of donated parkland, located at 133rd & Mission Road, was officially opened and dedicated in October of 2009 to recognize our sister city relationship with the Gezer Region of Israel.

The City also provides a state-of-the-art public golf facility. The city-owned golf course, 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 City is home to many pieces of public art. Current art pieces placed in various outside locations include: "Prairie Lessons", at Ironwoods Park; "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; "Growing" located on Tomahawk Creek Parkway; "Porch Lights", at Somerset & Lee Blvd; "Stones and Steps", at Gezer Park; "Run Red Run" and "For the Goal", at City Park; and "My MIND" at Tomahawk Creek Pkwy & College Blvd. Inside the Ironwoods Lodge is "Feathers"; and in the foyer of the Community Center is "X".

MAJOR REVENUE HIGHLIGHTS

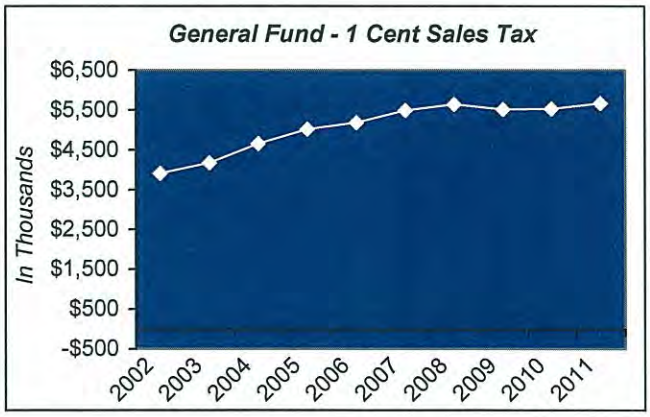
The 2011 budget is based on projected receipts of taxes, fees and other revenues with a total of $47,781,890. Major categories of City revenue and the projection assumptions are as follows:

Property Taxes

Comprising 38% of City revenue, fiscal year 2011 property tax receipts are estimated at $18,281,995. This revenue projection reflects both the property taxes collected for the General Fund operations and for Debt Service, and is forecasted 3.2% lower than the 2010 Estimated Budget. The General Fund portion is budgeted to increase from 17.758 mills to 19.408 mills, and conversely, the Debt Service Fund is budgeted to decrease from 6.501 mills to 4.974 in 2011.

City Sales Tax

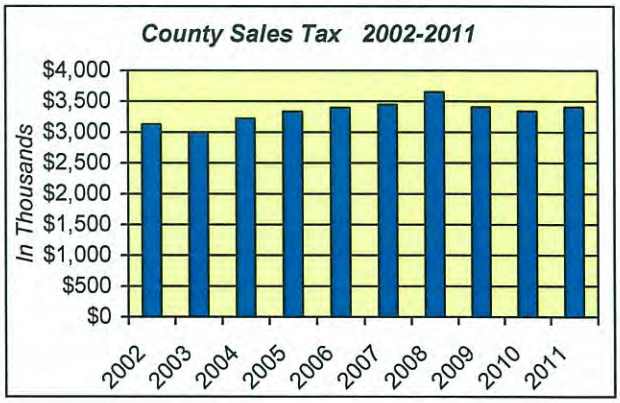
Comprising 15.2% of the General Fund revenues and being the second largest source of General Fund revenue, City sales tax receipts for 2011 are projected to be $5,664,553, a 2.0% increase over the 2010 Estimated Budget. The original 2010 budget for the 1% City sales tax was $5,561,100. City sales tax collections for 2009 were $5,517,618. The 2010 estimate and the 2011 budget are fairly conservative. Although the 2009 collections were 2.3% lower than the previous year, staff anticipates modest growth in both 2010 and 2011.



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 or when a total of ten million has been Collected, whichever is achieved first. It is projected that the collections will reach $10 million in early 2011. 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. The collections through 2009 from this tax total $7,576,337 and are comprised of both City sales and City compensating use taxes. The .40 sales tax collections are recorded in a non-budgeted capital fund.

County Retail Sales Tax

County retail tax collections are projected at $3,407,633 for 2011 or a 2.0% increase over the 2010 Estimated Budget of $3,340,509. Collections for 2009 were $3,408,723 or 6.7% lower than 2008 receipts of $3,654,182.



Total Sales & Local Use Taxes

The total sales tax paid in Leawood is 9.050%. This reflects a 1-cent increase which became effective July 1, 2010. This action by the Kansas State Legislature is projected to close a budget gap and preserve spending for schools and social services. As a result, the state sales tax rose from 5.3 percent to 6.3 percent this year. After three years, the Legislature plans to scale the tax back to 5.7 percent. The City currently has two Transportation Development Districts (TDD) for

which the total sales tax increased from 9.050% to 10.050%.

In April 2009 voters approved a .125% county sales tax increase. The additional tax provides funds for the Johnson County Education Research Triangle. This partnership supports bioscience research and education at existing and planned Kansas University and Kansas State University facilities in Johnson County, KS. There is no end date for this additional tax.

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 this sales tax was again approved by voters but with a change in purpose. The sales tax receipts could be used for public safety programs, with no sunset provision. The county refers to this sales tax as Public Safety Sales Tax II. Leawood plans to use their portion of the tax funds for the construction of the Justice Center. Through 2009, a total of $5,606,812 has been received from this tax by the City of Leawood.

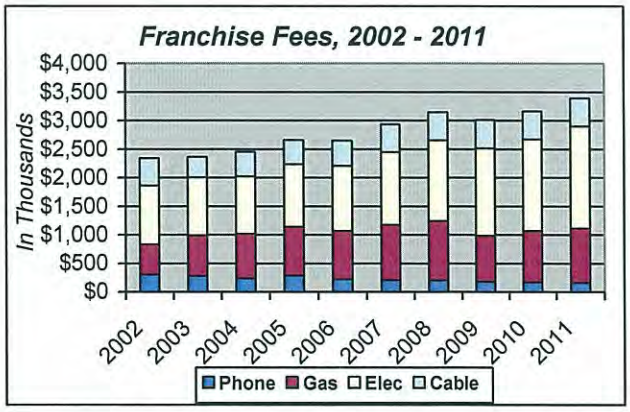
Included in the 2011 Budget is $12,273,778 for total sales taxes and $11,984,413 in the 2010 Estimated Budget. It is anticipated that both city and county sales tax receipts will increase 2.0% from 2010 to 2011; and city and county compensating use taxes by 1.8%. The 2009 collections, of $12,121,752, were 5% lower than the 2008 collections of $12,758,668. The .40% sales tax collections are not included in the total sales and use tax data.

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 2011, staff recommended $350,000 for accelerated street repairs and $665,000 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. However, it is a goal to split this revenue as evenly as possible between the two objectives; streets and storm water. The 2010 Estimated Budget includes $325,000 for streets and $598,000 for stormwater projects.

Franchise Fees

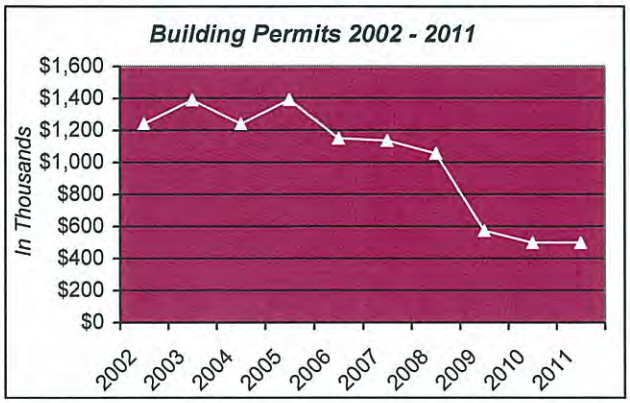
Franchise fees represent a tax levied on utility companies that service the City. The tax is based on the utility company's gross receipts and is typically passed onto the consumer. Comprising 7.2% of total revenues, this category totals $3,422,500 in 2011 and $3,194,300 in the 2010 estimated budget. Except for electricity, where a rate increase is anticipated, the receipts in this area are expected to remain constant for both 2010 and 2011. Collections in 2009 were $3,042,295 or approximately 3.5% lower than 2008 receipts.



Licenses and Permits

Licenses and Permits include a variety of building, occupation, and animal fees. The 2011 budget for this category is projected at $1,054,650 or 2.2% of total revenues. This is a slight increase over the 2010 estimated budget of $1,048,250. The 2009 collections were

$1,214,492 or 16% and 15.2% higher than the 2010 estimated and 2011 budget projections. Due to the slowdown in construction activity, all of the fee projections in this area have been reviewed and are lower than the 2009 receipts. The largest revenue within this category is building permits, with 2009 collections of $576,189. It is anticipated that approximately $500,000 will be collected for both 2010 and 2011.

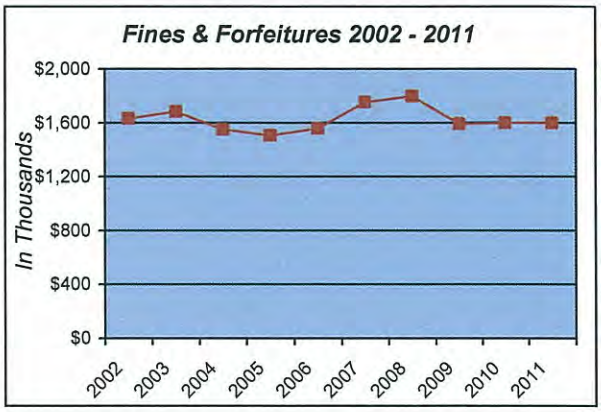


Charges for Services

This category reflects fees for park and recreation programs, including the Ironhorse Golf Club. The 2011 budget is $3,175,938 or a 13.3% increase from the 2010 estimate of $2,803,055. The 2009 collections for all charges for services were $2,466,139. With the newly renovated course and a change in management companies, golf course user fees are estimated to be $1,514,617 in 2010 and $1,827,335 in 2011.

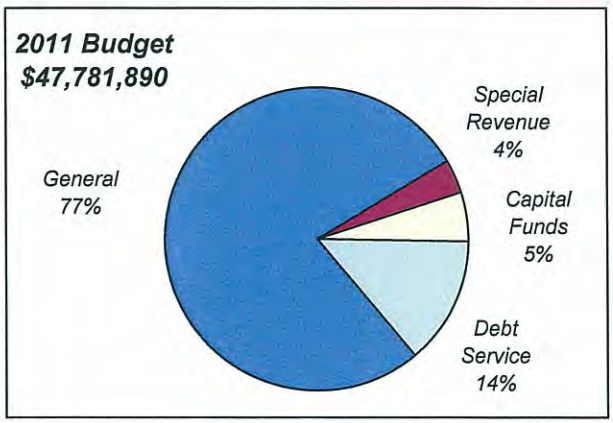
Fines and Forfeitures

Both the 2011 Budget and 2010 Estimated Budget include $1,600,000 for fines and forfeitures. A total of $1,591,695 was collected in 2009, which was 11.5% lower than 2008 collections.



All Funds Revenue

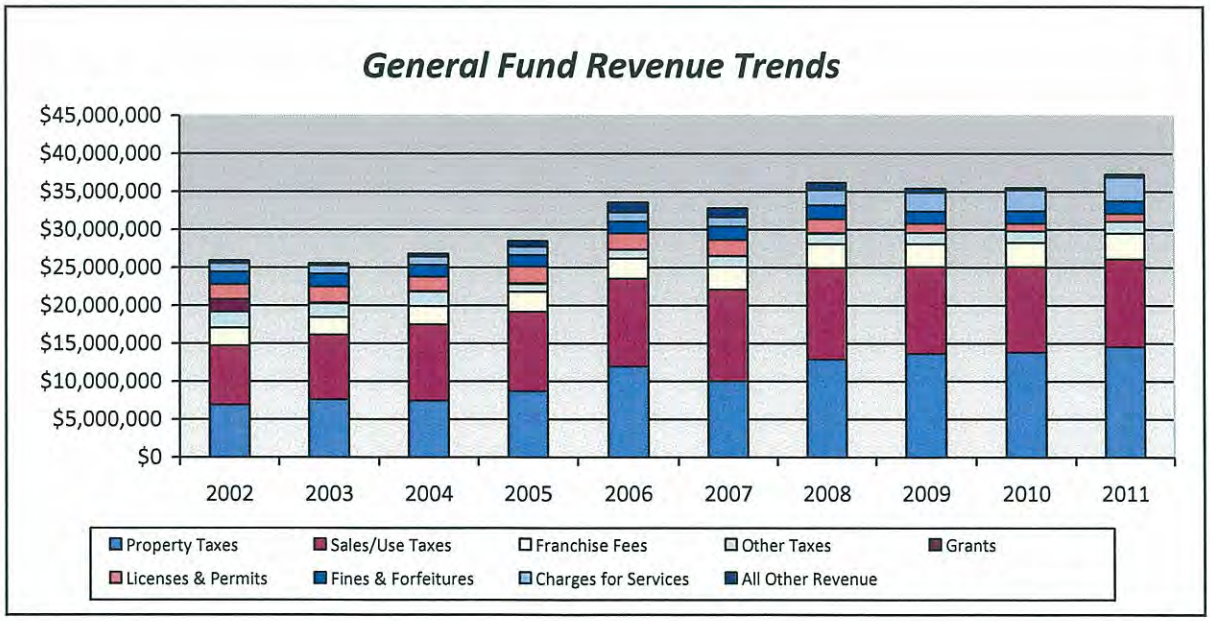
Revenues for all budgeted funds in the 2011 Budget are projected to increase by 0.5% or $235,809, from the 2010 estimate. General Fund revenue is projected to increase by 4.7% in 2011. Increases are anticipated in City sales taxes, motor vehicle taxes, golf course revenue and property tax due to a shift in the mill levy between General and Debt Service funds. An 8.5% decrease is anticipated in the Debt Service fund primarily due to the shifting of the mill levy. Special Revenue funds increase by 1.2% due to increases in alcohol tax revenue. The total of all Capital funds decreases by 23.0%, a result of the ARRA stimulus grant revenue, $1.2 million, received in 2010. The below graph shows which types of fund sources comprise the 2011 budget.



GENERAL FUND REVENUES

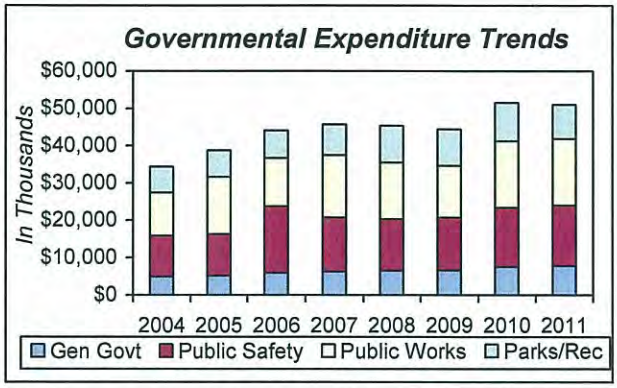
The General Fund revenues are projected to increase 4.9% from the 2010 estimate to a total of $37,258,500 in 2011. All categories are showing increases. The largest growth, 50.0%, is a result of a larger transfer from the Special Alcohol Fund to help cover the costs of the D.A.R.E. program; a 13.3% growth occurs in Charges for Services due to an increase in golf course revenues in 2011; from a projected electricity rate increase, franchise fee revenue will increase by 7.1%; reflected in Property Taxes is a 5.3% increase due to the shift of the mill levy between the General and Debt Service funds; a 4.5% increase occurs in Other Taxes due to motor vehicle taxes and alcohol taxes; and Sales/Use Taxes is projected to increase 2.5%. The General Fund revenues are as follows:

Category	*2009 Actual*	*2010 Estimate*	*2011 Budget*	*% Change*
Property Taxes	**$ 13,654,784**	**$ 13,802,886**	**$ 14,525,178**	**5.3%**
Sales/Use Taxes	**11,432,060**	**11,289,173**	**11,568,109**	**2.5%**
Franchise Fees	**3,042,295**	**3,194,300**	**3,422,500**	**7.1%**
Other Taxes	**1,459,092**	**1,482,811**	**1,549,541**	**4.5%**
Grants	**7,287**	**0**	**0**	**0.0%**
Licenses & Permits	**1,203,842**	**1,048,250**	**1,054,650**	**0.6%**
Fines & Forfeitures	**1,591,763**	**1,600,000**	**1,600,000**	**0.0%**
Charges for Services	**2,466,139**	**2,803,055**	**3,175,938**	**13.3%**
Transfers from Funds	**150,000**	**150,000**	**225,000**	**50.0%**
All Other	**392,594**	**137,126**	**137,584**	**0.0%**
Total	***$ 35,399,856***	***$ 35,507,601***	***$ 37,258,500***	***4.9%***



EXPENDITURE HIGHLIGHTS

Total expenditures, for all funds, are expected to be $51,038,450 in 2011.



Total governmental expenditures for 2011 are budgeted as follows:

General Government	**$7,756,569**
Public Safety	**16,213,493**
Public Works	**17,835,304**
Parks & Recreation	**9,233,084**
Total	***$51,038,450***

General Government expenditures are projected to increase by 2.9%, or $216,236, from 2010. The change in 2011, primarily in Personnel services, is a result of an increase of $50,000 in workers compensation, $27,000 for state retirement payments, $30,000 in health/dental expenses, as well as changes in group life, supplemental retirement, long term disability and wages. Operating expenses increased by $27,000 due to planned expendable equipment replacements, of which costs fluctuate year-to-year depending on the item and useful life.

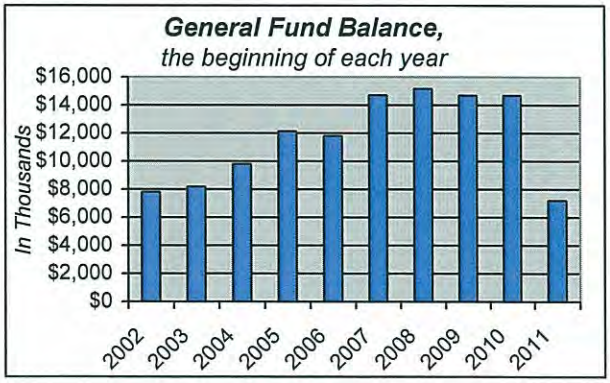
The Public Safety (Police and Fire) area is projecting a 2.5% increase, or $389,379, from the 2010 Estimated Budget. The reason for this change is the same for both departments: increases for state retirements, health/dental payments and wages/benefits.

The Public Works department is projecting a very slight increase of 0.1%, or $10,914, from 2010. The planned increases in personnel costs, of $127,000, electricity rate hikes of $12,000, expendable equipment purchases rising by $30,000 from 2010 and larger debt payments of $313,800; are offset by a decrease in capital of $472,000. The inclusion of the $1.2 million ARRA funded street improvement project in 2010 was the reason for this fluctuation.

A decrease of 11.3%, or $1,178,459, is reflected in Parks and Recreation from 2010. Similar to Public Works, planned capital expenditures and replacements are considerably lower in 2011, by $1,310,169. Operating costs for 2011 reflect a net decrease of $24,200 due to less routine repairs to City facilities while also including funds for a new initiative, a Lacrosse league. Other increases are shown for employee wages and benefits, of $84,600; and debt service of $33,000 for a new golf cart lease to begin in 2011. No lease payment is included in 2010.

General Fund Balance Reserves

The City of Leawood has been fortunate to build and maintain a good fund balance in the General Fund. At the beginning of 2010, reserves were solid with a beginning fund balance of $14,683,699. The projections for the largest single source of revenue, property tax, are expected to realize decreases for two consecutive years; cautious estimates have also been included for sales and use taxes; building activity slowness has resulted in less license and permit revenue; and lastly, little growth is expected in interest income. To offset the decreases in revenues, 10.50 vacant positions have been eliminated and all other expenditures have been reviewed and decreased, if possible.



SALES TAX HISTORY

At the end of 2009, the average annual growth for all operating sales and use taxes was -3%, using a five-year comparison on real per capita, down from last year's 1%. The decrease is a result of the continuation of refunds, processed at the State level, along with the economic recession. On a nominal basis, the total growth was 1% for all sales taxes.

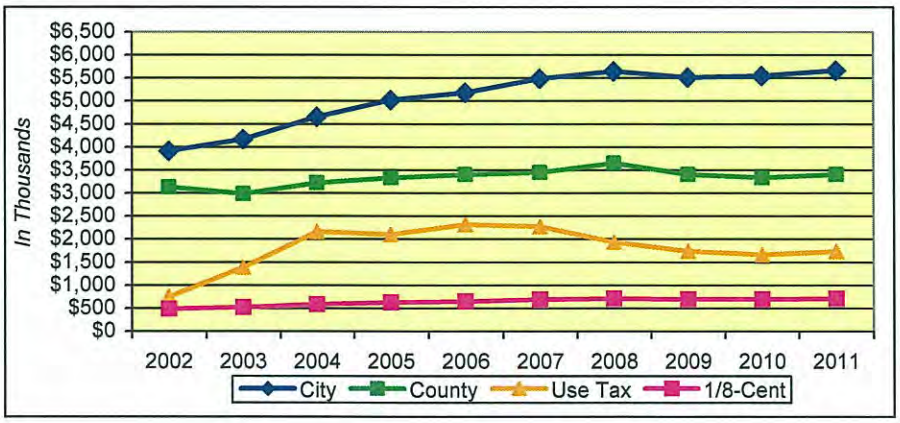
The City of Leawood currently levies a 1.525-cent local option sales and use tax on all applicable goods and services purchased or provided within the City limits. This tax is in addition to a .85-cent countywide local option sales and use tax, a 5.3-cent state sales and use tax, a 0.25-cent county public safety tax and a .125-cent Johnson County Education Research Triangle tax. The total sales and use tax paid in Leawood will rise from 8.050-cents on every dollar of sales, or 8.050% of cost, to 9.050-cents on July 1st due to an increase in the state sales tax. The City currently has two Transportation Development Districts (TDD) in which the sales tax is an additional 1.00% in each of those areas.

A .40 City sales tax increase was approved by voters on November 7, 2006. The revenue from this additional tax provides 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% ***
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	$669,282	$9,736,477	$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	$5,646,360	$3,654,182	$705,899	$1,494,552	$439,031	$818,644	$12,758,668	$2,834,179
2009	$5,517,618	$3,408,723	$689,691	$1,320,507	$418,568	$766,644	$12,121,751	$2,676,686
2010 Est	$5,553,483	$3,340,509	$695,240	$1,329,090	$331,733	$734,358	$11,984,413	$2,692,135
2011 Bud	$5,664,553	$3,407,633	$705,669	$1,339,723	$394,250	$761,950	$12,273,778	$0

** Not included in the total are the 1-cent sales tax projections for the City's two TDD areas. The 2010 sales tax for this source is projected to be $745,176.*
*** 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 7.57 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 16.40 mills.*



Tax Comparison – Ad Valorem

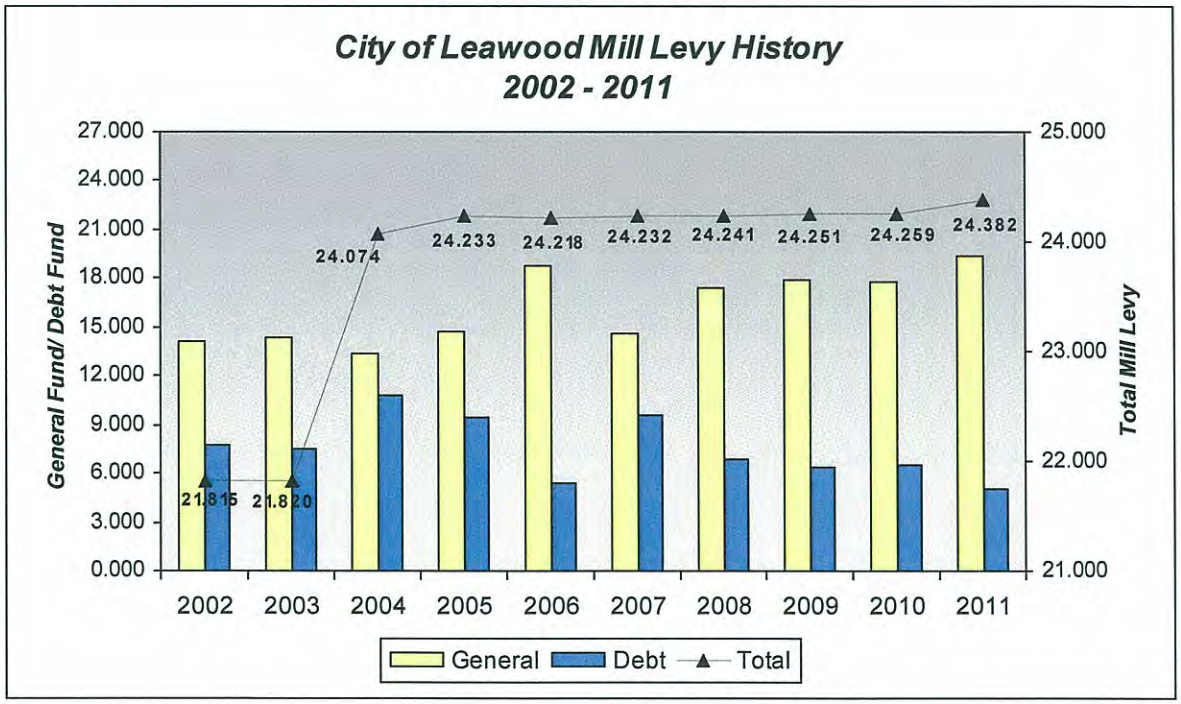
Rate Comparison

2010 Mill Levy	2010 Tax $		2011 Mill Levy	2011 Tax $
17.758	$13,799,686	General Fund	19.408	$14,522,333
6.501	$4,939,580	Debt Service Fund	4.974	$3,721,787
24.259	$18,739,266	Total	24.382	$18,244,120

Valuation Comparison

2010		2011
$761,570,360	Real Property	$734,421,247
$7,742,282	Personal Property	$6,172,487
$7,525,125	Utilities	$7,658,320
$776,837,767	Total Assessed Valuation	$748,252,054

ONE MILL IS EQUAL TO $748,252 IN REVENUE FOR THE CITY



AD VALOREM ILLUSTRATION/COMPARISON

Tax Value Illustration

According to the 2010 Johnson County Property Tax Listing, the average Leawood resident is living in a home with a market value (appraised value) of $432,493*. The 2009 average market value was $461,203**.

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 $49,737 (or 11.5% of $432,493).

The "mill levy", or tax level, for the city is determined annually. The 2011 mill levy is 24.382. 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 2011 would be:
$1,212.68

The *monthly* City tax this resident would pay in 2011 would be:
$101.05

Annual Comparison

	2010 Actual	*2011 Budget*	*Difference*
Valuation	$776,837,767	$748,252,054	($28,585,713)
Ad Valorem	$18,739,266	$18,244,120	($495,146)
Mill Levy	24.259	24.382	0.123
City *Annual* Tax-Average Home	$1,286.65**	$1,212.68*	($73.97)
City *Monthly* Tax – Average Home	$107.22	$101.05	($6.77)

Mill Levy Comparison

Below are the 2010 Budget mill levies for selected cities in Johnson County. The 2011 mill levy for Leawood is slightly higher than last year at 24.382.

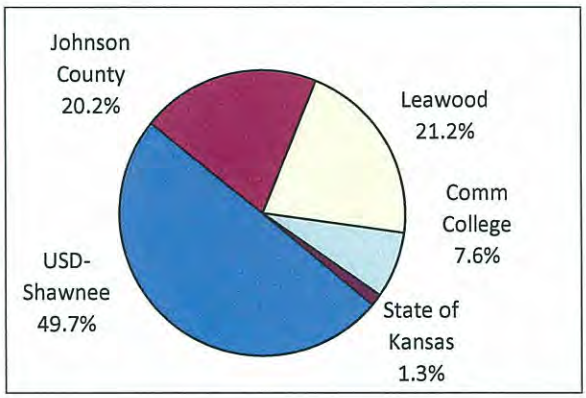
WHERE DO YOUR TAX DOLLARS GO?

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
2010 mill levy for 2011 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:

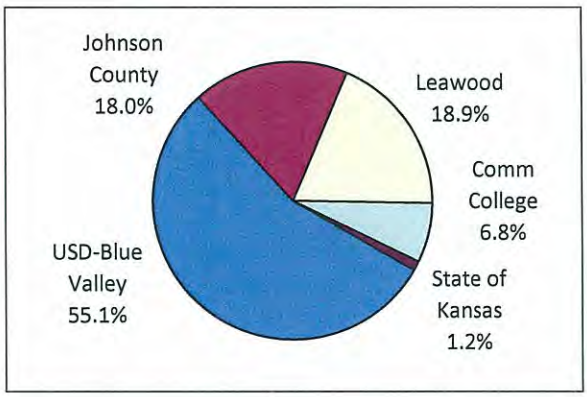
	Mills	
School District	57.192	49.7%
Johnson County	23.256	20.2%
Leawood	24.382	21.2%
JoCo Comm College	8.799	7.6%
Kansas	1.500	1.3%
Total	*115.129*	*100.0%*



Blue Valley School District
2010 mill levy for 2011 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	71.049	55.1%
Johnson County	23.256	18.0%
Leawood	24.382	18.9%
JoCo Comm College	8.799	6.8%
Kansas	1.500	1.2%
Total	*128.986*	*100.0%*



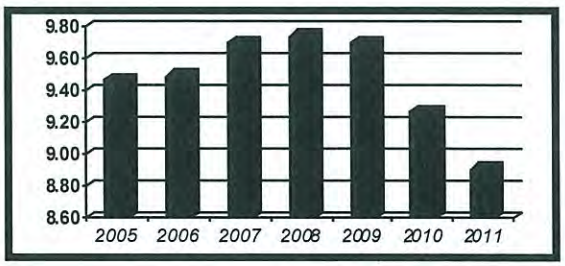
POSITION COMPARISON

Full-Time Equivalent	2007	2008	2009	2010	2011
Admin	3.00	3.00	3.50	3.50	3.50
Finance	8.23	9.23	9.23	9.23	8.23
Human Resources	4.98	4.98	4.98	4.98	4.98
Municipal Court	9.00	9.00	9.00	9.00	8.50
Legal Services	2.50	2.50	2.50	2.50	2.50
Information Services	4.75	4.75	5.00	5.00	4.00
Community Develop	14.79	14.79	15.00	15.00	14.00
Police	83.60	85.00	85.00	85.00	83.00
Fire	55.69	55.69	55.69	55.69	53.69
Public Works	47.42	48.92	50.92	50.23	48.23
Parks & Rec	69.35	72.93	74.81	62.57	61.57
TOTAL	303.31	310.79	315.63	302.70	292.20
Population	31,284	31,910	32,548	32,643	32,806
Ratio/1000 Population	9.70	9.74	9.70	9.27	8.91

The 2010 Estimated Budget reflects decrease of 12.24 FTE's. These positions represent the Golf Course Maintenance employees. Effective January 1, 2010 the course is being managed by a new management company whom has their own maintenance staff. Previously, the maintenance function was performed by City employees.

The 2011 Budget includes the elimination of 10.50 currently vacant positions. The funding for these positions was removed in the 2010 Estimated Budget with the elimination of the headcount in 2011. The positions which were new and have never been filled include: a Senior Accountant, an Administrative Assistant in Community Development, a Public Works Maintenance Worker, a Vehicle Electronics Technician, a Parks Arborist, two Police Officers, and two Firefighters. An Information Specialist and a part-time Court Clerk, previously filled positions which became vacant through attrition, are also unfunded.

While reserves and planned expenditures for 2011 and future years remain positive for Leawood, the Administrator will review vacancies during the year for possible reassignment within or to other departments. The City's financial planning model does not include any new positions through 2018.



The above graph depicts the number of City employees for each 1,000 citizens.

FUND SUMMARY

The City of Leawood formally budgets for fifteen (15) funds, which are discussed throughout the document, as well as explained on the next several 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.

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 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 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).

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 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.

Transient Guest Tax Fund – established to account for monies levied by the City and paid by transient guests for lodging or sleeping accommodations in any hotel or motel. The tax monies collected will be used to promote economic development, conventions and tourism and related expenditures and such other purposes as may be determined by the Governing Body.

FUND SUMMARY

CAPITAL PROJECT FUNDS:

1/8th Cent Sales Tax Fund – established to fund an accelerated residential and thoroughfare street improvement program, and to fund storm water improvement projects which are not otherwise eligible for funding from other governmental sources.

Capital Improvements Fund – established to account for the budgeted transfer of monies from other City funds lawfully available for improvement purposes. Funds 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.

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.

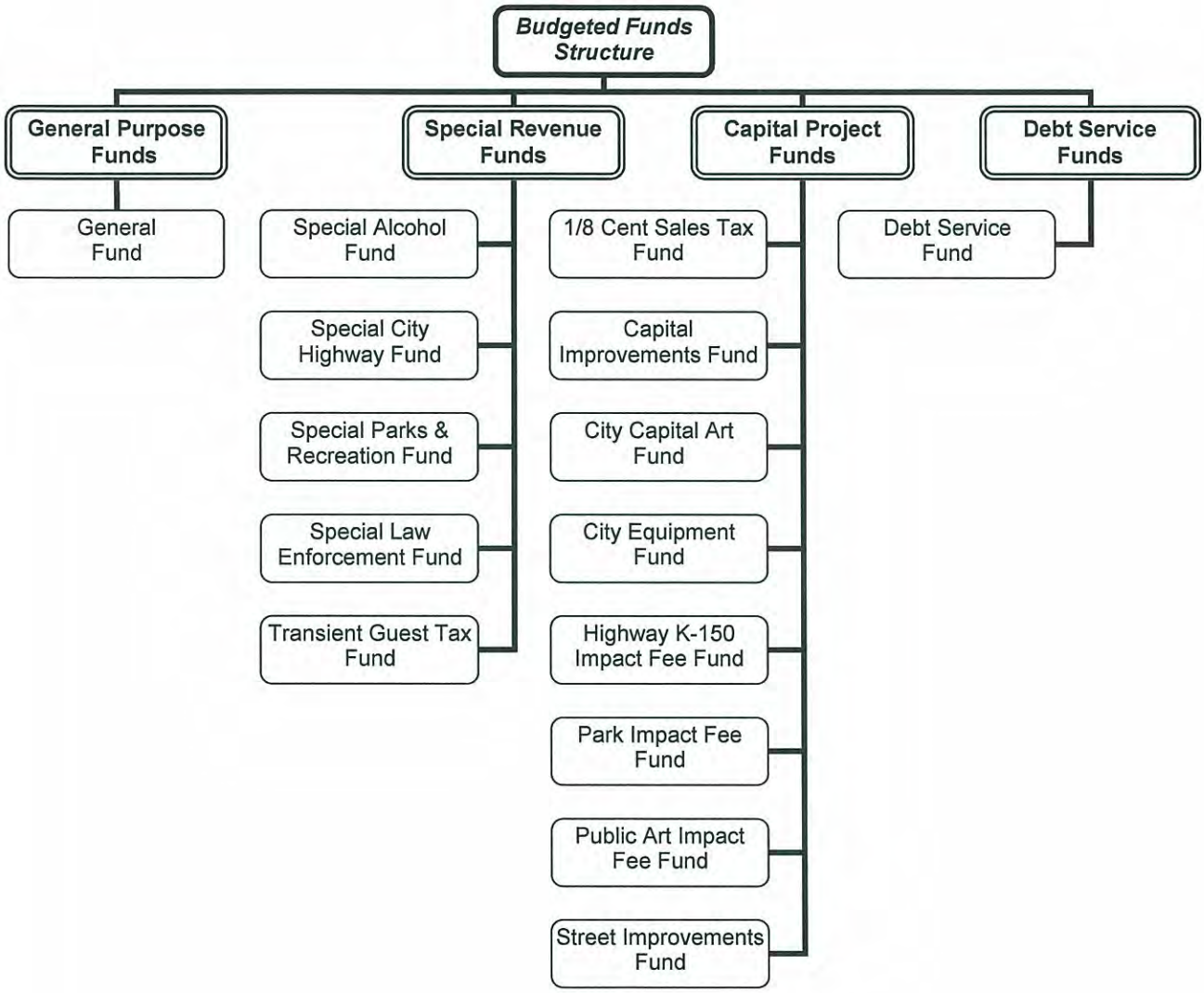
Highway K-150 Corridor Impact Fee Fund – established to account for fees imposed on new development in the K-150 corridor for the purpose of assuring that K-150 highway transportation improvements are available and provides adequate transportation system capacity to support new development while maintaining 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.

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 and commercial remodels in Leawood.

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.

FUND SUMMARY



CITY OF LEAWOOD, KANSAS

Leawood Aquatic Center

The Leawood Aquatic Center is located in Leawood City Park. Traditional dates of operation are Memorial Day weekend through Labor Day. The park also hosts a multitude of fun and games during the Fourth of July Celebration, Summer Camp programs, Fall Festival and other special events.

Budget Summary

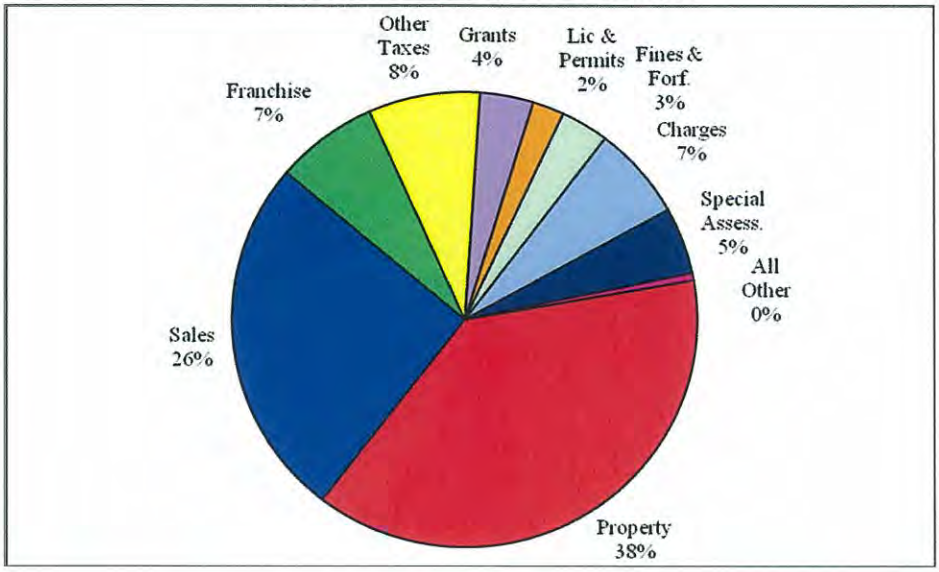
City of Leawood
Budget Summary by Year

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 2011 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.

	2009 Actual	2010 Estimate	2011 Budget	% change
Beginning Fund Balance	33,158,991	34,260,941	30,206,642	-11.8%
Revenues				
Property Taxes	18,508,788	18,883,894	18,281,995	-3.2% *
Sales & Use Taxes	12,121,752	11,984,413	12,273,778	2.4%
Franchise Fees	3,042,295	3,194,300	3,422,500	7.1%
Other Taxes	3,513,525	3,588,932	3,695,427	3.0%
Grants	468,238	2,528,726	1,767,809	-30.1%
Licenses & Permits	1,214,492	1,048,250	1,054,650	0.6%
Fines & Forfeitures	1,591,763	1,600,000	1,600,000	0.0%
Charges for Service	2,466,139	2,803,055	3,175,938	13.3%
Special Assessments	2,015,839	1,663,625	2,267,454	36.3%
All Other	535,424	250,886	242,339	-3.4%
Total	45,478,255	47,546,081	47,781,890	0.5%
Expenditures				
by Department				
Administration	6,586,025	7,540,333	7,756,569	2.9%
Police	8,232,084	9,691,758	9,890,450	2.1%
Fire	5,910,350	6,132,356	6,323,043	3.1%
Public Works	13,854,871	17,824,390	17,835,304	0.1%
Parks & Recreation	9,792,976	10,411,543	9,233,084	-11.3%
Total	44,376,305	51,600,379	51,038,450	-1.1%
by Character				
Personnel Services	21,735,038	23,045,400	24,346,100	5.6%
Contractual Services	5,096,827	7,125,200	7,095,700	-0.4%
Commodities	2,232,026	3,088,950	3,185,900	3.1%
Capital	6,364,593	10,438,729	8,176,350	-21.7%
Debt Service	8,947,821	7,902,100	8,234,400	4.2%
Total	44,376,305	51,600,379	51,038,450	-1.1%
Revenues Over (Under) Expenditures	1,101,950	(4,054,298)	(3,256,560)	
Ending Fund Balance	34,260,941	30,206,642	26,950,082	-10.2%

** A 3.2% decrease in assessed valuation is reflected in 2011; however delinquent payments and other minor tax payments are anticipated, which will lower the actual decrease to 2.6%.*

2011 Budgeted Revenue by Source
Total All Funds $47.8 million



Revenues for all budgeted funds in the 2011 Budget are projected to increase by 0.5% from the 2010 Estimated Budget. All but three categories are showing increases from the 2010 Estimated Budget. The Special Assessments category reflects the largest increase, 36.3%, due to the bonding of projects in September 2010. The next category is Charges for Service with anticipated increases due to a full year of the golf course being operational, after major repairs the last couple of years. Some of the larger revenue categories are:

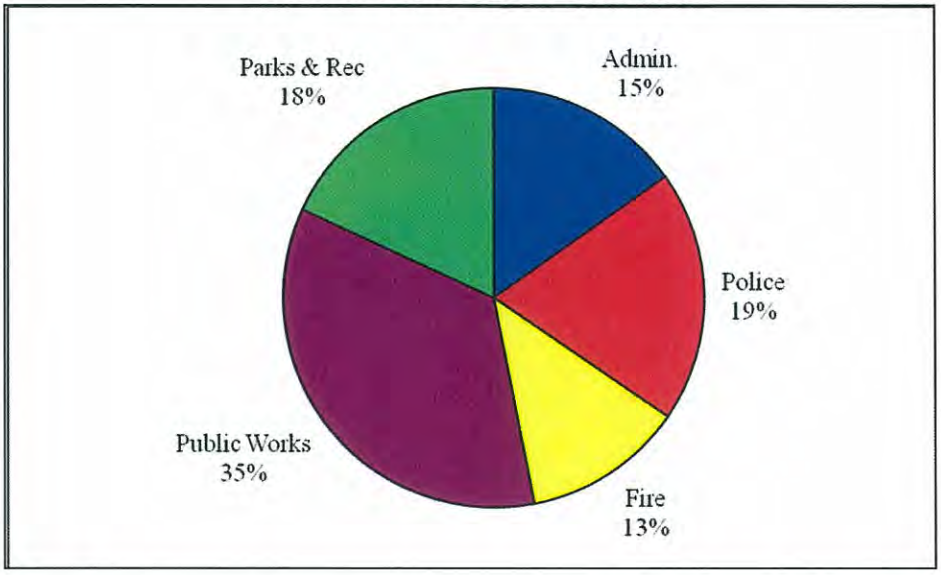
Property Tax, 38%: Total property taxes for 2011 are budgeted at $18,281,995 and comprise 38% of all City revenues. Staff has included a (3.2%) decrease in assessed valuation for 2011, and another decrease of (1.9%) for 2012. These decreases are followed by 4.0% annual growth for 2013 through 2018. The County Appraiser had determined that Leawood's change in market value was 2.91% lower than last year. This translates to an assessed valuation decrease of 3.2%.

Sales and Use Taxes, 26%: Sales tax revenue represents 26% of total 2011 revenue. 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. City & county sales tax are expected to increase 2.0% over the 2010 estimate and city and county compensating use taxes by 1.8% for a combined total of $12,273,778 in 2011.

Other Taxes, 8%: This category totals $3,695,427 in 2011 and comprises 8.0% 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, 7%: This category totals $3,422,500 in 2011, an increase of 7.1% over the 2010 estimate. While gas, telephone and cable are projected to remain steady, an electricity rate increase is anticipated thus raising the fees in this category.

2011 Budgeted Expenditures by Program
Total All Funds $51.0 million



Administration, 15%: Administration expenditures are projected to increase by 2.9%, or $216,236, from 2010. The change in 2011, primarily in Personnel services, is a result of an increase of $50,000 in workers compensation, $27,000 for state retirement payments, $30,000 in health/dental expenses, as well as changes in group life, supplemental retirement, long term disability and wages. Operating expenses increased by $27,000 due to planned expendable equipment replacements, of which costs fluctuate year-to-year depending on the item and useful life.

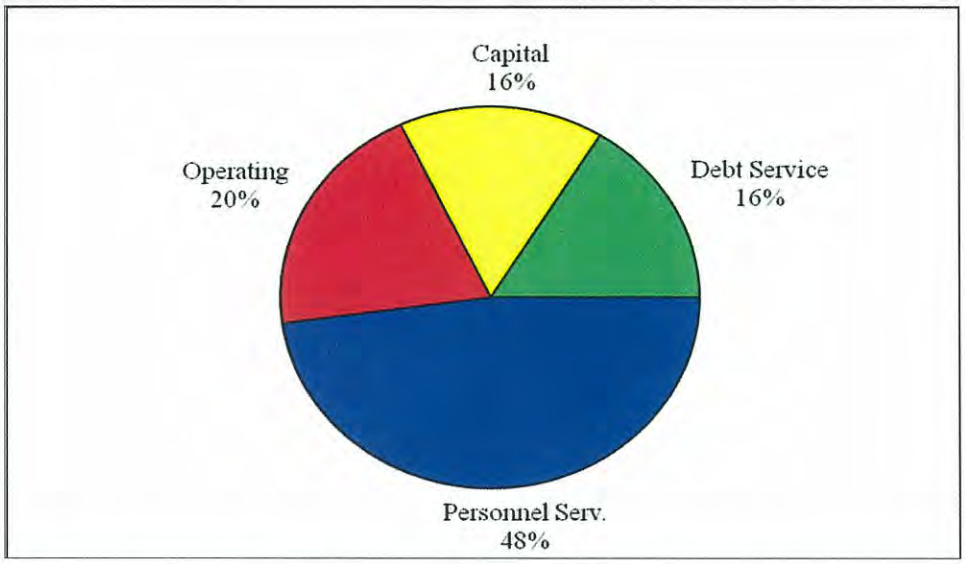
Police, 19%: The Police Department increases by $198,692, or 2.1%, from the 2010 estimate. The reason for this change is the same for both Police and Fire departments: increases for state retirements, health/dental payments and wages/benefits. Also, a total of $308,500 is included in 2011 for vehicle replacements.

Fire, 13%: The Fire Department budget is increasing by 3.2%, or $190,687, over the 2010 estimate. This increase is the same as mentioned previously for the Police department. Included in 2011 is $521,143 for vehicle lease/purchase payments on the pumper and debt service obligations for Fire Stations #2 and #3; as well as $171,000 for vehicle and equipment replacements and building repairs.

Public Works, 35%: The Public Works department is projecting a very slight increase of 0.1%, or $10,914, from 2010. The planned increases in personnel costs, of $127,000, electricity rate hikes of $12,000, expendable equipment purchases rising by $30,000 from 2010 and larger debt payments of $313,800; are offset by a decrease in capital of $472,000. The inclusion of the $1.2 million ARRA funded street improvement project in 2010 was the reason for this fluctuation.

Parks & Recreation, 18%: A decrease of 11.3%, or $1,178,459, is reflected in Parks and Recreation from 2010. Similar to Public Works, planned capital expenditures and replacements are considerably lower in 2011, by $1,310,169. Operating costs for 2011 reflect a net decrease of $24,200 due to less routine repairs to City facilities while also including funds for a new initiative, a Lacrosse league. Other increases are shown for employee wages and benefits, of $84,600; and debt service of $33,000 for a new golf cart lease to begin in 2011. No lease payment is included in 2010.

2011 Budgeted Expenditures by Character
Total All Funds $51.0 million



Personnel, 48%: Personnel Services will increase by 5.6% over the 2010 Estimated Budget, totaling $24,346,100 in 2011. The 2011 Budget includes the elimination of 10.50 currently vacant positions. The funding for these positions was removed in the 2010 Estimated Budget with the elimination of the headcount in 2011. A 4.25% factor was applied to base wages to cover all merits, promotions, and market and equity issues. Additionally, increases have been included in 2011 for health insurance, overtime, social security, unemployment payments and KPERS & KP&F state retirement plans.

Operating, 20%: Operating expenses, which include contractual services and commodities, have increased by $67,450, or 0.7%, from the 2010 Estimated Budget. This is due to a projected rate increase for electricity. 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.

Capital, 16%: Capital costs are projected to decrease by 21.7%, or $2,262,379, from 2010. Changes from year to year include the ARRA street project in 2010, $1.2m; more capital equipment was replaced in 2010 from items being delayed in 2009, a difference of $378,000; a carryover of $484,000 in 2010 for the 2009 Accelerated Stormwater repairs; and $555,000 in lower golf course capital repairs and replacements. Planned 2011 capital purchases/improvements include $3,606,300 for street repairs, $665,000 for stormwater projects, $768,500 in replacement vehicles/equipment, $1,298,000 in city building repairs/maintenance, and $257,400 for public art. Also included is $761,950 that will be placed in the Public Safety fund for the future construction of the Justice Center.

