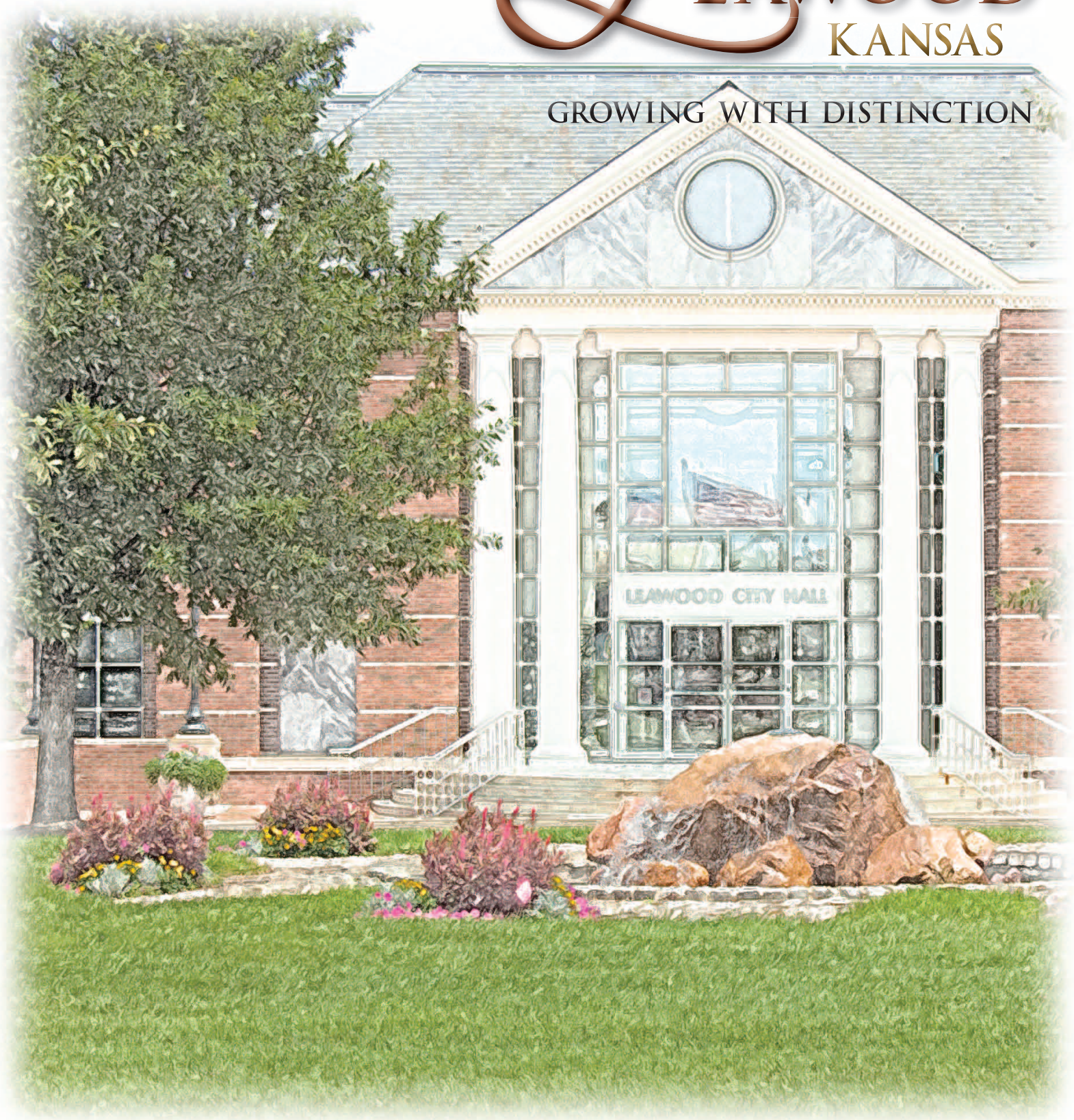
2012 ANNUAL BUDGET

CITY OF
LEAWOOD
KANSAS

GROWING WITH DISTINCTION



City of Leawood, Kansas

ANNUAL BUDGET

Fiscal Year 2012, *Beginning January 1st*

The following individuals are recognized for their significant contributions toward the City's 2012 budget process.

Mayor

Peggy J. Dunn

City Council

Ward 1	Debra Filla Andrew Osman
Ward 2	Louis Rasmussen Jim Rawlings
Ward 3	Gary Bussing Carrie Rezac
Ward 4	Julie Cain James Azeltine

Budget and Finance Committee

City Council	Committee as a Whole
Citizen Appointees	Greg Bussing Jim Morris

Budget Staff

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

The cover presents a picture of Leawood's City Hall. It was designed by city employee, ***Marica Putman.***

Featured throughout the document are pictures and descriptions of the many pieces of art that can found at various locations within the City of Leawood.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Leawood

Kansas

For the Fiscal Year Beginning

January 1, 2011

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, 2011. 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 2012 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 2012 budget.

2. **City Overview:** This section contains an organizational chart, Governing Body goals, Ad Valorem/Mill Levy data, economic information, a community profile, and history.

3. **Financial Overview:** This section includes a description of the City funds, position summary for personnel by department, revenue highlights, expenditure trends, financial summaries showing 2010 actuals, 2011 estimate, and 2012 budgets. It also includes a projection of the reserves, both debt and operating, through 2018.

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 and Debt Overview:** 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 2010, 2011 and 2012.

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

"Spooked" *(Stephen LeBlanc, Artist)*

These Bronze sculptures were dedicated on June 22, 2000 and are located on Tomahawk Creek Parkway near College Boulevard. These three life-sized deer are so realistic that drivers along Tomahawk Creek Parkway often think the deer are actually crossing the road. They sit in the median of the parkway which is landscaped with natural elements including rocks and plants. The art is a tribute to the deer known to frequent the area. This grouping depicts three leaping deer, one buck and two does.

City of Leawood

4800 Town Center Drive • Leawood, Kansas 66211 • (913) 339-6700
(913) 339-6781 Fax

August 1, 2011

Honorable Mayor, Council Members, and the Leawood Community:

Based upon a solid set of financial measures and benchmarks, the 2012 budget is expected to deliver the same quality and exceptional services which have been standard for over 60 years for the City of Leawood. The 2012 Budget includes conservative revenue estimates which decrease slightly, just over $90,000, from the 2011 estimate. Expenditures are projected to rise 6.4%, or $3,358,646, from the 2011 estimate primarily due to higher capital expenses related to the construction of the Justice Center, land purchases for future development, rising gasoline prices, and employee health and retirement benefits.

Leawood has sustained considerably better than many parts of the country, as well as Johnson County, during the last few years and now during economic recovery. This can be attributed primarily to the continued use of a financial forecasting and planning model used by staff to monitor financial progress. The City began using this tool over ten years ago. Every year it has been improved and it is monitored throughout the year to ensure that fund balances remain within policy standards, especially when revenue sources and expenditure demands change. Additionally, Leawood has a diversified revenue base. The largest, 38%, being property taxes, followed by sales taxes of 27%, then other governmental revenue of 23% and lastly fees and charges for service of 12%. Also contributing to Leawood's stability is the fact that three of the four zip codes within Leawood can be found on the top ten list of wealthiest zip codes in the Kansas City metropolitan area, as reported by the *Kansas City Star*.

For the 2012 budget year, Leawood anticipates a slight decrease in assessed valuation for real property. When staff met with the County Appraiser early in the year, the general feeling was that signs were beginning to surface indicating some stability in the housing and commercial areas, instead of the continued loss in values which has been realized over the last few years. Taking this into consideration, the City projects a slight decrease, 0.6% in the 2012 budget, followed by growth of 2.5% for 2013 and 2.6% for each year thereafter. Over the past ten years the City's property tax base has increased about 5% per year. But the strongest growth was in the earlier years. The most recent five year period has seen growth averaging about 3% per year. During the last 10 years, real commercial property grew faster than any other classification and now represents 21% of total taxable property. Residential real property continues to comprise the majority of the total, at 69%, while personal property classifications have dropped in significance, once representing 15% of the total base, now only 10% of the total. Leawood is known for its lovely residential neighborhoods and 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 restored as the economy continues to recover.

Sister City to I-Lan, Taiwan, R.O.C. • Sister City to Regional Council Gezer, Israel

The second largest source of City revenue is sales tax. The 2012 budget projects revenue from the City 1% sales tax to be $5,968,647 or an increase of 2.5% from the 2011 estimated budget. Collections in 2010 were 2.8% higher than anticipated. Over the last five years, revenue from this single source has increased an average of 2.4% per year. The budget is comprised of several types of sales tax revenue: city and county general sales tax; city and county compensating use tax; a city 1/8-cent capital sales tax used for stormwater and street repairs; and a 1/4-cent county public safety tax. Over the last ten years, total sales tax collections have been bolstered by the addition of the capital taxes. Absent these, growth in the total base is flat. For both general and use sales tax collections, 70% of the revenue comes from the City's sales tax levies and the remaining 30% from the City's distributed share of the County-wide taxes.

The budget process is a year round staff endeavor. The formal process for the 2012 Annual Budget began with discussion at the April 4, 2011 Governing Body work session. The financial framework for the development of the 2012 budget was managed around that discussion, along with the 2012 capital plan which was part of the 2012-2016 Capital Improvement Program. This along with the 2012 appraised values released by the County; the pieces of the annual budget were then carefully put in place. The budget directives have been achieved in the following ways:

Sustaining financial stability

- ✓ Reserves for all Operating Funds are budgeted at 37% of expenditures, above the 11% minimum.
- ✓ Debt Service as a percent of total expenditures remains well below the 25% threshold.
- ✓ Debt Service reserve levels remain at 35% or above throughout the financial planning period.
- ✓ The 2012 budget includes a mill levy of 24.393, a slight increase of 0.011 from last year. Current projections include a 1.0 mill levy increase in 2016 and 2018.
- ✓ All long term forecasting parameters have been met as outlined in the budget document.
- ✓ In 2012 total sales and use taxes are expected to increase 2.3% from the 2011 Estimates. The 1-cent City Sales Tax, the second largest source of revenue for the City, is projected to increase by 2.5%. Leawood has become a major restaurant venue over the years, boasting over 55 restaurants offering a multitude of food choices in a variety of dining environments and price ranges. Additionally, there are many shopping choices that offer an array of upscale and unique selections, in addition to the City's first hotel, the *a*loft. Other factors that provide support in this area are the number of grocery stores in Leawood, including specialty stores like Dean and DeLuca and the recently opened Trader Joe's. The City's share of the County sales tax distribution is expected to increase 2.0% over 2011. City/County use tax, which is a smaller portion, is also projected to increase 2.0%.
- ✓ 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 599 residents per one firefighter.
- ✓ Parks & Recreation will average 522 residents per one FTE.
- ✓ Administrative employees, as a percentage of direct employees, will average 18.5%.
- ✓ Mandates and operating costs of capital are funded.
- ✓ An average PCI rating of 82.0, 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.
- ✓ The City's technology direction continues to grow and expand. For several years Leawood has worked to achieve its technology vision including standardization of equipment, routine replacement of computers and laptops, and most notably the replacement of the core financial and human resources system with Eden software over the last several years. Additionally, all city employee workstations are now operable with Windows 7.0.
- ✓ During the course of the year, staff continued its involvement with the ICMA (International City/County Management Association) Center for Performance Measurement. Currently, the Public Works, Community Development and Fire Departments participate in the program. Through a series of templates, actual prior year performance statistics are shared by the Code Enforcement, Permits, Facilities Management, Fleet Management, Highway/Road Maintenance, Fire/EMS and General Government functions. The focus of this 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, directives are clearer and indicators of services and their associated costs are better defined. Ultimately when comparing Leawood's results to similar groups throughout the United States, efficiency and process improvements can be achieved and we can learn from each other.

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

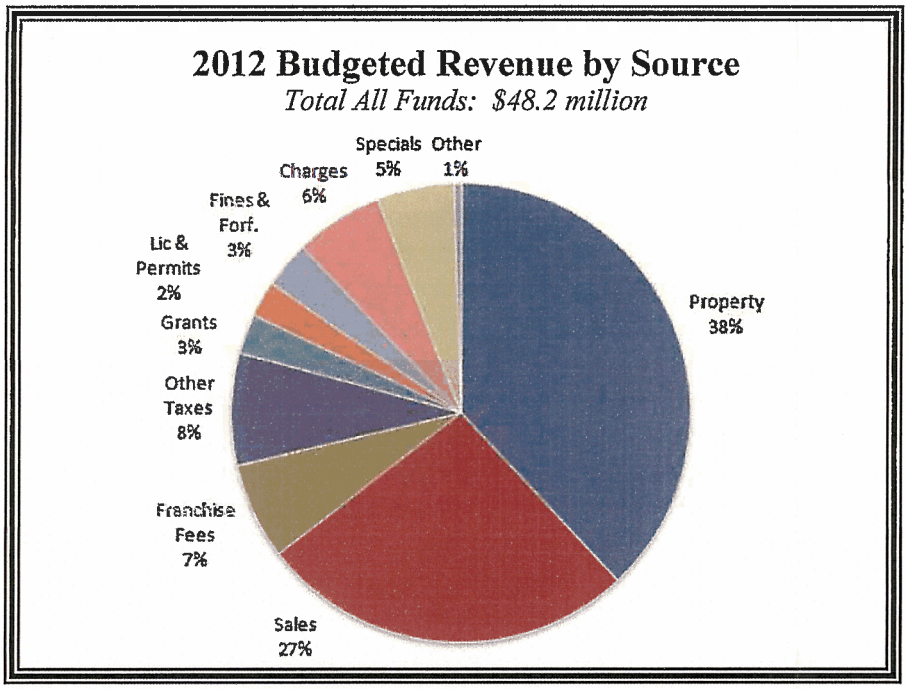
Each year the Governing Body reviews, reaffirms and develops strategic goals which support the City's vision. Goals are categorized in the five main areas that have allowed the City to flourish: Public Safety, Financial Stability, Capital Improvements, Growth Management, and Quality of Life. Short-term goals are either incorporated into the 2011 operations plan or will be addressed in the 2012 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.

FINANCIAL HIGHLIGHTS

Revenue Highlights

- Total revenue is expected to decrease in 2012 by 0.2% or $90,799.

- For 2012 the mill levy is 24.393, a minor increase of 0.011 from 2011.



- Property taxes, of $18,265,093, represent 38% of the total 2012 budget. Staff has included a slight decrease (0.6%) in assessed valuation for 2012, and growth of 2.5% for 2013. When converted to assessed valuation, real property decreased by 0.18%, as compared to a decrease of 3.35% last year. The 2012 budget includes a slightly larger decrease to account for pending appeals by property owners.

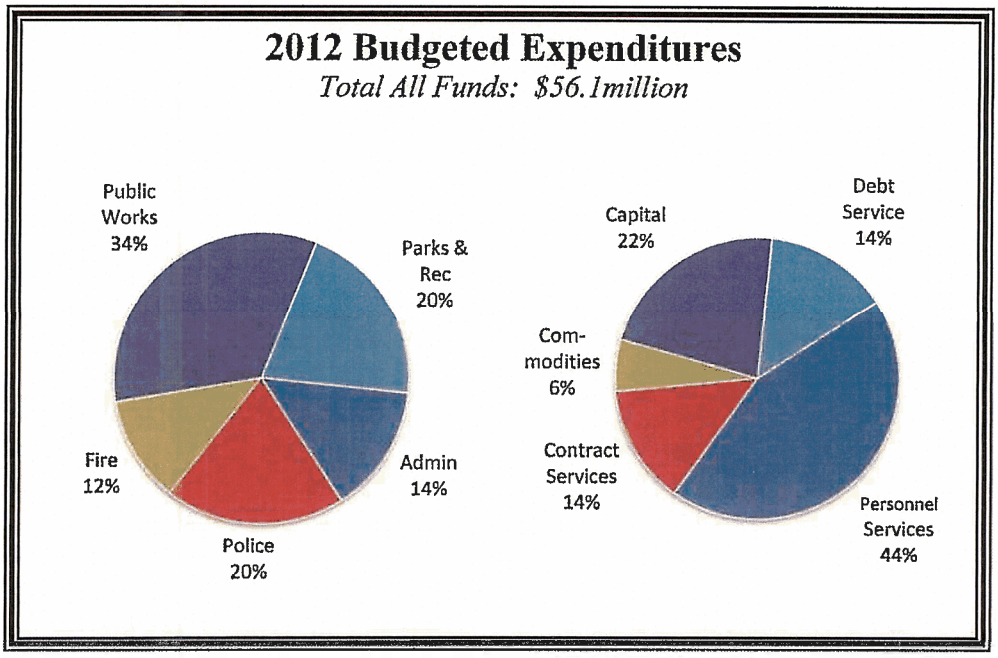
- Sales and Use Tax comprises 27% of total revenue in 2012 and is expected to rise 2.3% from 2011. Included in the 2012 budget is $12,777,530 for all sales taxes and $12,494,818 in the 2011 estimated budget. The planning model projects a 2.5% increase for city sales tax, and 2.0% for county sales tax and city/county compensating use taxes. Total collections in 2010 were 1.4% higher than the 2009 collections and 2.3% higher than the 2010 estimated budget.

- Other Governmental Revenues make up 23% of the budget, or $11,310,400. Included in this area are: franchise fees; taxes on motor and recreational vehicles; alcohol and gasoline taxes as distributed from the State; special assessment payments on bonded projects; and contributions from other entities for major street projects.

- Charges for Services, 12% of the total, reflect licenses and permits, fees for recreational activities or classes, and court fines/forfeitures. Included in 2012 is $5,778,881.

Expenditure Highlights

- Expenditure growth for 2012 increased by 6.4% or $3,358,646.



- Personnel Services increase by 5.4% over the 2011 Estimated Budget, totaling $24,728,000 in 2012. In addition to a 3.9% maximum merit wage change, increases have been included for health insurance, social security, unemployment payments, group life, long term disability and KPERS & KP&F state retirement plans.

- Operating expenditures increased by 8.0% or $812,100. Over half of this amount, $426,000, represents the transient guest tax receipts. Since this tax began in 2010, the funds have not been transferred or expended. The 2012 budget assumes the usage of these funds as identified by the Governing Body. The remaining increase from 2011 is for gasoline, postage and the replacement of expendable equipment. 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 costs are projected to increase by 10.2%, or $1,157,346, from 2011. Planned 2012 capital purchases/improvements include: $400,000 for the replacement of curbs on State Line Road; $3,441,545 for street repairs; $1,039,200 for stormwater projects; $946,000 in replacement vehicles/equipment; $5,696,500 in City building repairs, maintenance, Justice Center technology and land purchases; and $158,500 for public art. Also included is $771,743 that will be placed in the Public Safety fund for the construction of the Justice Center.

- Debt is projected to increase by 1.7%, or $131,000 from the 2011 Estimated Budget. Only one special assessment project will be bonded in 2011 with no bonding currently anticipated for 2012. Final debt payments will be made on the 1997 Aquatic Center renovations and the PBC lease on the City Hall building in 2012.

PERSONNEL HIGHLIGHTS – SUSTAINABLE WORKFORCE

Personnel costs and benefits represent a 5.4% increase over 2011. The 2012 budget reflects no change in headcount. The 2010 Estimated Budget included the elimination of 10.50 FTE positions.

Summary of Personnel

Year	2008	2009	2010	2011	2012
Full-time	268	274	266	256	256
FTE's	310.79	315.63	302.70	292.20	292.20

- The 2012 budget provides funding for wages for current employees at 3.9% above the 2011 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 0.0% to 4.0%. The 2012 budget is projected conservatively and assumes full employment. The wage base is projected to grow by 3.9% and benefit increases are projected at 10.0%.

- Funding for both Kansas Public Employees Retirement System (KPERS) and Kansas Police and Fire (KP&F) employees will rise next year. The 2012 budget reflects the KPERS employer rate changing from 7.74% to 8.34% and the KP&F rate from 15.16% to 17.13%. Unfunded pension costs are a top priority for the Legislature. The Governor signed a bill, in the 2011 session, which will begin to address the estimated $8 billion shortfall for the KPERS system. It will modify the retirement plan for both current and future KPERS employees. The new law establishes a 13-member KPERS study commission to consider alternative retirement plans, including defined contribution plans, hybrid plans that could include a defined contribution component and other possible plans. The Commission will report its recommendations to the 2012 Legislature.

- 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 5.0% health insurance premium increase was included for the 2012 budget and for dental insurance 3.5%.

- 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 2010, the City received a dividend in the amount of $67,903 as a result of a successful safety program and capable claims management in prior claim years. These dividends are not guaranteed. Again, 2012 budgeted figures remain virtually unchanged from the 2011 figures.

FUND HIGHLIGHTS

Spending planned for 2012 within the General Fund includes:

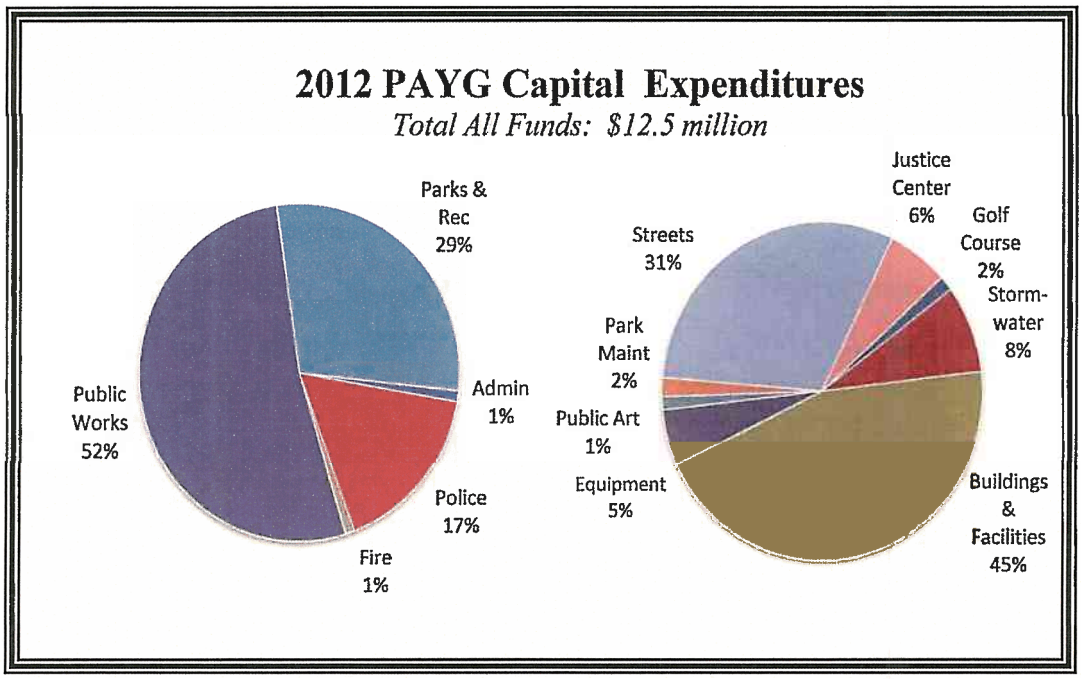
- $10,000 to be used for sustainability activities.
- $33,000 to replace a vehicle for Code Enforcement staff.
- $900,000 for technology-related equipment and costs for the Justice Center.
- $220,000 for the replacement purchase of 5 Police Patrol vehicles, 1 Traffic Unit and for in-car video system equipment.
- $48,000 for 2 Investigations vehicles.
- $13,900 to replace one of the Police Department's canines.
- $50,000 for an Animal Control truck.
- $105,000 for the replacement of the roof at Fire Station #1.
- $347,900 for the lease payments due on 2 pumpers to be delivered in late 2011; and for the fire pumper and rescue unit purchased in 2009.
- $38,000 to replace the 5-inch supply line hoses on all Fire Department vehicles, along with other hoses.
- $663,000 in Public Works to replace 2 pickup trucks, 3 dump trucks, a bobcat planer attachment and a case wheel loader.
- $400,000 for replacement of curbs on State Line Road, south of College Blvd.
- $27,000 to purchase a Vehicle Locater system to be used by Public Works Street Maintenance staff to aid in the snow removal program.
- $70,000 for culvert cleaning.
- $88,000 to repair/upgrade the VAV (Variable Air Volume) controllers at City Hall.
- $12,000 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.
- $27,000 for bi-annual inspection of City bridges; and $16,000 to update the traffic model and GASB streets/stormwater.
- $126,500 in Park Maintenance for replacement vehicles and equipment.
- $2,840,000 to reimburse the Public Safety Fund for the temporary usage of funds in 2010 to purchase land at 117th & Roe. The funds will be reimbursed over two years; 2012 and 2013.
- $7,000 for the addition, repair and replacement of street banners.
- $179,500 for the replacement of several pieces of mowing and landscape care equipment for the Golf Course.

Special Revenue Funds

Leawood has five budgeted Special Revenue Funds: the Special Alcohol Fund, the Special City/ County Highway Fund, the Special Parks & Recreation Fund, the Special Law Enforcement Fund, and the Special Transient Guest Tax Fund. The Alcohol Fund for 2012 includes a transfer of $266,000 to the General Fund which will help offset the cost of the Leawood D.A.R.E. program; $130,000 to the Johnson County Drug and Alcohol Awareness Council; and $10,000 for local after-prom and after-graduation events. The notable items in the Special City County Highway Fund include $400,000 for replacement of curbs on State Line Road, $507,500 for the Slurry Seal program and $836,300 for mill and overlay. The Special Parks & Recreation Fund includes $225,000 for trail improvements, $101,500 for replacement park equipment and $158,800 in funds for yet to be determined projects/purchases. The Special Law Enforcement Fund collects the City's share of forfeiture monies and can be used for police equipment. Expenses are only made when revenue has been received. The Special Transient Guest Tax Fund collects quarterly hotel tax payments from the State. These can be used for economic development, tourism, or debt relief or as deemed necessary by the Governing Body.

Capital Improvement Funds

The Governing Body continues its commitment to capital investments. In fiscal year 2012, the Capital Improvement Program totals $12.5 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 22.2% of the total budget of $56,127,588, as compared to 21.4% in 2011.



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 2012 it is estimated at 32,160. The 2010 Census assigned Leawood a population of 31,867.

Revenue Assumptions:

- ✓ Total Levy increase for 2012 - 2018 (with a projected 1.00 mill in 2016; and 1.00 mill in 2018; future assumptions include an additional 1.00 mill in 2020).
- ✓ Assessed Valuation average projections for 2012, -0.4%; 2013, 2.5%; 2014-2018, 2.6%.
- ✓ City Sales tax revenue average growth for 2012, 2.5%; 2013-2018, 3.9%.
- ✓ County Sales tax revenue average growth for 2012, 2.0%; 2013, 3.0%; 2014, 3.5%; 2015-2018, 3.9%.
- ✓ Use tax revenue average growth for 2012, 2.0%; 2013, 3.0%; 2014, 3.5%; 2015-2018, 3.9%.
- ✓ All other revenue annual growth for 2012-2014, 3.0%; 2015-2018, 3.5%.

Expenditure Assumptions:

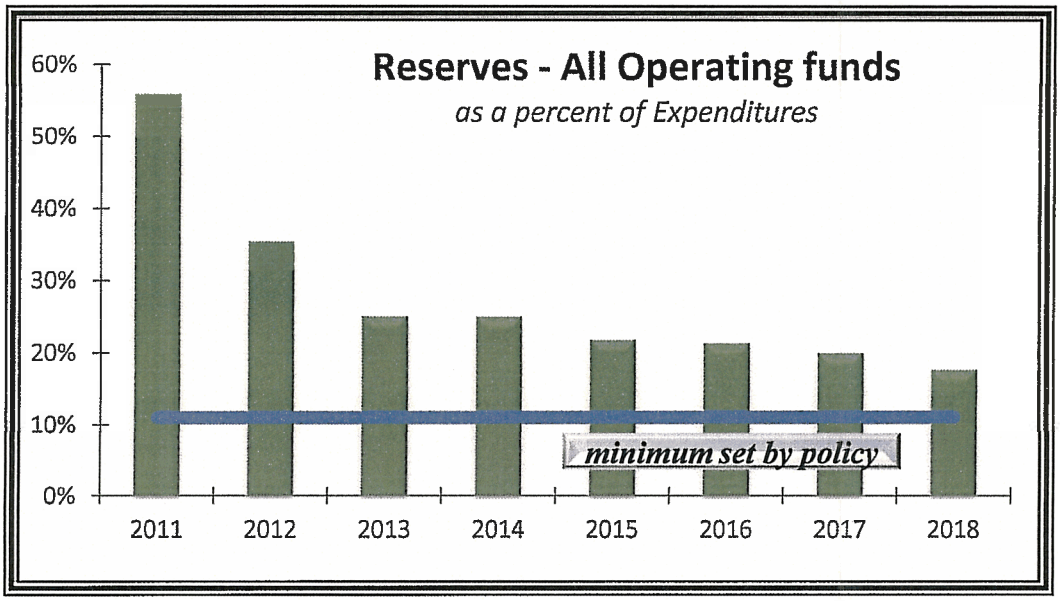
- ✓ No new employees through 2020.
- ✓ Salary increases, based on performance, are expected to have an average growth for 2012-2018, 3.9%.
- ✓ Benefits average growth for 2012, 10.0%; 2013-2018, 6.8%.
- ✓ Contractual Services and Commodities for 2012-2018, growth at 1.8%.

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 included $2,500,000; and 2012 includes $1,275,000. A total of $3,000,000 is planned for every other year, beginning in 2014. 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, continued into 2010 and also into 2011 to spend the remaining $88,380. These expenses were funded by the Capital Improvement Fund. Beginning in 2011, the 1/8-Cent Sales Tax fund will provide $600,000 every other year for this initiative.

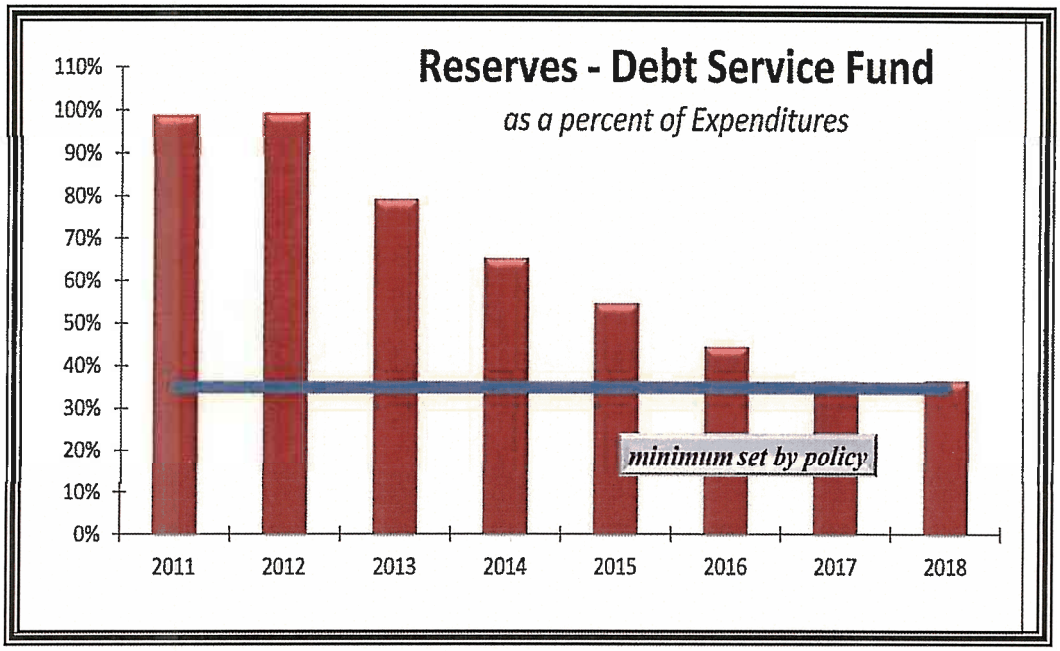
FINANCIAL POSITION

At the close of 2012, the City's operating reserves across all funds except debt service are expected to be at 37% 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.



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 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 $7,379,000 in the 2012 Budget or 99% 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. 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

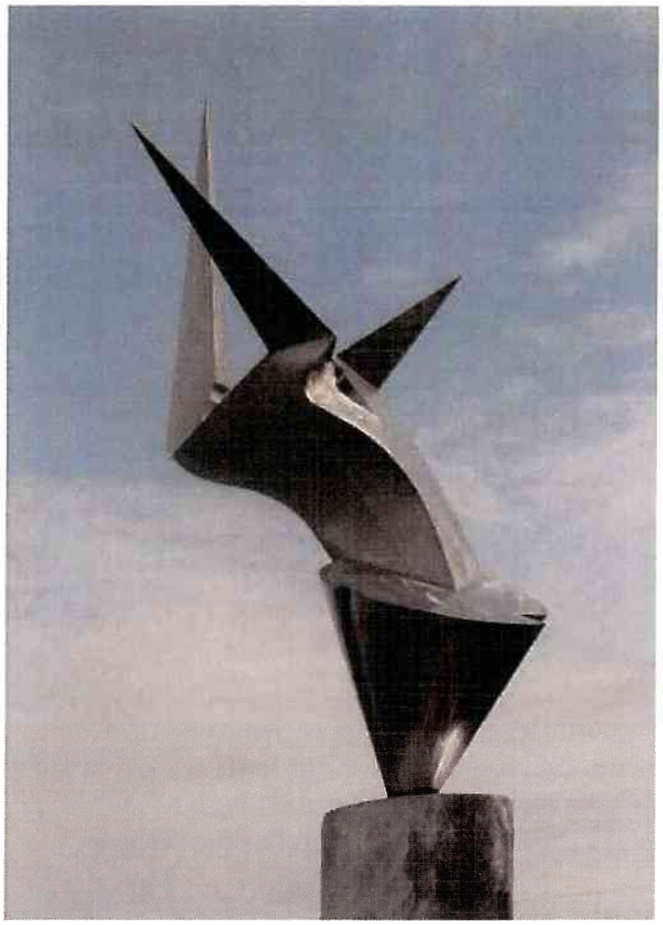
I would like to take this opportunity to thank Mayor Dunn and the City Council for their consistent and positive approach to sustaining growth in a professional and straightforward approach. The Council goals incorporate continued direction for the future of the City, while being ever mindful of maintaining 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 Dawn Long, Interim Finance Director; Mark Andrasik, Director of Information Services; the Department Directors, and Kathy Byard, Budget Manager, for their efforts in preparing this document.

Respectfully submitted,

Scott Lambers
City Administrator

CITY OF LEAWOOD, KANSAS



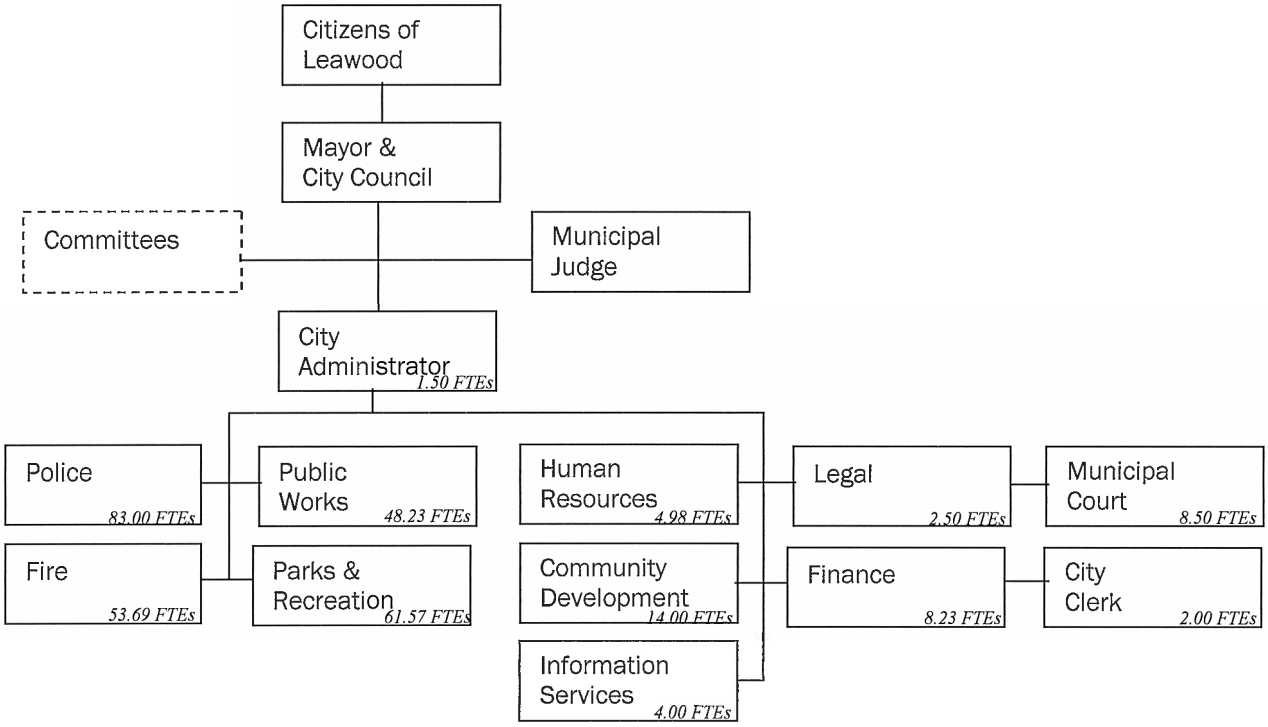
"Growing" *(Richard Hunt, Artist)*

This Welded Stainless Steel sculpture was dedicated on August 20, 1999 and is located in the Sculpture Garden on Tomahawk Creek Parkway between 113th and 115th Streets. Hunt uses geometric forms like triangles and cylinders to build the bases of his sculptures. Curved, flowing, natural forms sit on the bases. His goals are to: balance formal elements, such as line, shape and movement; explore ideas about nature, behavior and dreams; combine the tools and technology of today with the shapes and ideas of nature; and let the viewers decide what these shapes resemble.

City Overview

City Officials Directory

City Administrator	Scott Lambers
City Attorney	Patricia Bennett
City Clerk	Deb Harper
Community Development Director	Richard Coleman
Interim Finance Director	Dawn Long
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 2012 Budget.

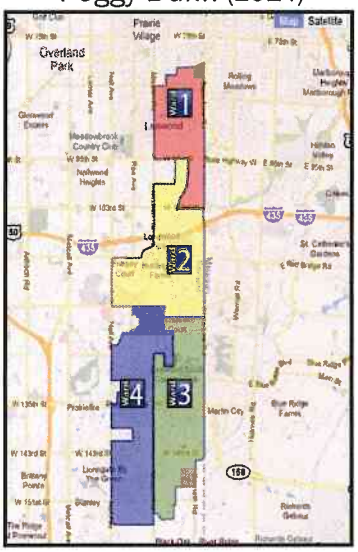
Government

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)
Carrie Rezac (2012)

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.

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.

On-going goals include:

1. Evaluate full-time staffing on a quarterly basis to ensure service levels are maintained;
2. Participate in diversity awareness activities;
3. Analyze and develop a policy of overtime usage to verify utilization needs;
4. Perform periodic reviews of City bond refunding opportunities;
5. Maintain a city-wide program for the review, revision and compliance evaluation of adopted planning stipulations to ensure quality standards are met and establish an aggressive remediation process;
6. Review non-public safety individual staff vacancies for possible reassignment within or to other City departments;
7. Provide enhanced monthly financial trend reports, with weekly updates as warranted;
8. 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. Establish a procurement policy that encourages cleaner air and green initiatives.

Short-term goals incorporated into the budget include:

1. Consider developing additional financial tool(s) to assist in the redevelopment of established commercial areas;
2. Prepare a ten-year financial forecast;
3. Evaluate the feasibility of an 'off-leash' dog park;
4. Review and evaluate options with regards to the closed portion of the bike/hike trail from 118th Street to 123rd Street.

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 that encourages and enhances the quality of life for its citizens.*

Near-Term Goals

- Pursue public/private funding opportunities for possible amphitheatre improvements in Ironwoods Park.
- Review and evaluate Planning staff administrative approval authority and regulatory time-line and provide any specific recommendations.
- Evaluate City's bike/hike 'friendlieness".
- Evaluation of usage of City-owned property at 97th Street & Lee Boulevard.
- Provide educational opportunities surrounding stormwater management (BMP) to the Stormwater Committee.
- Evaluate land-use options for City-owned property at 117th & Roe Avenue.
- Evaluate land-use options for remaining undeveloped portion of City-owned property at 117th & Tomahawk Creek Parkway.
- Complete an analysis of the cost recovery of fee administration for all fees beginning in the Park & Recreation Department.
- Prepare an analysis of establishing a Stormwater Utility supported by special property tax assessments, including revenue uses, possible projects, analysis of potential fiscal impacts on businesses and residents, as well as alternative revenue options.

The Governing Body conducts annual goal setting work sessions where goals are identified into: on-going goals; short-term goals; near-term goals; and long-term goals.

They met several times during the year to discuss, review and identify the goals. Initially on January 30th, again on May 2nd and lastly on August 15th.

Long-Term Goals

- 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 including both KDOT-financed projects and non-KDOT funded projects that include the utilization of natural sound barriers, including trees and landscaping.
- Perform a comprehensive land use evaluation of State Line Road.
- Establish public/private financed stormwater plan and program for residential properties.
- Investigate a Pay-As-You-Go (PAYGO) curb and gutter repair and replacement program in the City's Capital Improvement Program (CIP).
- Investigate a Pay-As-You-Go (PAYGO) sidewalk repair and replacement program in the City's Capital Improvement Program (CIP).
- Consolidate the construction of the south-side road improvements and utility relocations along the 135th Street Corridor.
- Evaluate Ironhorse Golf Ranking and market to Public.
- Review LDO and 135th Street Corridor plan and update development assumptions, standards, and limits for the 135th Street Corridor.
- Review rebranding/promoting/marketing of the City of Leawood.
- Consider planning and building standards and modifications to integrate and encourage sustainability measures, i.e., non-livestock, urban farming.

Tax Comparison – Ad Valorem

The City's mill levy to support the 2012 Budget is 24.393 mills. The City levies a property tax (ad valorem tax) to support general government services and debt service obligations.

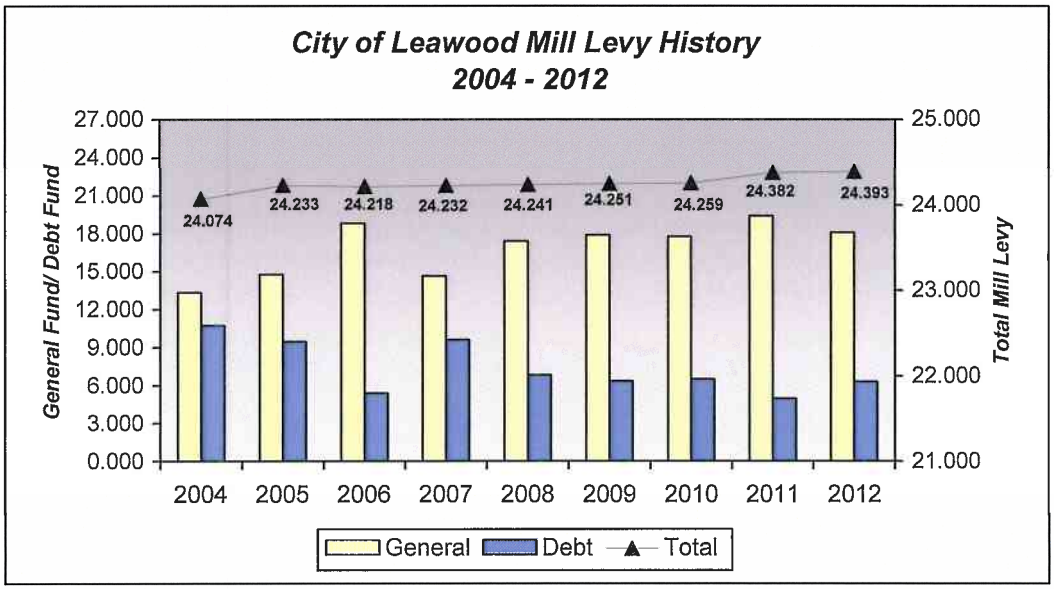
Rate Comparison

2011 Mill Levy	2011 Tax $		2012 Mill Levy	2012 Tax $
19.408	$14,523,641	General Fund	18.102	$13,452,958
4.974	$3,721,787	Debt Service Fund	6.291	$4,675,665
24.382	$18,245,428	Total	24.393	$18,128,623

Valuation Comparison

2011		2012
$734,409,862	Real Property	$730,475,837
$6,249,693	Personal Property	$5,588,167
$7,655,929	Utilities	$7,116,199
$748,315,484	Total Assessed Valuation	$743,180,203

ONE MILL IS EQUAL TO $743,180 IN REVENUE FOR THE CITY



As depicted in the above chart, the Governing Body remains committed to carefully review any increase in Leawood's mill levy. A Governing Body or voter approved mill levy increase has not occurred in Leawood since 2003. However, each October after property tax appeals have been completed and the assessed valuation is finalized by the County Clerk, adjustments may occur to the mill levy. This is the result of the minimal changes which have occurred since 2004.

AD VALOREM ILLUSTRATION/COMPARISON

Tax Value Illustration

According to the 2011 Johnson County Property Tax Listing, the average Leawood resident is living in a home with a market value (appraised value) of $427,000*. The 2010 average market value was $432,493**.

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 $49,105 (or 11.5% of $427,000).

The "mill levy", or tax level, for the City is determined annually. The 2012 mill levy is 24.393. 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 divides by 1,000.

The *annual* City tax this resident would pay in 2012 would be:
$1,197.82

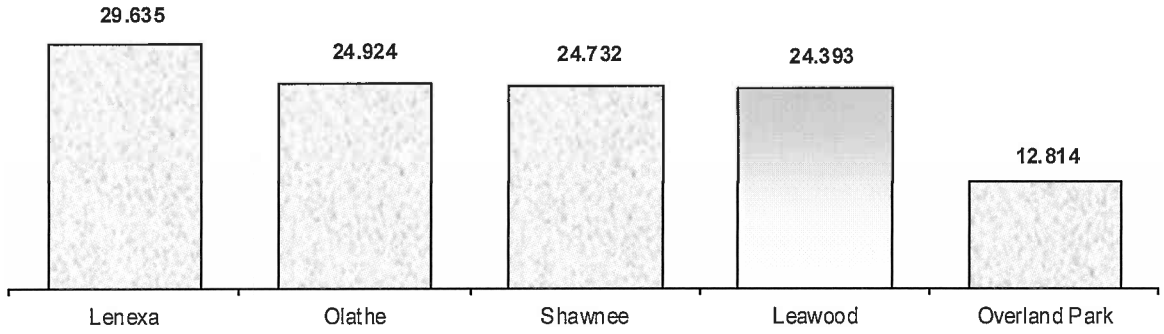
The *monthly* City tax this resident would pay in 2012 would be:
$99.82

Annual Comparison

	2011 Actual	*2012 Budget*	*Difference*
Valuation	$748,315,484	$743,180,203	($5,135,281)
Ad Valorem	$18,245,428	$18,128,623	($116,805)
Mill Levy	24.382	24.393	0.011
City *Annual* Tax-Average Home	$1,212.68**	$1,197.82*	($14.86)
City *Monthly* Tax – Average Home	$101.06	$99.82	($1.24)

Mill Levy Comparison

Below are the 2012 Budget mill levies for selected cities in Johnson County.



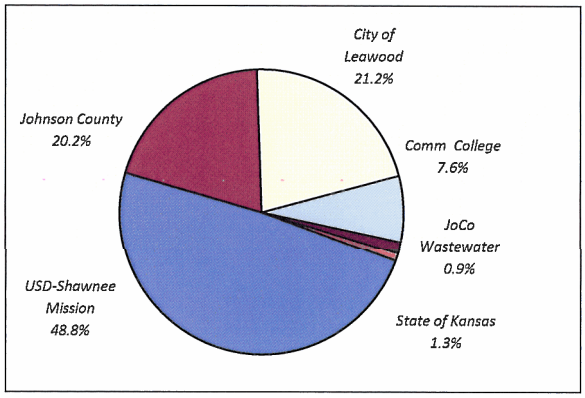
WHERE DO YOUR TAX DOLLARS GO?

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
2011 mill levy for 2012 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:

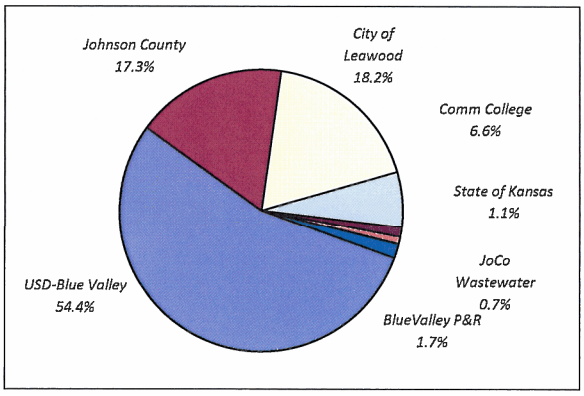
	Mills	
School District (512)	56.135	48.8%
City of Leawood	24.393	21.2%
Johnson County	23.188	20.2%
Community College	8.776	7.6%
State of Kansas	1.500	1.3%
County Wastewater	1.000	0.9%
Total	*114.992*	*100.0%*



Blue Valley School District
2011 mill levy for 2012 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:

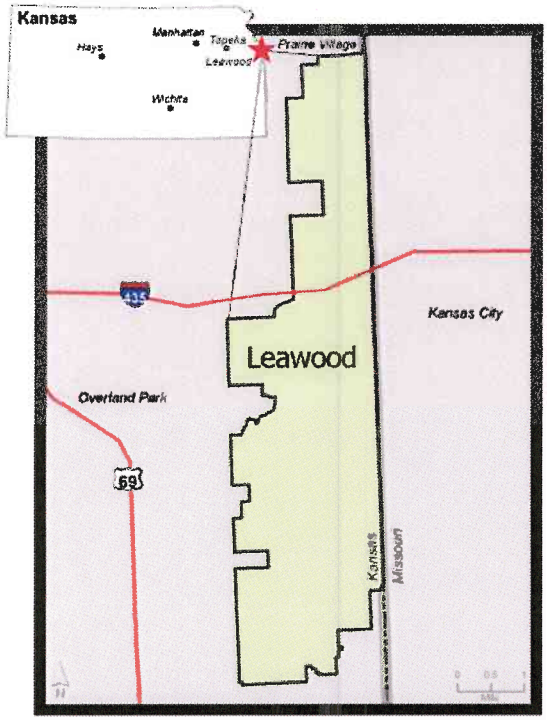
	Mills	
School District (229)	72.828	54.4%
City of Leawood	24.393	18.2%
Johnson County	23.188	17.3%
Community College	8.776	6.6%
Blue Valley Park/Rec	2.235	1.7%
State of Kansas	1.500	1.1%
County Wastewater	1.000	0.7%
Total	*133.920*	*100.0%*



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.



Leawood is well connected to the Kansas City metro's extensive system of highways, giving 30 minute or less access to almost every community in the Metro area. Located within 250 miles of the geographic, population and production centers of the United Centers, Leawood businesses enjoy easy access to major interstate and U.S. highways. Its central time zone location ensures that there are more hours each day to conduct business on both coasts.

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.

After incorporation and until 1953, the City Council met in the Kroh Brothers' barn when the City began renting land and a small, colonial-style City Hall building. The City later purchased this property at 96th & Lee Boulevard where City

government operated until 1994. During that year, City operations were moved to the current location at 4800 Town Center Drive.

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.

"Growing with Distinction" is a fitting motto for a city whose landscape is now rich with life. Leawood, once a barren canvas, is now a spectacular work of art. Its many artists of the past half century have painted a strong foundation to which future artists will add their own unique perspectives.

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 2010 Census = 31,867
Education:	4 Elementary Schools 2 Middle Schools 3 Parochial Schools
Churches:	7 Protestant 3 Catholic
Public Safety:	1 Police Station 3 Patrol Districts 60 Sworn Officers 3 Fire Stations 52 Firefighters
Recreation:	1 Aquatic Center 6 Tennis Courts 17 Fields 8.25 Trail Miles 1 18-hole Golf Course 6 Parks 441 Parkland Acres
Public Works:	Maintenance of: 200 Street Miles 2,935 Streetlights

In 2009, Leawood achieved Moody's highest AAA rating which has been reaffirmed each year thereafter. This distinction is reflective of the City's affluent tax base; well managed financial operations; alternate liquidity provided by the City's capital fund reserves; and affordable debt levels.

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 population of 38,875 within the next 10-15 years, and has a master development plan in place to guide future development.

The 2010 Census showed a total city population of 31,867. The population in the 1990 US Census was 19,693 and in the 2000 US Census it was 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 entire area has experienced substantial growth. According to the 2010 Census, the State of Kansas experienced a 6.1% growth in population from the 2000 census; the County saw a 20.6% growth; and Leawood a 15.2% increase. Currently Johnson County makes up 19% of the total population for the state of Kansas.

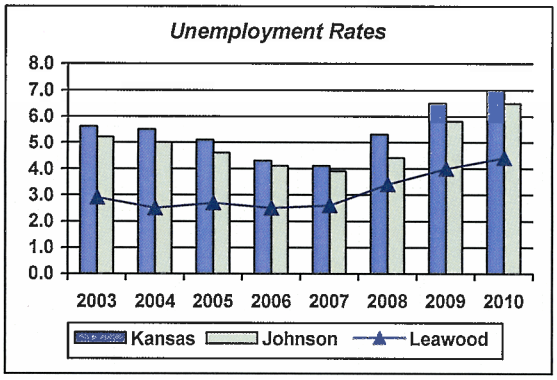
Year	*City Of Leawood*	*Johnson County*
2012 Est.	32,160	560,504
2011 Est.	32,000	552,342
2010 Census	31,867	544,179
2009	32,548	543,173
2008	31,910	534,093
2007	31,284	524,801
2006	30,670	515,275
2000 Census	27,656	451,086
1980	13,360	270,269

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

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.



Economic Development

The City of Leawood continued to see development activity in 2010. Although the current economic situation has impacted development in all areas, Leawood continues to issue permits for commercial, retail, office, residential and business park uses. And in spite of the economy, 2010 experienced a turn-around in both the commercial and residential development in Leawood. Total construction value for 2010 was $99,301,199, more than double than what was experienced in 2009.

Mixed-use developments had a number of permits approved for construction. In Park Place, development continued with the construction of Building "G" and the associated parking garage. This office space is occupied by Northwest Mutual Insurance. Office and retail Building "J", approximately 60,000 square feet, is under construction. The office portion will be occupied

by Generali Insurance Company. Planning has begun on the expansion of Building "F" for two floors of office above parking and retail. New retail businesses that have opened, or are planned, include Michael Shae Salon, Picasso Aquatics, The Bar Method, and Gordon Biersch Brew Pub. In the Mission Farms development, the following businesses have opened: Avenues Restaurant; Los Cabos restaurant; and Arvest Bank. Parkway Plaza saw the opening of Emily Hart Bridal; Sazzy's; Laser Sharp Fitness; and Mohn & Smiley Dental in 2010. Also two new office and retail buildings are scheduled to be constructed this year in the center.

In the One Nineteen center, 2010 saw the opening of La Bodega restaurant; Charming Charlie's and the Roasterie Café. Additionally, plans were approved and construction commenced for the much anticipated opening of Trader Joe's. Fo Thai Restaurant is also scheduled to open in 2011.

Town Center Plaza had a number of new projects approved last year including Anthropologie, Bath and Body Works, Clark's, Dr. Deb's, Sunglass Hut and a new 14,000 square foot Walgreen's at the corner of Town Center Drive and Roe Avenue. Other projects under construction this year include a new water reservoir and pumping station at 147th and Nall for the Water One utility; as well as a new Reece Nichols building in the Town Center Business Park.

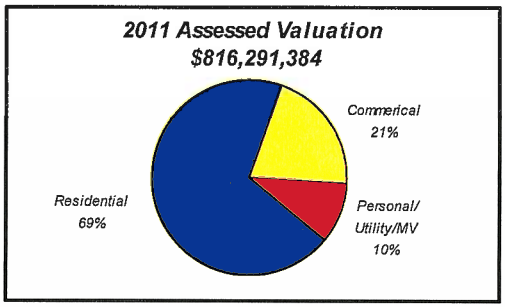
According to the 2010 tax rolls of the Johnson County Clerk's Office, the following is a list of the ten largest property tax payers in the City *(largest assessed valuation first)*.

Principal Taxpayers – December 31, 2010		
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
Kansas City Power/ Light	NA	Electric Utility
KC Orthopedic Institute	3651 College Blvd	Medical
BP Market Square LLC	13351 Mission Road	Shopping Center

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 of choice. The ten largest employers in Leawood as of December, 2010 are:

Major Employers in Leawood, KS		
Employer	*Business*	*Employees*
CBIZ Accounting	Tax/Advisory Svcs	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	256
Weight Watchers	Health/Wellness	190
Headache & Pain Center	Medical	149
Hy Vee	Grocery Store	147
AB May	AC Contractors/ Svcs	125
Cosentino's Price Chopper	Grocery Store	125

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 21% of the total taxable property. In 2010, 86 commercial building permits were issued with a construction valuation of $65 million, higher than the valuation in 2009.



In 2010, residential construction included 20 new single home permits, with many of those

being rebuilds in the old Leawood (northern part of the City) area. The total residential construction value was $30 million, more than twice that in 2009. Additionally, Manors at Mission Farms re-platted 20 townhomes and created 20 residential lots.

Based on an assumed growth rate, Leawood will most likely be completely built out in the next 15 years, with an estimated population around 40,000. 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 441 acres. Leawood City Park at 10601 Lee Boulevard includes an aquatic center, picnic shelters, soccer and T-ball/coach pitch fields, tennis and basketball courts, sand volleyball courts, trails and open green space. Several pieces of public art also enhance the park including "Lloopi", "Run Red Run", and "For the Goal".

I-Lan Park at 126th and Nall is a neighborhood park that is dedicated to Leawood's sister city of I-Lan Taiwan. The 13 acre facility features two shelter houses, a Taiwanese garden, a playground, public art entitled "Cloud Gate", restrooms, and an open play Area.

Gezer Park, located at 133rd and Mission Road, opened in October, 2009 and is dedicated to the sister city of the Gezer Region of Israel. The unique park design reflects the contours of Israel, replicated by a wadi that represents the river Jordan with the Sea of Galilee on one end and the Dead Sea on the other. Other amenities within the 10 acre site include two shelters, a Havdalah garden, a celebratory fire pit, a playground with a fossil dig site and two pieces of public art: "Stones and Steps" and "Harvest Tablet".

Ironwoods Park is located at 146th and Mission Road with 70 acres of mixed open space. The indoor/outdoor facilities include the Prairie Oak Nature Center, the Lodge at Ironwoods, and the Historic Oxford schoolhouse. Also in the park is a challenge course, a climbing wall, four unique cabins with a bathhouse, a shelter, an outdoor amphitheater, a playground and two miles of trails.

Tomahawk Park is located on 119th street between Mission Road and Tomahawk Creek Parkway. The 8.5 acre park is part of the 148 acre greenway system and includes a baseball field, a shelter, rain garden and a playground as well as open space.

Brook Beatty Park is located at 87th and Lee Boulevard and was named after the Leawood's first Fire Chief. The ¾ acre pocket park includes a public art bench entitled "Faith" and the City's first Rain Garden.

Ironhorse Golf Course, a city-owned facility, is located at the southern edge of the city at 154th and Mission Road. The facility includes an 18 hole championship course, a clubhouse with full service food and beverage banquet facilities, a retail golf shop, a par three First Tee Learning Center and a state of the art practice facility with range, putting and chipping greens. The City contracts with a professional golf management company to oversee the daily operations and maintenance of the course. The Ironhorse course has received several awards recognizing it as one of the best courses in the Country.

Residents of the city enjoy access to many cultural and recreational programs and numerous others in the greater metropolitan area. Sports enthusiasts have access to a number of programs sponsored by the Leawood Parks and Recreation Department and the Blue Valley Recreation Commission. The City is served by community organizations including the Leawood Foundation, the Leawood Woman's Club, the Leawood Historic Commission, the Leawood Lions, Rotary, and Kiwanis Clubs.

Financial Overview

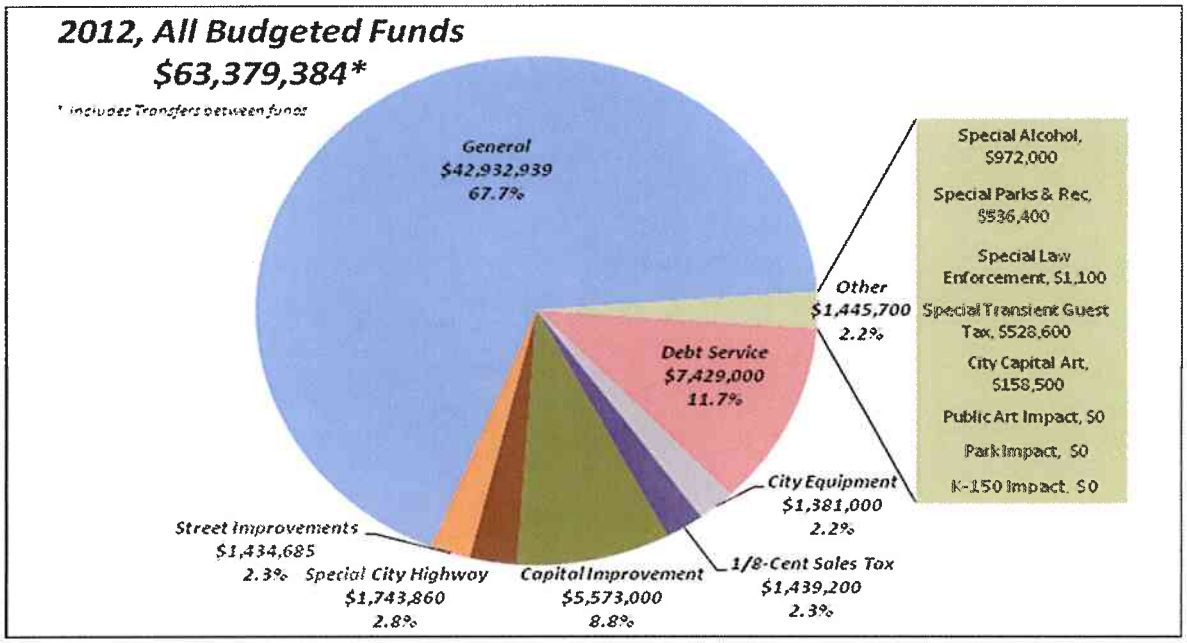
FINANCIAL OVERVIEW

Basis of Accounting: The City budgets all funds on a modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. In the General Fund, sales taxes are considered "measurable" when received by the State Department of Revenue and are recognized as revenue at the at time. Other major revenues in the General Fund that are determined to be susceptible of accrual include utility franchise taxes, grants, other governmental revenues and investment income. Major revenues that are determined not to be susceptible of accrual because they are either not available soon enough to pay liabilities of the current period, or are not objectively measurable include: property taxes, licenses, permits, and fines and forfeitures.

Expenditures are generally recognized under the modified actual basis of accounting when the related fund liability is incurred. Exceptions to this rule include: long-term portion of accumulated unpaid vacation and sick pay, which is not accrued; principal and interest on general long-term debt, which is recognized when due; and prepaid expenses, which are not recorded.

Basis of Budgeting and Balanced Budget: This is the same as the basis of accounting. By State law, the budget adopted by the Governing Body must be a balanced budget, where total resources equal total obligations. 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 Structure: The City of Leawood formally budgets for fifteen (15) funds. 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 account for revenue sources that are restricted to expenditures for specific purposes:

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.

CAPITAL PROJECT FUNDS account for resources used for the acquisition and/or construction of capital projects not being financed by other 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.

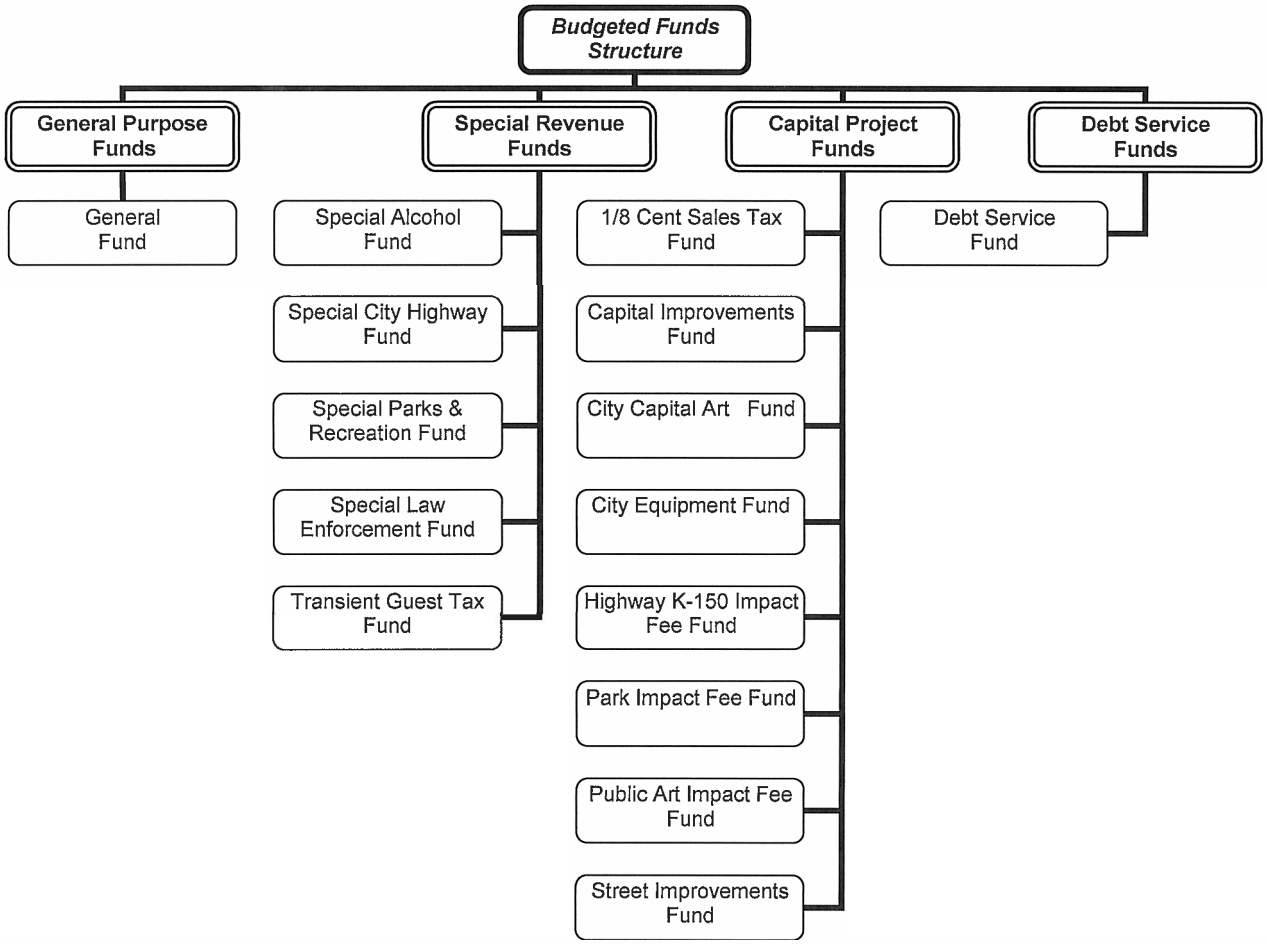
City Equipment Fund – (a.k.a. Municipal Equipment Reserve Fund) created to finance the acquisition of City equipment. Monies may be budgeted and transferred to the fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies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

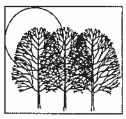
Highway K-150 Corridor Impact Fee Fund – established to account for fees imposed on new development in the K-150 corridor for the purpose of assuring that K-150 highway transportation improvements are available and provides adequate transportation system capacity to support new development while maintaining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





City of Leawood

Budget Summary by Fund
For Fiscal Year 2012

Listed below are the funding sources and expenditures for the 2012 Budget by fund type. Included in Special Revenue Funds are Alcohol, Special 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, Public Art Impact and K-150 Impact. This presentation *does* include transfers in/out between funds.

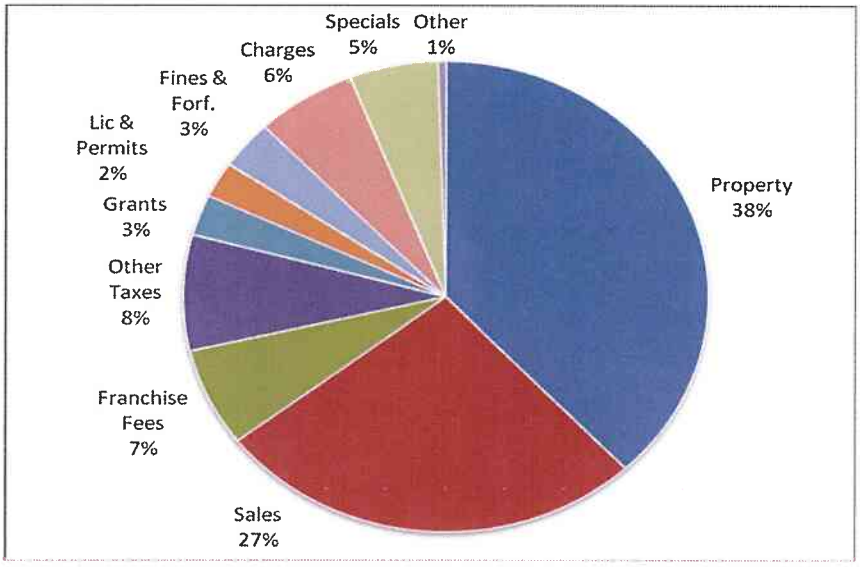
	General Fund	Special Revenue	Capital Funds	Debt Service	Total
Beginning Balance	11,261,473	1,419,800	12,799,769	7,138,400	32,619,442
Revenues					
Property Taxes	13,556,358	-	-	4,708,735	18,265,093
Sales & Use Taxes	12,031,554	-	745,976	-	12,777,530
Franchise Fees	3,280,500	-	-	-	3,280,500
Other Taxes	1,615,378	1,887,332	-	306,781	3,809,491
Grants	-	-	1,347,693	-	1,347,693
Licenses & Permits	1,195,000	-	-	-	1,195,000
Fines & Forfeitures	1,600,000	-	-	-	1,600,000
Charges for Service	2,983,881	-	-	-	2,983,881
Special Assessments	-	-	-	2,623,146	2,623,146
All Other	152,829	2,568	64,235	30,938	250,570
Transfers In	266,000	800,000	6,185,796	-	7,251,796
Total	36,681,500	2,689,900	8,343,700	7,669,600	55,384,700
Expenditures, by Department					
Administration	13,570,096	668,600	133,000	148,469	14,520,165
Police	9,843,743	267,100	1,289,000	-	11,399,843
Fire	6,176,300	-	120,000	317,303	6,613,603
Public Works	6,831,000	1,743,860	5,181,385	5,515,954	19,272,199
Parks & Recreation	6,511,800	351,500	3,263,000	1,447,274	11,573,574
Total	42,932,939	3,031,060	9,986,385	7,429,000	63,379,384
Expenditures, by Character					
Personnel Services	24,728,000	-	-	-	24,728,000
Contractual Services	6,893,800	668,600	-	50,000	7,612,400
Commodities	3,340,200	1,100	-	-	3,341,300
Capital	771,743	2,095,360	9,586,385	-	12,453,488
Debt Service	613,400	-	-	7,379,000	7,992,400
Transfers Out	6,585,796	266,000	400,000	-	7,251,796
Total	42,932,939	3,031,060	9,986,385	7,429,000	63,379,384
Revenues Over (Under) Expenditures	(6,251,439)	(341,160)	(1,642,685)	240,600	(7,994,684)
Ending Balance	5,010,034	1,078,640	11,157,084	7,379,000	24,624,758

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 2012 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.

	2010 Actual	2011 Estimate	2012 Budget	% change
Beginning Fund Balance	34,260,941	37,164,681	32,619,442	-12.2%
Revenues				
Property Taxes	18,564,476	18,582,738	18,265,093	-1.7%
Sales & Use Taxes	12,253,547	12,494,818	12,777,530	2.3%
Franchise Fees	3,153,238	3,185,000	3,280,500	3.0%
Other Taxes	3,858,821	3,840,944	3,809,491	-0.8%
Grants	1,471,080	2,110,809	1,347,693	-36.2%
Licenses & Permits	1,351,487	1,068,975	1,195,000	11.8%
Fines & Forfeitures	1,685,387	1,600,000	1,600,000	0.0%
Charges for Service	2,387,852	2,916,263	2,983,881	2.3%
Special Assessments	1,960,706	2,068,389	2,623,146	26.8%
All Other	587,822	355,767	250,570	-29.6%
Total	47,274,416	48,223,703	48,132,904	-0.2%
Expenditures				
by Department				
Administration	6,721,445	7,506,122	7,934,369	5.7%
Police	8,537,253	9,586,711	11,133,843	16.1%
Fire	6,105,863	6,232,686	6,613,603	6.1%
Public Works	14,865,660	18,540,121	18,872,199	1.8%
Parks & Recreation	8,140,456	10,903,302	11,573,574	6.1%
Total	44,370,676	52,768,942	56,127,588	6.4%
by Character				
Personnel Services	21,946,827	23,469,800	24,728,000	5.4%
Contractual Services	5,577,776	6,948,700	7,612,400	9.6%
Commodities	2,191,741	3,192,900	3,341,300	4.6%
Capital	6,819,108	11,296,142	12,453,488	10.2%
Debt Service	7,835,224	7,861,400	7,992,400	1.7%
Total	44,370,676	52,768,942	56,127,588	6.4%
Revenues Over (Under) Expenditures	2,903,740	(4,545,239)	(7,994,684)	
Ending Fund Balance	37,164,681	32,619,442	24,624,758	-18.8%

2012 Budgeted Revenue by Source
Total All Funds $48.1 million



Revenues for all budgeted funds in the 2012 Budget are projected to decrease by 0.2% from the 2011 Estimated Budget. All but four categories are showing increases from the 2011 Estimated Budget. The Special Assessments category reflects the largest increase, 26.8%, due to the bonding of the Park Place SBD project in September, 2011. The next category is Licenses and Permits with anticipated growth in building activity as the economy begins to recover. Some of the larger revenue categories are:

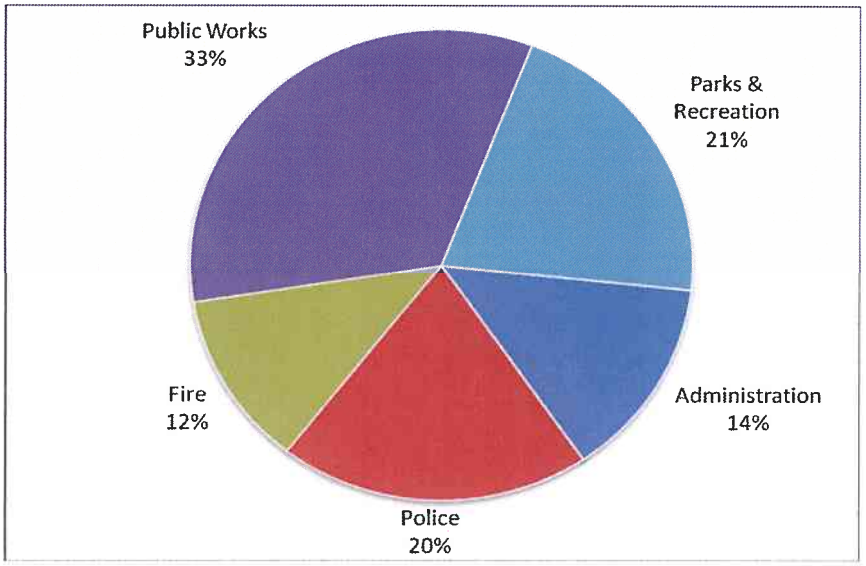
Property Tax, 38%: Total property taxes for 2012 are budgeted at $18,265,093 and comprise 38% of all City revenues. Staff has included a very minor decrease (0.4%) in assessed valuation for 2012, and growth of 2.5% for 2013. These are followed by estimated annual growth of 2.6% for 2014 through 2018. According to the County Appraiser, Leawood's market value decreased slightly by 0.28% as compared to a decrease of 2.74% last year. When converted to assessed valuation, real property decreased by 0.18%, as compared to a decrease of 3.35% last year. The 2012 budget includes a slightly larger decrease to account for pending appeals by property owners.

Sales and Use Taxes, 27%: Sales tax revenue represents 27% of total 2012 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. City sales tax revenue is expected to increase 2.5% over the 2011 estimate; County sales tax by 2.0%; and city and county compensating use taxes by 2.0% for a combined total of $12,777,530 in 2012.

Other Taxes, 8%: This category totals $3,809,491 in 2012 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 $3,280,500 in 2012, an increase of 3.0%, or $95,500, over the 2011 estimate. Included are electricity, gas, telephone, cable and video franchise payments. An increase is anticipated in each area.

2012 Budgeted Expenditures by Program
Total All Funds $56.1 million



Administration, 14%: Administration expenditures are projected to increase by 5.7%, or $428,247, from 2011. The change in 2012 is primarily due to the transient guest tax receipts. Since this tax began in 2010, the funds have not been transferred or expended. The 2012 budget assumes the usage of these funds as identified by the Governing Body. Decreases include the final payment due on the City Hall building (PBC lease) of $190,600 and $100,600 in lower expenses for materials & supplies and fluctuations in planned expendable equipment replacements, which is dependent on the item and useful life.

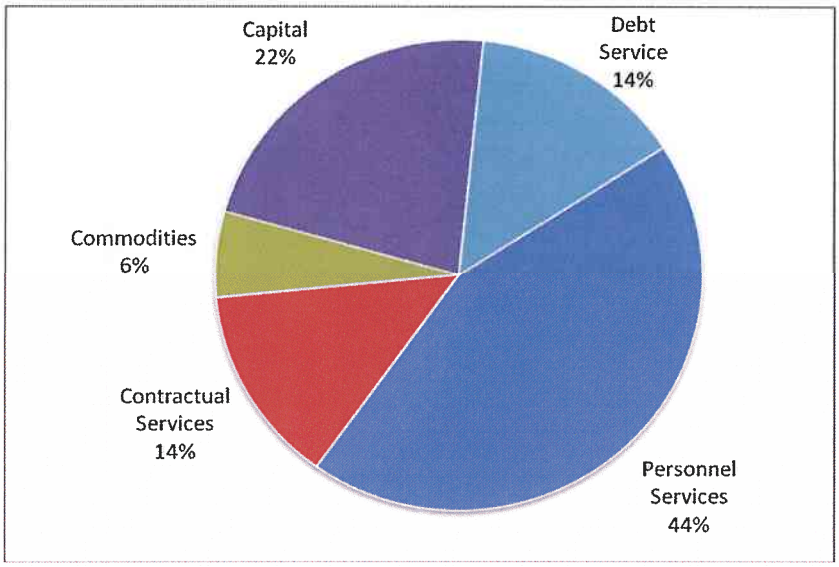
Police, 20%: The Police Department projected expenditures increase by $1,547,132, or 16.1%, from the 2011 estimate. The majority, of this is due to the technology expenses for the Justice Center and replacement of capital equipment. Additionally, for both Police and Fire departments: increases for state retirements, health/dental payments, wages/benefits and gasoline.

Fire, 12%: The Fire Department budget is increasing by 6.1%, or $380,917, over the 2011 estimate. The same is true for Fire as mentioned previously for Police; a portion of this is due to wage and benefit increases. Fire lease payments rise by $146,700 for the replacement of two pumpers with payments due in 2012. Also included is $105,000 for the roof replacement of Fire Station #1.

Public Works, 33%: The Public Works department is projecting an increase of 1.8%, or $332,078, from 2011. The planned increases in personnel costs, of $184,300, operating costs of $68,100 for gasoline, materials/supplies; and larger debt payments of $350,950; are offset by a decrease in capital of $271,272. Capital in 2011 was higher due to the replacement of the City Hall roof, to be complete this year.

Parks & Recreation, 21%: An increase of 6.1%, or $670,272, is reflected in Parks and Recreation from 2011. Increases are shown for employee wages and benefits, of $118,100; operating costs of $180,200 for increased utility expense, building/ground supplies and golf course merchandise; and capital of $516,982 for park improvements and replacement equipment. Debt Service reflects a decrease of $145,010 primarily due to the final debt payment due on the Aquatic Center renovation in 2012.

2012 Budgeted Expenditures by Character
Total All Funds $56.1 million



Personnel, 45%: Personnel Services will increase by 5.4% over the 2011 Estimated Budget, totaling $24,728,000 in 2012. A 3.9% factor was applied to base wages to cover all merits, promotions, and market and equity issues. Additionally, increases have been included in 2012 for health insurance, social security, unemployment payments, group life, long term disability and KPERS & KP&F state retirement plans.

Operating, 19%: Operating expenses, which include contractual services and commodities, have increased by $812,100, or 8.0%, from the 2011 Estimated Budget. Over half of this amount, $426,000, represents the transient guest tax receipts. Since this tax began in 2010, the funds have not been transferred or expended. The 2012 budget assumes the usage of these funds as identified by the Governing Body. The remaining increase from 2011 is for gasoline, postage and the replacement of expendable equipment. 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, 22%: Capital costs are projected to increase by 10.2%, or $1,157,346, from 2011. Planned 2012 capital purchases/improvements include: $400,000 for the replacement of curbs on State Line Road; $3,441,545 for street repairs; $1,039,200 for stormwater projects; $946,000 in replacement vehicles/equipment; $5,696,500 in City building repairs, maintenance, Justice Center technology and land purchases; and $158,500 for public art. Also included is $771,743 that will be placed in the Public Safety fund for the construction of the Justice Center.

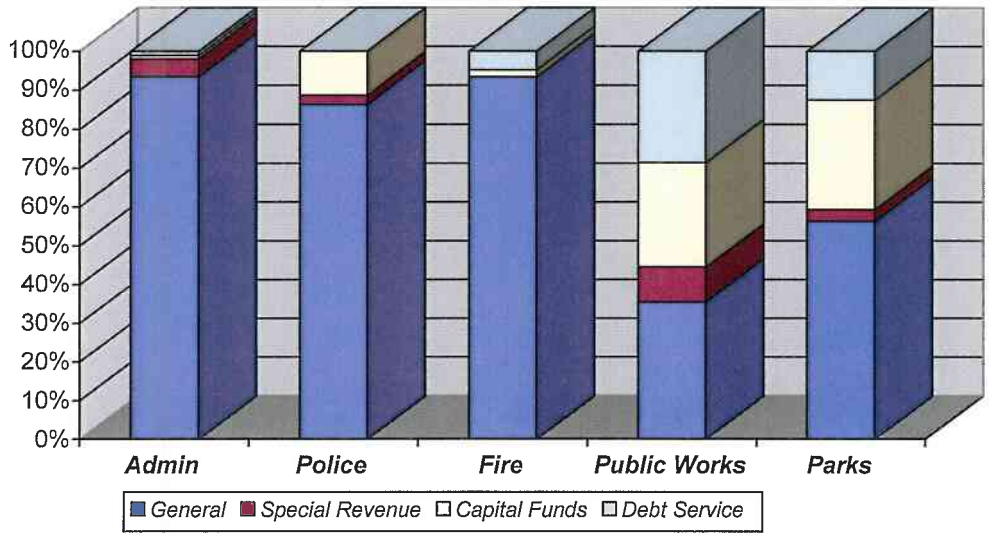
Debt Service, 14%: Debt is projected to increase by 1.7%, or $131,000 from the 2011 Estimated Budget. Only one special assessment project will be bonded in 2011 with no bonding currently anticipated for 2012. Final debt payments will be made on the Aquatic Center at City Park and the PBC lease on the City Hall building in 2012.