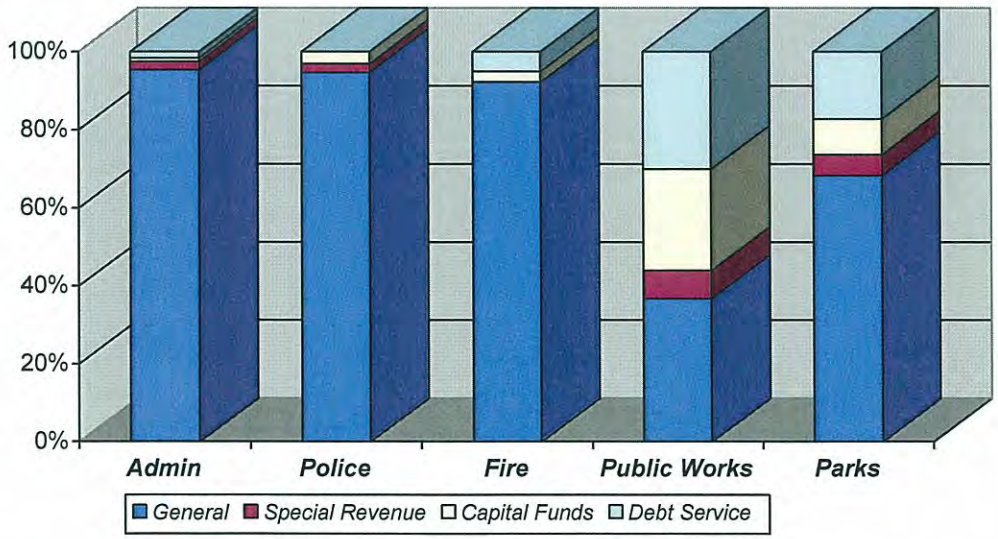
Debt Service, 16%: Debt is projected to increase by 4.2%, or $332,300, from the 2010 Estimated Budget. This is due to the bonding of seven projects in 2010. No new debt was issued in 2009.

City of Leawood

Budget Request by Department and Fund For Fiscal Year 2011

	Administration	Police	Fire	Public Works	Parks	Total
General	10,003,910	9,576,950	5,832,100	6,777,100	6,309,200	38,499,260
Special Alcohol	120,000	225,000	-	-	-	345,000
Special City Highway Fund	-	-	-	1,324,000	-	1,324,000
Special Parks & Rec Fund	-	-	-	-	487,900	487,900
Special Law Enforcement Fund	-	-	-	-	-	-
Special Transient Guest Tax Fund	102,100	-	-	-	-	102,100
City Equipment Fund	90,000	308,500	115,000	154,000	427,100	1,094,600
Street Improvement Fund	-	-	-	2,128,300	-	2,128,300
Capital Improvements Fund	-	5,000	56,000	1,237,000	45,000	1,343,000
1/8 Cent Sales Tax Fund	-	-	-	1,015,000	-	1,015,000
City Capital Art	-	-	-	-	201,600	201,600
Park Impact Fee	-	-	-	-	-	-
Public Art Impact Fee	-	-	-	-	170,000	170,000
K-150 Impact Fee Fund	-	-	-	251,500	-	251,500
Debt Service Fund	170,669	-	319,943	5,549,904	1,592,284	7,632,800
Debt Service - Park Place	-	-	-	-	-	-
Total	10,486,679	10,115,450	6,323,043	18,436,804	9,233,084	54,595,060

2011 Departmental Expenditures by Fund Type



City of Leawood

Budget Summary by Fund
For Fiscal Year 2011

Listed below are the funding sources and expenditures for the 2011 Budget by fund type. Included in Special Revenue Funds are Alcohol, City Highway, Special Parks, Special Law Enforcement, and Transient Guest Tax. Funds. Included in Capital Funds are City Equipment, Street Improvement, Capital Improvements, 1/8 Cent Sales, Park Impact Fee, City Capital Art, and Public Art Impact and K-150 Impact. This presentation *does* include transfers in/out between funds.

	General Fund	Special Revenue	Capital Funds	Debt Service	Total
Beginning Balance	7,214,615	1,153,300	13,979,329	7,859,400	30,206,644
Revenues					
Property Taxes	14,525,178	-	-	3,756,817	18,281,995
Sales & Use Taxes	11,568,109	-	705,669	-	12,273,778
Franchise Fees	3,422,500	-	-	-	3,422,500
Other Taxes	1,549,541	1,717,782	-	428,104	3,695,427
Grants	-	-	1,767,809	-	1,767,809
Licenses & Permits	1,054,650	-	-	-	1,054,650
Fines & Forfeitures	1,600,000	-	-	-	1,600,000
Charges for Service	3,175,938	-	-	-	3,175,938
Special Assessments	-	-	-	2,267,454	2,267,454
All Other	137,584	3,118	48,812	52,825	242,339
Transfers In	225,000	350,000	2,730,110	251,500	3,556,610
Total	37,258,500	2,070,900	5,252,400	6,756,700	51,338,500
Expenditures, by Department					
Administration	10,003,910	222,100	90,000	170,669	10,486,679
Police	9,576,950	225,000	313,500	-	10,115,450
Fire	5,832,100	-	171,000	319,943	6,323,043
Public Works	6,777,100	1,324,000	4,785,800	5,549,904	18,436,804
Parks & Recreation	6,309,200	487,900	843,700	1,592,284	9,233,084
Total	38,499,260	2,259,000	6,204,000	7,632,800	54,595,060
Expenditures, by Character					
Personnel Services	24,346,100	-	-	-	24,346,100
Contractual Services	6,798,600	222,100	-	75,000	7,095,700
Commodities	3,185,900	-	-	-	3,185,900
Capital	761,950	1,811,900	5,602,500	-	8,176,350
Debt Service	676,600	-	-	7,557,800	8,234,400
Transfers Out	2,730,110	225,000	601,500	-	3,556,610
Total	38,499,260	2,259,000	6,204,000	7,632,800	54,595,060
Revenues Over (Under) Expenditures	(1,240,760)	(188,100)	(951,600)	(876,100)	(3,256,560)
Ending Balance	5,973,855	965,200	13,027,729	6,983,300	26,950,084

City of Leawood

Projection of Financial Condition
Operating Funds

	2010 Estimate	2011 Budget	2011 Estimated*	2012 Projected	2013 Projected	2014 Projected
Beginning Balance	26,656,508	22,347,244	22,347,244	20,510,615	18,651,468	17,101,562
Revenues						
Property Taxes	13,798,558	14,525,178	14,525,178	13,929,546	15,529,381	16,289,226
Sales & Use Taxes	11,984,413	12,273,778	12,396,516	12,676,616	13,073,985	13,521,387
All Other Revenue	14,145,244	14,226,234	14,555,521	14,426,918	15,083,336	14,981,064
Total	39,928,215	41,025,190	41,477,215	41,033,080	43,686,703	44,791,677
Expenditures						
Personnel Services	23,045,400	24,346,100	24,102,639	25,453,718	26,893,256	28,427,961
Contractual Services	7,050,200	7,020,700	7,204,214	7,267,326	7,707,631	8,156,741
Commodities	3,088,950	3,185,900	3,154,041	3,217,122	3,281,464	3,347,094
Capital	10,438,729	8,176,350	8,176,350	6,235,419	6,562,165	4,992,829
Debt Service	614,200	676,600	676,600	718,642	792,092	591,000
Total	44,237,479	43,405,650	43,313,844	42,892,227	45,236,609	45,515,626
Ending Fund Balance	**22,347,244**	**19,966,784**	**20,510,615**	**18,651,468**	**17,101,562**	**16,377,614**
percent of exp's	**51%**	**46%**	**47%**	**43%**	**38%**	**36%**

** assumes a 1% budget variance for revenues and expenditures.*

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 six local city government jurisdictions, and were adjusted for population. The result was a metro fund balance average of 47%. 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.

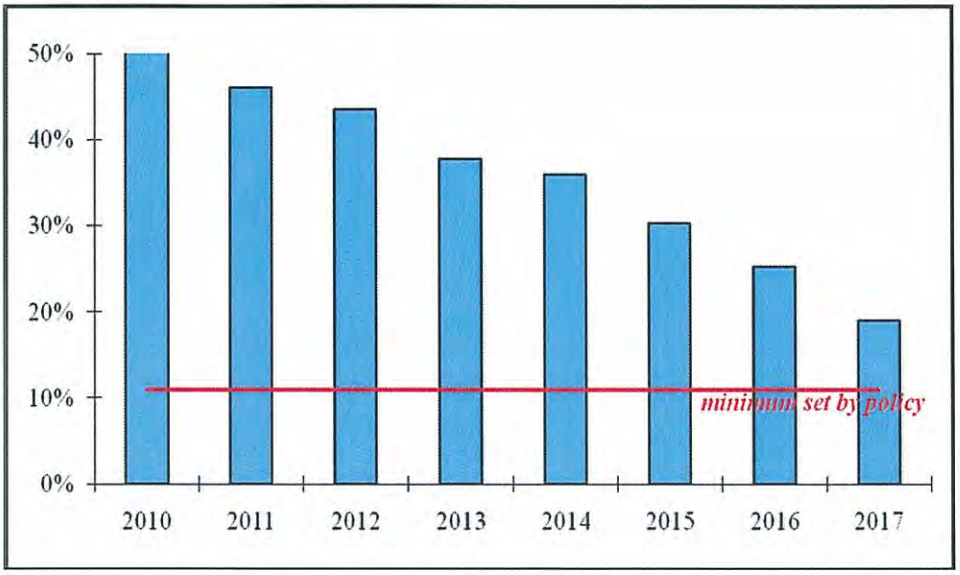
PROJECTED REVENUES and EXPENDITURES
All Operating Funds

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 2011, by $3,256,560, due to capital improvement projects, replacement of vehicles and equipment, anticipated increases utilities, and building materials/supplies. In 2011 these increases will need to be recovered either through revenue receipts, over and above the 2010 Estimated and 2011 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 2013, 2015 and 2017. As shown above the gap between revenues and expenditures is fairly consistently apart throughout 2017. This imbalance can be attributed to the state of the economy and the continued demands to keep expenditures consistent with the revenue flow. If current revenue sources suffer, the viable options are to identify new revenue sources or expenditures will need to be reduced, to close this divergence. By continuing to follow good financial practices, sustainability of financial targets, workforce, service levels, technology efficiencies, and capital equipment/project 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 2011, the City's operating reserves across all funds, not including Debt Service, are expected to be at 47.4% 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 continues to preserve its 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

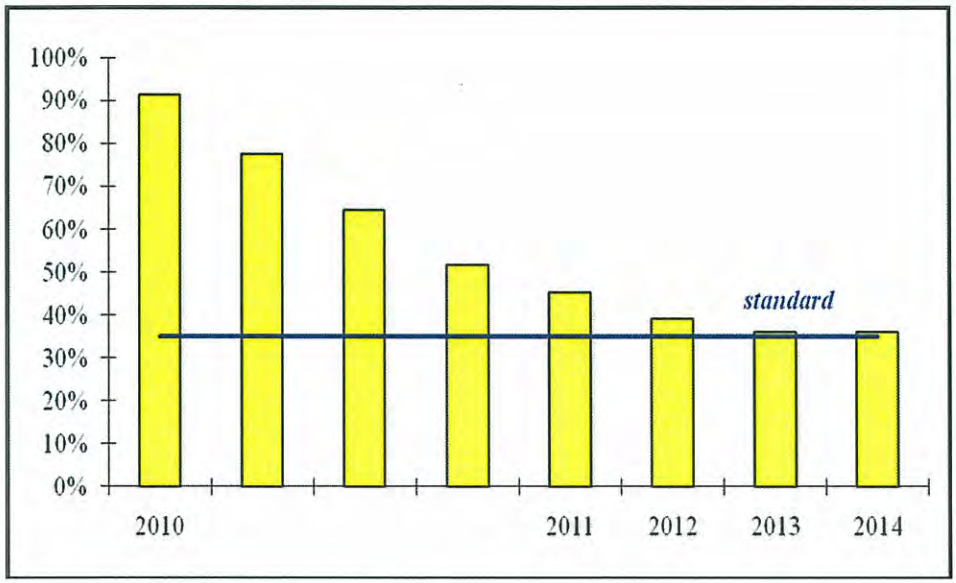
	2010 Estimate	2011 Budget	2011 Estimated*	2012 Projected	2013 Projected	2014 Projected
Beginning Balance	7,604,434	7,859,400	7,859,400	6,987,581	6,161,250	5,259,633
Revenues						
Property Taxes	5,085,336	3,756,817	3,756,817	3,616,373	3,835,468	3,828,814
Sales & Use Taxes	-	-	-	-	-	-
All Other	2,532,530	2,999,883	3,004,164	3,501,955	3,402,026	3,734,084
Total	7,617,866	6,756,700	6,760,981	7,118,328	7,237,494	7,562,898
Expenditures						
Personnel Services	-	-	-	-	-	-
Contractual Services	75,000	75,000	75,000	75,000	75,000	75,000
Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Debt Service	7,287,900	7,557,800	7,557,800	7,869,659	8,064,111	8,372,472
Total	7,362,900	7,632,800	7,632,800	7,944,659	8,139,111	8,447,472
Ending Fund Balance	**7,859,400**	**6,983,300**	**6,987,581**	**6,161,250**	**5,259,633**	**4,375,059**
percent of exp's	**107%**	**91%**	**92%**	**78%**	**65%**	**52%**

** assumed 1% revenue budget variance for some revenues*

Debt reserves are maintained to deal with a variety of issues. These total $6,987,581 in the 2011 Budget or 92% 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 added over the last few years. 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

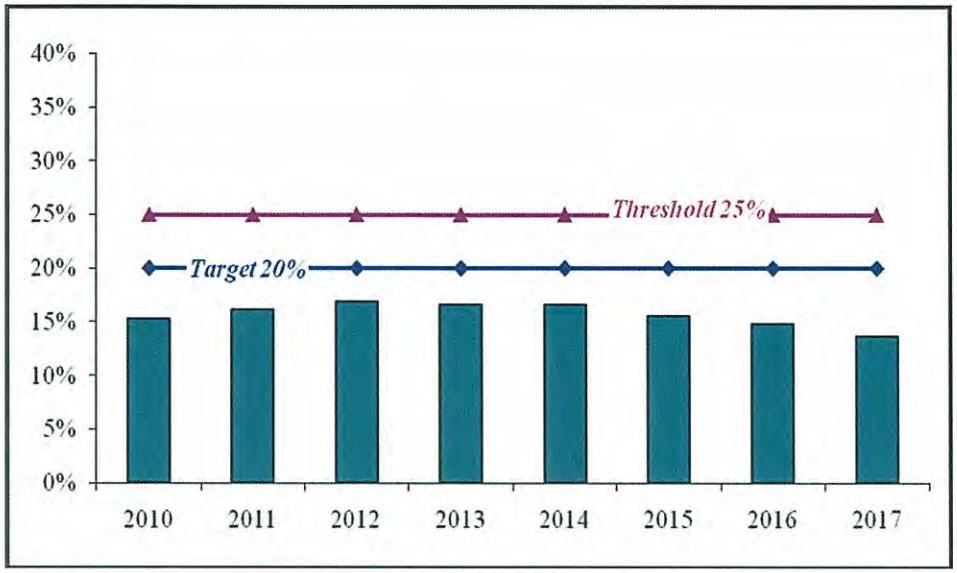


Debt reserves are maintained to deal with a variety of issues, but mainly to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of the underlying bonds. The City can maintain up to one year of payment reserves by State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

Debt reserves are projected at 92% of expenditures in 2011. 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.

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	$748,252,054
Plus Estimated assessed value, motor/recreation vehicles	$70,141,946
Total assessed value	$818,394,000
New debt limitation percentage	30%
2010 debt limitation	$245,518,200
Total general obligation debt outstanding at 12/31/09	$53,160,000

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

	2010 Estimate	2011 Budget	2011 Estimated	2012 Projected	2013 Projected	2014 Projected
Beginning Balance	34,260,941	30,206,642	30,206,644	27,498,196	24,812,718	22,361,195
Revenues						
Property Taxes	18,883,894	18,281,995	18,281,995	17,545,920	19,364,849	20,118,041
Sales & Use Taxes	11,984,413	12,273,778	12,396,516	12,676,616	13,073,985	13,521,387
All Other Revenue	16,677,774	17,226,117	17,559,685	17,928,873	18,485,362	18,715,148
Total	47,546,081	47,781,890	48,238,196	48,151,408	50,924,196	52,354,575
Expenditures						
Personnel Services	23,045,400	24,346,100	24,102,639	25,453,718	26,893,256	28,427,961
Contractual Services	7,125,200	7,095,700	7,279,214	7,342,326	7,782,631	8,231,741
Commodities	3,088,950	3,185,900	3,154,041	3,217,122	3,281,464	3,347,094
Capital	10,438,729	8,176,350	8,176,350	6,235,419	6,562,165	4,992,829
Debt Service	7,902,100	8,234,400	8,234,400	8,588,301	8,856,203	8,963,472
Total	51,600,379	51,038,450	50,946,644	50,836,886	53,375,719	53,963,098
Ending Fund Balance	**30,206,642**	**26,950,082**	**27,498,196**	**24,812,718**	**22,361,195**	**20,752,672**
percent of exp's	**59%**	**53%**	**54%**	**49%**	**42%**	**38%**

**The estimated 2011 ending fund balance is higher than the 2011 budgeted ending fund balance because the forecast scenario assumes a 1% variance for some revenues and expenditures.*

CITY OF LEAWOOD, KANSAS

Ironwoods Park

This 70 acre park is located at 147th Street and Mission Road and includes the Prairie Oak Nature Center, The Lodge at Ironwoods, the Oxford School House, Camp Ironwoods (four rental cabins available to individuals or organized groups), Ironwoods Challenge Course (perfect for adventure and team building exercises), and the Ironwoods Amphitheater. Also located within the park is a playground, an open-air shelter, a 2-acre lake, two open playing fields, and 2.0 miles of bike/hike trails.

Administration Budget

ADMINISTRATION

Budget: $7.8M Positions: 45.71

General Operations **Budget: $1.9 M Positions: 0.00**	**City Admin Services** **Budget: $0.5 M Positions: 3.50**

Finance **Budget: $0.8 M Positions: 8.23**	**Information Services** **Budget: $1.0 M Positions: 4.00**	**Human Resources** **Budget: $1.2 M Positions: 4.98**
Legal **Budget: $0.5 M Positions: 2.50**	**Municipal Court** **Budget: $0.6 M Positions: 8.50**	**Community Development** **Budget: $1.3 M Positions: 14.00**

General Operations

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.

City Administration Services

Responsible for the overall operation of City programs, strategic planning and special projects with citywide impact. Manages official City documents and records.

Finance

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.

Information Services

Manages, configures, programs, plans, and maintains all City information systems, including: network, telephone and data, hardware and software, Internet services, GIS and video/sound systems.

Human Resources

Recruits and hires quality work force. Administers the benefits and retirement programs, safety and workers' compensation programs, employee development, employee relations, compensation, regulatory compliance for HR programs and HRIS database management.

Legal Services

Provides support to the Governing Body and City departments by issuing legal and ethical opinions, and reviewing and drafting resolutions, ordinances and contracts. Prosecutes municipal court matters, provides litigation services, and manages insurance and risk management programs.

Municipal Court

Hears complaints alleging violations of municipal ordinances including: traffic violations, theft, possession of controlled substances, battery and property code violations.

Community Development

Protects residential and commercial infrastructure through inspections, enforcement of building codes, floodplain, erosion control and development ordinances, and evaluation of residential and commercial zoning, special use, site plan and plat applications.

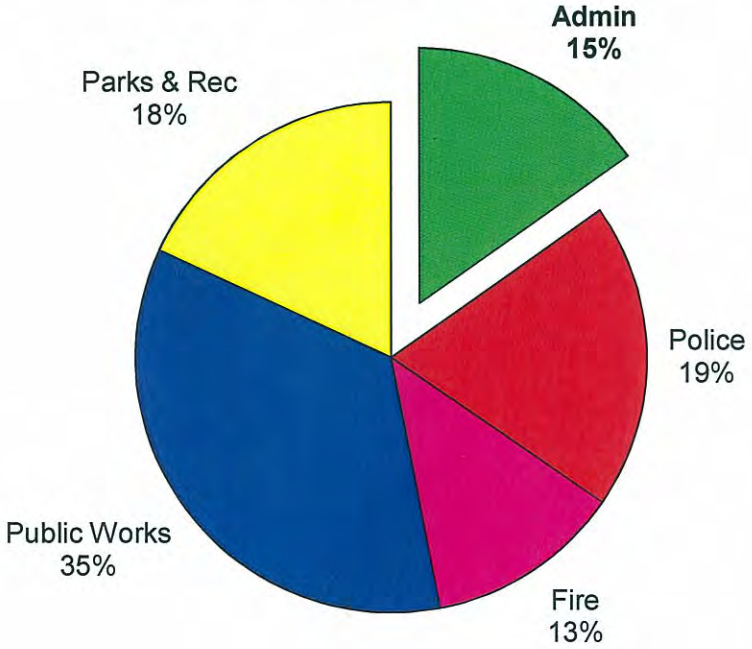
ADMINISTRATION

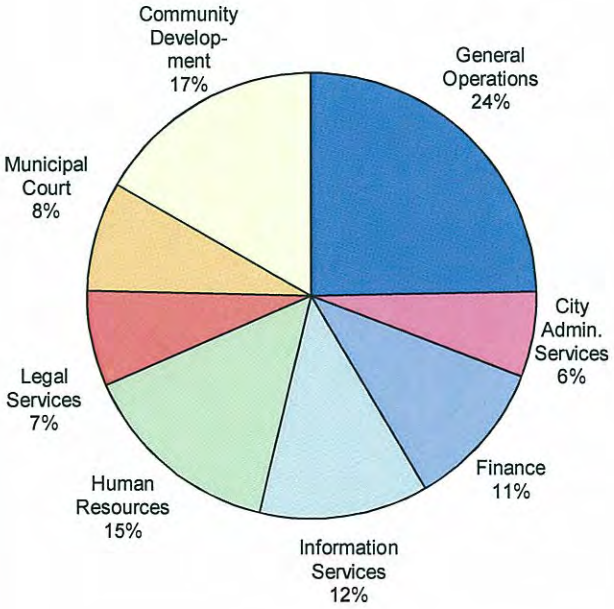
Budget: $7.8M Positions: 45.71

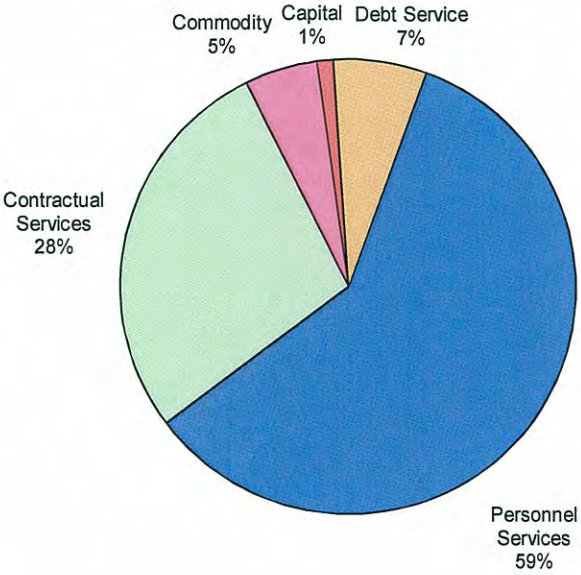
Council Priorities

To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

To promote development that sustains rather than depletes the community, that is fiscally sound, that contributes to a high quality of life, and that nourishes the community.







ADMINISTRATION

Budget: $7.8M Positions: 45.71

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Expenditures by Program				
General Operations	1,495,962	1,819,994	1,941,894	1,913,469
City Admin. Services	398,628	483,900	483,900	481,500
Finance	744,423	841,200	801,000	829,800
Information Services	968,441	947,600	929,539	943,100
Human Resources	848,063	1,144,400	1,068,000	1,140,000
Legal Services	518,720	534,700	525,200	537,500
Municipal Court	531,101	650,700	581,400	617,700
Community Development	1,080,687	1,329,800	1,209,400	1,293,500
Total	6,586,025	7,752,294	7,540,333	7,756,569
Expenditures by Character				
Personnel Services	4,060,210	4,732,600	4,354,400	4,590,600
Contractual Services	1,543,181	2,059,700	2,184,900	2,168,700
Commodities	247,545	354,200	355,900	399,200
Capital	212,471	90,000	129,339	90,000
Debt Service	522,618	515,794	515,794	508,069
Total	6,586,025	7,752,294	7,540,333	7,756,569
Expenditures by Fund				
General	6,158,288	7,363,700	6,990,600	7,273,800
Special Revenue	109,535	120,000	242,600	222,100
Capital	212,471	90,000	129,339	90,000
Debt	105,731	178,594	177,794	170,669
Total	6,586,025	7,752,294	7,540,333	7,756,569
Full-Time Equivalent Positions	49.21	49.21	49.21	45.71
Exhibit: Revenue by Program				
City Clerk (liquor licenses)	15,800	10,000	15,000	15,000
Finance (occupational & animal)	259,836	260,000	258,500	258,500
Municipal Court	1,591,695	1,700,000	1,600,000	1,600,000
Planning (zoning & specials)	2,035,139	2,395,607	1,682,625	2,291,454
Codes	745,137	729,150	628,150	628,150
Total	4,647,607	5,094,757	4,184,275	4,793,104

Program: Administration
Sub-Program: General Operations

Sub-Program Goal

Provide leadership, represent the City's best interests and encourage effective and timely action to achieve stated objectives. Seek ways to encourage and expand citizen participation in local government.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Provide efficient service to the citizens of Leawood:				
Ratio of Admin. employees to Direct Service employees	18%	19%	19%	18%

Program: Administration
Sub-Program: General Operations

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	68,802	75,700	75,800	76,100
Contractual Services	846,316	1,097,500	1,219,300	1,203,100
Commodities	58,226	131,000	131,000	126,200
Capital	-	-	-	-
Debt Service	522,618	515,794	515,794	508,069
Total	1,495,962	1,819,994	1,941,894	1,913,469
Expenditures by Fund				
General	1,280,696	1,521,400	1,521,500	1,520,700
Special Revenue	109,535	120,000	242,600	222,100
Capital	-	-	-	-
Debt	105,731	178,594	177,794	170,669
Total	1,495,962	1,819,994	1,941,894	1,913,469
Elected Officials	9.00	9.00	9.00	9.00

2011 Budget Summary

The increase in Contractual Services in 2010 represents the Transient Guest Tax fund. These receipts are to be used for tourism promotion and debt service payments for the hotel/TDD area. Other items included in this program are citywide expenses such as insurance, grants, memberships, telephone, postage and office supplies, along with $10,000 each year for green initiatives. Debt service represents the payments on the City Hall building and bond issuance costs.

Program: Administration
Sub-Program: City Administration Services

Sub-Program Goal

Manage the financial and operational aspects of the City and analyze existing procedures to improve effectiveness. Provide strong leadership to achieve adopted goals and objectives and encourage citizen participation. Ensure efficient access to City documents.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Information statistics on maintaining City documents:				
No.of City Council minutes and agendas				
for Regular Meetings	46	42	42	42
for Worksessions/Exec Sessions	46	48	48	48
No. of public records requests	20	40	40	40
Liquor license revenue	$15,800	$10,000	$15,000	$15,000
2. Ensure quality service by maintaining adequate administration staffing levels:				
Overtime as a % of regular salaries	1%	1%	1%	1%

Council & Administrator Directives

	Initiated By	Completion Date
Review non-public safety individual staff vacancies for reassignment	Council	Ongoing
Evaluate full-time staffing levels to ensure service levels are maintained	Council	Ongoing
Participate in diversity awareness activities	Council	Ongoing
Establish mission statements for City committees and list staff liaisons	Council	Short-term goal
Identify and facilitate green projects and activities	Council	Short-term goal
Initiate a ten-year strategic plan for commercial areas and forecast future demand for services based on demographic forecast	Council Council	Short-term goal
Review communication practices between the Governing Body, City Staff and citizens with emphasis on expansion of the City's web site	Council Council	Near-term goal
Establish a procurement policy that encourages cleaner air and green initiatives	Council Council	Near-term goal
Analyze and a develop policy for overtime usage	Council	Ongoing

Major Program Accomplishments

Program: Administration
Sub-Program: City Administration Services

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	385,407	437,700	440,900	437,000
Contractual Services	13,125	40,500	37,300	37,300
Commodities	96	5,700	5,700	7,200
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	398,628	483,900	483,900	481,500
Expenditures by Fund				
General	398,628	483,900	483,900	481,500
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	398,628	483,900	483,900	481,500
Full-Time Equivalent Positions	3.50	3.50	3.50	3.50

2011 Budget Summary

There are no major changes to this program in 2011. Included are funds for expenses directly related to the Administration and City Clerk functions of the City, such as travel, certification training, subscriptions, printing and telephone.

Program: Administration
Sub-Program: Finance

Sub-Program Goal

Manage all financial functions of the City to the highest professional standards and provide departments with timely and accurate financial information.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Produce financial documents in accordance with standards set by the Government Finance Officers Assoc.				
GFOA Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
2. Informational statistics:				
No. of AP invoices processed	14,466	17,000	17,000	17,000
No. of payroll checks issued	9,190	9,567	9,500	9,500
License revenue	$259,836	$260,000	$258,500	$258,500

Council & Administrator Directives

	Initiated By	Completion Date
Participate in diversity awareness activities	Council	Ongoing
Provide enhanced monthly financial reports with weekly updates	Council	Ongoing
Perform periodic reviews of bond refunding opportunities	Council	Ongoing
Prepare a ten-year financial forecast	Council	Short-term goal

Major Program Accomplishments

Continued participation in the ICMA Performance Measures program by adding the Fire Department	Department	2009
Staff assisted Parks & Recreation with the transfer of management companies at the Ironhorse Golf Course	Department	2009

Program: Administration
Sub-Program: Finance

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	633,643	735,000	686,500	714,800
Contractual Services	99,401	93,300	99,800	100,800
Commodities	11,379	12,900	14,700	14,200
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	744,423	841,200	801,000	829,800
Expenditures by Fund				
General	744,423	841,200	801,000	829,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Total	744,423	841,200	801,000	829,800
Full-Time Equivalent Positions	9.23	9.23	9.23	8.23

Budget Summary

The change from the 2010 Budget to the 2010 Estimate reflects the elimination of a currently vacant position beginning in 2011 and continuing through the financial planning period. Major expenses in this program include the payment to an outside firm to audit the City and assist in the preparation of the CAFR, banking fees, investment and professional services and staff training/travel. Reflected in Commodities are funds for office supplies, postage and small equipment replacements. Staff will continue to work towards the implementation of GASB54, which is scheduled to begin July 1, 2010.

Program: Administration
Sub-Program: Information Services

Sub-Program Goal

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

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Minimize computer downtime due to software or hardware problems:				
Network server and PBX uptime	99.9%	99.9%	99.9%	99.9%
2. Maintain the City's website to provide the most accurate information:				
Average monthly website visits	45,563	27,000	50,000	55,000

Council & Administrator Directives

	Initiated By	Completion Date
Participate in diversity awareness activities	Council	Ongoing
Review communication practices between the Governing Body, City Staff and citizens with emphasis on expansion of the City's web site	Council	Near-term goal

Major Program Accomplishments

Upgraded the video and sound systems in council chambers.	Department	2009
Recognized by Tyler Technologies for the Eden Public Sector Excellence Award for organizational efficiency	Department	2009
Configured and installed over 170 computers with Windows 7	Department	2009
Completed Windows 2008 Server on over 83% of the servers	Department	2009

Program: Administration
Sub-Program: Information Services

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	455,082	518,200	460,800	468,700
Contractual Services	178,400	200,900	200,900	200,900
Commodities	142,633	138,500	138,500	183,500
Capital	192,326	90,000	129,339	90,000
Debt Service	-	-	-	-
Total	968,441	947,600	929,539	943,100
Expenditures by Fund				
General	776,115	857,600	800,200	853,100
Special Revenue	-	-	-	-
Capital	192,326	90,000	129,339	90,000
Debt	-	-	-	-
Total	968,441	947,600	929,539	943,100
Full-Time Equivalent Positions	5.00	5.00	5.00	4.00

Budget Summary

The change from the 2010 Budget to the 2010 Estimate reflects the unfunding of a currently vacant position beginning in 2010, with the position being eliminated in 2011. Contractual Services includes software license renewals, equipment maintenance, staff training and telephone expense. Commodities reflects the purchase of computer supplies and expendable equipment. Software, hardware & phone upgrades and Microsoft license expense is shown in Capital. The remaining funds, $23,235, for the completion of the Eden computer conversion is included in the 2010 Estimate.

Program: Administration
Sub-Program: Human Resources

Sub-Program Goal

Attract, develop and retain a diverse, qualified workforce in support of the City's goals and challenges. Promote a positive work environment and provide efficient, cost-effective, customer-focused human resources.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Informational statistics:				
Employment applications processed and reviewed	2,435	3,200	2,500	2,500
Worker's compensation cases managed	62	55	55	55

Council & Administrator Directives

	Initiated By	Completion Date
Review non-public safety individual staff vacancies for reassignment	Council	Ongoing
Participate in diversity awareness activities	Council	Ongoing
Analyze and develop policy for overtime usage	Council	Ongoing

Major Program Accomplishments

Implemented new HR Policies and Procedures	Department	2009
Sponsored and/or facilitated 9 major employee activity events	Department	2009
Sponsored and/or facilitated 8 employee wellness initiatives	Department	2009
Assisted with the transition of the golf maintenance employees	Department	2009
Sponsored and/or facilitated 3 employee mandatory trainings	Department	2009
Assisted with the IRS audit	Department	2009
Produced an employee newsletter, each quarter	Department	2009

Program: Administration
Sub-Program: Human Resources

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	753,215	896,900	820,500	892,500
Contractual Services	93,599	238,400	238,500	238,900
Commodities	1,249	9,100	9,000	8,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	848,063	1,144,400	1,068,000	1,140,000
Expenditures by Fund				
General	848,063	1,144,400	1,068,000	1,140,000
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	848,063	1,144,400	1,068,000	1,140,000
Full-Time Equivalent Positions	4.98	4.98	4.98	4.98

Budget Summary

Personnel expenses decrease in 2010 due to a lower payment for citywide workers compensation. Also included in this area are funds for citywide long term disability, the employee assistance program and supplemental retirement. Contractual Services provides for employment expenses such as advertising, pre-employment testing, annual testing, immunizations and background checks for all city departments, as well as section 125 administration. In 2011, staff plans to focus on process improvement, promote wellness initiatives, sponsor educational seminars to help employees balance work/life goals, and analyze current programs to maximize efficiency & cost benefit.

Program: Administration
Sub-Program: Legal Services

Sub-Program Goal

Provide the highest quality legal advice and support by responding promptly to all inquiries, providing on-going training to City personnel, and monitoring proposed legislation affecting the City.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Informational statistics:				
No. of ordinances/resolutions prepared or reviewed	191	250	200	200
Cases disposed of by walk-in plea	1,800	1,800	1,800	1,800

Council & Administrator Directives

	Initiated By	Completion Date
Participate in diversity awareness activities	Council	Ongoing

Major Program Accomplishments

Successfully negotiated a new agreement for the management of the Ironhorse Golf Course	Department	2009
Successfully negotiated a new type of agreement pertaining to construction of WaterOne facilities	Department	2009

Program: Administration
Sub-Program: Legal Services

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	328,777	346,300	336,800	347,900
Contractual Services	188,998	185,600	185,600	184,600
Commodities	945	2,800	2,800	5,000
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	518,720	534,700	525,200	537,500
Expenditures by Fund				
General	518,720	534,700	525,200	537,500
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	518,720	534,700	525,200	537,500
Full-Time Equivalent Positions	2.50	2.50	2.50	2.50

Budget Summary

There are no major program changes anticipated in 2011. Outside legal services, to be used on an as needed basis, Westlaw access charges, dues/memberships, telephone, and document scanning are all included in Contractual Services. Commodities provides for office supplies, postage and meeting expense.

Program: Administration
Sub-Program: Municipal Court

Sub-Program Goal

Provide accurate, timely and efficient handling of all court papers and receipts. Provide court information to the public in a prompt and courteous manner.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Provide efficient service to the public:				
Net receipts processed	$1,591,695	$1,700,000	$1,600,000	$1,600,000
Average Ticket Processed	$122	$106	$123	$114
2. Informational statistics:				
Number of cases filed	13,005	16,000	13,000	14,000

Council & Administrator Directives

	Initiated By	Completion Date
Participate in diversity awareness activities	Council	Ongoing

Major Program Accomplishments

The Municipal Court processed 250 records requests and arraigned 277 defendants by video arraignment process	Department	2009

Program: Administration
Sub-Program: Municipal Court

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	472,633	561,300	492,000	528,300
Contractual Services	53,112	75,200	75,200	74,700
Commodities	5,356	14,200	14,200	14,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	531,101	650,700	581,400	617,700
Expenditures by Fund				
General	531,101	650,700	581,400	617,700
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	531,101	650,700	581,400	617,700
Full-Time Equivalent Positions	9.00	9.00	9.00	8.50

Budget Summary

Changes in 2010 reflect two vacancies which will be filled this year, along with a currently vacant .50 FTE position which is unfunded in 2010 and eliminated in 2011. Operating expenses include the payment of a public defender, printing of forms, office supplies, court interpreters, ALERT system user charges and staff training.

Program: Administration
Sub-Program: Community Development

Sub-Program Goal

Guide Leawood's growth and protect community assets by planning for sustainability through various phases of growth. Ensure building safety and development compliance.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Ensure building safety and development compliance:				
No. of Neighborhood Services inspections conducted	9,868	13,000	11,000	11,000
Code inspections performed	7,422	6,000	6,000	6,000
% of code inspections performed on time	100%	100%	100%	100%
2. Informational statistics:				
Board of Zoning Appeals Cases	42	35	35	35
Planning Commission meetings	22	22	20	22
No. of development applications	118	110	110	110
No. of Certificates of Occupancy	150	100	100	125
Number of Massage Licenses	55	50	50	50
Licensed single-family rentals	118	110	110	110
Licensed apartment rentals	493	425	475	475
Court cases initiated	360	200	300	300
Codes revenue	$745,137	$729,150	$628,150	$628,150
Planning and Specials revenue	$2,035,139	$2,395,607	$1,682,625	$2,291,454

Council & Administrator Directives

	Initiated By	Completion Date
Maintain a program for the review, revision and compliance evaluation of adopted planning stipulations	Council	Ongoing
Participate in diversity awareness activities	Council	Ongoing
Evaluate proposed height limitations on single-family homes	Council	Short-term goal
Identify and facilitate green projects and activities	Council	Short-term goal
Initiate a ten-year strategic plan for commercial areas and forecast future demand for services based on demographic forecast	Council	Short-term goal
Prepare a strategic plan to redevelop older commercial areas	Council	Long-term goal

Major Program Accomplishments

Program: Administration
Sub-Program: Community Development

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	962,651	1,161,500	1,041,100	1,125,300
Contractual Services	70,230	128,300	128,300	128,400
Commodities	27,661	40,000	40,000	39,800
Capital	20,145	-	-	-
Debt Service	-	-	-	-
Total	1,080,687	1,329,800	1,209,400	1,293,500
Expenditures by Fund				
General	1,060,542	1,329,800	1,209,400	1,293,500
Special Revenue	-	-	-	-
Capital	20,145	-	-	-
Debt	-	-	-	-
Total	1,080,687	1,329,800	1,209,400	1,293,500
Full-Time Equivalent Positions	15.00	15.00	15.00	14.00

Budget Summary

This presentation includes Administration, Planning, Neighborhood Services and Code Enforcement. There are no significant changes to these programs, except for the unfunding of one currently vacant position beginning in 2010 and the elimination of it in 2011. Operating expenses include transcribing services, public notice advertisements, credit card processing fees, third party plan review for code compliance, telephone, printing, training/travel, dues/ memberships, and office supplies. A total of $27,000 is included to provide funds, as needed, for special projects and outside architectural services. Also, $4,700 is included for the removal of graffiti/nuisance abatement. No capital replacements are planned for 2011.

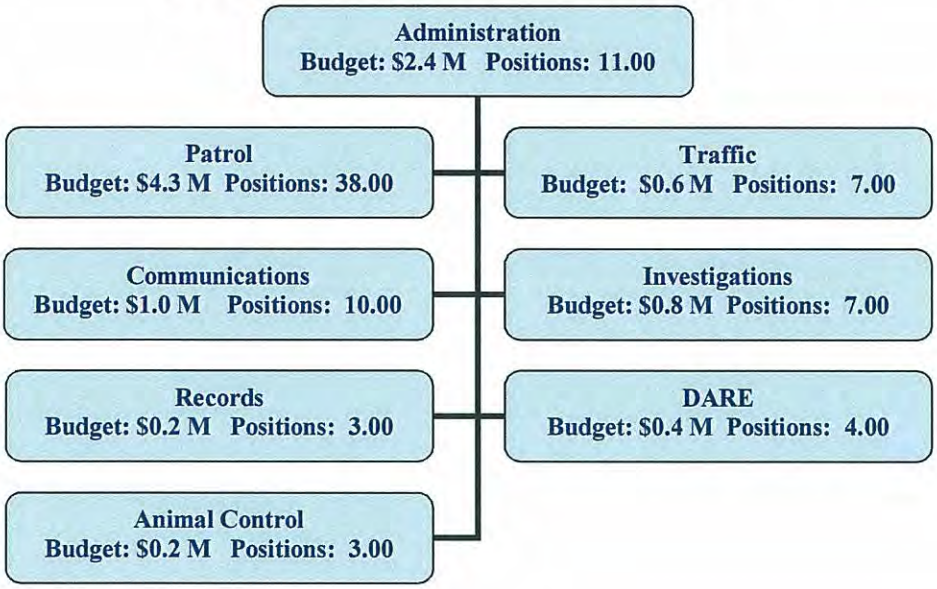
CITY OF LEAWOOD, KANSAS

I-Lan Park

This 10 acre park is located at 126th Street and Nall and hosts one shelter pavilion with restrooms and grills, one additional shelter with a grill, a trail that connects to the Leawood trail system on the east and the Overland Park trail to the west, an open play space, a playground and a beautiful Taiwanese garden and pagoda. I-Lan Park is dedicated to Leawood's sister-city relationship with I-Lan, Taiwan.

POLICE

Budget: $9.9M Positions: 83



Administration

Develops and implements departmental policy, provides management controls over departmental functions, and is the focal point for interaction with other departments, schools, and community.

Patrol

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

Traffic

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

Communication

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

Investigations

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.

Records

Manages department records pertaining to criminal history information as provided for in State law.

DARE

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

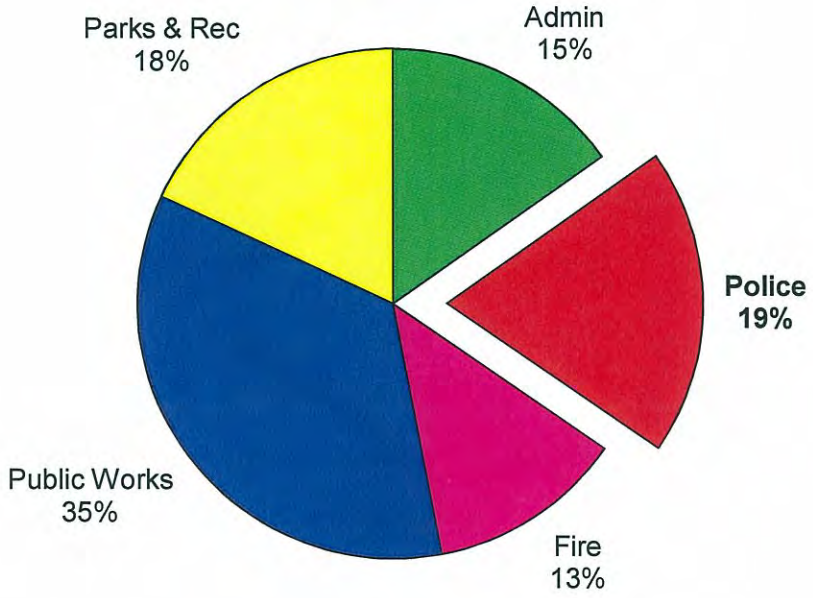
Animal Control

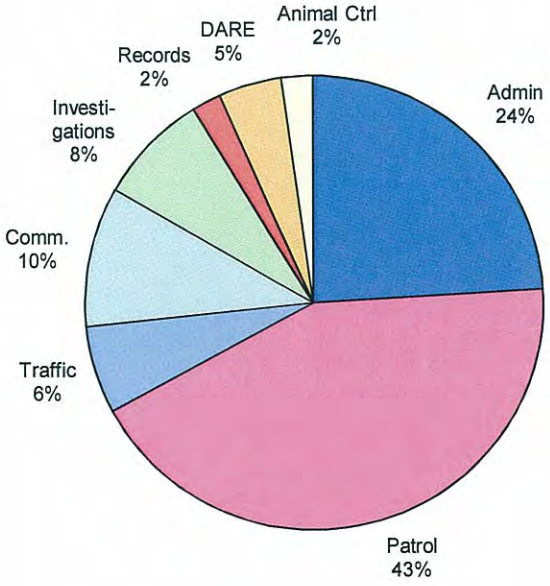
Enforces the City's animal codes, investigates reported cases of animal cruelty and neglect, relocates wild animals through humane trapping and returns pets to citizens.

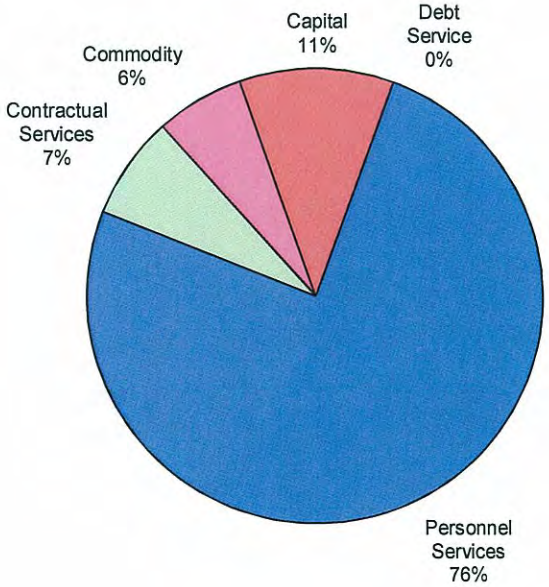
POLICE

Budget: $9.9M Positions: 83

Council Priority Protect Leawood residents, visitors and businesses by providing quality police and homeland security services.