City of Leawood

Budget Request by Department and Fund
For Fiscal Year 2012

	Admin-istration	Police	Fire	Public Works	Parks & Recreation	Total
General	13,570,096	9,843,743	6,176,300	6,831,000	6,511,800	42,932,939
Special Alcohol	140,000	266,000	-	-	-	406,000
Special City Highway Fund	-	-	-	1,743,860	-	1,743,860
Special Parks & Rec Fund	-	-	-	-	351,500	351,500
Special Law Enforce Fund	-	1,100	-	-	-	1,100
Special Transient Tax Fund	528,600	-	-	-	-	528,600
City Equipment Fund	133,000	384,000	15,000	669,500	179,500	1,381,000
Street Improvement Fund	-	-	-	1,434,685	-	1,434,685
Capital Improvements Fund	-	905,000	105,000	1,638,000	2,925,000	5,573,000
1/8 Cent Sales Tax Fund	-	-	-	1,439,200	-	1,439,200
City Capital Art	-	-	-	-	158,500	158,500
Park Impact Fee	-	-	-	-	-	-
Public Art Impact Fee	-	-	-	-	-	-
K-150 Impact Fee Fund	-	-	-	-	-	-
Debt Service Fund	148,469	-	317,303	5,515,954	1,447,274	7,429,000
Debt Service - Park Place	-	-	-	-	-	-
Total	14,520,165	11,399,843	6,613,603	19,272,199	11,573,574	63,379,384

2012 Departmental Expenditures by Fund Type



**Presentation does include transfers in/out between funds.*

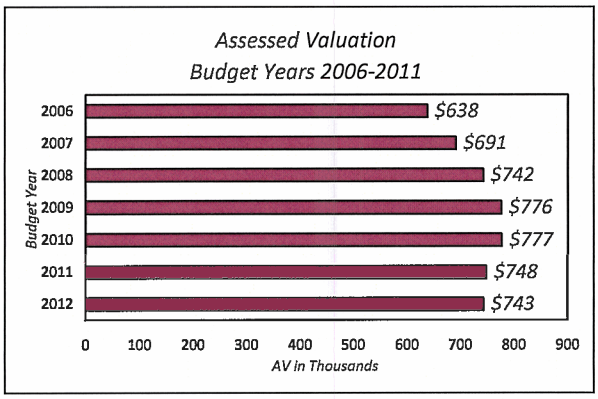
MAJOR REVENUE HIGHLIGHTS

The 2012 budget is based on projected receipts of taxes, fees and other revenues with a total of $48,132,904. Major categories of City revenue, the projection assumptions and methodology are as follows:

Ad Valorem Property Tax

Comprising 38% of City revenue, fiscal year 2012 ad valorem property tax receipts are estimated at $18,265,093. Property taxes are collected on the assessed valuation of taxable real and tangible personal property. The Office of the Johnson County Clerk provides the estimated assessed valuation used in budget preparation.

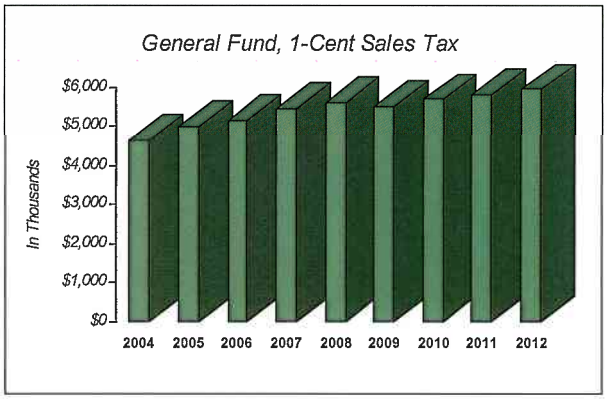
The assessed value for the 2012 budget is estimated at $743,180,203 for Leawood. This represents a 0.7% decrease from the $748,315,484 certification for the 2011 Budget. Estimated projections are received from the County Clerk at the end of June and later certified in October. The below chart graphically shows Leawood's assessed valuation.



This revenue projection reflects property taxes for both the General and Debt Service funds. Based upon the projected assessed valuation, the mill levy is then calculated to provide the needed property tax revenue for each of these funds. In 2012, the General Fund portion is budgeted to decrease from 19.408 mills to 18.102 mills, and conversely, the Debt Service Fund is budgeted to increase from 4.974 mills to 6.291. The total mill levy for Leawood's 2012 budget is 24.393.

City Sales Tax

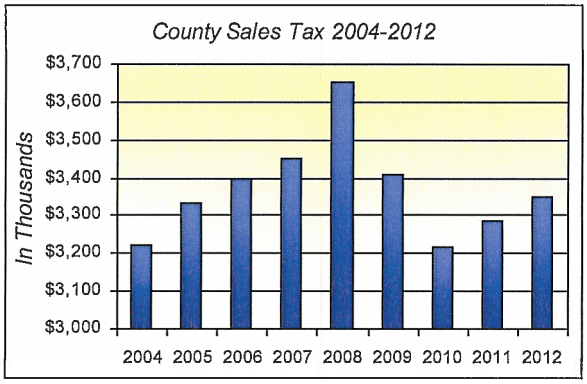
Comprising 16.3% of the General Fund revenues and being the second largest source of General Fund revenue, City sales tax receipts for 2012 are projected to be $5,968,647, a 2.5% increase over the 2011 Estimated Budget. The original 2011 budget for the 1% City sales tax was $5,664,553. City sales tax collections for 2010 were $5,708,892. The 2011 estimate and the 2012 budget are still fairly conservative. Although 2010 collections were 3.5% higher than the previous year, staff was cautious in light of the recovering economy.



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 had been collected, whichever was achieved first. As a result, this tax ended one year earlier than anticipated on April 1, 2011. The collections through 2010 total $10,341,032 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. This revenue will be used for the construction of a Justice Center.

County Retail Sales Tax

County retail tax collections are projected at $3,349,333 for 2012 or a 2.0% increase over the 2011 Estimated Budget of $3,283,660. Collections for 2010 were $3,219,274 or 5.5% lower than 2009 receipts of $3,408,723.



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 city stormwater projects. 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 2012, staff recommends $400,000 for accelerated street repairs and $706,950 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 stormwater projects thus causing fluctuations year to year for these repairs. The 2011 Estimated Budget includes $350,000 for streets and $731,000 for stormwater projects.

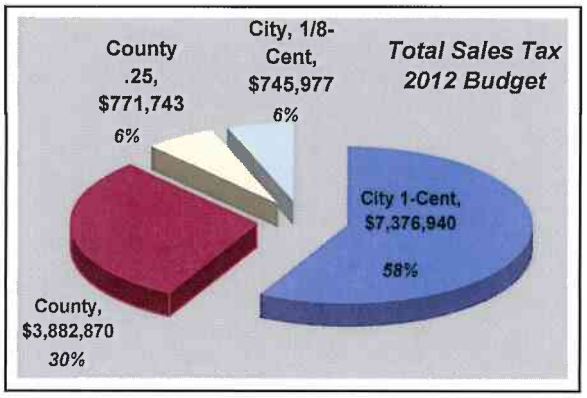
Total Sales & Local Use Taxes

The total sales tax paid in Leawood is 8.650% for most areas, from which the City receives 1.125%. One percent is used to provide City services and .125% for City street and stormwater repairs (1/8-Cent Sales Tax). Within two developments in the City, the total sales tax is 1% higher, or 9.650%. This additional sales tax, Transportation Development District (TDD), is used to pay the debt incurred to construct these areas.

The State of Kansas receives 6.3% of the total sales tax paid. A 1.0% increase became effective July, 2010 to close a budget gap and preserve spending for schools and social services. After three years, the Legislature will consider scaling back the tax to 5.7 percent. Johnson County receives 1.225% of the total sales tax paid for county services, stormwater, and public safety. Included also is a .125% sales tax, which became effective in April 2009 after voter approval. This tax provides funds for the Johnson County Education Research Triangle. This partnership supports bioscience research and education at existing and planned University of Kansas and Kansas State University facilities in Johnson County, KS. There is no end date for this additional tax. Part of the 1.225% includes a .25% local option sales tax originally approved on August 6, 2002 by voters in Johnson County.

This economic development sales tax began in January 2003 and was renewed in September 2005 for an additional three years. In August 2008 this sales tax was again approved by voters 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 2010, a total of $6,348,587 has been received from this tax by the City of Leawood.

Included in the 2012 Budget is $12,777,530 for total sales taxes and $12,494,818 in the 2011 Estimated Budget. It is anticipated that City sales tax will increase 2.5% and the County sales tax will increase 2.0% from 2011 to 2012; and city and county compensating use taxes by 2.0%. The 2010 collections, of $12,253,547, were 1.1% higher than the 2009 collections of $12,121,751. The .40% City public safety sales tax collections are not included in the total sales and use tax data.



Special Assessments

Special assessment revenue is the result of a compulsory levy made against certain properties to defray part or all of the cost of a specific improvement deemed to primarily benefit those properties. Typically the amount assessed each year to the property owners is the amount of the annual principal and interest debt due in that year. Once the assessment has been paid and received by the City, the debt payments can be made. Currently, the City has fourteen special assessments and plans on one to be issued in 2011 with debt payments due in 2012. The 2012 Budget includes $2,623,146 in special assessment revenue.

Gasoline Tax

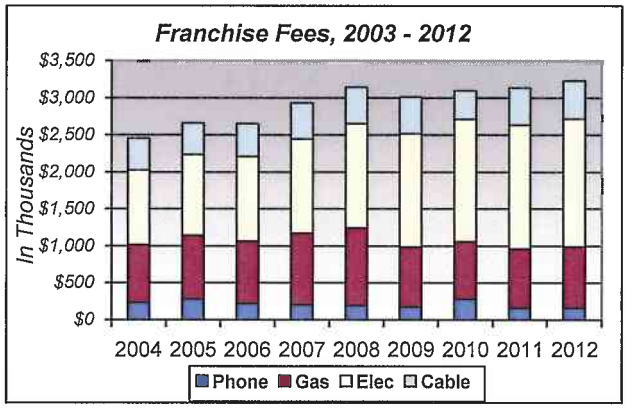
This revenue represents a distribution from the State. Currently, a 24-cent/gallon tax is charged on motor vehicle fuel and a 26-cent/gallon tax on special fuel. This revenue is then divided among the County Equalization/Adjustment fund, the State Freeway fund, and the Special City and County Highway fund. From the amount allocated to the Special City and County Highway fund, 57% is allocated to Johnson County and the remaining 43% is distributed to the cities within the county, based on per capita. These funds are to be used specifically for street related expenditures and must be placed in a special revenue fund. The 2012 Budget includes $846,190 for this revenue source, as compared to $843,440 in 2011.

Alcohol Tax

The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer or drinking establishment. Of the taxes paid within City limits, 70% are returned to the respective cities and must be allocated 1/3 each to each of the following funds: General, Special Park & Recreation and Special Alcohol. The amount in the Special Park & Recreation fund must be expended for the purchase, establishment, maintenance or expansion of services, programs and facilities, all park related. The Special Alcohol portion must be expended only for the purchase, establishment, maintenance or expansion of services, education, and programs on alcoholism and drug prevention. The 2012 Budget includes a total of $1,254,210 for this revenue source, or $418,070 for each of the three funds.

Franchise Fees

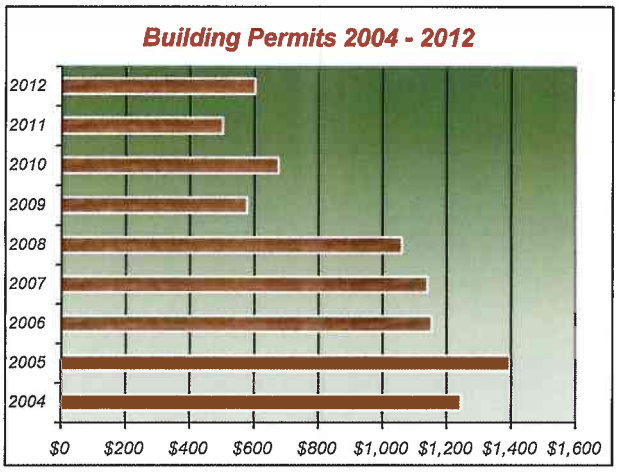
Franchise fees represent a tax levied on utility companies that service the City. The tax is based on the utility company's gross receipts and is typically passed onto the consumer. Currently the franchise fee levied on utility companies (telephone, electric, gas, cable, video franchise) is 5%. Comprising 6.8% of total revenues, this category totals $3,280,500 in 2012 and $3,185,000 in the 2011 estimated budget. Revenues in this area are expected to increase 3% by 2012. Collections in 2010 were $3,153,238 or approximately 3.6% higher than 2009 receipts.



Licenses and Permits

Licenses and Permits include a variety of building, occupation, and animal fees. The 2012 budget for this category is projected at $1,195,000 or 2.5% of total revenues. This is an increase over the 2011 estimated budget of $1,068,975, or $126,025. It is anticipated that building activity will increase slightly next year.

The 2010 collections were $1,351,487 or 12.3% higher than the 2009 collections. The largest revenue within this category is building permits, with 2010 collections of $673,757. It is anticipated that $600,000 will be collected in 2012 and $500,000 in 2011.

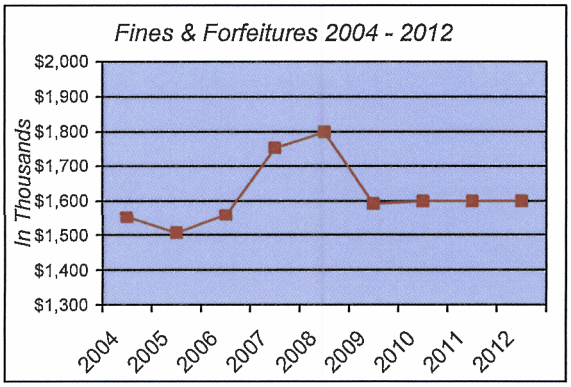


Charges for Services

This category reflects fees for park and recreation programs, including the Ironhorse Golf Club. The 2012 budget is $2,983,881 or a 2.3% increase from the 2011 estimate of $2,916,263. The 2010 collections for all charges for services were $2,387,852. Golf course user fees are estimated to be $1,626,060 in 2011 and $1,646,431 in 2012.

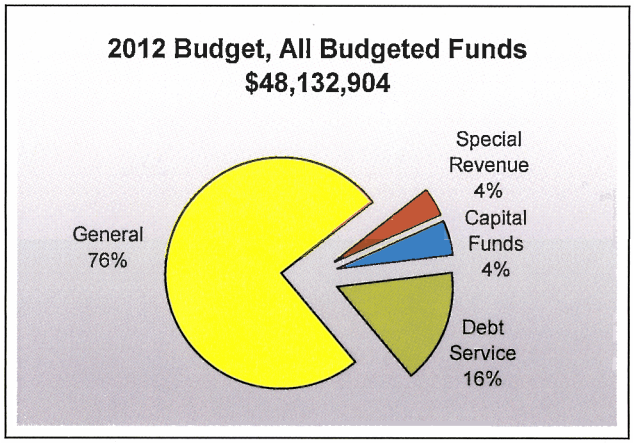
Fines and Forfeitures

Both the 2012 Budget and 2011 Estimated Budget include $1,600,000 for fines and forfeitures. A total of $1,685,387 was collected in 2010, which was 5.6% higher than 2009 collections of $1,591,763.



All Funds Revenue

Revenues for all budgeted funds in the 2012 Budget are projected to decrease slightly by 0.2% or $90,799, from the 2011 estimate. General Fund revenue is projected to decrease by 1.5% in 2012. Increases are anticipated in all areas with the only decrease in property taxes. This is the result of the shift in the mill levy between General and Debt Service funds. This shift is common and is dependent on the annual debt obligations due to be paid from the Debt Service fund. As a result, a 21.0% total increase is anticipated in the Debt Service. A 2.4% increase is expected in Special Revenue funds due to alcohol and gasoline tax revenue. The total of all Capital funds decreases by 28.5% in 2012. The City's share of project expenses will be lower as contributions from other entities (Johnson County C.A.R.S. and surrounding cities) will cover a larger portion of the expenses. The below graph shows which types of fund sources comprise the 2012 budget.

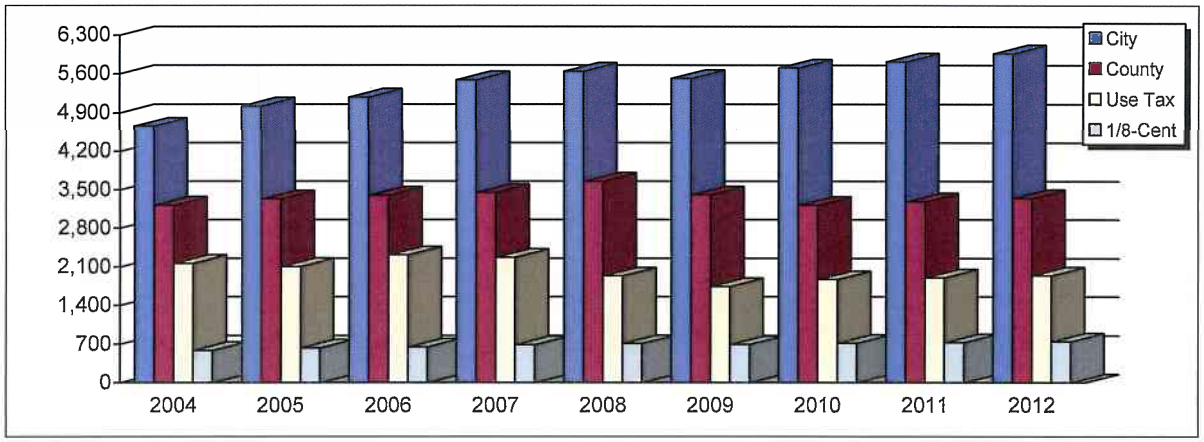


SALES TAX HISTORY

As discussed previously, the City currently levies a 1.125-cent local option sales and use tax on all applicable goods and services purchased or provided within the City. This tax is in addition to a 6.3-cent state sales and use tax; a 0.85-cent countywide local option sales and use tax; a 0.25-cent county public safety tax; and a 0.125-cent Johnson County Education Research Triangle tax. The total sales and use tax paid in Leawood is 8.650%. The City currently has two Transportation Development Districts (TDD) in which the sales tax is an additional 1.00%. The 0.40 City sales tax, which provided funds for construction of public safety improvements, ended one year early on March 31, 2011. It began on April 1, 2007 and was due to sunset on March 31, 2012 or when a total of ten million dollars had been collected.

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% ***
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	$5,708,892	$3,219,274	$713,512	$1,356,267	$513,827	$741,775	$12,253,547	$2,764,695
2011 Est	$5,823,070	$3,283,660	$727,782	$1,380,680	$523,076	$756,611	$12,494,878	$0
2012 Bud	$5,968,647	$3,349,333	$745,976	$1,408,294	$533,537	$771,743	$12,777,530	$0

** Not included in the total are the 1-cent sales tax projections for the City's two TDD areas.*
*** These funds are placed into a non-budgeted capital fund and reserved for the construction of the Justice Center.*

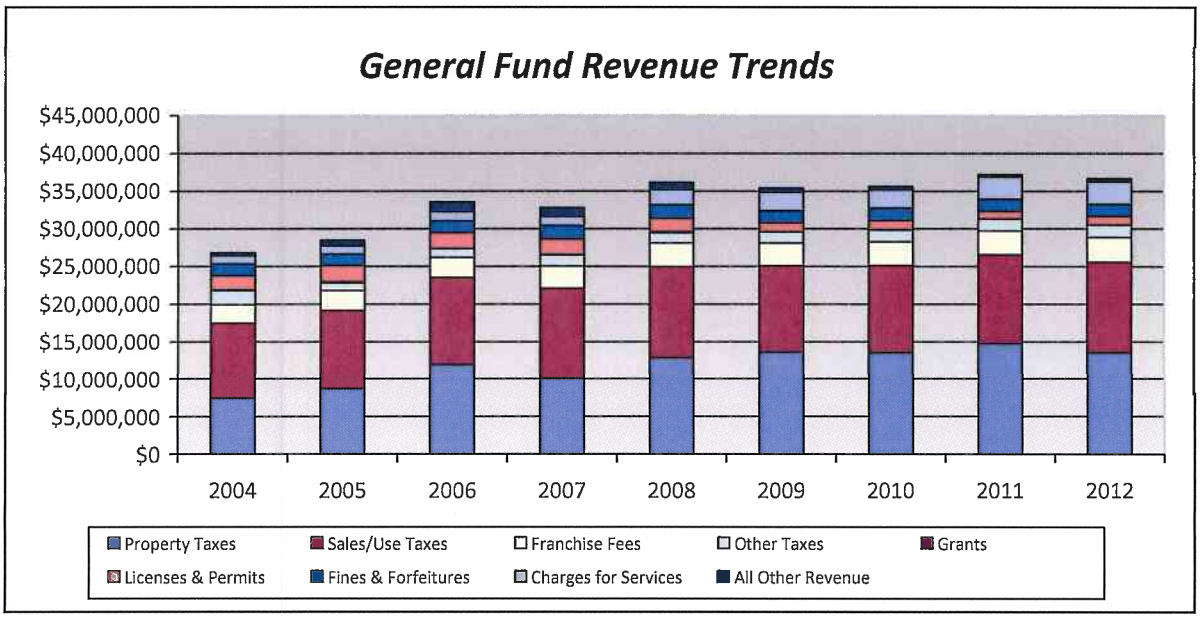


City sales tax is a major source of revenue for the City. Without it, the City mill levy would have to increase 8.00 mills in 2012 to compensate for lost revenues or City-provided services would need to be reduced.

GENERAL FUND REVENUES

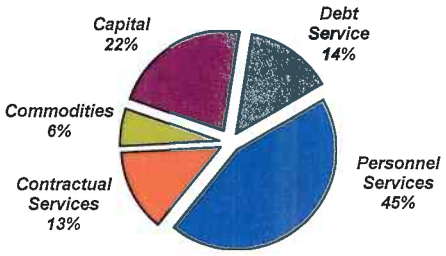
The General Fund revenues are projected to decrease 1.5% from the 2011 estimate to a total of $36,681,500 in 2012. All categories, except Property Taxes, are showing increases. The largest growth, 18.2% in Transfers from Funds represents the reimbursement from the Special Alcohol fund for the DARE/SRO programs. The increase of 11.8% in Licenses & Permits is the result of anticipated growth in building activity in 2012. The All Other category projects growth of 4.7% due to a slight improvement, less than $7,000, in additional interest income in 2012. The decrease in Property Taxes is due to the shift of the mill levy between the General and Debt Service funds; conversely the Debt Service fund property tax category shows a 23% increase in 2012 over 2011. The General Fund revenues are as follows:

Category	*2010 Actual*	*2011 Estimate*	*2012 Budget*	*% Change*
Property Taxes	$ 13,584,154	$ 14,769,178	$ 13,556,358	-8.2%
Sales/Use Taxes	11,540,035	11,767,036	12,031,554	2.2%
Franchise Fees	3,153,238	3,185,000	3,280,500	3.0%
Other Taxes	1,553,773	1,569,400	1,615,378	2.9%
Grants	30,875	0	0	0.0%
Licenses & Permits	1,245,509	1,068,975	1,195,000	11.8%
Fines & Forfeitures	1,685,387	1,600,000	1,600,000	0.0%
Charges for Services	2,387,852	2,916,263	2,983,881	2.3%
Transfers from Funds	150,000	225,000	266,000	18.2%
All Other	281,985	145,687	152,829	4.9%
Total	*$ 35,612,808*	*$ 37,246,539*	*$ 36,681,500*	*-1.5%*



EXPENDITURE HIGHLIGHTS

Total expenditures, for all funds, are expected to be $56,127,588 in 2012.



Total governmental expenditures for 2012 are budgeted as follows:

General Government	$7,934,369
Public Safety	17,747,446
Public Works	18,872,199
Parks & Recreation	11,573,574
Total	*$56,127,588*

General Government expenditures are projected to increase by 5.7%, or $428,247, from 2011. The change in 2012 is primarily due to the transient guest tax receipts. Since this tax began in 2010, the funds have not been transferred or expended. The 2012 budget assumes the usage of these funds as identified by the Governing Body. Decreases include the final payment due on the City Hall building (PBC lease) of $190,600 and $100,600 in lower expenses for materials & supplies and fluctuations in planned expendable equipment replacements, which is dependent on the item and useful life.

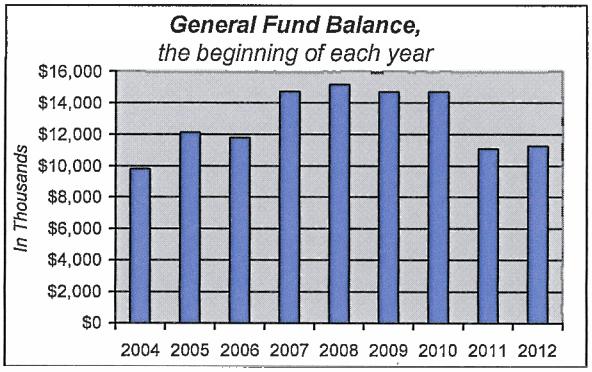
The Public Safety (Police and Fire) area is projecting a 12.2% increase, or $1,928,049, from the 2011 Estimated Budget. The majority of this is due to the technology expenses for the Justice Center and Police replacement of capital equipment. Fire lease payments rise by $146,700 for the replacement of two pumpers with payments due in 2012. Increases, within both departments, are due to state retirement contributions, health/dental payments, wages, benefits and gasoline.

The Public Works department is projecting an increase of 1.8%, or $332,078, from 2011. The planned increases in personnel costs, of $184,300, operating costs of $68,100 for gasoline, materials/supplies; and larger debt payments of $350,950; are offset by a decrease in capital of $271,272. Capital in 2011 was higher due to the replacement of the City Hall roof, to be complete this year.

An increase of 6.1%, or $670,272, is reflected in Parks and Recreation from 2011. Increases are shown for employee wages and benefits, of $118,100; operating costs of $180,200 for increased utility expense, building/ground supplies and golf course merchandise; and capital of $516,982 for park improvements and replacement equipment. Debt Service reflects a decrease of $145,010 primarily due to the final debt payment due on the Aquatic Center renovation in 2012.

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 2011, reserves were solid with a beginning fund balance of $11,080,761. In spite of the recession and slowly recovering economy, Leawood has fared fairly well. With cautious spending and slight signs of recovery in the economy, it is anticipated that the City will end 2011 with a higher fund balance than it began with, at $11,261,473. Projections in 2012 for the largest source of General fund revenue, ad valorem property taxes, assume no growth. Sales tax assumes modest growth between 2.0% to 2.5% for the city, county and compensating use tax payments. Conservative growth is planned in building activity and minor increases in interest income.



City of Leawood

Projection of Financial Condition
Operating Funds

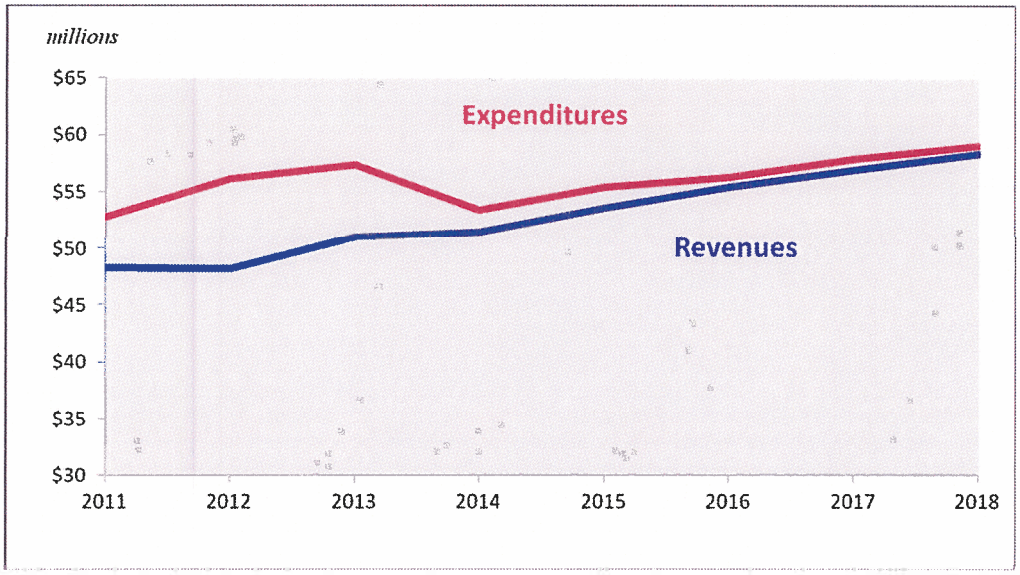
	2011 Estimate	2012 Budget	2012 Estimated*	2013 Projected	2014 Projected	2015 Projected
Beginning Balance	29,388,746	25,481,042	25,481,042	17,793,348	12,366,769	11,265,249
Revenues						
Property Taxes	14,769,178	13,556,358	13,552,513	15,176,569	15,568,559	15,976,929
Sales & Use Taxes	12,494,818	12,777,530	12,897,846	13,345,750	13,841,005	14,380,804
All Other Revenue	14,374,342	14,129,416	14,210,916	15,478,846	14,583,509	15,793,040
Total	41,638,338	40,463,304	40,661,274	44,001,165	43,993,073	46,150,774
Expenditures						
Personnel Services	23,469,800	24,728,000	24,480,720	25,613,420	26,802,307	28,050,382
Contractual Services	6,898,700	7,562,400	8,708,722	8,652,727	9,150,988	9,307,925
Commodities	3,192,900	3,341,300	3,306,798	3,366,320	3,425,231	3,485,173
Capital	11,296,142	12,453,488	11,239,328	11,162,612	5,504,497	6,112,161
Debt Service	688,500	613,400	613,400	632,664	211,572	201,703
Total	45,546,042	48,698,588	48,348,968	49,427,744	45,094,594	47,157,343
Ending Fund Balance	**25,481,042**	**17,245,758**	**17,793,348**	**12,366,769**	**11,265,249**	**10,258,679**
percent of exp's	**56%**	**35%**	**37%**	**25%**	**25%**	**22%**

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

The operating funds include the General Fund and the Capital Improvement and City Equipment funds, which are both supported by the General Fund. As reflected in the 2012 Estimated column, a 1% budget variance is included in the financial planning model for both revenues and expenditures. Basically, this assumes that the 2012 actual revenues will be 1% higher than budgeted and the actual expenditures will be 1% lower. Historically, however, since 2000 the revenues have exceeded projections each year by an average of 4.6%. Since the same time, expenditures have been lower than projections by 11.4% each year on average. If this trend continues, the operating fund reserves, as shown in the budget document, represent a very conservative view.

Leawood continues to be in a fortunate position and have good reserves. The Governing Body has set a goal of 11% minimum for operating fund reserves. The City 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). 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, tornado, etc.; c) cover any unanticipated deficit resulting from a shortfall in actual revenues in a given budget year.

PROJECTED REVENUES and EXPENDITURES
All Operating Funds

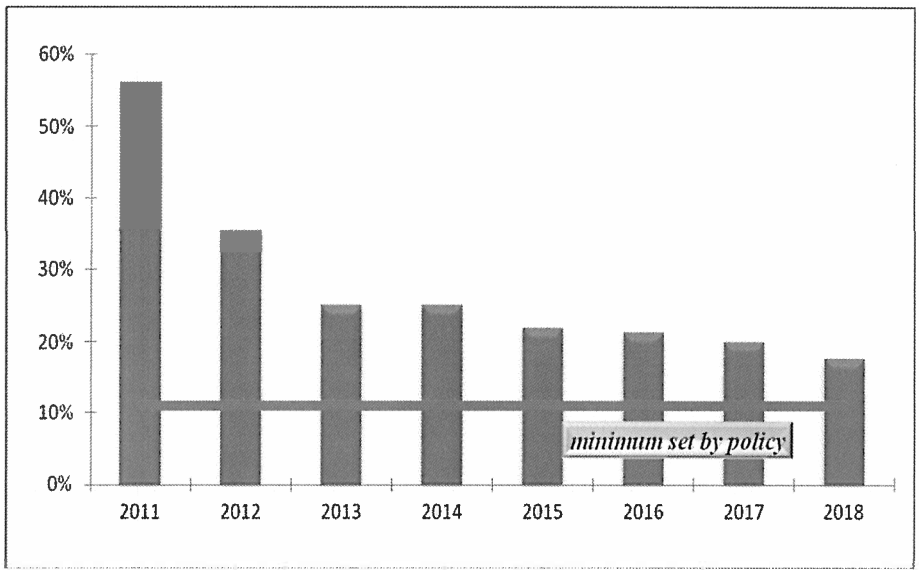


This chart depicts the structural balance of all operating funds by comparing projected revenues and expenditures. Managing for structural balance guarantees services promised today can be funded tomorrow. A decreasing gap of revenues greater than expenditures, or an increasing gap of expenditures greater 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 2012, by $7,994,684, due to capital improvement projects, replacement of vehicles and equipment, anticipated increases utilities, and building materials/supplies. In 2012 these increases will need to be recovered either through revenue receipts, over and above the 2011 Estimated and 2012 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 2016 and 2018. As shown above the gap between revenues and expenditures is fairly consistently apart throughout 2014 and then narrows until almost meeting in 2018. 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 reduce expenditures. 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 2012, the City's operating reserves across all funds, not including Debt Service, are expected to be at 37.0% 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

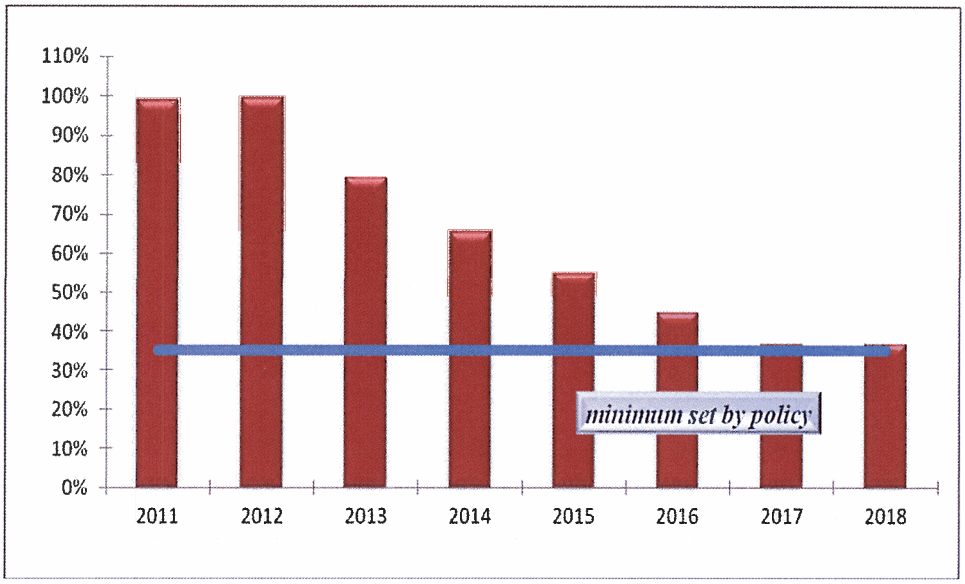
	2011 Estimate	2012 Budget	2012 Estimated*	2013 Projected	2014 Projected	2015 Projected
Beginning Balance	7,775,935	7,138,400	7,138,400	7,363,315	6,345,829	5,448,481
Revenues						
Property Taxes	3,813,560	4,708,735	4,689,982	3,444,361	3,533,082	3,625,511
Sales & Use Taxes	-	-	-	-	-	-
All Other	2,771,805	2,960,865	2,963,933	3,533,258	3,897,844	3,795,611
Total	6,585,365	7,669,600	7,653,915	6,977,619	7,430,927	7,421,122
Expenditures						
Personnel Services	-	-	-	-	-	-
Contractual Services	50,000	50,000	50,000	50,000	50,000	50,000
Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Debt Service	7,172,900	7,379,000	7,379,000	7,945,104	8,278,275	8,267,027
Total	7,222,900	7,429,000	7,429,000	7,995,104	8,328,275	8,317,027
Ending Fund Balance	**7,138,400**	**7,379,000**	**7,363,315**	**6,345,829**	**5,448,481**	**4,552,576**
percent of exp's	**99%**	**99%**	**99%**	**79%**	**65%**	**55%**

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

Debt reserves are maintained to deal with a variety of issues. These total $7,379,000 in the 2012 Budget or 99% 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

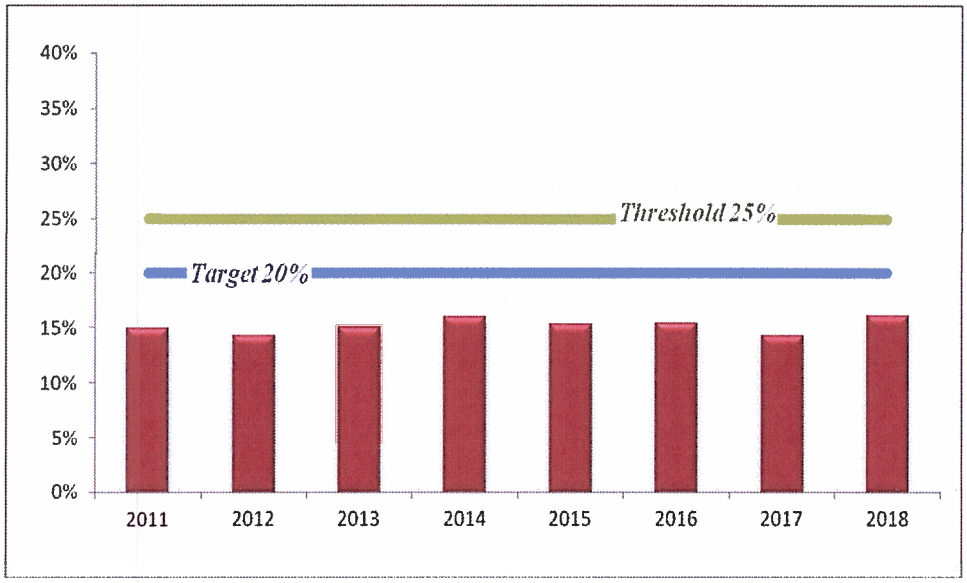


Debt reserves are maintained to deal with a variety of issues, but mainly to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of the underlying bonds. The City can maintain up to one year of payment reserves by State law. The City of Leawood strives to maintain a total reserved fund balance equal to 35% of budgeted Debt Service expenditures.

Debt reserves are projected at 99% of expenditures in 2012. 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 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	$743,180,203
Plus Estimated assessed value, motor/recreation vehicles	$67,864,900
Total assessed value	$811,045,103
New debt limitation percentage	30%
2012 debt limitation	$243,313,531
Total general obligation debt outstanding at 12/31/11	$61,000,000

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

	2011 Estimate	2012 Budget	2012 Estimated	2013 Projected	2014 Projected	2015 Projected
Beginning Balance	37,164,681	32,619,442	32,619,442	25,156,663	18,712,599	16,713,730
Revenues						
Property Taxes	18,582,738	18,265,093	18,242,495	18,620,930	19,101,642	19,602,440
Sales & Use Taxes	12,494,818	12,777,530	12,897,846	13,345,750	13,841,005	14,380,804
All Other Revenue	17,146,147	17,090,281	17,174,849	19,012,104	18,481,353	19,588,651
Total	48,223,703	48,132,904	48,315,189	50,978,784	51,424,000	53,571,896
Expenditures						
Personnel Services	23,469,800	24,728,000	24,480,720	25,613,420	26,802,307	28,050,382
Contractual Services	6,948,700	7,612,400	8,758,722	8,702,727	9,200,988	9,357,925
Commodities	3,192,900	3,341,300	3,306,798	3,366,320	3,425,231	3,485,173
Capital	11,296,142	12,453,488	11,239,328	11,162,612	5,504,497	6,112,161
Debt Service	7,861,400	7,992,400	7,992,400	8,577,768	8,489,847	8,468,730
Total	52,768,942	56,127,588	55,777,968	57,422,848	53,422,869	55,474,370
Ending Fund Balance	**32,619,442**	**24,624,758**	**25,156,663**	**18,712,599**	**16,713,730**	**14,811,255**
percent of exp's	**62%**	**44%**	**45%**	**33%**	**31%**	**27%**

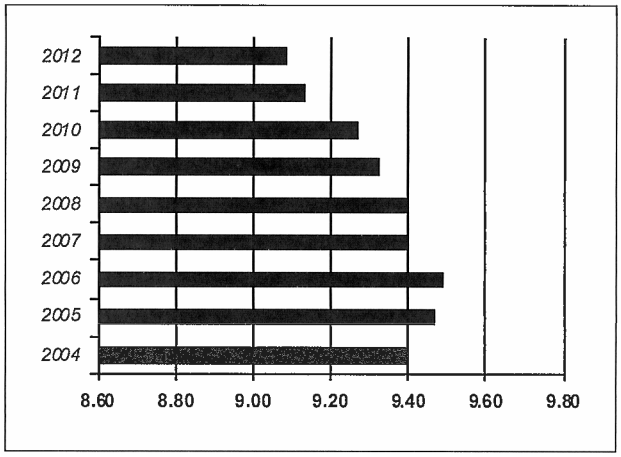
**The estimated 2011 ending fund balance is higher than the 2011 budgeted ending fund balance because the forecast scenario assumes a 1% variance for some revenues and expenditures.*

POSITION COMPARISON

Full-Time Equivalent	2008	2009	2010	2011	2012
Admin	3.00	3.50	3.50	3.50	3.50
Finance	9.23	9.23	9.23	8.23	8.23
Human Resources	4.98	4.98	4.98	4.98	4.98
Municipal Court	9.00	9.00	9.00	8.50	8.50
Legal Services	2.50	2.50	2.50	2.50	2.50
Information Services	4.75	5.00	5.00	4.00	4.00
Community Develop	14.79	15.00	15.00	14.00	14.00
Police	85.00	85.00	85.00	83.00	83.00
Fire	55.69	55.69	55.69	53.69	53.69
Public Works	48.92	50.92	50.23	48.23	48.23
Parks & Rec	72.93	74.81	62.57	61.57	61.57
TOTAL	**310.79**	**315.63**	**302.70**	**292.20**	**292.20**
Population	31,910	32,548	31,867	32,000	32,160
Ratio/1000 Population	9.74	9.70	9.50	9.13	9.08

No changes in positions are included in the 2012 Budget. The 2011 Original Budget included the elimination of 10.50 currently vacant positions, which remains so through the 2012 Budget. 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 2012 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 the entire planning period.



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

Administration Budget

ADMINISTRATION

Budget: $7.9M Positions: 45.71

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 citywide 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

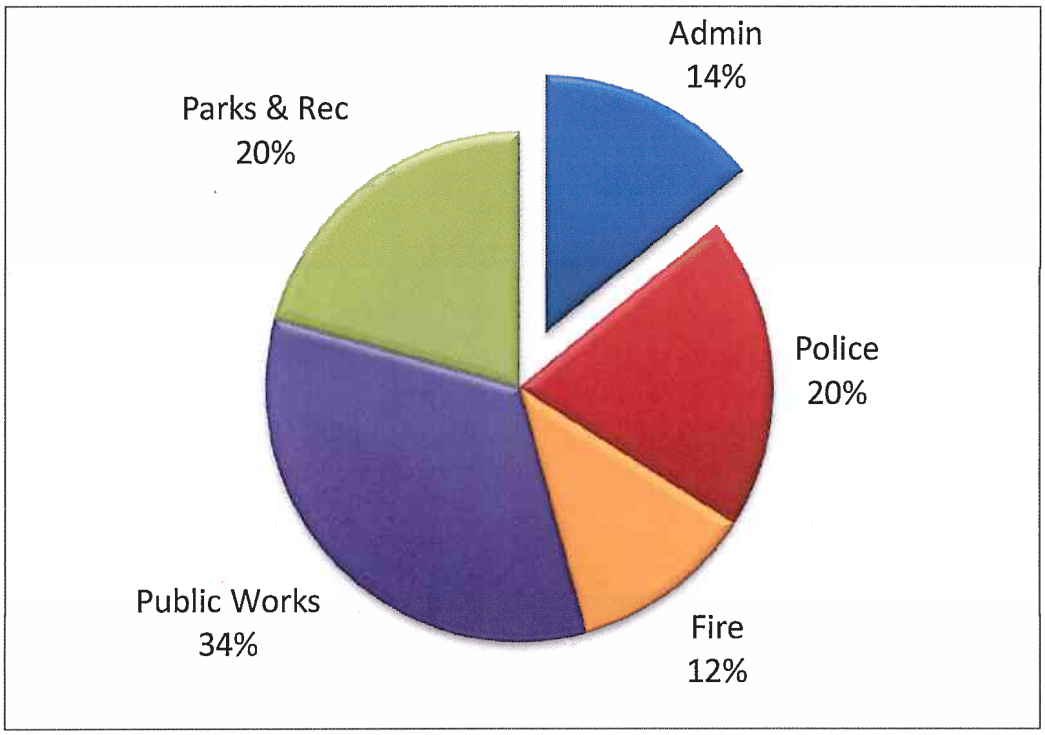
Hears complaints alleging violations of municipal ordinances including: traffic violations, theft, possession of controlled substances, battery and property code violations.

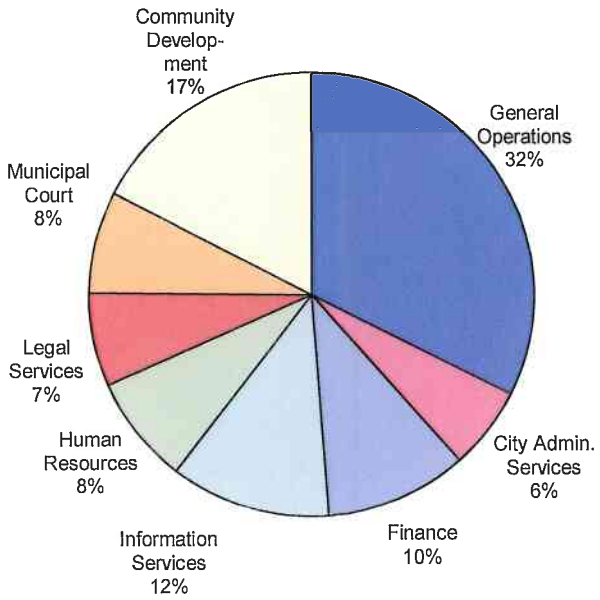
Community Development

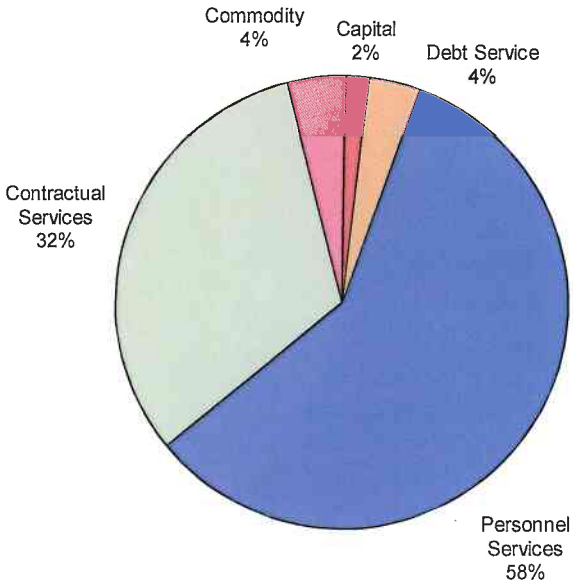
Protects residential and commercial infrastructure through inspections, enforcement of building codes, floodplain, erosion control and development ordinances, and evaluation of residential and commercial zoning, special use, site plan and plat applications.

ADMINISTRATION

Budget: $7.9M Positions: 45.71







ADMINISTRATION

Budget: $7.9M Positions: 45.71

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Expenditures by Program				
General Operations	1,912,745	1,913,469	1,872,222	2,571,269
City Admin. Services	383,106	481,500	463,800	478,500
Finance	760,069	829,800	742,400	817,900
Information Services	847,389	943,100	942,400	929,300
Human Resources	828,487	1,140,000	1,104,800	629,700
Legal Services	402,293	537,500	538,600	536,900
Municipal Court	465,697	617,700	562,200	591,900
Community Development	1,121,659	1,293,500	1,279,700	1,378,900
Total	6,721,445	7,756,569	7,506,122	7,934,369
Expenditures by Character				
Personnel Services	4,080,089	4,590,600	4,388,200	4,645,200
Contractual Services	1,803,995	2,168,700	2,117,500	2,542,000
Commodities	214,711	399,200	397,300	325,100
Capital	106,868	90,000	95,053	133,000
Debt Service	515,782	508,069	508,069	289,069
Total	6,721,445	7,756,569	7,506,122	7,934,369
Expenditures by Fund				
General	5,946,016	7,273,800	7,043,300	6,984,300
Special Revenue	112,345	222,100	222,100	668,600
Capital	106,868	90,000	95,053	133,000
Debt	556,216	170,669	145,669	148,469
Total	6,721,445	7,756,569	7,506,122	7,934,369
Full-Time Equivalent Positions	49.21	45.71	45.71	45.71
Exhibit: Revenue by Program				
City Clerk (liquor licenses)	15,825	15,000	13,975	10,000
Finance (occupational & animal)	285,663	258,500	268,500	268,500
Municipal Court	1,684,981	1,600,000	1,600,000	1,600,000
Planning (zoning & specials)	1,981,558	2,291,454	2,092,389	2,652,146
Codes	780,708	628,150	628,000	753,000
Total	4,748,735	4,793,104	4,602,864	5,283,646

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Provide efficient service to the citizens of Leawood:				
Ratio of Admin. employees to Direct Service employees	21%	19%	19%	19%

Governing Body Goals/Objectives

- Ironhorse Golf Course Ranking.
- Review LDO and 135th Street Corridor plan and update development assumptions, standards, and limits for 135th Street Corridor.
- Prepare a land-use plan for City-owned property at 117th & Roe and 117th & Tomahawk Creek Parkway.
- Cost analysis of fee administration.
- Review rebranding/promoting/marketing of the City of Leawood.
- Review and evaluate options with regards to the closed portion of bike hike trail from 123rd Street to 118th Street.
- Review and evaluate Planning staff approval authority.
- Consider planning and building standards and modifications to integrate/encourage sustainability measures and green measures, i.e. urban farming - not livestock.
- Investigate the establishment of a Stormwater Utility Fee.
- Explore using City Web as a forum for specific issues.
- Track web page hits and type of available information. Explore to derive whom is hitting the website.

Program: Administration
Sub-Program: General Operations

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	73,412	76,100	76,100	565,100
Contractual Services	1,260,331	1,203,100	1,157,000	1,625,100
Commodities	57,155	126,200	126,000	92,000
Capital	6,065	-	5,053	-
Debt Service	515,782	508,069	508,069	289,069
Total	1,912,745	1,913,469	1,872,222	2,571,269
Expenditures by Fund				
General	1,238,119	1,520,700	1,499,400	1,754,200
Special Revenue	112,345	222,100	222,100	668,600
Capital	6,065	-	5,053	-
Debt	556,216	170,669	145,669	148,469
Total	1,912,745	1,913,469	1,872,222	2,571,269
Elected Officials	9.00	9.00	9.00	9.00

2012 Budget Summary

The increase in 2012 Personnel Services represents the movement of citywide personnel costs, such as workers' compensation ($300,000), supplemental retirement ($130,000), and long term disability payments ($54,013) from the Human Resources program. The fluctuation in Contractual Services between 2011 and 2012 is due to the Transient Guest Tax fund. The funds collected since 2009 will be transferred out in 2012 and each year thereafter receipts, approximately $200,000 per year, will be transferred in the same year as collected. Other items included in this category are citywide expenses, such as auto/property/liability insurance coverage of $237,700; grants, donations, city memberships, and sister city expenses of $344,700; communication charges of $115,000; copy machine rentals, election expense, scanning services, bond issuance expense and professional services as needed of $278,000. Additionally $10,000 has been included for sustainability activities. Commodities reflects funds for office supplies, meeting expense and postage. Debt Service contains the final payment, of $190,600, for the PBC debt in 2012 along with $98,469 for the debt due on the 1997 remodel of City Hall, which will be paid in full in 2016.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Information statistics on maintaining City documents:				
No.of City Council minutes and agendas				
for Regular Meetings	40	42	42	40
for Work sessions/Exec Sessions	36	48	48	40
No. of public records requests	14	40	40	20
Liquor license revenue	$15,825	$15,000	$13,975	$10,000
2. Ensure quality service by maintaining adequate administration staffing levels:				
Overtime as a % of regular salaries	0%	1%	1%	1%

Council & Administrator Directives

	Initiated By	Completion Date

Major Program Accomplishments

Program: Administration
Sub-Program: City Administration Services

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	371,675	437,000	419,300	439,900
Contractual Services	11,087	37,300	37,300	33,500
Commodities	344	7,200	7,200	5,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	383,106	481,500	463,800	478,500
Expenditures by Fund				
General	383,106	481,500	463,800	478,500
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	383,106	481,500	463,800	478,500
Full-Time Equivalent Positions	***3.50***	***3.50***	***3.50***	***3.50***
City Administrator	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Assistant City Clerk	1.00	1.00	1.00	1.00
Management Intern *(Seasonal/Casual)*	0.50	0.50	0.50	0.50

2012 Budget Summary

There are no major changes to this program, except for the decrease in the 2012 budget in Contractuals and Commodities to better align with the spending history in prior years. Included are funds for expenses directly related to the Administration and City Clerk functions of the City. A total of $18,800 for staff training/travel, $4,200 for association memberships and subscriptions, $7,000 for temporary employment and outside professional services to be used on a as-needed basis, $2,000 for communication, and $4,600 for office and computer supplies and meeting expense.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 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	14,127	17,000	15,000	15,000
No. of payroll checks issued	8,902	9,500	9,000	9,000
License revenue	$285,663	$258,500	$268,500	$268,500

Council & Administrator Directives

	Initiated By	Completion Date
Prepare a ten-year financial forecast.	Council	Short-term goal

Major Program Accomplishments

- Continued participation in the ICMA Performance Measures program.
- Continued preparation for GASB 54 implementation.

Program: Administration
Sub-Program: Finance

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	660,400	714,800	633,000	713,300
Contractual Services	90,758	100,800	96,300	93,600
Commodities	8,911	14,200	13,100	11,000
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	760,069	829,800	742,400	817,900
Expenditures by Fund				
General	760,069	829,800	742,400	817,900
Special Revenue	-	-	-	-
Capital	-	-	-	-
Total	760,069	829,800	742,400	817,900
Full-Time Equivalent Positions	***9.23***	***8.23***	***8.23***	***8.23***
Finance Director	1.00	1.00	1.00	1.00
Assistant Director of Finance	1.00	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00	1.00
Senior Accountant	2.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00
Accounting Specialist	3.00	3.00	3.00	3.00
Intern *(Seasonal/Casual)*	0.23	0.23	0.23	0.23

Budget Summary

The decrease in the 2011 Estimate budget is due to the unfunding of a currently vacant position with the intention of filling it in 2012. Major expenses in this program include the payment to an outside firm to audit the City and assist in the preparation of the CAFR ($33,000), banking fees ($32,200) and a banking/investment consultant ($12,000). Other items include $11,500 for staff training/ travel, $2,300 for finance membership association dues, $6,500 for office/checks/computer supplies, $2,500 for postage for animal and occupational license renewals, and $1,000 for small office equipment replacements, as needed.

Program: Administration
Sub-Program: Information Services

Sub-Program Goal

Provide stable, secure systems and technology that allow our workforce to be productive and fluid to the business of the day, and to allow our Citizens access to information and opportunities at their convenience.

Objectives and Performance Measures

	2010 Actual	2011 Budget	2011 Estimated	2012 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***	N/A	55,000	55,000	60,000

Council & Administrator Directives

	Initiated By	Completion Date
Explore using the City Web as a forum for specific issues.	Council	Long-term goal
Track web page hits and type of available information.	Council	Short-term goal

Major Program Accomplishments

- All desktops and servers have been upgraded to Windows 7 and Windows 2008, respectively.
- Replaced or upgraded many desktops & servers, and upgraded applications such as Eden, GBA, Firehouse, etc.
- Website redesigned to be dynamic, warm, easy to navigate, and flexible, allowing residents and businesses to find often used links and information more quickly.
- Please see the yearly IS update for a more detailed description of items accomplished at http://www.leawood.org/is/pdf/2010.pdf

Program: Administration
Sub-Program: Information Services

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	450,445	468,700	468,000	485,900
Contractual Services	181,649	200,900	200,900	204,400
Commodities	114,492	183,500	183,500	139,000
Capital	100,803	90,000	90,000	100,000
Debt Service	-	-	-	-
Total	847,389	943,100	942,400	929,300
Expenditures by Fund				
General	746,586	853,100	852,400	829,300
Special Revenue	-	-	-	-
Capital	100,803	90,000	90,000	100,000
Debt	-	-	-	-
Total	847,389	943,100	942,400	929,300
Full-Time Equivalent Positions	***5.00***	***4.00***	***4.00***	***4.00***
Information Services Director	1.00	1.00	1.00	1.00
Information Services Specialist	3.00	2.00	2.00	2.00
Network Administrator/Webmaster	1.00	1.00	1.00	1.00

Budget Summary

The majority of the budget, $189,500, in Contractual Services is for license renewals and annual maintenance agreements for computer and telecommunications equipment and programs. The remaining budget in this area is for staff telephones, training and travel and association memberships/subscriptions. Commodities includes $108,000 in replacement expendable equipment purchases such as computers, servers, printers and telephone equipment. Also there is $25,000 for printer toner and computer components/supplies, $4,000 for equipment maintenance supplies and $1,500 for gasoline and vehicle parts for the one vehicle assigned to this program. A total of $100,000 is included in Capital for software, hardware and phone upgrades.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Informational statistics:				
Employment applications processed and reviewed	2,146	2,500	2,500	2,500
Worker's compensation cases managed	46	55	55	55

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

- Implemented Applicant Tracking Module.
- I-9 Audit.
- Facilitated more than 15 employee trainings and workshops.
- Reviewed job descriptions for completeness and accuracy.
- Received full workers' compensation premium discount.
- Published Employee Newsletter (quarterly).
- Oversight of Employee Activity Committee.
- Oversight of Safety Committee.
- Oversight of Wellness Committee.
- Oversight of United Way and KCArts campaigns.
- Oversight of Employee Luncheon and Employee Recognition.

Program: Administration
Sub-Program: Human Resources

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	747,741	892,500	857,300	395,300
Contractual Services	79,908	238,900	238,900	224,200
Commodities	838	8,600	8,600	10,200
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	828,487	1,140,000	1,104,800	629,700
Expenditures by Fund				
General	828,487	1,140,000	1,104,800	629,700
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	828,487	1,140,000	1,104,800	629,700
Full-Time Equivalent Positions	***4.98***	***4.98***	***4.98***	***4.98***
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Generalist	2.00	2.00	2.00	2.00
Receptionist	1.00	1.00	1.00	1.00
HR Assistant *(Regular PT)*	0.75	0.75	0.75	0.75
Intern *(Seasonal/Casual)*	0.23	0.23	0.23	0.23

Budget Summary

The major change in this program in 2012 is the movement of budget for citywide programs (workers' compensation, supplemental retirement and long term disability) to the General Operations program. Contractual Services provides $101,500 for employment expense such as advertising, pre-employment physicals/testing and background checks, annual Fire Dept physicals/testing, and Police Dept testing/evaluations. Also $31,000 for current employee programs/events, $15,000 for the tuition reimbursement program, $20,000 for special citywide training programs, $13,000 for 125 plan administration, and $21,200 for staff training, travel, professional memberships and telephone usage. Included in Commodities is $4,000 for office supplies, reports and meeting expenses, $2,400 for award supplies and $3,800 for the replacement purchase of expendable equipment items.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Informational statistics:				
No. of ordinances/resolutions prepared or reviewed	256	200	200	225
Cases disposed of by walk-in plea	2,244	1,800	1,800	2,000

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

- Developed the Request for Proposals and Agreements for the Manager and Architect for the Justice Center Project.
- Worked with outside counsel to finalize major litigation.

Program: Administration
Sub-Program: Legal Services

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	334,584	347,900	348,400	368,500
Contractual Services	67,306	184,600	184,600	165,600
Commodities	403	5,000	5,600	2,800
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	402,293	537,500	538,600	536,900
Expenditures by Fund				
General	402,293	537,500	538,600	536,900
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	402,293	537,500	538,600	536,900
Full-Time Equivalent Positions	***2.50***	***2.50***	***2.50***	***2.50***
City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00
City Prosecutor *(Regular PT)*	0.50	0.50	0.50	0.50

Budget Summary

Contractual Services provides $140,000 in outside legal services to be used, if needed, along with $8,000 for Westlaw access charges which was recently renegotiated for a lower price, $7,100 for professional association memberships/subscriptions, and $7,900 for staff training and travel. Included in Commodities is $1,500 for office supplies/materials, $600 for meeting supplies and $600 for the replacement purchase of small office equipment.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Provide efficient service to the public:				
Net receipts processed	$1,684,982	$1,600,000	$1,600,000	$1,600,000
Average Ticket Processed	$115	$123	$123	$108
2. Informational statistics:				
Number of cases filed	14,628	13,000	13,000	14,800

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

- The Municipal Court processed 278 records requests and arraigned 191 defendants by video arraignment.

Program: Administration
Sub-Program: Municipal Court

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	414,985	528,300	472,800	503,600
Contractual Services	46,980	74,700	74,700	74,700
Commodities	3,732	14,700	14,700	13,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	465,697	617,700	562,200	591,900
Expenditures by Fund				
General	465,697	617,700	562,200	591,900
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	465,697	617,700	562,200	591,900
Full-Time Equivalent Positions	9.00	8.50	8.50	8.50
Judge *(Part Time)*	0.50	0.50	0.50	0.50
Court Administrator	1.00	1.00	1.00	1.00
Court Supervisor	1.00	1.00	1.00	1.00
Administrative Paralegal	1.00	1.00	1.00	1.00
Court Clerk (I, II, III)	5.00	5.00	5.00	5.00
Court Clerk II *(Part-Time)*	0.50	0.00	0.00	0.00

Budget Summary

The budget for the Municipal Court program remains fairly constant from year to year. The major expense is $23,000 to provide for a public defender. Also included in Contractual Services is $16,800 for monthly ALERT system charges and credit card fees, $9,000 for the printing of forms, $12,600 for staff training and travel $5,000 for court interpreters and $5,800 for the court telephones. A total of $11,500 is anticipated for office and computer supplies and $1,600 for the replacement purchase of a fax machine and small office equipment.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Ensure building safety and development compliance:				
No. of Neighborhood Services inspections conducted	10,283	11,000	11,000	11,000
Code inspections performed	7,132	6,000	6,000	6,000
% of code inspections performed on time	100%	100%	100%	100%
2. Informational statistics:				
Board of Zoning Appeals Cases	36	35	35	35
Planning Commission meetings	19	22	22	22
No. of development applications	119	110	110	110
No. of Certificates of Occupancy	71	125	125	125
Number of Massage Licenses	62	50	50	50
Licensed single-family rentals	126	110	110	110
Licensed apartment rentals	501	475	475	475
Court cases initiated	237	300	300	300
Codes revenue	$780,708	$628,150	$628,000	$753,000
Planning and Specials revenue	$1,981,558	$2,291,454	$2,092,389	$2,652,146

Council & Administrator Directives

	Initiated By	Completion Date
Perform a comprehensive corridor evaluation of State Line Road vis-à-vis 135th Street Corridor Study from the north to I-435.	Council	Long-term goal
Prepare a strategic plan to redevelop older commercial areas.	Council	Short-term goal
Review LDO & 135th Street Corridor plan and update standards.	Council	Long-term goal
Prepare land-use plan for 117th & Roe and Tomahawk Creek Pkwy.	Council	Near-term goal

Major Program Accomplishments

- Completed Development Compliance Review.
- Revisions to Leawood Development Ordinance.
- Initiated Recycling Bin Review for Churches and Schools.
- Initiated Development Guidelines for older commercial areas.
- Went live with EDEN reporting on 1/1/2011.
- Completed Height and Massing Ordinance.

Program: Administration
Sub-Program: Community Development

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	1,026,847	1,125,300	1,113,300	1,173,600
Contractual Services	65,976	128,400	127,800	120,900
Commodities	28,836	39,800	38,600	51,400
Capital	-	-	-	33,000
Debt Service	-	-	-	-
Total	1,121,659	1,293,500	1,279,700	1,378,900
Expenditures by Fund				
General	1,121,659	1,293,500	1,279,700	1,345,900
Special Revenue	-	-	-	-
Capital	-	-	-	33,000
Debt	-	-	-	-
Total	1,121,659	1,293,500	1,279,700	1,378,900
Full-Time Equivalent Positions	***15.00***	***14.00***	***14.00***	***14.00***
Community Development Director	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	1.00	1.00	1.00
Planning Official	1.00	1.00	1.00	1.00
Planner II	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00
Code Enforcement Officer (I, II, III)	3.00	3.00	3.00	3.00
Building Official	1.00	1.00	1.00	1.00
Senior Building Inspector	3.00	3.00	3.00	3.00
Permit Technician II	1.00	1.00	1.00	1.00
Plans Examiner I	1.00	1.00	1.00	1.00

Budget Summary

This presentation includes Administration, Planning, Neighborhood Services and Code Enforcement. Contractual Services shows $35,500 for special projects and outside professional services to be used as needed, $24,300 for staff and Planning Commission training and travel, $12,700 for communication for staff and field inspectors, $10,000 for transcribing services, $10,000 for monthly credit card fees, $6,400 for professional memberships/subscriptions $5,200 for the removal of graffiti/nuisance abatement, and $4,000 for scanning services. Included in Commodities is $23,000 for office and meeting supplies, $19,400 for gasoline and vehicle repairs for the inspector vehicles and $7,000 for the replacement of office chairs and small office equipment. Capital reflects the replacement purchase of a Code Enforcement vehicle.

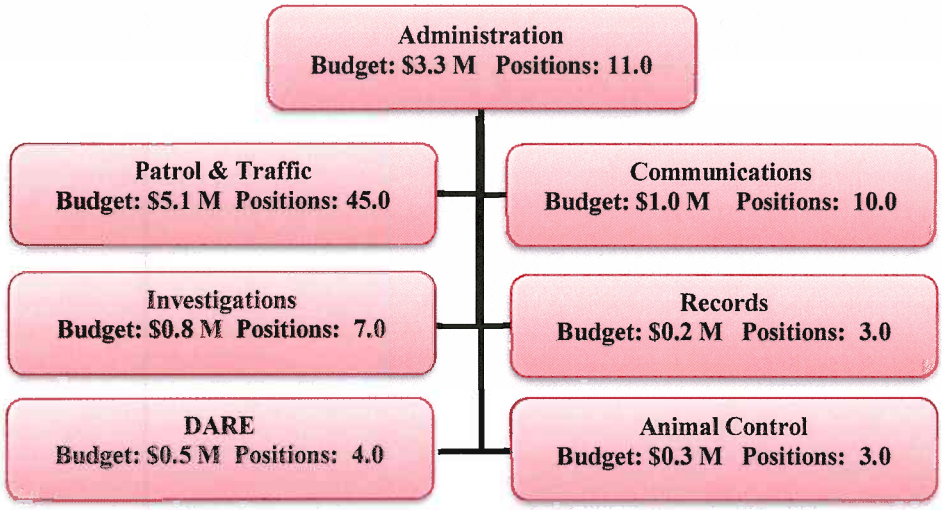
CITY OF LEAWOOD, KANSAS

"Pastoral Dreamer" *(David Phelps, Artist)*

This Bronze sculpture was dedicated on October 27, 2005 and is located on 133rd Street between Mission Road and Roe Avenue. This piece depicts a man relaxing, partially submerged in the ground, at a length of 17 feet. By combining opposites, he can infuse his art with the power of that tension. This imagery is strengthened because the viewer has to put the image together. This limited edition sculpture was selected by the Art in Public Places Initiative (APPI) to be placed along 133rd Street to be enjoyed by families and the children attending the nearby elementary school.

POLICE

Budget: $11.1M 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 & Traffic

Prevents, detects enforces and investigates traffic law, criminal law and city ordinance violations. Other responsibilities include field training, school programming, firearms training and maintenance, and drug investigations.

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

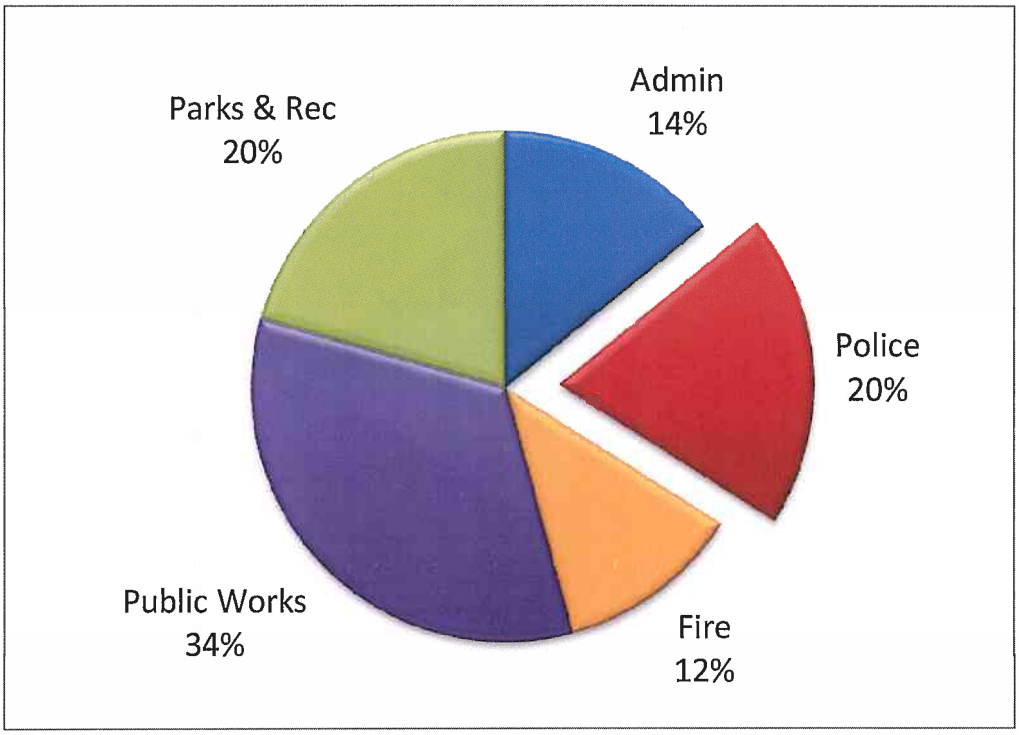
Presents the DARE program in City elementary and middle schools. Officers make a variety of safety presentations to community groups with emphasis on empowering citizens to reduce crime. This sub-program includes grants to local drug prevention and rehabilitation programs.

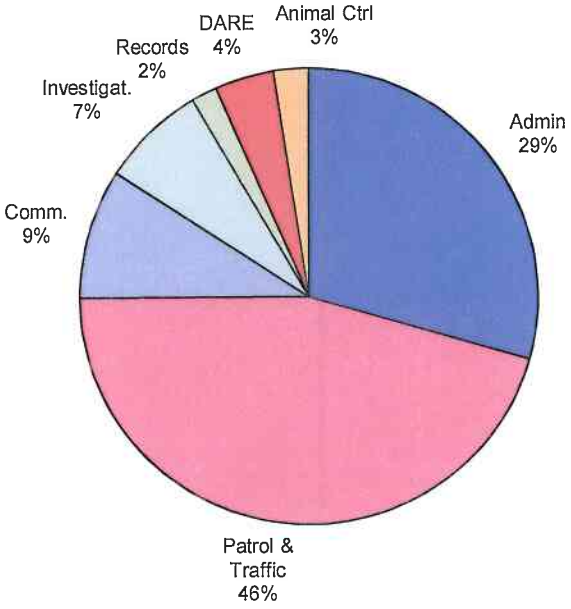
Animal Control

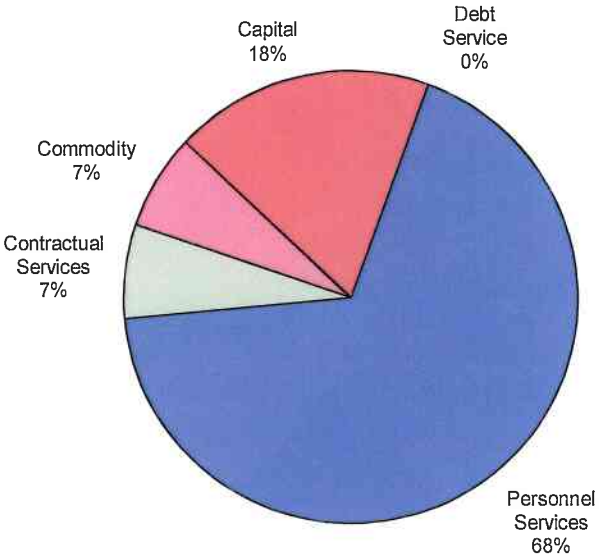
Enforces the City's animal codes, investigates reported cases of animal cruelty and neglect, relocates wild animals through humane trapping and returns pets to citizens.

POLICE

Budget: $11.1M Positions: 83







POLICE

Budget: $11.1M Positions: 83

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Expenditures by Program				
Administration	2,035,212	2,371,050	2,344,111	3,277,443
Patrol & Traffic	4,103,028	4,882,400	4,681,800	5,066,300
Communications	845,168	983,800	962,600	1,024,300
Investigations	767,507	787,300	750,500	822,600
Records	162,983	203,200	198,600	203,800
DARE	433,644	445,000	438,400	462,900
Animal Control	189,711	217,700	210,700	276,500
Total	8,537,253	9,890,450	9,586,711	11,133,843
Expenditures by Character				
Personnel Services	6,573,046	7,465,100	7,157,000	7,568,900
Contractual Services	477,503	726,300	736,200	744,300
Commodities	363,518	623,600	618,100	759,900
Capital	1,123,186	1,075,450	1,075,411	2,060,743
Debt Service	-	-	-	-
Total	8,537,253	9,890,450	9,586,711	11,133,843
Expenditures by Fund				
General	8,155,739	9,576,950	9,267,911	9,843,743
Special Revenue	104	-	-	1,100
Capital	381,410	313,500	318,800	1,289,000
Debt	-	-	-	-
Total	8,537,253	9,890,450	9,586,711	11,133,843
Full-Time Equivalent Positions	85.00	83.00	83.00	83.00
Commissioned Officers	*63.00*	*61.00*	*61.00*	*61.00*
Exhibit: Revenue by Program				
Alarm Fees	52,709	56,000	50,000	50,000
Animal Impound	2,885	3,500	3,500	3,600
School Resource Revenue	30,925	31,500	30,500	30,500
DARE Reimbursement	150,000	225,000	225,000	266,000
Total	236,519	316,000	309,000	350,100

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Provide efficient police service to the citizens of Leawood:				
Budgeted cost per citizen	$262	$303	$300	$346
Citizens per Commissioned Officer	518	535	525	527
Alarm fee revenue	$52,709	$56,000	$50,000	$50,000
2. Effectively manage the increasing calls for service impacting our organization:				
Avg. response time emergency calls	3:33 min	3:30 min	3:30 min	3:30 min
Overtime as a % of regular salaries	7%	10%	10%	10%
3. Establish a strong community presence and rapport with residents:				
% respondents satisfied	80.0%	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	100%	100%	100%	100%
Employee turnover	3	4	5	1

Council & Administrator Directives

	Initiated By	Completion Date
Identify and facilitate green projects and activities.	Council	Short-term goal
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 police activity in building at 97th and Lee Boulevard.	Council	Near-term goal

Major Program Accomplishments

- Reduced citizen complaints by improved roll call training.
- Emergency response time remained under 4 minutes.
- Selected architectural firm and owners representative to design/oversee Justice Center construction.

Program: Police
Sub-Program: Administration

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	963,381	1,089,700	1,059,400	1,122,000
Contractual Services	230,962	369,700	378,600	353,300
Commodities	57,689	82,700	77,200	125,400
Capital	783,180	828,950	828,911	1,676,743
Debt Service	-	-	-	-
Total	2,035,212	2,371,050	2,344,111	3,277,443
Expenditures by Fund				
General	1,993,808	2,304,050	2,271,811	2,372,443
Special Revenue	-	-	-	-
Capital	41,404	67,000	72,300	971,000
Debt	-	-	-	-
Total	2,035,212	2,371,050	2,344,111	3,343,443
Full-Time Equivalent Positions	**11.00**	**11.00**	**11.00**	**11.00**
Commissioned Officers	***6.00***	***6.00***	***6.00***	***6.00***
Chief of Police	*1.00*	*1.00*	*1.00*	*1.00*
Deputy Chief of Police (Major)	*1.00*	*1.00*	*1.00*	*1.00*
Police Captain	*1.00*	*1.00*	*1.00*	*1.00*
Lieutenant	*1.00*	*1.00*	*1.00*	*1.00*
Professional Standards Officer (Sergeant)	*1.00*	*1.00*	*1.00*	*1.00*
Police Officer	*1.00*	*1.00*	*1.00*	*1.00*
Manager, Police Admin Services	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Public Service Officer	2.00	2.00	2.00	2.00
Alarm Coordinator	1.00	1.00	1.00	1.00

2012 Budget Summary

Included in Capital in 2012 is $900,000 for technology-related equipment for the Justice Center; and $771,743 for 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. Operating expenses include utilities and contractual services for police buildings of $74,100, staff training of $23,100, housing of prisoners at the county facility of $50,000, law enforcement liability insurance of $21,400, building maintenance expense of $22,800, office supplies of $21,000, expendable equipment of $38,900 and gasoline of 44,000.

Program: Police
Sub-Program: Patrol & Traffic

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Effectively manage the increasing calls for service impacting our organization:				
Total calls for service	12,524	13,500	13,500	13,000
Average response time per emergency call (minutes)	3:33 min	3:30 min	3:30 min	3:30 min
Total traffic citations	14,200	14,300	14,300	14,800
Traffic contacts per traffic officer	3,852	3,947	3,947	3,980
2. Monitor and analyze the crime rate for changing threats to the community:				
Crime rate (per 1,000 citizens)-overall	26.8	27.6	28.1	29.5
Part I	15.3	16.8	17.2	17.1
Part II	11.5	10.7	10.9	12.4
3. Promote the public's sense of security:				
% of residents who feel safe in their neighborhood during the day/night	100.0%	96.0%	96.0%	95.0%
4. Reduce traffic incidents:				
# of traffic crashes with injuries	104	100	100	100

Council & Administrator Directives

Initiated By	Completion Date

No current directives

Major Program Accomplishments

- Arrested burglars suspected in numerous burglaries throughout the Midwest.
- Made over 1,300 misdemeanor and felony arrests.
- Kept average response time to emergency calls under 4 minutes.
- The canine unit was deployed 145 times and assisted in arresting 21 felons and recovering marijuana, heroin, cocaine and methamphetamine.
- Involvement in multiple metro wide traffic safety initiatives.

Program: Police
Sub-Program: Patrol & Traffic

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	3,546,974	4,085,800	3,885,200	4,128,800
Contractual Services	72,474	100,000	100,000	105,700
Commodities	266,735	450,100	450,100	545,800
Capital	216,845	246,500	246,500	286,000
Debt Service	-	-	-	-
Total	4,103,028	4,882,400	4,681,800	5,066,300
Expenditures by Fund				
General	3,886,183	4,635,900	4,435,300	4,780,300
Special Revenue	-	-	-	-
Capital	216,845	246,500	246,500	220,000
Debt	-	-	-	-
Total	4,103,028	4,882,400	4,681,800	5,000,300
Full-Time Equivalent Positions	**47.00**	**45.00**	**45.00**	**45.00**
Commissioned Officers	***47.00***	***45.00***	***45.00***	***45.00***
Sergeant	*5.00*	*5.00*	*4.00*	*4.00*
Corporal	*3.00*	*3.00*	*3.00*	*3.00*
Master Police Officer	*5.00*	*5.00*	*6.00*	*6.00*
Police Officer (I, II, III, IV)	*34.00*	*32.00*	*32.00*	*32.00*

2012 Budget Summary

Included in this presentation are both the Patrol and Traffic programs. The Patrol Division performs the "meat and potatoes" work of law enforcement. The three groups of officers are on duty 24 hours a day, 7 days a week. In addition to patrol duties, members also have individual specialties. The Traffic Division consists of a select group of officers. The main goal is to insure that the streets of Leawood are safe for residents and non-residents alike.

Operating expenses include $40,100 for officer training, $32,900 for mobile phones, $66,500 for uniforms, and $271,700 for vehicle repairs, gasoline and supplies. Fluctuations in the purchase of replacement expendable equipment affects the Commodities category year to year and totals $182,600 in 2012. Reflected in Capital is $220,000 for the replacement purchase of five patrol vehicles, a traffic unit, a motorcycle, 2 canine vehicles, and an ICOP server (in-car video system equipment) in 2012. New in 2012 is $13,900 to replace one of the Department's two canines.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Monitor workload to ensure adequate staffing levels:				
Total calls dispatched	12,524	13,000	13,000	13,500
911 calls dispatched	2,998	3,150	3,150	3,250
2 Dispatch information within target time of 30 seconds:				
Response time from time of call to dispatch (emergency calls)	31 seconds	31 seconds	31 seconds	31 seconds
3. Promote departmental teamwork to ensure efficient communication				
% rating dispatch services as good or better on in-department survey	97.8%	98.0%	98.0%	98.0%

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

- New dispatcher training completed.
- Completed MARC'S geolynx mapping software survey.
- Continued research and planning for moving operations into new Justice Center.
- Unit member awarded "Every Day Hero" award by Mid America Regional Council.
- Staff answered a total of 84,188 phone calls in 2010.
- Handled 911 calls totaling 11,414 and dispatched 12,524 assignments to officers.

Program: Police
Sub-Program: Communications

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	718,924	809,100	786,900	829,700
Contractual Services	120,097	152,400	153,400	170,900
Commodities	6,147	22,300	22,300	23,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	845,168	983,800	962,600	1,024,300
Expenditures by Fund				
General	845,168	983,800	962,600	1,024,300
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	845,168	983,800	962,600	1,024,300
Full-Time Equivalent Positions	**10.00**	**10.00**	**10.00**	**10.00**
Commissioned Officers	-	-	-	-
Communications Officer (I, II, III)	*10.00*	*10.00*	*10.00*	*10.00*

2012 Budget Summary

A change, of approximately $17,500, has been included in 2012 for an increase in the radio agreement. Other expenses in this program include ALERT user charges of $26,800, communication expense of $17,800, maintenance and user equipment agreements including the radio agreement of $50,000, communication supplies of $9,100, uniforms of $6,000 and various 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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Effectively manage caseloads to facilitate a high crime clearance rate:				
# of cases investigated	875	900	900	950
Part I	*500*	*550*	*550*	*550*
Part II	*375*	*350*	*350*	*400*
# of cases per officer	146	150	150	158
Part I	*83*	*92*	*92*	*92*
Part II	*63*	*58*	*58*	*67*
Active cases cleared	276	250	250	270
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

- Investigation, arrest and conviction of a sexual predator who was enticing 12 year old females.
- Investigation, arrest and conviction of two different strip mall burglary suspects each responsible for 15-20 burglaries in Leawood and over 100 throughout Johnson County.
- Arrest of the same subject twice for numerous auto burglaries throughout the city.
- Investigation of the subjects responsible for burglary of the local Apple Store & others nationwide.
- Investigation & arrest of a nationwide check forgery suspect from Georgia, over $100,000 in checks

Program: Police
Sub-Program: Investigations

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	666,316	726,200	689,400	718,500
Contractual Services	13,298	24,400	24,400	24,400
Commodities	15,545	36,700	36,700	31,700
Capital	72,348	-	-	48,000
Debt Service	-	-	-	-
Total	767,507	787,300	750,500	822,600
Expenditures by Fund				
General	695,055	787,300	750,500	773,500
Special Revenue	104	-	-	1,100
Capital	72,348	-	-	48,000
Debt	-	-	-	-
Total	767,507	787,300	750,500	822,600
Full-Time Equivalent Positions	**7.00**	**7.00**	**7.00**	**7.00**
Commissioned Officers	***6.00***	***6.00***	***6.00***	***6.00***
Investigations Sergeant	*1.00*	*1.00*	*1.00*	*1.00*
Police Officer IV (Detective)	*5.00*	*5.00*	*5.00*	*5.00*
Administrative Assistant	1.00	1.00	1.00	1.00

2012 Budget Summary

Capital reflects the replacement of two vehicles in 2012. Communication devices of $9,000, staff training of $5,500, and outside professional services of 5,500 are included in Contractual Services. Commodities provides $6,500 for the purchase of uniforms, $7,200 for office supplies/materials, $2,000 for vehicle repairs and $11,000 for 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

1. Ensure timely submission of reports through appropriate workloads:

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Case mgmt entries per employee	9,194	9,667	9,667	10,000
Requests for reports (per employee)	1,040	1,067	1,067	1,100
by mail *(per employee)*	433	450	450	467
in person *(by employee)*	607	617	617	633

Council & Administrator Directives

Initiated By	Completion Date

No current directives

Major Program Accomplishments

- Achieved predominately "Very Satisfied" ratings in department's citizen survey.
- Continued research and planning for moving operations into new Justice Center.
- A total of 27,581 Case Management Entries were made in 2010.
- Processed 1,300 requests for reports by mail.
- Processed 1,820 requests for reports in person.
- Processed 1,040 requests for record checks.