POLICE

Budget: $9.9M Positions: 83

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Expenditures by Program				
Administration	2,080,161	2,622,965	2,496,958	2,371,050
Patrol	3,356,570	3,988,150	3,969,350	4,263,900
Traffic	557,102	721,500	615,000	618,500
Communications	836,492	932,400	900,600	983,800
Investigations	688,622	815,200	805,650	787,300
Records	153,980	199,800	196,600	203,200
DARE	385,543	476,800	471,000	445,000
Animal Control	173,614	242,100	236,600	217,700
Total	8,232,084	9,998,915	9,691,758	9,890,450
Expenditures by Character				
Personnel Services	6,587,821	7,210,600	6,988,700	7,465,100
Contractual Services	511,753	728,050	716,200	726,300
Commodities	325,735	584,450	583,850	623,600
Capital	806,775	1,475,815	1,403,008	1,075,450
Debt Service	-	-	-	-
Total	8,232,084	9,998,915	9,691,758	9,890,450
Expenditures by Fund				
General	8,191,953	9,330,265	9,022,158	9,576,950
Special Revenue	-	-	950	-
Capital	40,131	668,650	668,650	313,500
Debt	-	-	-	-
Total	8,232,084	9,998,915	9,691,758	9,890,450
Full-Time Equivalent Positions	85.00	85.00	85.00	83.00
Commissioned Officers	*63.00*	*63.00*	*63.00*	*61.00*
Exhibit: Revenue by Program				
Alarm Fees	55,079	56,000	56,000	56,000
Animal Impound	3,200	4,725	3,500	3,500
School Resource Revenue	31,080	30,895	31,340	31,500
DARE Reimbursement	150,000	150,000	150,000	225,000
Total	239,359	241,620	240,840	316,000

Program: Police
Sub-Program: Administration

Sub-Program Goal

To manage the financial and operational aspects of the department and analyze existing procedures to improve department-wide effectiveness. Provide leadership in departmental values and in the expansion of the customer service orientation of the Police Department.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Provide efficient police service to the citizens of Leawood:				
Budgeted cost per citizen	$263	$306	$298	$301
Citizens per Commissioned Officer	497	518	516	538
Alarm fee revenue	$55,079	$56,000	$56,000	$56,000
2. Effectively manage the increasing calls for service impacting our organization:				
Avg. response time emergency calls	3:27 min	3:30 min	3:30 min	3:30 min
Overtime as a % of regular salaries	9%	11%	11%	10%
3. Establish a strong community presence and rapport with residents:				
% respondents satisfied	75.0%	80.0%	80.0%	80.0%
4. Develop executive staff by promoting a team environment, collaboration, and open communication:				
% employees receiving training or professional development	84%	NA	100%	100%
Employee turnover	2	NA	2	3

Council & Administrator Directives

	Initiated By	Completion Date
Initiate schematic programming for the new Police Dept/Justice Center facility to provide initial cost estimates for construction and cost/benefit analysis of LEED compliance/certification	Council	Near-term goal
Evaluate staffing needs as it relates to ultimate City build-out	Council	Short-term goal
Evaluate staffing needs for the Justice Center	Council	Short-term goal
Evaluate full-time staffing levels to ensure service levels are maintained	Council	Ongoing
Evaluate police activity in building at 97th and Lee Boulevard	Council	Short-term goal
Participate in diversity awareness activities	Council	Ongoing
Identify and facilitate green projects and activities	Council	Short-term goal

Major Program Accomplishments

No Department turnover except for retirements	Department	2009
Implemented the Coplink Information System	Department	2009

Program: Police
Sub-Program: Administration

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	981,638	1,071,600	1,020,100	1,089,700
Contractual Services	256,932	357,300	355,600	369,700
Commodities	47,747	75,600	75,600	82,700
Capital	793,844	1,118,465	1,045,658	828,950
Debt Service	-	-	-	-
Total	2,080,161	2,622,965	2,496,958	2,371,050
Expenditures by Fund				
General	2,052,961	2,311,665	2,185,658	2,304,050
Special Revenue	-	-	-	-
Capital	27,200	311,300	311,300	67,000
Debt	-	-	-	-
Total	2,080,161	2,622,965	2,496,958	2,371,050
Full-Time Equivalent Positions	11.00	11.00	11.00	11.00
Commissioned Officers	*6.00*	*6.00*	*6.00*	*6.00*

2011 Budget Summary

Capital represents the transfer of the .25% county public safety sales tax receipts from the General Fund to the Public Safety fund to be used for the Justice Center construction; and annual vehicle replacements as well as a roof replacement of $235,000 in 2010 for the current Police facility. Operating expense includes utilities for police buildings, staff training, housing of prisoners at the county facility, law enforcement liability insurance, building maintenance expense, office supplies, uniforms and gasoline.

Program: Police
Sub-Program: Patrol

Sub-Program Goal

Provide aggressive patrol and enforcement, employ proactive policing techniques and technologies, and work in partnership with the community to reduce the potential for harm.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Effectively manage the increasing calls for service impacting our organization:				
Total calls for service	12,236	14,400	13,500	13,500
Average response time per emergency call (minutes)	3:27 min	3:30 min	3:30 min	3:30 min
2. Monitor and analyze the crime rate for changing threats to the community:				
Crime rate (per 1,000 citizens)-overall	26.5	21.6	27.4	27.4
Part I	17.7	13.8	16.0	16.8
Part II	8.8	7.8	11.4	10.7
3. Promote the public's sense of security:				
% of residents who feel safe in their neighborhood during the day/night	95.8%	99.0%	96.0%	96.0%

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Implemented a new program for training recruits	Department	2009
Made over 1,300 misdemeanor and felony arrests	Department	2009
Arrested two different serial business burglars responsible for dozens of burglaries throughout the metro	Department	2009

Program: Police
Sub-Program: Patrol

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	3,065,827	3,349,800	3,331,000	3,551,600
Contractual Services	58,763	90,200	90,200	88,200
Commodities	224,166	395,900	395,900	384,100
Capital	7,814	152,250	152,250	240,000
Debt Service	-	-	-	-
Total	3,356,570	3,988,150	3,969,350	4,263,900
Expenditures by Fund				
General	3,348,756	3,835,900	3,817,100	4,023,900
Special Revenue	-	-	-	-
Capital	7,814	152,250	152,250	240,000
Debt	-	-	-	-
Total	3,356,570	3,988,150	3,969,350	4,263,900
Full-Time Equivalent Positions	40.00	40.00	39.00	38.00
Commissioned Officers	*40.00*	*40.00*	*39.00*	*38.00*

2011 Budget Summary

Personnel reflects the movement of one officer position to the Traffic program in 2010 as well as the continued unfunding of one vacant Police Officer position in 2010 and the elimination of the headcount in 2011. Capital includes the planned replacement of five vehicles in 2010 and eight in 2011. No vehicles were replaced in 2009. Operating expenses include officer training, mobile phones, uniforms, vehicle repairs, gasoline and supplies.

Program: Police
Sub-Program: Traffic

Sub-Program Goal

Maintain an aggressive patrol and enforcement presence on the streets and thoroughfares of Leawood to reduce traffic incidents.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Effectively manage the increasing traffic impacting our organization:				
Total traffic citations	6,040	7,000	7,000	7,200
Traffic contacts per traffic officer	2,544	2,544	2,226	2,544
2. Reduce traffic incidents:				
Number of traffic crashes with injuries per 100,000 population	100	65	100	100

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

14% decrease in reported crashes	Department	2009
An emphasis on DUI arrests resulted in a 277% increase in DUI arrests for the unit	Department	2009

Program: Police
Sub-Program: Traffic

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	528,084	608,000	501,500	534,200
Contractual Services	8,478	13,800	14,800	11,800
Commodities	15,423	31,200	30,200	66,000
Capital	5,117	68,500	68,500	6,500
Debt Service	-	-	-	-
Total	557,102	721,500	615,000	618,500
Expenditures by Fund				
General	551,985	653,000	546,500	612,000
Special Revenue	-	-	-	-
Capital	5,117	68,500	68,500	6,500
Debt	-	-	-	-
Total	557,102	721,500	615,000	618,500
Full-Time Equivalent Positions	7.00	7.00	8.00	7.00
Commissioned Officers	*7.00*	*7.00*	*8.00*	*7.00*

2011 Budget Summary

Personnel reflects the movement of one officer position from the Patrol program in 2010, as well as the continued unfunding of one vacant Police Officer position in 2010 and the elimination of the headcount in 2011. Included in Capital is the replacement of two vehicles and one motorcycle in 2010 and another motorcycle in 2011. Contractual Services includes mobile phones, officer training and membership/subscription expenses. Funds for uniforms, gasoline, vehicle supplies and expendable equipment are shown in Commodities.

Program: Police
Sub-Program: Communications

Sub-Program Goal

Relay clear, concise, and accurate instructions and information to police officers and citizens as quickly as possible.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Monitor workload to ensure adequate staffing levels:				
Total calls dispatched	13,253	13,500	13,500	13,750
911 calls dispatched	1,031	1,500	1,500	1,200
2 Dispatch information within target time of 30 seconds:				
Response time from time of call to dispatch (emergency calls)	30.3 sec	30 sec	30 sec	30 sec
3. Promote departmental teamwork to ensure efficient communication				
% rating dispatch services as good or better on in-department survey	98.0%	99.0%	99.0%	99.0%

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Unit recognized by Crime Stoppers Hotline	Department	2009
Training completed on Coplink System	Department	2009
Hired and trained one new dispatcher	Department	2009

Program: Police
Sub-Program: Communications

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	696,447	747,700	727,100	809,100
Contractual Services	131,201	163,600	152,400	152,400
Commodities	8,844	21,100	21,100	22,300
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	836,492	932,400	900,600	983,800
Expenditures by Fund				
General	836,492	932,400	900,600	983,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	836,492	932,400	900,600	983,800
Full-Time Equivalent Positions	10.00	10.00	10.00	10.00
Commissioned Officers	-	-	-	-

2011 Budget Summary

Staff plans to continue preparations for the move of the Dispatch operation to the new Justice Center after it is constructed. Contractual Services in 2010 reflects a $15,000 reduction in the Intergraph maintenance contract with the City of Overland Park KS. Other expenses in this program include ALERT user charges, communication expense, maintenance/user equipment agreements, office supplies, uniforms, and equipment replacements.

Program: Police
Sub-Program: Investigations

Sub-Program Goal

Maintain a high case clearance rate and conduct impartial investigations that insure the rights of all individuals.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Effectively manage caseloads to facilitate a high crime clearance rate:				
# of cases investigated	829	890	890	900
Part I	554	520	520	550
Part II	275	370	370	350
# of cases per officer	138	148	148	150
Part I	92	87	87	92
Part II	46	62	62	58
Active cases cleared	235	190	250	250
2. Ensure that the public views the department as impartial and thorough:				
# of citizen complaint investigations which are completed in two months or less	100%	100%	100%	100%

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Brought investigation of several large property crime rings to successful conclusions	Department	2009
Investigated and arrested the Country Club Bank robbery suspect within one week of robbery	Department	2009

Program: Police
Sub-Program: Investigations

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	659,651	686,800	676,300	726,200
Contractual Services	14,637	24,400	24,400	24,400
Commodities	14,334	30,800	31,750	36,700
Capital	-	73,200	73,200	-
Debt Service	-	-	-	-
Total	688,622	815,200	805,650	787,300
Expenditures by Fund				
General	688,622	742,000	731,500	787,300
Special Revenue	-	-	950	-
Capital	-	73,200	73,200	-
Debt	-	-	-	-
Total	688,622	815,200	805,650	787,300
Full-Time Equivalent Positions	7.00	7.00	7.00	7.00
Commissioned Officers	*6.00*	*6.00*	*6.00*	*6.00*

2011 Budget Summary

Staff will continue to assist in the prioritization of metro-wide large scale investigations. Capital reflects the replacement of three vehicles in 2010. 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.

Program: Police
Sub-Program: Records

Sub-Program Goal

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

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Ensure timely submission of reports through appropriate workloads:				
Cases processed per employee	9,544	8,333	8,333	9,667
Requests for reports (per employee)	1,040	867	867	1,000
by mail	433	367	367	633
in person	607	500	500	367

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

No unit turnover	Department	2009
Complete implementation of rotating duty schedules	Department	2009
Increased collaboration with Regional Law Enforcement Records Association	Department	2009

Program: Police
Sub-Program: Records

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	123,767	151,000	147,800	151,400
Contractual Services	23,349	34,150	34,200	35,200
Commodities	6,864	14,650	14,600	16,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	153,980	199,800	196,600	203,200
Expenditures by Fund				
General	153,980	199,800	196,600	203,200
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	153,980	199,800	196,600	203,200
Full-Time Equivalent Positions	3.00	3.00	3.00	3.00
Commissioned Officers	-	-	-	-

2011 Budget Summary

Staff plans to continue preparations for the move of the Records operation to the new Justice Center after it is constructed. 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.

Sub-Program Goal

Ensure a safe school environment through proactive efforts in education, outreach and enforcement.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Promote safety through education and outreach efforts:				
# of children receiving DARE presentations	4,500	5,500	4,500	4,500
2. Promote safety through enforcement efforts:				
Cases initiated during SRO service	30	70	40	40
3. Use of city funds:				
Portion of the sub-program funded by the Alcohol Tax	39%	31%	32%	51%
4. Provide efficient service:				
Program revenue	$181,080	$180,895	$181,340	$256,500

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Worked with the Parks and Recreation Department to deliver a summer education program for children	Department	2009

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

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	374,722	419,700	414,400	421,900
Contractual Services	3,316	14,600	14,600	14,600
Commodities	7,505	8,500	8,000	8,500
Capital	-	34,000	34,000	-
Debt Service	-	-	-	-
Total	385,543	476,800	471,000	445,000
Expenditures by Fund				
General	385,543	442,800	437,000	445,000
Special Revenue	-	-	-	-
Capital	-	34,000	34,000	-
Debt	-	-	-	-
Total	385,543	476,800	471,000	445,000
Full-Time Equivalent Positions	4.00	4.00	4.00	4.00
Commissioned Officers	*4.00*	*4.00*	*4.00*	*4.00*

2011 Budget Summary

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. A portion of this program expense is covered by a transfer from the Special Alcohol Fund and a payment by the school districts for the DARE officer. Operating expenses include telephone, vehicle repairs, uniforms and memberships. One vehicle will be replaced in 2010.

Program: Police
Sub-Program: Animal Control

Sub-Program Goal

Maintain a safe environment for citizens, domestic animals, and wildlife through cost-efficient methods.

Objectives and Performance Measures

1. Provide efficient service and charge appropriate fees:

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
Cost recovery on boarding strays	44%	66%	49%	49%
Animal impound fees	$3,200	$4,725	$3,500	$3,500
# of animal control calls	1,256	1,700	1,600	1,600

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Impounded 177 animals	Department	2009
Wrote 263 incident/offense reports	Department	2009

Program: Police
Sub-Program: Animal Control

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	157,685	176,000	170,500	181,000
Contractual Services	15,077	30,000	30,000	30,000
Commodities	852	6,700	6,700	6,700
Capital	-	29,400	29,400	-
Debt Service	-	-	-	-
Total	173,614	242,100	236,600	217,700
Expenditures by Fund				
General	173,614	212,700	207,200	217,700
Special Revenue	-	-	-	-
Capital	-	29,400	29,400	-
Debt	-	-	-	-
Total	173,614	242,100	236,600	217,700
Full-Time Equivalent Positions	3.00	3.00	3.00	3.00
Commissioned Officers	-	-	-	-

2011 Budget Summary

Capital includes the replacement of one vehicle. Contractual Services includes the agreement for stray boarding, cremations, mobile telephone payments and staff training. Uniforms, veterinarian/medical supplies and vehicle parts & supplies are included in Commodities.

CITY OF LEAWOOD, KANSAS

Gezer Park

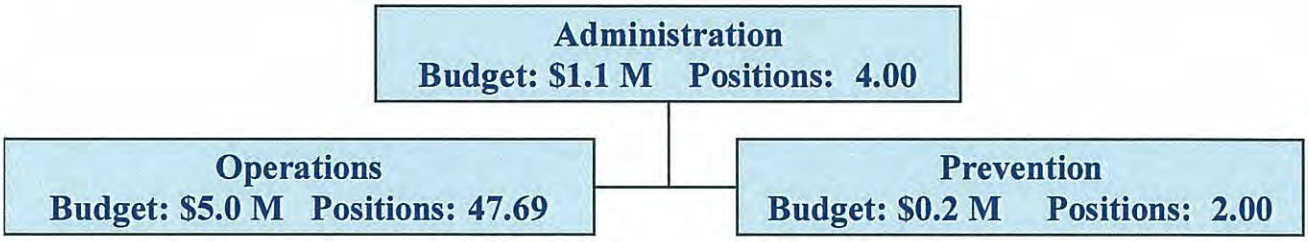
This 10 acre park is located at 133rd and Mission Road and includes a walking trail, public art, shelters, a playground, a Havdalah garden, and a ceremonial fire pit. Gezer Park is dedicated to Leawood's relationship with the Gezer Region of Israel.

The unique park design reflects the contours of the State of Israel, with the Sea of Galilee on one end and the Dead Sea on the other – connected by a 700' stone wadi that carries water from the west to east end of the park.

Fire Budget

FIRE

Budget: $6.3M Positions: 53.69



Administration

Oversees Fire Operations, Fire Prevention and Emergency Preparedness divisions. Administers training programs to ensure local, State, and Federal standards are met in fire and EMS services, Emergency Preparedness, and hazardous materials response. Maintenance of storm warning sirens, emergency operations plans, and coordinate the training and response necessary for the City of Leawood employees and elected officials to work effectively together and with outside agencies, in a major emergency or disaster.

Fire Service Operations

Responds to medical emergencies and fire, rescue, explosion, Weapons of Mass Destruction (WMD) incidents, natural disasters, and hazardous material incidents. Maintains readiness through planning, company inspections, vehicle, equipment and building maintenance. Responds to citizen requests for non-emergency safety services including public education, car seat and smoke detector installation, utility shut-off, transportation of disabled people, and referrals to the Citizen Assist Program.

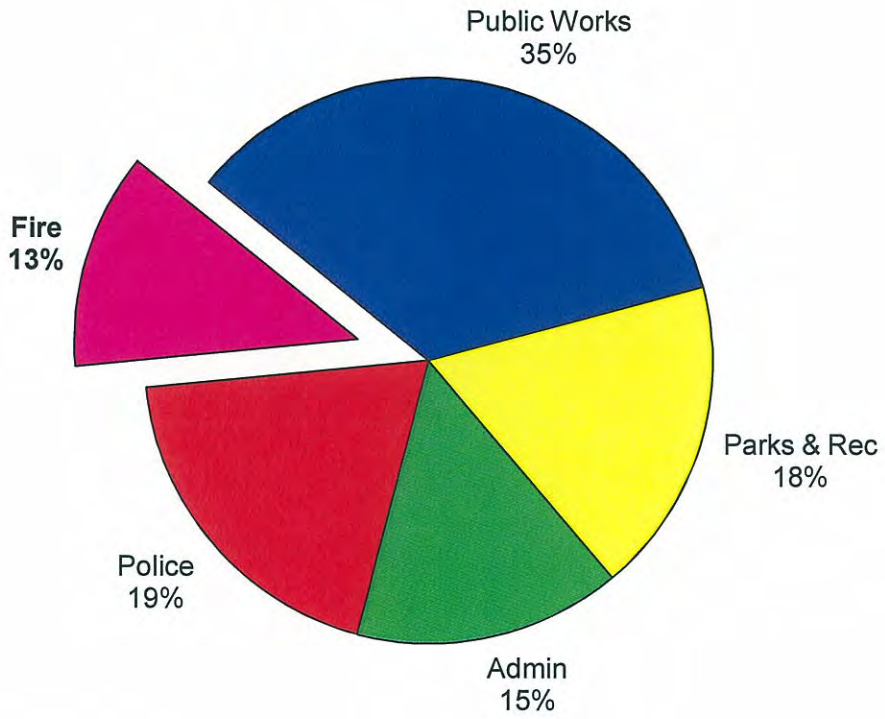
Prevention and Investigation

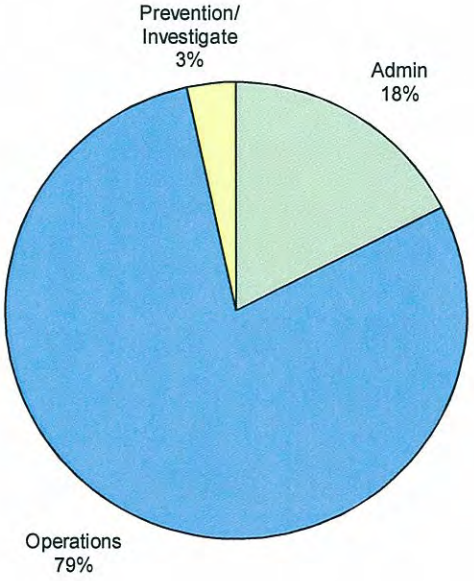
Enforce fire prevention codes and fire safety standards by coordinating inspections, reviewing construction plans, hydrant location and fire/EMS apparatus access, conducting fire cause and arson investigations and providing public safety education.

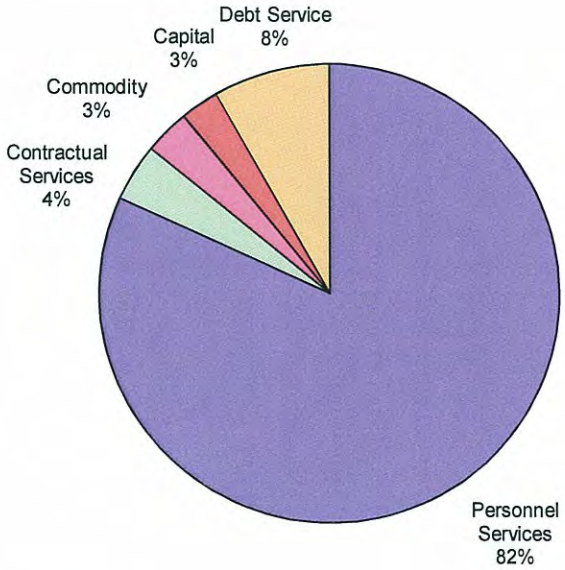
FIRE

Budget: $6.3M Positions: 53.69

Council Priority Protect and preserve life and property through excellence in training, community risk management, emergency preparedness and rapid emergency services response.







FIRE

Budget: $6.3M Positions: 53.69

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Expenditures by Program				
Administration	1,055,181	1,046,538	1,072,583	1,106,043
Operations	4,623,533	5,051,200	4,847,773	5,000,300
Prevention	231,636	219,200	212,000	216,700
Total	5,910,350	6,316,938	6,132,356	6,323,043
Expenditures by Character				
Personnel Services	4,828,543	4,984,400	4,796,000	5,172,500
Contractual Services	203,766	262,400	284,900	257,300
Commodities	166,131	214,600	201,100	201,100
Capital	186,030	326,700	321,518	171,000
Debt Service	525,880	528,838	528,838	521,143
Total	5,910,350	6,316,938	6,132,356	6,323,043
Expenditures by Fund				
General	5,399,532	5,662,600	5,483,200	5,832,100
Special Revenue	-	-	-	-
Capital	186,030	326,700	321,518	171,000
Debt	324,788	327,638	327,638	319,943
Total	5,910,350	6,316,938	6,132,356	6,323,043
Full-Time Equivalent Positions	55.69	55.69	55.69	53.69

Program: Fire
Sub-Program: Administration

Sub-Program Goal

To manage the financial and operational aspects of the department and analyze existing procedures to improve department-wide effectiveness. Ensure state and federal standards are met in fire services, emergency preparedness and hazardous material response.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Provide efficient fire and EMS service to the citizens of Leawood:				
Budgeted cost per citizen	$189	$194	$189	$193
Citizens per Firefighter	562	586	583	611
2. Ensure quality service by maintaining adequate staffing & training levels:				
Training hours per month per Firefighter/EMT	18	18	18	17
Overtime as a % or regular salaries	9%	9%	9%	9%
Employee turnover	2	NA	0	0
3. Maintain emergency preparedness:				
Number of warning sirens	8	10	10	10
Number of sirens tests performed	80	100	100	100
% of tested in working condition	97%	95%	95%	95%

Council & Administrator Directives

	Initiated By	Completion Date
Identify and facilitate "green" projects and activities	Council	Short-term goal
Participate in diversity awareness activities	Council	Ongoing
Evaluate full-time staffing levels to ensure service levels are maintained	Council	Ongoing

Major Program Accomplishments 2009-2010

Zero fire deaths	Department	2009
Hosted "Fire & Police Open House" for citizens	Department	2009
Participated in numerous charity events	Department	2009
Participated in a reading program at local elementary schools	Department	2009
Instructed citizens in CERT training	Department	2009

Program: Fire
Sub-Program: Administration

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	499,025	492,700	504,800	531,500
Contractual Services	127,724	174,700	197,200	169,600
Commodities	28,589	29,000	29,000	29,000
Capital	75,055	22,500	13,945	56,000
Debt Service	324,788	327,638	327,638	319,943
Total	1,055,181	1,046,538	1,072,583	1,106,043
Expenditures by Fund				
General	655,338	696,400	731,000	730,100
Special Revenue	-	-	-	-
Capital	75,055	22,500	13,945	56,000
Debt	324,788	327,638	327,638	319,943
Total	1,055,181	1,046,538	1,072,583	1,106,043
Full-Time Equivalent Positions	4.00	4.00	4.00	4.00

2011 Budget Summary

Contractual Services is higher in 2010 due to the replacement of carpet at Fire Station #3. Other expenses in this category include utilities at all fire station buildings, building/ground repairs, training and travel for staff and various fire association memberships. Office supplies, building supplies, fire/Med Act supplies and the purchase of expendable equipment is reflected in Commodities. Capital in 2011 will replace a section of the roof at Fire Station #1. Debt represents the annual principal and interest payments due on Fire Stations #2 and #3.

Program: Fire
Sub-Program: Fire Service Operations

Sub-Program Goal

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

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Respond to emergencies within department goal of 5 minute average: ***Average response time to fire incidents (in minutes)***	4:35	5:00	4:50	4:45

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments 2009-2010

Participated in county high-rise training	Department	2009
Attended Advance Swiftwater Rescue Training	Department	2009
Participated in "live fire" training	Department	2009
Received arson investigation training in Topeka, KS	Department	2009
Completed Rescue Operational Readiness Exercise at Crisis City in Salina, KS	Department	2009

Program: Fire
Sub-Program: Fire Service Operations

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	4,118,471	4,299,300	4,106,000	4,451,100
Contractual Services	63,841	72,500	72,500	72,500
Commodities	129,154	174,000	160,500	160,500
Capital	110,975	304,200	307,573	115,000
Debt Service	201,092	201,200	201,200	201,200
Total	4,623,533	5,051,200	4,847,773	5,000,300
Expenditures by Fund				
General	4,512,558	4,747,000	4,540,200	4,885,300
Special Revenue	-	-	-	-
Capital	110,975	304,200	307,573	115,000
Debt	-	-	-	-
Total	4,623,533	5,051,200	4,847,773	5,000,300
Full-Time Equivalent Positions	48.69	49.69	49.69	47.69

2011 Budget Summary

Personnel reflects the continued unfunding of two vacant Firefighter positions in 2010 with the elimination of the headcount in 2011. Operating expenses include training, communication, uniforms, gasoline, vehicle & equipment maintenance supplies/service and expendable equipment. Planned capital equipment in 2011 includes an SUV replacement, five mobile data terminals, treadmill replacements, and opticom systems to be installed on traffic signals. The emergency radios will be replaced in 2010. Debt represents the annual payments due on the two fire rescue units received in 2008.

Program: Fire
Sub-Program: Prevention And Investigation

Sub-Program Goal

Minimize community risk by reducing fire incidents through cost-effective prevention methods.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Reduce fire incidents:				
Fire calls per 1,000 citizens	32	32	31	30
2. Maintain fire protection standards in city buildings:				
Number of inspections	1,514	1,200	1,400	1,400
Number of building plans reviewed	63	50	50	55

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments 2009-2010

Trained 4,000 students in fire prevention and life safety	Department	2009

Program: Fire
Sub-Program: Prevention And Investigation

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Program Expenditures				
Personnel Services	211,047	192,400	185,200	189,900
Contractual Services	12,201	15,200	15,200	15,200
Commodities	8,388	11,600	11,600	11,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	231,636	219,200	212,000	216,700
Expenditures by Fund				
General	231,636	219,200	212,000	216,700
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	231,636	219,200	212,000	216,700
Full-Time Equivalent Positions	3.00	2.00	2.00	2.00

2011 Budget Summary

There are no major changes to this program anticipated in 2011. Funds for mobile telephones, memberships and training are included in Contractual Services. Commodities reflects the purchase of prevention books and supplies for educational programs and arson prevention supplies.

CITY OF LEAWOOD, KANSAS

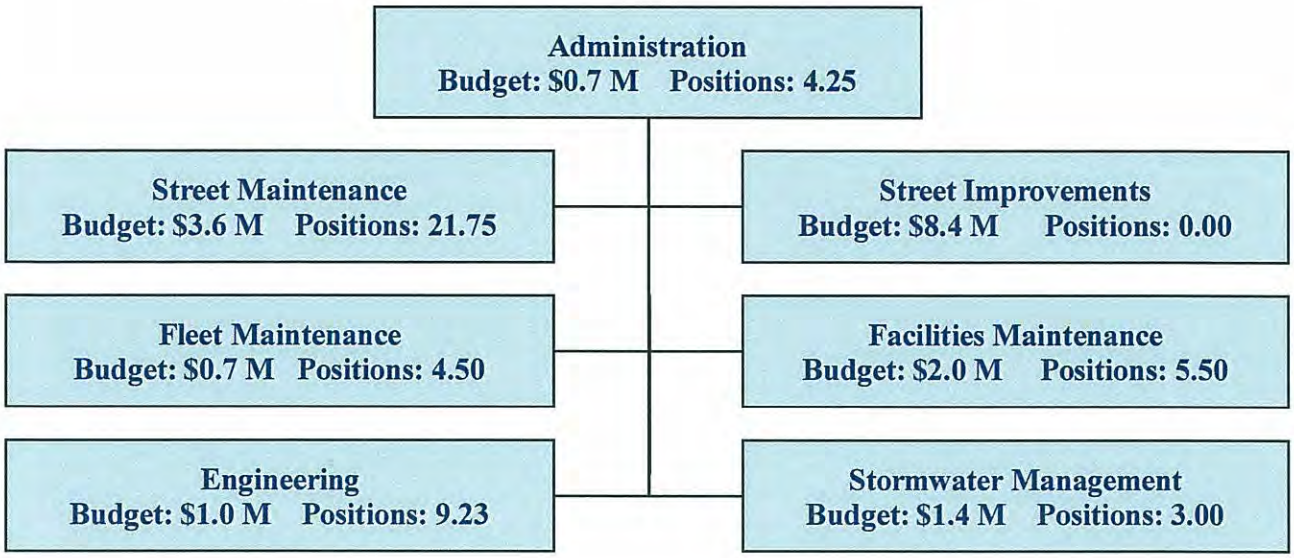
Leawood Greenway/Trails

Leawood City Park and Tomahawk Park are connected by the Tomahawk Creek Greenway, a five and one-half mile, eight to ten foot asphalt path, which meanders along Tomahawk and Indian Creeks, offering the opportunity to view wildlife, birds, and the natural environment. Walking, jogging, bicycling, and roller blading are all acceptable on the greenway.

Public Works Budget

PUBLIC WORKS

Budget: $17.8M Positions: 48.23



Administration

Provides management controls over departmental functions. Responsibilities include setting policies, administering contracts and inter-local agreements, billing for all divisions and reimbursement from other city, county, and state agencies.

Street Maintenance

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.

Street Improvements

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

Fleet Maintenance

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.

Facilities Maintenance

Maintains and repairs all City facilities. Areas include construction, plumbing, electrical, structural, environmental and related systems. Responsibilities include general repairs, preventative maintenance, identification of deficiencies, consultation of construction projects and monitoring of outside contractors.

Engineering

Survey, design, inspect and schedule construction plans for streets and storm sewers. Review plats and site development plans for compliance with City criteria and industry quality standards. Provide GIS support, maintain traffic counts, coordinate street light and traffic signal updates.

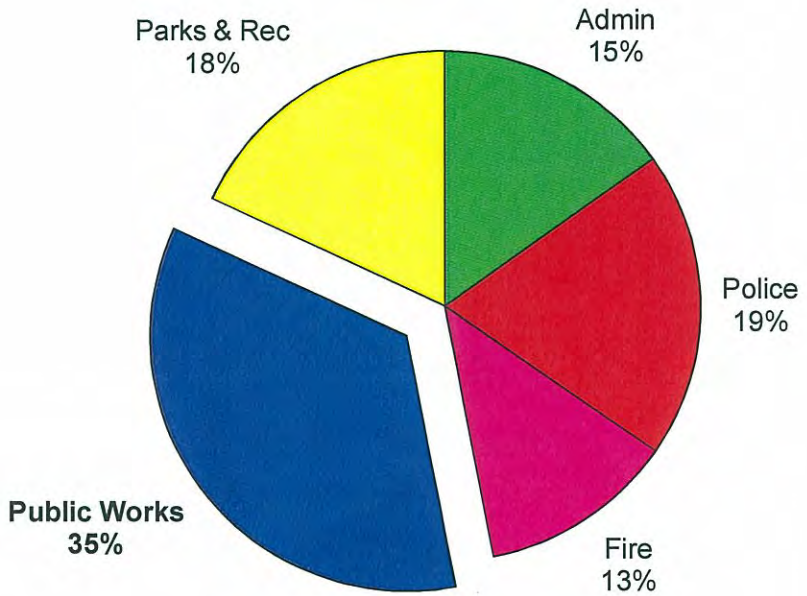
Stormwater Management

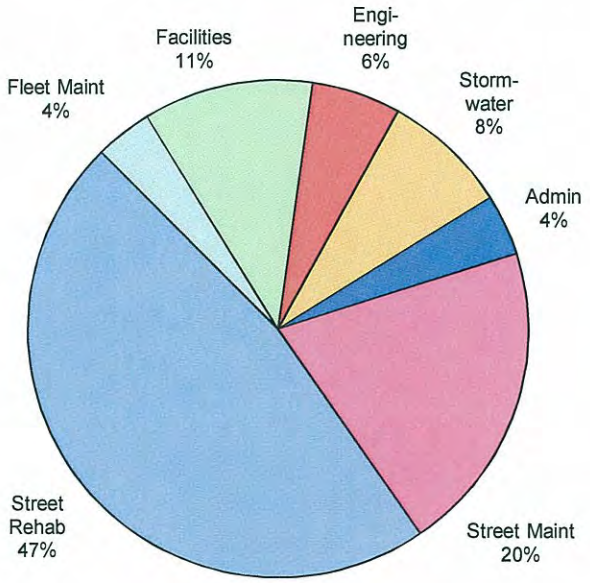
Maintains and repairs the existing stormwater system including: pipe systems, inlets, box culverts, and

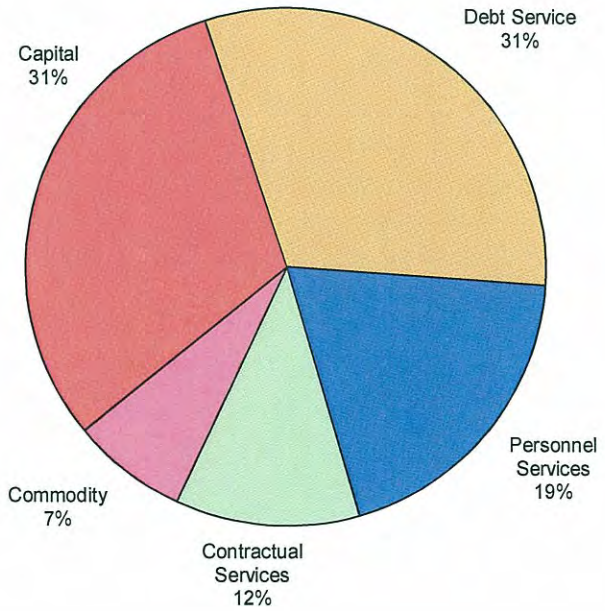
PUBLIC WORKS

Budget: $17.8M Positions: 48.23

Council Priority To maintain the current infrastructure and to provide the highest quality new improvements where economic benefits clearly justify new investment.







PUBLIC WORKS

Budget: $17.8M Positions: 48.23

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Expenditures by Program				
Administration	849,782	953,917	729,396	709,089
Street Maintenance	3,082,778	3,662,350	3,481,100	3,617,700
Street Improvement	7,073,503	9,026,276	8,997,098	8,420,316
Fleet Maintenance	465,887	717,700	644,300	662,400
Facilities Maintenance	651,127	981,800	1,063,800	1,952,500
Engineering	767,050	1,001,400	1,000,100	1,032,400
Stormwater Management	964,744	1,255,886	1,908,596	1,440,899
Total	13,854,871	17,599,329	17,824,390	17,835,304
Expenditures by Character				
Personnel Services	3,026,310	3,455,200	3,334,100	3,461,100
Contractual Services	1,372,718	2,154,850	2,031,000	2,039,900
Commodities	898,624	1,242,700	1,242,700	1,276,100
Capital	2,849,976	5,258,000	5,980,510	5,508,300
Debt Service	5,707,243	5,488,579	5,236,080	5,549,904
Total	13,854,871	17,599,329	17,824,390	17,835,304
Expenditures by Fund				
General	5,297,652	6,728,900	6,607,800	6,777,100
Special Revenue	1,168,538	1,250,000	1,250,000	1,324,000
Capital	1,681,438	4,008,000	4,730,510	4,184,300
Debt	5,707,243	5,612,429	5,236,080	5,549,904
Total	13,854,871	17,599,329	17,824,390	17,835,304
Full-Time Equivalent Positions	50.92	50.23	50.23	48.23
Exhibit: Revenue by Program				
County Participation				
Streets	460,951	2,591,000	2,528,726	1,767,809
Stormwater	-	-	-	-
Engineering (inspection fees)	49,877	74,000	41,500	41,500
Total	510,828	2,665,000	2,570,226	1,809,309

Program: Public Works
Sub-Program: Administration

Sub-Program Goal

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

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Efficiently respond to the infrastructure demands of the City:				
Budgeted cost per citizen	$443	$539	$549	$544
% of 1/8 sales tax funding:				
streets	47%	47%	47%	50%
stormwater	53%	53%	53%	50%
2 Effectively manage the increasing calls for service impacting our organization:				
Overtime as a % of regular salaries	2%	4%	5%	4%
Professional service contracts	11	12	15	12
3. Develop staff by promoting a team environment, collaboration, and open communication:				
% employees maintaining professional certifications	65.7%	63.7%	63.7%	63.7%
Employee turnover	3	1	1	2

Council & Administrator Directives

	Initiated By	Completion Date
Participate in diversity awareness activities	Council	Ongoing
Identify and facilitate green projects and activities	Council	Short-term goal
Evaluate full-time staffing levels to ensure service levels are maintained	Council	Ongoing

Major Program Accomplishments

The Public Works Department was successful in obtaining $1.3M dollars from the Federal Stimulus Program, American Recovery Reinvestment Act of 2009 for the improvements to 103rd St in 2010.	Department	2009

Program: Public Works
Sub-Program: Administration

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
Program Expenditures				
Personnel Services	393,492	415,700	429,200	429,700
Contractual Services	41,041	116,400	116,400	116,600
Commodities	9,599	15,100	15,100	19,000
Capital	-	-	-	-
Debt Service	405,650	406,717	168,696	143,789
Total	849,782	953,917	729,396	709,089
Expenditures by Fund				
General	444,132	547,200	560,700	565,300
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	405,650	406,717	168,696	143,789
Total	849,782	953,917	729,396	709,089
Full-Time Equivalent Positions	4.25	4.25	4.25	4.25

2011 Budget Summary

Contractual Services includes $9,500 for the bi-annual inspection of city bridges, $15,000 for operation greenlight, $20,000 to update GASB streets/stormwater information, and $10,500 to update the City's comprehensive traffic model. Other operating expense include record scanning, communication, printing and training expenses. Materials, office supplies, meeting expense, and equipment maintenance supplies are shown in Commodities. Debt Service represents the payments due on the Public Works facility building and land.

Program: Public Works
Sub-Program: Street Maintenance

Sub-Program Goal

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

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Provide timely maintenance for streets and related infrastructure by applying cost effective treatments:				
Maintenance exp's per lane mile	$6,874	$8,157	$7,762	$8,066
Cost per foot of sidewalk replacement	$51.55	$50.00	$50.00	$50.00
Cost per foot of curb replacement	$27.75	$27.75	$27.75	$28.00
Street sweeping exp's per capita	$1.69	$2.50	$2.50	$2.00
2. Maintain a safe and functional street system:				
Avg. no. working days to repair a pothole	2	1	1	1
Cost per pothole repair	$8.03	$8.10	$8.10	$8.10
% streets slurry sealed within 7 yrs	32%	33%	33%	33%
Snow & ice control budget per capita	$8.26	$9.00	$9.00	$8.50
3. Maintain attractive streets and reduce pollution:				
Annual average sweepings per lane mile	7	8	8	8
Cost per curb mile swept	$17.27	$18.00	$18.00	$18.00
Debris diverted from city watershed (tons)	1,537	1,600	1,600	1,600

Council & Administrator Directives

	Initiated By	Completion Date
Establish PAYG curb and gutter repair and replacement program in CIP	Council	Long-term goal
Establish PAYG sidewalk repair and replacement program in CIP	Council	Long-term goal

Major Program Accomplishments

Service improvements on-going

Program: Public Works
Sub-Program: Street Maintenance

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
Program Expenditures				
Personnel Services	1,192,370	1,387,600	1,330,200	1,397,700
Contractual Services	957,491	1,362,650	1,238,800	1,372,800
Commodities	602,711	665,100	665,100	693,200
Capital	330,206	247,000	247,000	154,000
Debt Service	-	-	-	-
Total	3,082,778	3,662,350	3,481,100	3,617,700
Expenditures by Fund				
General	2,752,572	3,291,500	3,234,100	3,463,700
Special Revenue	-	-	-	-
Capital	330,206	247,000	247,000	154,000
Debt	-	123,850	-	-
Total	3,082,778	3,662,350	3,481,100	3,617,700
Full-Time Equivalent Positions	22.75	22.75	22.75	21.75

2011 Budget Summary

A vacant PW Maintenance Worker is unfunded in 2010 and then eliminated in 2011. In 2011, an increase has been included in Contractual Services for the anticipated 15% rate hike in electricity. Operating expenses include telephone, uniforms, weather forecasting service, meeting expense and expendable equipment. Capital replacements in 2011 include a pickup truck, a dump body, an asphalt roller and other truck attachable equipment.

Program: Public Works
Sub-Program: Street Improvements

Sub-Program Goal

Manage street replacements that are consistent with present and future demands, while reducing disruptions to the motoring public.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Manage a street system which is safe, well-maintained and visually pleasing:				
Overall average PCI of all lane miles	87.0	87.0	87.0	90.0
% maintained at minimum 70 PCI:				
residential	91%	91%	91%	94%
arterial	91%	95%	91%	91%
collector	90%	95%	90%	90%
2. Effectively manage replacement costs:				
Cost per lane mile	$15,771	$20,103	$20,060	$18,774
County participation (grants)	$460,951	$2,591,000	$2,528,726	$1,767,809

Council & Administrator Directives

	Initiated By	Completion Date
Program and possibly accelerate remaining backlog of residential street reconstruction	Council	Long-term goal
Consider consolidation of construction and utility relocations along the 135th corridor	Council	Near-term goal
Evaluate noise level abatement options along I-435 corridor	Council	Long-term goal

Major Program Accomplishments

Service improvements on-going

Program: Public Works
Sub-Program: Street Improvements

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
Program Expenditures				
Personnel Services	-	-	-	-
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital	2,253,913	4,416,000	4,401,300	3,452,300
Debt Service	4,819,590	4,610,276	4,595,798	4,968,016
Total	7,073,503	9,026,276	8,997,098	8,420,316
Expenditures by Fund				
General	-	-	-	-
Special Revenue	1,168,538	1,250,000	1,250,000	1,324,000
Capital	1,085,375	3,166,000	3,151,300	2,128,300
Debt	4,819,590	4,610,276	4,595,798	4,968,016
Total	7,073,503	9,026,276	8,997,098	8,420,316
Full-Time Equivalent Positions	-	-	-	-

2011 Budget Summary

Capital includes $824,000 for the Residential Mill and Overlay Program; $500,000 for the Residential Slurry Seal Program; and $2,128,300 for the Arterial/Collector Program with an estimated reimbursement of $977,000 from the Johnson County C.A.R.S. program and $790,809 in participation funds on shared projects from surrounding cities. Debt Service represents the principal and interest obligations for street projects.

Program: Public Works
Sub-Program: Fleet Maintenance

Sub-Program Goal

To maximize the life and use of City vehicles and equipment by providing timely service to all requests.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Maximize equipment availability and reliability at lowest possible costs to users				
Veh. maint. expenditures per vehicle	$689	$690	$690	$650
Average expenditure per heavy equip.	$141	$140	$140	$140
Exp's per mile driven, police cars	0.12	0.12	0.12	0.10
% repair comebacks within 2 weeks	N/A	10%	10%	10%
Avg. fleet operational readiness	N/A	90%	90%	90%
% autos on preventative maintenance	100%	100%	100%	100%
2. Effectively manage the increasing calls for service impacting our organization:				
Maint. services performed per worker	414	330	347	360
Average age of vehicles	5.2	6.2	6.2	6.0
% customer satisfaction rating	N/A	85%	85%	85%
No. of replacement vehicles per year	5	11	11	16

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Addressed changes made to the Vehicle and Equipment Schedule	Department	2009
Reviewed equipment condition and service life projections with other City departments	Department	2009
Conducted internal City-wide survey to determine level of service satisfaction	Department	2009

Program: Public Works
Sub-Program: Fleet Maintenance

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
Program Expenditures				
Personnel Services	270,209	358,300	284,900	303,200
Contractual Services	4,386	12,900	12,900	12,900
Commodities	180,045	346,500	346,500	346,300
Capital	11,247	-	-	-
Debt Service	-	-	-	-
Total	465,887	717,700	644,300	662,400
Expenditures by Fund				
General	454,640	717,700	644,300	662,400
Special Revenue	-	-	-	-
Capital	11,247	-	-	-
Debt	-	-	-	-
Total	465,887	717,700	644,300	662,400
Full-Time Equivalent Positions	5.50	5.50	5.50	4.50

2011 Budget Summary

A vacant Vehicle Technician position is unfunded in 2010 and then eliminated in 2011. Contractual Services includes the payment of mobile telephone usage, staff training/travel, memberships and equipment rentals. Gasoline (unleaded and diesel), vehicle and equipment repair materials, oils, chemicals and expendable equipment are reflected in Commodities. No capital purchases are planned for 2011.

Program: Public Works
Sub-Program: Facilities Maintenance

Sub-Program Goal

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

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Provide facility maintenance and repair services in a timely manner at the lowest possible costs to users:				
Custodial expenditures per sq.ft.	$0.16	$0.22	$0.22	$0.22
Utility cost per square foot	$0.42	$0.53	$0.53	$0.55
Response time (in days)	N/A	3	3	3
2. Effectively manage the calls for service impacting our organization:				
Bldg square footage per employee	40,486	40,486	40,486	40,486
Requests for service per employee	305	309	318	318
Average age of facilities	14.5	15.5	15.5	16.5
% customer satisfaction rating	N/A	85%	85%	85%
% of buildings inspected annually	100%	100%	100%	100%

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Replaced the roof on the Parks Maintenance Facility Storage Building	Department	2009
Remodeled the City Hall Break-room and replaced appliances	Department	2009
Replaced exterior steps and repaired masonry at the Police Department	Department	2009
Painted the interior of the Ironwoods Lodge and Nature Center	Department	2009
Repaired the gates at City Park and Ironwoods Park	Department	2009
Made exterior repairs to Fire Station #1	Department	2009
Replaced the emergency generator at Fire Station #1	Department	2009

Program: Public Works
Sub-Program: Facilities Maintenance

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
Program Expenditures				
Personnel Services	286,544	354,400	341,400	370,900
Contractual Services	300,328	430,700	430,700	305,400
Commodities	64,255	116,700	116,700	114,200
Capital	-	80,000	175,000	1,162,000
Debt Service	-	-	-	-
Total	651,127	981,800	1,063,800	1,952,500
Expenditures by Fund				
General	651,127	901,800	888,800	790,500
Special Revenue	-	-	-	-
Capital	-	80,000	175,000	1,162,000
Debt	-	-	-	-
Total	651,127	981,800	1,063,800	1,952,500
Full-Time Equivalent Positions	5.50	5.50	5.50	5.50

2011 Budget Summary

The decrease in Contractual Services is a result of fewer planned routine projects in 2011, $136,500 in 2010 compared to $6,200 in 2011. Other operating expenses include utilities, building repairs/services, janitorial services, building materials, staff training/certification and uniforms. Capital in 2011 includes $1,100,000 for the replacement of the City Hall roof and roof top air units, $47,000 for the roof replacement of the Old City Hall building, and $15,000 for fuel dispensers at the Public Works facility.

Program: Public Works
Sub-Program: Engineering

Sub-Program Goal

To achieve the highest quality of design and construction standards while responding in a timely manner to all citizen requests. To maximize the efficiency of the street rehabilitation program and traffic signal timing and coordination.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Work closely with planners and contractors, utilizing best engineering practices for long-term infrastructure performance:				
% streets inspected every 2 years	100%	100%	100%	100%
% bridges inspected annually	100%	100%	100%	100%
Right of way permits issued/inspected	304	300	209	280
Public improvements by developers	$440,000	$560,000	$560,000	$500,000
2. Provide cost effective in-house design & inspection:				
Roadway construction feet	32,800	24,900	35,800	23,200
Projects Surveyed and Designed	2.5 million	4.8 million	4.8 million	2.0 million
8% total construction/Design FTE	$200,000	$384,000	$384,000	$160,000
6% total construction/Inspection FTE	$150,000	$288,000	$288,000	$120,000
Inspection fee revenue	$49,877	$74,000	$41,500	$41,500
3. Maintain traffic system elements to ensure for safe movement of vehicles and pedestrians throughout the City:				
% streetlight outages w/ 48 hr response	98.30%	98.00%	98.00%	98.00%
City-owned traffic signals	27	29	29	29

Council & Administrator Directives

	Initiated By	Completion Date
Perform a comprehensive corridor evaluation of State Line Road	Council	Long-term goal

Major Program Accomplishments

Completed the design of 103rd Street in compliance with State and Federal Guidelines to receive 1.3 million dollars for the cost of construction. These funds were part of the American Recovery Reinvestment Act (ARRA) of 2009	Department	2009

Program: Public Works
Sub-Program: Engineering

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
Program Expenditures				
Personnel Services	696,479	741,800	740,500	771,200
Contractual Services	52,142	153,700	153,700	153,700
Commodities	18,429	30,900	30,900	32,500
Capital	-	75,000	75,000	75,000
Debt Service	-	-	-	-
Total	767,050	1,001,400	1,000,100	1,032,400
Expenditures by Fund				
General	767,050	926,400	925,100	957,400
Special Revenue	-	-	-	-
Capital	-	75,000	75,000	75,000
Debt	-	-	-	-
Total	767,050	1,001,400	1,000,100	1,032,400
Full-Time Equivalent Positions	9.92	9.23	9.23	9.23

2011 Budget Summary

Reflected here are the Inspection and the Design programs. Contractual Services includes $45,000 to inspect the City streets using a vehicle equipped with sensors and cameras to rate the streets; $40,000 for a land survey for the Accelerated Street program; and $30,000 for outside engineering services. Other operating expenses include mobile telephone usage, staff training/travel, memberships, inspection/field equipment, protective clothing and uniforms. Capital includes $75,000 annually to be used, as needed, for outside engineering services on large capital projects.