Program: Police
Sub-Program: Records

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	134,906	151,400	146,800	151,000
Contractual Services	18,601	35,200	35,200	38,200
Commodities	9,476	16,600	16,600	14,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	162,983	203,200	198,600	203,800
Expenditures by Fund				
General	162,983	203,200	198,600	203,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	162,983	203,200	198,600	203,800
Full-Time Equivalent Positions	**3.00**	**3.00**	**3.00**	**3.00**
Commissioned Officers	-	-	-	-
Records Clerk	*3.00*	*3.00*	*3.00*	*3.00*

2012 Budget Summary

Funds have been budgeted in Contractual Services to provide for leased equipment and owned equipment repairs of $27,100, scanning of records of $4,000, $2,000 for the printing of forms, and $1,500 for staff training. Computer and office supplies of $7,200, postage of $5,000 and uniform expense of $2,400 are included in Commodities. The decrease in this category from 2011 is due to the year to year fluctuation of replacement expendable equipment.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Promote safety through education and outreach efforts:				
# of children receiving DARE presentations	4,040	4,500	4,500	4,000
2. Promote safety through enforcement efforts:				
Cases initiated during SRO service	38	40	40	40
3. Use of City funds:				
Portion of the sub-program funded by the Alcohol Tax	35%	51%	51%	57%
4. Provide efficient service:				
Program revenue	$180,925	$256,500	$255,500	$296,500

Council & Administrator Directives

Initiated By	Completion Date

No current directives

Major Program Accomplishments

- Officer Wiler created a middle school bullying prevention curriculum which will be used in DARE curriculums around the world.
- Over 50 community presentations including presentations on: personal protection, internet safety and McGruff House program.
- Introduction of bullying prevention DARE lessons in the Blue Valley School District.
- Over 30 home security surveys.

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

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	395,461	421,900	415,300	436,300
Contractual Services	6,576	14,600	14,600	14,600
Commodities	6,692	8,500	8,500	12,000
Capital	24,915	-	-	-
Debt Service	-	-	-	-
Total	433,644	445,000	438,400	462,900
Expenditures by Fund				
General	408,729	445,000	438,400	462,900
Special Revenue	-	-	-	-
Capital	24,915	-	-	-
Debt	-	-	-	-
Total	433,644	445,000	438,400	462,900
Full-Time Equivalent Positions	**4.00**	**4.00**	**4.00**	**4.00**
Commissioned Officers	***4.00***	***4.00***	***4.00***	***4.00***
DARE/Crime Prevention Officer	*1.00*	*1.00*	*1.00*	*1.00*
DARE Officer	*1.00*	*1.00*	*1.00*	*1.00*
School Resource Officer (SRO)	*2.00*	*2.00*	*2.00*	*2.00*

2012 Budget Summary

Expenses within this program remain fairly constant from year to year and primarily include the purchase of D.A.R.E. supplies and training for the officers. A portion of this program's expense is covered by a transfer from the Special Alcohol Fund. Additionally, a reimbursement is received from the Blue Valley School District for the SRO Officer working in that particular district. Operating expenses include printing of program materials of $5,000, officer training of $5,500, DARE materials and supplies of $7,500, and communication of $1,600. A replacement color printer is planned for purchase in 2012 in expendable equipment.

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:

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Cost recovery on boarding strays	40%	49%	49%	50%
Animal impound fees	$2,885	$3,500	$3,500	$3,600
# of animal control calls	1,598	1,600	1,600	1,600

Council & Administrator Directives

Initiated By	Completion Date

No current directives

Major Program Accomplishments

- Animal Control Officers handled 1,568 calls for assistance and 250 general animal reports in 2010.
- In 2010, 311 loose animals were captured and 193 deceased animals were picked up.
- A total of 177 impounds occurred, of which 87 or 49% were reclaimed.
- Staff responded to over 200 complaints ranging from dogs, cats, wildlife or neglect.

Program: Police
Sub-Program: Animal Control

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	147,084	181,000	174,000	182,600
Contractual Services	15,495	30,000	30,000	37,200
Commodities	1,234	6,700	6,700	6,700
Capital	25,898	-	-	50,000
Debt Service	-	-	-	-
Total	189,711	217,700	210,700	276,500
Expenditures by Fund				
General	163,813	217,700	210,700	226,500
Special Revenue	-	-	-	-
Capital	25,898	-	-	50,000
Debt	-	-	-	-
Total	189,711	217,700	210,700	276,500
Full-Time Equivalent Positions	**3.00**	**3.00**	**3.00**	**3.00**
Commissioned Officers	-	-	-	-
Animal Control Officer	3.00	3.00	3.00	3.00

2012 Budget Summary

Capital includes the replacement of an animal control truck of $50,000 in 2012. The annual expense for the boarding of stray animals increased to $14,400 in 2012. This expense has remained constant for over ten years and an increase was warranted. Additionally, $10,000 is included annually for wildlife control, $3,800 for disposal fees and $1,000 for rabies testing. Other operating expenses include $2,300 for the annual "Barks in the Park" event, $3,000 for officer training, $2,700 for office, medical and veterinary supplies, $1,500 for uniforms, and $2,500 for vehicle repairs/parts.

CITY OF LEAWOOD, KANSAS

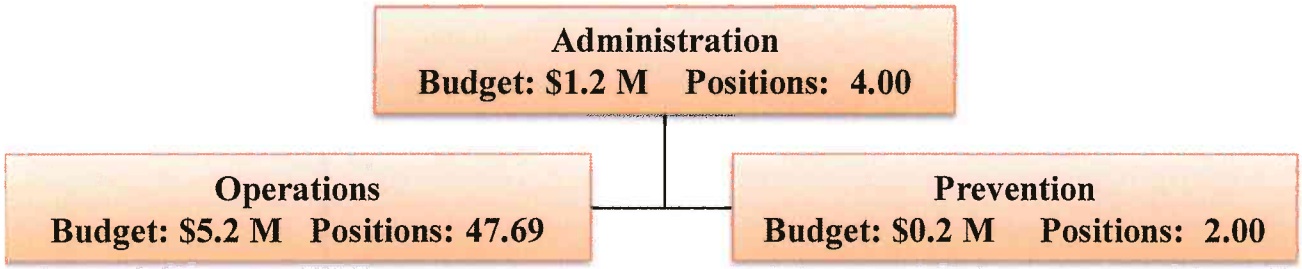
"Faith" *(Wendell Castle, Artist)*

This Bronze Bench sculpture was dedicated on June 25, 2002 and is located in Brook Beatty Park at 86th Street and Lee Boulevard. The artist's sculptural and one-of-a-kind functional pieces are represented in major museums and corporate collections across America. Castle likes to make art furniture and because of the enormous possibilities, be in the space between furniture and sculpture. His style marries organic and geometric forms.

Fire Budget

FIRE

Budget: $6.6M 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

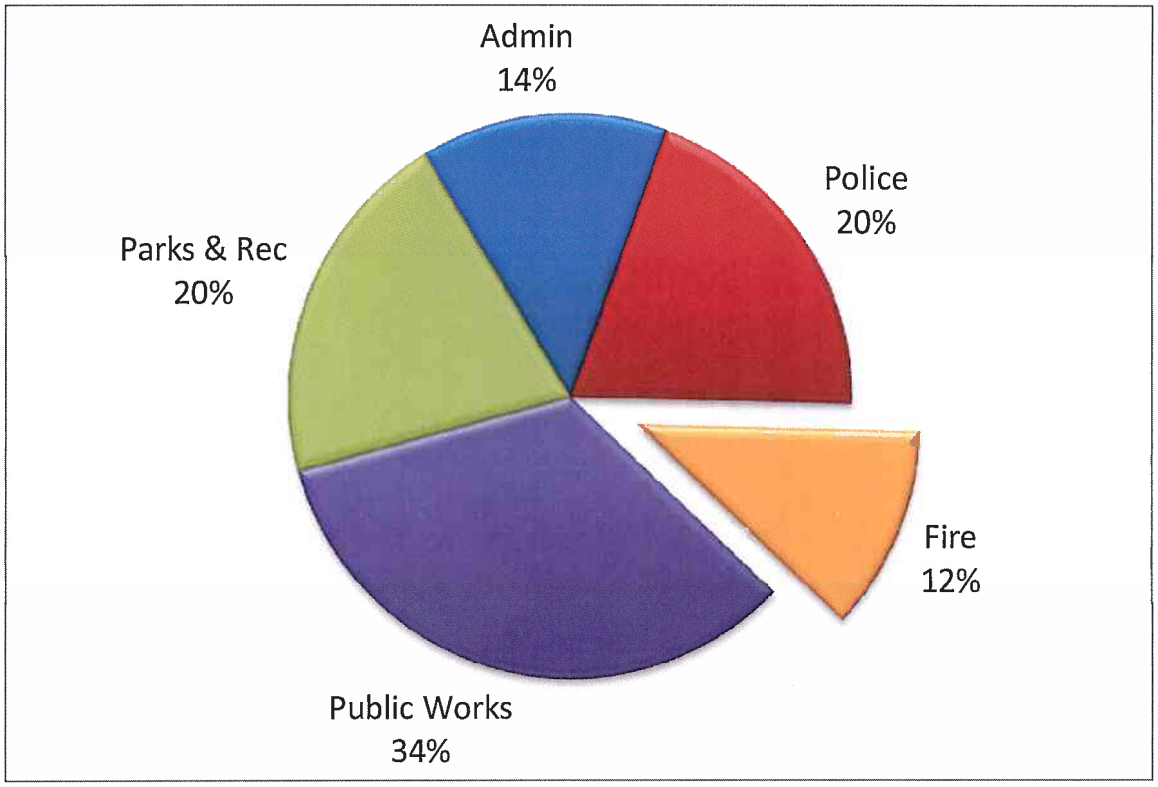
Responds to medical emergencies and fire, rescue, explosion, Weapons of Mass Destruction (WMD) incidents, natural disasters, and hazardous material incidents. Maintains readiness through planning, company inspections, vehicle, equipment and building maintenance. Responds to citizen requests for non-emergency 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.

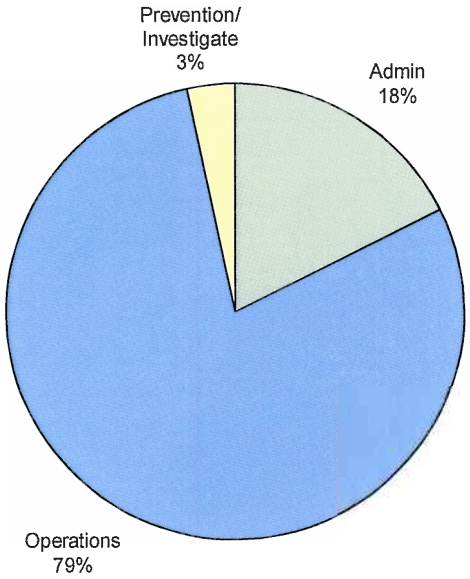
Prevention and Investigation

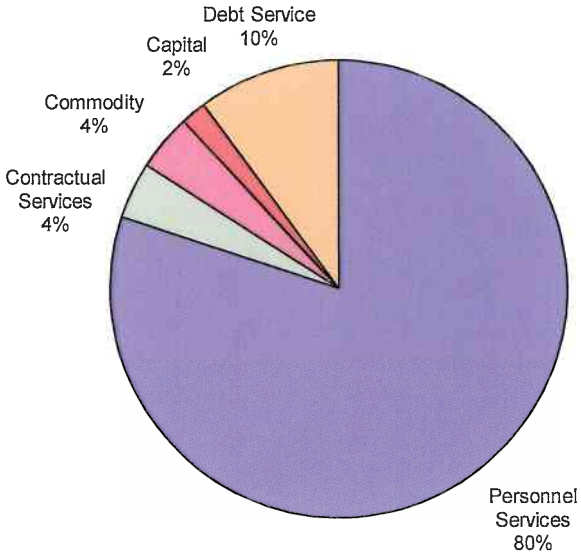
Enforce fire prevention codes and fire safety standards by coordinating inspections, reviewing construction plans, hydrant location and fire/EMS apparatus access, conducting fire cause and arson investigations and providing public safety education.

FIRE

Budget: $6.6M Positions: 53.69







FIRE

Budget: $6.6M Positions: 53.69

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Expenditures by Program				
Administration	1,002,795	1,106,043	1,090,713	1,166,003
Operations	4,898,124	5,000,300	4,931,573	5,225,600
Prevention	204,944	216,700	210,400	222,000
Total	6,105,863	6,323,043	6,232,686	6,613,603
Expenditures by Character				
Personnel Services	4,900,097	5,172,500	5,009,600	5,296,500
Contractual Services	227,977	257,300	265,200	265,100
Commodities	174,451	201,100	205,100	266,800
Capital	274,608	171,000	231,643	120,000
Debt Service	528,730	521,143	521,143	665,203
Total	6,105,863	6,323,043	6,232,686	6,613,603
Expenditures by Fund				
General	5,503,617	5,832,100	5,681,100	6,176,300
Special Revenue	-	-	-	-
Capital	274,608	171,000	231,643	120,000
Debt	327,638	319,943	319,943	317,303
Total	6,105,863	6,323,043	6,232,686	6,613,603
Full-Time Equivalent Positions	55.69	53.69	53.69	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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Provide efficient fire and EMS service to the citizens of Leawood:				
Budgeted cost per citizen	$187	$194	$195	$206
Citizens per Firefighter	586	608	596	599
2. Ensure quality service by maintaining adequate staffing & training levels:				
Training hours per month per Firefighter/EMT	20	17	19	18
Overtime as a % or regular salaries	8%	9%	9%	8%
Employee turnover	1	-	1	2
3. Maintain emergency preparedness:				
Number of sirens tested	10	10	11	11
Number of sirens tests performed	100%	100%	100%	100%
% of tested in working condition	95%	95%	100%	100%

Council & Administrator Directives

	Initiated By	Completion Date
Identify and facilitate "green" projects and activities.	Council	Short-term goal

Major Program Accomplishments

- There were no fire deaths or injuries in the city in 2010.
- Two storm warning Sirens were added to the city in 2010.
- A Kansas Department of Emergency Management grant in the amount of $15,000 was applied for in 2010 and approved in early 2011 for one (1) Storm Warning Siren. This completes the City's Storm Warning Siren placement schedule ahead of time.
- The department received a $5,000 "Fireman's Fund Grant" for radios.
- Community Emergency Response Training (CERT) was delivered to Leawood citizens.
- Co-hosted the annual "Fire & Police Open House" for citizens.
- Department members participated in reading programs at the elementary schools.
- Department personnel participated in numerous charitable events to include United Way, Red Bag Christmas program, TLC, Leukemia/Lymphoma Society, Community Blood Center, block parties in the City, rides for charity and standbys at City Park events.

Program: Fire
Sub-Program: Administration

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	504,420	531,500	503,400	541,300
Contractual Services	145,964	169,600	169,400	169,400
Commodities	23,798	29,000	29,000	33,000
Capital	975	56,000	68,970	105,000
Debt Service	327,638	319,943	319,943	317,303
Total	1,002,795	1,106,043	1,090,713	1,166,003
Expenditures by Fund				
General	674,182	730,100	701,800	743,700
Special Revenue	-	-	-	-
Capital	975	56,000	68,970	105,000
Debt	327,638	319,943	319,943	317,303
Total	1,002,795	1,106,043	1,090,713	1,166,003
Full-Time Equivalent Positions	***4.00***	***4.00***	***4.00***	***4.00***
Fire Chief	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00
Training Chief	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00

2012 Budget Summary

Expenditures in this program remain fairly constant from 2011 to 2012. Contractual Services includes $73,600 for utilities for all the fire station buildings, $31,000 for building/ground repairs, $22,000 for training and travel for staff and various fire association memberships. Shown within Commodities is $15,000 for station, office and Johnson County Med-Act supplies, $10,000 in expendable equipment (items with a unit cost of $5,000 or less), and $4,000 for building and ground supplies for the fire stations. A total of $105,000 is included in Capital for the replacement of the roof at Fire Station #1. Debt reflects 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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Respond to emergencies within department goal of 5 minute average: ***Average response time to fire incidents (in minutes)***	4:35	4:45	4:45	4:45

Council & Administrator Directives

Initiated By	Completion Date

No current directives

Major Program Accomplishments

- On-going training and recertification for department Technical Rescue personnel was completed. Additional technician level training was obtained in the areas of confined space and trench rescue.
- Recertification of all EMT personnel was scheduled for the new mandatory 2011 DOT curriculum.
- Personnel assisted Johnson County Sheriff's Department and other department personnel in the technical search for a missing teenager. This search lasted over a week and was just south of Leawood, in the county.
- Members of the Technical Rescue Team (TRT) participated in Kansas' first Urban Search & Rescue Operational Readiness Exercise at Crisis City in Salina, KS.
- Firefighters initiated extended CPR procedures and assisted Med-Act personnel in saving the life of a Leawood teen suffering from a medical condition.
- Participated in county-wide high-rise fire training.

Program: Fire
Sub-Program: Fire Service Operations

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	4,213,414	4,451,100	4,322,600	4,560,700
Contractual Services	69,867	72,500	80,600	80,500
Commodities	140,118	160,500	164,500	221,500
Capital	273,633	115,000	162,673	15,000
Debt Service	201,092	201,200	201,200	347,900
Total	4,898,124	5,000,300	4,931,573	5,225,600
Expenditures by Fund				
General	4,624,491	4,885,300	4,768,900	5,210,600
Special Revenue	-	-	-	-
Capital	273,633	115,000	162,673	15,000
Debt	-	-	-	-
Total	4,898,124	5,000,300	4,931,573	5,225,600
Full-Time Equivalent Positions	***49.69***	***47.69***	***47.69***	***47.69***
Battalion Chief	3.00	3.00	3.00	3.00
Captain	9.00	9.00	9.00	9.00
Lieutenant	3.00	3.00	3.00	3.00
Master Firefighter	30.00	30.00	30.00	30.00
Firefighter (I, II, III)	4.00	2.00	2.00	2.00
Part-Time On Call Firefighter *(Seasonal/Casual)*	0.69	0.69	0.69	0.69

2012 Budget Summary

Included in Debt Service are the lease payments for the fire pumper and fire rescue unit ($201,100) purchased in 2009 with the last payment due in 2013; and the two fire pumpers which were ordered in 2011 with the first year of a ten-year lease, $146,800, due in 2012. Capital reflects the replacement of one item, an air compressor, in 2012 as compared to five mobile data terminals, treadmills for the stations, a storm warning siren and the addition of opticom systems to traffic signals in 2011. Operating expenses include $31,000 training, $19,000 for communication, $37,000 for uniforms, $86,500 for gasoline, vehicle & equipment maintenance supplies/service and $96,000 for the replacement of expendable equipment items. Also included is $38,000 to replace the 5" supply line hoses on all Fire apparatus, along with other hoses.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Reduce fire incidents:				
Fire calls per 1,000 citizens	25	31	27	28
2. Maintain fire protection standards in city buildings:				
Number of inspections	1,688	1,400	1,500	1,600
Number of building plans reviewed	82	55	70	80

Council & Administrator Directives

Initiated By	Completion Date

No current directives

Major Program Accomplishments

- All apartment/commercial/educational structures in the city were inspected and code issues resolved.
- Mandated replacement of all defective sprinkler heads and smoke detectors in 2 apartment complexes.
- Installed 121 smoke detectors in private Leawood homes.
- Provided juvenile firesetter counseling to two Leawood families.
- Conducted tornado/fire evacuation drills for at the Leawood Town Village retirement center.
- Instituted an enhanced "grease duct inspection" program for all restaurants in Leawood.
- Provided expert witness testimony in a Federal civil liability trial (Leawood fire incident).

Program: Fire
Sub-Program: Prevention And Investigation

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Program Expenditures				
Personnel Services	182,263	189,900	183,600	194,500
Contractual Services	12,146	15,200	15,200	15,200
Commodities	10,535	11,600	11,600	12,300
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	204,944	216,700	210,400	222,000
Expenditures by Fund				
General	204,944	216,700	210,400	222,000
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	204,944	216,700	210,400	222,000
Full-Time Equivalent Positions	***2.00***	***2.00***	***2.00***	***2.00***
Fire Marshal	1.00	1.00	1.00	1.00
Fire Prevention Specialist	1.00	1.00	1.00	1.00

2012 Budget Summary

No major changes are anticipated to this program in 2012. Contractual Services includes $11,000 for staff training and travel, $2,000 for communication devices, and $2,000 for dues and memberships to association organizations. A total of $5,000 is included for the purchase of prevention and arson related books & supplies, $3,000 for uniforms, and $3,000 for the replacement purchase of a computer workstation and fire prevention gear/equipment.

CITY OF LEAWOOD, KANSAS

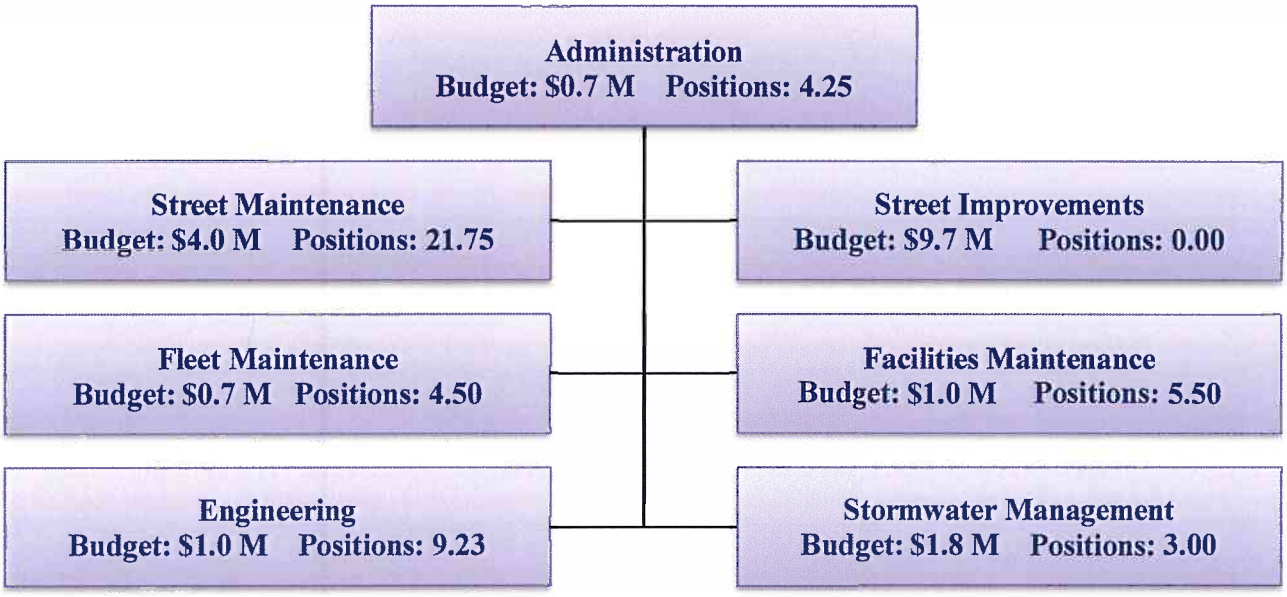
"For the Goal" & "Run Red Run" *(Jorge Blanco, Artist)*

These Powder Coated Aluminum sculptures were dedicated on April 18, 2009 and are located in Leawood City Park at 10601 Lee Boulevard. These brightly painted sculptures were commissioned by the Art in Public Places Initiative (APPI) to celebrate the athletic endeavors that take place in Leawood City Park. Blanco's works are vibrant and full of optimism, contributing to the cultural development of the community. Children participating in Leawood's spring soccer program were invited to share in the naming of the sculptures.

Public Works Budget

PUBLIC WORKS

Budget: $18.9M 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

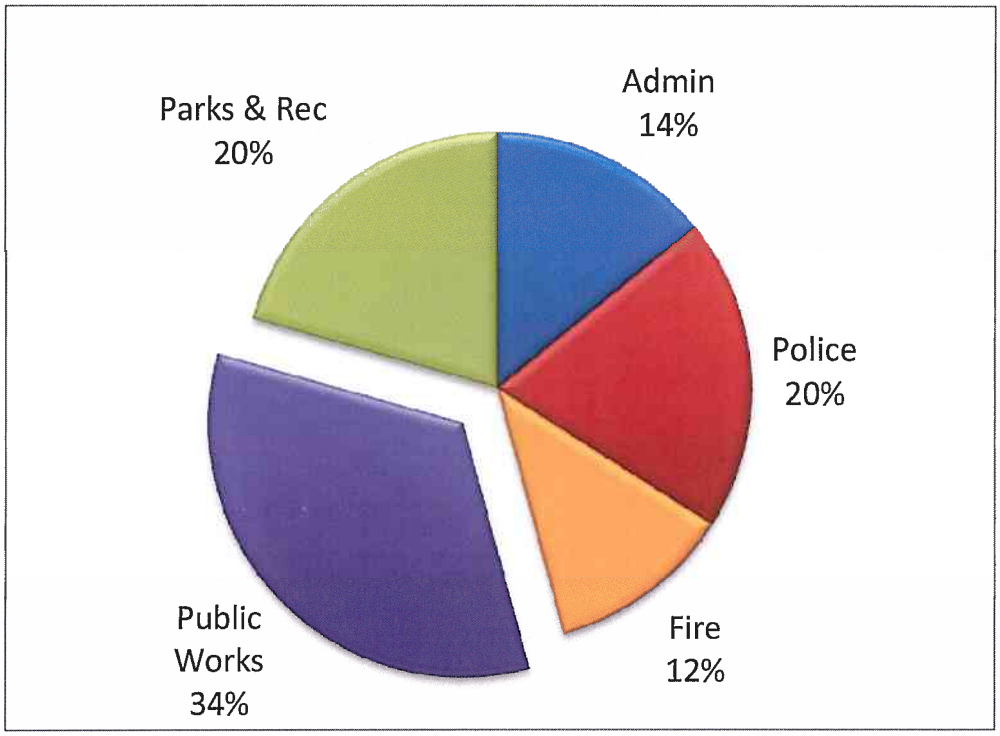
Survey, design, inspect and schedule construction plans for streets and storm sewers. Review plats and site development plans for compliance with City criteria and industry quality standards. Provide GIS support, maintain traffic counts, coordinate street light and traffic signal updates.

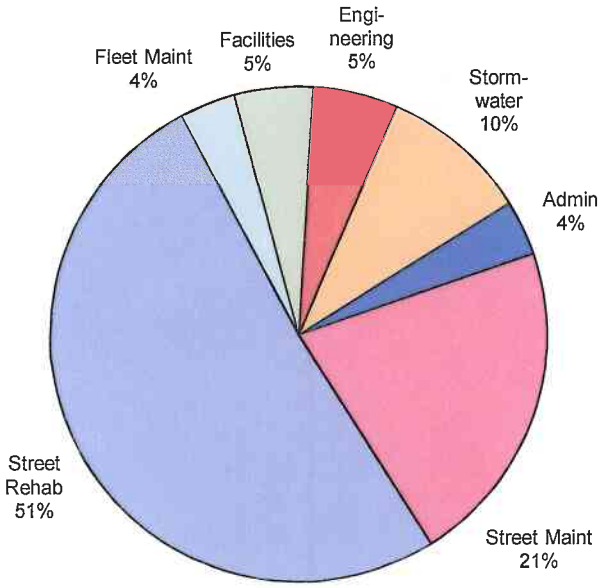
Stormwater Management

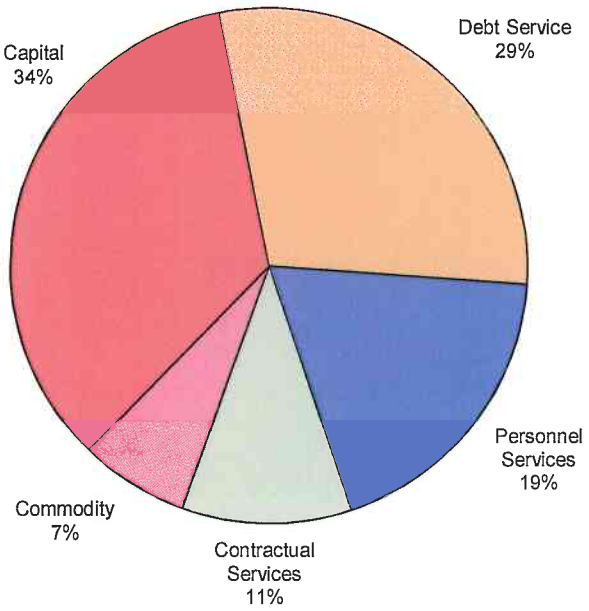
Maintains and repairs the existing stormwater system including: pipe systems, inlets, box culverts, and designated open channels. Performs snow removal and action center duties as required.

PUBLIC WORKS

Budget: $18.9M Positions: 48.23







PUBLIC WORKS

Budget: $18.9M Positions: 48.23

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Expenditures by Program				
Administration	653,421	709,089	674,737	681,864
Street Maintenance	3,051,376	3,617,700	3,393,200	4,028,000
Street Improvement	7,522,213	8,420,316	9,046,252	9,657,055
Fleet Maintenance	457,982	662,400	662,300	685,300
Facilities Maintenance	831,637	1,952,500	2,120,053	961,900
Engineering	846,603	1,032,400	1,040,600	1,036,600
Stormwater Management	1,502,429	1,440,899	1,602,979	1,821,480
Total	14,865,660	17,835,304	18,540,121	18,872,199
Expenditures by Character				
Personnel Services	3,164,656	3,461,100	3,352,800	3,537,100
Contractual Services	1,611,447	2,039,900	1,950,900	2,011,900
Commodities	849,367	1,276,100	1,274,900	1,282,000
Capital	4,070,866	5,508,300	6,796,517	6,525,245
Debt Service	5,169,324	5,549,904	5,165,004	5,515,954
Total	14,865,660	17,835,304	18,540,121	18,872,199
Expenditures by Fund				
General	5,625,470	6,777,100	6,578,600	6,831,000
Special Revenue	1,255,579	1,324,000	1,324,000	1,743,860
Capital	2,815,287	4,184,300	5,472,517	4,781,385
Debt	5,169,324	5,549,904	5,165,004	5,515,954
Total	14,865,660	17,835,304	18,540,121	18,872,199
Full-Time Equivalent Positions	50.23	48.23	48.23	48.23
Exhibit: Revenue by Program				
County Participation				
Streets	1,440,205	1,767,809	2,095,809	744,843
Stormwater	-	-	-	-
Engineering (inspection fees)	48,077	41,500	43,000	43,000
Total	1,488,282	1,809,309	2,138,809	787,843

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Efficiently respond to the infrastructure demands of the City:				
Budgeted cost per citizen	$455	$546	$579	$587
% of 1/8 sales tax funding:				
streets	46%	50%	48%	54%
stormwater	54%	50%	52%	46%
2 Effectively manage the increasing calls for service impacting our organization:				
Overtime as a % of regular salaries	3%	4%	4%	4%
Professional service contracts	19	12	19	19
3. Develop staff by promoting a team environment, collaboration, and open communication:				
% employees maintaining professional certifications	63.7%	63.7%	63.7%	63.7%
Employee turnover	2	2	2	2

Council & Administrator Directives

	Initiated By	Completion Date
Identify and facilitate "green" projects and activities.	Council	Short-term goal

Major Program Accomplishments

- Completed construction administration of the Federal ARRA project improving 103rd Street.
- Completed the submittal for the CARS 2011 – 2015 Program requesting over 3 million in funding.
- Began contract administration for the design and construction of the Justice Center.

Program: Public Works
Sub-Program: Administration

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Program Expenditures				
Personnel Services	410,847	429,700	418,600	435,700
Contractual Services	127,781	116,600	116,600	116,600
Commodities	6,350	19,000	19,000	18,300
Capital	-	-	-	-
Debt Service	108,443	143,789	120,537	111,264
Total	653,421	709,089	674,737	681,864
Expenditures by Fund				
General	544,978	565,300	554,200	570,600
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	108,443	143,789	120,537	111,264
Total	653,421	709,089	674,737	681,864
Full-Time Equivalent Positions	***4.25***	***4.25***	***4.25***	***4.25***
Public Works Director	1.00	1.00	1.00	1.00
Manager-Admin Services	1.00	1.00	1.00	1.00
Contract Administrator	1.00	1.00	1.00	1.00
Administrative Assistant *(Regular PT)*	0.75	0.75	0.75	0.75
PW Secretary *(Part Time)*	0.50	0.50	0.50	0.50

2012 Budget Summary

Contractual Services includes $27,000 for bi-annual inspection of City bridges, $15,000 for scanning services, $20,000 for professional services to be used as needed, $12,000 for operation greenlight, $16,000 to update the traffic model and GASB streets/stormwater, $17,100 for staffing training/travel/professional memberships, and $5,200 for communication services. Planned Commodities expenses are $9,400 for office and computer supplies, $4,400 for meeting expense, and $3,700 for the replacement of a radio desk unit and small office equipment. 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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Provide timely maintenance for streets and related infrastructure by applying cost effective treatments:				
Maintenance exp's per lane mile	$6,811	$8,057	$7,566	$8,981
Cost per foot of sidewalk replacement	$32.62	$40.00	$40.00	$45.00
Cost per foot of curb replacement	$23.19	$28.00	$28.00	$30.00
Street sweeping exp's per capita	$1.11	$2.00	$2.00	$2.00
2. Maintain a safe and functional street system:				
Avg. no. working days to repair a pothole	1	1	1	1
Cost per pothole repair	$6.08	$8.10	$8.10	$8.10
% streets slurry sealed within 7 yrs	28%	33%	33%	33%
Snow & ice control budget per capita	$8.63	$8.50	$8.50	$8.75
3. Maintain attractive streets and reduce pollution:				
Annual average sweepings per lane mile	6	8	8	8
Cost per curb mile swept	$19.98	$18.00	$18.00	$20.00
Debris diverted from City watershed (tons)	1,410	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

- Converted traffic sign inventory data base to GBA Master Series.
- Mapped (GPS) the location of all traffic signs.
- Completed the mapping (GPS) of all Street Lights and Street Light Controllers.
- Replaced 7,816 feet of deteriorated curb.
- Replaced 1,392 feet of deteriorated sidewalk.
- Swept 2,675 curb miles.
- Purchased new sweeper

Program: Public Works
Sub-Program: Street Maintenance

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Program Expenditures				
Personnel Services	1,249,227	1,397,700	1,312,200	1,399,300
Contractual Services	1,015,829	1,372,800	1,283,800	1,283,800
Commodities	567,206	693,200	693,200	681,900
Capital	219,114	154,000	104,000	663,000
Debt Service	-	-	-	-
Total	3,051,376	3,617,700	3,393,200	4,028,000
Expenditures by Fund				
General	2,832,262	3,463,700	3,289,200	3,365,000
Special Revenue	-	-	-	-
Capital	219,114	154,000	104,000	663,000
Debt	-	-	-	-
Total	3,051,376	3,617,700	3,393,200	4,028,000
Full-Time Equivalent Positions	***22.75***	***21.75***	***21.75***	***21.75***
Superintendant of Public Works	1.00	1.00	1.00	1.00
Supervisor-Street Maintenance	1.00	1.00	1.00	1.00
Asset Manager	1.00	1.00	1.00	1.00
Crew Leader (I, II)	3.00	3.00	3.00	3.00
Senior Traffic Control/Sign Technician	1.00	1.00	1.00	1.00
Traffic Control Sign Tech II	1.00	1.00	1.00	1.00
Heavy Equipment Operator (I, II)	5.00	5.00	5.00	5.00
PW Maintenance Worker (I, II)	9.00	8.00	8.00	8.00
Administrative Assistant *(Regular PT)*	0.75	0.75	0.75	0.75

2012 Budget Summary

The budget in this program is related to maintaining the City streets and infrastructure. As a result within Contractual Services, $800,000 is included for streetlight electricity service, $270,000 for streetlight maintenance, $80,000 for construction debris removal and pavement striping, and $92,500 for utilities. Commodities reflects $427,000 for street repair materials such as concrete, asphalt, sod, signs and paint, and $229,000 for snow removal supplies. Planned Capital purchases in 2012 are two pickup trucks, three dump trucks, a bobcat planer attachment, and a case wheel loader. Additionally, $27,000 is shown in Capital to purchase a Vehicle Locater system to aid staff in the snow removal program.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Manage a street system which is safe, well-maintained and visually pleasing:				
Overall average PCI of all lane miles	81.5	90.0	82.0	82.0
% maintained at minimum 70 PCI:				
residential	79%	94%	94%	79%
arterial	87%	91%	91%	86%
collector	92%	90%	90%	91%
2. Effectively manage replacement costs:				
Cost per lane mile	$16,791	$18,753	$20,170	$21,532
County participation (grants)	$1,440,205	$1,767,809	$2,095,809	$744,843

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	Long-term goal
Evaluate noise level abatement options along I-435 corridor.	Council	Long-term goal

Major Program Accomplishments

- Complete Automated Street inspection on all city streets. This process will ensure reliable inspection results from year to year improving our tracking of street conditions.
- Slurry Sealed 158,877 square yards of pavement.

Program: Public Works
Sub-Program: Street Improvements

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Program Expenditures				
Personnel Services	-	-	-	-
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital *(Total Project Cost)*	2,932,917	3,452,300	4,439,884	4,678,545
Debt Service	4,589,296	4,968,016	4,606,368	4,978,510
Total	7,522,213	8,420,316	9,046,252	9,657,055
Expenditures by Fund				
General	-	-	-	-
Special Revenue	1,255,579	1,324,000	1,324,000	1,743,860
Capital	1,677,338	2,128,300	3,115,884	2,934,685
Debt	4,589,296	4,968,016	4,606,368	4,978,510
Total	7,522,213	8,420,316	9,046,252	9,657,055
Full-Time Equivalent Positions	-	-	-	-

There are no positions in this presentation.

2012 Budget Summary

Capital includes $836,360 for the Residential Mill and Overlay program; $507,500 for the Residential Slurry Seal program; and $1,489,685 for the Arterial/Collector program with an estimated reimbursement of $744,843 from the Johnson County C.A.R.S. program. 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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Maximize equipment availability and reliability at lowest possible costs to users				
Maint. exp. per vehicle work order	$102	$101	$101	$100
Heavy equip. exp. per work order	$467	$140	$140	$140
Exp's per mile driven, police cars	$0.05	$0.10	$0.10	$0.05
% repair comebacks within 2 weeks	9.3%	10%	10%	10%
Avg. fleet operational readiness	87%	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	436	360	360	400
Average age of vehicles	6.0	6.0	6.0	6.0
% customer satisfaction rating	95%	85%	85%	95%
No. of replacement vehicles per year	19	16	16	22

Council & Administrator Directives

	Initiated By	Completion Date
Establish a procurement policy that encourages cleaner air and green initiatives.	Council	Long-term Goal

Major Program Accomplishments

- Fleet Maintenance was an integral part of the recovery from the flooding of the Parks Maintenance Facility including equipment evaluations and accounting.
- Evaluation of potential redesign of equipment installation location in Patrol Vehicles.

Program: Public Works
Sub-Program: Fleet Maintenance

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Program Expenditures				
Personnel Services	268,616	303,200	303,900	316,500
Contractual Services	2,140	12,900	12,900	12,900
Commodities	187,226	346,300	345,500	349,400
Capital	-	-	-	6,500
Debt Service	-	-	-	-
Total	457,982	662,400	662,300	685,300
Expenditures by Fund				
General	457,982	662,400	662,300	678,800
Special Revenue	-	-	-	-
Capital	-	-	-	6,500
Debt	-	-	-	-
Total	457,982	662,400	662,300	685,300
Full-Time Equivalent Positions	***5.50***	***4.50***	***4.50***	***4.50***
Manager-Fleet/Facilities	0.50	0.50	0.50	0.50
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00
Fleet Technician	2.00	2.00	2.00	2.00
Vehicle Electronics Technician	2.00	1.00	1.00	1.00

2012 Budget Summary

A total of $7,200 is shown in Contractual Services for staff training along with $3,900 for telephone usage and $800 for trade memberships/subscriptions. Included in Commodities is $210,000 for unleaded and diesel gasoline for department vehicles, $130,500 for materials, vehicle, equipment maintenance supplies, and $7,800 to allow for the replacement purchase of transmission/floor jacks, an air compressor and a bead blaster cabinet. The $6,500 in Capital will purchase a floor scrubber to be used at the facility.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Provide facility maintenance and repair services in a timely manner at the lowest possible costs to users:				
Custodial expenditures per sq.ft.	$0.18	$0.22	$0.22	$0.22
Utility cost per square foot	$0.47	$0.56	$0.56	$0.56
Response time (in days)	2	3	3	1
2. Effectively manage the calls for service impacting our organization:				
Bldg square footage per employee	40,486	40,486	40,486	40,653
Requests for service per employee	740	727	727	745
Average age of facilities	16.5	17.5	17.5	16.6
% customer satisfaction rating	90%	85%	85%	90%
% of buildings inspected annually	100%	100%	100%	100%

Council & Administrator Directives

	Initiated By	Completion Date
Consider planning and building standards and modifications to integrate/ encourage sustainability measures and green measures.	Council	Long-term Goal

Major Program Accomplishments

- Completed the engineering study and approval of a Design/Build contract for energy improvements to City Hall and other city buildings.
- Input on the design of the Justice Center.
- Timely flood damage mitigation to Park Maintenance office facilities.
- Interior Carpet Replacement at City Hall, Lobby and Council Chambers.
- Replacement of exterior concrete steps and courtyard repairs.
- Improvements to the controls for the Holiday Lighting ceremony.
- Planning and approval for the replacement of the Emergency Generator at Parks Maintenance.
- Initial planning for improvements to the Ironhorse Clubhouse HVAC.