Program: Public Works
Sub-Program: Stormwater Management

Sub-Program Goal

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

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
1. Provide efficient service with maximum leverage of non-operating monies:				
Total operating exp's per lineal feet	$6.75	$7.65	$7.88	$7.51
Stormwater grants per lineal feet	$0	$0	$0	$0
2. Inspect & repair for adequate conveyance, to minimize flooding and reduce pollutant levels in stormwater runoff:				
Storm sewer televising (lineal feet)	33,805	45,000	45,000	45,000
Total storm sewer lineal feet	660,000	660,000	660,000	660,000
Inspections:				
Structures	1,062	1,100	1,100	1,200
Pipe Segments	571	600	600	600
Out Falls	150	200	200	200
Maintenance:				
Structures	45	50	50	50
Pipe Segments	38	30	30	35
Illicit Discharges Reported	3	4	4	4

Council & Administrator Directives

	Initiated By	Completion Date
Provide stormwater management public awareness and educational opportunities	Council	Near-term goal
Establish public/private financed storm water plan and program for private properties	Council	Long-term goal
Establish Stream Teams	Council	Short-term goal
Identify and evaluate future SMAC storm water projects	Council	Long-term goal

Major Program Accomplishments

Service improvements on-going

Program: Public Works
Sub-Program: Stormwater Management

	2009 Actual	2010 Budget	2010 Estimated	2011 Target
Program Expenditures				
Personnel Services	187,216	197,400	207,900	188,400
Contractual Services	17,330	78,500	78,500	78,500
Commodities	23,585	68,400	68,400	70,900
Capital	254,610	440,000	1,082,210	665,000
Debt Service	482,003	471,586	471,586	438,099
Total	964,744	1,255,886	1,908,596	1,440,899
Expenditures by Fund				
General	228,131	344,300	354,800	337,800
Special Revenue	-	-	-	-
Capital	254,610	440,000	1,082,210	665,000
Debt	482,003	471,586	471,586	438,099
Total	964,744	1,255,886	1,908,596	1,440,899
Full-Time Equivalent Positions	3.00	3.00	3.00	3.00

2011 Budget Summary

Contractual Services includes $70,000 for culvert cleaning along with mobile telephone usage, staff training/ travel and water for the jet vac truck. Commodities reflects the purchase of building materials (concrete, pipe, rock, sand, etc), camera parts & supplies, safety equipment, uniforms and the replacement of small tools. Capital expense represents the 1/8-Cent Sales tax stormwater projects of $598,000 in 2010 and $665,000 in 2011, as well as funds remaining from last year for the Accelerated Stormwater program, of $484,210, in 2010. Debt Service reflects the annual payments due on completed stormwater projects.

CITY OF LEAWOOD, KANSAS

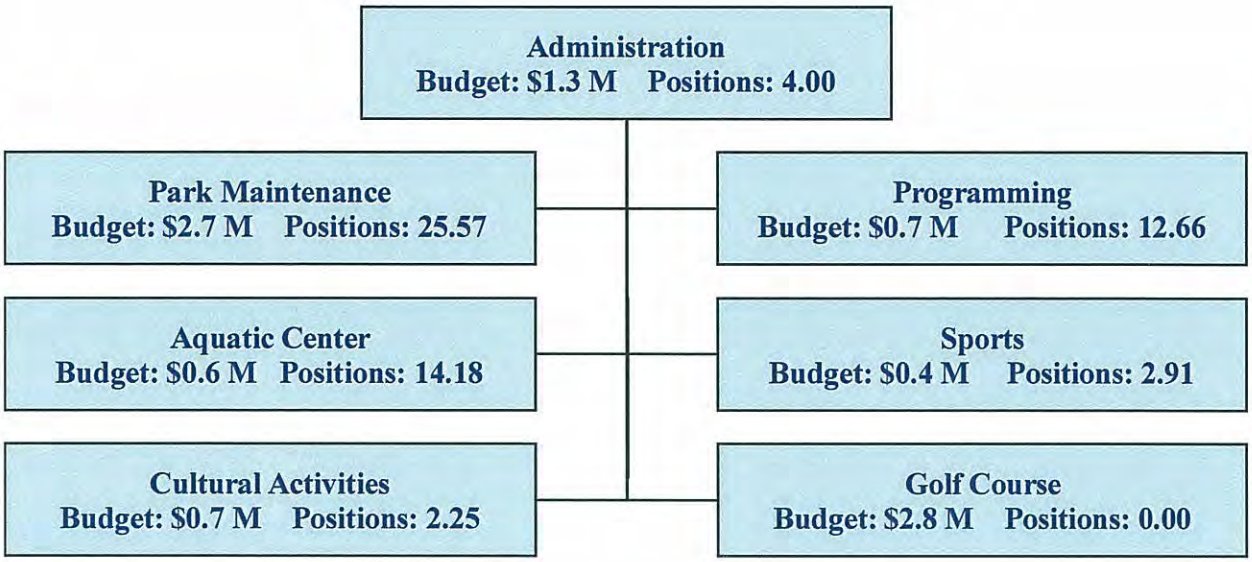
Pond/Lake Fishing

There are three lakes located along the Tomahawk Creek Parkway and one lake at Ironwoods Park. The Department of Wildlife and Parks stocks each lake every month from April through September with channel catfish, green sunfish and largemouth bass. Swimming and ice skating are not permitted on the lakes.

Parks and Recreation
Budget

PARKS AND RECREATION

Budget: $9.2M Positions: 61.57



Administration

Provides management controls over departmental functions. Develops and implements park plans and service contracts. Responsible for registrations, reservations, marketing, public relations, and special projects.

Programming

Develops and implements recreation and nature programs and instructional classes. Operates the Community Center in City Hall, and the facilities at Ironwoods Park.

Park Maintenance

Maintains all public parks, trails, green space, roadsides, and grounds of City-owned buildings. Other duties include snow removal, athletic field preparation, and the maintenance of public art installations and the Aquatic Center at City Park.

Aquatics

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

Sports

Develops and implements all sports leagues, tournaments, clinics, and sportsmanship programs.

Cultural Activities

Offers cultural activities and amenities including public art commissions, theater productions through the Leawood Stage Company, educational programs through Oxford School House, and special events for the public.

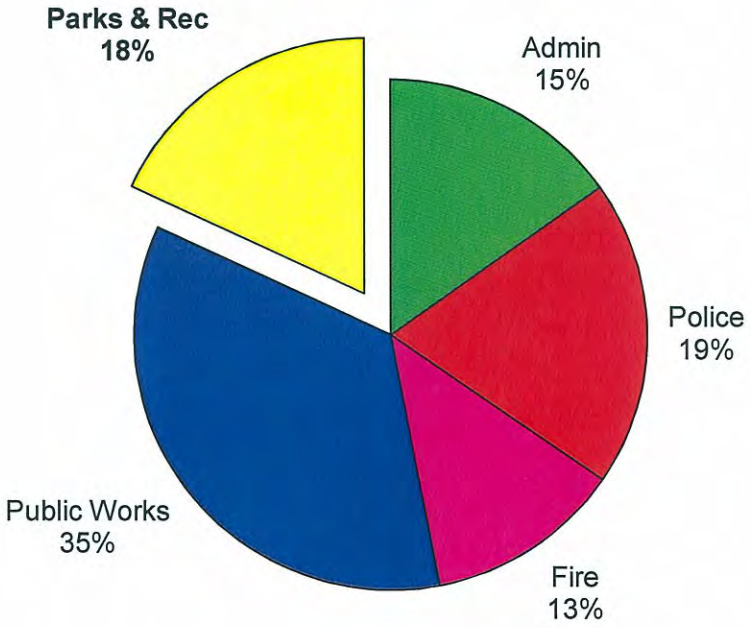
Golf

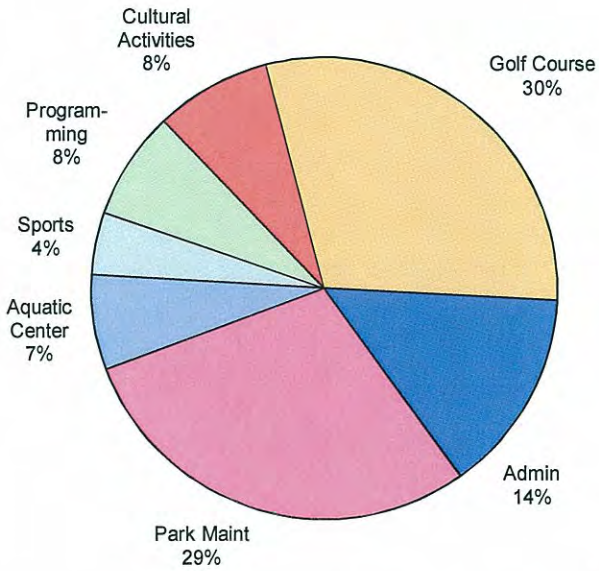
Maintains Ironhorse Golf Course. As of January 1, 2010, the Golf course operations are managed by Troon Golf.

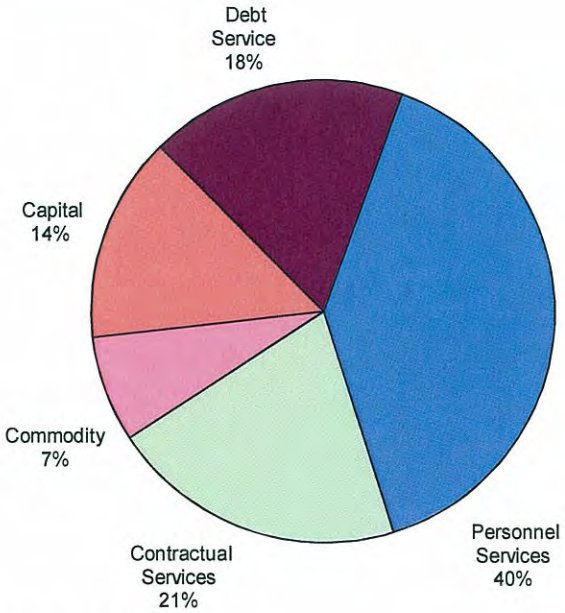
PARKS AND RECREATION

Budget: $9.2M Positions: 61.57

Council Priority To promote a community that offers family-oriented activities and recreational and cultural opportunities that encourage citizens to keep up their private property.







PARKS AND RECREATION

Budget: $9.2M Positions: 61.57

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Expenditures by Program				
Administration	1,795,345	1,328,835	1,324,235	1,314,010
Programming	573,368	702,500	694,500	698,000
Park Maintenance	3,671,162	3,964,200	3,380,628	2,698,800
Aquatic Center	615,398	637,088	757,138	614,513
Sports	284,096	403,500	375,900	403,800
Cultural Activities	341,242	557,500	622,400	749,000
Golf Course	2,512,366	3,096,666	3,256,742	2,754,961
Total	9,792,976	10,690,289	10,411,543	9,233,084
Expenditures by Character				
Personnel Services	3,232,154	3,711,150	3,572,200	3,656,800
Contractual Services	1,465,409	1,989,850	1,908,200	1,903,500
Commodities	593,991	724,200	705,400	685,900
Capital	2,309,341	2,580,700	2,604,354	1,331,600
Debt Service	2,192,081	1,684,389	1,621,389	1,655,284
Total	9,792,976	10,690,289	10,411,543	9,233,084
Expenditures by Fund				
General	5,350,257	6,488,200	6,185,800	6,309,200
Special Revenue	315,177	462,600	497,600	487,900
Capital	2,502,964	2,118,100	2,106,754	843,700
Debt	1,624,578	1,621,389	1,621,389	1,592,284
Total	9,792,976	10,690,289	10,411,543	9,233,084
Full-Time Equivalent Positions	74.81	74.81	62.57	61.57
Exhibit: User Fees by Program				
Administration	13,698	5,300	14,500	14,500
Aquatic Center	356,783	466,474	383,207	404,600
Programming	422,093	466,573	426,656	454,763
Sports	274,074	333,705	333,705	334,265
Cultural Activities	32,134	53,000	40,470	50,475
Golf Course	1,350,128	1,889,664	1,563,277	1,877,335
Total	2,448,910	3,214,716	2,761,815	3,135,938

Program: Parks and Recreation
Sub-Program: Administration

Sub-Program Goal

To promote a strong sense of community by offering a wide variety of recreational, cultural and civic activities. Connect Leawood residents to their environment by planning and maintaining adequate green space and parkland and supporting green initiatives. Manage the financial and operational aspects of the department and analyze existing procedures to improve department-wide effectiveness.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
1. Provide efficient service to the citizens of Leawood:				
Budgeted cost per citizen	$313	$327	$321	$281
Fee Revenue per Citizen	$78	$103	$88	$100
Citizens per employee	418	436	519	533
Sponsorships	$13,440	$5,000	$14,000	$14,000
Number of volunteers	15,000	15,550	15,550	16,000
Value of volunteer time	$150,000	$155,500	$155,500	$160,000
2. Ensure quality service by maintaining adequate staffing levels:				
Overtime as a % of regular salaries	2%	2%	2%	2%
3. Develop and retain staff by promoting a team environment, collaboration, and open communication:				
% employees maintaining certification	50%	50%	50%	50%
Employee turnover	0	0	0	0

Council & Administrator Directives

	Initiated By	Completion Date
Evaluate full-time staffing levels to ensure service levels are maintained	Council	Ongoing
Participate in diversity awareness activities	Council	Ongoing
Evaluate city's bike/hike friendliness	Council	Near-term goal
Identify and facilitate "green" projects and activities	Council	Short-term goal
Establish a procurement policy to encourage cleaner air and green initiatives	Council	Ongoing

Major Program Accomplishments

Completed construction and dedication of Gezer Park (Phase I)	Department	2009
Recommended new management company for Ironhorse Golf Course	Department	2009

Program: Parks and Recreation
Sub-Program: Administration

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
Program Expenditures				
Personnel Services	291,753	310,750	306,200	324,500
Contractual Services	17,641	33,350	33,300	32,000
Commodities	12,146	14,100	14,100	12,600
Capital	-	-	-	-
Debt Service	1,473,805	970,635	970,635	944,910
Total	1,795,345	1,328,835	1,324,235	1,314,010
Expenditures by Fund				
General	321,540	358,200	353,600	369,100
Special Revenue	-	-	-	-
Capital	508,800	-	-	-
Debt	965,005	970,635	970,635	944,910
Total	1,795,345	1,328,835	1,324,235	1,314,010
Full-Time Equivalent Positions	4.00	4.00	4.00	4.00

2011 Budget Summary

Contractual Services includes printing of the program guide, staff training, mobile telephones and fax machines, and engineering services to used on an as-needed basis. Commodities reflects office supplies, staff uniforms and meeting expense for the Park Board, the Golf Committee, the Sustainability Advisory Board and other meetings. Debt service represents principal and interest due on city park improvements.

Program: Parks and Recreation
Sub-Program: Recreation & Outdoor Programming

Sub-Program Goal

To offer a wide variety of recreational classes and activities that meet the needs and interests of the community. Manage programs in a cost-effective manner.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
1. Provide efficient service and charge appropriate class fees:				
Costs recovered through fees*	74%	66%	61%	65%
Program revenue	$422,093	$466,573	$426,656	$454,763
Facility utilization: Community Center	59%	58%	58%	65%
The Lodge at Ironwoods	39%	38%	38%	40%
Cabins at Ironwoods	32%	25%	25%	25%
Shelters	75%	78%	78%	81%
2. Ensure customer satisfaction with Recreation classes:				
Number of participants	1,337	1,200	1,200	1,500
Customer satisfaction rating	95%	98%	98%	100%
% of classes meeting participation minimum requirement	80%	75%	75%	80%
2. Ensure customer satisfaction with Nature Center classes:				
Number of participants	1,880	1,500	1,500	1,800
Customer satisfaction rating	95%	98%	98%	100%
% of classes meeting participation minimum requirement	80%	75%	75%	80%

** Represents ALL costs for these programs, not just the costs associated with the revenue-producing functions.*

Council & Administrator Directives

No current directives

Major Program Accomplishments

	Initiated By	Completion Date
Hosted 300+ volunteers & collected 200 bags of trash at the trail clean-up	Department	2009
Offering new and popular classes such as Belly Dancing and Boot Camp	Department	2010
Completed the second phase of increasing the Lodge rental rates to remain competitive with other facilities in the area and retain value	Department	2009
66% increase in Birthday Parties at the Nature Center	Department	2009
11% increase in cabin rentals	Department	2009

Program: Parks and Recreation
Sub-Program: Recreation Programming

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
Program Expenditures				
Personnel Services	322,245	406,800	403,300	416,000
Contractual Services	200,046	222,800	222,800	222,700
Commodities	51,077	72,900	68,400	59,300
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	573,368	702,500	694,500	698,000
Expenditures by Fund				
General	573,368	702,500	694,500	698,000
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	573,368	702,500	694,500	698,000
Full-Time Equivalent Positions	12.66	12.66	12.66	12.66

2011 Budget Summary

Included in this presentation are both the Recreation Programming function, which primarily handles the Lodge, Community Center, and classes; and the Outdoor Programming function which focuses on the Nature Center, the Challenge Course and other Ironwoods Park facilities and activities. Operating expenses include utilities, printing, staff training/certification, program supplies, class instructor fees, uniforms/clothing, and expendable equipment.

Program: Parks and Recreation
Sub-Program: Park Maintenance

Sub-Program Goal

To maintain the City's park and trail systems as attractive and safe places for recreational activities. Encourage responsible public stewardship of natural resources.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
1. Provide efficient service to the citizens of Leawood:				
Cost per acre by type of maintenance required: high maintenance	$264	$264	$264	$264
medium maintenance	$150	$150	$150	$150
Developed park acre per employee	16.4	16.4	16.4	17.1
2. Maintain attractive green spaces:				
No. of days between park mowings	7	7	7	7
No. of median mowings each season	30	30	30	30
3. Provide recycling opportunities:				
Amount of recyclables collected	2.4 tons	2.75 tons	2.75 tons	3 tons
4. Informational statistics:				
No. of acres maintained	436	436	436	436
No. of trees and shrubs pruned	1,244	1,300	1,300	1,300
Miles of trail	8	8	8	8

Council & Administrator Directives

	Initiated By	Completion Date
Evaluate construction of an off-leash dog park	Council	Near-term goal
Expand maintenance of 135th Street island	Council	Short-term goal
Evaluate usage of City-owned property at 97th Street and Lee Boulevard	Council	Near-term goal

Major Program Accomplishments

Initiated crabapple and pine tree fungicide program to prevent/protect from disease	Department	2009
Completed pool deck renovation to improve traffic flow and deck space use	Department	2009
Installed "My MIND" sculpture on Tomahawk Creek Pkwy & College Blvd	Department	2009
Developed programs to improve tree health	Department	2009

Program: Parks and Recreation
Sub-Program: Park Maintenance

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
Program Expenditures				
Personnel Services	1,142,772	1,368,000	1,276,800	1,345,700
Contractual Services	256,764	372,700	372,700	327,700
Commodities	288,265	291,200	291,200	282,500
Capital	1,983,361	1,932,300	1,439,928	742,900
Debt Service	-	-	-	-
Total	3,671,162	3,964,200	3,380,628	2,698,800
Expenditures by Fund				
General	1,687,801	2,031,900	1,940,700	1,955,900
Special Revenue	315,177	437,600	497,600	487,900
Capital	1,668,184	1,494,700	942,328	255,000
Debt	-	-	-	-
Total	3,671,162	3,964,200	3,380,628	2,698,800
Full-Time Equivalent Positions	26.57	26.57	26.57	25.57

2011 Budget Summary

The change from the 2010 Budget to the 2010 Estimate reflects the unfunding of a currently vacant Arborist position, with the elimination of the headcount in 2011. Decreases in the 2011 Contractual Services category are a result of no routine repair projects planned for a year, as well as lower staff training expenses. Operating expenses include utilities for city parks, custodial & trash disposal services, trail maintenance, building & maintenance supplies, fuel, uniforms and expendable equipment. Capital improvements in 2011 include $325,000 for pond and trail improvements; and $255,000 for vehicle and equipment replacements.

Program: Parks and Recreation
Sub-Program: Aquatic Center

Sub-Program Goal

To create a fun and safe recreational experience by providing a quality facility, highly trained staff and a variety of aquatic activities for people of all ages. Operate facility in a cost-effective manner.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
1. Provide efficient service and charge appropriate pool fees:				
Costs recovered through pool fees				
Total costs (includes debt)*	58%	73%	51%	66%
Operating costs	77%	94%	62%	85%
Program revenue	$356,783	$466,474	$383,207	$404,600
2. Ensure customer satisfaction:				
Customer satisfaction rating	95%	95%	95%	100%
% days closed-inclement weather	6%	NA	NA	NA
3. Maintain a safe pool environment:				
Daily attendees per on-duty staff	12.00	12.00	12.00	14.85
% lifeguard audits above 85%	100%	100%	100%	100%
Swim lesson participants	728	692	750	692

**The 2010 Estimated total budget is higher due to $125,000 in capital repairs. The debt will be paid in full in 2011.*

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Installed an Ultraviolet Disinfection system to enhance water quality	Department	2009
Continue to comply with the Virginia Graeme Baker Pool & Spa Safety Act	Department	2009
Switched from Jeff Ellis & Associates to StarGuard for lifeguard certification and auditing	Department	2009
Increased the size of the deck in the concession area	Department	2009

Program: Parks and Recreation
Sub-Program: Aquatic Center

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
Program Expenditures				
Personnel Services	262,407	249,400	249,200	263,600
Contractual Services	104,960	144,900	139,700	114,900
Commodities	87,442	100,700	100,700	97,300
Capital	9,651	-	125,450	-
Debt Service	150,938	142,088	142,088	138,713
Total	615,398	637,088	757,138	614,513
Expenditures by Fund				
General	454,809	495,000	489,600	475,800
Special Revenue	-	-	-	-
Capital	9,651	-	125,450	-
Debt	150,938	142,088	142,088	138,713
Total	615,398	637,088	757,138	614,513
Full-Time Equivalent Positions	14.18	14.18	14.18	14.18

2011 Budget Summary

Contractual Services includes funds for utilities, pool repair parts/service, staff training, program guide printing, and credit card processing fees. Food and beverage supplies for the concession, pool chemicals and small equipment replacements are included in Commodities. No capital purchases are planned for 2011. Included in 2010 are funds for the ultraviolet chlorine system and to complete the replacement of decking & awnings, and the reburbishing of the slide. Debt Service represents the principal and interest payments due on the facility, which will be paid in full in 2011.

Program: Parks and Recreation
Sub-Program: Sports

Sub-Program Goal

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

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
1. Provide efficient service and charge appropriate league fees:				
Costs recovered through fees	96%	83%	89%	83%
Program revenue	$274,074	$333,705	$333,705	$334,265
2. Ensure customer satisfaction:				
No. of participations	4,148	4,500	4,500	4,800
Program attendance rates	85%	80%	80%	85%
Customer Satisfaction	95%	95%	95%	100%

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Finished final phase of implementing 7v7 soccer	Department	2009
Continue to increase Junior Tennis League participation numbers	Department	2009
Increased class offerings for The First Tee golf program	Department	2009
Offering soccer camps hosted by the Kansas City Wizards and Challenger Sports	Department	2010

Program: Parks and Recreation
Sub-Program: Sports

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
Program Expenditures				
Personnel Services	145,220	157,400	154,800	163,400
Contractual Services	83,155	113,700	113,700	118,600
Commodities	55,721	107,400	107,400	121,800
Capital	-	25,000	-	-
Debt Service	-	-	-	-
Total	284,096	403,500	375,900	403,800
Expenditures by Fund				
General	284,096	378,500	375,900	403,800
Special Revenue	-	25,000	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	284,096	403,500	375,900	403,800
Full-Time Equivalent Positions	2.91	2.91	2.91	2.91

2011 Budget Summary

New in 2011 is the addition of a Lacrosse League. Staff will be working with a group of residents to facilitate the league. A portion of the operating cost will be offset by participation fees. 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 2011.

Program: Parks and Recreation
Sub-Program: Cultural Activities/Special Citywide Events

Sub-Program Goal

To promote community spirit and inspire citizens through live theater, public art displays, and family-oriented public events. Connect citizens to their heritage through educational activities at the Oxford School House.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
1. Provide efficient service to the citizens of Leawood:				
Special Events costs recovered through sponsorships	20%	29%	22%	26%
Special Event revenue	$29,644	$50,400	$37,870	$47,875
Historic program costs recovered through fees	13%	9%	10%	9%
Historic program revenue	$2,490	$2,600	$2,600	$2,600
2. Offer a variety of theater, arts and special events:				
Audience count	25,000	20,000	20,000	20,000
No. of Main Stage productions	3	3	3	3
No. arts events	36	30	30	30
No. of public art commissions	1	2	2	3
No. of special events	5	6	6	6
3. Ensure customer satisfaction:				
Customer satisfaction				
Special Events	98%	95%	95%	100%
Oxford School House programs	100%	100%	100%	100%

Council & Administrator Directives

	Initiated By	Completion Date
Pursue public/private fundraising opportunities for proposed amphitheater	Council	Short-term goal

Major Program Accomplishments

The Leawood Stage Company continues to grow in the number of productions, audience size, quality of production and experience for the hundreds of volunteers and reputation in the community	Department	2009
The Leawood Arts Council continues to build their status as the leader in arts programming in the region through their public art program, installations, with the art shows, concerts, and educational outreach partnerships	Department	2009
The Special Events continue to provide affordable family activities seeking sponsors and civic group involvement		

Program: Parks and Recreation
Sub-Program: Cultural Activities/Special Citywide Events

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
Program Expenditures				
Personnel Services	112,758	121,800	118,900	126,100
Contractual Services	163,309	205,400	205,400	217,400
Commodities	17,273	35,000	32,200	33,900
Capital	47,902	195,300	265,900	371,600
Debt Service	-	-	-	-
Total	341,242	557,500	622,400	749,000
Expenditures by Fund				
General	293,340	362,200	356,500	377,400
Special Revenue	-	-	-	-
Capital	47,902	195,300	265,900	371,600
Debt	-	-	-	-
Total	341,242	557,500	622,400	749,000
Full-Time Equivalent Positions	2.25	2.25	2.25	2.25

2011 Budget Summary

Included in this presentation are the annual costs for Special Events, Community Theater, Cultural Arts and Historic programs. Reflected in Contractual Services and Commodities are funds to provide city-sponsored events such as the Eggstravaganza, the 4th of July, the Fall Festival, the Father/Daughter dance, the annual musical/ theater production, concerts, art shows, library programs, educational outreach and educational programs at the Oxford School House. Included in Capital are anticipated art purchases from the City Capital Art fund and the Public Art Impact Fee fund.

Program: Parks and Recreation
Sub-Program: Golf Course

Sub-Program Goal

To efficiently operate and maintain a high-quality public golf facility.

Objectives and Performance Measures

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
1. Provide efficient service and charge appropriate fees:				
Costs recovered through golf revenue				
Total costs (includes debt)	54%	61%	48%	68%
Operating costs	69%	75%	57%	86%
Total revenue	$1,350,128	$1,889,664	$1,563,277	$1,877,335
Total revenue per paid round	NA	$63	$63	$72
2. Ensure customer satisfaction:				
Customer satisfaction rating	NA	NA	80%	92%
Utilization ratio	NA	79%	66%	69%
3. Informational statistics:				
Number of paid rounds	21,823	30,000	24,973	26,077

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

Completed repair to the irrigation line on the #8 Bridge	Department	2009
Maintained membership rates to retain previous members and encourage new members	Department	2009

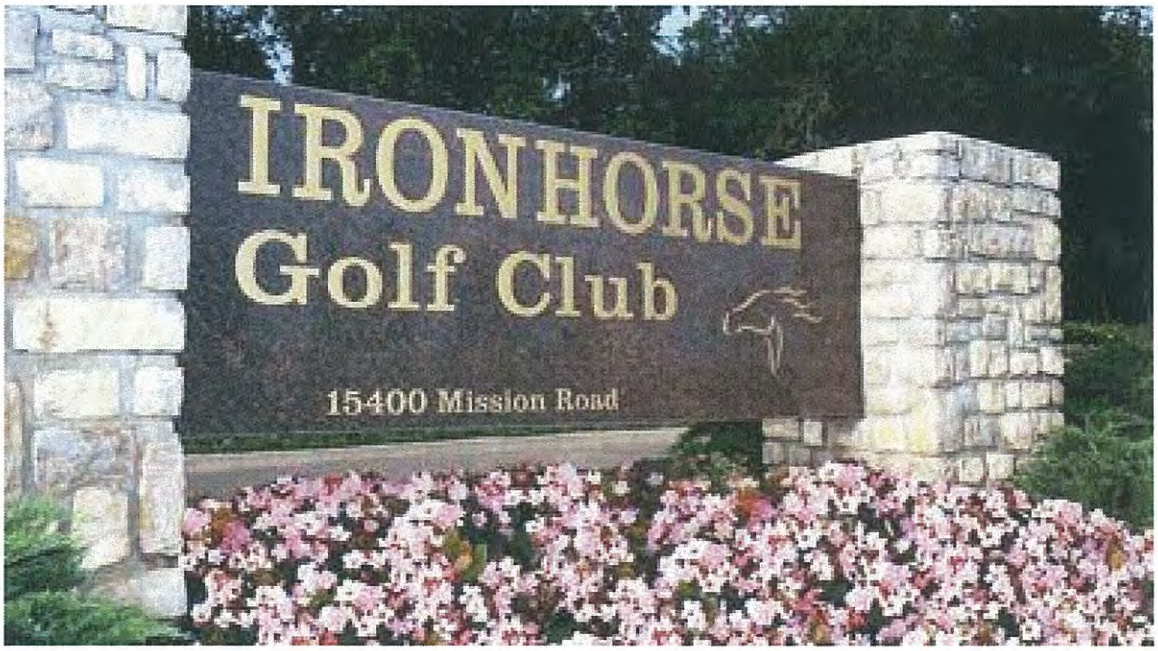
Program: Parks and Recreation
Sub-Program: Golf Course

	2009 Actual	2010 Budget	2010 Estimate	2011 Target
Program Expenditures				
Personnel Services	954,999	1,097,000	1,063,000	1,017,500
Contractual Services	639,534	897,000	820,600	870,200
Commodities	82,067	102,900	91,400	78,500
Capital	268,427	428,100	773,076	217,100
Debt Service	567,339	571,666	508,666	571,661
Total	2,512,366	3,096,666	3,256,742	2,754,961
Expenditures by Fund				
General	1,735,303	2,159,900	1,975,000	2,029,200
Special Revenue	-	-	-	-
Capital	268,427	428,100	773,076	217,100
Debt	508,636	508,666	508,666	508,661
Total	2,512,366	3,096,666	3,256,742	2,754,961
Full-Time Equivalent Positions	12.24	12.24	0.00	0.00

2011 Budget Summary

The 2010 Estimated Budget reflects the change in the golf management company, effective January 1, 2010. As a result, the Golf Maintenance operation, which was previously a city program with 12.24 FTE city employees, was assumed by the management company thus explaining the decrease in headcount. Contractual Services provides for advertising, management company fees, utilities, building/ground maintenance, cost of goods sold and insurance. The purchase of materials/supplies and expendable equipment are included in Commodities. Capital improvements in 2011 include the replacement of perimeter fencing on the course, a vehicle replacement as well as several pieces of mowing and landscape equipment. A total of $525,000 is included in 2010 for parking lot improvements. Debt Service reflects the principal and interest payment due on the golf course.

CITY OF LEAWOOD, KANSAS



Ironhorse Golf Facility

The 18-hole course opened in 1995 and underwent major renovations in 2007. It features 6,889 yards of golf from the longest tees for a par 72. Situated on 189 wooded acres including natural waterways and prairie grasslands, it is managed by Troon Golf, LLC.

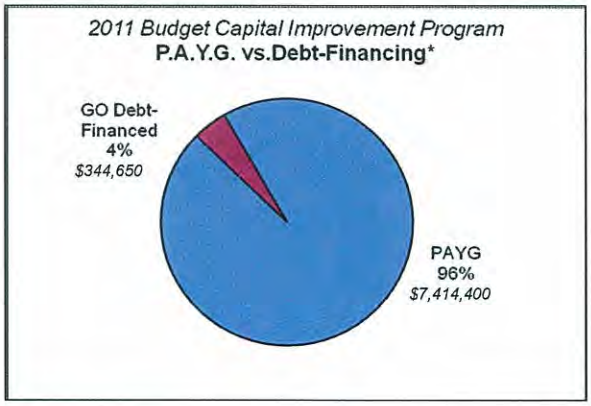
Capital

Capital Improvement Program (C.I.P.)
2011 - 2015

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. Annual review allows the needs of the City to be re-prioritized and the financial status re-evaluated; resulting in further flexibility to maintain and promote 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 118, the 2011 Budget includes $8,176,350 for PAYG expenses. Planned expenses are $3,606,300 for arterial & residential street improvements, $665,000 for stormwater, $217,100 for Golf Course repairs and equipment, $768,500 for the purchase of equipment and vehicles, $1,785,900 for park improvements & City-owned building improvements, $371,600 for public art, and $761,950 that will be placed in the Public Safety fund for the future construction of the Justice Center.



The graph shows that the 2011 budget is comprised of $344,650 for debt financed projects and $7,414,400 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.

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. Capital projects are linked to operating costs in order to maintain long term financial balance and key service levels. Generally the projects included in the C.I.P. will impact the operating budget through increased staff time to review designs, administer contracts, and provide for right of way acquisitions. It is possible that undesignated reserves could be used for unforeseen capital expenditures, such as in the case of an emergency. At which time the long term forecast would require rebalancing, possible reductions, eliminations or increased revenues may be warranted; all ultimately decided by the Governing Body.

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 between capital funds.

	2009 Actual	2010 Estimate	2011 Budget
Beginning Capital Reserves	9,517,674	10,945,884	13,979,329
Revenues			
Sales Tax	689,692	695,240	705,669
Gasoline Tax	786,672	827,900	856,000
Alcohol Tax	389,252	380,881	380,141
Grants	460,951	2,528,726	1,767,809
All Other	206,217	342,942	624,571
General Fund	5,768,819	9,421,485	3,492,060
Total	8,301,603	14,197,174	7,826,250
Expenditures			
by Department			
Administration	212,471	129,339	90,000
Police	806,775	1,403,008	1,075,450
Fire	186,030	321,518	171,000
Public Works	2,849,976	5,980,510	5,508,300
Parks & Recreation	2,309,341	2,604,354	1,331,600
Total	6,364,593	10,438,729	8,176,350
by Project			
Arterial Streets	2,253,913	4,401,300	3,452,300
Residential Streets	330,206	247,000	154,000
Stormwater	254,610	1,082,210	665,000
Park Maintenance	315,177	646,100	487,900
Golf Course	268,427	773,076	217,100
Buildings & Facilities	1,752,890	1,092,023	1,298,000
Justice Center	766,644	734,358	761,950
Equipment	316,297	560,412	301,000
Vehicles	58,527	636,350	467,500
Public Art	47,902	265,900	371,600
Total	6,364,593	10,438,729	8,176,350
Revenues Over (Under) Expenditures	1,937,010	3,758,445	(350,100)
Transfers to noncapital funds	(508,800)	(725,000)	(601,500)
Ending Capital Reserves	10,945,884	13,979,329	13,027,729

Pay-As-You-Go Capital Program
2011 – 2015
Capital Improvement Summary by Fund

City Equipment Fund
A total of $1,094,600 is planned for purchase from the City Equipment Fund. The details of these vehicles and equipment can be found on pages 121 through 123.

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 $1,324,000 in 2011 to fund slurry seal ($500,000) and mill/overlay repairs ($824,000). A 3% inflation factor has been included in the forecast for each year to cover the rising cost of materials. The main revenue source for this fund is the Gasoline Tax along with a transfer from the General Fund. Additionally, the 1/8-cent Sales Tax Fund will provide $350,000 to help fund these repairs in 2011.

Street Improvements Fund
This fund provides for pay-as-you-go street improvements for the Arterial program and other street/signal repairs. In 2011 the City will be financially responsible for $360,499 of the $2,128,300 total improvements after the projects are complete. Only one of the planned projects for 2011 will be administered by the City, 104th Street Improvements. 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. In 2011, half of the costs for the Nall Ave, 119th-135th project will be paid with C.A.R.S. (County Assistance Road System) reimbursements and 40% paid by Overland Park, KS with Leawood's share being 10%.

Capital Improvements Fund
The largest expense from this fund in 2011 is $1,100,000 to replace the City Hall building roof and air units. Each year $75,000 is included for engineering/design expenses, if needed. Other pay-as-you go expenses included in this fund in 2011 are listed below and total $168,000:

Old City Hall:	
Roof Replacement	47,000
Police Department:	
Partial HVAC Replacement	5,000
Fire Department:	
FS#1, Roof Section Replacement	56,000
Public Works Department:	
Fuel Dispensers	15,000
Golf Course	
Perimeter Fencing, Phase IV	45,000

Pay-As-You-Go Capital Program
2011 - 2015
Capital Improvement Summary by Fund

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 again approved the continuation of this tax for an additional five years, until 2015. The 2011 Budget includes $65,000 for one City-owned stormwater project and $600,000 for the Accelerated Stormwater program. A total of $600,000 has been included every other year in this fund, for this initiative, beginning in 2011. The 2010 Estimated Budget includes $598,000 for the completion of five stormwater projects by year-end. The funding of these projects fluctuates from year to year depending on the size, cost and scope of the projects. See page 127 for further detail. As mentioned previously, $350,000 will be transferred to the Special Highway fund for residential street projects in 2011.

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 2011 budget includes $325,000 for pond and trail improvements and $162,900 in funds, not yet allocated, to be used for equipment and/or park improvements.

City Capital Art

Annually, the City allocates funding for cultural arts and the acquisition of art pieces. The 2011 art allocation is $164,533 and is distributed as follows: Cultural Arts in the amount of $42,300; Community Theater in the amount of $65,000; and the remainder of $57,233 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 2011 total $117,500 and also $162,500 in 2010. See page 130 for more detail. This fund also includes a reserve for annual art maintenance repairs, of $84,100, in 2011. 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. A total of $170,000 is planned to be spent in 2011 for the Sculpture Garden, while there are no purchases planned in 2010. 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 130.

Also Included in capital is the accounting reallocation of $761,950 to the Public Safety Fund. This fund was established to accumulate resources to cash-finance the construction of the Justice Center.

Pay-As-You-Go Capital Program
2011 - 2015

The next few pages detail the planned capital equipment and vehicle purchases for 2011. 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

Capital Leases

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:

GENERAL FUND - Capital Lease/Purchase Payments:	*2011 Payment*	*Lease Expires*
General Operations *(11110.11210.871100/872100)*		
City Hall Building - 4800 Town Center Dr	$412,400	2012
Fire *(11110.22530.871100/872100)*		
Fire Pumper & Rescue Unit	$201,200	2013
Total Capital Lease/Purchase Payments:	$613,600	

Capital Equipment

Impact of Capital Purchases on the Operating Budget

While difficult to quantify, the City has identified the impact on the operating budget using the following scale:

- ***1 = Annual Operating Impact of less than $500 per year.***
- ***2 = Annual Operating Impact between $500 and $1,000 per year.***
- ***3 = Annual Operating Impact greater than $1,000 per year.***

Contingency funds are available in all of the capital funds to address emergency or non-routine expenses that may arise during the budget year and therefore not impact service levels.

CITY EQUIPMENT FUND - Planned Capital Purchases:		*Safety (S) Efficiency (E)*	*Impact on Operating Budget*
INFORMATION SERVICES *(13010.11610.814000)*			
Software Upgrades	$15,000	E	1
Hardware & General Technologies	$15,000	E	1
Phone System Upgrades	$10,000	E	1
Upgrade to Microsoft Select 6.0 Licensing	$50,000	E	1
	$90,000		

Pay-As-You-Go Capital Program
2011 - 2015
Capital Equipment

CITY EQUIPMENT FUND - Planned Capital Purchases (con't):

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, and 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.

		Safety (S) Efficiency (E)	*Impact on Operating Budget*
POLICE DEPARTMENT			
Police Admin *(13010.22110.812000)*			
2 Administration Vehicles *(Units 100,102)*	$62,000	NA	2
Police Patrol *(13010.22130.812000)*			
8 Patrol Vehicles *(121,140,141,144,145,146,148,149)*	$240,000	NA	3
Police Traffic *(13010.22190.812000)*			
1 Harley Davidson Motorcycle *(Unit 186)*	$6,500	NA	1
	$308,500		

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 every other year.

FIRE DEPARTMENT *(13010.22530.811000)*			
1 Large Service Utility Vehicle (Unit 2349)	$40,000	NA	3
5 Mobile Data Terminals	$25,000	NA	1
Treadmills	$20,000	NA	1
3-4 Opticom Systems	$30,000	S	1
	$115,000		

The mobile data terminals will replace current terminals in the lead fire trucks and command vehicle. The SUV is a scheduled replacement as are the treadmills which are located in each of the stations, and used on a daily basis by the firefighters. The purchase of the opticom systems represent the continuation of the conversion of selected intersections to allow firefighters to control the signals during emergency situations. The planned location of these are 103rd & State Line, Blue Ridge & State Line, 133rd & State Line, and possibly 134th & State Line.

PUBLIC WORKS DEPARTMENT			
Public Works Equipment *(13010.33200.811000)*			
Asphalt Roller *(Unit 477)*	$28,000	E	1
Breaker Attachment *(Unit 480)*	$15,000	NA	1
Arrow Board *(Unit 485)*	$15,000	S	1
6" Pump *(Unit 489)*	$8,000	NA	1
	$66,000		

KEY: ***1 = Annual Operating Impact of less than $500 per year.***
2 = Annual Operating Impact between $500 and $1,000 per year.
3 = Annual Operating Impact greater than $1,000 per year.

Pay-As-You-Go Capital Program
2011 - 2015
Capital Equipment

CITY EQUIPMENT FUND - Planned Capital Purchases (con't):		*Safety (S) Efficiency (E)*	*Impact on Operating Budget*
Public Works Vehicles *(13010.33200.812000)*			
1 Pickup Truck *(Unit 438)*	$38,000	NA	3
1 Dump Truck Body *(Unit 450)*	$50,000	E	3
	$88,000		

The 2011 Budget reflects the replacement purchase of one pickup truck to be used by the Street Maintenance staff and the replacement of a body for a dump truck. Additionally, four pieces of equipment are being replaced. These equipment items have a useful life of 15-20 years.

PARKS & RECREATION DEPARTMENT

Parks & Recreation Vehicles *(13010.44500.812000)*			
Extended Cab Pickup Truck *(Unit 632)*	$38,000	NA	3
Utility Van *(Unit 602)*	$24,000	NA	3
1 Ton Flatbed Truck w/Snow Equip (NEW)	$57,000	E	3
	$119,000		
Parks & Recreation Equipment *(13010.44500.811000)*			
Chipper *(Unit 681)*	$45,000	NA	1
Chlorine System-Aquatic Center	$10,000	E	1
Aquatic Center Pumps	$18,000	E	1
Rubber Tracked Skid Loader (NEW)	$55,000	NA	1
Tree Resistograph (NEW)	$8,000	NA	1
	$136,000		

Three new items will be purchased in 2011: the skid loader will be used to haul equipment without causing damage to grassy lawn surfaces or trails; the tree resistograph will be used to better assess the health and condition of the City's trees: and the flatbed truck will allow for more productivity of staff when it is necessary to haul heavy equipment or to move

Golf Course Maintenance Equipment *(13010.44610.811000)*			
Aerator	$15,000	E	1
Angle Master Bedknife Grinder	$20,000	E	1
Express Dual Reel Grinder	$15,000	E	1
Tractor	$34,000	E	1
Range Ball Dispenser/Shelter	$6,000	E	1
2 Heavy Duty Truckster Transport Vehicles	$36,000	E	1
3 Light Duty Carryalls	$26,100	E	1
	$152,100		
Golf Course Vehicles *(13010.44610.812000)*			
Service Utility Vehicle	$20,000	NA	2
	$20,000		

All of the planned equipment items and the service utility vehicle will replace current inventory which is used to maintain the course by the management company personnel.

GRAND TOTAL - CITY EQUIPMENT FUND:	$1,094,600

KEY: ***1 = Annual Operating Impact of less than $500 per year.***
2 = Annual Operating Impact between $500 and $1,000 per year.
3 = Annual Operating Impact greater than $1,000 per year.

ARTERIAL STREET PROGRAM

This program is funded from the Street Improvements Fund (#13020) and includes funds for the Arterial Street Program and Other Street/Signal Repairs. The program is reviewed annually and changes are made to reflect both current needs and funding availability. The type of of repairs is identified in the "Project Description" column with a full definition of the repair included in the Glossary.

2010 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
103rd St, Mission Rd to State Line	*	72014	Mill/Overlay	$1,251,445	$1,237,726 ARRA		$13,719
Re-saw/Fill joints on 135th St	*	72027	Cut/Seal Joints	$440,000		$220,000	$220,000
State Line Rd, I-435 Ramp to 119th St		72028	Mill/Overlay	$500,000	$250,000 KC	$125,000	$125,000
Mission Rd, 95th-103rd Streets		72016	Mill/Overlay	$702,000	$365,000 OP	$249,000	$88,000
Nall Ave, College to 119th St		72037	Micro-Surface	$164,000	$82,000 OP		$82,000
95th & Mission Traffic Signals		72038	Traffic Signal	$60,000			$60,000
2010 Annual Total				***$3,117,445***	***$1,934,726***	***$594,000***	***$588,719***

2011 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
104th Street Improvements	*	72015	Mill/Overlay	$175,000			$175,000
Nall Ave, 119th-135th Streets		72018	Mill/Overlay	$1,953,308	$790,809 OP	$977,000	$185,499
2011 Annual Total				***$2,128,308***	***$790,809***	***$977,000***	***$360,499***

2012 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
Town Center Drive	*	72019	Mill/Overlay	$300,000		$150,000	$150,000
127th St, Mission Rd to Nall Ave	*	72020	Mill/Overlay	$430,000		$215,000	$215,000
2012 Annual Total				***$730,000***	***$0***	***$365,000***	***$365,000***

2013 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
119th Street, Roe to State Line Rd	*	72017	Mill/Overlay	$608,000		$304,000	$304,000
Somerset, Mission to Belinder		72035	Mill/Overlay	$1,017,000	$384,500 PV	$457,500	$175,000
2013 Annual Total				***$1,625,000***	***$384,500***	***$761,500***	***$479,000***

2014 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
115th Street, Roe to Tomahawk Ck	*	72024	Mill/Overlay	$175,000		$87,500	$87,500
Somerset, Belinder to State Line		72036	Mill/Overlay	$602,000	$175,500 PV	$266,500	$160,000
137th Street, Roe to Nall		72031	Mill/Overlay	$250,000		$125,000	$125,000
2014 Annual Total				***$1,027,000***	***$175,500***	***$479,000***	***$372,500***

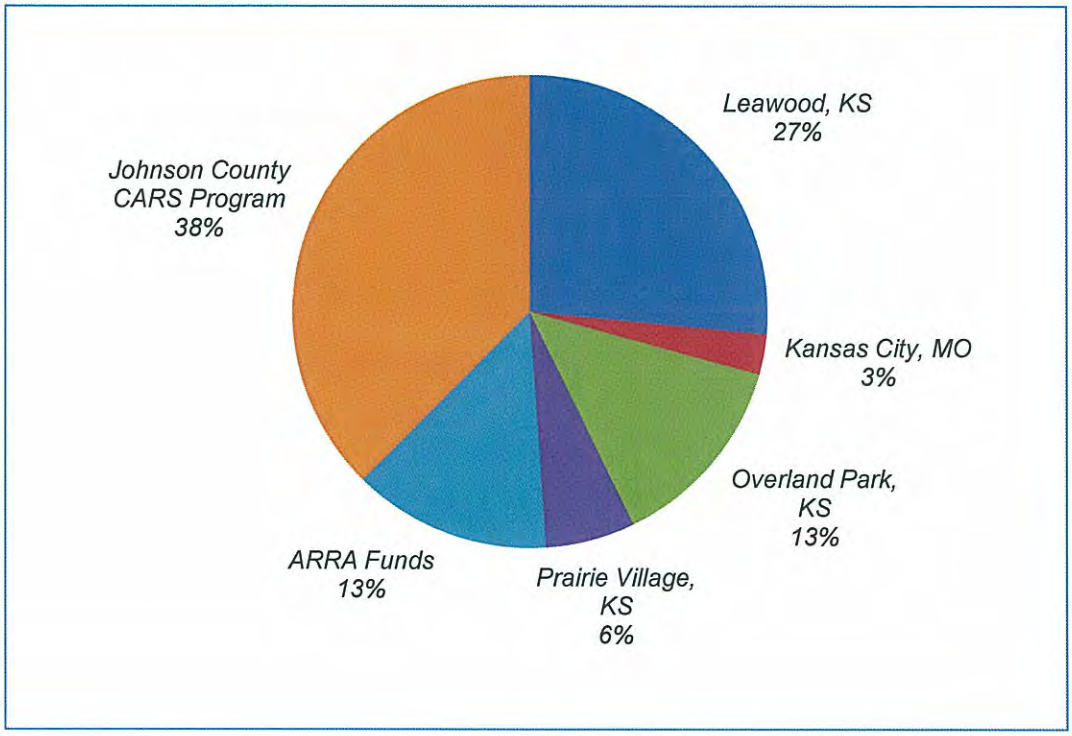
2015 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
133rd Street, State Line Rd to Roe	*	72022	Mill/Overlay	$525,000		$262,500	$262,500
2015 Annual Total				***$525,000***	***$0***	***$262,500***	***$262,500***

** Project administered by the City of Leawood*

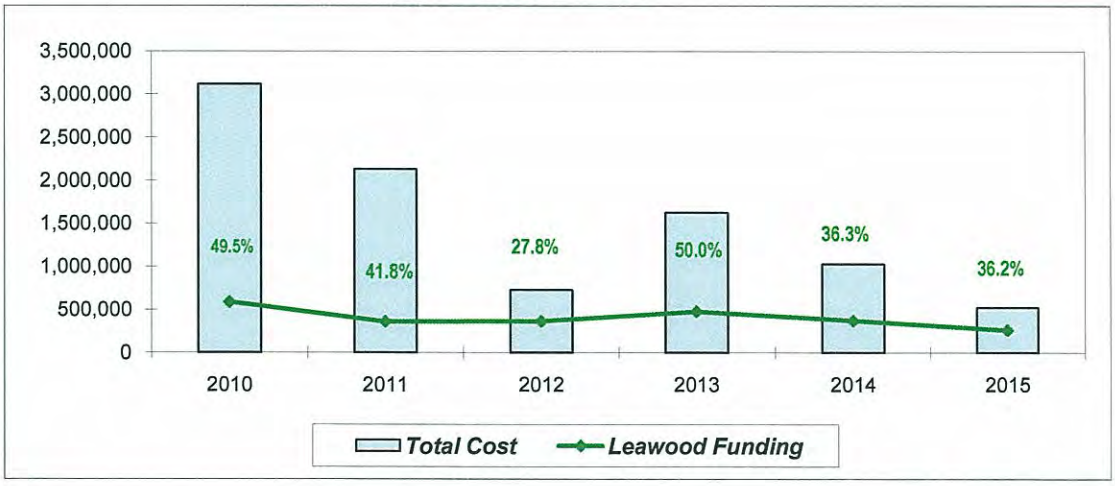
ARTERIAL STREET PROGRAM

By Funding Source:

Leawood, KS	$	2,428,218
Kansas City, MO	$	250,000
Overland Park, KS	$	1,237,809
Prairie Village, KS	$	560,000
ARRA Funds	$	1,237,726
Johnson County CARS Program	$	3,439,000
	$	***9,152,753***



By Program Years:



RESIDENTIAL STREET PROGRAM

This program is primarily funded with Gasoline Tax revenue from the Special Highway Fund (#12015) and includes funds for the Residential Slurry Seal, and Mill & Overlay programs. These programs are reviewed annually and changes are made to reflect both current needs and funding availability. A 3% inflation factor has been included in each year.

Slurry seal is a cold mixed asphalt which consists of graded aggregate, a binder fines and additives. It is the most versatile and cost effective way to preserve and protect pavement over time. The City's 2010 Slurry Seal program includes 159,000 square yards of pavement in residential areas and is planned for the following subdivisions: Hazelwood, Highlands Creek, Hills of Ironhorse, Leawood, Leawood South, Villas of Chapel Green and Villas of Leawood. Generally, the City schedules this program to begin in the summer months after school sessions are over.

The Mill and Overlay program consists of milling the surface of the existing pavements and laying down a new asphalt surface. Typically this will replace the top 2 to 4 inches of asphalt pavement. Spot curb repairs and base repairs are sometimes included depending on the condition of the road. The process usually takes two weeks to complete.

2010 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70007		450,000
Residential Mill & Overlay	70008		800,000
		2010 Annual Total	***$1,250,000***

2011 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70009		500,000
Residential Mill & Overlay	70010		824,000
		2011 Annual Total	***$1,324,000***

2012 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70011		515,000
Residential Mill & Overlay	70012		848,720
		2012 Annual Total	***$1,363,720***

2013 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70013		530,450
Residential Mill & Overlay	70014		874,182
		2013 Annual Total	***$1,404,632***

2014 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70015		546,364
Residential Mill & Overlay	70016		900,407
		2014 Annual Total	***$1,446,771***

2015 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70017		562,754
Residential Mill & Overlay	70018		927,419
		2015 Annual Total	***$1,490,173***

1/8-CENT SALES TAX - STORMWATER PROJECTS

In April of 2000, the citizens of Leawood approved a 1/8-cent sales tax for improvement of City owned storm water 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 goes towards increasing the number of streets for rehabilitation.

Year	Project #	Project Name	Subdivision	Project Description	Project Cost
2010	77005	87th Street & Cherokee Lane	Leawood Heritage	Install pipe and inlet system to capture and convey runoff from the 10 year event.	$210,000
2010	77013	103rd Street, Mission to State Line	NA	Replace a small portion of the pipe along 103rd Street.	$190,000
2010	77004	137th Street & Pembrooke	Leawood Falls	Install pipe and inlet system to capture and convey runoff from the 10-year event.	$60,000
2010	77003	85th Street & Reinhardt	Leawood Lanes	Install pipe and inlet system to capture and convey runoff from the 10-yr event.	$72,000
2010	77007	14601 Delmar	Pavilions of Leawood	Extend the existing storm sewer system by approximately 200 feet.	$66,000
				TOTAL 2010	***$598,000***
2011	77006	12601 Norwood	Royse	Install new storm	$65,000
2011	77111	2011 Accelerated Stormwater Reconstruction	Various	Repair failing curb inlets, junction boxes and point repairs. Some pipe will be replaced, but these will not be significant.	$600,000
				TOTAL 2011	***$665,000***
2012	77011	Box Culvert, 87th & Mission Rd	Within Mission Road R/W	Replace existing 13x14 box culvert that crosses Mission Rd. This will be a joint project with Prairie Village, administered by Leawood. *(Amount represents the total cost, but half will be reimbursed by Prairie Village).*	$541,200
				TOTAL 2012	***$541,200***
2013	77113	2013 Accelerated Stormwater Reconstruction	Various	Repair failing curb inlets, junction boxes and point repairs. Some pipe will be replaced, but these will not be significant.	$600,000
				TOTAL 2013	***$600,000***
2014		Currently there are no projects planned for this year.			
				TOTAL 2014	***$0***
2015	77115	2015 Accelerated Stormwater Reconstruction	Various	Repair failing curb inlets, junction boxes and point repairs. Some pipe will be replaced, but these will not be significant.	$600,000
				TOTAL 2015	***$600,000***

OTHER STORMWATER PROJECTS

Currently there is only one other SMAC project included in the C.I.P. This will be financed with PAYG funds in the Capital Improvement Fund. It is anticipated that this project will be reimbursed 75% of the total cost by the County.

2012	73002	SMAC - Wenonga, 91st to 93rd Streets	Replace the existing storm sewer that is failing and is undersized.	$600,000

OTHER PROJECTS

The following represent projects which have been included in the CIP for other repairs/replacements which are either for non-SMAC eligible and city-owned properties or other repairs to city facilities that meet the criteria to be included in the CIP. These pay-as-you-go projects are funded from the City Capital Improvements Fund, unless otherwise noted.

Year	Project #	Project Name	Project Description	City Project Cost
2010	49116	Golf Course Maint Bldg Parking Lot	Replace the parking lot adjacent to the Maintenance Building to comply with NPDES.	$300,000
2010	76012	Park Maintenance Bldg Parking Lot	Reconstruction of the parking lot to reconfigure water flow and comply with NPDES.	$330,000
2010	76015	Public Works Building Parking Lot	Repair the parking lot to reconfigure water flow and comply with NPDES.	$110,000
2010	49120	Golf Course Clubhouse Parking Lot	Replace the clubhouse parking lot.	$225,000
2010	76022	2009 Accelerated Stormwater PAYG	Repair failing curb inlets, junction boxes, and point repairs. This project began in 2009.	$484,210
2010	76019	Police Building, Roof Replacement	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
2010	76018	Pond & Trail Improvements	Dredge N Pond/114th & Tomahawk and Trail Improvements, N/S College Blvd *(Special Parks & Recreation Fund)*	$287,600
2010	76006	Gezer Park	Gezer Park amenities *(Special Parks & Recreation Fund)*	$150,000
			TOTAL 2010	***$2,121,810***
2011	76010	City Hall Roof Repairs/Roof Top Units	Replacement of the City Hall roof, gutters, roof top air units and an air balance of the system.	$1,100,000
			TOTAL 2011	***$1,100,000***
2012	76008	Justice Center **	Construction of a Police and Court Facility in 2012-2013, with design in 2010-2011 and bid in 2011. *(This initiative is funded from the Public Safety Fund).*	$16,000,000
2012	76025	Fire Station #1 Roof Replacement	Replace the current roof.	$105,000
			TOTAL 2012	***$16,105,000***

Currently there are no planned projects for 2013 through 2015.

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

OTHER PROJECTS - *continued*

Year	Project #	Project Name	Project Description	City Project Cost
	-------	***Desired & Anticipated Projects (currently unfunded)***	-------	
TBD	#76017	Tomahawk Creek Bank Erosion Repairs	Engineering & trail repairs/improvements for the College trail, the N Lake trail and the E City Park trail *(possible funding from Special Parks & Recreation Fund)*	$1,000,000
TBD	#76006	Gezer Park	Additional improvements: Shade structure #2; Shade structure #3 w/retaining wall; and a Fire pit.	$103,638
TBD	#76016	City Park Restroom/Shelterhouse	Remove Shelters A & B, rebuild shelters and add a restroom facility.	$600,000
TBD	#76023	Lawn/Landscape Improvements, N Side of City Hall	Repair/replace pavers, plants, trees and improvements to the small amphitheater area.	$250,000
TBD	#76021	Amphitheater, Ironwoods Park	Construction of a permanent stage at Ironwoods Park (*Phases II-IV).*	$1,597,700
TBD	#76024	Improvements to Roe Ave Trail Tunnel	Construct a new tow-wall to prevent erosion and installation of LED lights.	$100,000
TBD	#NA	Portable Stage/Show Wagon	Purchase a stage to be used at city events and rented out to surrounding agencies.	$101,000
			TOTAL Desired & Anticipated Projects	***$3,752,338***

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 city 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 #	Project Name	Projected Fund Source	Cost
2010	#79006	Sculpture Garden, Site 3-Ph I *	City Capital Art Fund *(cost includes installation, etc)*	$100,000
2010	#79010	I-Lan Park Art	City Capital Art Fund *(cost includes installation, etc)*	$57,500
2010	#79005	Temporary Art	City Capital Art Fund	$5,000
2010	*NA*	*Annual Art Maintenance*	*City Capital Art Fund*	*$78,400*
			TOTAL 2010	***$240,900***
2011	#79006	Sculpture Garden, Site 3-Ph I *	City Capital Art Fund/Public Art Impact Fee Fund	$232,500
2011	#79004	Justice Center Art	City Capital Art Fund *(cost includes installation, etc)*	$50,000
2011	#79005	Temporary Art	City Capital Art Fund	$5,000
2011	*NA*	*Annual Art Maintenance*	*City Capital Art Fund*	*$84,100*
			TOTAL Proposed 2011 Projects **	***$371,600***
2012	#79006	Sculpture Garden, Site TBD	City Capital Art Fund	$50,000
2012	#79004	Justice Center Art	City Capital Art Fund *(cost includes installation, etc)*	$32,500
2012	#79005	Temporary Art	City Capital Art Fund	$5,000
2012	*NA*	*Annual Art Maintenance*	*City Capital Art Fund*	*$122,400*
			TOTAL Proposed 2012 Projects **	***$209,900***
2013	#79006	Sculpture Garden, Site TBD	City Capital Art Fund	$100,000
2013	#79005	Temporary Art	City Capital Art Fund	$5,000
2013	*NA*	*Annual Art Maintenance*	*City Capital Art Fund*	*$129,900*
			TOTAL Proposed 2013 Projects **	***$234,900***
2014	#79006	Sculpture Garden, Site TBD	City Capital Art Fund/Public Art Impact Fund	$50,000
2014	#79005	Temporary Art	City Capital Art Fund	$5,000
2014	*NA*	*Annual Art Maintenance*	*City Capital Art Fund*	*$134,900*
			TOTAL Proposed 2014 Projects **	***$189,900***
2015	#79006	Sculpture Garden, Site TBD	City Capital Art Fund	$50,000
2015	#79005	Temporary Art	City Capital Art Fund	$5,000
2015	*NA*	*Annual Art Maintenance*	*City Capital Art Fund*	*$139,900*
			TOTAL Proposed 2015 Projects **	***$194,900***

** This piece of art, "Splash", will be funded over two years: an allocation of $100,000 in 2010; and another allocation of $232,500 in 2011.*

*** The budget shown for these projects are only estimates at this time. The available funding is contingent on: the available funds or revenue collections in each art fund; the actual cost of art pieces purchased in previous years; the final cost of the proposed art pieces; and the amount expended annually for Art Maintenance repairs.*

Pay-As-You-Go Capital Program
2011 - 2015
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	2010	2011	2012	2013	2014	2015	Total
City Hall (11110.33800.623400):							
Lobby/Stairs Carpet	$40,000						**$40,000**
Roof Maintenance	$15,000						**$15,000**
Exterior Hand Rails Paint	$15,000				$15,000		**$30,000**
Mini Blind Replacement				$50,000			**$50,000**
Repair Concrete Steps (Front & Side)	$50,000						**$50,000**
Replace Entry Doors (upper & lower)				$60,000			
Interior Paint	$7,000		$10,000		$10,000		**$27,000**
Old City Hall, Interior Paint	$5,000						**$5,000**
Old City Hall, Roof Repairs	$2,700						**$2,700**
Police Department (11110.22110.623400):							
All Facilities, Roof Repairs		**$1,000**					**$1,000**
Wall Renovations				$10,000			**$10,000**
Fire Department (11110.22510.623400):							
All Fire Stations, Roof Repairs	$7,100	**$1,000**	$1,000	$2,500	$2,000	$2,000	**$15,600**
FS #1, Tube Heaters					$23,000		**$23,000**
FS #3, Replace Carpet	$22,500						**$22,500**
Public Works (11110.33800.623400):							
Interior Car Wash Seal/Paint			$8,000				**$8,000**
Exterior Bollards/Frames/Island Curbs					$14,000		**$14,000**
Interior Paint			$8,000				**$8,000**
Paint Steel Vehicle Storage					$50,000		**$50,000**
Door/Frame Painting				$5,000			**$5,000**
Guard Rails		**$5,000**					**$5,000**
Roof Repairs	$1,800	**$1,200**	$1,200	$3,000	$3,000	$3,000	**$13,200**
Aquatic Center (11110.44200.623400):							
Exterior Paint			$10,000				**$10,000**
Waterslide Restoration	$25,000						**$25,000**
Rec Programming (11110.44310.623400):							
Lodge, Exterior Stain/Paint				$32,000			**$32,000**
Outdoor Programming (11110.44320.623400):							
Cabins, Interior Paint					$10,000		**$10,000**
Maintenance (11110.44500.623400):							
Ironwoods Pk, Stripe Parking Lot			$10,000				**$10,000**
City Park, Stripe Parking Lot			$10,000				**$10,000**
City Park, Playground Resurface	$30,000						**$30,000**
Pk Maint Bldg, Fuel Island Bollards				$8,000			
All Facilities, Roof Repairs	$12,000	**$2,400**	$7,000	$3,000	$3,000	$3,000	**$30,400**
Golf Course (46400.600.623400.623410):							
Clubhouse, Exterior Paint/Deck			$11,000				**$11,000**
Clubhouse, Interior Paint/Wallcoverings					$15,000		**$15,000**
Clubhouse, Office/Breakroom Floor	$5,000						**$5,000**
Clubhouse, Bathroom Partitions				$10,000			**$10,000**
Maint Bldg, Shop Floor Recoat			$10,000				
Course, Plant Large Trees	$5,000	**$5,000**	$5,000	$5,000	$5,000	$5,000	**$30,000**
Golf Facilities, Roof Repairs	$2,000		$2,000	$4,000	$2,000	$2,000	**$12,000**
	$ 245,100	***$ 15,600***	***$ 93,200***	***$ 192,500***	***$ 152,000***	***$ 15,000***	***$ 713,400***

Pay-As-You-Go Capital Program

2011 - 2015

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.*

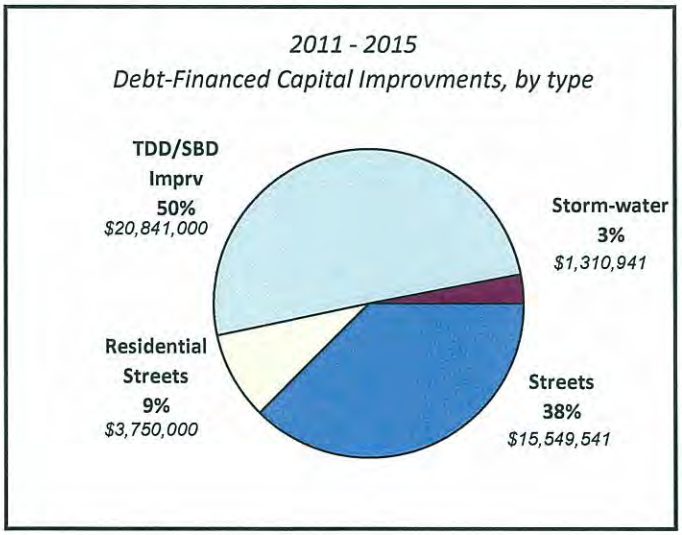
Building/Item		2010	2011	2012	2013	2014	2015	Total
City Hall:								
Interior Wall Renovations	74001.120.832000	$25,000			$25,000		$25,000	**$75,000**
Restroom Repairs	74013.120.832000	$40,000		$40,000				**$80,000**
Old City Hall, Roof Replacement	74032.120.832000		**$47,000**					**$47,000**
Repair/Upgrade VAV	74041.120.832000			$88,000				**$88,000**
Police Department:								
Police Dispatch, UPS System	74010.120.832000					$45,000		**$45,000**
Building Access System	74028.120.832000					$55,000		**$55,000**
HVAC Replacement	74030.120.832000		**$5,000**	$5,000		$26,000		**$36,000**
Fire Department:								
FS #1, Roof Section Replc	74015.120.832000		**$56,000**					**$56,000**
FS #1, Garage Floors	74016.120.832000				$22,500			**$22,500**
FS #1, Standby Generator	74017.120.832000	$5,068						**$5,068**
FS #1, Exterior Bldg Repairs	74033.120.832000	$8,877				$50,000		**$58,877**
Public Works Department:								
Fuel Dispensers	74035.120.832000		**$15,000**					**$15,000**
Aquatic Center:								
Repaint Pool	74003.120.832000			$85,000				**$85,000**
Replace Deck Awnings	74005.120.832000	$19,570			$25,000			**$44,570**
Replace Bldg Awnings	74019.120.832000			$25,000				**$25,000**
Ultraviolet Chlorine System	74036.120.832000	$59,100						**$59,100**
Rplc/Maintenance Deck Walls	74037.120.832000	$46,780						**$46,780**
Park Maintenance:								
Ironwoods Lodge,Entry Doors	74020.120.832000	$35,200				$5,000		**$40,200**
Maint Bldg, Unit Heater Replace	74021.120.832000					$5,000		**$5,000**
Pk Bldg, Car Wash Entry Door	74022.120.832000					$7,000		**$7,000**
Pk Bldg, Pressure Wash Equip	74024.120.832000	$15,000						**$15,000**
Pk Bldg, Fuel Dispensers	74025.120.832000	$10,000						**$10,000**
Pk Bldg, Replace Generator/Switch	74026.120.832000	$45,000						**$45,000**
Park Maintenance, Other:								
135th Street Water Features	74009.120.840110	$66,000			$66,000			**$132,000**
Median Landscaping	74027.120.840110	$82,500			$82,500			**$165,000**
Golf Course:								
Maint Bldg, HVAC Rplc	49111.800.832000	$18,000						**$18,000**
Clubhouse, Cart Area Doors	49112.800.832000	$10,000						**$10,000**
Course, Rplc Irrigation Pipe #8	49122.800.840140	$32,426						**$32,426**
Course, Perimeter Fencing III	49123.800.840140	$35,000						**$35,000**
Course, Perimeter Fencing IV	49124.800.840140		**$45,000**					**$45,000**
Course, Hole #7 Repairs	49126.800.840140	$7,500						**$7,500**
		$561,021	***$168,000***	***$243,000***	***$221,000***	***$193,000***	***$25,000***	***$1,411,021***

Debt-Financed Capital Improvements
2011 - 2015

The debt-financed projects included in the 2011 - 2015 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 reflected on the next page. The plan, including years 2011 through 2015, totals $41,450,942 of which the City will fund 45%. Of the remaining amount, Transportation Development District (TDD) Developer projects comprise 42% Special Benefit District (SBD) debt total 8% and other funding sources total 5%.

The largest estimated construction cost, $15,204,891, for the proposed 143rd Street (Nall to Mission) street repairs is planned for 2015. The next largest total occurs in 2012 primarily a result of two large committed TDD projects, the Park Place Parking Structure with a construction cost of $6,966,000 and the 135th Street Bury Power Lines project of $3,375,000. The remaining $1,250,000 provides for the City's 2012 Residential Street program.

The chart below shows the types of projects which are targeted for debt-financing. The majority, or 50%, of the funds will provide TDD or SBD financed projects, followed by 38% for street improvements, 9% for residential streets, and 3% for stormwater improvements.



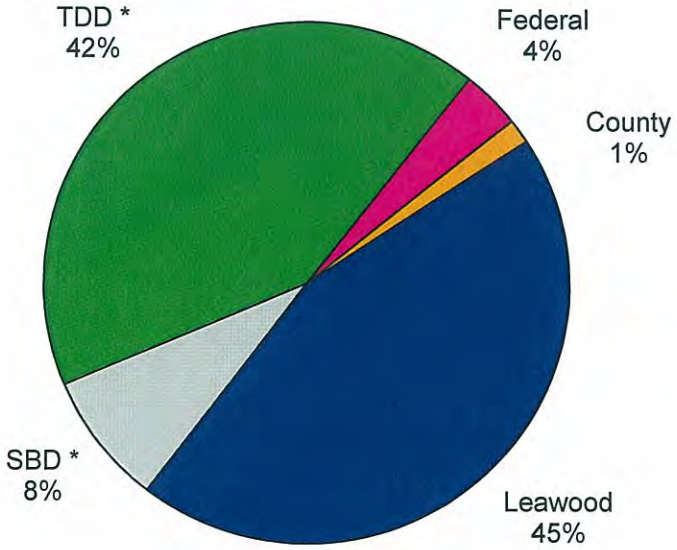
Phase II of the Residential Street Reconstruction program began in 2009. Initially it was projected to continue along the same schedule as Phase I, which equaled $10.5 million over 5 years. Phase II is programmed at $9.0 million with $1.5 million in 2009 and $2.5 million every other year, beginning in 2010 through 2014. This current CIP projects $1,250,000 in 2012 and $2,500,000 in 2014. Details of the debt-financed Residential Street Program can be found page 137.

Debt Financed Capital Improvements

Summary of All Current Year & Future
2011 - 2015

Total Cost All Projects
Cost Distribution by Contributors

Year	*Leawood*	*SBD **	*TDD **	*State/ Federal*	*County*	*Other Cities*	*Total*
2011	$344,650	$0	$600,000	$0	$0	$0	$944,650
2012	$1,250,000	$3,400,000	$10,341,000	$0	$0	$0	$14,991,000
2013	$1,310,400	$0	$6,500,000	$0	$0	$0	$7,810,400
2014	$2,500,000	$0	$0	$0	$0	$0	$2,500,000
2015	$13,074,891	$0	$0	$1,500,000	$630,000	$0	$15,204,891
	$18,479,941	$3,400,000	$17,441,000	$1,500,000	$630,000	$0	$41,450,942



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

Debt Financed Capital Improvements

Summary of All Current Year & Future

2011 - 2015

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

Project # and Description	*2011*	*2012*	*2013*	*2014*	*2015*
# 80162 143rd Street, Nall to Mission					$15,204,891
# 80212 2012 Residential Streets, Phase II-Yr 3		$1,250,000			
# 80214 2014 Residential Streets, Phase II-Yr 4				$2,500,000	
# 80404 Traffic Signal, 133rd & Roe Avenue	$344,650				
# 80450 135th St-Bury Power Lines (TDD)		$3,375,000			
# 80451 135th St-Add Third Lane (SBD)		$3,400,000			
# 80454 Park Place-Parking Structure #2 (TDD)		$6,966,000			
# 80455 Park Place-Aloft/Element Garage (TDD)			$6,500,000		
# 80457 Village of Seville (TDD)	*$600,000*				
# 80550 89th & Mission Stormsewer			*$1,310,400*		
	$944,650	$14,991,000	$7,810,400	$2,500,000	$15,204,891
COMMITTED	$344,650	$14,991,000	$6,500,000	$2,500,000	$15,204,891
UNCOMMITTED	*$600,000*	*$0*	*$1,310,400*	*$0*	*$0*

Committed projects are those which have been approved and authorized by a resolution, a development agreement or during the annual review of 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

2011 - 2015

General Obligation Bonding Projections and Total City Cost All Projects

(Reflects City of Leawood Costs only)

Project # and Description	*2011*	*2012*	*2013*	*2014*	*2015*
# 80212 2012 Residential Streets, Phase II-Yr 3	$1,250,000	$1,250,000	$1,250,000		
# 80214 2014 Residential Streets, Phase II-Yr 4			$2,500,000	$2,500,000	$2,500,000
# 80404 Traffic Signals, 133rd & Roe Avenue	$344,650	$344,650			
# 80550 89th & Mission Stormsewer		$1,310,400	$1,310,400	$1,310,400	
	$1,594,650	$2,905,050	$5,060,400	$3,810,400	$2,500,000
Total Project Cost/Design Year	$1,250,000	$1,310,400	$2,500,000	$0	$0
Total City Cost/Construct Year	$344,650	$1,250,000	$1,310,400	$2,500,000	$0
Total Project Cost/Bond Year	$0	$344,650	$1,250,000	$1,310,400	$2,500,000

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

Project # and Description	*2011*	*2012*	*2013*	*2014*	*2015*
# 80197 Villaggio Project (SBD)	$4,390,000				
# 80403 135th & Fontana Traffic Signals (SBD)					
# 80451 135th St-Add Third Lane (SBD)	$3,400,000	$3,400,000	$3,400,000		
	$7,790,000	$3,400,000	$3,400,000	$0	$0
Total Project Cost/Design Year	$3,400,000	$0	$0	$0	$0
Total City Cost/Construct Year	$0	$3,400,000	$0	$0	$0
Total Project Cost/Bond Year	$4,390,000	$0	$3,400,000	$0	$0

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

Project # and Description	*2011*	*2012*	*2013*	*2014*	*2015*
# 80450 135th St-Bury Power Lines (TDD)	$3,375,000	$3,375,000	$3,375,000		
# 80453 Park Place-Parking Structure #1 (TDD)	$8,034,000				
# 80454 Park Pl-Parking Structure #2 (TDD)	$6,966,000	$6,966,000	$6,966,000		
#80455 Park Pl-Aloft/Element Garage (TDD)		$6,500,000	$6,500,000	$6,500,000	
	$18,375,000	$16,841,000	$16,841,000	$6,500,000	$0
Total Project Cost/Design Year	$10,341,000	$6,500,000	$0	$0	$0
Total City Cost/Construct Year	$0	$10,341,000	$6,500,000	$0	$0
Total Project Cost/Bond Year	$8,034,000	$0	$10,341,000	$6,500,000	$0

COMMITTED
UNCOMMITTED

Committed projects are those which have been approved and authorized by a resolution, a development agreement or during the annual review of 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
2011 – 2015
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 began in 2009 with a total of $1,500,000, with $2,500,000 in 2010 and then $2,500,000 every other year. 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:

2010	$2,500,000
2011	$ 0
2012	$1,250,000
2013	$ 0
2014	$2,500,000
2015	$ 0

The following streets are planned for reconstruction in 2012 and 2014. The groups are selected for funding based on the PCI rating. The 2009 overall average PCI rating of all lane miles is 87.0, compared to the Governing Body goal of a street rating minimum of 70.0. Currently, 91% of all collector streets are maintained above the 70 PCI; 90% of collector streets are maintained above the 70 PCI; and 91% of residential streets are maintained above the 70 PCI. 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 12A			
Wenonga Road (83rd to Somerset)	2,225	67	Reconstruction
81st Terrace (W of Wenonga)	976	70	Reconstruction
82nd Street (W of Wenonga)	951	72	Reconstruction
82nd Terrace (83rd St to Wenonga)	1,285	82	Reconstruction
Group 14A			
92nd St (Mission Rd to Wenonga)	2,200	81	Reconstruction
92nd Terr (Mission Rd to Wenonga)	1,543	83	Reconstruction
92nd Place (Mission Rd to 92nd Terr)	1,461	77	Reconstruction
Group 14B			
88th St (W of Cherokee Ln)	140	78	Road Recon (no storm)
Ensley Ct (N of 89th St)	305	69	Road Recon (no storm)
Group 12B			
Wenonga (91st to 93rd Streets)	1,600	84	Reconstruction

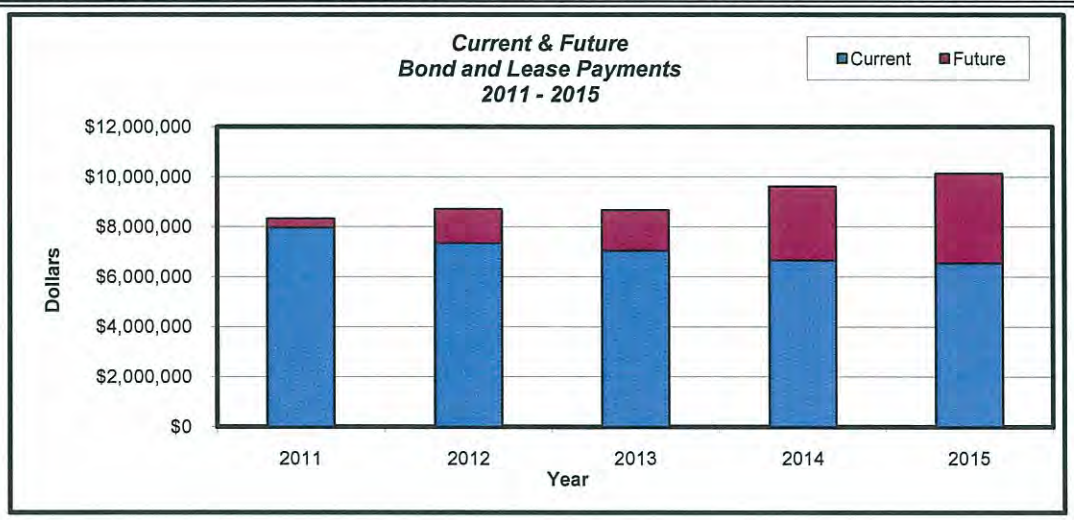
Current & Future Bond And Lease Payments

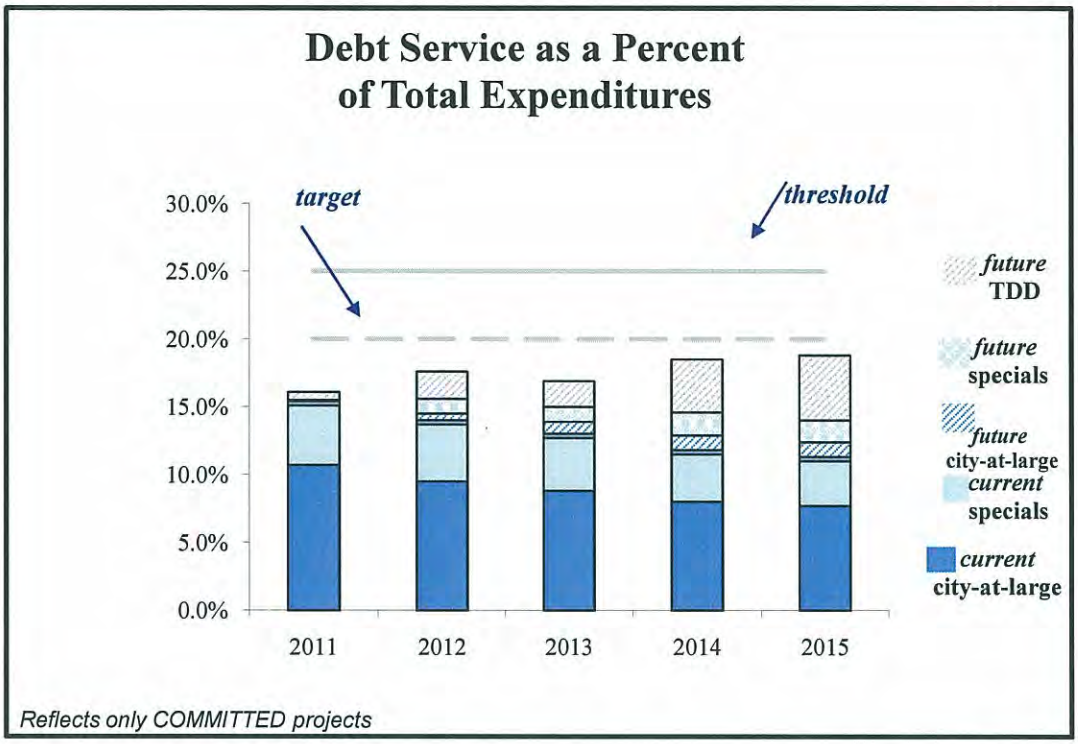
2011 - 2015

	2011	2012	2013	2014	2015
Current Bond and Leases					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$4,980,000*	*$4,790,000*	*$4,850,000*	*$4,825,000*	*$4,880,000*
Interest	*$2,192,807*	*$1,988,099*	*$1,829,349*	*$1,665,281*	*$1,500,896*
Agency Debt - *includes Transportation District Debt*					
Principal	*$80,000*	*$80,000*	*$85,000*	*$95,000*	*$95,000*
Interest & Fees	*$95,875*	*$89,675*	*$83,475*	*$76,900*	*$69,550*
Leases					
Principal	*$178,256*	*$185,564*	*$193,172*	*$0*	*$0*
Interest	*$22,837*	*$15,528*	*$7,920*	*$0*	*$0*
Revenue Bonds					
Principal	*$395,000*	*$185,000*	*$0*	*$0*	*$0*
Interest	*$17,400*	*$5,550*	*$0*	*$0*	*$0*
Subtotal-Principal	$5,633,256	$5,240,564	$5,128,172	$4,920,000	$4,975,000
Subtotal-Interest	$2,328,919	$2,098,852	$1,920,744	$1,742,181	$1,570,446

	2011	2012	2013	2014	2015
Future Bond and Leases (Reflects COMMITTED Projects Only)					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$0*	*$0*	*$22,977*	*$106,310*	*$106,310*
Interest	*$0*	*$0*	*$18,094*	*$82,513*	*$76,932*
Agency Debt - *includes Transportation District Debt*					
Principal	*$54,444*	*$199,353*	*$215,800*	*$580,355*	*$723,278*
Interest & Fees	*$256,988*	*$915,301*	*$898,854*	*$1,734,183*	*$2,222,554*
Leases					
Principal	*$60,000*	*$214,590*	*$372,356*	*$384,959*	*$398,077*
Interest	*$3,000*	*$45,241*	*$84,306*	*$71,702*	*$58,585*
Revenue Bonds					
Principal	*$0*	*$0*	*$0*	*$0*	*$0*
Interest	*$0*	*$0*	*$0*	*$0*	*$0*
Subtotal-Principal	$114,444	$413,943	$611,132	$1,071,624	$1,227,665
Subtotal-Interest	$259,988	$960,542	$1,001,254	$1,888,398	$2,358,071

TOTAL Current & Future	$8,336,605	$8,713,901	$8,661,303	$9,622,204	$10,131,182





	2011	2012	2013	2014	2015
Debt Service as a Percent of Total Expenditures					
Current Tax-Supported:					
City-at-Large	10.7%	9.5%	8.8%	8.0%	7.7%
Special Assessments	4.4%	4.2%	3.9%	3.5%	3.3%
Current Agency-Supported:					
Transportation District Debt	0.3%	0.3%	0.3%	0.3%	0.3%
Future Tax-Supported:					
City-at-Large	0.1%	0.5%	0.9%	1.1%	1.1%
Special Assessments	0.0%	1.1%	1.1%	1.7%	1.6%
Future Agency-Supported:					
Transportation District Debt	0.6%	2.0%	1.9%	3.9%	4.8%
	16.1%	17.5%	16.9%	18.4%	18.7%
Threshold	25%	25%	25%	25%	25%
Target	20%	20%	20%	20%	20%

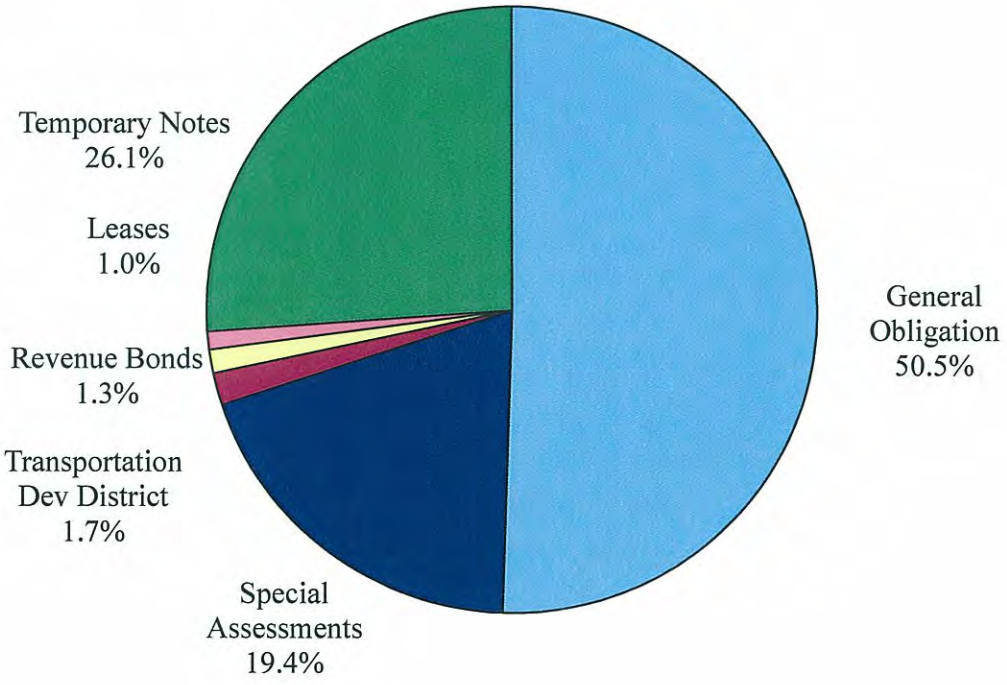
This measurement is a key operating ratio. The graph shows the current projects and the proposed future projects by category, city-at-large, special assessment and TDD. This ratio is projected to remain well below the target and threshold for the entire planning period.

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.

Reflects the proposed refunding and restructuring of debt planned for September, 2010

BONDS, NOTES, AND LEASES OUTSTANDING

	Outstanding 12/31/2009	Percent of Total
General Obligation	38,403,000	50.5%
Special Assessments	14,757,000	19.4%
Transportation Dev District	1,290,000	1.7%
Revenue Bonds	965,000	1.3%
Leases	728,227	1.0%
Temporary Notes	19,870,000	26.1%
TOTAL	**$76,013,227**	100.0%



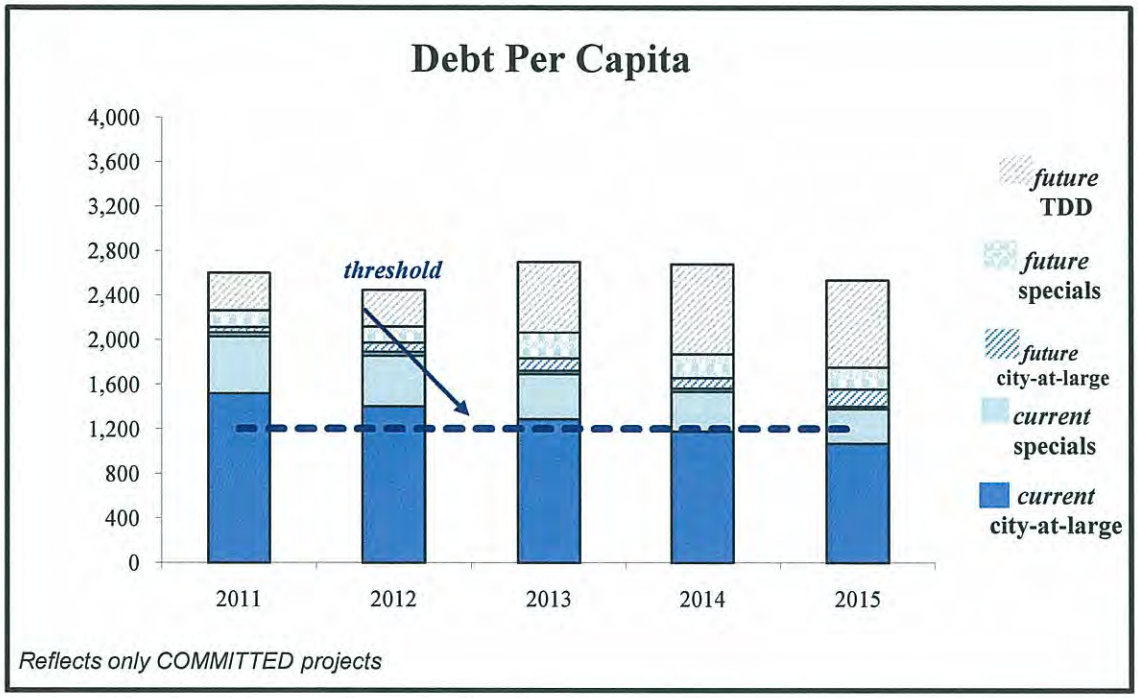
KEY DEBT MANAGEMENT RATIOS

Reflects the proposed refunding and restructuring of debt planned for September, 2010

	← *Forecast* →					
	2011	**2012**	**2013**	**2014**	**2015**	**Standard**
Outstanding Debt per capita						
Net Debt (1)	$1,565	$1,486	$1,396	$1,272	$1,221	**< $1,200**
Direct Debt (2)	$2,227	$2,086	$2,036	$1,846	$1,730	
Direct and Overlapping Debt (3)	$5,412	$5,246	$5,484	$5,451	$5,293	
Debt outstanding as a percent of full valuation of property						
Net Debt (1)	0.8%	0.8%	0.7%	0.6%	0.6%	**< 1.5%**
Direct Debt (2)	1.2%	1.1%	1.0%	0.9%	0.9%	
Direct and Overlapping Debt (3)	3.0%	2.9%	2.9%	2.8%	2.6%	
Total debt service as a percent of total expenditures (4)	16.1%	17.5%	16.9%	18.4%	18.7%	**< 20%**
Debt Service Levy (per $1,000 of assessed value)	6.500	6.000	6.000	5.500	4.000	**NA**
Debt Payout in 10 Years						
Current Debt (2)	73.68%	76.62%	79.13%	80.27%	81.18%	**NA**
Current + *Only* Committed Future Projects (2)	48.21%	51.67%	61.61%	65.70%	68.16%	**NA**
Current + *ALL* Proposed Future Projects (2)	19.72%	23.40%	32.32%	37.98%	42.42%	**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.



	2011	2012	2013	2014	2015
Debt Per Capita					
Current Tax-Supported:					
City-at-Large	$1,519	$1,401	$1,286	$1,177	$1,068
Special Assessments	$511	$458	$407	$359	$311
Current Agency-Supported:					
Transportation District Debt	$35	$32	$29	$26	$23
Future Tax-Supported:					
City-at-Large	$46	$85	$110	$95	$154
Special Assessments	$152	$141	$233	$215	$197
Future Agency-Supported:					
Transportation District Debt	$338	$330	$634	$809	$783
	$2,601	$2,447	$2,699	$2,681	$2,536
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 2015. Population is projected to increase approximately .5% annually throughout the planning period.

Reflects the proposed refunding and restructuring of debt planned for September,

Debt as a Percent of Full Valuation	2011	2012	2013	2014	2015
Current Tax-Supported:					
City-at-Large	0.8%	0.8%	0.7%	0.6%	0.5%
Special Assessments	0.3%	0.3%	0.2%	0.2%	0.2%
Current Agency-Supported:					
Transportation District Debt	0.0%	0.0%	0.0%	0.0%	0.0%
Future Tax-Supported:					
City-at-Large	0.0%	0.0%	0.1%	0.0%	0.1%
Special Assessments	0.1%	0.1%	0.1%	0.1%	0.1%
Future Agency-Supported:					
Transportation District Debt	0.2%	0.2%	0.3%	0.4%	0.4%
	1.4%	1.3%	1.4%	1.4%	1.3%
Threshold	1.5%	1.5%	1.5%	1.5%	1.5%

This measurement remains below the industry standard of 1.5% for the entire planning period. This ratio helps buyers of city bonds determine how well a city carries its debt load when measured against property appraisal valuations.

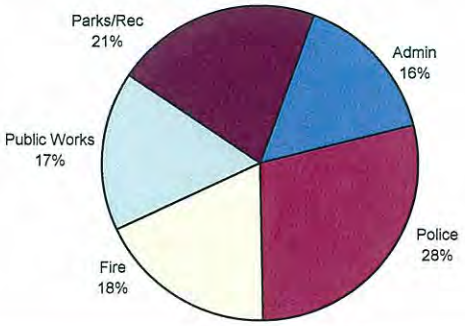
Reflects the proposed refunding and restructuring of debt planned for September, 2010.

SUMMARY OF PERSONNEL
Full-Time Equivalents

Full Time Equivalent (FTE) represents the conversion of a position into one year of work. A full-time position (one FTE) equals 2,080 hours of work (a 40-hour work week times 52 weeks). By using the FTE method, a combination of part-time slots equals a full-time position.