Program: Public Works
Sub-Program: Facilities Maintenance

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Program Expenditures				
Personnel Services	323,442	370,900	367,200	381,900
Contractual Services	321,273	305,400	305,400	366,400
Commodities	61,076	114,200	114,200	125,600
Capital	125,846	1,162,000	1,333,253	88,000
Debt Service	-	-	-	-
Total	831,637	1,952,500	2,120,053	961,900
Expenditures by Fund				
General	705,791	790,500	786,800	873,900
Special Revenue	-	-	-	-
Capital	125,846	1,162,000	1,333,253	88,000
Debt	-	-	-	-
Total	831,637	1,952,500	2,120,053	961,900
Full-Time Equivalent Positions	***5.50***	***5.50***	***5.50***	***5.50***
Manager - Fleet/Facilities	0.50	0.50	0.50	0.50
Building Maintenance Supervisor	1.00	1.00	1.00	1.00
Facility Worker (I, II)	4.00	4.00	4.00	4.00

2012 Budget Summary

The majority, or $174,700, of the budget in Contractual Services represents the payment of utilities and custodial services for City Hall and the Public Works facility. Additionally, $61,500 is included for building maintenance services, such as pest control, HVAC/generator repairs, etc. Planned repairs to the building in 2012 are interior painting and repairs to the City Hall courtyard, and interior painting at the Public Works Facility, totaling $67,200. Commodities primarily includes materials and equipment maintenance supplies, uniform expense and the replacement of small expendable equipment. Capital shows $88,000 to repair/upgrade the VAV controllers at City Hall, a decrease from 2011 which reflects the pay-as-you-go portion of the City Hall roof replacement, the roof replacement at the former City Hall building and some interior wall renovations at City Hall.

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

	2010 Actual	2011 Budget	2011 Estimated	2012 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	251	280	280	300
Public improvements by developers	$0	$500,000	$250,000	$250,000
2. Provide cost effective in-house design & inspection:				
Roadway construction feet	33,200	23,200	25,700	30,800
Projects Surveyed and Designed	$2,900,000	$2,000,000	$2,000,000	$3,100,000
8% total construction/Design FTE	$232,000	$160,000	$160,000	$248,000
6% total construction/Inspection FTE	$174,000	$120,000	$120,000	$186,000
Inspection fee revenue	$48,077	$41,500	$43,000	$43,000
3. Maintain traffic system elements to ensure for safe movement of vehicles and pedestrians throughout the City:				
% streetlight outages w/ 48 hr response	98%	98%	98%	98%
City-owned traffic signals	28	29	29	29

Council & Administrator Directives

	Initiated By	Completion Date
Perform a comprehensive corridor evaluation of State Line Road.	Council	Long-term goal
Consider planning and building standards and modifications to integrate/ encourage sustainability measures and green measures.	Council	Long-term goal

Major Program Accomplishments

- Completed the design and construction of 103rd St Reconstruction project which was federally funded from the American Recovery and Reinvestment Act (ARRA) at a cost of $1.5 million.
- Completed the design and construction of the 2010 Residential Reconstruction project and 1/8-cent sales tax Storm Sewer project at a cost of $2.0 million.
- Completed the construction of 2010 Residential M&O project at a cost of $1.0 million.
- Completed storm sewer improvements at Parks Maintenance, Public Works Maintenance and Golf Course Maintenance facilities to remove pollutants from the storm water.
- Completed the design and construction of the Parks Maintenance parking lot improvements.

Program: Public Works
Sub-Program: Engineering

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Program Expenditures				
Personnel Services	730,041	771,200	754,800	796,400
Contractual Services	107,024	153,700	153,700	153,700
Commodities	9,538	32,500	32,100	36,500
Capital	-	75,000	100,000	50,000
Debt Service	-	-	-	-
Total	846,603	1,032,400	1,040,600	1,036,600
Expenditures by Fund				
General	846,603	957,400	940,600	986,600
Special Revenue	-	-	-	-
Capital	-	75,000	100,000	50,000
Debt	-	-	-	-
Total	846,603	1,032,400	1,040,600	1,036,600
Full-Time Equivalent Positions	***9.23***	***9.23***	***9.23***	***9.23***
City Engineer	1.00	1.00	1.00	1.00
Engineer - Special Projects	2.00	2.00	2.00	2.00
Senior Construction Inspector	3.00	3.00	3.00	3.00
Right of Way Technician	1.00	1.00	1.00	1.00
Engineering Technician	2.00	2.00	2.00	2.00
Intern *(Seasonal/Casual)*	0.23	0.23	0.23	0.23

2012 Budget Summary

Reflected in this presentation are both the Inspection Engineering and Design Engineering 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; $30,000 for outside engineering services; $18,800 for staff training, travel and professional memberships/subscriptions; and $9,400 for telephone usage. Commodities provides engineering supplies, computer upgrades, meeting supplies and the replacement of survey and inspection equipment. Capital includes $50,000 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

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
1. Provide efficient service with maximum leverage of non-operating monies:				
Total operating exp's per lineal feet	$6.08	$7.51	$7.68	$8.90
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)	39,094	45,000	45,000	40,000
Total storm sewer lineal feet	706,500	707,500	707,500	708,000
Inspections:				
Structures	950	1,000	1,000	1,000
Pipe Segments	375	450	450	400
Out Falls	377	350	350	350
Maintenance:				
Structures	25	30	30	30
Pipe Segments	5	10	10	10
Illicit Discharges Reported	5	4	4	6

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
Identify and evaluate future SMAC storm water projects.	Council	Long-term goal
Investigate the establishment of a Stormwater Utility Fee.	Council	Long-term goal

Major Program Accomplishments

- Replaced 2,604 linear feet of failed storm pipe 2010.
- Responded to and investigated five (5) Illicit discharge incidents.

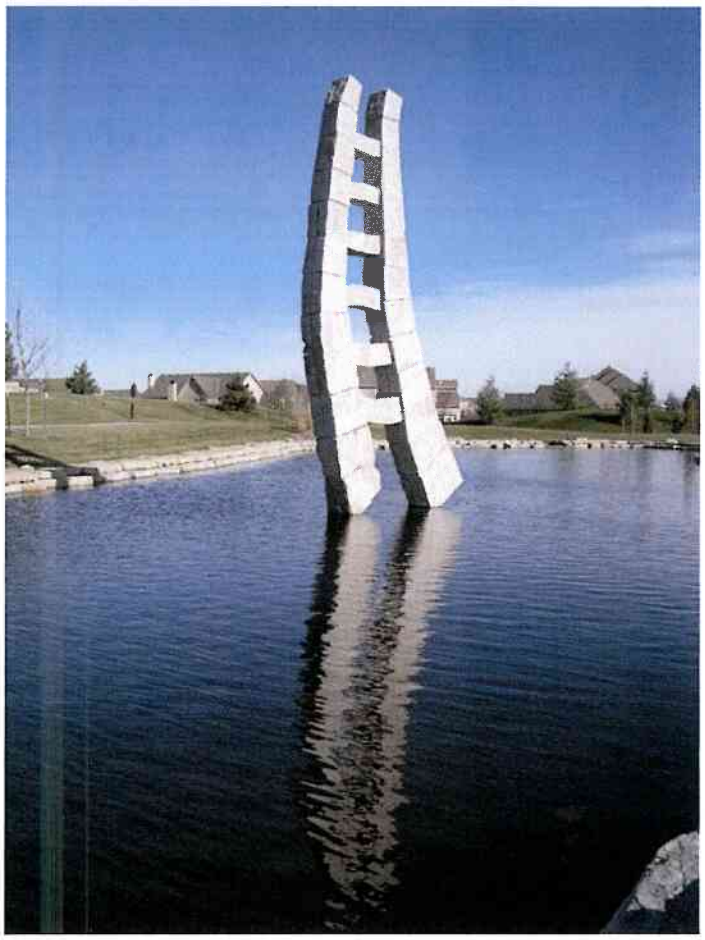
Program: Public Works
Sub-Program: Stormwater Management

	2010 Actual	2011 Budget	2011 Estimated	2012 Target
Program Expenditures				
Personnel Services	182,483	188,400	196,100	207,300
Contractual Services	37,400	78,500	78,500	78,500
Commodities	17,971	70,900	70,900	70,300
Capital	792,989	665,000	819,380	1,039,200
Debt Service	471,586	438,099	438,099	426,180
Total	1,502,429	1,440,899	1,602,979	1,821,480
Expenditures by Fund				
General	237,854	337,800	345,500	356,100
Special Revenue	-	-	-	-
Capital	792,989	665,000	819,380	1,039,200
Debt	471,586	438,099	438,099	426,180
Total	1,502,429	1,440,899	1,602,979	1,821,480
Full-Time Equivalent Positions	***3.00***	***3.00***	***3.00***	***3.00***
Crewleader	1.00	1.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	2.00	2.00

2012 Budget Summary

Contractual Services includes $70,000 for culvert cleaning along with $3,100 for staff training, travel and professional memberships, $1,500 for water for the jet/vac truck and $1,200 for staff telephones. Reflected in Commodities is $65,000 to purchase building materials (concrete, pipe, rock, sand), camera parts/supplies, safety equipment, $2,500 for uniforms and $3,000 for the replacement of small tools. Capital represents the 1/8-Cent Sales tax stormwater projects of $819,380 in 2011 and $984,200 in 2012. Shown in Debt Service are the annual payments due on completed stormwater projects.

CITY OF LEAWOOD, KANSAS



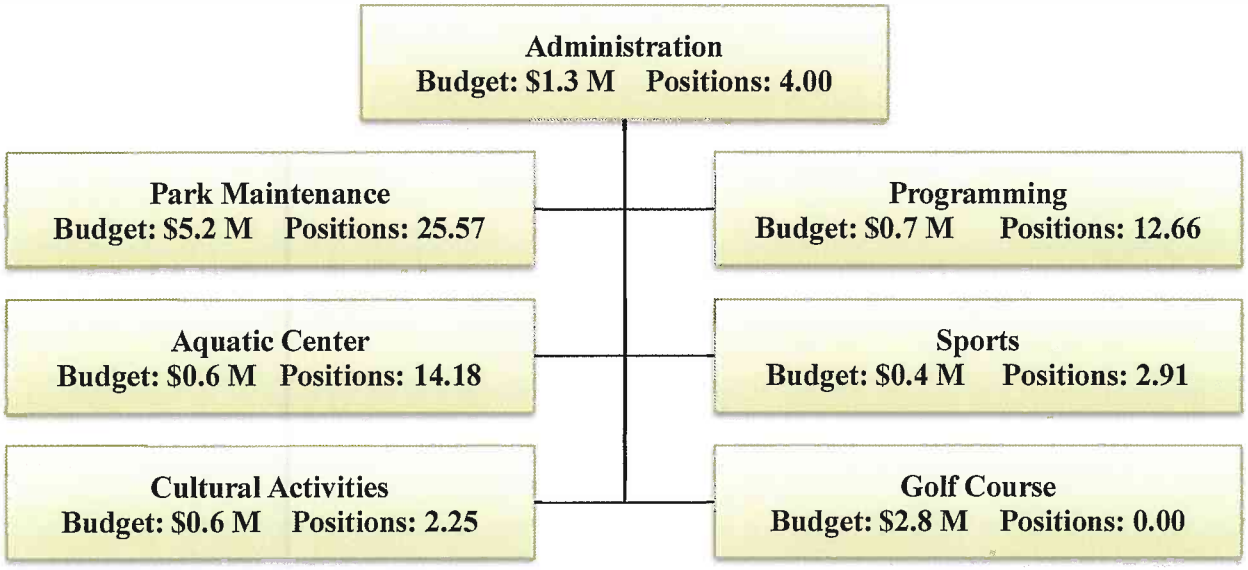
"Avanim Vetseiadim" *(Ilan Averbuch, Artist)*

This Granite and Steel sculpture was dedicated on October 20, 2009 and is located in Gezer Park at 133rd & Mission Road. The 22' high ladder of steel and recycled granite rises from a small reflecting lake. Averbuch's vision of this work is that "A ladder is a tool, a human creation, mimicking things we see in nature. It is steps into territories beyond our natural reach. A ladder has a physical dimension, but from very early on it has occupied the human mind as a dream and metaphor. As such, it has no limits, no scale and no physical explanation". Water is seen as the beginning of life and an element of cleansing. It reflects the circularity of life, but often in life and literature, it represents the unconscious – the sea of the unknown.

Parks and Recreation
Budget

PARKS AND RECREATION

Budget: $11.6M 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/property. Other duties include snow removal, athletic field preparation, public art installations and maintenance of equipment at the Aquatic Center.

Aquatics

Operates the Leawood Aquatic Center. Responsibilities include: daily operations, concessions, procurement of equipment and supplies, chemicals, swim and dive teams, instructional swim program and special events.

Sports

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

Cultural Activities

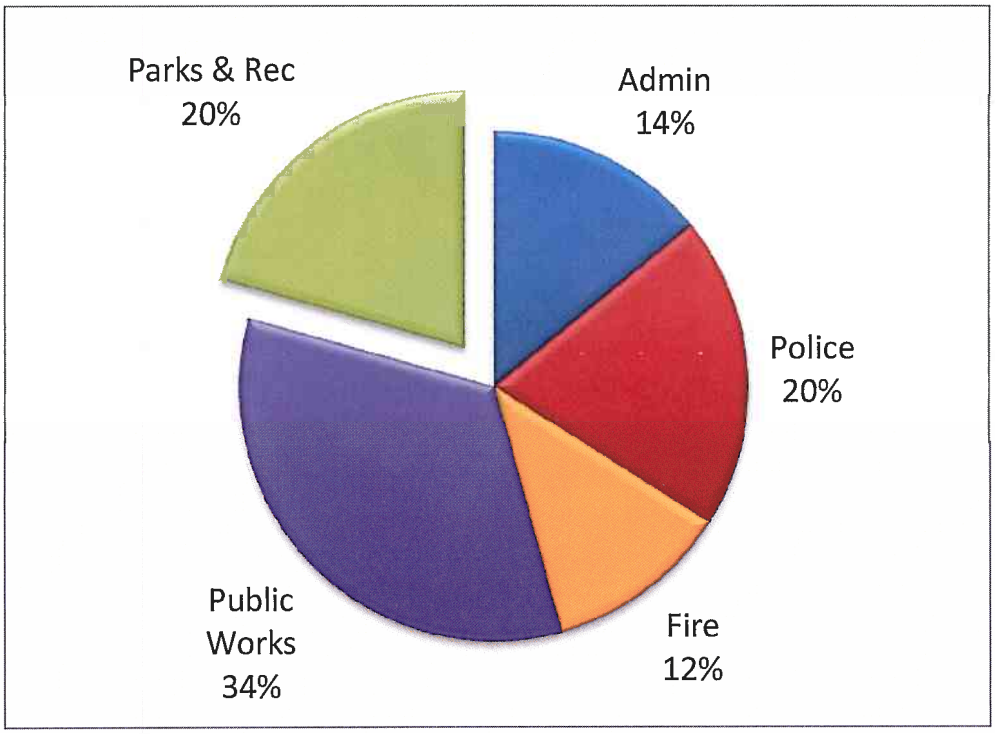
Offers cultural activities and amenities including public art commissions, theater productions through the Leawood Stage Company, educational programs at the Oxford School, and citywide special events, including the July 4th celebration.

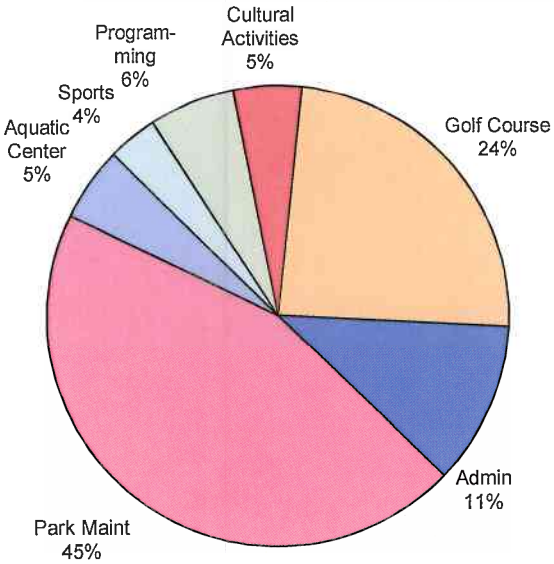
Golf

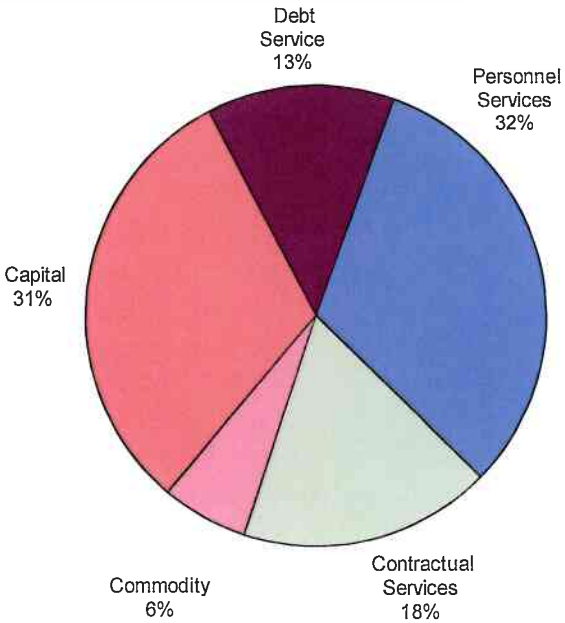
Maintains the Ironhorse Golf Course. As of 2010, the Golf course operations and maintenance are managed by Troon Golf.

PARKS AND RECREATION

Budget: $11.6M Positions: 61.57







PARKS AND RECREATION

Budget: $11.6M Positions: 61.57

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Expenditures by Program				
Administration	1,295,421	1,314,010	1,316,510	1,318,323
Programming	560,924	698,000	687,800	695,500
Park Maintenance	2,381,566	2,698,800	4,205,985	5,210,000
Aquatic Center	648,482	614,513	621,613	597,100
Sports	282,863	403,800	401,100	404,100
Cultural Activities	352,090	749,000	771,900	554,600
Golf Course	2,619,110	2,754,961	2,898,394	2,793,951
Total	8,140,456	9,233,084	10,903,302	11,573,574
Expenditures by Character				
Personnel Services	3,228,939	3,656,800	3,562,200	3,680,300
Contractual Services	1,456,854	1,903,500	1,878,900	2,049,100
Commodities	589,694	685,900	697,500	707,500
Capital	1,243,580	1,331,600	3,097,518	3,614,500
Debt Service	1,621,389	1,655,284	1,667,184	1,522,174
Total	8,140,456	9,233,084	10,903,302	11,573,574
Expenditures by Fund				
General	5,275,487	6,309,200	6,213,500	6,511,800
Special Revenue	25,036	487,900	961,100	351,500
Capital	1,218,544	843,700	2,136,418	3,263,000
Debt	1,621,389	1,592,284	1,592,284	1,447,274
Total	8,140,456	9,233,084	10,903,302	11,573,574
Full-Time Equivalent Positions	62.57	61.57	61.57	61.57
Exhibit: User Fees by Program				
Administration	16,480	14,500	15,500	16,000
Aquatic Center	365,168	404,600	396,500	407,150
Programming	433,189	454,763	467,403	472,245
Sports	272,571	334,265	284,930	312,880
Cultural Activities	28,545	50,475	41,870	45,075
Golf Course	1,231,060	1,877,335	1,676,060	1,696,431
Total	2,347,013	3,135,938	2,882,263	2,949,781

Program: Parks and Recreation
Sub-Program: Administration

Sub-Program Goal

To promote a strong sense of community by providing 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 efficiencies.

Objectives and Performance Measures

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
1. Provide efficient service to Leawood citizens:				
Budgeted cost per citizen	$249	$283	$341	$360
Fee Revenue per Citizen	$72	$96	$88	$90
Citizens per employee	522	530	520	522
Sponsorships	$12,000	$14,000	$14,000	$14,000
Number of volunteer hours	23,233	16,000	16,000	16,000
Value of volunteer time	$232,330	$160,000	$200,000	$200,000
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	70%	70%	70%	70%
Employee turnover	0	0	2	0

Council & Administrator Directives

	Initiated By	Completion Date
Evaluate city's bike/hike friendliness.	Council	Near-Term Goal
Consider planning and building standards and modifications to integrate/ encourage sustainability and green measures.	Council	Long-Term Goal

Major Program Accomplishments

- Completed several new initiatives related to green activities including: a Large Item Recirculation Day; an E-waste event; increased recycling efforts in city parks; composting and rain garden classes; the addition of a second rain garden in Tomahawk Park; and the MARC Recycling Challenge.
- Renewed sponsorships with local businesses to offset operating costs.
- Executed the final design and implemented an agreement for construction at Gezer Park.
- Partnered with the Leawood Foundation in fundraising efforts for continued development of Gezer Park.
- Completed design of restroom with architect and engineer for current amphitheater space in Ironwoods Park.

Program: Parks and Recreation
Sub-Program: Administration

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
Program Expenditures				
Personnel Services	303,862	324,500	327,000	337,800
Contractual Services	13,611	32,000	32,000	31,100
Commodities	7,313	12,600	12,600	10,800
Capital	-	-	-	-
Debt Service	970,635	944,910	944,910	938,623
Total	1,295,421	1,314,010	1,316,510	1,318,323
Expenditures by Fund				
General	324,786	369,100	371,600	379,700
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	970,635	944,910	944,910	938,623
Total	1,295,421	1,314,010	1,316,510	1,318,323
Full-Time Equivalent Positions	***4.00***	***4.00***	***4.00***	***4.00***
Parks & Recreation Director	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Recreation Technician	1.00	1.00	1.00	1.00
Admin Graphics Technician	1.00	1.00	1.00	1.00

2012 Budget Summary

Contractual Services includes $13,500 for staff training/travel and professional memberships/subscriptions, $4,950 for outside professional services, used on an as-needed basis, $3,500 for a pro-rated share of the printing of the program guide and $2,800 in advertising expense. A total of $6,200 is shown for office supplies and materials, and $4,100 for meeting expenses including the Park & Recreation Advisory Board, and the Golf Committee. Debt Service represents principal and interest due on various park improvements.

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

Sub-Program Goal

To offer a variety of recreational classes, activities and facilities that meet the needs and interests of the community, managed in a cost-effective manner.

Objectives and Performance Measures

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
1. Provide efficient service and charge appropriate class fees:				
Costs recovered through fees*	77%	65%	68%	68%
Program revenue	$433,189	$454,763	$467,403	$472,245
Facility utilization:				
Community Center	65%	65%	65%	68%
The Lodge at Ironwoods	40%	40%	40%	45%
Cabins at Ironwoods	25%	25%	25%	28%
Shelters	81%	81%	81%	85%
2. Ensure customer satisfaction with Recreation classes:				
Number of participants	1,250	1,500	1,500	1,600
Customer satisfaction rating	90%	92%	92%	93%
% of classes meeting participation minimum requirement	70%	80%	80%	82%
2. Ensure customer satisfaction with Nature Center classes:				
Number of participants	964	1,800	1,200	1,800
Customer satisfaction rating	88%	90%	90%	91%
% of classes meeting participation minimum requirement	90%	80%	80%	92%

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

Council & Administrator Directives

Initiated By	Completion Date

No current directives

Major Program Accomplishments

- Added two Belly Dance/Zumba classes that are extremely popular with patrons and enhance revenues.
- Added one evening of open bridge play as well as an additional class due to high demand.
- Nature and Challenge Course camps have increased enrollment numbers each season.
- The Community Center continues to have on-going monthly weekday/weeknight rentals by businesses and Homes Associations.

Program: Parks and Recreation
Sub-Program: Recreation Programming

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
Program Expenditures				
Personnel Services	342,167	416,000	401,700	418,100
Contractual Services	164,540	222,700	224,000	211,300
Commodities	54,217	59,300	62,100	66,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	560,924	698,000	687,800	695,500
Expenditures by Fund				
General	560,924	698,000	687,800	695,500
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	560,924	698,000	687,800	695,500
Full-Time Equivalent Positions	***12.66***	***12.66***	***12.66***	***12.66***
Recreation Services Superintendent	1.00	1.00	1.00	1.00
Program/Facilities Supervisor	1.00	1.00	1.00	1.00
Outdoor Recreation Supervisor	1.00	1.00	1.00	1.00
Outdoor Recreation Specialist	1.00	1.00	1.00	1.00
Seasonal/Casual Employees	*8.66*	*8.66*	*8.66*	*8.66*

2012 Budget Summary

Included in this division are both Recreation Programming, which primarily handles Recreation Classes, the Lodge and Community Center rentals; and Outdoor Programming which focuses on the Nature Center, the Challenge Course, the Cabins and other Ironwoods Park facilities and activities. Contractual Services include $85,000 for instructor fees, monthly credit card fees and registration management software maintenance, $75,700 for utilities and custodial services at the buildings, $20,200 for a pro-rata share of the program guide printing and postage, and $12,100 for staff training/travel and field trip transportation/admission fees.

Program: Parks and Recreation
Sub-Program: Park Maintenance

Sub-Program Goal

To maintain the City's park system (buildings, shelters, trails, playgrounds, sports fields and landscapes) as attractive and safe places for recreational activities and public enjoyment, as well as landscapes at all other public facilities. Encourage responsible public stewardship of natural resources.

Objectives and Performance Measures

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
1. Provide efficient service to the citizens of Leawood:				
Percent of total acres by type of maintenance				
High maintenance	61%	61%	65%	65%
Medium maintenance	34%	34%	34%	34%
Developed park acre per employee	15.9	17.1	17.2	17.2
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	10 tons	12 tons	12 tons	13 tons
4. Informational statistics:				
No. of acres maintained	423	436	441	441
No. of trees and shrubs pruned	1,300	1,300	1,350	1,375
Miles of trail	8	8	8	8

Council & Administrator Directives

	Initiated By	Completion Date
Expand maintenance of 135th Street island.	Council	Short-term goal
Evaluate options for the deteriorating portion of bike hike trail from 119th to 123rd St.	Council	Short-term goal

Major Program Accomplishments

- Provided oversight for construction of new playground equipment, a new shelter and garden area at Gezer Park.
- Completed construction of additional sidewalk improving ADA access to the baseball fields at City Park.
- Re-graded and leveled the baseball/soccer field at Tomahawk Park for improved drainage and play, as well as addressing safety issues.
- Assisted with "Introspection" sculpture installation at City Hall.
- Assisted with the installation of the "Cloud Gate" art piece at I-Lan park.

Program: Parks and Recreation
Sub-Program: Park Maintenance

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
Program Expenditures				
Personnel Services	1,139,377	1,345,700	1,289,400	1,367,300
Contractual Services	260,048	327,700	327,700	360,500
Commodities	308,972	282,500	285,400	290,700
Capital	673,169	742,900	2,303,485	3,191,500
Debt Service	-	-	-	-
Total	2,381,566	2,698,800	4,205,985	5,210,000
Expenditures by Fund				
General	1,708,397	1,955,900	1,902,500	2,018,500
Special Revenue	25,036	487,900	961,100	351,500
Capital	648,133	255,000	1,342,385	2,840,000
Debt	-	-	-	-
Total	2,381,566	2,698,800	4,205,985	5,210,000
Full-Time Equivalent Positions	***26.57***	***25.57***	***25.57***	***25.57***
Parks Superintendent	1.00	1.00	1.00	1.00
Parks Landscape Supervisor	1.00	1.00	1.00	1.00
Parks Construction Supervisor	1.00	1.00	1.00	1.00
Parks Ground Supervisor	1.00	1.00	1.00	1.00
Arborist	1.00	0.00	0.00	0.00
Irrigation Specialist	1.00	1.00	1.00	1.00
Park Maintenance Worker (I,II,III)	13.00	13.00	13.00	13.00
Building Custodian	1.00	1.00	1.00	1.00
Park Attendant *(Regular PT)*	1.38	1.38	1.38	1.38
Seasonal/Casual Employees	5.19	5.19	5.19	5.19

2012 Budget Summary

Contractual Services includes $166,600 utilities for city parks and maintenance structures, $75,500 for contractual mowing services (medians), $55,000 for building/grounds maintenance and repairs, and $15,000 for portable toilet rentals. Reflected in Commodities is $122,800 for materials and supplies to maintain the City parks, structures and amenities, $63,100 for unleaded and diesel gasoline and $50,000 for miscellaneous trail repairs, as needed. Several projects were not completed in 2010 in Special Parks & Recreation and were therefore carried forward to be completed in 2011 thus adding to the increase in the 2011 estimate. Additionally, $900,000 has been included in 2011 for the purchase of park land. Capital improvements in 2012 include $2,840,000 to reimburse the Public Safety Fund for half of the cost of the land purchased in 2010, $225,000 for trail repairs to be determined, and $126,500 for replacement vehicles and equipment.

Program: Parks and Recreation
Sub-Program: Aquatic Center

Sub-Program Goal

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

Objectives and Performance Measures

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
1. Provide efficient service and charge appropriate pool fees:				
Costs recovered through pool fees				
Total costs (includes debt)*	56%	66%	64%	68%
Operating costs	72%	85%	82%	68%
Program revenue	$365,168	$404,600	$396,500	$407,150
2. Ensure customer satisfaction:				
Customer satisfaction rating	95%	95%	95%	95%
% days closed-inclement weather/events	3%	5%	5%	5%
3. Maintain a safe pool environment:				
Daily attendees per on-duty staff	14.85	14.85	14.85	14.85
% lifeguard audits above 85%/5-star	100%	100%	100%	100%
Swim lesson participants	637	692	692	678

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

- Installed an Ultraviolet Disinfection System to reduce the risk of Recreational Waterborne illnesses.
- Converted from Jeff Ellis and Associates to StarGuard for lifeguard certification.
- Received a 5-Star rating (highest possible) from StarGuard for all lifeguard and pool operation audits.
- Re-finished the large waterslide to restore its color/surface.
- Participated in the Super Pass program which allows members to have access to 5 other pools in Northeast Johnson County (Prairie Village, Merriam, Mission, Fairway, Roeland Park) when the Aquatic Center closes for swim meets or other events.

Program: Parks and Recreation
Sub-Program: Aquatic Center

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
Program Expenditures				
Personnel Services	236,723	263,600	263,600	263,600
Contractual Services	105,191	114,900	122,000	146,800
Commodities	81,587	97,300	97,300	101,700
Capital	82,893	-	-	85,000
Debt Service	142,088	138,713	138,713	-
Total	648,482	614,513	621,613	597,100
Expenditures by Fund				
General	423,501	475,800	482,900	512,100
Special Revenue	-	-	-	-
Capital	82,893	-	-	85,000
Debt	142,088	138,713	138,713	-
Total	648,482	614,513	621,613	597,100
Full-Time Equivalent Positions	***14.18***	***14.18***	***14.18***	***14.18***
Seasonal/Casual Employees	14.18	14.18	14.18	14.18

2012 Budget Summary

Contractual Services includes funds for utilities ($42,000), pool repair parts/service ($25,000), replacement of the building awnings ($25,000), swim and dive sanctioning and league fees ($9,500), staff training ($9,400), and a share of the printing/postage of the program guide ($8,700). Within Commodities is $44,800 for materials and supplies to operate the facility, $35,000 to purchase food and beverage items for resale in the concession, and $13,200 for replacement of expendable equipment. Capital in 2012 provides $85,000 to repaint the pool. After the 2011 principal and interest payment, the debt on the 1997 Aquatic Center renovation will be paid in full.

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

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
1. Provide efficient service and charge appropriate league fees:				
Costs recovered through fees	96%	83%	71%	77%
Program revenue	$272,571	$334,265	$284,930	$312,880
2. Ensure customer satisfaction:				
No. of participants	4,200	4,800	5,000	5,200
Program attendance rates	90%	85%	85%	90%
Customer Satisfaction	93%	100%	95%	95%

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

- Added increased programming for the High School level in the Junior Tennis League.
- Initiated an RFP to develop partnership with a premier soccer organization to enhance current programming and opportunities for participants.
- Increased programming options for Birdie and Par level players in the First Tee Golf program.
- Dropped the maximum class size in The First Tee from 25 participants to 15 participants to help lower the instructor to participant ratio.

Program: Parks and Recreation
Sub-Program: Sports

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
Program Expenditures				
Personnel Services	150,439	163,400	163,200	171,300
Contractual Services	75,977	118,600	118,600	111,100
Commodities	56,447	121,800	119,300	121,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Total	282,863	403,800	401,100	404,100
Expenditures by Fund				
General	282,863	403,800	401,100	404,100
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Total	282,863	403,800	401,100	404,100
Full-Time Equivalent Positions	***2.91***	***2.91***	***2.91***	***2.91***
Sports Supervisor	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Seasonal/Casual Employees	0.91	0.91	0.91	0.91

2012 Budget Summary

Contractual Services includes $53,700 for the payment of officials, instructors, sports camps, and monthly credit card fees; $31,050 for the purchase of supplies to maintain the fields and courts; $11,700 for electricity and telephone usage; $6,850 for staff training, travel and professional memberships; and $4,300 for a share of the printing/postage cost of the program guide. Within Commodities is $56,900 to purchase league uniforms, $37,000 for awards, $15,700 for sport supplies and $10,800 for replacement of expendable equipment.

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 and family-oriented public events. Connect citizens to their heritage through educational activities at the Oxford School.

Objectives and Performance Measures

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
1. Provide efficient service to the citizens of Leawood:				
Special Events costs recovered through sponsorships	17%	26%	21%	22%
Special Event revenue	$25,821	$47,875	$39,270	$42,475
Historic program costs recovered through fees	14%	9%	9%	10%
Historic program revenue	$2,724	$2,600	$2,600	$2,600
2. Offer a variety of theater, arts and special events:				
Audience Event count	8,699	20,000	20,000	15,000
No. of Main Stage productions	3	3	3	3
No. Arts events	37	30	30	30
No. of Public Art Commissions	2	3	2	2
No. of Special Events	8	6	6	6
3. Ensure customer satisfaction:				
Customer satisfaction				
Special Events	90%	95%	90%	100%
Oxford School House programs	90%	95%	90%	100%

Council & Administrator Directives

	Initiated By	Completion Date
No current directives		

Major Program Accomplishments

- Hosted the first annual Fall in the Park festival (replacement for Halloween Freaky Friday Event).
- Hosted Alzheimer's/Dementia Workshop.
- Produced "Sunday in the Park with George" (sold out house).
- Dedicated "My Mind" sculpture at corner of Tomahawk Creek Parkway and College Boulevard.
- Installed "Introspection" in the Art on Loan program and Hosted Artist Reception of Larry Young.
- Hosted 20th Annual Labor Day Run.
- Hosted Annual July 4th Celebration at City Park.
- Hosted Annual Holiday Lighting Ceremony.

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

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
Program Expenditures				
Personnel Services	123,306	126,100	130,700	139,100
Contractual Services	169,089	217,400	217,100	223,000
Commodities	18,434	33,900	33,500	34,000
Capital	41,261	371,600	390,600	158,500
Debt Service	-	-	-	-
Total	352,090	749,000	771,900	554,600
Expenditures by Fund				
General	310,829	377,400	381,300	396,100
Special Revenue	-	-	-	-
Capital	41,261	371,600	390,600	158,500
Debt	-	-	-	-
Total	352,090	749,000	771,900	554,600
Full-Time Equivalent Positions	***2.25***	***2.25***	***2.25***	***2.25***
Special Project & Events Supervisor	1.00	1.00	1.00	1.00
Community Theater Coordinator	1.00	1.00	1.00	1.00
Seasonal/Casual Employees	0.25	0.25	0.25	0.25

2012 Budget Summary

Included in this division 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 Eggstravanza, the 4th of July celebration, the Fall in the Park Festival, the Father/Daughter dance, the Labor Day run, the Holiday Lighting ceremony, the annual musical/theater production, concerts, art shows, library programs, and educational outreach programs at the Oxford School. Included in Capital are anticipated art purchases from the City Capital Art fund and the Public Art Impact Fee fund. New in Contractual Services is $7,000 for the addition, repair and replacement of street banners

Program: Parks and Recreation
Sub-Program: Golf Course

Sub-Program Goal

To efficiently operate and maintain a high-quality public golf facility. To operate at full potential for effective cost recovery through an agreement with an outside management company-Troon Golf.

Objectives and Performance Measures

	2010 Actual	2011 Budget	2011 Estimate	2012 Target
1. Provide efficient service and charge appropriate fees:				
Costs recovered through golf revenue				
Total costs (includes debt)	47%	68%	58%	61%
Operating costs	58%	86%	72%	77%
Total revenue	$1,231,060	$1,877,335	$1,676,060	$1,696,431
Total revenue per paid round	$57	$72	$64	$59
2. Ensure customer satisfaction:				
Customer satisfaction rating	94%	92%	92%	94%
Utilization ratio	59%	69%	69%	75%
3. Informational statistics:				
Number of paid rounds	21,420	26,077	26,077	28,733
Tournament Events	1,700	3,000	3,000	5,000

Council & Administrator Directives

	Initiated By	Completion Date
Ironhorse Golf Course Ranking.	Council	Long-Term Goal

Major Program Accomplishments

- Completely retooled the course website. Ironhorse is now the top site in both Google and Yahoo searches for this market.
- Completed a telemarketing campaign that reached in excess of 4,500 area businesses in the Leawood/ Overland Park/Olathe trade areas.
- Enrolled 600 new guests in the guest rewards program and 200 additional guests in the online 'e-club'.
- Completed the introduction of a new menu in the grill offering many new, healthier choices and breakfast.
- Maintenance completed 40% of the new greens irrigation project.
- Maintenance returned all of the bent grass greens collars to Zoysia grass and reseeded the roughs
- Operating Expenses for the year finished $30,000 below budget.

Program: Parks and Recreation
Sub-Program: Golf Course

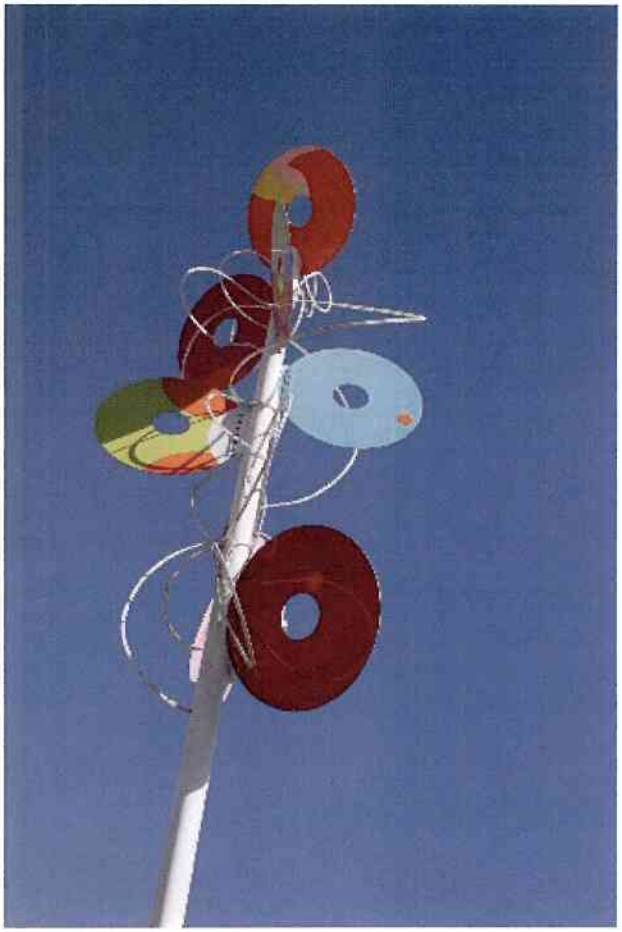
	2010 Actual	2011 Budget	2011 Estimate	2012 Target
Program Expenditures				
Personnel Services	933,065	1,017,500	986,600	983,100
Contractual Services	668,398	870,200	837,500	965,300
Commodities	62,724	78,500	87,300	82,500
Capital	446,257	217,100	403,433	179,500
Debt Service	508,666	571,661	583,561	583,551
Total	2,619,110	2,754,961	2,898,394	2,793,951
Expenditures by Fund				
General	1,664,187	2,029,200	1,986,300	2,105,800
Special Revenue	-	-	-	-
Capital	446,257	217,100	403,433	179,500
Debt	508,666	508,661	508,661	508,651
Total	2,619,110	2,754,961	2,898,394	2,793,951
Full-Time Equivalent Positions	0.00	0.00	0.00	0.00

No City Employees - Course is operated by a Golf Management Company

2012 Budget Summary

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 2012 include $179,500 for the replacement purchase of several pieces of mowing and landscape care equipment. Debt Service reflects the principal and interest payment due on the golf course, along with the lease payment due on the golf carts, which began in 2011.

CITY OF LEAWOOD, KANSAS



"Llooppi" *(Nate Fors, Artist)*

This Mixed Media sculpture was dedicated on May 15, 2004 and is located at 10601 Lee Boulevard near the entrance to Leawood City Park. The design features a 40 foot pole representing the spindle of a record player. Seven, 56 inch brightly painted metal disks are reminiscent of 45 rpm vinyl records. The random placement of each disk is interwoven with an illuminated cable in a large scribble of light. Fors, who is known for his love of puns and witty word play, scrambled the word "lollipop" to come up with the title of the sculpture. During the daytime it can be seen as a series of seven abstract paintings jutting from the white pole at various angles. At night it resembles an abstract line drawing or a photograph of a time-lapse drawing done in the dark with a flashlight.

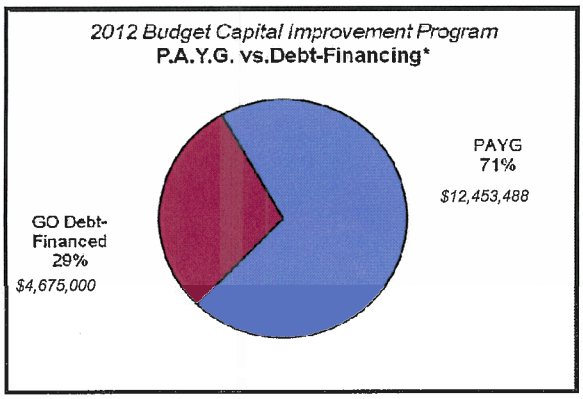
Capital & Debt Overview

Capital Improvement Program (C.I.P.)
2012 – 2016

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.

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. The 2012 Budget includes $12,453,488 for PAYG expenses. Planned expenses are $3,841,545 for arterial & residential street improvements; $1,039,200 for stormwater; $179,500 for Golf Course repairs and equipment; $665,000 for the purchase of equipment and vehicles; $225,000 for park improvements; $5,573,000 for City-owned building improvements, Justice Center technology, and land purchases; $158,500 for public art, and $771,743 that will be placed in the Public Safety fund for the construction of the Justice Center.



The graph shows the funding components of capital expenses planned for 2012. The PAYG expenses will be cash-funded using several City budgeted funds. The debt-financed projects will be initially supported with temporary note financing to provide for the construction. General Obligation bonds are issued when the projects are complete.