	2009 Estimate	2010 Budget	2010 Estimate	2011 Budget
ADMINISTRATION				
Administration	3.50	3.50	3.50	3.50
Finance	9.23	9.23	9.23	8.23
Information Services	5.00	5.00	5.00	4.00
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	8.50
Community Development				
Community Dev. Admin.	2.00	2.00	2.00	1.00
Planning Services	4.00	4.00	4.00	4.00
Neighborhood Services	3.00	3.00	3.00	3.00
Codes Services	6.00	6.00	6.00	6.00
	49.21	***49.21***	***49.21***	***45.71***
PUBLIC SAFETY				
Police	85.00	85.00	85.00	83.00
Fire	55.69	56.69	55.69	53.69
	140.69	***140.69***	***140.69***	***136.69***
PUBLIC WORKS	***50.92***	***50.23***	***50.23***	***48.23***
PARKS & RECREATION	***74.81***	***74.81***	***62.57***	***61.57***
TOTAL Full-Time Equivalent	**315.63**	**315.63**	**302.70**	**292.20**
FULL-TIME CIVILIAN POSITIONS	157.00	157.00	149.00	143.00
COMMISSIONED POLICE OFFICERS	63.00	63.00	63.00	61.00
SWORN FIRE PERSONNEL	54.00	54.00	54.00	52.00
TOTAL REGULAR PART-TIME (FTE)	4.13	4.13	4.13	4.13
TOTAL PART-TIME (FTE)	1.50	1.50	1.50	1.00
TOTAL SEASONAL/CASUAL (FTE)	36.00	36.00	31.07	31.07

City of Leawood 2011 Headcount, by Service Area
292.20 FTE's

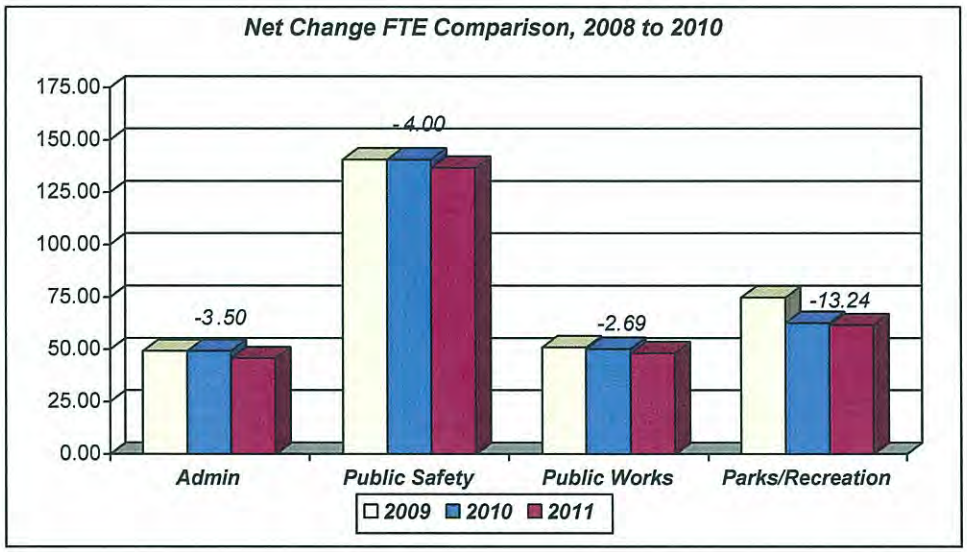


SUMMARY OF PERSONNEL CHANGES

A decrease of 12.24 FTE's is shown in the 2010 Estimated Budget. These positions represent the Golf Course Maintenance employees. Effective January 1, 2010 the course is being managed by a new management company whom has their own maintenance staff. Previously, the maintenance function was performed by City employees.

The 2010 Estimated Budget reflects the removal of funding for 10.50 currently vacant positions. Further, these positions will be eliminated in 2011. Nine of these positions were new and have never been filled: a Senior Accountant, an Administrative Assistant in Community Development, a Public Works Maintenance Worker, a Vehicle Electronics Technician, a Parks Arborist, two Police Officers, and two Firefighters. An Information Specialist and a part-time Court Clerk, previously filled positions which became vacant through attrition, are also unfunded in 2010 and then eliminated in 2011.

While reserves and planned expenditures for 2011 and future years remain positive for Leawood, the Administrator will review vacancies during the year for possible reassignment within or to other departments. The City's financial planning model does not include any new positions through 2018.



The chart shows the changes in FTE, by service area, from 2009 to 2011. The largest change occurred in Parks and Recreation due to the transfer of the golf course maintenance function to the golf course management company and the elimination of one vacant full-time position in 2011. Public Works decreased due to the reduction of 3 casual/seasonal Intern positions in 2010 and two full-time vacant positions in 2011. The changes in Administration and Public Safety are a result of the elimination of the vacant positions, listed previously, in 2011.

Department/Position	2009 Estimate	2010 Budget	2010 Estimate	2011 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)	0.50	0.50	0.50	0.50
	3.50	**3.50**	**3.50**	**3.50**
Finance (11240)				
Finance Director	1	1	1	1
Assistant Director of Finance	1	1	1	1
Budget Manager	1	1	1	1
Senior Accountant	1	1	1	1
Senior Accountant - VACANT	*1*	*1*	*1*	*0*
Accountant II	1	1	1	1
Accounting Specialist	3	3	3	3
Intern (Seasonal/Casual)	0.23	0.23	0.23	0.23
	9.23	**9.23**	**9.23**	**8.23**
Information Services (11610)				
Information Services Director	1	1	1	1
Information Services Specialist	2	2	2	2
Information Services Specialist - VACANT	*1*	*1*	*1*	*0*
Network Administrator/Webmaster	1	1	1	1
	5.00	**5.00**	**5.00**	**4.00**
Human Resources (11250)				
Human Resource Director	1	1	1	1
HR Generalist	2	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 (Regular PT)	0.50	0.50	0.50	0.50
	2.50	**2.50**	**2.50**	**2.50**
Municipal Court (11310)				
Court Administrator	2	2	2	2
Administrative Paralegal	1	1	1	1
Sr Court Clerk	1	1	1	1
Cout Clerk III	1	1	1	1
Court Clerk II	1	1	1	1
Court Clerk I	2	2	2	2
Judge (Part Time)	0.50	0.50	0.50	0.50
Court Clerk II (Part Time) - VACANT	*0.50*	*0.50*	*0.50*	*0.00*
	9.00	**9.00**	**9.00**	**8.50**
Community Development Admin (11810)				
Community Development Director	1	1	1	1
Administrative Assistant - VACANT	*1*	*1*	*1*	*0*
	2.00	**2.00**	**2.00**	**1.00**

Department/Position	2009 Estimate	2010 Budget	2010 Estimate	2011 Budget
Planning Services (11820)				
Assistant to the Planning Director	1	1	1	1
Planner II	2	2	2	2
Administrative Assistant	1	1	1	1
	4.00	**4.00**	**4.00**	**4.00**
Neighborhood Services (11830)				
Code Enforcement Officer (I, II or III)	3	3	3	3
	3.00	**3.00**	**3.00**	**3.00**
Codes Services (11840)				
Building Official	1	1	1	1
Senior Building Inspector	3	3	3	3
Permit Technician II	1	1	1	1
Plans Reviewer	1	1	1	1
	6.00	**6.00**	**6.00**	**6.00**
TOTAL FULL-TIME	*46.00*	*46.00*	*46.00*	*43.00*
TOTAL REGULAR PART-TIME	*1.25*	*1.25*	*1.25*	*1.25*
TOTAL PART-TIME	*1.00*	*1.00*	*1.00*	*0.50*
TOTAL SEASONAL/CASUAL	*0.96*	*0.96*	*0.96*	*0.96*
TOTAL ADMINISTRATION - FTE	**49.21**	**49.21**	**49.21**	**45.71**
			3.50	*0.00*
POLICE				
Police Administration Services (22110)				
Chief of Police	1	1	1	1
Deputy Chief of Police (Major)	1	1	1	1
Police Captain	1	1	1	1
Professional Standards Officer (Sergeant)	1	1	1	1
Lieutenant	1	1	1	1
Police Officer	1	1	1	1
Manager - Police Admin Svcs	1	1	1	1
Administrative Assistant	1	1	1	1
Public Service Officer	2	2	2	2
Alarm Coordinator	1	1	1	1
	11.00	**11.00**	**11.00**	**11.00**
Police Patrol (22130)				
Sergeant	4	4	4	4
Corporal	3	3	3	3
Master Police Officer	4	4	4	4
Police Officer	27	27	27	27
Police Officer - VACANT	*2*	*2*	*1*	*0*
	40.00	**40.00**	**39.00**	**38.00**
Police Traffic (22190)				
Sergeant	1	1	1	1
Master Police Officer	1	1	1	1
Police Officer	5	5	5	5
Police Officer - VACANT	*0*	*0*	*1*	*0*
	7.00	**7.00**	**8.00**	**7.00**

Department/Position	2009 Estimate	2010 Budget	2010 Estimate	2011 Budget
Police Communications (22170)				
Senior Communications Officer	1	1	1	1
Communications Officer (I, II, III)	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**
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	*63.00*	*63.00*	*63.00*	*61.00*
TOTAL FULL-TIME	*22.00*	*22.00*	*22.00*	*22.00*
TOTAL REGULAR PART-TIME	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL PART-TIME	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL SEASONAL/CASUAL	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL POLICE DEPARTMENT	**85.00**	**85.00**	**85.00**	**83.00**
			2.00	*0.00*
FIRE				
Fire Administrative Services (22510)				
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Training Chief	1	1	1	1
Fire Administrative Assistant	1	1	1	1
	4.00	**4.00**	**4.00**	**4.00**
Fire Service Operations (22530)				
Battalion Chief	3	3	3	3
Captain	8	8	9	9
Lieutenant	3	3	3	3
Master Firefighter	30	30	30	30
Firefighter	2	3	2	2
Firefighter - VACANT	*2*	*2*	*2*	*0*
Part-time On Call Firefighter-5 (Seasonal/Casual)	0.69	0.69	0.69	0.69
	48.69	**49.69**	**49.69**	**47.69**
Fire Prevention Services (22540)				
Fire Marshal	1	1	1	1
Fire Prevention Specialist	1	1	1	1
	3.00	**2.00**	**2.00**	**2.00**

Department/Position	2009 Estimate	2010 Budget	2010 Estimate	2011 Budget
TOTAL SWORN	*54.00*	*54.00*	*54.00*	*52.00*
TOTAL FULL-TIME	*1.00*	*1.00*	*1.00*	*1.00*
TOTAL REGULAR PART-TIME	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL PART-TIME	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL SEASONAL/CASUAL	*0.69*	*0.69*	*0.69*	*0.69*
TOTAL FIRE DEPARTMENT	**55.69**	**55.69**	**55.69**	**53.69**
			2.00	*0.00*
PUBLIC WORKS				
Public Works Administrative Services (33110)				
Public Works Director	1	1	1	1
Manager - Admin Svcs	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)	0.50	0.50	0.50	0.50
	4.25	**4.25**	**4.25**	**4.25**
Street Maintenance (33200)				
Superintendant of Public Works	1	1	1	1
Supervisor - Street Maint	1	1	1	1
Asset Manager - PW	1	1	1	1
Crew Leader	3	3	3	3
Senior Traffic Control/Sign Technician	1	1	1	1
Traffic Control Sign Tech II	1	1	1	1
Heavy Equipment Operator	5	5	5	5
PW Maintenance Worker II	4	4	4	4
PW Maintenance Worker I	3	3	4	4
PW Maintenance Worker I - VACANT	*2*	*2*	*1*	*0*
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75
	22.75	**22.75**	**22.75**	**21.75**
PW Engineering/Inspections (33400)				
City Engineer	1	1	1	1
Engineer - Special Projects	1	1	1	1
Sr Construction Inspector	2	2	2	2
Right of Way 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, 1 (Seasonal/Casual)	0.92	0.23	0.23	0.23
	4.92	**4.23**	**4.23**	**4.23**
PW Stormwater Management (33600)				
Crewleader	1	1	1	1
Heavy Equipment Operator	2	2	2	2
	3.00	**3.00**	**3.00**	**3.00**

Department/Position	2009 Estimate	2010 Budget	2010 Estimate	2011 Budget
PW Fleet Maintenance/Operations (33700)				
Manager - Fleet/Facilities	0.5	0.5	0.5	0.5
Fleet Maintenance Supervisor	1	1	1	1
Mechanic	2	2	2	2
Vehicle Electronics Technician	1	1	1	1
Vehicle Electronics Technician - VACANT	*1*	*1*	*1*	*0*
	5.50	**5.50**	**5.50**	**4.50**
PW Facility Maintenance (33800)				
Manager - Fleet/Facilities	0.50	0.50	0.50	0.50
Building Maintenance Supervisor	1	1	1	1
Facility Worker	4	4	4	4
	5.50	**5.50**	**5.50**	**5.50**
TOTAL FULL-TIME	*48.00*	*48.00*	*48.00*	*46.00*
TOTAL REGULAR PART-TIME	*1.50*	*1.50*	*1.50*	*1.50*
TOTAL PART-TIME	*0.50*	*0.50*	*0.50*	*0.50*
TOTAL SEASONAL/CASUAL	*0.92*	*0.23*	*0.23*	*0.23*
TOTAL PUBLIC WORKS	**50.92**	**50.23**	**50.23**	**48.23**
			2.00	*0.00*
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)				
Seasonal/Casual Employees	14.18	14.18	14.18	14.18
	14.18	**14.18**	**14.18**	**14.18**
PR Programming (44310)				
Superintendent of Recreation Services	1	1	1	1
Program/Facilities Supervisor	1	1	1	1
Seasonal/Casual Employees	4.62	4.62	4.62	4.62
	6.62	**6.62**	**6.62**	**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 - VACANT	*1*	*1*	*1*	*0*
Irrigation Specialist	1	1	1	1
Park Maintenance Worker (I, II, III)	13	13	13	13
Building Custodian	1	1	1	1
Regular PT	1.38	1.38	1.38	1.38
Seasonal/Casual Employees	5.19	5.19	5.19	5.19
	26.57	**26.57**	**26.57**	**25.57**

Department/Position	2009 Estimate	2010 Budget	2010 Estimate	2011 Budget
PR Sports (44330)				
Sports Supervisor	1	1	1	1
Recreation Supervisor	1	1	1	1
Seasonal/Casual Employees	0.91	0.91	0.91	0.91
	2.91	**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)				
Seasonal/Casual Employees	0.25	0.25	0.25	0.25
	0.25	**0.25**	**0.25**	**0.25**
PR Cultural Arts (44440)				
Coordinator-Comm Theater	1	1	1	1
	1	**1**	**1**	**1**
PR Outdoor Programming (44320)				
Outdoor Recreation Supervisor	1	1	1	1
Outdoor Recreation Specialist	1	1	1	1
Seasonal/Casual Employees	4.04	4.04	4.04	4.04
	6.04	**6.04**	**6.04**	**6.04**
PR Golf Maintenance (44620)				
Superintendent	1	1	0	0
Assistant Superintendent	1	1	0	0
Chemical Application Technician	1	1	0	0
Irrigation Technician	1	1	0	0
Mechanic	1	1	0	0
Golf Maintenance Worker	3	3	0	0
Seasonal/Casual Employees	4.24	4.24	0	0
	12.24	**12.24**	**0.00**	**0.00**
TOTAL FULL-TIME	*40.00*	*40.00*	*32.00*	*31.00*
TOTAL REGULAR PART-TIME	*1.38*	*1.38*	*1.38*	*1.38*
TOTAL PART-TIME	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL SEASONAL/CASUAL	*33.43*	*33.43*	*29.19*	*29.19*
TOTAL PARKS AND RECREATION	**74.81**	**74.81**	**62.57**	**61.57**
			1.00	*0.00*
TOTAL FULL TIME EQUIVALENT POSITIONS	**315.63**	**314.94**	**302.70**	**292.20**
FULL TIME POSITIONS	**274**	**274**	**266**	**256**
	1.00	*(0.69)*	*(12.24)*	*(10.50)*
TOTAL FULL-TIME CIVILIAN POSITIONS	**157.00**	**157.00**	**149.00**	**143.00**
COMMISSIONED POLICE OFFICERS	**63.00**	**63.00**	**63.00**	**61.00**
SWORN FIRE PERSONNEL	**54.00**	**54.00**	**54.00**	**52.00**
TOTAL REGULAR PART-TIME (FTE)	**4.13**	**4.13**	**4.13**	**4.13**
TOTAL PART-TIME (FTE)	**1.50**	**1.50**	**1.50**	**1.00**
TOTAL SEASONAL/CASUAL (FTE)	**36.00**	**35.31**	**31.07**	**31.07**
			10.50	*0.00*

Budget and Financial Policies & Terms

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.

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.

Insurance Proceeds - established to account for insurance proceeds received by the City whenever any privately owned building or other structure is damaged as a result of fire, explosion or windstorm. When the insured party meets certain requirements to repair the property to the satisfaction of the City, the funds are 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 a 4 tenths of one cent public safety sales tax and will be used to construct a Justice Center.

TDD Agency Funds – established to account for collections and remittance of Transportation Development Districts. Currently the City has five of these funds: Resurrection Project; Cornerstone Project; Villaggio Project, One Nineteen Development; and Park Place Development.

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 47%. 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 35% 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 and on May 5, 2007, by Resolution #2789. The policy was amended again on February 1, 2010 by Resolution #3334.

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: *Assessment Methodology*. Upon request by a developer, the City may consider approving an assessment methodology for Special Benefit District (SBD) financing that is based upon the improvement and/or land value for each tract of land or tax parcel within the District,

provided that the development project is greater than 20 acres in size; has an approved overall floor-area-ratio (F.A.R.) of .5 or greater; and has received a Certificate(s) of Occupancy for 35% of the total approved square footage. As part of the consideration of this methodology for assessment, the City Council may consider requiring a Letter of Credit.

Section 10: *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 11: *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 12: *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 13: *Other Borrowing Methods*. Financial feasibility studies should be performed for other financing methods such as state loan programs and pool participation.

Section 14: *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 15: *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 16: *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 17: *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 18: *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 19: *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 20: *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 21: *Coordination of Local Jurisdictions*. The City will participate in communications with overlapping and adjoining jurisdictions concerning plans for future debt issues.

Section 22: *Monitoring*. The Finance Department should continually monitor the City's outstanding debt issues to verify compliance with debt covenants and record keeping.

Section 23: *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 24: *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 25: *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 26: *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 transactions are recognized at the time they are incurred as opposed to when cash is 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 used to correct the abnormal fibrillation of the heart muscle.

Agency Fund: A fund established to account for assets held by the City as a paying agent for individuals, private organizations, other governmental units, or other funds.

American Recovery & Reinvestment Act (ARRA): This act was initiated and signed by U.S. President Barack Obama in February, 2009. The act was set into motion as a response to the weak economic state facing the country. It was created to stimulate the economy through individual and corporate tax cuts, leniency in unemployment benefits, increased domestic spending and increased social welfare funding.

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 City which has 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.

Budgetary Control: The control or management of the City in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriates and available revenues.

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.

Capital Replacement Plan: An on-going, annual plan which replaces capital items such as vehicles, equipment, computers, etc. based upon useful life schedules and the City's capital replacement policy.

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: A basis of accounting in which transactions are recognized only when cash is received or spent.

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, Budgeting, Project Accounting, Fixed Assets, Cash Receipts, Code Enforcement, and Planning & Permits.

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.

G.A.S.B. 50: In May 2007, GASB issued Statement No. 50, which more closely aligns current pension disclosure requirements for governments with those that governments are beginning to implement for retiree health insurance and other post-employment benefits.

G.A.S.B. 54: This statement, Fund Balance Reporting and Governmental Fund Type Definitions, was issued in February 2009. This important new standard has left unchanged the total amount reported as fund balance, but has substantially altered the categories and terminology used to describe its components.

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.

Micro-Surface Street Repairs: This repairs is similar to the slurry seal process, however different polymers are used in the process. The City uses this application primarily on collector and arterial streets.

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.

Mill & Overlay: This type of street repair consists of milling the surface of the existing pavement and laying down a new asphalt surface. Typically this will replace the top 2 to 4 inches of asphalt pavement. The process usually takes two weeks to complete.

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, 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.

Operation Greenlight (OGL): A project to improve the coordination of traffic signals on major routes throughout the Kansas City area, especially those that cross city limits. This project will help reduce unnecessary "stop delay", improve traffic flow and reduce emissions that contribute to ozone pollution.

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 24 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.

Slurry Seal: Slurry seal is a cold mixed asphalt which consists of graded aggregate, a binder fines and additives. It is the most versatile and cost effective way to preserve and protect pavement over time.

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.

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 as 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.

CITY OF LEAWOOD, KANSAS

Lion's Memorial Fountain

This memorial fountain is located at City Park and was dedicated on July 4, 2003. A park shelter was also constructed in City Park from donations from the Leawood Lions Club.

General Fund Detail

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$13,547,273	$13,795,358	$13,795,358	$14,522,333
	411200	PERSONAL PROPERTY - SLIDER	$37,820	$0	$0	$0
	411300	REAL PROPERTY - DELINQUENT	$66,478	$65,000	$0	$0
	411500	RECREATION VEHICLE TAX	$2,024	$2,221	$2,000	$1,772
	411600	HEAVY TRUCK TAX	$1,189	$1,232	$1,200	$1,073
	412100	CITY SALES TAX	$5,517,618	$5,561,100	$5,553,483	$5,664,553
	412200	CITY USE TAX	$1,320,507	$1,487,004	$1,329,090	$1,339,723
	413100	GAS FRANCHISE TAX	$809,312	$1,050,000	$900,000	$950,000
	413200	ELECTRIC FRANCHISE TAX	$1,530,395	$1,400,000	$1,607,000	$1,790,000
	413300	TELEPHONE FRANCHISE TAX	$177,111	$160,000	$164,800	$160,000
	413400	CABLE FRANCHISE TAX	$492,693	$500,000	$490,000	$490,000
	413500	OTHER FRANCHISE TAXES	$32,784	$0	$32,500	$32,500
		Category-Total	$23,535,204	$24,021,915	$23,875,431	$24,951,954
LICENSES & PRMTS.	421100	OCCUPATIONAL LICENSES	$241,186	$240,000	$240,000	$240,000
	421200	LIQUOR LICENSES	$15,800	$10,000	$15,000	$15,000
	421300	PUBLIC LAND USE FEES	$23,040	$5,000	$20,000	$20,000
	421400	CONCESSIONAIRE FEES	$72,000	$72,000	$48,600	$50,000
	422100	ANIMAL LICENSES	$18,650	$20,000	$18,500	$18,500
	425100	BUILDING PERMITS	$576,189	$600,000	$500,000	$500,000
	425200	LAND DISTURBANCE PERMIT	$1,550	$2,500	$2,500	$2,500
	425300	REINSPECTION FEES	$660	$500	$500	$500
	425400	CODE MODIFICATION REQUESTS	$0	$150	$150	$150
	425500	REVIEW OF PLANS	$166,738	$126,000	$125,000	$125,000
	426100	PUBLIC WORKS INSPEC/ROW	$31,717	$60,000	$25,000	$25,000
	426200	INSPECTION FEES/RENTALS	$18,160	$14,000	$16,500	$16,500
	427100	PLANNING APPLICATION FEES	$12,850	$35,000	$15,000	$20,000
	427200	APPEALS BOARD FEES	$6,450	$3,000	$4,000	$4,000
	429100	SIGN PERMIT FEES	$14,414	$7,500	$12,500	$12,500
	429200	SPECIAL USE/OTHER PERMITS	$4,438	$5,000	$5,000	$5,000
		Category-Total	$1,203,842	$1,200,650	$1,048,250	$1,054,650
OTHER GOV. REV.	431100	OPERATING GRANTS	$7,287	$0	$0	$0
	434100	COUNTY RETAIL SALES TAX	$4,090,469	$4,318,806	$4,008,600	$4,088,833
	434200	COUNTY USE TAX	$503,466	$524,176	$398,000	$475,000
	434400	MOTOR VEHICLE TAX	$1,069,841	$1,172,270	$1,101,930	$1,169,400
	434600	ALCOHOL TAX	$389,251	$334,825	$380,881	$380,141
		Category-Total	$6,060,314	$6,350,077	$5,889,411	$6,113,374

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CHARGES FOR SRVCS.	440010	TAXABLE SALES INCOME	$11,814	$11,000	$11,000	$11,000
	440011	PRO SHOP REVENUE	$99,995	$220,201	$171,215	$209,686
	441010	ALARM FEES	$55,079	$56,000	$56,000	$56,000
	441020	ANIMAL CONTROL/SHELTER FEES	$3,200	$4,725	$3,500	$3,500
	441030	SCHOOL RESOURCE FEES	$31,080	$30,895	$31,340	$31,500
	441040	SPECIAL POLICE SERVICES	$1,216	$1,000	$0	$0
	442010	MOWING	$280	$2,000	$2,000	$2,000
	442020	FISHING LICENSES	$258	$0	$0	$0
	442040	ADVERTISEMENTS	$0	$300	$500	$500
	443010	MEMBERSHIPS, POOL	$142,776	$129,075	$129,075	$147,000
	443015	MEMBERSHIPS, IRONHORSE	$203,206	$199,095	$216,000	$250,000
	443020	POOL CARDS	$18,212	$29,399	$18,212	$0
	443025	POOL SUPERPASS	$0	$0	$6,000	$6,000
	443030	POOL DAILY	$78,892	$172,000	$110,000	$120,000
	443040	SWIM TEAM	$26,250	$26,400	$25,320	$37,000
	443050	SWIM LESSONS	$28,455	$27,000	$27,000	$27,000
	443060	DIVE TEAM	$7,786	$4,600	$4,600	$4,600
	443070	POOL SPECIAL EVENTS	$2,981	$3,000	$3,000	$3,000
	443080	FOOD & BEVERAGE, PARKS-REC	$51,431	$75,000	$60,000	$60,000
	443085	FOOD & BEVERAGE, IRONHORSE	$122,474	$309,000	$138,102	$209,884
	444100	SHELTER RENTAL	$12,205	$12,500	$12,500	$12,500
	444110	COMMUNITY CENTER RENTAL	$34,393	$42,050	$42,050	$42,650
	444120	LODGE RENTALS	$187,516	$168,750	$168,750	$179,000
	444130	CABIN RENTALS	$21,935	$23,010	$23,010	$23,970
	444140	NATURE CENTER RENTALS	$6,406	$3,500	$5,000	$5,830
	444150	FIELD RENTAL	$2,075	$1,200	$1,200	$1,200
	444200	CLASSES-COMMUNITY CENTER	$72,303	$78,631	$78,631	$79,605
	444210	CLASSES - NATURE CENTER	$9,013	$11,215	$11,215	$10,610
	444300	DAYCAMP	$54,558	$49,000	$49,000	$49,210
	444310	THEATER CAMP	$0	$2,000	$0	$0
	444320	HOLIDAY CAMP	$2,615	$9,360	$4,000	$4,560
	444330	TEEN CAMP	$4,550	$13,360	$6,000	$13,360
	444340	SPRING BREAK CAMP	$3,365	$3,500	$3,500	$3,500
	444350	SPORTS CAMP	$5,881	$10,425	$10,425	$10,435
	444410	CORPORATE EVENTS	$13,234	$49,697	$23,000	$29,968
	444510	TENNIS LEAGUE	$15,071	$10,000	$10,000	$10,450
	444530	SOCCER LEAGUE	$187,722	$251,000	$251,000	$251,000
	444540	T-BALL LEAGUE	$32,565	$31,750	$31,750	$31,850
	444610	TENNIS LESSONS	$14,780	$15,330	$15,330	$15,330
	444620	JR GOLF ACADEMY	$15,980	$14,000	$14,000	$14,000
	445010	EGGSTRAVAGANZA	$0	$2,800	$0	$2,800
	445020	DADDY DAUGHTER DATE	$6,947	$6,100	$6,100	$6,100
	445025	MOTHER SON ACTIVITY	$0	$2,000	$0	$0
	445030	JULY 4TH	$5,518	$8,500	$5,470	$5,625
	445060	LABOR DAY RUN	$10,840	$16,000	$12,000	$19,125
	445070	HALLOWEEN HAPPENINGS	$2,050	$6,900	$6,900	$6,825
	445080	HOLIDAY LIGHTING	$0	$1,000	$1,000	$1,000
	445090	BREAKFAST WITH SANTA	$3,855	$5,800	$5,800	$5,800

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CHARGES FOR SRVCS.	445100	SENIOR EVENTS	$434	$1,300	$600	$600
	445210	OXFORD SCHOOL TOURS	$1,562	$2,200	$1,600	$1,600
	445220	OXFORD SCHOOL SPECIAL EVENTS	$928	$400	$1,000	$1,000
	446010	GREEN FEES	$573,674	$776,000	$856,960	$916,865
	446020	DRIVING RANGE/PRACTICE TEE	$69,598	$62,000	$62,900	$80,900
	446030	CART RENTAL	$209,181	$251,368	$0	$0
	446040	IRONHORSE GOLF LESSONS	$0	$0	$69,500	$160,000
		Category-Total	$2,466,139	$3,243,336	$2,803,055	$3,175,938
FINES & FORF.	451000	FINES & FORFEITURES	$1,591,695	$1,700,000	$1,600,000	$1,600,000
	452000	D.L. REINSTATEMENT FEES	$68	$0	$0	$0
		Category-Total	$1,591,763	$1,700,000	$1,600,000	$1,600,000
INTEREST INCOME	471000	INTEREST REVENUE	$75,950	$187,022	$75,126	$75,584
CONTRIB. & OTHER	481000	MISCELLANEOUS	$59,197	$25,000	$44,328	$40,000
	482000	REFUNDS & REIMBURSEMENTS	$219,025	$4,500	$4,500	$4,500
	483000	DONATIONS/CONTRIBUTIONS	$24,982	$3,500	$3,500	$3,500
	483100	SPONSORSHIPS	$13,440	$5,000	$14,000	$14,000
	487000	UNENC BAL FWD	$14,683,699	$14,650,300	$14,683,699	$7,014,500
		Category-Total	$15,000,343	$14,688,300	$14,750,027	$7,076,500
OTHER FIN. SOURCES	491020	TRANS FROM SPECIAL ALCOHOL	$150,000	$150,000	$150,000	$225,000
		Grand Total	$50,083,555	$51,541,300	$50,191,300	$44,273,000

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPVD. BUDGET
5	511000	REGULAR WAGES	$15,137,333	$16,053,803	$15,531,313	$16,195,559
	512000	PART TIME WAGES	$272,508	$298,581	$278,194	$287,814
	512100	CASUAL/SEASONAL WAGES	$551,119	$704,149	$598,527	$611,887
	513000	OTHER WAGES	$0	$20,000	$16,100	$20,000
	514000	OVERTIME WAGES	$812,174	$1,028,060	$1,018,800	$944,800
	521000	SOCIAL SECURITY	$1,214,509	$1,385,021	$1,332,662	$1,378,975
	522000	UNEMPLOYMENT TAXES	$18,562	$36,557	$41,902	$42,554
	523100	KPERS RETIREMENT	$458,853	$647,545	$590,284	$664,943
	523200	KP&F RETIREMENT	$1,037,521	$1,113,094	$1,026,813	$1,400,000
	523300	SUPPLEMENTAL RETIREMENT	$104,183	$136,650	$133,044	$133,430
	524100	HEALTH INSURANCE	$1,672,637	$2,107,350	$1,981,777	$2,105,699
	524200	DENTAL INSURANCE	$86,386	$101,714	$83,539	$90,043
	524300	GROUP LIFE INSURANCE	$41,897	$46,453	$47,550	$50,064
	524400	LONG TERM DISABILITY	$54,428	$65,223	$61,275	$64,599
	525000	WORKERS COMPENSATION	$266,551	$334,550	$288,868	$340,826
	526100	EMPLOYEE ASSISTANCE PROGRAM	$4,705	$5,200	$4,752	$4,907
	526200	AWARDS/HONORARIUMS	$1,672	$10,000	$10,000	$10,000
		Total	$21,735,038	$24,093,950	$23,045,400	$24,346,100
6	611000	ADMIN CONTRACTUAL EXPENSE	$476,491	$623,970	$630,950	$632,000
	611100	MISCELLANEOUS SERVICES	$261,122	$397,000	$388,920	$387,900
	612000	PROFESSIONAL SERVICES	$413,080	$639,750	$608,320	$619,850
	612100	LEGAL SERVICES	$196,363	$179,000	$179,000	$179,000
	618100	GRANTS	$102,529	$112,500	$112,500	$112,500
	618200	DONATIONS	$2,137	$6,900	$6,900	$8,500
	618300	SPECIAL EVENTS	$10,029	$13,600	$13,600	$12,600
	618400	RECEPTIONS/COUNCIL EVENTS	$17,971	$16,100	$16,100	$25,200
	618510	SISTER CITY - I-LAN	$1,342	$15,000	$15,000	$15,000
	618520	SISTER CITY - GEZER	$21,566	$15,000	$15,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$15,000	$15,000	$9,000
	621100	WATER SERVICE	$75,318	$134,900	$139,600	$134,600
	621200	NATURAL GAS	$60,173	$95,050	$98,000	$98,000
	621300	ELECTRICITY	$288,195	$334,000	$325,300	$340,300
	621301	ELECTRICITY-STREETLIGHTS/TRAF	$620,418	$780,000	$780,000	$897,000
	621400	WASTEWATER	$28,043	$42,700	$41,400	$41,400
	621500	CABLE	$7,324	$6,000	$6,000	$6,000
	621600	COMMUNICATION	$255,496	$329,250	$321,100	$320,000
	622100	CUSTODIAL	$70,174	$91,500	$94,100	$93,000
	622200	TRASH DISPOSAL	$29,589	$42,560	$42,300	$42,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$232,564	$269,950	$270,600	$266,050
	623200	BLDG/GRND MAINTENANCE/SERVICE	$261,038	$305,920	$311,626	$297,800
	623300	VEHICLE MAINTENANCE/SERVICE	$14,126	$26,000	$25,630	$26,000
	623400	CITY FACILITY MAINTENANCE/SERV	$152,131	$222,600	$245,100	$15,600
	625100	UTILITY MAINTENANCE	$1,000	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$213,418	$250,000	$250,000	$262,000
	625400	ST/CURB/SIDEWALK MAINT CONT	$57,493	$77,300	$77,300	$75,500
	627100	RENTAL-LAND/BUILDINGS	$2,782	$4,800	$5,000	$5,150
	627200	RENTAL - VEHICLES/EQUIPMENT	$137,191	$173,500	$170,874	$168,700
	627300	PRISONER CARE	$34,545	$50,000	$50,000	$50,000

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPVD. BUDGET
6	630510	AUTO LIABILITY INSURANCE	$44,332	$44,600	$44,800	$42,100
	630515	CRIME INSURANCE	$2,660	$3,000	$2,700	$2,800
	630520	EMPLOYMENT PRACTICES INSURANCE	$13,917	$15,200	$12,680	$12,900
	630525	GENERAL LIABILITY INSURANCE	$68,050	$76,800	$80,230	$79,700
	630530	LAW ENFORCEMENT LIABILITY INSU	$20,471	$22,200	$20,500	$21,100
	630535	PROPERTY/BOILER&MACH/INLAND MA	$43,265	$49,600	$48,460	$58,900
	630540	PUBLIC OFFICIALS LIABILITY	$3,700	$3,500	$3,800	$3,900
	630545	UMBRELLA INSURANCE	$31,155	$34,100	$32,330	$33,300
	630550	UNDERGROUND STORAGE INSURANCE	$0	$800	$700	$700
	630555	CLAIMS AND DEDUCTIBLES	$38,647	$55,000	$55,000	$45,700
	630560	NOTARY & TREASURER BONDS	$106	$300	$300	$300
	630565	TERRORISM	$4,209	$4,600	$4,200	$4,400
	631000	LEGAL PUBLICATIONS / ADVERTISI	$20,090	$34,100	$35,050	$36,050
	632000	PRINTING AND BINDING	$71,721	$135,400	$129,800	$131,300
	633100	EMPLOYMENT EXPENSE	$50,260	$130,400	$119,000	$118,700
	633200	MISC EMPLOYEE ACTIVITIES	$17,417	$21,000	$29,900	$30,600
	633300	TRANSPORTATION	$103,079	$127,950	$126,680	$128,950
	633400	TRAINING	$157,911	$359,500	$365,900	$347,450
	633500	UNIFORM CLEANING	$10,958	$24,250	$20,350	$25,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$103,578	$137,450	$138,750	$138,150
	635000	TAX & ASSESSMENTS	$6,498	$26,200	$14,200	$15,000
	681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	691000	COGS-MERCHANDISE	$131,020	$283,900	$180,150	$268,550
	692000	COGS-FOOD BEVERAGE	$0	$0	$71,400	$81,100
		Total	$4,986,692	$6,875,200	$6,807,600	$6,798,600

7	710500	MATERIALS & SUPPLIES	$598,702	$878,850	$867,150	$860,400
	710510	AWARD SUPPLIES	$17,258	$48,200	$48,300	$47,500
	711000	POSTAGE	$35,135	$51,800	$50,000	$45,500
	711500	FOOD & BEVERAGE EXPENSE	$38,704	$40,950	$40,900	$40,900
	712000	UNIFORM/CLOTHING	$154,852	$265,200	$265,200	$270,550
	712500	MEETING EXPENSE	$33,735	$55,200	$54,800	$52,700
	713000	EXPENDABLE EQUIPMENT	$322,980	$431,250	$415,950	$523,100
	713500	SNOW REMOVAL SUPPLIES	$149,103	$229,000	$229,000	$229,000
	721000	VEHICLE OPERATIONS/MAINT	$110,738	$159,600	$159,600	$160,100
	721100	GASOLINE-UNLEADED	$204,618	$370,200	$370,200	$367,200
	721200	GASOLINE-DIESEL	$60,269	$148,000	$148,000	$148,000
	722000	BUILDING/GROUND SUPPLIES	$74,897	$56,900	$56,900	$55,800
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$86,094	$136,900	$136,900	$137,300
	724000	STREET MAINTENANCE	$289,641	$180,000	$180,000	$180,000
	725000	TRAIL MAINTENANCE	$55,300	$60,000	$57,500	$60,000
	781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	782000	REFUNDS	$0	$1,300	$1,300	$1,050
	790000	MISCELLANEOUS COMMODITIES	$0	$700	$100	$700
	791000	CASH OVER - SHORT	$0	$100	$200	$100
		Total	$2,232,026	$3,120,150	$3,088,000	$3,185,900

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPVD. BUDGET
8	871100	LEASE PRINCIPAL	$601,245	$616,300	$556,300	$633,300
	872100	LEASE INTEREST	$76,037	$60,900	$57,900	$43,300
		Total	$677,282	$677,200	$614,200	$676,600
9	912500	TRANS TO CITY EQUIPMENT	$915,755	$3,091,100	$5,791,100	$2,672,877
	913000	TRANS TO STREET IMPROVEMENTS	$731,200	$1,150,000	$450,000	$0
	913500	TRANS TO CAPITAL FUND	$3,256,100	$5,086,900	$2,386,900	$0
	913600	TRANSFER TO PUBLIC SAFETY FUND	$766,644	$807,165	$734,358	$761,950
	914000	TRANS TO CAPITAL ART	$99,120	$59,919	$59,127	$57,233
	932000	NON-APPROPRIATED EXPENSE	$0	$2,236,216	$0	$1,924,000
	934000	MISCELLANEOUS	$0	$4,343,500	$200,115	$3,849,740
		Total	$5,768,819	$16,774,800	$9,621,600	$9,265,800
		Grand Total	$35,399,857	$51,541,300	$43,176,800	$44,273,000

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	512000	PART TIME WAGES	$59,548	$66,000	$66,000	$66,000
	521000	SOCIAL SECURITY	$6,691	$5,049	$5,049	$5,049
	523100	KPERS RETIREMENT	$2,563	$4,651	$4,751	$5,051
		SUB-TOTAL	$68,802	$75,700	$75,800	$76,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$57,553	$76,500	$75,800	$76,500
	611100	MISCELLANEOUS SERVICES	$80	$36,000	$36,000	$36,000
	612000	PROFESSIONAL SERVICES	$31,619	$30,000	$30,000	$30,000
	612100	LEGAL SERVICES	$4,362	$0	$0	$0
	618100	GRANTS	$102,529	$112,500	$112,500	$112,500
	618200	DONATIONS	$1,778	$6,900	$6,900	$8,500
	618400	RECEPTIONS/COUNCIL EVENTS	$17,971	$16,100	$16,100	$25,200
	618510	SISTER CITY - I-LAN	$1,342	$15,000	$15,000	$15,000
	618520	SISTER CITY - GEZER	$21,566	$15,000	$15,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$15,000	$15,000	$9,000
	621400	WASTEWATER	$10,372	$10,000	$10,000	$10,000
	621600	COMMUNICATION	$92,175	$89,000	$93,000	$93,500
	622200	TRASH DISPOSAL	$3,580	$6,000	$6,000	$5,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$265	$1,000	$1,000	$1,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$69,697	$89,200	$89,200	$89,200
	630510	AUTO LIABILITY INSURANCE	$44,332	$44,600	$44,800	$42,100
	630515	CRIME INSURANCE	$2,660	$3,000	$2,700	$2,800
	630520	EMPLOYMENT PRACTICES INSURANCE	$13,917	$15,200	$12,680	$12,900
	630525	GENERAL LIABILITY INSURANCE	$44,641	$46,100	$48,530	$47,900
	630535	PROPERTY/BOILER&MACH/INLAND MARINE INSUR	$43,265	$49,600	$48,460	$58,900
	630540	PUBLIC OFFICIALS LIABILITY	$3,700	$3,500	$3,800	$3,900
	630545	UMBRELLA INSURANCE	$31,155	$34,100	$32,330	$33,300
	630550	UNDERGROUND STORAGE INSURANCE	$0	$800	$700	$700
	630555	CLAIMS AND DEDUCTIBLES	$38,647	$55,000	$55,000	$45,700
	630560	NOTARY & TREASURER BONDS	$106	$300	$300	$300
	630565	TERRORISM	$4,209	$4,600	$4,200	$4,400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$8,982	$16,800	$16,800	$16,800
	632000	PRINTING AND BINDING	$10,250	$18,400	$18,400	$18,400
	633300	TRANSPORTATION	$29,262	$31,300	$31,300	$31,300
	633400	TRAINING	$1,225	$6,900	$6,900	$6,900
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$44,843	$51,300	$51,300	$51,300
	635000	TAX & ASSESSMENTS	$98	$2,000	$2,000	$2,000
		SUB-TOTAL	$736,181	$901,700	$901,700	$906,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$24,161	$79,000	$79,000	$79,000
	710510	AWARD SUPPLIES	$73	$3,800	$3,800	$3,000
	711000	POSTAGE	$24,500	$35,000	$35,000	$30,000
	712500	MEETING EXPENSE	$9,492	$12,700	$12,700	$12,700
	713000	EXPENDABLE EQUIPMENT	$0	$500	$500	$1,500
		SUB-TOTAL	$58,226	$131,000	$131,000	$126,200

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$380,000	$385,000	$385,000	$395,000
	872100	LEASE INTEREST	$37,487	$28,000	$28,000	$17,400
		SUB-TOTAL	$417,487	$413,000	$413,000	$412,400
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$915,755	$616,800	$3,316,800	$2,672,877
	913000	TRANS TO STREET IMPROVEMENTS	$531,200	$950,000	$250,000	$0
	913500	TRANS TO CAPITAL FUND	$1,927,600	$4,702,900	$2,002,900	$0
	913600	TRANSFER TO PUBLIC SAFETY FUND	$766,644	$807,165	$734,358	$761,950
	914000	TRANS TO CAPITAL ART	$99,120	$59,919	$59,127	$57,233
	932000	NON-APPROPRIATED EXPENSE	$0	$2,236,216	$0	$1,924,000
	934000	MISCELLANEOUS	$0	$4,343,500	$200,115	$3,849,740
		SUB-TOTAL	$4,240,319	$13,716,500	$6,563,300	$9,265,800
		GRAND TOTAL	$5,521,015	$15,237,900	$8,084,800	$10,786,500

CITY ADMIN SERVICES
11110.11230

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$324,890	$325,204	$331,093	$322,293
	512100	CASUAL/SEASONAL WAGES	$1,336	$13,520	$13,520	$13,520
	513000	OTHER WAGES	$0	$20,000	$16,100	$20,000
	514000	OVERTIME WAGES	$733	$2,500	$2,500	$1,500
	521000	SOCIAL SECURITY	$18,187	$27,632	$28,809	$28,178
	522000	UNEMPLOYMENT TAXES	$327	$614	$347	$360
	523100	KPERS RETIREMENT	$17,801	$23,429	$23,782	$25,060
	524100	HEALTH INSURANCE	$20,376	$23,025	$23,133	$24,380
	524200	DENTAL INSURANCE	$999	$1,075	$913	$981
	524300	GROUP LIFE INSURANCE	$758	$701	$703	$728
		SUB-TOTAL	$385,407	$437,700	$440,900	$437,000
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$4,200	$4,200	$4,200
	612000	PROFESSIONAL SERVICES	$0	$8,200	$5,000	$5,000
	621600	COMMUNICATION	$994	$2,300	$2,300	$2,300
	632000	PRINTING AND BINDING	$0	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$9,600	$10,000	$10,000	$10,000
	633400	TRAINING	$1,372	$9,500	$9,500	$9,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,159	$4,800	$4,800	$4,800
		SUB-TOTAL	$13,125	$40,500	$37,300	$37,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$0	$2,600	$2,600	$2,600
	712000	UNIFORM/CLOTHING	$0	$600	$600	$600
	712500	MEETING EXPENSE	$96	$2,000	$2,000	$2,000
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$1,500
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$500	$500	$500
		SUB-TOTAL	$96	$5,700	$5,700	$7,200
		GRAND TOTAL	$398,628	$483,900	$483,900	$481,500

FINANCE
11110.11240

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$507,795	$570,548	$529,631	$546,673
	512100	CASUAL/SEASONAL WAGES	$9,295	$8,400	$8,400	$8,400
	514000	OVERTIME WAGES	$2,002	$4,500	$4,500	$3,500
	521000	SOCIAL SECURITY	$36,816	$44,633	$41,503	$42,730
	522000	UNEMPLOYMENT TAXES	$511	$1,050	$543	$559
	523100	KPERS RETIREMENT	$28,316	$41,116	$38,137	$42,582
	524100	HEALTH INSURANCE	$44,827	$59,865	$59,751	$65,954
	524200	DENTAL INSURANCE	$2,665	$3,223	$2,506	$2,830
	524300	GROUP LIFE INSURANCE	$1,416	$1,665	$1,529	$1,572
		SUB-TOTAL	$633,643	$735,000	$686,500	$714,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$82,472	$74,700	$82,150	$83,150
	621600	COMMUNICATION	$681	$1,000	$700	$700
	623100	EQUIPMENT MAINTENANCE/SERVICE	$570	$800	$600	$600
	623400	CITY FACILITY MAINTENANCE/SERVICE	$1,660	$0	$0	$0
	631000	LEGAL PUBLICATIONS / ADVERTISING	$74	$200	$150	$150
	632000	PRINTING AND BINDING	$72	$300	$200	$200
	633300	TRANSPORTATION	$3,381	$3,500	$3,500	$3,500
	633400	TRAINING	$8,377	$10,000	$10,000	$10,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$2,114	$2,800	$2,500	$2,500
		SUB-TOTAL	$99,401	$93,300	$99,800	$100,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,906	$7,300	$6,500	$6,500
	711000	POSTAGE	$364	$3,200	$3,200	$3,700
	712500	MEETING EXPENSE	$537	$1,000	$600	$600
	713000	EXPENDABLE EQUIPMENT	$4,572	$1,100	$4,100	$3,100
	782000	REFUNDS	$0	$300	$300	$300
		SUB-TOTAL	$11,379	$12,900	$14,700	$14,200
		GRAND TOTAL	$744,423	$841,200	$801,000	$829,800

HUMAN RESOURCES
11110.11250

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$232,106	$246,491	$244,721	$256,239
	512000	PART TIME WAGES	$29,845	$32,295	$32,140	$33,798
	512100	CASUAL/SEASONAL WAGES	$0	$8,500	$8,500	$8,500
	514000	OVERTIME WAGES	$0	$2,000	$2,000	$1,500
	521000	SOCIAL SECURITY	$19,317	$22,133	$21,980	$22,954
	522000	UNEMPLOYMENT TAXES	$264	$521	$287	$300
	523100	KPERS RETIREMENT	$15,417	$20,079	$19,907	$22,566
	523300	SUPPLEMENTAL RETIREMENT	$104,183	$120,000	$129,022	$129,215
	524100	HEALTH INSURANCE	$28,526	$36,840	$34,547	$36,410
	524200	DENTAL INSURANCE	$1,666	$1,791	$1,307	$1,402
	524300	GROUP LIFE INSURANCE	$773	$827	$813	$861
	524400	LONG TERM DISABILITY	$54,428	$65,223	$60,524	$63,848
	525000	WORKERS COMPENSATION	$260,313	$325,000	$250,000	$300,000
	526100	EMPLOYEE ASSISTANCE PROGRAM	$4,705	$5,200	$4,752	$4,907
	526200	AWARDS/HONORARIUMS	$1,672	$10,000	$10,000	$10,000
		SUB-TOTAL	$753,215	$896,900	$820,500	$892,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$10,252	$26,700	$30,500	$31,000
	612000	PROFESSIONAL SERVICES	$238	$3,000	$3,000	$3,000
	621600	COMMUNICATION	$675	$1,100	$1,100	$1,100
	632000	PRINTING AND BINDING	$191	$1,200	$1,200	$1,200
	633100	EMPLOYMENT EXPENSE	$50,260	$130,400	$119,000	$118,700
	633200	MISC EMPLOYEE ACTIVITIES	$17,085	$20,000	$27,600	$28,300
	633300	TRANSPORTATION	$2,993	$4,500	$4,500	$4,500
	633400	TRAINING	$10,078	$47,000	$47,000	$47,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,827	$4,500	$4,600	$4,100
		SUB-TOTAL	$93,599	$238,400	$238,500	$238,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,099	$4,200	$4,000	$3,500
	710510	AWARD SUPPLIES	$0	$2,200	$2,300	$2,400
	712500	MEETING EXPENSE	$0	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$150	$2,200	$2,200	$2,200
		SUB-TOTAL	$1,249	$9,100	$9,000	$8,600
		GRAND TOTAL	$848,063	$1,144,400	$1,068,000	$1,140,000