What is a capital expenditure? *It 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.*

The intention of a Capital Improvement program is to schedule major physical improvements which are formulated by City departments. Each fall, staff begins work on the C.I.P. by asking for capital requests which are anticipated over a five-year period. Once a complete list has been created and included in the C.I.P. document, it is submitted to the Governing Body. They are responsible for recommending and prioritizing projects from a budgetary and affordability perspective as well as examining the need and priority of the projects themselves. Also receiving the capital plan is the Planning Commission whom is responsible for reviewing and recommending project priority from a professional planning perspective. The scheduling of projects over a five-year period is based on an evaluation of Leawood's development policies, plans for future growth and the ability of the City to acquire and afford the debt. The capital improvement programming process is repeated each year to allow re-evaluation of previous requests and to consider new requests based on changing community needs and conditions.

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.

Impact of Capital Spending on the Operating Budget

Capital purchases may or may not affect the operating costs of the City. The development of new roadway, storm sewers, facilities, and other infrastructure could result in increased maintenance, insurance, utility or personnel costs. 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, design, administer contracts, and provide for right of way acquisitions; however these expenses are generally included in the total project cost. Conversely, improvements made to an infrastructure are possibly only assumed to provide for an economic improvement to the City. For example, street and storm sewer improvements financed by the City could result in additional sales tax, property tax or other revenue if they are primarily being undertaken for a revenue-producing improvement, such as a shopping center or a development area. Or a major repair and improvement could decrease future operating costs, i.e. an energy efficient roof replacement could result in lower utility costs.

The City's capital spending includes a combination of pay-as-you-go financed projects and debt financing for larger and more costly improvements and additions. The below tables show the planned capital spending for 2012 and the estimated impact on the City's operating budget, 2013 and forward.

PAY-AS-YOU-GO Financed Improvements:

PROJECT	*C.I.P. #*	*Budget Page #*	*2012 City Cost*	*Operating Budget Impact*
Arterial Street Improvements		P. 126		*No impact. The improvements around Town Center Drive could result in additional sales tax revenue in future years. The City already maintains the right-of-way in these areas.*
Town Center Drive	72019		$150,000	
127th St, Mission to Nall	72020		$215,435	
Widen-117th & Town Center Drive	72043		$324,408	
2012 Residential Street Program		P. 128		*No impact. These treatments are placed on existing residential streets.*
Slurry Seal	70011		$507,500	
Mill & Overlay	70012		$836,360	
2012 Curb & Gutter Replacement	72049	P. 128	$400,000	*No impact, but will result in a more positive view of the City's roadway and sidewalk infrastructure.*
1/8 Cent Sales Tax Projects		P. 129		*No impact. With the exception of the 127th Street project, these improvements replace existing infrastructure. The 127th Street storm sewer repairs are being done in conjunction with the street improvements.*
Replace box culvert, 87th/Mission Rd	77011		$270,600	
Replace box under Wenonga	73003		$110,750	
Storm Sewer Repairs, 127th Street	72020		$55,000	
Fire Station #1 Roof Replacement	76025	P. 130	$105,000	*No impact. Replaces a current roof which is failing.*
Justice Center Equipment: Fiber Ring and Telecommunications-related.	76029	P. 130	$900,000	*Minimal impact of $10,000 or less for annual maintenance agreements.*

Debt-Financed Improvements:

PROJECT	*C.I.P. #*	*Budget Page #*	*2012 City Cost*	*Operating Budget Impact*
2012 Residential Streets, Ph II-Yr 3 (General Obligation Bonded Project)	80212	P. 137	$1,275,000	*No impact. The three areas identified in 2012 involve 4,152 feet of reconstruction repairs to existing residential streets.*
135th Street, Add Third Lane (Special Benefit District, GO Bonded Project)	80451	P.137	$3,400,000	*Minor impact, less than $10,000, for snow removal, sign replacements, pavement markings. This will add a third lane for eastbound traffic, from Fontana to Kenneth Rd.*
135th Street, Bury Power Lines (Transportation Development District)	80450	P.137	$3,375,000	*No Impact. This project is proposed to be TDD financed, with no financial obligation to the City. It involves burying of the overhead power lines along the south side of 135th Street.*
Village of Seville (Transportation Development District)	80457	P.137	$1,000,000	*No Impact. This project is proposed to be TDD financed, with no financial obligation to the City. It involves the creation of a retail district on 133rd & State Line, which may produce additional sales tax revenue in the future.*

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.

	2010 Actual	2011 Estimate	2012 Budget
Beginning Capital Reserves	10,945,883	16,351,790	12,799,769
Revenues			
Sales Tax	713,512	727,782	745,976
Gasoline Tax	847,548	843,440	846,190
Alcohol Tax	422,390	400,000	418,071
Grants	1,440,205	2,110,809	1,347,693
All Other	75,167	1,220,409	495,334
General Fund	9,451,193	3,038,027	7,357,539
Total	12,950,015	8,340,467	11,210,803
Expenditures			
by Department			
Administration	106,868	95,053	133,000
Police	1,123,186	1,075,411	2,060,743
Fire	274,608	231,643	120,000
Public Works	4,070,866	6,796,517	6,525,245
Parks & Recreation	1,243,580	3,097,518	3,614,500
Total	6,819,108	11,296,142	12,453,488
by Project			
Arterial Streets	2,932,917	4,439,884	3,178,545
Residential Streets	219,114	104,000	663,000
Stormwater	792,989	819,380	1,039,200
Park Maintenance	25,036	1,861,100	225,000
Golf Course	446,257	403,433	179,500
Buildings & Facilities	549,462	1,654,608	5,573,000
Justice Center	741,776	756,611	771,743
Equipment	468,356	399,026	235,000
Vehicles	601,940	467,500	430,000
Public Art	41,261	390,600	158,500
Total	6,819,108	11,296,142	12,453,488
Revenues Over (Under) Expenditures	6,130,907	(2,955,675)	(1,242,685)
Transfers	(725,000)	(596,346)	(400,000)
Ending Capital Reserves	16,351,790	12,799,769	11,157,084

Pay-As-You-Go Capital Program
2012 – 2016
Capital Improvement Summary by Fund

Special Highway Fund
The purpose of this special revenue fund is to provide for the Pay-As-You-Go slurry seal, residential street improvement programs and some funds for the replacement of curbs and gutters in 2012. These programs total of $1,743,860 in 2012 to fund slurry seal ($507,500); mill/overlay repairs ($836,360); and ($400,000) for curbs and gutters. A 1.5% 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 approximately $400,000 annually from the 1/8-Cent Sales Tax fund.

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 requires that all monies received by this fund be expended for the purchase, establishment, maintenance or expansion of services, programs and facilities. The 2012 budget includes $225,000 for pond and trail improvements and $126,500 to be used for the replacement purchase of park maintenance equipment. A total of $158,800 is currently unallocated with a specific use to be determined by staff.

Street Improvements Fund
This fund provides for pay-as-you-go street improvements for the Arterial program and other street/signal repairs. In 2012 the City will be financially responsible for $689,842 of the $1,489,685 total improvements after the projects are complete. All of the planned projects for 2012 will be administered by the City. The City assumes 100% of the funding requirements until the projects are complete. After completion, the cooperating entities (surrounding city or county funds) are billed and reimbursement funds received. In 2012, half of the costs for the three planned projects will be paid with C.A.R.S. (County Assistance Road System) reimbursements.

City Equipment Fund
A total of $1,354,000 is planned for purchase from the City Equipment Fund. The details of these vehicles and equipment can be found on the following pages.

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. 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 2012 Budget includes $541,200 for repairs of a box-culvert at 87th & Mission Rd; $443,000 for repairs to the area between 81st Terr and 82nd St, east of Wenonga; and $55,000 for storm sewer repairs in conjunction with the 127th Street project. A total of $600,000 has been included every other year, in this fund, for Accelerated Stormwater repairs. The placement of these funds began in 2011. In addition to these repairs, the 2011 Estimated Budget includes $97,000 for the completion of two stormwater projects by year-end. As mentioned previously, $400,000 will be transferred to the Special Highway fund for residential street projects in 2012.

Pay-As-You-Go Capital Program
2012 – 2016
Capital Improvement Summary by Fund

Capital Improvements Fund

The largest expense from this fund in 2012 is $2,840,000 to reimburse the Public Safety Fund for half of the purchase of land at 117th & Roe in 2010. It is anticipated that the remaining half balance will be paid in the same manner in 2013. Each year 50,000 is included for engineering/design expenses, to be used if needed. Other pay-as-you go expenses included in this fund in 2012 are listed below and total $1,183,000:

City Hall:	
Repair/upgrade VVAV controllers	88,000
Police Department:	
Justice Center Fiber Ring/Technology	900,000
Partial HVAC Replacement	5,000
Fire Department:	
FS#1, Roof Section Replacement	105,000
Parks & Recreation Department:	
Repaint Pool – Aquatic Center	85,000

City Capital Art

Annually, the City allocates funding for cultural arts and the acquisition of art pieces. The 2012 art allocation is $160,800 and is distributed as follows: Cultural Arts in the amount of $42,300; Community Theater in the amount of $66,100; and the remainder of $52,400 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 2012 total $255,100 and $40,000 in 2011. This fund also includes a reserve for annual art maintenance repairs, of $84,100, in 2012. 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 $50,000 is planned to be spent in 2012 for the acquisition of an art piece for the Justice Center. In 2011, $100,000 is included for a piece for the Sculpture Garden. Similar to the City Capital Art fund, money in this fund may also be carried over to the next budget year if not spent. More detail and a schedule of planned purchases can be found on the following pages in this section.

Also Included in capital is the accounting reallocation of $771,743 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
2012 - 2016

The next few pages detail the planned capital equipment and vehicle purchases for 2012. 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:	*2012 Payment*	*Lease Expires*
General Operations *(11110.11210.871100/872100)*		
City Hall Building - 4800 Town Center Dr	$190,550	2012
Fire *(11110.22530.871100/872100)*		
Fire Pumper & Rescue Unit	$201,092	2013
Fire Pumpers (2)	$146,703	2021
Golf Course *(11110.44610.871100/872100)*		
Golf Carts	$64,869	2014
Total Capital Lease/Purchase Payments:	$603,214	

Capital Equipment

Impact of Capital Equipment 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*
COMMUNITY DEVELOPMENT *(13010.11840.812000)*			
1 Service Utility Vehicle *(Unit 505)*	$33,000	E	<$500/yr
	$33,000		

Pay-As-You-Go Capital Program
2012 - 2016
Capital Equipment

CITY EQUIPMENT FUND - Planned Capital Purchases (con't):		Safety (S) Efficiency (E)	Impact on Operating Budget
This vehicle will replace a current which is used by the field inspectors.			
INFORMATION SERVICES *(13010.11610.814000)*			
Software Upgrades	$15,000	E	<$500/yr
Hardware & General Technologies	$15,000	E	<$500/yr
Phone System Upgrades	$20,000	E	<$500/yr
Upgrade to Microsoft Select 6.0 Licensing	$50,000	E	<$500/yr
	$100,000		

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.

POLICE DEPARTMENT Vehicles			
Police Investigations *(13010.22120.812000)*			
2 Vehicles *(Units 161,164)*	$48,000	NA	$500-$1,000/yr
Police Patrol *(13010.22130.812000)*			
5 Patrol Vehicles *(Units 120,122,142,143,147)*	$165,000	NA	>$1,000/yr
2 Canine Units *(Units 173,174)*	$66,000	NA	$500-$1,000/yr
Police Traffic *(13010.22190.812000)*			
1 Harley Davidson Motorcycle *(Unit 186)*	$10,000	NA	<$500/yr
1 Traffic SUV *(Unit 185)*	$33,000	NA	<$500/yr
Police Animal Control *(13010.22180.812000)*			
1 Truck *(Unit 195)*	$50,000	NA	<$500/yr
POLICE DEPARTMENT Equipment			
Police Patrol *(13010.22130.811000)*			
ICOP Server	$12,000	E	<$500/yr
	$384,000		

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 and all other vehicles between 4-7 years.

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
2012 - 2016
Capital Equipment

CITY EQUIPMENT FUND - Planned Capital Purchases (con't):		*Safety (S) Efficiency (E)*	*Impact on Operating Budget*
FIRE DEPARTMENT *(13010.22530.811000)*			
Air Compressor	$15,000	E	<$500/yr
	$15,000		

The air compressor will replace a current unit used by the department.

PUBLIC WORKS DEPARTMENT			
Public Works Vehicles *(13010.33200.812000)*			
2 Pickup Trucks *(Units 436, 439)*	$73,000	NA	>$1,000/yr
3 Dump Trucks *(Units 450,456,459)*	$475,000	E	>$1,000/yr
	$548,000		
Public Works Equipment *(13010.33200.811000)*			
Bobcat Planer Attachment *(Unit 481)*	$18,000	E	<$500/yr
Case Wheel Loader *(Unit 472)*	$70,000	NA	<$500/yr
Floor Scrubber	$6,500	NA	<$500/yr
	$94,500		

The 2012 Budget reflects the replacement purchase of two pickup trucks to be used by the Street Maintenance staff and the replacement of three dump trucks. Additionally, three pieces of equipment are being replaced. These equipment items have a useful life of 15-20 years.

Golf Course Maintenance Equipment *(13010.44610.811000)*			
Deck Rough Mower	$24,000	E	<$500/yr
Fairway Mower	$38,000	E	<$500/yr
Angle Master Bedknife Grinder	$20,000	E	<$500/yr
Express Dual Reel Grinder	$15,000	E	<$500/yr
Turf Sweeper	$6,000	E	<$500/yr
Irrigation Pumps (2)	$20,000	E	<$500/yr
Irrigation Controllers	$9,000	E	<$500/yr
Brush Chipper	$10,000	E	<$500/yr
Heavy Duty Truckster	$37,500	E	<$500/yr
	$179,500		

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

GRAND TOTAL - CITY EQUIPMENT FUND:	$1,354,000

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
2012 - 2016

Special Parks and Recreation Fund

PARKS & RECREATION DEPARTMENT		*Safety (S) Efficiency (E)*	*Impact on Operating Budget*
Parks & Recreation Vehicles *(12030.44500.812000)*			
Extended Cab Pickup Truck *(Unit 612)*	$25,000	NA	>$1,000/yr
	$25,000		
Parks & Recreation Equipment *(12030.44500.811000)*			
Exmark Mower *(Unit 640)*	$7,500	NA	<$500/yr
Rotary Mower *(Unit 645)*	$40,000	NA	<$500/yr
Workman Cart *(Unit 650)*	$15,000	NA	<$500/yr
Club Car Turf II *(Unit 662)*	$7,000	NA	<$500/yr
Walk Behind Auto Scrubber *(Unit 663)*	$10,000	NA	<$500/yr
Chlorine System-Aquatic Center	$10,000	E	<$500/yr
Chemtroller-Aquatic Center	$12,000	NA	<$500/yr
	$101,500		
Parks & Recreation Repairs *(12030.44500.811000)*			
Pond & Trail Improvements (To-Be-Determined)	$225,000	S	<$500/yr
Future Repairs/Purchases	$158,800	NA	NA
	$383,800		

These items will be purchased to replace existing capital equipment and one vehicle in 2012. Additionally, a total of $225,000 has been included for repairs to City trails.

GRAND TOTAL - SPECIAL PARKS/RECREATION:	$510,300

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 repairs is identified in the "Project Description" column with a full definition of the repair included in the Glossary.

2011 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
104th Street Improvements	*	72015	Mill/Overlay	$175,000			$175,000
Nall Ave, 119th-135th Streets	*	72018	Mill/Overlay	$1,953,300	$790,809 OP	$977,000	$185,491
Re-saw/Fill joints on 135th St	*	72027	Cut/Seal Joints	$440,000		$220,000	$220,000
133rd & Roe Traffic Signals	*	72040	Traffic Signal	$286,915			$286,915
State Line Signals, 128-135	*	72042	Traffic Signal	$120,000	$108,000 KC/Fed		$12,000
2011 Annual Total				***$2,975,215***	***$898,809***	***$1,197,000***	***$879,406***

2012 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	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	$540,870	$55,000 Sales Tax	$270,435	$215,435
Widen-117th & Town Center Drive	*	72043	Widen/Overlay	$648,815		$324,408	$324,407
2012 Annual Total				***$1,489,685***	***$55,000***	***$744,843***	***$689,842***

2013 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
119th Street, Roe to State Line Rd	*	72017	Mill/Overlay	$1,403,000	$300,000 Sales Tax	$701,500	$401,500
College, Nall to Roe		72044	Mill/Overlay	$817,000	$204,000 OP	$408,500	$204,500
Somerset, Mission to Belinder		72035	Mill/Overlay	$1,017,000	$384,500 PV	$457,500	$175,000
2013 Annual Total				***$3,237,000***	***$888,500***	***$1,567,500***	***$781,000***

2014 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
115th Street, Roe to Tomahawk Ck	*	72024	Mill/Overlay	$216,000		$108,000	$108,000
Somerset, Belinder to State Line		72036	Mill/Overlay	$602,000	$175,500 PV	$266,500	$160,000
95th Street, Mission to Wenonga		72048	Mill/Overlay	$335,000	$83,750 OP	$167,500	$83,750
85th Terrace, Lee to State Line	*	72045	Mill/Overlay	$125,000			$125,000
2014 Annual Total				***$1,278,000***	***$259,250***	***$542,000***	***$476,750***

2015 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
Nall, 119th to College		72046	Mill/Overlay	$1,596,000	$399,000 OP	$798,000	$399,000
133rd Street, State Line Rd to Roe	*	72022	Mill/Overlay	$741,960		$370,980	$370,980
2015 Annual Total				***$2,337,960***	***$399,000***	***$1,168,980***	***$769,980***

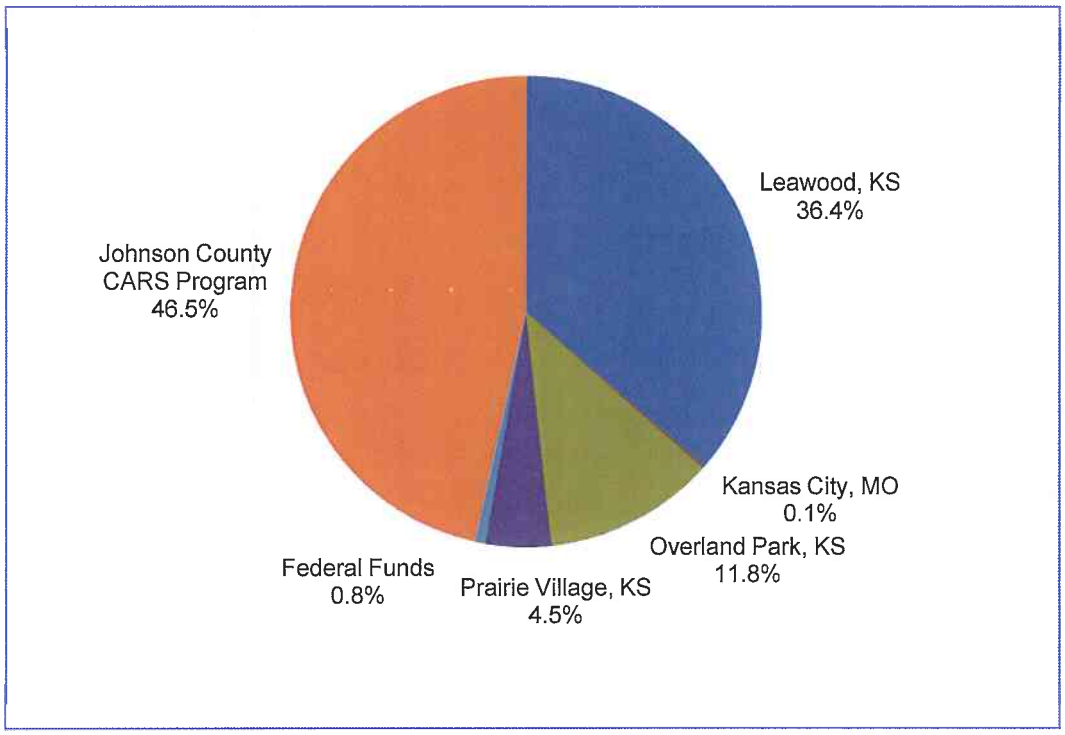
2016 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
Lee Blvd, Somerset to Mission Rd	*	72046	Mill/Overlay	$1,200,000		$600,000	$600,000
2016 Annual Total				***$1,200,000***	***$0***	***$600,000***	***$600,000***

** Project administered by the City of Leawood*

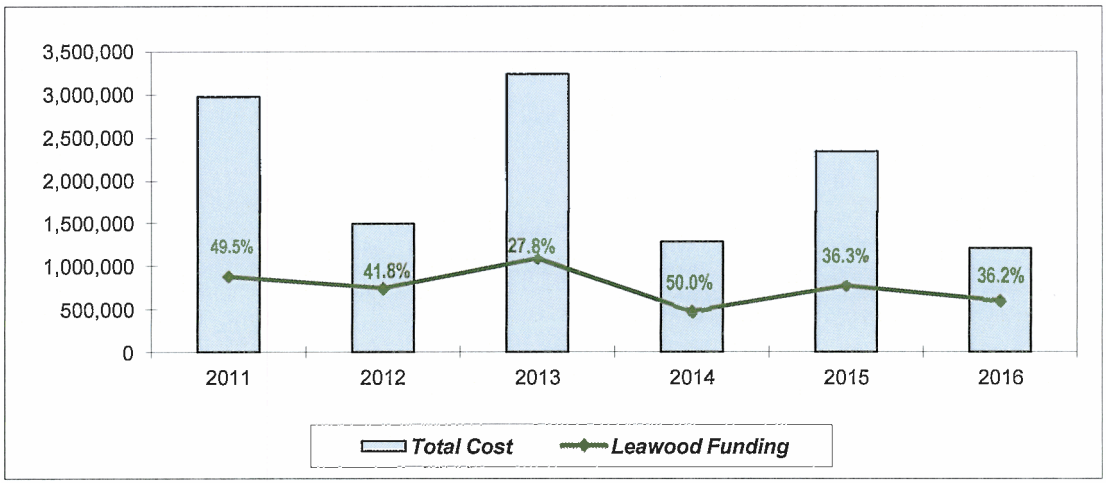
ARTERIAL STREET PROGRAM

By Funding Source:

Leawood, KS	$	4,551,978
Kansas City, MO	$	12,000
Overland Park, KS	$	1,477,559
Prairie Village, KS	$	560,000
Federal Funds	$	96,000
Johnson County CARS Program	$	5,820,323
	$	***12,517,860***



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 1.5% 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.

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		507,500
Residential Mill & Overlay	70012		836,360
PAYG Curb & Gutter Replacement	72049		400,000
		2012 Annual Total	***$1,743,860***

2013 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70013		515,113
Residential Mill & Overlay	70014		848,905
		2013 Annual Total	***$1,364,018***

2014 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70015		522,839
Residential Mill & Overlay	70016		861,639
		2014 Annual Total	***$1,384,478***

2015 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70017		530,682
Residential Mill & Overlay	70018		874,564
		2015 Annual Total	***$1,405,246***

2016 Program	***Project #***		***Program Cost***
Residential Slurry Seal	70017		538,642
Residential Mill & Overlay	70018		887,682
		2016 Annual Total	***$1,426,324***

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
2011	77006	12601 Norwood	Royse	Install new storm	$65,000
2011	77009	14601 Delmar	Pavilions of Leawood	Extend the existing storm sewer system by approximately 200 feet.	$66,000
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	***$731,000***
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
2012	73003	SMAC-81st Terr to 82nd, E of Wenonga; & Wenonga, Somerset to 83rd.	Various	Replace the box under Wenonga. *(Amount reflects the total cost, 75% will be reimbursed by the County).*	$443,000
2012	72020	127th Street, Mission Rd to Nall Ave	NA	This will provide for storm sewer repairs in conjunction with the 127th street project.	$55,000
				TOTAL 2012	***$1,039,200***
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.	$300,000
2013	72017	119th Street, Roe to State Line Rd	NA	This will provide for storm sewer repairs in conjunction with the 119th street project.	$300,000
				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***
2016	73002	SMAC - Wenonga, 91st to 93rd Streets	Various	Replace the existing storm sewer that is failing and is undersized. *(Amount reflects the total cost, 75% will be reimbursed by the County).*	$600,000
				TOTAL 2016	***$600,000***

OTHER PROJECTS

The following represent projects which have been included in the CIP for other repairs/replacements to 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
2011	76022	2009 Accelerated Stormwater PAYG	Repair failing curb inlets, junction boxes, and point repairs. This project began in 2009.	$88,380
2011	76027	Gezer Park Amenities	Additional amenities to Gezer Park. *(A total of $185,000 will be financed by Special Parks/Rec Fund; $15,130 in the Capital Improvement Fund; and $115,715 in donations).*	$315,845
2011	76018	North Lake Improvements	Dredge the north lake, [first lake south of College]. *(Special Parks & Recreation Fund)*	$290,000
2011	71007	Trail-ADA, City Park T-Ball Fields	Installation of sidewalk for ADA access to T-Ball fields at City Park. *(Special Parks & Recreation Fund)*	$60,000
2011	71006	Trail Improvements	NE City Park [Indian Creek] Bank Stabilization *(Special Parks & Recreation Fund)*	$425,000
2011	76034	Park Land Purchase	Approximately 45 acres located at 14800 Mission Rd. *($780,000 from the Capital Improvements Fund and $120,000 from the Park Impact Fee Fund).*	$900,000
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. *(An additional $780,000 will be debt-financed for this project).*	$1,231,253
			TOTAL 2011	***$3,310,478***
2012	76025	Fire Station #1 Roof Replacement	Replace the current roof.	$105,000
2012	76028	Land Purchase	These funds will reimburse the Public Safety Fund for the purchase of land in 2010, over a 2-year period.	$2,840,000
2012	76008	Justice Center	Reserve funds have been identified over a three-year period to be used, if needed, for the Justice Center.	$100,000
2012	76029	Justice Center	Fiber Ring and Computer/Telecommunications Equipment. Expense will occur over 2 years.	$800,000
2012-2013	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).*	$19,000,000
			TOTAL 2012	***$22,845,000***

OTHER PROJECTS - *continued*

Year	Project #	Project Name	Project Description	City Project Cost
2013	76029	Justice Center	Fiber Ring and Computer/Telecommunications Equipment. Expense will occur over 2 years.	$800,000
2013	76008	Justice Center	Reserve funds have been identified over a three-year period to be used, if needed, for the Justice Center.	$200,000
2013	76028	Land Purchase	These funds will reimburse the Public Safety Fund for the purchase of land in 2010, over a 2-year period.	$2,840,000
			TOTAL 2013	***$3,840,000***
2014	76008	Justice Center	Reserve funds have been identified over a three-year period to be used, if needed, for the Justice Center.	$200,000
			TOTAL 2014	***$200,000***

Currently there are not any major, planned projects for 2015 through 2016.

- - - - - - - *Desired & Anticipated Projects (currently unfunded)* - - - - - - -

TBD	76030	Tennis Courts Resurface, City Park	Overlay surface of 6 tennis courts and replace net posts to maintain courts.	$180,000
TBD	76031	Off-Leash Dog Area, City Park	Six acre area with perimeter fencing, electronic gate access, drinking fountain, dog agility course, waste receptacles, signage and benches.	$300,000
TBD	76027	Gezer Park Additions	Additional improvements which could include a water feature around the art piece, Tablet.	$100,000
TBD	76016	City Park Restroom/ Shelterhouse	Remove Shelters A & B, rebuild shelters and add a restroom facility.	
TBD	76023	Lawn/Landscape Improvements, *North* side of City Hall	Repair/replace pavers, plants, trees and improvements to the small amphitheater area including a covering, behind City Hall.	$325,000
TBD	76033	Lawn/Landscape Improvements, *West* side of City Hall	Provide landscaping to the west side of City Hall, in and around the temporary art location.	$100,000
TBD	76024	Improvements to Roe Ave Trail Tunnel	Construct a new toe-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.	$100,000
			TOTAL Desired & Anticipated Projects	***$1,780,000***

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.

Year	Project #	Project Name	Projected Fund Source	Cost
2011	#79006	Sculpture Garden, Site TBD *	Public Art Impact Fee Fund	$100,000
2011	#79010	I-Lan Park Art	City Capital Art Fund	$35,000
2011	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2011 Projects **	***$140,000***
2012	#79006	Sculpture Garden, Site TBD *	City Capital Art Fund	$250,000
2012	#79004	Justice Center Art-*acquisition*	Public Art Impact Fee Fund	$50,000
2012	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2012 Projects **	***$305,000***
2013	#79006	Sculpture Garden, Site TBD	City Capital Art Fund	$50,000
2013	#79004	Justice Center Art-*installation*	Public Art Impact Fee Fund	$32,500
2013	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2013 Projects **	***$87,500***
2014	#79006	Sculpture Garden, Site TBD	City Capital Art Fund	$50,000
2014	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2014 Projects **	***$55,000***
2015	#79006	Sculpture Garden, Site TBD	City Capital Art Fund	$50,000
2015	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2015 Projects **	***$55,000***
2016	#79006	Sculpture Garden, Site TBD	City Capital Art Fund	$50,000
2016	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2016 Projects **	***$55,000***

Each year, funds are included in the City Capital Art Fund to be used 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. If the full amount budgeted for these repairs is not spent, the balance is carried forward to be used in future years.

** Originally the funds in 2011 and 2012 represented an Oppenheim art piece to be placed in the Sculpture Garden.*

*** 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
2012 - 2016
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	2011	2012	2013	2014	2015	2016	Total
City Hall (11110.33800.623400):							
Exterior Hand Rails Paint				$15,000			**$15,000**
Mini Blind Replacement			$50,000				**$50,000**
Replace Entry Doors (upper & lower)			$60,000				**$60,000**
City Hall, Courtyard Repairs		**$40,000**					**$40,000**
City Hall, Interior Paint		**$10,000**		$10,000		$10,000	**$30,000**
Exterior Paint/Entry Doors						$12,000	**$12,000**
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	$1,000	**$1,000**	$2,500	$2,000	$2,000	$2,000	**$10,500**
FS #1, Tube Heaters				$23,000			**$23,000**
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	$1,200	**$1,200**	$3,000	$3,000	$3,000	$3,000	**$14,400**
Aquatic Center (11110.44200.623400):							
Exterior Paint			$10,000				**$10,000**
Building Awnings		**$25,000**					**$25,000**
Deck Awnings			$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**
Nature Center, Exterior Paint					$10,000		**$10,000**
Oxford School, Interior/Exterior Paint						$15,000	**$15,000**
Maintenance (11110.44500.623400):							
Ironwoods Pk, Stripe Parking Lot		**$10,000**					**$10,000**
Ironwoods Restroom, Paint						$12,000	**$12,000**
Ironwoods Playground, Paint						$8,000	**$8,000**
Ironwoods Maint Bldg, Paint						$10,000	**$10,000**
City Park, Stripe Parking Lot		**$10,000**					**$10,000**
Pk Maint Bldg, Fuel Island Bollards			$8,000				**$8,000**
All Facilities, Roof Repairs	$2,400	**$7,000**	$3,000	$3,000	$3,000	$3,000	**$21,400**
Golf Course (46400.600.623400.623410):							
Clubhouse, Parking Lot Monument Repair		**$11,000**					**$11,000**
Clubhouse, Interior Paint/Wallcoverings				$15,000			**$15,000**
Clubhouse, Carpet		**$15,000**					**$15,000**
Clubhouse, Bathroom Partitions					$10,000		**$10,000**
Clubhouse, Exterior Painting			$11,000				**$11,000**
Course Restrooms, Paint						$15,000	**$15,000**
Course, Plant Large Trees	$5,000		$5,000	$5,000	$5,000	$5,000	**$25,000**
Golf Facilities, Roof Repairs		**$2,000**	$4,000	$2,000	$2,000	$2,000	**$12,000**
	$ 15,600	***$ 148,200***	***$ 228,500***	***$ 152,000***	***$ 35,000***	***$ 97,000***	***$ 676,300***

Pay-As-You-Go Capital Program

2012 - 2016

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.*

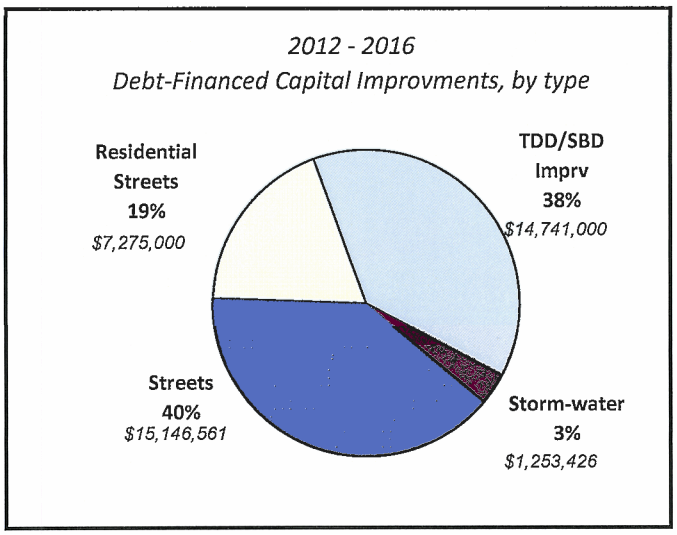
Building/Item		2011	2012	2013	2014	2015	2016	Total
City Hall:								
Interior Wall Renovations	74001.120.832000	$40,000		$25,000		$25,000		**$90,000**
Old City Hall, Roof Replacement	74032.120.832000	$47,000						**$47,000**
Repair/Upgrade VAV	74041.120.832000		**$88,000**					**$88,000**
Police Department:								
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, Exterior Bldg Repairs	74033.120.832000				$50,000			**$50,000**
Public Works Department:								
Fuel Dispensers	74035.120.832000	$15,000						**$15,000**
Aquatic Center:								
Repaint Pool	74003.120.832000		**$85,000**				$85,000	**$170,000**
Park Maintenance:								
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, Replace Generator/Switch	74026.120.832000	$49,590						**$49,590**
Park Maintenance, Other:								
135th Street Water Features	74009.120.840110					$60,000		**$60,000**
Median Landscaping	74027.120.840110					$80,000		**$80,000**
Golf Course:								
Clubhouse, HVAC Rplc	49128.800.832000	$36,300						**$36,300**
Clubhouse, Cart Area Doors	49112.800.832000	$10,000						**$10,000**
Course, Raw Water Vault	49125.800.840140						$50,000	**$50,000**
Course, Sub-Air Fans	49129.800.840140	$75,000						**$75,000**
Course, Perimeter Fencing III	49123.800.840140	$35,000						**$35,000**
Course, Perimeter Fencing IV	49124.800.840140	$45,000						**$45,000**
		$428,890	***$178,000***	***$47,500***	***$188,000***	***$165,000***	***$135,000***	***$1,142,390***

Debt-Financed Capital Improvements
2012 – 2016

The debt-financed projects included in the 2012 - 2016 C.I.P. 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 2012 through 2016, totals $38,415,987 of which the City will fund 49%. Of the remaining amount, Transportation Development District (TDD) Developer projects comprise 29%, Special Benefit District (SBD) debt total 9%, and other funding sources total 13%.

The largest estimated construction cost, $13,444,961, for the proposed 143rd Street (Nall to Windsor) 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. Included for residential streets repairs is $1,275,000 in 2012 and $3,000,000 in both 2014 and 2016.

The chart below shows the types of projects which are targeted for debt-financing. The majority, or 40%, of the funds will provide for street improvements, followed by 38% TDD or SBD financed projects, 19% for residential streets, and 3% for stormwater improvements.



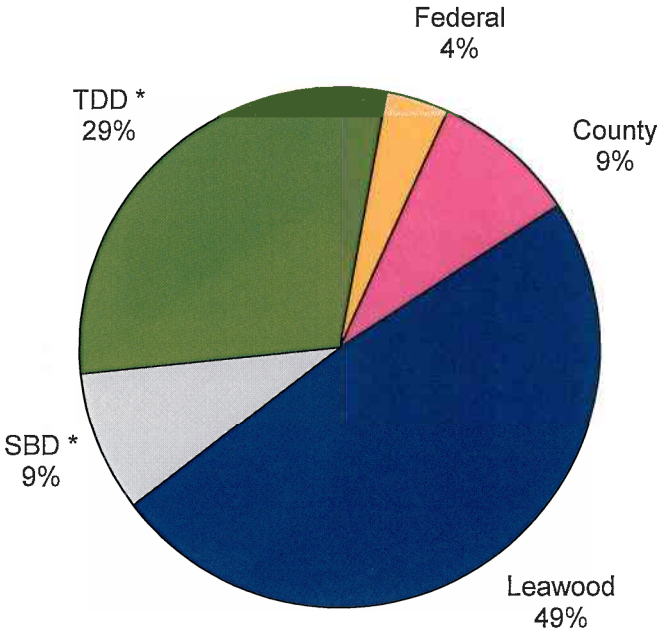
Phase II of the Residential Street Reconstruction program began in 2009. Initially it was projected to continue along the same schedule as Phase I, which equaled $10.5 million over 5 years. However instead of being an annual project, repairs are scheduled every other year. The current C.I.P. includes $1,275,000 in 2012 and $3,000,000 in 2014 and 2016. Details of the debt-financed Residential Street Program can be found in this section.