MUNICIPAL COURT
11110.11310

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$344,482	$371,000	$337,791	$354,885
	512000	PART TIME WAGES	$34,177	$51,903	$35,562	$38,154
	514000	OVERTIME WAGES	$6,652	$9,000	$9,000	$8,000
	521000	SOCIAL SECURITY	$29,014	$33,039	$29,249	$30,676
	522000	UNEMPLOYMENT TAXES	$383	$777	$382	$401
	523100	KPERS RETIREMENT	$21,646	$30,880	$27,299	$31,037
	524100	HEALTH INSURANCE	$32,602	$59,865	$49,375	$61,162
	524200	DENTAL INSURANCE	$2,665	$3,581	$2,249	$2,816
	524300	GROUP LIFE INSURANCE	$1,012	$1,255	$1,093	$1,169
		SUB-TOTAL	$472,633	$561,300	$492,000	$528,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$11,776	$16,800	$16,800	$16,800
	611100	MISCELLANEOUS SERVICES	$27	$200	$200	$200
	612000	PROFESSIONAL SERVICES	$4,020	$5,000	$5,000	$5,000
	612100	LEGAL SERVICES	$23,011	$22,000	$22,000	$22,000
	621600	COMMUNICATION	$3,146	$5,800	$5,800	$5,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$800	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$6,926	$10,000	$10,000	$10,000
	633300	TRANSPORTATION	$0	$300	$300	$300
	633400	TRAINING	$2,181	$12,800	$12,800	$12,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,225	$1,300	$1,300	$1,300
		SUB-TOTAL	$53,112	$75,200	$75,200	$74,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,321	$11,500	$11,500	$11,500
	713000	EXPENDABLE EQUIPMENT	$2,035	$2,200	$2,200	$2,700
	782000	REFUNDS	$0	$500	$500	$500
		SUB-TOTAL	$5,356	$14,200	$14,200	$14,700
		GRAND TOTAL	$531,101	$650,700	$581,400	$617,700

LEGAL SERVICES
11110.11410

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$230,933	$231,579	$228,960	$233,870
	512000	PART TIME WAGES	$42,720	$48,026	$42,557	$44,685
	521000	SOCIAL SECURITY	$17,086	$21,387	$20,768	$21,307
	522000	UNEMPLOYMENT TAXES	$273	$503	$271	$279
	523100	KPERS RETIREMENT	$15,627	$19,989	$19,384	$21,558
	524100	HEALTH INSURANCE	$20,376	$23,025	$23,133	$24,380
	524200	DENTAL INSURANCE	$999	$1,075	$1,033	$1,105
	524300	GROUP LIFE INSURANCE	$763	$716	$694	$716
		SUB-TOTAL	$328,777	$346,300	$336,800	$347,900
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$0	$1,000	$1,000	$1,000
	612100	LEGAL SERVICES	$168,990	$157,000	$157,000	$157,000
	621600	COMMUNICATION	$1,200	$1,600	$1,600	$1,600
	633300	TRANSPORTATION	$3,179	$3,500	$3,500	$3,500
	633400	TRAINING	$754	$4,400	$4,400	$4,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$14,875	$18,100	$18,100	$17,100
		SUB-TOTAL	$188,998	$185,600	$185,600	$184,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$883	$1,500	$1,500	$1,500
	711000	POSTAGE	$0	$100	$100	$100
	712500	MEETING EXPENSE	$62	$600	$600	$0
	713000	EXPENDABLE EQUIPMENT	$0	$600	$600	$3,400
		SUB-TOTAL	$945	$2,800	$2,800	$5,000
		GRAND TOTAL	$518,720	$534,700	$525,200	$537,500

INFORMATION SERVICES
11110.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$365,053	$407,083	$361,593	$365,873
	512000	PART TIME WAGES	$5,173	$0	$0	$0
	514000	OVERTIME WAGES	$6,089	$9,000	$9,000	$8,000
	521000	SOCIAL SECURITY	$25,681	$31,828	$28,353	$28,604
	522000	UNEMPLOYMENT TAXES	$371	$749	$371	$374
	523100	KPERS RETIREMENT	$21,874	$29,748	$26,463	$28,941
	524100	HEALTH INSURANCE	$28,526	$36,840	$32,578	$34,335
	524200	DENTAL INSURANCE	$1,332	$1,791	$1,450	$1,552
	524300	GROUP LIFE INSURANCE	$983	$1,161	$992	$1,021
		SUB-TOTAL	$455,082	$518,200	$460,800	$468,700
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$58,812	$67,800	$67,800	$67,800
	621600	COMMUNICATION	$5,269	$6,000	$6,000	$6,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$110,147	$118,200	$118,200	$118,200
	633300	TRANSPORTATION	$3,105	$3,400	$3,400	$3,400
	633400	TRAINING	$1,037	$5,000	$5,000	$5,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$30	$500	$500	$500
		SUB-TOTAL	$178,400	$200,900	$200,900	$200,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$25,271	$25,000	$25,000	$25,000
	713000	EXPENDABLE EQUIPMENT	$113,238	$108,000	$108,000	$153,000
	721000	VEHICLE OPERATIONS/MAINT	$0	$500	$500	$500
	721100	GASOLINE-UNLEADED	$582	$1,000	$1,000	$1,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$3,542	$4,000	$4,000	$4,000
		SUB-TOTAL	$142,633	$138,500	$138,500	$183,500
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$258,000	$258,000	$0
		GRAND TOTAL	$776,115	$1,115,600	$1,058,200	$853,100

COMMUNITY DEVELOPMENT ADMIN
11110.11810

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$107,391	$152,316	$111,872	$120,250
	521000	SOCIAL SECURITY	$8,140	$11,652	$8,558	$9,198
	522000	UNEMPLOYMENT TAXES	$110	$274	$112	$120
	523100	KPERS RETIREMENT	$3,233	$10,891	$7,988	$9,306
	524100	HEALTH INSURANCE	$4,075	$13,815	$4,242	$4,471
	524200	DENTAL INSURANCE	$333	$717	$197	$211
	524300	GROUP LIFE INSURANCE	$315	$435	$331	$344
		SUB-TOTAL	$123,597	$190,100	$133,300	$143,900
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$0	$8,200	$8,200	$8,100
	621600	COMMUNICATION	$805	$500	$500	$500
	631000	LEGAL PUBLICATIONS / ADVERTISING	$0	$500	$500	$500
	632000	PRINTING AND BINDING	$0	$500	$500	$1,000
	633300	TRANSPORTATION	$3,000	$3,500	$3,500	$3,000
	633400	TRAINING	$1,429	$4,000	$4,000	$4,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,040	$1,500	$1,500	$1,600
		SUB-TOTAL	$6,274	$18,700	$18,700	$18,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$35	$1,000	$1,000	$1,000
		GRAND TOTAL	$129,906	$209,800	$153,000	$163,600

PLANNING SERVICES
11110.11820

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$171,067	$217,420	$197,500	$222,056
	514000	OVERTIME WAGES	$1,337	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$12,647	$16,785	$15,266	$17,138
	522000	UNEMPLOYMENT TAXES	$171	$395	$200	$224
	523100	KPERS RETIREMENT	$9,131	$15,688	$14,248	$17,339
	524100	HEALTH INSURANCE	$18,338	$32,235	$22,173	$23,368
	524200	DENTAL INSURANCE	$1,166	$1,433	$1,230	$1,316
	524300	GROUP LIFE INSURANCE	$503	$644	$583	$659
		SUB-TOTAL	$214,360	$286,600	$253,200	$284,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$430	$10,500	$10,500	$10,500
	612000	PROFESSIONAL SERVICES	$28,117	$27,000	$27,000	$27,000
	621600	COMMUNICATION	$485	$800	$800	$800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$350	$500	$500	$500
	631000	LEGAL PUBLICATIONS / ADVERTISING	$946	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$697	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$215	$500	$500	$500
	633400	TRAINING	$7,639	$9,500	$9,500	$9,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,390	$3,900	$3,900	$3,900
	635000	TAX & ASSESSMENTS	$6	$100	$100	$100
		SUB-TOTAL	$40,275	$54,800	$54,800	$54,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,444	$6,500	$6,500	$6,500
	712500	MEETING EXPENSE	$6,773	$7,500	$7,500	$7,500
	721100	GASOLINE-UNLEADED	$306	$700	$700	$700
		SUB-TOTAL	$12,523	$14,700	$14,700	$14,700
		GRAND TOTAL	$267,158	$356,100	$322,700	$353,600

NEIGHBORHOOD SERVICES
11110.11830

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$133,817	$151,382	$143,909	$153,955
	514000	OVERTIME WAGES	$2,135	$6,000	$6,000	$5,000
	521000	SOCIAL SECURITY	$10,172	$12,039	$11,468	$12,160
	522000	UNEMPLOYMENT TAXES	$135	$283	$150	$159
	523100	KPERS RETIREMENT	$7,914	$11,252	$10,704	$12,303
	524100	HEALTH INSURANCE	$16,301	$18,420	$17,930	$18,897
	524200	DENTAL INSURANCE	$999	$1,075	$812	$869
	524300	GROUP LIFE INSURANCE	$395	$449	$427	$457
		SUB-TOTAL	$171,868	$200,900	$191,400	$203,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$3,000	$3,000	$1,000
	621600	COMMUNICATION	$998	$3,500	$3,500	$3,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$165	$200	$200	$200
	623200	BLDG/GRND MAINTENANCE/SERVICE	$4,738	$4,500	$4,500	$4,700
	633300	TRANSPORTATION	$0	$300	$300	$300
	633400	TRAINING	$625	$2,000	$2,000	$4,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$90	$400	$400	$400
		SUB-TOTAL	$6,616	$13,900	$13,900	$14,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,043	$2,500	$2,500	$2,500
	712000	UNIFORM/CLOTHING	$579	$1,200	$1,200	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$500
	721000	VEHICLE OPERATIONS/MAINT	$711	$400	$400	$700
	721100	GASOLINE-UNLEADED	$5,651	$7,000	$7,000	$6,200
		SUB-TOTAL	$7,984	$11,100	$11,100	$10,900
		GRAND TOTAL	$186,468	$225,900	$216,400	$228,800

CODE SERVICES
11110.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$359,858	$375,962	$364,420	$386,725
	514000	OVERTIME WAGES	$1,540	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$26,249	$28,916	$28,028	$29,739
	522000	UNEMPLOYMENT TAXES	$358	$681	$366	$389
	523100	KPERS RETIREMENT	$21,046	$27,026	$26,159	$30,089
	524100	HEALTH INSURANCE	$40,752	$46,050	$39,446	$41,573
	524200	DENTAL INSURANCE	$1,999	$2,149	$1,706	$1,838
	524300	GROUP LIFE INSURANCE	$1,024	$1,116	$1,075	$1,147
		SUB-TOTAL	$452,826	$483,900	$463,200	$493,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$7,159	$14,000	$14,000	$14,000
	612000	PROFESSIONAL SERVICES	$0	$4,000	$4,000	$4,000
	621600	COMMUNICATION	$3,474	$7,700	$7,700	$7,700
	623100	EQUIPMENT MAINTENANCE/SERVICE	$24	$600	$600	$600
	632000	PRINTING AND BINDING	$3,123	$3,500	$3,500	$3,500
	633300	TRANSPORTATION	$30	$500	$500	$500
	633400	TRAINING	$2,280	$9,600	$9,600	$9,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$975	$1,000	$1,000	$1,000
		SUB-TOTAL	$17,065	$40,900	$40,900	$40,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,204	$4,000	$4,000	$4,000
	712000	UNIFORM/CLOTHING	$932	$1,000	$1,000	$1,000
	712500	MEETING EXPENSE	$1,451	$1,500	$1,500	$1,500
	721000	VEHICLE OPERATIONS/MAINT	$456	$500	$500	$700
	721100	GASOLINE-UNLEADED	$1,076	$6,200	$6,200	$6,000
		SUB-TOTAL	$7,119	$13,200	$13,200	$13,200
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$20,000	$20,000	$0
		GRAND TOTAL	$477,010	$558,000	$537,300	$547,500

POLICE ADMIN SERVICES
11110.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$771,617	$795,058	$767,897	$803,444
	514000	OVERTIME WAGES	$18,184	$25,000	$25,000	$23,000
	521000	SOCIAL SECURITY	$58,555	$62,735	$60,660	$63,222
	522000	UNEMPLOYMENT TAXES	$783	$1,476	$793	$826
	523100	KPERS RETIREMENT	$13,912	$18,905	$18,751	$20,689
	523200	KP&F RETIREMENT	$48,558	$78,905	$71,541	$98,956
	524100	HEALTH INSURANCE	$64,184	$82,890	$70,408	$74,204
	524200	DENTAL INSURANCE	$3,664	$4,297	$2,810	$3,015
	524300	GROUP LIFE INSURANCE	$2,181	$2,334	$2,240	$2,344
		SUB-TOTAL	$981,638	$1,071,600	$1,020,100	$1,089,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$65,114	$107,100	$107,100	$124,600
	611100	MISCELLANEOUS SERVICES	$804	$1,800	$1,800	$1,800
	612000	PROFESSIONAL SERVICES	$4,037	$2,000	$2,000	$2,000
	618300	SPECIAL EVENTS	$2,252	$2,500	$2,500	$2,500
	621100	WATER SERVICE	$1,071	$1,500	$1,500	$1,500
	621200	NATURAL GAS	$460	$2,500	$2,500	$2,500
	621300	ELECTRICITY	$27,625	$35,000	$35,000	$35,000
	621400	WASTEWATER	$1,043	$1,500	$1,500	$1,500
	621600	COMMUNICATION	$22,367	$26,700	$24,700	$24,700
	622100	CUSTODIAL	$19,591	$25,000	$25,000	$25,000
	622200	TRASH DISPOSAL	$2,568	$6,100	$5,100	$5,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$20,529	$17,300	$20,300	$20,300
	623300	VEHICLE MAINTENANCE/SERVICE	$31	$1,500	$1,500	$1,500
	623400	CITY FACILITY MAINTENANCE/SERVICE	$13,480	$0	$0	$1,000
	627300	PRISONER CARE	$34,545	$50,000	$50,000	$50,000
	630530	LAW ENFORCEMENT LIABILITY INSURANCE	$20,471	$22,200	$20,500	$21,100
	632000	PRINTING AND BINDING	$5,640	$5,500	$5,500	$5,500
	633300	TRANSPORTATION	$321	$3,600	$3,600	$3,600
	633400	TRAINING	$7,368	$24,500	$24,500	$19,500
	633500	UNIFORM CLEANING	$1,600	$11,000	$11,000	$11,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$5,280	$7,500	$7,500	$7,500
	635000	TAX & ASSESSMENTS	$735	$2,500	$2,500	$2,500
		SUB-TOTAL	$256,932	$357,300	$355,600	$369,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$17,742	$21,000	$21,000	$21,000
	711000	POSTAGE	$4,348	$4,500	$4,500	$4,500
	712000	UNIFORM/CLOTHING	$1,621	$5,500	$5,500	$5,500
	712500	MEETING EXPENSE	$2,308	$5,000	$5,000	$5,000
	713000	EXPENDABLE EQUIPMENT	$0	$1,200	$1,200	$8,300
	721000	VEHICLE OPERATIONS/MAINT	$46	$4,000	$4,000	$4,000
	721100	GASOLINE-UNLEADED	$19,368	$30,900	$30,900	$30,900
	721200	GASOLINE-DIESEL	$148	$1,000	$1,000	$1,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$2,166	$2,500	$2,500	$2,500
		SUB-TOTAL	$47,747	$75,600	$75,600	$82,700

POLICE ADMIN SERVICES
11110.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$76,300	$76,300	$0
	913500	TRANS TO CAPITAL FUND	$5,500	$0	$0	$0
		SUB-TOTAL	$5,500	$76,300	$76,300	$0
		GRAND TOTAL	$1,291,817	$1,580,800	$1,527,600	$1,542,100

POLICE INVESTIGATIONS
11110.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$466,298	$481,823	$470,761	$491,759
	514000	OVERTIME WAGES	$35,799	$35,000	$35,000	$35,000
	521000	SOCIAL SECURITY	$37,200	$39,537	$38,687	$40,296
	522000	UNEMPLOYMENT TAXES	$496	$930	$506	$527
	523100	KPERS RETIREMENT	$1,161	$3,119	$2,107	$2,456
	523200	KP&F RETIREMENT	$66,171	$67,195	$64,241	$87,611
	524100	HEALTH INSURANCE	$48,902	$55,260	$60,914	$64,198
	524200	DENTAL INSURANCE	$2,332	$2,507	$2,704	$2,893
	524300	GROUP LIFE INSURANCE	$1,292	$1,429	$1,380	$1,460
		SUB-TOTAL	$659,651	$686,800	$676,300	$726,200
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$1,289	$5,500	$5,500	$5,500
	621500	CABLE	$959	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$6,444	$9,000	$9,000	$9,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$112	$600	$600	$600
	623300	VEHICLE MAINTENANCE/SERVICE	$108	$500	$500	$500
	627200	RENTAL - VEHICLES/EQUIPMENT	$750	$1,200	$1,200	$1,200
	632000	PRINTING AND BINDING	$0	$500	$500	$500
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$4,555	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$420	$500	$500	$500
		SUB-TOTAL	$14,637	$24,400	$24,400	$24,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,383	$7,200	$7,200	$7,200
	712000	UNIFORM/CLOTHING	$5,369	$6,500	$6,500	$6,500
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$5,900
	721000	VEHICLE OPERATIONS/MAINT	$34	$2,000	$2,000	$2,000
	721100	GASOLINE-UNLEADED	$5,548	$15,100	$15,100	$15,100
		SUB-TOTAL	$14,334	$30,800	$30,800	$36,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$73,200	$73,200	$0
		GRAND TOTAL	$688,622	$815,200	$804,700	$787,300

POLICE PATROL
11110.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$2,073,475	$2,167,611	$2,168,842	$2,298,792
	514000	OVERTIME WAGES	$218,654	$312,000	$312,000	$260,000
	521000	SOCIAL SECURITY	$166,749	$189,688	$189,788	$195,745
	522000	UNEMPLOYMENT TAXES	$2,272	$4,463	$2,481	$2,559
	523200	KP&F RETIREMENT	$325,357	$352,101	$334,672	$453,530
	524100	HEALTH INSURANCE	$261,152	$303,928	$303,657	$320,035
	524200	DENTAL INSURANCE	$12,159	$13,607	$13,184	$14,116
	524300	GROUP LIFE INSURANCE	$6,009	$6,402	$6,376	$6,823
		SUB-TOTAL	$3,065,827	$3,349,800	$3,331,000	$3,551,600
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$1,500	$1,500	$1,500
	612000	PROFESSIONAL SERVICES	$381	$1,500	$1,500	$1,500
	621600	COMMUNICATION	$17,995	$30,400	$30,400	$30,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$6,581	$9,000	$9,000	$9,000
	632000	PRINTING AND BINDING	$488	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$26	$800	$800	$800
	633400	TRAINING	$32,908	$44,500	$44,500	$42,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$384	$1,500	$1,500	$1,500
		SUB-TOTAL	$58,763	$90,200	$90,200	$88,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$18,746	$20,800	$20,800	$20,800
	712000	UNIFORM/CLOTHING	$28,003	$58,000	$58,000	$58,000
	713000	EXPENDABLE EQUIPMENT	$35,889	$108,100	$108,100	$98,300
	721000	VEHICLE OPERATIONS/MAINT	$45,866	$55,000	$55,000	$55,000
	721100	GASOLINE-UNLEADED	$92,385	$145,000	$145,000	$143,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$3,277	$9,000	$9,000	$9,000
		SUB-TOTAL	$224,166	$395,900	$395,900	$384,100
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$168,000	$168,000	$0
		GRAND TOTAL	$3,348,756	$4,003,900	$3,985,100	$4,023,900

POLICE RECORDS
11110.22140

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$93,078	$104,106	$102,076	$106,705
	514000	OVERTIME WAGES	$974	$10,000	$10,000	$7,000
	521000	SOCIAL SECURITY	$6,559	$8,728	$8,572	$8,698
	522000	UNEMPLOYMENT TAXES	$94	$205	$112	$114
	523100	KPERS RETIREMENT	$5,475	$8,157	$8,001	$8,800
	524100	HEALTH INSURANCE	$16,301	$18,420	$17,930	$18,897
	524200	DENTAL INSURANCE	$999	$1,075	$812	$869
	524300	GROUP LIFE INSURANCE	$287	$309	$297	$317
		SUB-TOTAL	$123,767	$151,000	$147,800	$151,400
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$1,887	$4,000	$4,000	$4,000
	621600	COMMUNICATION	$285	$350	$400	$400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$2,213	$5,900	$5,900	$6,900
	627200	RENTAL - VEHICLES/EQUIPMENT	$17,544	$20,200	$20,200	$20,200
	632000	PRINTING AND BINDING	$1,027	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$95	$100	$100	$100
	633400	TRAINING	$298	$1,500	$1,500	$1,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$100	$100	$100
		SUB-TOTAL	$23,349	$34,150	$34,200	$35,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,885	$7,250	$7,200	$7,200
	711000	POSTAGE	$2,711	$5,000	$5,000	$5,000
	712000	UNIFORM/CLOTHING	$268	$2,400	$2,400	$2,400
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$2,000
		SUB-TOTAL	$6,864	$14,650	$14,600	$16,600
		GRAND TOTAL	$153,980	$199,800	$196,600	$203,200

DARE/S.R.O.
11110.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$266,416	$283,153	$280,563	$287,028
	514000	OVERTIME WAGES	$16,794	$32,500	$32,500	$20,000
	521000	SOCIAL SECURITY	$20,377	$24,148	$23,953	$23,488
	522000	UNEMPLOYMENT TAXES	$282	$568	$313	$307
	523200	KP&F RETIREMENT	$40,218	$44,823	$42,238	$54,340
	524100	HEALTH INSURANCE	$28,526	$32,235	$32,578	$34,335
	524200	DENTAL INSURANCE	$1,332	$1,433	$1,450	$1,552
	524300	GROUP LIFE INSURANCE	$777	$840	$805	$850
		SUB-TOTAL	$374,722	$419,700	$414,400	$421,900
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,582	$1,600	$1,600	$1,600
	623300	VEHICLE MAINTENANCE/SERVICE	$28	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$1,208	$5,000	$5,000	$5,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$458	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$40	$1,000	$1,000	$1,000
		SUB-TOTAL	$3,316	$14,600	$14,600	$14,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$7,253	$7,000	$7,000	$7,500
	711000	POSTAGE	$0	$500	$0	$0
	712000	UNIFORM/CLOTHING	$252	$1,000	$1,000	$1,000
		SUB-TOTAL	$7,505	$8,500	$8,000	$8,500
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$34,000	$34,000	$0
		GRAND TOTAL	$385,543	$476,800	$471,000	$445,000

POLICE COMMUNICATIONS
11110.22170

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$469,949	$527,734	$504,793	$536,232
	514000	OVERTIME WAGES	$91,877	$62,000	$62,000	$95,000
	521000	SOCIAL SECURITY	$41,395	$45,117	$43,356	$48,286
	522000	UNEMPLOYMENT TAXES	$557	$1,062	$567	$631
	523100	KPERS RETIREMENT	$32,361	$42,168	$40,466	$48,854
	524100	HEALTH INSURANCE	$55,694	$64,470	$71,368	$75,216
	524200	DENTAL INSURANCE	$3,220	$3,581	$3,074	$3,289
	524300	GROUP LIFE INSURANCE	$1,394	$1,568	$1,476	$1,592
		SUB-TOTAL	$696,447	$747,700	$727,100	$809,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$90,135	$97,400	$86,200	$86,200
	612000	PROFESSIONAL SERVICES	$0	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$6,959	$17,800	$17,800	$17,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$30,711	$32,500	$32,500	$32,500
	632000	PRINTING AND BINDING	$0	$3,000	$3,000	$3,000
	633300	TRANSPORTATION	$348	$200	$200	$200
	633400	TRAINING	$2,174	$10,000	$10,000	$10,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$874	$1,700	$1,700	$1,700
		SUB-TOTAL	$131,201	$163,600	$152,400	$152,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,983	$9,100	$9,100	$9,100
	712000	UNIFORM/CLOTHING	$2,383	$6,000	$6,000	$6,000
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$1,200
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$2,478	$6,000	$6,000	$6,000
		SUB-TOTAL	$8,844	$21,100	$21,100	$22,300
		GRAND TOTAL	$836,492	$932,400	$900,600	$983,800

ANIMAL CONTROL
11110.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$118,569	$127,743	$125,117	$132,374
	514000	OVERTIME WAGES	$1,670	$3,800	$3,800	$3,800
	521000	SOCIAL SECURITY	$8,608	$10,065	$9,866	$10,415
	522000	UNEMPLOYMENT TAXES	$120	$237	$129	$136
	523100	KPERS RETIREMENT	$6,992	$9,675	$9,449	$10,916
	524100	HEALTH INSURANCE	$20,376	$23,025	$20,860	$21,984
	524200	DENTAL INSURANCE	$999	$1,075	$913	$981
	524300	GROUP LIFE INSURANCE	$351	$380	$366	$394
		SUB-TOTAL	$157,685	$176,000	$170,500	$181,000
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$9,027	$22,000	$22,000	$22,000
	618300	SPECIAL EVENTS	$2,269	$2,300	$2,300	$2,300
	621600	COMMUNICATION	$280	$1,000	$1,000	$1,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$0	$300	$300	$300
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$3,471	$3,000	$3,000	$3,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$30	$300	$300	$300
		SUB-TOTAL	$15,077	$30,000	$30,000	$30,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$569	$2,700	$2,700	$2,700
	712000	UNIFORM/CLOTHING	$199	$1,500	$1,500	$1,500
	721000	VEHICLE OPERATIONS/MAINT	$84	$2,500	$2,500	$2,500
		SUB-TOTAL	$852	$6,700	$6,700	$6,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$29,400	$29,400	$0
		GRAND TOTAL	$173,614	$242,100	$236,600	$217,700

TRAFFIC
11110.22190

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$365,199	$405,684	$329,558	$346,046
	514000	OVERTIME WAGES	$33,401	$48,000	$48,000	$43,000
	521000	SOCIAL SECURITY	$29,202	$34,708	$28,884	$29,761
	522000	UNEMPLOYMENT TAXES	$397	$817	$378	$389
	523200	KP&F RETIREMENT	$56,355	$64,425	$50,933	$68,851
	524100	HEALTH INSURANCE	$40,412	$50,655	$41,063	$43,277
	524200	DENTAL INSURANCE	$2,082	$2,507	$1,724	$1,849
	524300	GROUP LIFE INSURANCE	$1,036	$1,204	$960	$1,027
		SUB-TOTAL	$528,084	$608,000	$501,500	$534,200
CONTRCT. SRVCS.	621600	COMMUNICATION	$841	$2,500	$2,500	$2,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$2,670	$3,000	$4,000	$4,000
	633400	TRAINING	$4,967	$8,000	$8,000	$5,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$300	$300	$300
		SUB-TOTAL	$8,478	$13,800	$14,800	$11,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,125	$3,000	$2,000	$2,000
	712000	UNIFORM/CLOTHING	$1,409	$8,500	$8,500	$8,500
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$35,800
	721000	VEHICLE OPERATIONS/MAINT	$9,340	$9,700	$9,700	$9,700
	721100	GASOLINE-UNLEADED	$2,549	$10,000	$10,000	$10,000
		SUB-TOTAL	$15,423	$31,200	$30,200	$66,000
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$68,500	$68,500	$0
		GRAND TOTAL	$551,985	$721,500	$615,000	$612,000

FIRE ADMIN SERVICES
11110.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$388,300	$377,779	$393,609	$401,702
	521000	SOCIAL SECURITY	$25,355	$28,900	$30,107	$30,727
	522000	UNEMPLOYMENT TAXES	$388	$680	$394	$402
	523100	KPERS RETIREMENT	$2,351	$3,080	$3,156	$3,468
	523200	KP&F RETIREMENT	$51,747	$47,528	$47,129	$63,156
	524100	HEALTH INSURANCE	$28,526	$32,235	$28,032	$29,543
	524200	DENTAL INSURANCE	$1,333	$1,433	$1,312	$1,416
	524300	GROUP LIFE INSURANCE	$1,025	$1,065	$1,061	$1,086
		SUB-TOTAL	$499,025	$492,700	$504,800	$531,500
CONTRCT. SRVCS.	621100	WATER SERVICE	$5,250	$9,000	$9,000	$9,000
	621200	NATURAL GAS	$15,033	$23,000	$23,000	$23,000
	621300	ELECTRICITY	$26,450	$34,000	$34,000	$34,000
	621400	WASTEWATER	$3,609	$4,000	$4,000	$4,000
	621500	CABLE	$0	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$11,380	$14,000	$14,000	$14,000
	622200	TRASH DISPOSAL	$1,189	$1,500	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,228	$3,000	$3,000	$3,000
	623200	BLDG/GRND MAINTENANCE/SERVICE	$24,192	$30,000	$30,000	$30,000
	623300	VEHICLE MAINTENANCE/SERVICE	$866	$3,000	$2,630	$3,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$3,526	$7,100	$29,600	$1,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$3,424	$3,000	$3,370	$3,500
	632000	PRINTING AND BINDING	$734	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$17,749	$17,000	$17,000	$17,000
	633400	TRAINING	$1,285	$5,000	$5,000	$5,000
	633500	UNIFORM CLEANING	$194	$300	$300	$300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$4,475	$4,000	$4,000	$4,500
	635000	TAX & ASSESSMENTS	$0	$300	$300	$300
		SUB-TOTAL	$120,584	$161,700	$184,200	$156,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$17,845	$15,000	$15,000	$15,000
	711000	POSTAGE	$375	$1,000	$1,000	$1,000
	712000	UNIFORM/CLOTHING	$1,263	$1,500	$1,500	$1,500
	712500	MEETING EXPENSE	$1,050	$1,500	$1,500	$1,500
	713000	EXPENDABLE EQUIPMENT	$5,283	$6,000	$6,000	$6,000
	722000	BUILDING/GROUND SUPPLIES	$2,773	$4,000	$4,000	$4,000
		SUB-TOTAL	$28,589	$29,000	$29,000	$29,000
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$44,000	$22,500	$22,500	$0
		GRAND TOTAL	$692,198	$705,900	$740,500	$717,100

EMERGENCY PREPAREDNESS
11110.22520

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CONTRCT. SRVCS.	621300	ELECTRICITY	$1,033	$1,500	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$3,937	$4,500	$4,500	$4,500
	633300	TRANSPORTATION	$368	$1,000	$1,000	$1,000
	633400	TRAINING	$1,802	$6,000	$6,000	$6,000
		SUB-TOTAL	$7,140	$13,000	$13,000	$13,000
		GRAND TOTAL	$7,140	$13,000	$13,000	$13,000

FIRE SERVICE OPERATIONS
11110.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$2,799,690	$2,862,710	$2,721,559	$2,878,345
	512100	CASUAL/SEASONAL WAGES	$23,987	$51,000	$51,000	$51,000
	514000	OVERTIME WAGES	$293,505	$300,000	$300,000	$300,000
	521000	SOCIAL SECURITY	$225,959	$245,846	$235,048	$247,046
	522000	UNEMPLOYMENT TAXES	$3,099	$5,785	$3,073	$3,229
	523200	KP&F RETIREMENT	$436,620	$449,099	$407,604	$562,517
	524100	HEALTH INSURANCE	$312,633	$359,188	$364,267	$383,909
	524200	DENTAL INSURANCE	$15,351	$17,188	$15,422	$16,511
	524300	GROUP LIFE INSURANCE	$7,627	$8,484	$8,027	$8,543
		SUB-TOTAL	$4,118,471	$4,299,300	$4,106,000	$4,451,100
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$26	$0	$0	$0
	621600	COMMUNICATION	$18,391	$15,000	$15,000	$15,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$11,975	$15,000	$15,000	$15,000
	623300	VEHICLE MAINTENANCE/SERVICE	$13,093	$15,000	$15,000	$15,000
	633300	TRANSPORTATION	$201	$7,000	$5,000	$7,000
	633400	TRAINING	$20,058	$19,900	$21,900	$19,900
	633500	UNIFORM CLEANING	$37	$500	$500	$500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$60	$100	$100	$100
		SUB-TOTAL	$63,841	$72,500	$72,500	$72,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,457	$5,000	$5,000	$5,000
	710510	AWARD SUPPLIES	$921	$2,000	$2,000	$2,000
	712000	UNIFORM/CLOTHING	$29,754	$35,000	$35,000	$35,000
	713000	EXPENDABLE EQUIPMENT	$59,129	$61,000	$47,500	$47,500
	721000	VEHICLE OPERATIONS/MAINT	$15,935	$25,000	$25,000	$25,000
	721100	GASOLINE-UNLEADED	$7,089	$11,000	$11,000	$11,000
	721200	GASOLINE-DIESEL	$12,869	$28,000	$28,000	$28,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$7,000	$7,000	$7,000
		SUB-TOTAL	$129,154	$174,000	$160,500	$160,500
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$165,069	$171,300	$171,300	$178,300
	872100	LEASE INTEREST	$36,023	$29,900	$29,900	$22,900
		SUB-TOTAL	$201,092	$201,200	$201,200	$201,200
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$402,700	$402,700	$0
		GRAND TOTAL	$4,512,558	$5,149,700	$4,942,900	$4,885,300

FIRE PREVENTION SERVICES
11110.22540

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$170,034	$146,584	$147,587	$151,919
	514000	OVERTIME WAGES	$0	$5,000	$5,000	$2,000
	521000	SOCIAL SECURITY	$13,082	$11,595	$11,670	$11,773
	522000	UNEMPLOYMENT TAXES	$178	$273	$153	$154
	523200	KP&F RETIREMENT	$12,495	$9,018	$8,455	$11,039
	524100	HEALTH INSURANCE	$13,924	$18,420	$11,415	$12,030
	524200	DENTAL INSURANCE	$805	$1,075	$495	$534
	524300	GROUP LIFE INSURANCE	$529	$435	$425	$451
		SUB-TOTAL	$211,047	$192,400	$185,200	$189,900
CONTRCT. SRVCS.	621600	COMMUNICATION	$852	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$6,649	$7,500	$7,500	$7,500
	633400	TRAINING	$3,867	$3,500	$3,500	$3,500
	633500	UNIFORM CLEANING	$0	$200	$200	$200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$833	$2,000	$2,000	$2,000
		SUB-TOTAL	$12,201	$15,200	$15,200	$15,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,754	$5,000	$5,000	$5,000
	712000	UNIFORM/CLOTHING	$608	$3,000	$3,000	$3,000
	712500	MEETING EXPENSE	$80	$300	$300	$300
	713000	EXPENDABLE EQUIPMENT	$1,497	$2,300	$2,300	$2,300
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$449	$1,000	$1,000	$1,000
		SUB-TOTAL	$8,388	$11,600	$11,600	$11,600
		GRAND TOTAL	$231,636	$219,200	$212,000	$216,700

PUB WORKS ADMIN SERVS.
11110.33110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$275,034	$275,008	$286,847	$286,242
	512000	PART TIME WAGES	$43,863	$41,195	$44,417	$42,615
	514000	OVERTIME WAGES	$217	$3,000	$3,000	$2,000
	521000	SOCIAL SECURITY	$20,484	$24,416	$25,568	$25,309
	522000	UNEMPLOYMENT TAXES	$317	$574	$334	$331
	523100	KPERS RETIREMENT	$18,789	$22,820	$23,863	$25,607
	524100	HEALTH INSURANCE	$32,602	$46,050	$42,680	$44,981
	524200	DENTAL INSURANCE	$1,332	$1,791	$1,647	$1,763
	524300	GROUP LIFE INSURANCE	$854	$846	$844	$852
		SUB-TOTAL	$393,492	$415,700	$429,200	$429,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$7,892	$20,300	$20,300	$20,300
	612000	PROFESSIONAL SERVICES	$13,772	$70,000	$70,000	$70,000
	621600	COMMUNICATION	$5,759	$5,200	$5,200	$5,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$790	$800	$800	$1,000
	632000	PRINTING AND BINDING	$1,739	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$6,368	$7,000	$7,000	$7,000
	633400	TRAINING	$3,662	$8,500	$8,500	$8,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,030	$1,600	$1,600	$1,600
	635000	TAX & ASSESSMENTS	$29	$1,000	$1,000	$1,000
		SUB-TOTAL	$41,041	$116,400	$116,400	$116,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,052	$5,000	$5,000	$5,400
	712000	UNIFORM/CLOTHING	$593	$600	$600	$800
	712500	MEETING EXPENSE	$1,322	$4,400	$4,400	$4,400
	713000	EXPENDABLE EQUIPMENT	$817	$1,600	$1,600	$4,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$2,815	$3,500	$3,500	$4,000
		SUB-TOTAL	$9,599	$15,100	$15,100	$19,000
		GRAND TOTAL	$444,132	$547,200	$560,700	$565,300

STREETS
11110.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$894,651	$959,624	$926,352	$971,575
	512000	PART TIME WAGES	$24,328	$24,989	$27,018	$27,093
	514000	OVERTIME WAGES	$25,721	$60,000	$60,000	$60,000
	521000	SOCIAL SECURITY	$68,650	$79,912	$77,521	$80,989
	522000	UNEMPLOYMENT TAXES	$927	$1,880	$1,013	$1,059
	523100	KPERS RETIREMENT	$53,394	$74,689	$72,353	$81,942
	524100	HEALTH INSURANCE	$115,900	$174,989	$156,424	$164,858
	524200	DENTAL INSURANCE	$6,308	$8,594	$6,725	$7,213
	524300	GROUP LIFE INSURANCE	$2,491	$2,923	$2,794	$2,971
		SUB-TOTAL	$1,192,370	$1,387,600	$1,330,200	$1,397,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$360	$5,000	$5,000	$5,000
	611100	MISCELLANEOUS SERVICES	$64,133	$80,000	$80,000	$80,000
	612000	PROFESSIONAL SERVICES	$4,010	$5,300	$5,300	$5,300
	621100	WATER SERVICE	$1,010	$15,500	$15,500	$15,500
	621200	NATURAL GAS	$12,436	$18,000	$18,000	$18,000
	621300	ELECTRICITY	$21,164	$30,000	$30,000	$35,000
	621301	ELECTRICITY-STREETLIGHTS/TRAF SIGNALS	$620,418	$780,000	$780,000	$897,000
	621400	WASTEWATER	$3,540	$13,500	$13,500	$13,500
	621600	COMMUNICATION	$6,335	$10,500	$10,500	$10,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,600	$1,600	$1,600
	625100	UTILITY MAINTENANCE	$1,000	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$213,418	$250,000	$250,000	$262,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$4,764	$11,500	$11,500	$11,500
	633300	TRANSPORTATION	$23	$100	$100	$100
	633400	TRAINING	$3,622	$7,100	$7,100	$6,900
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,258	$1,200	$1,200	$1,400
		SUB-TOTAL	$957,491	$1,238,800	$1,238,800	$1,372,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$140,243	$227,000	$227,000	$227,000
	712000	UNIFORM/CLOTHING	$10,507	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$3,560	$4,500	$4,500	$4,500
	713000	EXPENDABLE EQUIPMENT	$9,657	$9,600	$9,600	$37,700
	713500	SNOW REMOVAL SUPPLIES	$149,103	$229,000	$229,000	$229,000
	724000	STREET MAINTENANCE	$289,641	$180,000	$180,000	$180,000
		SUB-TOTAL	$602,711	$665,100	$665,100	$693,200
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$662,800	$662,800	$0
		GRAND TOTAL	$2,752,572	$3,954,300	$3,896,900	$3,463,700

PUB WORKS INSPECTIONS
11110.33400

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$325,248	$331,401	$330,571	$344,306
	514000	OVERTIME WAGES	$3,151	$7,000	$7,000	$5,000
	521000	SOCIAL SECURITY	$24,639	$25,887	$25,822	$26,725
	522000	UNEMPLOYMENT TAXES	$321	$609	$337	$349
	523100	KPERS RETIREMENT	$18,740	$24,195	$24,100	$27,039
	524100	HEALTH INSURANCE	$28,526	$32,235	$36,821	$38,806
	524200	DENTAL INSURANCE	$1,666	$1,791	$985	$1,054
	524300	GROUP LIFE INSURANCE	$905	$982	$964	$1,021
		SUB-TOTAL	$403,196	$424,100	$426,600	$444,300
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$20,633	$75,000	$75,000	$75,000
	621600	COMMUNICATION	$2,741	$7,000	$7,000	$7,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$418	$500	$500	$500
	633400	TRAINING	$7,042	$9,800	$9,800	$9,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,539	$1,400	$1,400	$1,400
		SUB-TOTAL	$32,373	$94,700	$94,700	$94,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,388	$5,500	$5,500	$5,500
	712000	UNIFORM/CLOTHING	$551	$1,000	$1,000	$1,000
	712500	MEETING EXPENSE	$164	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$2,100
		SUB-TOTAL	$3,103	$7,500	$7,500	$9,600
		GRAND TOTAL	$438,672	$526,300	$528,800	$548,600

DESIGN
11110.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$221,090	$232,732	$231,604	$243,076
	512100	CASUAL/SEASONAL WAGES	$11,670	$5,000	$5,000	$5,000
	514000	OVERTIME WAGES	$3,702	$9,000	$9,000	$6,000
	521000	SOCIAL SECURITY	$17,532	$18,878	$18,788	$19,438
	522000	UNEMPLOYMENT TAXES	$232	$444	$246	$254
	523100	KPERS RETIREMENT	$12,643	$17,287	$17,178	$19,279
	524100	HEALTH INSURANCE	$24,451	$32,235	$30,305	$31,939
	524200	DENTAL INSURANCE	$1,332	$1,433	$1,110	$1,192
	524300	GROUP LIFE INSURANCE	$631	$691	$669	$722
		SUB-TOTAL	$293,283	$317,700	$313,900	$326,900
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$12,265	$40,000	$40,000	$40,000
	621600	COMMUNICATION	$945	$2,400	$2,400	$2,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,235	$2,500	$2,500	$2,500
	632000	PRINTING AND BINDING	$3,555	$7,000	$7,000	$7,000
	633300	TRANSPORTATION	$42	$500	$500	$500
	633400	TRAINING	$1,389	$5,600	$5,600	$5,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$338	$1,000	$1,000	$1,000
		SUB-TOTAL	$19,769	$59,000	$59,000	$59,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$13,628	$21,200	$21,200	$21,200
	712000	UNIFORM/CLOTHING	$282	$700	$700	$700
	712500	MEETING EXPENSE	$0	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$1,416	$500	$500	$0
		SUB-TOTAL	$15,326	$23,400	$23,400	$22,900
		GRAND TOTAL	$328,378	$400,100	$396,300	$408,800

STORMWATER MANAGEMENT
11110.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$144,291	$145,350	$147,264	$130,279
	514000	OVERTIME WAGES	$4,049	$9,000	$9,000	$6,000
	521000	SOCIAL SECURITY	$11,750	$11,809	$11,954	$10,427
	522000	UNEMPLOYMENT TAXES	$149	$278	$156	$136
	523100	KPERS RETIREMENT	$8,065	$11,037	$11,157	$10,550
	524100	HEALTH INSURANCE	$17,903	$18,420	$26,971	$29,543
	524200	DENTAL INSURANCE	$549	$1,075	$959	$1,079
	524300	GROUP LIFE INSURANCE	$460	$431	$439	$386
		SUB-TOTAL	$187,216	$197,400	$207,900	$188,400
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$15,267	$70,000	$70,000	$70,000
	612000	PROFESSIONAL SERVICES	$36	$2,200	$2,200	$2,200
	621100	WATER SERVICE	$1,121	$1,500	$1,500	$1,500
	621600	COMMUNICATION	$0	$1,200	$1,200	$1,200
	627200	RENTAL - VEHICLES/EQUIPMENT	$280	$500	$500	$500
	633300	TRANSPORTATION	$23	$100	$100	$100
	633400	TRAINING	$475	$2,700	$2,700	$2,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$128	$300	$300	$300
		SUB-TOTAL	$17,330	$78,500	$78,500	$78,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$19,943	$62,000	$62,000	$62,000
	712000	UNIFORM/CLOTHING	$848	$2,500	$2,500	$2,500
	713000	EXPENDABLE EQUIPMENT	$0	$900	$900	$3,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$2,794	$3,000	$3,000	$3,000
		SUB-TOTAL	$23,585	$68,400	$68,400	$70,900
OTHER FIN. USE	913000	TRANS TO STREET IMPROVEMENTS	$200,000	$200,000	$200,000	$0
		GRAND TOTAL	$428,131	$544,300	$554,800	$337,800

FLEET MAINT. / OPS.
11110.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$204,862	$255,038	$203,415	$219,254
	514000	OVERTIME WAGES	$4,038	$10,000	$10,000	$7,000
	521000	SOCIAL SECURITY	$14,668	$20,274	$16,325	$17,308
	522000	UNEMPLOYMENT TAXES	$203	$477	$213	$226
	523100	KPERS RETIREMENT	$11,775	$18,949	$15,237	$17,512
	524100	HEALTH INSURANCE	$32,602	$50,655	$37,477	$39,498
	524200	DENTAL INSURANCE	$1,499	$2,149	$1,629	$1,751
	524300	GROUP LIFE INSURANCE	$562	$758	$604	$651
		SUB-TOTAL	$270,209	$358,300	$284,900	$303,200
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,752	$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	$0	$1,000	$1,000	$1,000
	633400	TRAINING	$1,958	$6,200	$6,200	$6,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$676	$800	$800	$800
		SUB-TOTAL	$4,386	$12,900	$12,900	$12,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$26,738	$33,500	$33,500	$33,500
	712000	UNIFORM/CLOTHING	$2,534	$5,000	$5,000	$5,000
	712500	MEETING EXPENSE	$0	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$0	$5,400	$5,400	$5,200
	721000	VEHICLE OPERATIONS/MAINT	$31,610	$50,000	$50,000	$50,000
	721100	GASOLINE-UNLEADED	$48,279	$99,000	$99,000	$99,000
	721200	GASOLINE-DIESEL	$40,252	$106,000	$106,000	$106,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$30,632	$41,000	$41,000	$41,000
	781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
		SUB-TOTAL	$180,045	$346,500	$346,500	$346,300
		GRAND TOTAL	$454,640	$717,700	$644,300	$662,400

FACILITY MAINTENANCE
11110.33800

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$219,803	$258,648	$243,459	$268,332
	514000	OVERTIME WAGES	$6,228	$11,000	$11,000	$8,000
	521000	SOCIAL SECURITY	$16,417	$20,626	$19,466	$21,138
	522000	UNEMPLOYMENT TAXES	$222	$485	$254	$276
	523100	KPERS RETIREMENT	$11,745	$19,278	$18,168	$21,387
	524100	HEALTH INSURANCE	$29,885	$41,445	$46,266	$48,760
	524200	DENTAL INSURANCE	$1,610	$2,149	$2,065	$2,210
	524300	GROUP LIFE INSURANCE	$634	$769	$722	$797
		SUB-TOTAL	$286,544	$354,400	$341,400	$370,900
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$48,586	$56,000	$56,000	$56,000
	621100	WATER SERVICE	$4,564	$6,500	$6,500	$6,500
	621200	NATURAL GAS	$19,357	$30,000	$30,000	$30,000
	621300	ELECTRICITY	$62,544	$70,000	$70,000	$75,000
	621400	WASTEWATER	$2,172	$4,000	$4,000	$4,000
	621600	COMMUNICATION	$2,077	$2,700	$2,700	$2,700
	622100	CUSTODIAL	$36,710	$50,000	$50,000	$50,000
	622200	TRASH DISPOSAL	$5,194	$6,500	$6,500	$6,500
	623200	BLDG/GRND MAINTENANCE/SERVICE	$42,781	$55,000	$55,000	$55,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$75,632	$136,500	$136,500	$6,200
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$598	$6,300	$6,300	$6,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$113	$700	$700	$700
	681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
		SUB-TOTAL	$300,328	$430,700	$430,700	$305,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$36,781	$50,000	$50,000	$50,000
	712000	UNIFORM/CLOTHING	$3,040	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$200	$200	$200	$200
	713000	EXPENDABLE EQUIPMENT	$0	$3,500	$3,500	$1,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$24,234	$48,000	$48,000	$48,000
		SUB-TOTAL	$64,255	$116,700	$116,700	$114,200
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$110,000	$80,000	$80,000	$0
		GRAND TOTAL	$761,127	$981,800	$968,800	$790,500

PARKS & REC ADMIN SERV.
11110.44110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$227,186	$235,382	$231,028	$242,851
	514000	OVERTIME WAGES	$1,355	$1,000	$500	$1,500
	521000	SOCIAL SECURITY	$15,439	$18,085	$17,750	$18,693
	522000	UNEMPLOYMENT TAXES	$230	$426	$232	$244
	523100	KPERS RETIREMENT	$12,974	$16,903	$16,567	$18,913
	524100	HEALTH INSURANCE	$32,601	$36,840	$37,781	$39,818
	524200	DENTAL INSURANCE	$1,332	$1,433	$1,671	$1,788
	524300	GROUP LIFE INSURANCE	$636	$681	$671	$693
		SUB-TOTAL	$291,753	$310,750	$306,200	$324,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,365	$3,500	$3,500	$2,750
	612000	PROFESSIONAL SERVICES	$830	$4,950	$4,950	$4,950
	621600	COMMUNICATION	$682	$3,900	$3,900	$3,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$759	$0	$0	$800
	631000	LEGAL PUBLICATIONS / ADVERTISING	$886	$2,000	$2,000	$2,800
	632000	PRINTING AND BINDING	$2,012	$4,700	$4,700	$4,000
	633300	TRANSPORTATION	$6,049	$6,250	$6,250	$6,250
	633400	TRAINING	$2,243	$6,050	$6,000	$4,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,815	$2,000	$2,000	$1,950
		SUB-TOTAL	$17,641	$33,350	$33,300	$32,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$6,661	$6,100	$6,100	$6,200
	712000	UNIFORM/CLOTHING	$0	$900	$900	$1,150
	712500	MEETING EXPENSE	$5,485	$6,600	$6,600	$5,000
	782000	REFUNDS	$0	$500	$500	$250
		SUB-TOTAL	$12,146	$14,100	$14,100	$12,600
		GRAND TOTAL	$321,540	$358,200	$353,600	$369,100

AQUATIC CENTER
11110.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$243,193	$231,294	$231,280	$244,640
	521000	SOCIAL SECURITY	$18,966	$17,689	$17,689	$18,715
	522000	UNEMPLOYMENT TAXES	$248	$417	$231	$245
		SUB-TOTAL	$262,407	$249,400	$249,200	$263,600
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$3,221	$7,000	$7,000	$6,400
	612000	PROFESSIONAL SERVICES	$12,042	$9,300	$7,300	$8,000
	621100	WATER SERVICE	$14,095	$11,000	$16,000	$11,000
	621300	ELECTRICITY	$20,436	$25,000	$20,000	$25,000
	621600	COMMUNICATION	$4,794	$3,900	$3,900	$3,900
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$100	$100	$100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$14,893	$25,000	$25,000	$25,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$12,082	$25,000	$25,000	$0
	627100	RENTAL-LAND/BUILDINGS	$360	$400	$400	$400
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,100	$1,500	$1,500	$1,500
	632000	PRINTING AND BINDING	$3,810	$10,000	$9,200	$9,200
	633400	TRAINING	$7,705	$11,800	$9,400	$9,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$6,592	$8,800	$8,800	$8,900
	635000	TAX & ASSESSMENTS	$3,830	$6,100	$6,100	$6,100
		SUB-TOTAL	$104,960	$144,900	$139,700	$114,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$38,326	$44,200	$44,200	$45,000
	710510	AWARD SUPPLIES	$1,499	$1,900	$1,900	$2,000
	711500	FOOD & BEVERAGE EXPENSE	$36,659	$35,000	$35,000	$35,000
	712000	UNIFORM/CLOTHING	$3,924	$5,000	$5,000	$5,000
	712500	MEETING EXPENSE	$0	$900	$900	$900
	713000	EXPENDABLE EQUIPMENT	$7,034	$13,300	$13,300	$9,100
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$400	$400	$300
		SUB-TOTAL	$87,442	$100,700	$100,700	$97,300
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$110,000	$0	$0	$0
		GRAND TOTAL	$564,809	$495,000	$489,600	$475,800

PARKS & REC PROGRM.
11110.44310

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$102,773	$110,601	$108,807	$112,394
	512100	CASUAL/SEASONAL WAGES	$52,133	$83,159	$83,159	$83,159
	521000	SOCIAL SECURITY	$10,632	$14,825	$14,682	$14,957
	522000	UNEMPLOYMENT TAXES	$139	$349	$192	$196
	523100	KPERS RETIREMENT	$5,075	$7,910	$7,766	$8,696
	524100	HEALTH INSURANCE	$8,150	$9,210	$8,485	$8,942
	524200	DENTAL INSURANCE	$666	$717	$394	$421
	524300	GROUP LIFE INSURANCE	$302	$329	$315	$335
		SUB-TOTAL	$179,870	$227,100	$223,800	$229,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$8,240	$11,100	$11,100	$11,100
	612000	PROFESSIONAL SERVICES	$59,915	$72,300	$72,300	$71,700
	621100	WATER SERVICE	$1,743	$3,800	$3,800	$3,800
	621200	NATURAL GAS	$4,060	$10,800	$10,800	$10,800
	621300	ELECTRICITY	$21,643	$23,600	$23,600	$23,600
	621400	WASTEWATER	$557	$900	$900	$900
	621500	CABLE	$1,546	$1,800	$1,800	$1,800
	621600	COMMUNICATION	$2,633	$4,400	$4,400	$3,900
	622100	CUSTODIAL	$8,673	$9,300	$9,300	$10,100
	622200	TRASH DISPOSAL	$165	$2,600	$1,100	$2,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$2,578	$1,600	$1,600	$1,700
	623200	BLDG/GRND MAINTENANCE/SERVICE	$4,377	$2,200	$3,700	$2,200
	623400	CITY FACILITY MAINTENANCE/SERVICE	$19,423	$0	$0	$0
	627200	RENTAL - VEHICLES/EQUIPMENT	$737	$3,800	$3,800	$3,400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$452	$2,700	$2,700	$2,800
	632000	PRINTING AND BINDING	$10,215	$15,200	$15,200	$15,400
	633300	TRANSPORTATION	$2,193	$3,600	$3,600	$3,700
	633400	TRAINING	$595	$2,200	$2,200	$2,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$365	$200	$200	$500
	635000	TAX & ASSESSMENTS	$162	$600	$600	$600
		SUB-TOTAL	$150,272	$172,700	$172,700	$172,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$16,976	$15,100	$15,100	$15,400
	711500	FOOD & BEVERAGE EXPENSE	$349	$1,000	$1,000	$1,300
	712000	UNIFORM/CLOTHING	$1,705	$4,400	$4,400	$4,400
	712500	MEETING EXPENSE	$306	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$14,849	$12,700	$8,200	$7,000
	722000	BUILDING/GROUND SUPPLIES	$0	$1,700	$1,700	$1,700
		SUB-TOTAL	$34,185	$35,500	$31,000	$30,400
		GRAND TOTAL	$364,327	$435,300	$427,500	$432,300

OUTDOOR PROGRAMMING
11110.44320

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$73,080	$80,216	$79,638	$85,180
	512100	CASUAL/SEASONAL WAGES	$38,319	$62,086	$62,086	$62,086
	514000	OVERTIME WAGES	$584	$1,000	$1,000	$500
	521000	SOCIAL SECURITY	$8,831	$10,960	$10,916	$11,301
	522000	UNEMPLOYMENT TAXES	$124	$258	$143	$148
	523100	KPERS RETIREMENT	$4,247	$5,805	$5,755	$6,628
	524100	HEALTH INSURANCE	$16,301	$18,420	$18,890	$19,909
	524200	DENTAL INSURANCE	$666	$717	$836	$894
	524300	GROUP LIFE INSURANCE	$223	$238	$236	$254
		SUB-TOTAL	$142,375	$179,700	$179,500	$186,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$908	$1,400	$1,400	$1,400
	612000	PROFESSIONAL SERVICES	$9,334	$5,200	$2,600	$5,700
	621100	WATER SERVICE	$988	$5,000	$5,000	$5,000
	621200	NATURAL GAS	$1,664	$1,500	$1,500	$1,500
	621300	ELECTRICITY	$8,319	$7,800	$7,800	$7,800
	621400	WASTEWATER	$457	$700	$700	$700
	621600	COMMUNICATION	$7,131	$6,900	$6,900	$6,900
	622100	CUSTODIAL	$0	$1,800	$4,400	$2,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$5,830	$2,100	$2,100	$2,100
	623400	CITY FACILITY MAINTENANCE/SERVICE	$5,985	$0	$0	$0
	627200	RENTAL - VEHICLES/EQUIPMENT	$3,068	$3,000	$3,000	$1,500
	631000	LEGAL PUBLICATIONS / ADVERTISING	$328	$500	$500	$500
	632000	PRINTING AND BINDING	$3,625	$6,600	$6,600	$6,300
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$0	$5,500	$5,500	$5,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$499	$800	$800	$800
	635000	TAX & ASSESSMENTS	$1,638	$1,200	$1,200	$1,900
		SUB-TOTAL	$49,774	$50,100	$50,100	$49,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$10,159	$15,300	$15,300	$12,600
	711500	FOOD & BEVERAGE EXPENSE	$645	$1,300	$1,300	$1,300
	712000	UNIFORM/CLOTHING	$445	$1,000	$1,000	$1,200
	712500	MEETING EXPENSE	$125	$500	$500	$400
	713000	EXPENDABLE EQUIPMENT	$2,881	$15,800	$15,800	$11,000
	722000	BUILDING/GROUND SUPPLIES	$2,637	$3,500	$3,500	$2,400
		SUB-TOTAL	$16,892	$37,400	$37,400	$28,900
		GRAND TOTAL	$209,041	$267,200	$267,000	$265,700

SPORTS
11110.44330

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$106,861	$109,912	$107,959	$114,155
	512100	CASUAL/SEASONAL WAGES	$10,226	$14,982	$14,982	$14,982
	521000	SOCIAL SECURITY	$8,610	$9,559	$9,404	$9,878
	522000	UNEMPLOYMENT TAXES	$118	$225	$123	$129
	523100	KPERS RETIREMENT	$6,208	$7,863	$7,708	$8,834
	524100	HEALTH INSURANCE	$12,226	$13,815	$13,688	$14,426
	524200	DENTAL INSURANCE	$666	$717	$615	$658
	524300	GROUP LIFE INSURANCE	$305	$327	$321	$338
		SUB-TOTAL	$145,220	$157,400	$154,800	$163,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$30,677	$41,650	$41,650	$43,600
	612000	PROFESSIONAL SERVICES	$13,478	$16,100	$16,100	$17,700
	621300	ELECTRICITY	$6,031	$5,800	$5,800	$5,800
	621600	COMMUNICATION	$4,114	$5,500	$5,500	$5,700
	623100	EQUIPMENT MAINTENANCE/SERVICE	$8,182	$10,000	$10,000	$10,050
	623200	BLDG/GRND MAINTENANCE/SERVICE	$15,689	$20,000	$20,000	$21,000
	627100	RENTAL-LAND/BUILDINGS	$1,222	$1,800	$1,800	$1,750
	627200	RENTAL - VEHICLES/EQUIPMENT	$825	$1,700	$1,700	$1,700
	632000	PRINTING AND BINDING	$1,530	$4,200	$4,200	$4,300
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$1,043	$6,500	$6,500	$6,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$364	$350	$350	$400
		SUB-TOTAL	$83,155	$113,700	$113,700	$118,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,938	$11,900	$11,900	$15,800
	710510	AWARD SUPPLIES	$14,545	$37,100	$37,100	$37,100
	712000	UNIFORM/CLOTHING	$35,238	$52,000	$52,000	$56,900
	712500	MEETING EXPENSE	$0	$600	$600	$400
	713000	EXPENDABLE EQUIPMENT	$0	$5,800	$5,800	$11,600
		SUB-TOTAL	$55,721	$107,400	$107,400	$121,800
		GRAND TOTAL	$284,096	$378,500	$375,900	$403,800

SPECIAL EVENTS
11110.44410

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$49,220	$50,254	$49,450	$52,440
	521000	SOCIAL SECURITY	$3,775	$3,846	$3,783	$4,012
	522000	UNEMPLOYMENT TAXES	$48	$91	$49	$52
	523100	KPERS RETIREMENT	$2,761	$3,595	$3,531	$4,059
	524100	HEALTH INSURANCE	$4,075	$4,605	$4,242	$4,471
	524200	DENTAL INSURANCE	$333	$359	$197	$211
	524300	GROUP LIFE INSURANCE	$140	$150	$148	$155
		SUB-TOTAL	$60,352	$62,900	$61,400	$65,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$346	$600	$600	$600
	611100	MISCELLANEOUS SERVICES	$1,100	$1,500	$1,500	$1,500
	612000	PROFESSIONAL SERVICES	$68,003	$72,100	$71,370	$78,400
	621600	COMMUNICATION	$329	$900	$900	$700
	627200	RENTAL - VEHICLES/EQUIPMENT	$500	$1,500	$1,500	$1,500
	630525	GENERAL LIABILITY INSURANCE	$250	$400	$400	$400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$725	$1,400	$2,400	$1,500
	632000	PRINTING AND BINDING	$2,841	$6,500	$5,500	$6,500
	633300	TRANSPORTATION	$4,978	$5,000	$5,730	$6,400
	633400	TRAINING	$1,341	$3,200	$3,200	$3,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$159	$100	$100	$200
	635000	TAX & ASSESSMENTS	$0	$400	$400	$500
		SUB-TOTAL	$80,572	$93,600	$93,600	$101,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,341	$8,500	$8,500	$7,800
	710510	AWARD SUPPLIES	$148	$600	$600	$400
	711500	FOOD & BEVERAGE EXPENSE	$1,051	$3,000	$3,000	$3,000
	712000	UNIFORM/CLOTHING	$2,374	$4,700	$4,700	$4,700
	712500	MEETING EXPENSE	$0	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$0	$2,000	$2,000	$2,500
		SUB-TOTAL	$7,914	$19,300	$19,300	$18,900
		GRAND TOTAL	$148,838	$175,800	$174,300	$185,700

COMMUNITY THEATER
11110.44420

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$8,395	$10,500	$10,300	$10,500
	611100	MISCELLANEOUS SERVICES	$7,220	$5,700	$5,700	$5,800
	612000	PROFESSIONAL SERVICES	$3,323	$5,100	$5,100	$5,300
	618300	SPECIAL EVENTS	$495	$500	$500	$500
	627100	RENTAL-LAND/BUILDINGS	$1,200	$2,600	$2,800	$3,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$22,445	$22,900	$22,900	$24,200
	630525	GENERAL LIABILITY INSURANCE	$226	$300	$300	$400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$5,072	$5,000	$5,000	$5,000
	632000	PRINTING AND BINDING	$2,211	$2,500	$2,500	$3,200
	633300	TRANSPORTATION	$0	$1,000	$1,000	$1,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$15	$200	$200	$200
		SUB-TOTAL	$50,602	$56,300	$56,300	$59,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$785	$800	$800	$800
	710510	AWARD SUPPLIES	$72	$300	$300	$300
	712000	UNIFORM/CLOTHING	$3,981	$4,000	$4,000	$4,000
	712500	MEETING EXPENSE	$347	$400	$400	$800
		SUB-TOTAL	$5,185	$5,500	$5,500	$5,900
		GRAND TOTAL	$55,787	$61,800	$61,800	$65,000

HISTORIC PROGRAMS
11110.44430

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$3,172	$5,008	$5,000	$5,000
	521000	SOCIAL SECURITY	$243	$383	$395	$395
	522000	UNEMPLOYMENT TAXES	$3	$9	$5	$5
		SUB-TOTAL	$3,418	$5,400	$5,400	$5,400
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$875	$1,500	$1,500	$2,500
	612000	PROFESSIONAL SERVICES	$1,442	$2,300	$2,300	$2,300
	618300	SPECIAL EVENTS	$500	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$659	$400	$400	$400
	622100	CUSTODIAL	$0	$400	$400	$400
	623200	BLDG/GRND MAINTENANCE/SERVICE	$142	$1,000	$1,000	$1,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$4,891	$0	$0	$0
	631000	LEGAL PUBLICATIONS / ADVERTISING	$1,548	$3,000	$3,000	$3,000
	632000	PRINTING AND BINDING	$1,964	$3,200	$3,200	$3,200
	633400	TRAINING	$83	$1,300	$1,300	$1,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$200	$400	$400	$400
		SUB-TOTAL	$12,304	$15,500	$15,500	$16,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,108	$1,800	$1,800	$2,000
	712000	UNIFORM/CLOTHING	$670	$700	$700	$700
	712500	MEETING EXPENSE	$10	$300	$300	$300
	713000	EXPENDABLE EQUIPMENT	$1,480	$4,100	$1,300	$2,800
	722000	BUILDING/GROUND SUPPLIES	$0	$1,000	$1,000	$1,000
		SUB-TOTAL	$3,268	$7,900	$5,100	$6,800
		GRAND TOTAL	$18,990	$28,800	$26,000	$29,100

CULTURAL ART
11110.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$39,125	$41,114	$40,385	$42,720
	514000	OVERTIME WAGES	$0	$1,000	$1,000	$1,000
	521000	SOCIAL SECURITY	$3,024	$3,218	$3,163	$3,343
	522000	UNEMPLOYMENT TAXES	$39	$76	$41	$44
	523100	KPERS RETIREMENT	$2,276	$3,007	$2,952	$3,383
	524100	HEALTH INSURANCE	$4,075	$4,605	$4,242	$4,471
	524200	DENTAL INSURANCE	$333	$358	$197	$211
	524300	GROUP LIFE INSURANCE	$116	$122	$120	$128
		SUB-TOTAL	$48,988	$53,500	$52,100	$55,300
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$7,232	$15,500	$15,500	$15,100
	618300	SPECIAL EVENTS	$4,513	$6,300	$6,300	$5,300
	621600	COMMUNICATION	$0	$600	$600	$600
	631000	LEGAL PUBLICATIONS / ADVERTISING	$1,077	$1,000	$1,000	$2,000
	632000	PRINTING AND BINDING	$4,434	$10,900	$10,900	$10,900
	633300	TRANSPORTATION	$2,420	$2,900	$2,900	$2,900
	633400	TRAINING	$0	$2,200	$2,200	$2,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$155	$600	$600	$700
		SUB-TOTAL	$19,831	$40,000	$40,000	$40,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$539	$1,500	$1,500	$1,500
	710510	AWARD SUPPLIES	$0	$300	$300	$300
	712500	MEETING EXPENSE	$367	$500	$500	$500
		SUB-TOTAL	$906	$2,300	$2,300	$2,300
		GRAND TOTAL	$69,725	$95,800	$94,400	$97,600

PARK MAINTENANCE
11110.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$756,777	$872,816	$802,891	$845,240
	512000	PART TIME WAGES	$32,854	$34,173	$30,500	$35,469
	512100	CASUAL/SEASONAL WAGES	$92,998	$115,600	$115,600	$115,600
	514000	OVERTIME WAGES	$18,871	$25,000	$25,000	$25,000
	521000	SOCIAL SECURITY	$65,597	$80,139	$74,508	$78,128
	522000	UNEMPLOYMENT TAXES	$888	$1,886	$974	$1,021
	523100	KPERS RETIREMENT	$44,110	$66,636	$61,287	$70,099
	524100	HEALTH INSURANCE	$121,918	$161,175	$157,384	$165,870
	524200	DENTAL INSURANCE	$6,524	$7,878	$6,206	$6,653
	524300	GROUP LIFE INSURANCE	$2,235	$2,697	$2,450	$2,620
		SUB-TOTAL	$1,142,772	$1,368,000	$1,276,800	$1,345,700
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$27,577	$29,900	$29,900	$29,900
	621100	WATER SERVICE	$41,348	$74,100	$74,100	$74,100
	621200	NATURAL GAS	$3,792	$6,000	$6,000	$6,000
	621300	ELECTRICITY	$41,026	$51,200	$51,200	$51,200
	621400	WASTEWATER	$4,953	$6,000	$6,000	$6,000
	621600	COMMUNICATION	$12,172	$13,600	$13,600	$13,600
	622100	CUSTODIAL	$5,200	$5,000	$5,000	$5,400
	622200	TRASH DISPOSAL	$7,933	$9,600	$9,600	$9,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,676	$4,700	$4,700	$6,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$28,947	$28,000	$28,000	$28,000
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$5,000	$5,000	$5,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$15,452	$42,000	$42,000	$2,400
	625400	ST/CURB/SIDEWALK MAINT CONT	$57,493	$77,300	$77,300	$75,500
	627200	RENTAL - VEHICLES/EQUIPMENT	$3,109	$8,300	$8,300	$8,300
	633300	TRANSPORTATION	$43	$100	$100	$100
	633400	TRAINING	$4,781	$10,300	$10,300	$4,900
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,262	$1,600	$1,600	$1,600
		SUB-TOTAL	$256,764	$372,700	$372,700	$327,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$66,171	$65,100	$65,100	$65,100
	712000	UNIFORM/CLOTHING	$15,520	$21,000	$21,000	$21,000
	713000	EXPENDABLE EQUIPMENT	$39,343	$30,100	$30,100	$21,400
	721000	VEHICLE OPERATIONS/MAINT	$6,656	$10,000	$10,000	$10,000
	721100	GASOLINE-UNLEADED	$21,785	$44,300	$44,300	$44,300
	721200	GASOLINE-DIESEL	$7,000	$13,000	$13,000	$13,000
	722000	BUILDING/GROUND SUPPLIES	$69,487	$46,700	$46,700	$46,700
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$13,707	$11,000	$11,000	$11,000
	725000	TRAIL MAINTENANCE	$48,596	$50,000	$50,000	$50,000
		SUB-TOTAL	$288,265	$291,200	$291,200	$282,500
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$298,200	$298,200	$0
	913500	TRANS TO CAPITAL FUND	$638,000	$218,500	$218,500	$0
		SUB-TOTAL	$638,000	$516,700	$516,700	$0
		GRAND TOTAL	$2,325,801	$2,548,600	$2,457,400	$1,955,900

GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$737,315	$766,737	$877,791	$840,350
	512100	CASUAL/SEASONAL WAGES	$64,790	$105,600	$0	$0
	514000	OVERTIME WAGES	$12,912	$20,760	$12,000	$2,500
	521000	SOCIAL SECURITY	$62,211	$68,355	$65,306	$61,029
	522000	UNEMPLOYMENT TAXES	$2,785	$5,730	$25,431	$25,400
	523100	KPERS RETIREMENT	$19,231	$27,718	$1,910	$0
	523300	SUPPLEMENTAL RETIREMENT	$0	$16,650	$4,022	$4,215
	524100	HEALTH INSURANCE	$46,093	$71,945	$31,321	$36,849
	524200	DENTAL INSURANCE	$2,471	$2,865	$1,000	$1,000
	524300	GROUP LIFE INSURANCE	$953	$1,090	$4,600	$4,580
	524400	LONG TERM DISABILITY	$0	$0	$751	$751
	525000	WORKERS COMPENSATION	$6,238	$9,550	$38,868	$40,826
		SUB-TOTAL	$954,999	$1,097,000	$1,063,000	$1,017,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$89,196	$90,520	$98,350	$80,900
	611100	MISCELLANEOUS SERVICES	$36,615	$45,600	$37,520	$35,400
	612000	PROFESSIONAL SERVICES	$106,150	$123,000	$100,100	$100,100
	618200	DONATIONS	$359	$0	$0	$0
	621100	WATER SERVICE	$4,128	$7,000	$6,700	$6,700
	621200	NATURAL GAS	$3,371	$3,250	$6,200	$6,200
	621300	ELECTRICITY	$51,924	$50,100	$46,400	$46,400
	621400	WASTEWATER	$1,340	$2,100	$800	$800
	621500	CABLE	$4,819	$1,200	$1,200	$1,200
	621600	COMMUNICATION	$6,095	$16,600	$6,700	$5,700
	622200	TRASH DISPOSAL	$8,960	$10,260	$12,500	$12,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$45,596	$50,850	$50,700	$42,600
	623200	BLDG/GRND MAINTENANCE/SERVICE	$98,920	$120,320	$121,526	$108,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$12,000	$12,000	$5,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$8,948	$4,700	$1,704	$0
	630525	GENERAL LIABILITY INSURANCE	$22,933	$30,000	$31,000	$31,000
	632000	PRINTING AND BINDING	$3,429	$7,400	$3,700	$3,700
	633200	MISC EMPLOYEE ACTIVITIES	$332	$1,000	$2,300	$2,300
	633400	TRAINING	$1,166	$6,650	$13,500	$11,750
	633500	UNIFORM CLEANING	$9,127	$12,250	$8,350	$13,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$5,106	$6,300	$7,800	$7,300
	635000	TAX & ASSESSMENTS	$0	$12,000	$0	$0
	691000	COGS-MERCHANDISE	$131,020	$283,900	$180,150	$268,550
	692000	COGS-FOOD BEVERAGE	$0	$0	$71,400	$81,100
		SUB-TOTAL	$639,534	$897,000	$820,600	$870,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$48,816	$56,200	$46,550	$37,500
	711000	POSTAGE	$2,837	$2,500	$1,200	$1,200
	711500	FOOD & BEVERAGE EXPENSE	$0	$650	$600	$300
	713000	EXPENDABLE EQUIPMENT	$23,710	$32,750	$35,250	$28,700
	725000	TRAIL MAINTENANCE	$6,704	$10,000	$7,500	$10,000
	790000	MISCELLANEOUS COMMODITIES	$0	$700	$100	$700
	791000	CASH OVER - SHORT	$0	$100	$200	$100

GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
COMMOD. & SUPP.						
		SUB-TOTAL	$82,067	$102,900	$91,400	$78,500
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$56,176	$60,000	$0	$60,000
	872100	LEASE INTEREST	$2,527	$3,000	$0	$3,000
		SUB-TOTAL	$58,703	$63,000	$0	$63,000
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$0	$383,200	$383,200	$0
	913500	TRANS TO CAPITAL FUND	$421,000	$63,000	$63,000	$0
		SUB-TOTAL	$421,000	$446,200	$446,200	$0
		GRAND TOTAL	$2,156,303	$2,606,100	$2,421,200	$2,029,200

Other Fund Detail

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.

2011 Original Budget - Revenue

	Taxes	Permits/ Licences	Intergovern-mental	Charges for Service	Other	Transfers In	Total
Debt Service	***3,756,817***	-	***428,104***	-	***10,179,679***	***251,500***	***14,616,100***
Bond & Interest	3,756,817	-	428,104	-	10,179,679	251,500	14,616,100
Capital Funds	***705,669***	-	***1,767,809***	-	***13,460,512***	***2,730,110***	***18,664,100***
City Equipment	-	-	-	-	7,132,123	2,672,877	9,805,000
Street Improvement	-	-	1,767,809	-	1,403,391	-	3,171,200
Capital Improvement	-	-	-	-	3,814,800	-	3,814,800
1/8-Cent Sales Tax	705,669	-	-	-	479,331	-	1,185,000
City Capital Art	-	-	-	-	178,367	57,233	235,600
Park Impact Fee	-	-	-	-	30,300	-	30,300
Public Art Impact Fee	-	-	-	-	170,700	-	170,700
K-150 Impact Fee Fund	-	-	-	-	251,500	-	251,500
Special Revenue Funds	***101,500***	-	***1,616,282***	-	***1,031,418***	***350,000***	***3,099,200***
Special Alcohol Fund	-	-	380,141	-	458,559	-	838,700
Special City/County Hgwy	-	-	856,000	-	439,500	350,000	1,645,500
Special Parks & Rec	-	-	380,141	-	132,759	-	512,900
Special Law Enforcement	-	-	-	-	-	-	-
Special Transient Guest Tax	101,500	-	-	-	600	-	102,100
Total	**4,563,986**	-	**3,812,195**	-	**24,671,609**	**3,331,610**	**36,379,400**

2011 Original Budget - Expenditures

	Personnel	Contractual Services	Commodities	Capital	Debt	Transfers/ Reserves	Total
Debt Service	-	***75,000***	-	-	***7,557,800***	***6,983,300***	***14,616,100***
Bond & Interest	-	75,000	-	-	7,557,800	6,983,300	14,616,100
Capital Funds	-	***2,212,400***	-	***3,390,100***	-	***13,061,600***	***18,664,100***
City Equipment	-	-	-	1,094,600	-	8,710,400	9,805,000
Street Improvement	-	2,128,300	-	-	-	1,042,900	3,171,200
Capital Improvement	-	-	-	1,343,000	-	2,471,800	3,814,800
1/8-Cent Sales Tax	-	-	-	665,000	-	520,000	1,185,000
City Capital Art	-	84,100	-	117,500	-	34,000	235,600
Park Impact Fee	-	-	-	-	-	30,300	30,300
Public Art Impact Fee	-	-	-	170,000	-	700	170,700
K-150 Impact Fee Fund	-	-	-	-	-	251,500	251,500
Special Revenue Funds	-	***642,321***	-	***1,311,900***	-	***1,144,979***	***3,099,200***
Special Alcohol Fund	-	120,000	-	-	-	718,700	838,700
Special City/County Hgwy	-	500,000	-	824,000	-	321,500	1,645,500
Special Parks & Rec	-	-	-	487,900	-	25,000	512,900
Special Law Enforcement	-	-	-	-	-	-	-
Special Transient Guest Tax	-	22,321	-	-	-	79,779	102,100
Total	-	**2,929,721**	-	**4,702,000**	**7,557,800**	**21,189,879**	**36,379,400**

REVENUE REPORT
ALCOHOL FUND
12010

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$389,252	$334,825	$380,881	$380,141
INTEREST INCOME	471000	INTEREST REVENUE	$140	$975	$151	$259
CONTRIB. & OTHER	487000	UNENC BAL FWD	$242,412	$284,400	$372,268	$458,300
		Grand Total	$631,804	$620,200	$753,300	$838,700

GENERAL OPERATIONS
12010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$4,075	$10,000	$10,000	$10,000
	618100	GRANTS	$105,460	$110,000	$110,000	$110,000
		SUB-TOTAL	$109,535	$120,000	$120,000	$120,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$40,000	$25,000	$35,000
	936000	CITYWIDE PROJECTS	$0	$310,200	$0	$458,700
		SUB-TOTAL	$0	$350,200	$25,000	$493,700
		GRAND TOTAL	$109,535	$470,200	$145,000	$613,700

DARE / S.R.O.
12010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER FIN. USE	911000	TRANS TO GENERAL FUND	$150,000	$150,000	$150,000	$225,000
		GRAND TOTAL	$150,000	$150,000	$150,000	$225,000

REVENUE REPORT
SPECIAL CITY COUNTY HIGHWAY FUND
12015

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER GOV. REV.	434500	GASOLINE TAX	$786,672	$899,160	$827,900	$856,000
INTEREST INCOME	471000	INTEREST REVENUE	$2,316	$3,240	$2,304	$2,400
CONTRIB. & OTHER	487000	UNENC BAL FWD	$511,445	$265,800	$331,896	$437,100
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$200,000	$250,000	$250,000	$0
	491040	TRANS FROM CAPITAL FUNDS	$0	$325,000	$325,000	$350,000
		Category-Total	$200,000	$575,000	$575,000	$350,000
		Grand Total	$1,500,433	$1,743,200	$1,737,100	$1,645,500

STREET IMPRV. (RESIDENTIAL)
12015.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CONTRCT. SRVCS.	625300	SLURRY SEAL	$275,328	$450,000	$450,000	$500,000
CAPITAL OUTLAY	852000	STREET/SIDEWALKS	$863,220	$760,000	$760,000	$784,000
	861100	ENGINEERING SERVICES	$29,990	$40,000	$40,000	$40,000
		SUB-TOTAL	$893,210	$800,000	$800,000	$824,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$120,000	$50,000	$50,000
	936000	CITYWIDE PROJECTS	$0	$373,200	$0	$271,500
		SUB-TOTAL	$0	$493,200	$50,000	$321,500
		GRAND TOTAL	$1,168,538	$1,743,200	$1,300,000	$1,645,500

REVENUE REPORT
SPECIAL PARKS & RECREATION FUND
12030

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$389,252	$334,825	$380,881	$380,141
INTEREST INCOME	471000	INTEREST REVENUE	$69	$1,975	$108	$159
CONTRIB. & OTHER	487000	UNENC BAL FWD	$225,067	$150,800	$299,211	$132,600
		Grand Total	$614,388	$487,600	$680,200	$512,900

SPORTS
12030.44330

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$25,000	$0	$0
		GRAND TOTAL	$0	$25,000	$0	$0

PARKS MAINTENANCE
12030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$0	$0	$162,900
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$25,000	$50,000	$25,000
		GRAND TOTAL	$0	$25,000	$50,000	$187,900

GEZER PARK
12030.76006

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$315,177	$150,000	$150,000	$0
		GRAND TOTAL	$315,177	$150,000	$150,000	$0

POND AND TRAIL IMPROVEMENTS
12030.76018

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$287,600	$287,600	$325,000
		GRAND TOTAL	$0	$287,600	$287,600	$325,000

REVENUE REPORT
SPECIAL LAW ENFORCEMENT
12040

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$2	$0	$10	$0
CONTRIB. & OTHER	487000	UNENC BAL FWD	$938	$0	$940	$0
		Grand Total	$940	$0	$950	$0

POLICE INVESTIGATIONS
12040.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
COMMOD. & SUPP.	713000	EXPENDABLE EQUIPMENT	$0	$0	$950	$0
		GRAND TOTAL	$0	$0	$950	$0

REVENUE REPORT
SPECIAL TRANSIENT GUEST TAX FUND
12065

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
TAXES	412300	TRANSIENT GUEST TAX	$22,610	$0	$100,000	$101,500
INTEREST INCOME	471000	INTEREST REVENUE	$0	$0	$290	$300
CONTRIB. & OTHER	487000	UNENC BAL FWD	$0	$0	$22,610	$300
		Grand Total	$22,610	$0	$122,900	$102,100

SPECIAL TRANSIENT GUEST TAX FUND
12065.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$0	$26,228	$22,321
OTHER FIN. USE	915000	TRANSFER TO AGENCY FUND	$0	$0	$96,372	$79,779
		GRAND TOTAL	$0	$0	$122,600	$102,100

REVENUE REPORT
CITY EQUIPMENT FUND
13010

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$16,221	$7,600	$16,225	$16,423
CONTRIB. & OTHER	481000	MISCELLANEOUS	$28,754	$0	$0	$0
	487000	UNENC BAL FWD	$2,981,530	$1,740,000	$3,054,875	$7,115,700
		Category-Total	$3,010,284	$1,740,000	$3,054,875	$7,115,700
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$915,755	$3,091,100	$5,791,100	$2,672,877
		Grand Total	$3,942,260	$4,838,700	$8,862,200	$9,805,000

GENERAL OPERATIONS
13010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$190,050	$150,088	$123,000
	935000	CITYWIDE EQUIPMENT	$0	$3,157,500	$0	$8,587,400
		SUB-TOTAL	$0	$3,347,550	$150,088	$8,710,400
		GRAND TOTAL	$0	$3,347,550	$150,088	$8,710,400

INFORMATION SERVICES
13010.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	814000	COMPUTERIZATION	$164,895	$90,000	$106,104	$90,000
	814001	COMPUTER CONVERSION	$27,431	$0	$23,235	$0
		SUB-TOTAL	$192,326	$90,000	$129,339	$90,000
		GRAND TOTAL	$192,326	$90,000	$129,339	$90,000

CODE SERVICES
13010.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$20,145	$0	$0	$0
		GRAND TOTAL	$20,145	$0	$0	$0

POLICE ADMIN SERVICES
13010.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$76,300	$76,300	$62,000
	814000	COMPUTERIZATION	$27,200	$0	$0	$0
		SUB-TOTAL	$27,200	$76,300	$76,300	$62,000
		GRAND TOTAL	$27,200	$76,300	$76,300	$62,000

POLICE INVESTIGATIONS
13010.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$73,200	$73,200	$0
		GRAND TOTAL	$0	$73,200	$73,200	$0

POLICE PATROL
13010.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$7,567	$0	$0	$0
	812000	VEHICLES	$247	$152,250	$152,250	$240,000
		SUB-TOTAL	$7,814	$152,250	$152,250	$240,000
		GRAND TOTAL	$7,814	$152,250	$152,250	$240,000

DARE/S.R.O.
13010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$34,000	$34,000	$0
		GRAND TOTAL	$0	$34,000	$34,000	$0

ANIMAL CONTROL
13010.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$29,400	$29,400	$0
		GRAND TOTAL	$0	$29,400	$29,400	$0

TRAFFIC
13010.22190

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$5,117	$68,500	$68,500	$6,500
		GRAND TOTAL	$5,117	$68,500	$68,500	$6,500

FIRE SERVICE OPS.
13010.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$77,957	$304,200	$307,573	$75,000
	812000	VEHICLES	$33,018	$0	$0	$40,000
		SUB-TOTAL	$110,975	$304,200	$307,573	$115,000
		GRAND TOTAL	$110,975	$304,200	$307,573	$115,000

STREETS
13010.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$122,715	$64,000	$64,000	$66,000
	812000	VEHICLES	$207,491	$183,000	$183,000	$88,000
		SUB-TOTAL	$330,206	$247,000	$247,000	$154,000
		GRAND TOTAL	$330,206	$247,000	$247,000	$154,000

FLEET MAINT. / OPS.
13010.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$11,247	$0	$0	$0
		GRAND TOTAL	$11,247	$0	$0	$0

PARK MAINTENANCE
13010.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$93,500	$123,500	$136,000
	812000	VEHICLES	$0	$182,700	$202,700	$119,000
		SUB-TOTAL	$0	$276,200	$326,200	$255,000
		GRAND TOTAL	$0	$276,200	$326,200	$255,000

GOLF COURSE OPERATIONS
13010.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$20,495	$0	$141,600	$152,100
	812000	VEHICLES	$0	$0	$0	$20,000
		SUB-TOTAL	$20,495	$0	$141,600	$172,100
		GRAND TOTAL	$20,495	$0	$141,600	$172,100

GOLF COURSE MAINTENANCE
13010.44620

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$161,860	$140,100	$11,050	$0
		GRAND TOTAL	$161,860	$140,100	$11,050	$0

REVENUE REPORT
STREET IMPROVEMENTS FUND
13020

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER GOV. REV.	437100	COUNTY CONTRIBUTION	$460,951	$594,000	$594,000	$977,000
	437200	CITY CONTRIBUTION	$0	$697,000	$697,000	$790,809
	437400	STATE CONTRIBUTION	$0	$1,300,000	$1,237,726	$0
		Category-Total	$460,951	$2,591,000	$2,528,726	$1,767,809
INTEREST INCOME	471000	INTEREST REVENUE	$9,923	$3,000	$9,937	$10,091
CONTRIB. & OTHER	487000	UNENC BAL FWD	$1,714,238	$1,426,900	$1,955,937	$1,393,300
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$531,200	$900,000	$200,000	$0
	491040	TRANS FROM CAPITAL FUNDS	$325,000	$0	$0	$0
		Category-Total	$856,200	$900,000	$200,000	$0
		Grand Total	$3,041,312	$4,920,900	$4,694,600	$3,171,200

STREET IMPRV. (MILL/OVERLAY - ARTERIAL)
13020.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CONTRCT. SRVCS.	625400	ST/CURB/SIDEWALK MAINT CONT	$1,085,375	$3,166,000	$3,175,300	$2,128,300
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$300,000	$126,000	$150,000
	936000	CITYWIDE PROJECTS	$0	$1,454,900	$0	$892,900
		SUB-TOTAL	$0	$1,754,900	$126,000	$1,042,900
		GRAND TOTAL	$1,085,375	$4,920,900	$3,301,300	$3,171,200

REVENUE REPORT
CAPITAL IMPROVEMENT FUND
13030

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$19,502	$19,300	$19,557	$19,600
CONTRIB. & OTHER	487000	UNENC BAL FWD	$2,610,593	$945,500	$3,931,443	$3,795,200
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$3,256,100	$5,086,900	$2,386,900	$0
		Grand Total	$5,886,195	$6,051,700	$6,337,900	$3,814,800

GENERAL OPERATIONS
13030.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$190,000	$172,756	$150,000
	936000	CITYWIDE PROJECTS	$0	$3,942,700	$0	$2,321,800
		SUB-TOTAL	$0	$4,132,700	$172,756	$2,471,800
		GRAND TOTAL	$0	$4,132,700	$172,756	$2,471,800

POLICE ADMIN. (MAJOR REPAIRS)
13030.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$235,000	$235,000	$5,000
		GRAND TOTAL	$0	$235,000	$235,000	$5,000

FIRE ADMIN. (MAJOR REPAIRS)
13030.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$75,055	$22,500	$13,945	$56,000
		GRAND TOTAL	$75,055	$22,500	$13,945	$56,000

DESIGN
13030.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 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.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$80,000	$188,750	$1,162,000
		GRAND TOTAL	$0	$80,000	$188,750	$1,162,000

AQUATIC CENTER (MAJOR REPAIRS)
13030.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$9,651	$0	$125,450	$0
		GRAND TOTAL	$9,651	$0	$125,450	$0

PARK MAINT. (MAJOR REPAIRS)
13030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$1,668,184	$70,000	$492,413	$0
		GRAND TOTAL	$1,668,184	$70,000	$492,413	$0

GOLF COURSE OPS. (MAJOR REPAIRS)
13030.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$225,000	$571,676	$0
		GRAND TOTAL	$0	$225,000	$571,676	$0

GOLF COURSE MAINT. (MAJOR REPAIRS)
13030.44620

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	843000	GOLF COURSE IMPROVEMENTS	$86,072	$28,000	$0	$0
		GRAND TOTAL	$86,072	$28,000	$0	$0

IRONHORSE - COURSE PERIMETER FENCING
13030.49109

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	843000	GOLF COURSE IMPROVEMENTS	$0	$35,000	$35,000	$45,000
		GRAND TOTAL	$0	$35,000	$35,000	$45,000

135TH ST WATER FEATURES
13030.74009

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	845000	LANDSCAPE	$0	$66,000	$66,000	$0
		GRAND TOTAL	$0	$66,000	$66,000	$0

MEDIAN LANDSCAPING
13030.74027

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	845000	LANDSCAPE	$0	$82,500	$82,500	$0
		GRAND TOTAL	$0	$82,500	$82,500	$0

TOMAHAWK CREEK BANK EROSION
13030.76017

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	840210	WALKING TRAILS	$0	$1,000,000	$0	$0
		GRAND TOTAL	$0	$1,000,000	$0	$0

2009 ACCELERATED STORMWATER
13030.76022

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$80,356	$0	$434,210	$0
	861100	ENGINEERING SERVICES	$35,434	$0	$50,000	$0
		SUB-TOTAL	$115,790	$0	$484,210	$0
		GRAND TOTAL	$115,790	$0	$484,210	$0

REVENUE REPORT
1/8 CENT SALES TAX FUND
13040

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
TAXES	412100	CITY SALES TAX	$689,692	$695,240	$695,240	$705,669
INTEREST INCOME	471000	INTEREST REVENUE	$401	$3,960	$414	$431
CONTRIB. & OTHER	487000	UNENC BAL FWD	$529,973	$514,700	$756,246	$478,900
		Grand Total	$1,220,066	$1,213,900	$1,451,900	$1,185,000

STORMWATER MANAGEMENT
13040.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$138,820	$440,000	$598,000	$665,000
OTHER FIN. USE	913000	TRANS TO STREET IMPROVEMENTS	$325,000	$325,000	$325,000	$350,000
	934000	MISCELLANEOUS	$0	$50,000	$50,000	$50,000
	936000	CITYWIDE PROJECTS	$0	$398,900	$0	$120,000
		SUB-TOTAL	$325,000	$773,900	$375,000	$520,000
		GRAND TOTAL	$463,820	$1,213,900	$973,000	$1,185,000

REVENUE REPORT
CITY CAPITAL ART FUND
13050

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$1,270	$1,481	$1,248	$1,267
CONTRIB. & OTHER	487000	UNENC BAL FWD	$322,291	$235,200	$377,625	$177,100
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$99,120	$59,919	$59,127	$57,233
		Grand Total	$422,681	$296,600	$438,000	$235,600

CULTURAL ART
13050.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CONTRCT. SRVCS.	625500	ART MAINTENANCE	$10,535	$90,300	$78,400	$84,100
CAPITAL OUTLAY	800500	CAPITAL OUTLAY	$34,521	$0	$0	$0
	846100	PUBLIC ART	$0	$105,000	$162,500	$117,500
		SUB-TOTAL	$34,521	$105,000	$162,500	$117,500
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$19,000	$20,000	$20,000
	936000	CITYWIDE PROJECTS	$0	$82,300	$0	$14,000
		SUB-TOTAL	$0	$101,300	$20,000	$34,000
		GRAND TOTAL	$45,056	$296,600	$260,900	$235,600

REVENUE REPORT
PARK IMPACT FUND
13060

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$8,400	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$5,291	$300	$328	$300
CONTRIB. & OTHER	487000	UNENC BAL FWD	$524,780	$16,900	$29,672	$30,000
		Grand Total	$538,471	$17,200	$30,000	$30,300

CULTURAL ART
13060.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$480,000	$0	$0	$0
	872100	LEASE INTEREST	$28,800	$0	$0	$0
		SUB-TOTAL	$508,800	$0	$0	$0
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$17,200	$0	$30,300
		GRAND TOTAL	$508,800	$17,200	$0	$30,300

REVENUE REPORT
PUBLIC ART IMPACT FEE FUND
13070

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$2,250	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$680	$700	$670	$700
CONTRIB. & OTHER	487000	UNENC BAL FWD	$194,247	$60,000	$194,330	$170,000
		Grand Total	$197,177	$60,700	$195,000	$170,700

CULTURAL ART
13070.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CAPITAL OUTLAY	846100	PUBLIC ART	$2,846	$0	$0	$170,000
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$60,700	$25,000	$700
		GRAND TOTAL	$2,846	$60,700	$25,000	$170,700

REVENUE REPORT
K-150 IMPACT FEE FUND
13090

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$5,734	$1,000	$5,744	$0
CONTRIB. & OTHER	487000	UNENC BAL FWD	$640,022	$640,500	$645,756	$251,500
		Grand Total	$645,756	$641,500	$651,500	$251,500

K-150 IMPACT FEE FUND
13090.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
OTHER FIN. USE	914500	TRANS TO BOND AND INTEREST	$0	$400,000	$400,000	$251,500
	936000	CITYWIDE PROJECTS	$0	$241,500	$0	$0
		SUB-TOTAL	$0	$641,500	$400,000	$251,500
		GRAND TOTAL	$0	$641,500	$400,000	$251,500

REVENUE REPORT
DEBT SERVICE FUND
14450

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$4,813,262	$5,050,065	$5,050,065	$3,721,787
	411200	PERSONAL PROPERTY - SLIDER	$7,445	$0	$0	$0
	411300	REAL PROPERTY - DELINQUENT	$31,659	$30,000	$32,000	$32,000
	411400	PERSONAL PROPERTY - DELINQUENT	$0	$2,000	$2,000	$2,000
	411500	RECREATION VEHICLE TAX	$856	$789	$789	$649
	411600	HEAVY TRUCK TAX	$782	$482	$482	$381
		Category-Total	$4,854,004	$5,083,336	$5,085,336	$3,756,817
OTHER GOV. REV.	434400	MOTOR VEHICLE TAX	$466,647	$416,459	$416,459	$428,104
SPECIAL ASSMTS.	461000	SPECIAL ASSESSMENTS-CURRENT	$2,015,190	$1,666,314	$1,662,625	$2,266,454
	462000	SPECIAL ASSESSMENTS-DELINQUENT	$649	$4,000	$1,000	$1,000
		Category-Total	$2,015,839	$1,670,314	$1,663,625	$2,267,454
INTEREST INCOME	471000	INTEREST REVENUE	$52,527	$71,391	$52,446	$52,825
CONTRIB. & OTHER	487000	UNENC BAL FWD	$7,977,756	$7,515,100	$7,604,434	$7,859,400
OTHER FIN. SOURCES	491040	TRANS FROM CAPITAL FUNDS	$0	$400,000	$400,000	$251,500
		Grand Total	$15,366,773	$15,156,600	$15,222,300	$14,616,100

DEBT SERVICE
14450.55000

	LINE ITEM NO:	LINE ITEM DESC.:	2009 ACTUAL:	2010 BUDGET:	2010 ESTIMATED:	2011 APPRVD. BUDGET:
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$600	$75,800	$75,000	$75,000
CAPITAL OUTLAY	871200	BOND PRINCIPAL	$5,575,000	$5,530,000	$5,350,000	$5,070,000
	872200	BOND INTEREST	$2,186,739	$2,010,400	$1,937,900	$2,487,800
		SUB-TOTAL	$7,761,739	$7,540,400	$7,287,900	$7,557,800
OTHER FIN. USE	933000	CASH BASIS RESERVE	$0	$7,540,400	$0	$6,983,300
		GRAND TOTAL	$7,762,339	$15,156,600	$7,362,900	$14,616,100

CITY OF LEAWOOD, KANSAS

Leawood Greenway/Trails

Leawood City Park and Tomahawk Park are connected by the Tomahawk Creek Greenway, a five and one-half mile, eight to ten foot asphalt path, which meanders along Tomahawk and Indian Creeks, offering the opportunity to view wildlife, birds, and the natural environment. Walking, jogging, bicycling, and roller blading are all acceptable on the greenway.