Debt Financed Capital Improvements

Summary of All Current Year & Future
2012 - 2016

Total Cost All Projects
Cost Distribution by Contributors

Year	*Leawood*	*SBD **	*TDD **	*State/ Federal*	*County*	*Other Cities*	*Total*
2012	$1,275,000	$3,400,000	$11,341,000	$0	$0	$0	$16,016,000
2013	$1,553,426	$0	$0	$0	$0	$0	$1,553,426
2014	$3,315,000	$0	$0	$0	$0	$0	$3,315,000
2015	$9,223,561	$0	$0	$1,500,000	$3,463,000	$0	$14,186,561
2016	$3,345,000	$0	$0	$0	$0	$0	$3,345,000
	$18,711,987	$3,400,000	$11,341,000	$1,500,000	$3,463,000	$0	$38,415,987



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

Debt Financed Capital Improvements

Summary of All Current Year & Future

2012 - 2016

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

Project # and Description	*2012*	*2013*	*2014*	*2015*	*2016*
# 80162 143rd Street, Nall to Mission				$13,444,961	
# 80212 2012 Residential Streets, Phase II-Yr 3	$1,275,000				
# 80214 2014 Residential Streets, Phase II-Yr 4			$3,000,000		
# 80216 2016 Residential Streets, Phase II-Yr 5					$3,000,000
# 80421 2013 Traffic Signal Replacement		*$300,000*			
# 80422 2014 Traffic Signal Replacement			*$315,000*		
# 80423 2015 Traffic Signal Replacement				*$741,600*	
# 80424 2016 Traffic Signal Replacement					*$345,000*
# 80450 135th St-Bury Power Lines (TDD)	$3,375,000				
# 80451 135th St-Add Third Lane (SBD)	$3,400,000				
# 80457 Village of Seville (TDD)	*$1,000,000*				
# 80550 89th & Mission Stormsewer		$1,253,426			
	$9,050,000	$1,553,426	$3,315,000	$14,186,561	$3,345,000
COMMITTED	$8,050,000	$1,253,426	$3,000,000	$13,444,961	$3,000,000
UNCOMMITTED	*$1,000,000*	*$300,000*	*$315,000*	*$741,600*	*$345,000*

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

2012 - 2016

General Obligation Bonding Projections and Total City Cost All Projects

(Reflects City of Leawood Costs only)

Project # and Description	*2012*	*2013*	*2014*	*2015*	*2016*
# 80162 143rd Street, Nall Ave to Windsor				$8,481,961	
# 80212 2012 Residential Streets, Phase II-Yr 3	$1,275,000	$1,275,000			
# 80214 2014 Residential Streets, Phase II-Yr 4		$3,000,000	$3,000,000	$3,000,000	
# 80216 2016 Residential Streets, Phase II-Yr 5				$3,000,000	$3,000,000
# 80421 2013 Traffic Signal Replacement	*$300,000*	*$300,000*	*$300,000*		
# 80422 2014 Traffic Signal Replacement		*$315,000*	*$315,000*	*$315,000*	
# 80423 2015 Traffic Signal Replacement			*$741,600*	*$741,600*	*$741,600*
# 80424 2016 Traffic Signal Replacement				*$345,000*	*$345,000*
# 80550 89th & Mission Stormsewer	$1,253,426	$1,253,426	$1,253,426		
	$2,828,426	$6,143,426	$5,610,026	$15,883,561	$4,086,600
Total Project Cost/Design Year	$1,553,426	$3,315,000	$741,600	$3,345,000	$0
Total City Cost/Construct Year	$1,275,00(	$1,553,426	$3,315,000	$9,223,561	$3,345,000
Total Project Cost/Bond Year	$0	$1,275,000	$1,553,426	$3,315,000	$741,600

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

Project # and Description	*2012*	*2013*	*2014*	*2015*	*2016*
# 80451 135th St-Add Third Lane (SBD)	$3,400,000	$3,400,000			
	$3,400,000	$3,400,000	$0	$0	$0
Total Project Cost/Design Year	$0	$0	$0	$0	$0
Total City Cost/Construct Year	$3,400,000	$0	$0	$0	$0
Total Project Cost/Bond Year	$0	$3,400,000	$0	$0	$0

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

Project # and Description	*2012*	*2013*	*2014*	*2015*	*2016*
# 80450 135th St-Bury Power Lines (TDD)	$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	
# 80457 Village of Seville (TDD)	*$1,000,000*				
	$11,341,000	$11,409,000	$0	$6,966,000	$0
Total Project Cost/Design Year	$0	$0	$0	$0	$0
Total City Cost/Construct Year	$10,341,000	$0	$0	$0	$0
Total Project Cost/Bond Year	$1,000,000	$11,409,000	$0	$6,966,000	$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
2012 – 2016
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, $1,275,000 in 2011 and will end with $3,000,000 in 2014 and 2016. 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:

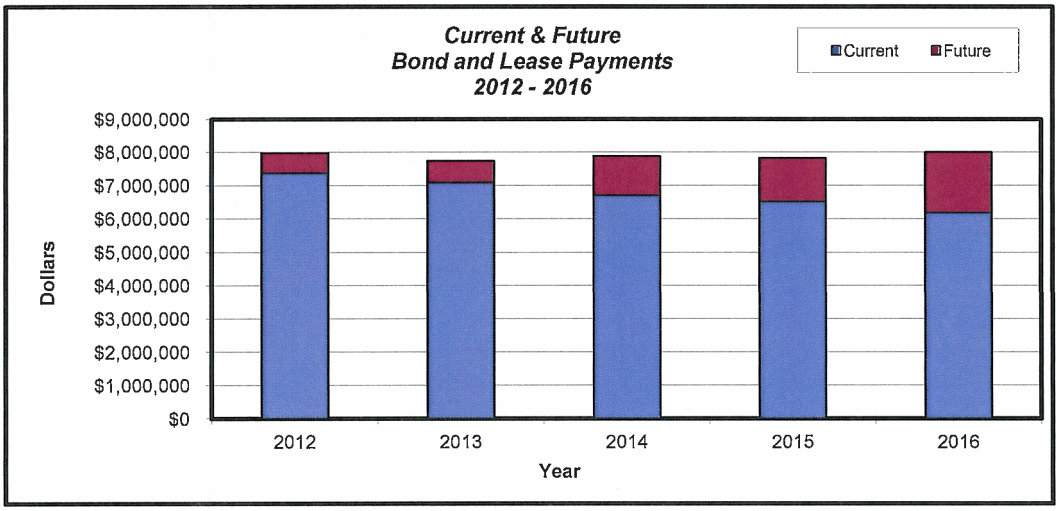
2011	$ 0
2012	$1,275,000
2013	$ 0
2014	$3,000,000
2015	$ 0
2016	$3,000,000

The following streets are planned for reconstruction in the current C.I.P. The groups are selected for funding based on the PCI rating. The 2010 overall average PCI rating of all lane miles is 81.5, compared to the Governing Body goal of a street rating minimum of 70.0. Currently, 92.3% of all collector streets are maintained above the 70 PCI; 86.5% of collector arterial streets are maintained above the 70 PCI; and 79.3% 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
Group 12A			
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)	239	78	Road Recon (no storm)
Ensley Ct (N of 89th St)	305	69	Road Recon (no storm)
Group 12B			
Meadow Ln, 83rd Ter, 84th St, Ensley & Belinder	6,360	71	
Wenonga (91st to 93rd Streets)	1,600	84	Reconstruction

Current and Future Bond and Lease Payments

	2012	2013	2014	2015	2016
Current Bond and Leases					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$4,790,000*	*$4,850,000*	*$4,825,000*	*$4,880,000*	*$4,710,000*
Interest	*$1,988,099*	*$1,829,349*	*$1,665,281*	*$1,500,896*	*$1,333,769*
Leases/Revenue Bonds					
Principal	*$528,409*	*$357,502*	*$170,268*	*$111,557*	*$116,008*
Interest	*$74,805*	*$55,162*	*$41,303*	*$35,146*	*$30,695*
Subtotal-Principal	$5,318,409	$5,207,502	$4,995,268	$4,991,557	$4,826,008
Subtotal-Interest	$2,062,904	$1,884,511	$1,706,585	$1,536,042	$1,364,463
Future Bond and Leases (Reflects COMMITTED Projects Only)					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$343,333*	*$366,923*	*$679,769*	*$764,569*	*$965,869*
Interest	*$257,500*	*$279,333*	*$506,425*	*$537,462*	*$655,745*
Leases/Revenue Bonds					
Principal	*$0*	*$0*	*$0*	*$0*	*$151,590*
Interest	*$0*	*$0*	*$0*	*$0*	*$45,241*
Subtotal-Principal	$343,333	$366,923	$679,769	$764,569	$1,117,459
Subtotal-Interest	$257,500	$279,333	$506,425	$537,462	$700,986
TOTAL Current & Future	$7,982,146	$7,738,269	$7,888,046	$7,829,630	$8,008,917



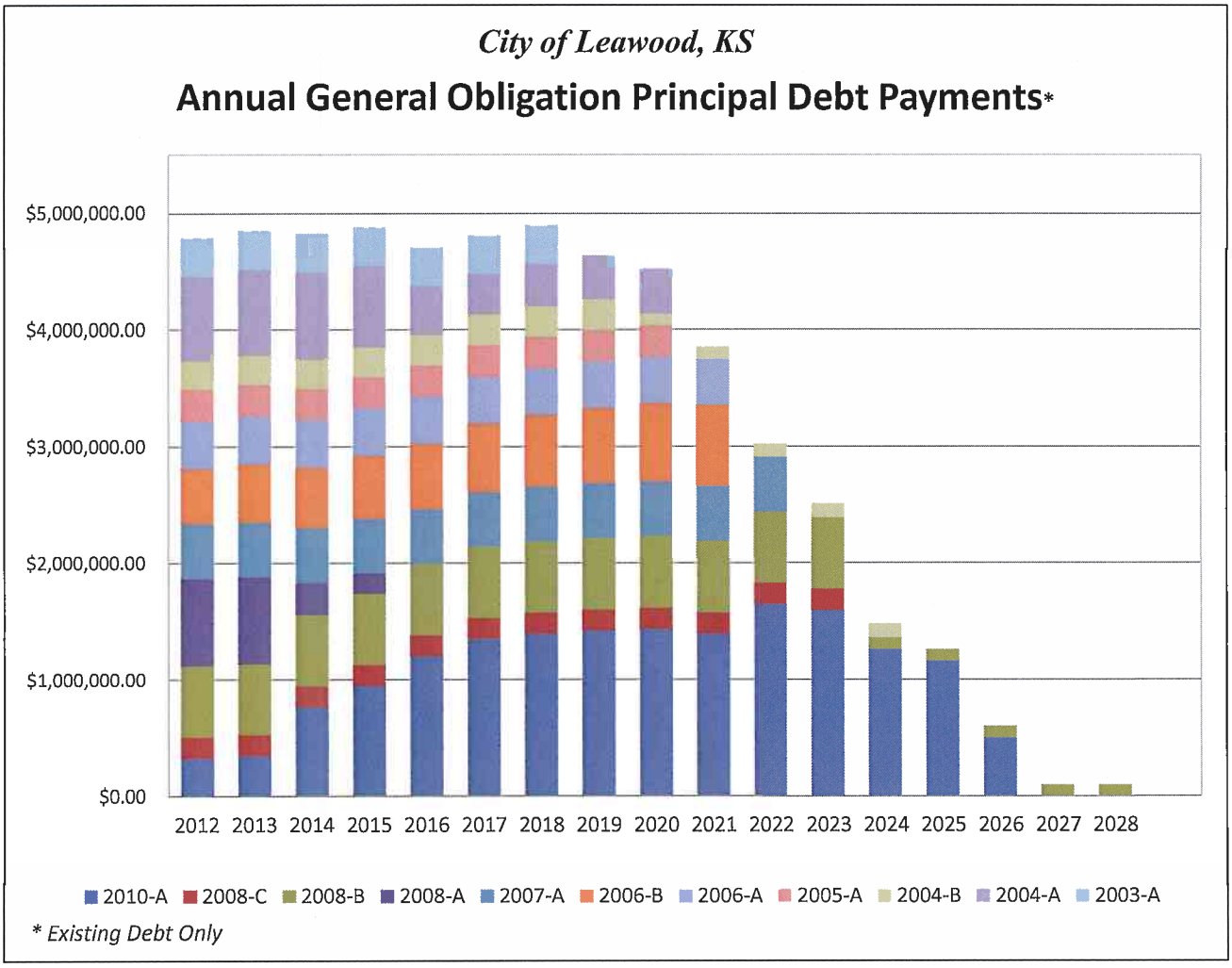
The City currently has four no-commtment special assessment Transportation Development District (TDD) bond issues. The City is no way liable for the repayment of these, but acts as the agent for the property owners to collect the assessments, forward them to the trustee and assist with foreclosure proceedings, if necessary.

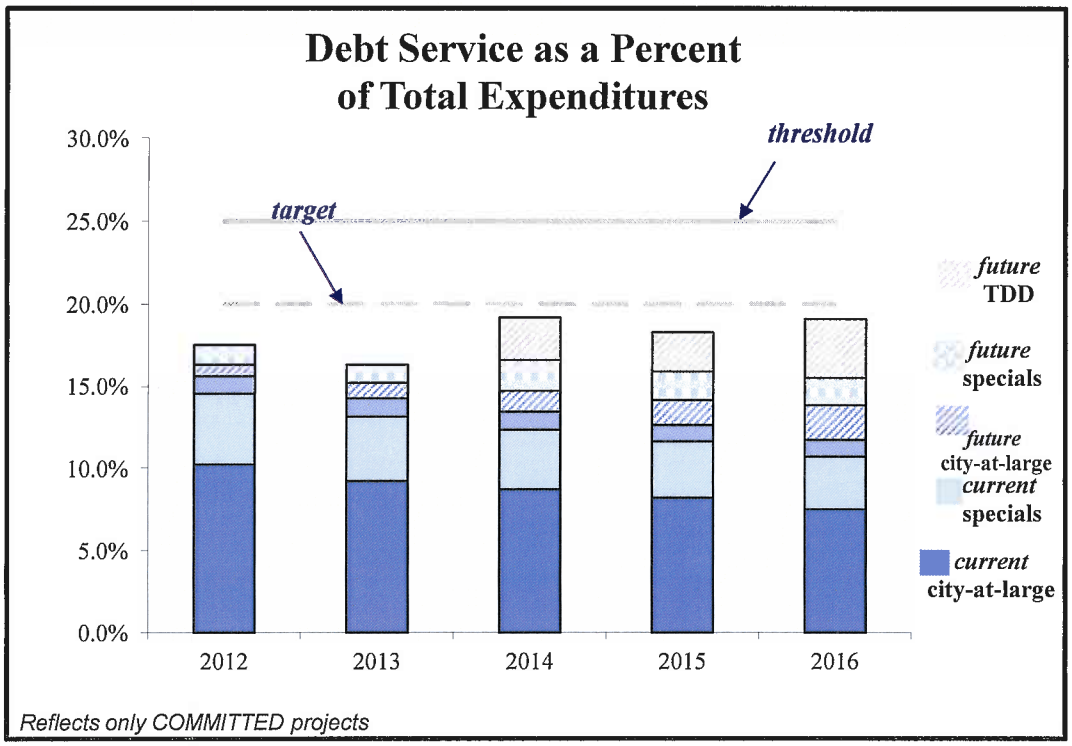
CURRENT Agency Debt - includes Transportation District Debt					
Principal	*$220,000*	*$235,000*	*$260,000*	*$275,000*	*$295,000*
Interest & Fees	*$333,300*	*$315,200*	*$295,875*	*$274,500*	*$251,850*
Subtotal	$553,300	$550,200	$555,875	$549,500	$546,850
FUTURE Agency Debt - includes Transportation District Debt					
Principal	*$0*	*$0*	*$352,781*	*$364,281*	*$487,610*
Interest & Fees	*$0*	*$0*	*$1,001,498*	*$971,435*	*$1,567,277*
Subtotal	$0	$0	$1,354,278	$1,335,716	$2,054,887
TOTAL Current & Future	$553,300	$550,200	$1,910,153	$1,885,216	$2,601,737

Current Principal Debt Payments

The City's C.I.P. includes capital improvement projects, planned to be debt-financed, over a five-year period. However, the resulting debt payments continue over a substantially longer period. General Obligation Bonds, the primary method of borrowing funds by state and local government, finance projects which have a longer useful life, i.e., streets, stormwater. This financing tool allows for the costs, to be paid for over a longer period of time as compared to pay-as-you-go, or cash-financing. The City borrows from the bond holders and pledges to pay the funds back with interest over a pre-determined number of years, usually 15 to 20 years, depending on the type of improvement. The bonds are backed by the full faith and credit of the government.

The below chart shows the payments for the City's current bond issues, in Year/Series order.





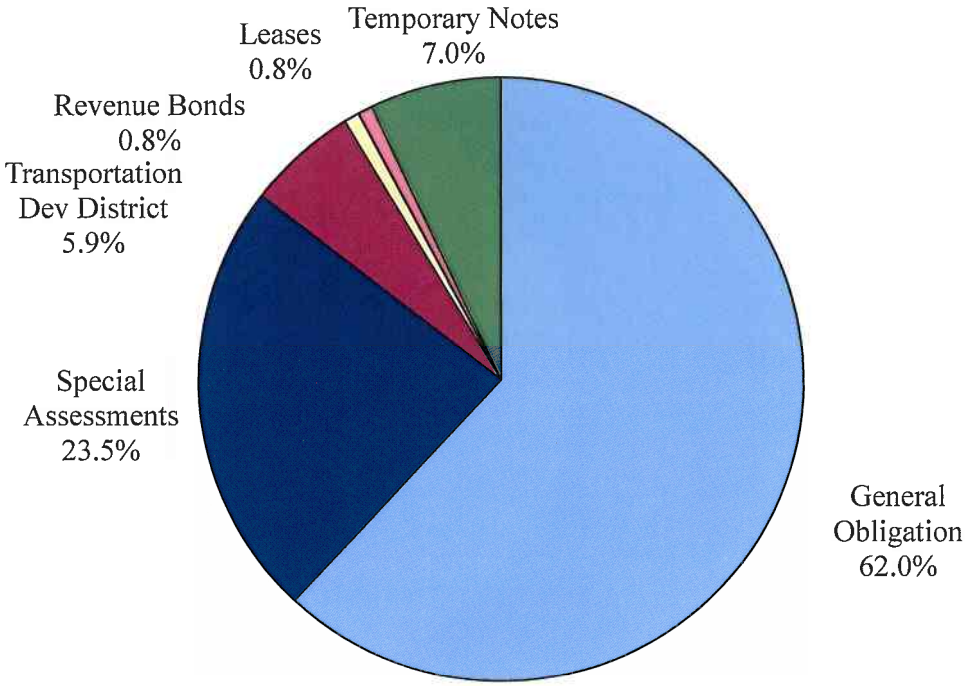
	2012	2013	2014	2015	2016
Debt Service as a Percent of Total Expenditures					
Current Tax-Supported:					
City-at-Large	10.2%	9.2%	8.7%	8.2%	7.5%
Special Assessments	4.3%	3.9%	3.6%	3.4%	3.2%
Current Agency-Supported:					
Transportation District Debt	1.1%	1.1%	1.1%	1.0%	1.0%
Future Tax-Supported:					
City-at-Large	0.7%	1.0%	1.3%	1.5%	2.1%
Special Assessments	1.2%	1.1%	1.9%	1.8%	1.7%
Future Agency-Supported:					
Transportation District Debt	0.0%	0.0%	2.6%	2.4%	3.6%
	17.5%	16.3%	19.2%	18.3%	19.1%
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 below the 20% target throughout the planning period.

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

BONDS, NOTES, AND LEASES OUTSTANDING

	Outstanding 12/31/2010	Percent of Total
General Obligation	44,112,900	62.0%
Special Assessments	16,712,100	23.5%
Transportation Dev District	4,200,000	5.9%
Revenue Bonds	580,000	0.8%
Leases	556,992	0.8%
Temporary Notes	5,005,000	7.0%
TOTAL	**$71,166,992**	100.0%

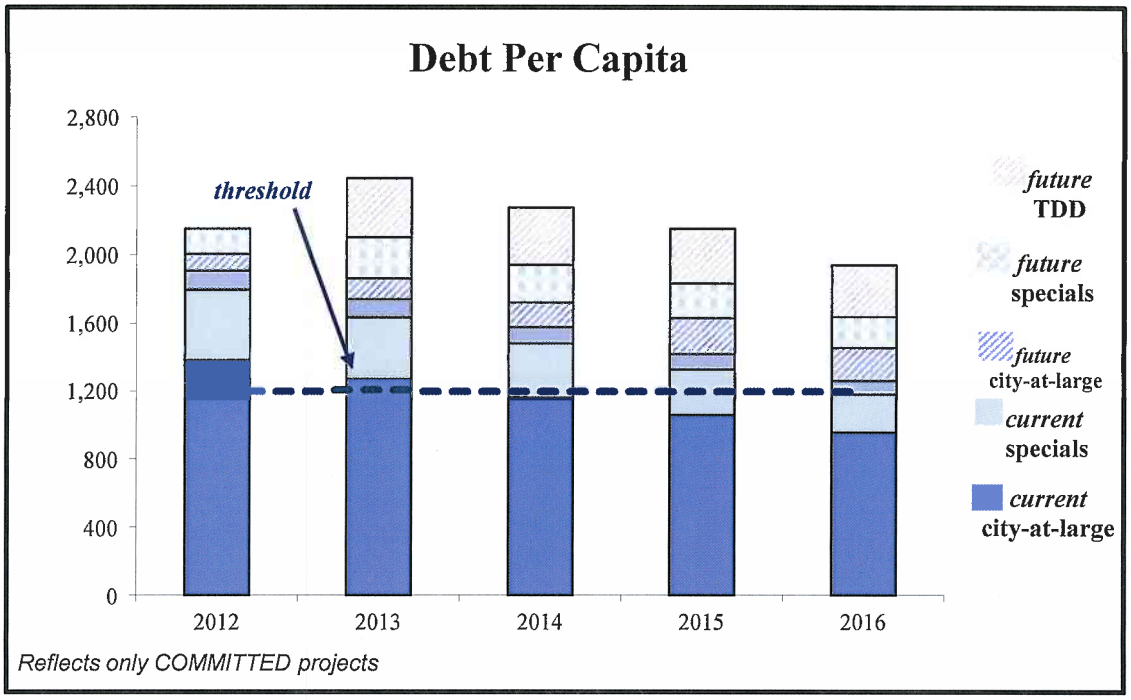


KEY DEBT MANAGEMENT RATIOS

	← Forecast →					
	2012	**2013**	**2014**	**2015**	**2016**	**Standard**
Outstanding Debt per capita						
Net Debt (1)	$1,480	$1,394	$1,307	$1,270	$1,146	**< $1,200**
Direct Debt (2)	$2,040	$1,996	$1,847	$1,746	$1,561	
Direct and Overlapping Debt (3)	$4,952	$5,231	$5,046	$4,911	$4,686	
Debt outstanding as a percent of full valuation of property						
Net Debt (1)	0.8%	0.7%	0.7%	0.6%	0.6%	**< 1.5%**
Direct Debt (2)	1.2%	1.1%	1.0%	0.9%	0.8%	
Direct and Overlapping Debt (3)	2.8%	2.9%	2.7%	2.5%	2.3%	
Total debt service as a percent of total expenditures (4)	17.5%	16.3%	19.2%	18.3%	19.1%	**< 20%**
Debt Service Levy (per $1,000 of assessed value)	6.271	4.500	4.500	4.500	5.000	**NA**
Debt Payout in 10 Years						
Current Debt (2)	77.00%	80.00%	80.88%	81.46%	80.69%	**NA**
Current + *Only* Committed Future Projects (2)	51.06%	63.79%	66.52%	70.09%	71.90%	**NA**

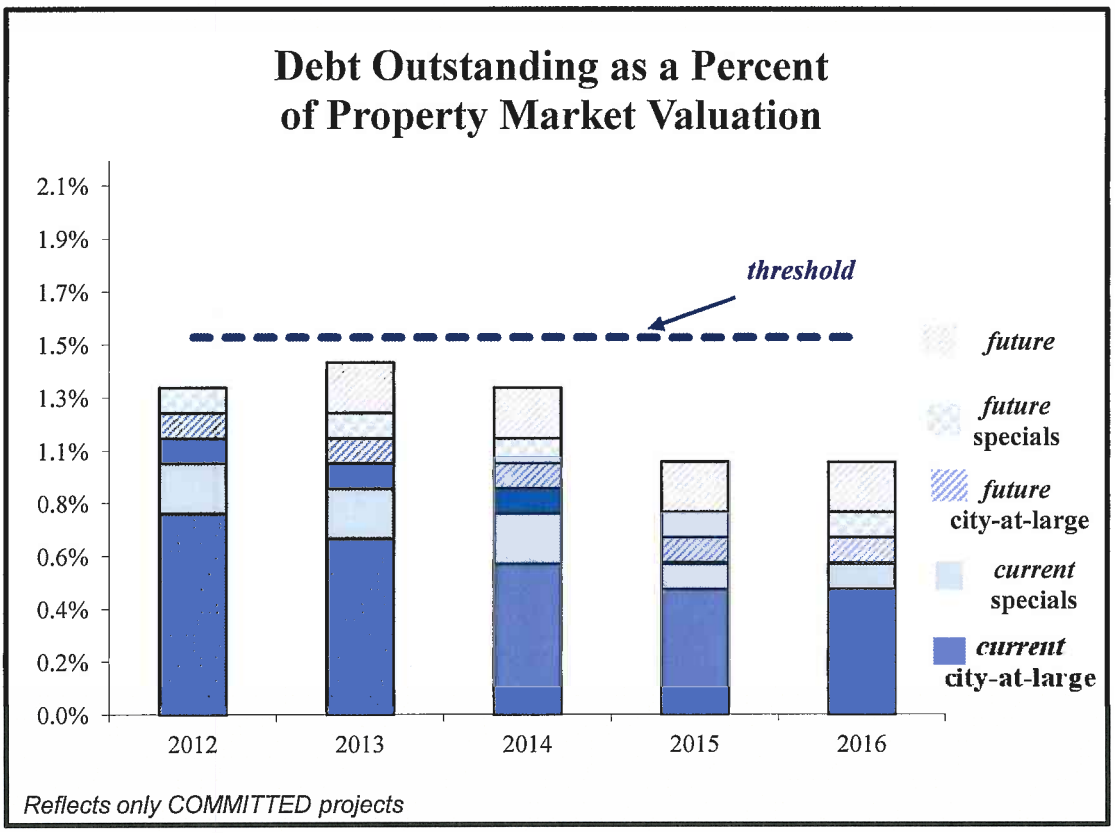
1. *General Obligation debt and capital leases supported by general tax levy revenues.*
2. *General Obligation, Special Assessment debt and capital leases, excluding Transportation Development District debt (TDD).*
3. *All debt described in #2 plus Leawood's share of debt from Blue Valley & Shawnee Mission 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.



	2012	2013	2014	2015	2016
Debt Per Capita					
Current Tax-Supported:					
City-at-Large	$1,384	$1,272	$1,164	$1,055	$952
Special Assessments	$413	$364	$319	$275	$231
Current Agency-Supported:					
Transportation District Debt	$113	$106	$97	$89	$80
Future Tax-Supported:					
City-at-Large	$96	$122	$144	$214	$194
Special Assessments	$147	$239	$220	$202	$184
Future Agency-Supported:					
Transportation District Debt	$0	$344	$332	$319	$303
	$2,153	$2,447	$2,276	$2,154	$1,944
Threshold	$1,200	$1,200	$1,200	$1,200	$1,200

As shown in the above graph, Leawood continues to remain ahead of the debt per capita (industry average) of $1,200 per citizen through 2016. Population is projected to increase approximately .5% annually throughout the planning period.



	2012	2013	2014	2015	2016
Debt as a Percent of Full Valuation					
Current Tax-Supported:					
City-at-Large	0.8%	0.7%	0.6%	0.5%	0.5%
Special Assessments	0.2%	0.2%	0.2%	0.1%	0.1%
Current Agency-Supported:					
Transportation District Debt	0.1%	0.1%	0.1%	0.0%	0.0%
Future Tax-Supported:					
City-at-Large	0.1%	0.1%	0.1%	0.1%	0.1%
Special Assessments	0.1%	0.1%	0.1%	0.1%	0.1%
Future Agency-Supported:					
Transportation District Debt	0.0%	0.2%	0.2%	0.2%	0.2%
	1.2%	1.3%	1.2%	1.1%	1.0%
Threshold	1.5%	1.5%	1.5%	1.5%	1.5%

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

CITY OF LEAWOOD, KANSAS

"The Sentinel" *(Tex Jernigan, Artist)*

This Mild Steel, Copper and EMT Conduit sculpture was dedicated on October 16, 2006 and is located in front of City Hall at 4800 Town Center Drive. This art piece, when viewed from most angles looks chaotic, but when viewed from a certain, optimal perspective, manifests a perfect sense of organization. "Sentinel" is oriented to offer this perfect perspective as one drives towards City Hall. It appears as an aggressive behemoth watching and guarding. A sentinel is a watcher but as a sculpture it is something that is being watched. As you look down the barrel of the entire piece and see the sky behind, you no longer see the wild twisting and flailing but instead a burst radiating from a center point. Its form is dictated by this view.

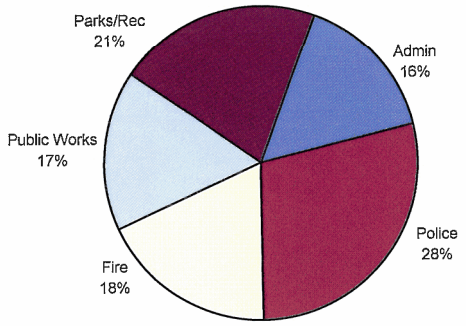
SUMMARY OF PERSONNEL

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.

	2010 Estimate	2011 Budget	2011 Estimate	2012 Budget
ADMINISTRATION				
Administration	3.50	3.50	3.50	3.50
Finance	9.23	8.23	8.23	8.23
Information Services	5.00	4.00	4.00	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	8.50	8.50	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	***45.71***	***45.71***	***45.71***
PUBLIC SAFETY				
Police	85.00	83.00	83.00	83.00
Fire	55.69	53.69	53.69	53.69
	140.69	***136.69***	***136.69***	***136.69***
PUBLIC WORKS	***50.92***	***48.23***	***48.23***	***48.23***
PARKS & RECREATION	***74.81***	***61.57***	***61.57***	***61.57***
TOTAL Full-Time Equivalent	**315.63**	**292.20**	**292.20**	**292.20**
FULL-TIME CIVILIAN POSITIONS	157.00	143.00	143.00	143.00
COMMISSIONED POLICE OFFICERS	63.00	61.00	61.00	61.00
SWORN FIRE PERSONNEL	54.00	52.00	52.00	52.00
TOTAL REGULAR PART-TIME (FTE)	4.13	4.13	4.13	4.13
TOTAL PART-TIME (FTE)	1.50	1.00	1.00	1.00
TOTAL SEASONAL/CASUAL (FTE)	36.00	31.07	31.07	31.07

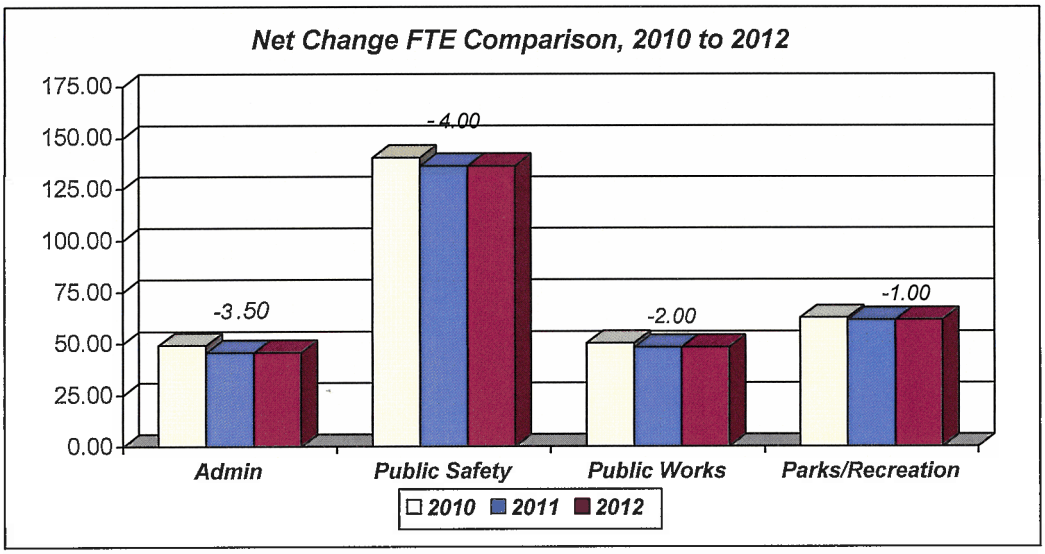
City of Leawood 2012 Headcount, by Service Area
292.20 FTE's



SUMMARY OF PERSONNEL CHANGES

No changes in positions are included in the 2012 Budget. The 2011 Original Budget included the elimination of 10.50 currently vacant positions, which remains so through the 2012 Budget. 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 2012 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 2010 to 2012.

Department/Position	2010 Estimate	2011 Budget	2011 Estimate	2012 Budget
ADMINISTRATION				
City Administration (11230)				
City Administrator	1	1	1	1
City Clerk	1	1	1	1
Assistant 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*	*0*	*0*	*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	**8.23**	**8.23**	**8.23**
Information Services (11610)				
Information Services Director	1	1	1	1
Information Services Specialist	2	2	2	2
Information Services Specialist - VACANT	*1*	*0*	*0*	*0*
Network Administrator/Webmaster	1	1	1	1
	5.00	**4.00**	**4.00**	**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	1	1	1	1
Court Supervisor	1	1	1	1
Administrative Paralegal	1	1	1	1
Court Clerk (I, II, III)	5	5	5	5
Judge (Part Time)	0.50	0.50	0.50	0.50
Court Clerk II (Part Time) - VACANT	*0.50*	*0.00*	*0.00*	*0.00*
	9.00	**8.50**	**8.50**	**8.50**
Community Development Admin (11810)				
Community Development Director	1	1	1	1
Administrative Assistant - VACANT	*1*	*0*	*0*	*0*
	2.00	**1.00**	**1.00**	**1.00**

Department/Position	2010 Estimate	2011 Budget	2011 Estimate	2012 Budget
Planning Services (11820)				
Planning Official	1	1	1	1
Planner II	1	1	1	1
Planning Technician	1	1	1	1
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 Examiner I	1	1	1	1
	6.00	**6.00**	**6.00**	**6.00**
TOTAL FULL-TIME	*46.00*	*43.00*	*43.00*	*43.00*
TOTAL REGULAR PART-TIME	*1.25*	*1.25*	*1.25*	*1.25*
TOTAL PART-TIME	*1.00*	*0.50*	*0.50*	*0.50*
TOTAL SEASONAL/CASUAL	*0.96*	*0.96*	*0.96*	*0.96*
TOTAL ADMINISTRATION - FTE	**49.21**	**45.71**	**45.71**	**45.71**
	0.00	*0.00*	*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
Lieutenant	1	1	1	1
Professional Standards Officer (Sergeant)	1	1	1	1
Police Officer II	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	3	3
Corporal	3	3	3	3
Master Police Officer	4	4	5	5
Police Officer (I, II, III, IV)	27	27	26	26
Police Officer - VACANT	*1*	*0*	*0*	*0*
	39.00	**38.00**	**37.00**	**37.00**
Police Traffic (22190)				
Sergeant	1	1	1	1
Master Police Officer	1	1	1	1
Police Officer (I, II, III, IV)	5	5	6	6
Police Officer - VACANT	*1*	*0*	*0*	*0*
	8.00	**7.00**	**8.00**	**8.00**

Department/Position	2010 Estimate	2011 Budget	2011 Estimate	2012 Budget
Police Communications (22170)				
Communications Officer (I, II, III)	10	10	10	10
	10.00	**10.00**	**10.00**	**10.00**
Police Investigations (22120)				
Investigations Sergeant	1	1	1	1
Police Officer IV - 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*	*61.00*	*61.00*	*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**	**83.00**	**83.00**	**83.00**
	0.00	*0.00*	*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	9	9	9	9
Lieutenant	3	3	3	3
Master Firefighter	30	30	26	26
Firefighter (I, II, III)	2	2	6	6
Firefighter - VACANT	*2*	*0*	*0*	*0*
Part-time On Call Firefighter-5 (Seasonal/Casual)	0.69	0.69	0.69	0.69
	49.69	**47.69**	**47.69**	**47.69**
Fire Prevention Services (22540)				
Fire Marshal	1	1	1	1
Fire Prevention Specialist	1	1	1	1
	2.00	**2.00**	**2.00**	**2.00**

Department/Position	2010 Estimate	2011 Budget	2011 Estimate	2012 Budget
TOTAL SWORN	*54.00*	*52.00*	*52.00*	*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**	**53.69**	**53.69**	**53.69**
	0.00	*0.00*	*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 (I, II)	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 (I, II)	5	5	4	4
PW Maintenance Worker (I, II)	8	8	9	9
PW Maintenance Worker I - VACANT	*1*	*0*	*0*	*0*
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75
	22.75	**21.75**	**21.75**	**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-1 (Seasonal/Casual)	0.23	0.23	0.23	0.23
	4.23	**4.23**	**4.23**	**4.23**
PW Stormwater Management (33600)				
Crewleader	1	1	1	1
Heavy Equipment Operator II	2	2	2	2
	3.00	**3.00**	**3.00**	**3.00**

Department/Position	2010 Estimate	2011 Budget	2011 Estimate	2012 Budget
PW Fleet Maintenance/Operations (33700)				
Manager - Fleet/Facilities	0.5	0.5	0.5	0.5
Fleet Maintenance Supervisor	1	1	1	1
Fleet Technician	2	2	2	2
Vehicle Electronics Technician	1	1	1	1
Vehicle Electronics Technician - VACANT	*1*	*0*	*0*	*0*
	5.50	**4.50**	**4.50**	**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 (I, II)	4	4	4	4
	5.50	**5.50**	**5.50**	**5.50**
TOTAL FULL-TIME	*48.00*	*46.00*	*46.00*	*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	*0.23*	*0.23*	*0.23*	*0.23*
TOTAL PUBLIC WORKS	**50.23**	**48.23**	**48.23**	**48.23**
	0.00	*0.00*	*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*	*0*	*0*	*0*
Irrigation Specialist	1	1	1	1
Park Maintenance Worker (I, II, III)	13	13	13	13
Building Custodian	1	1	1	1
Park Attendant (Regular PT)	1.38	1.38	1.38	1.38
Seasonal/Casual Employees	5.19	5.19	5.19	5.19
	26.57	**25.57**	**25.57**	**25.57**

Department/Position	2010 Estimate	2011 Budget	2011 Estimate	2012 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**
TOTAL FULL-TIME	*32.00*	*31.00*	*31.00*	*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	*29.19*	*29.19*	*29.19*	*29.19*
TOTAL PARKS AND RECREATION	**62.57**	**61.57**	**61.57**	**61.57**
	0.00	*0.00*	*1.00*	*0.00*
TOTAL FULL TIME EQUIVALENT POSITIONS	**302.70**	**292.20**	**292.20**	**292.20**
FULL TIME POSITIONS	**266**	**256**	**256**	**256**
	(12.24)	*(10.50)*	*0.00*	*0.00*
TOTAL FULL-TIME CIVILIAN POSITIONS	**149.00**	**143.00**	**143.00**	**143.00**
COMMISSIONED POLICE OFFICERS	**63.00**	**61.00**	**61.00**	**61.00**
SWORN FIRE PERSONNEL	**54.00**	**52.00**	**52.00**	**52.00**
TOTAL REGULAR PART-TIME (FTE)	**4.13**	**4.13**	**4.13**	**4.13**
TOTAL PART-TIME (FTE)	**1.50**	**1.00**	**1.00**	**1.00**
TOTAL SEASONAL/CASUAL (FTE)	**31.07**	**31.07**	**31.07**	**31.07**

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. 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 has been revised several times: by Resolution #2221 on May 3, 2004; by Resolution #2789 on May 5, 2007; by Resolution #3334 on February 1, 2010; and by Resolution #3553 on March 7, 2011.

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] will be considered by the Governing Body on a case by case basis. The Governing Body will only consider pay-as-you-go [PAYGO] financing funded through a sales tax and/or special property tax assessment. However, bonded indebtedness may be considered by the Governing Body in the case of burying or relocating utility lines. A TDD Project will be initiated by petition pursuant to the TDD Act. The Developer shall comply with all of the statutory requirements of a TDD project. The Developer shall also be responsible for providing a description of the improvements to be financed, a timetable for such improvements to be completed and an itemized listing and estimated total cost of said improvements with the TDD petition. The Governing Body reserves the right to approve any or part of any petition submitted. All costs subject to reimbursement from TDD proceeds shall be certified by the City and/or an outside consultant retained by the City prior to any reimbursement payment being made.

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, providing 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. The term will commence with the imposition of the tax.

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 which 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, 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 reviews 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 have monetary value.

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

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

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

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

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

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

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 capital 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 capital asset that cannot or will not be restored by repair and will be replaced. The cost of the capital 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 capital 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.

Franchise Fee: These fees (or taxes) are payments received from utility companies, such as electricity, telephone, cable and natural gas providers within city limits. Payments are made in exchange for each provider's use of public right-of-way to conduct their business within Leawood.

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 a 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 capital 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 funds. 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

"Prairie Lessons" *(Dennis Smith, Artist)*

This Bronze sculpture was dedicated in April, 2007 and is located in Ironwoods Park at 147th & Mission Road. The design of the art was to represent the nurturing role teachers play in children's lives. The life-sized bronze is a tribute to the contributions of the one-room school teachers through present-day educators, to Kansas society. It is a welcomed companion to the Historic Oxford Schoolhouse in Ironwoods Park. The artist is most widely known for his bronze sculptures of children. He focuses on the memories that help us celebrate the simple yet important moments in life. Children's lives, as they explore the world around them, parallel our lives as adults, as we discover our identities in this universe.

General Fund Detail

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$13,447,068	$14,522,333	$14,522,333	$13,452,958
	411300	REAL PROPERTY - DELINQUENT	$133,722	$0	$244,000	$100,000
	411500	RECREATION VEHICLE TAX	$1,982	$1,772	$1,772	$2,248
	411600	HEAVY TRUCK TAX	$1,382	$1,073	$1,073	$1,152
	412100	CITY SALES TAX	$5,708,892	$5,664,553	$5,823,070	$5,968,647
	412200	CITY USE TAX	$1,356,267	$1,339,723	$1,380,680	$1,408,294
	413100	GAS FRANCHISE TAX	$777,154	$950,000	$800,000	$824,000
	413200	ELECTRIC FRANCHISE TAX	$1,650,763	$1,790,000	$1,675,000	$1,725,200
	413300	TELEPHONE FRANCHISE TAX	$281,677	$160,000	$160,000	$164,800
	413400	CABLE FRANCHISE TAX	$387,607	$490,000	$500,000	$515,000
	413500	OTHER FRANCHISE TAXES	$56,037	$32,500	$50,000	$51,500
		Category-Total	$23,802,551	$24,951,954	$25,157,928	$24,213,799
LICENSES & PRMTS.	421100	OCCUPATIONAL LICENSES	$268,652	$240,000	$250,000	$250,000
	421200	LIQUOR LICENSES	$15,825	$15,000	$13,975	$10,000
	421300	PUBLIC LAND USE FEES	$30,720	$20,000	$25,000	$25,000
	421400	CONCESSIONAIRE FEES	$46,097	$50,000	$50,000	$50,000
	422100	ANIMAL LICENSES	$17,011	$18,500	$18,500	$18,500
	425100	BUILDING PERMITS	$673,757	$500,000	$500,000	$600,000
	425200	LAND DISTURBANCE PERMIT	$5,250	$2,500	$2,500	$2,500
	425300	REINSPECTION FEES	$180	$500	$500	$500
	425400	CODE MODIFICATION REQUESTS	$0	$150	$0	$0
	425500	REVIEW OF PLANS	$101,521	$125,000	$125,000	$150,000
	426100	PUBLIC WORKS INSPEC/ROW	$28,195	$25,000	$25,000	$25,000
	426200	INSPECTION FEES/RENTALS	$19,882	$16,500	$18,000	$18,000
	427100	PLANNING APPLICATION FEES	$16,502	$20,000	$20,000	$25,000
	427200	APPEALS BOARD FEES	$4,350	$4,000	$4,000	$4,000
	429100	SIGN PERMIT FEES	$15,392	$12,500	$12,500	$12,500
	429200	SPECIAL USE/OTHER PERMITS	$2,175	$5,000	$4,000	$4,000
		Category-Total	$1,245,509	$1,054,650	$1,068,975	$1,195,000
OTHER GOV. REV.	431100	OPERATING GRANTS	$30,875	$0	$0	$0
	434100	COUNTY RETAIL SALES TAX	$3,857,733	$4,088,833	$3,934,828	$4,013,586
	434200	COUNTY USE TAX	$617,143	$475,000	$628,458	$641,027
	434400	MOTOR VEHICLE TAX	$1,131,383	$1,169,400	$1,169,400	$1,197,308
	434600	ALCOHOL TAX	$422,390	$380,141	$400,000	$418,070
		Category-Total	$6,059,524	$6,113,374	$6,132,686	$6,269,991
CHARGES FOR SRVCS.	440010	TAXABLE SALES INCOME	$9,842	$11,000	$11,000	$11,000

REVENUE REPORT
GENERAL FUND
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	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CHARGES FOR SRVCS.	440011	PRO SHOP REVENUE	$86,365	$209,686	$131,000	$131,100
	441010	ALARM FEES	$52,709	$56,000	$50,000	$50,000
	441020	ANIMAL CONTROL/SHELTER FEES	$2,885	$3,500	$3,500	$3,600
	441030	SCHOOL RESOURCE FEES	$30,925	$31,500	$30,500	$30,500
	441040	SPECIAL POLICE SERVICES	$735	$0	$1,000	$1,000
	442010	MOWING	$1,840	$2,000	$2,000	$2,000
	442020	FISHING LICENSES	$1,030	$0	$0	$0
	442040	ADVERTISEMENTS	$3,450	$500	$1,500	$2,000
	443010	MEMBERSHIPS, POOL	$136,523	$147,000	$147,000	$152,000
	443015	MEMBERSHIPS, IRONHORSE	$141,183	$250,000	$190,000	$190,000
	443020	POOL CARDS	$16,844	$0	$10,000	$10,000
	443025	POOL SUPERPASS	$6,958	$6,000	$6,900	$6,900
	443030	POOL DAILY	$96,851	$120,000	$110,000	$110,000
	443040	SWIM TEAM	$26,069	$37,000	$28,000	$30,000
	443050	SWIM LESSONS	$24,364	$27,000	$27,000	$30,000
	443060	DIVE TEAM	$4,685	$4,600	$4,600	$4,600
	443070	POOL SPECIAL EVENTS	$2,537	$3,000	$3,000	$3,650
	443080	FOOD & BEVERAGE, PARKS-REC	$50,337	$60,000	$60,000	$60,000
	443085	FOOD & BEVERAGE, IRONHORSE	$112,273	$209,884	$160,000	$181,324
	444100	SHELTER RENTAL	$12,368	$12,500	$12,500	$12,750
	444110	COMMUNITY CENTER RENTAL	$29,093	$42,650	$42,650	$42,650
	444120	LODGE RENTALS	$211,243	$179,000	$205,000	$205,000
	444130	CABIN RENTALS	$22,095	$23,970	$23,135	$23,135
	444140	NATURE CENTER RENTALS	$5,279	$5,830	$5,830	$6,000
	444150	FIELD RENTAL	$3,057	$1,200	$1,200	$2,000
	444200	CLASSES-COMMUNITY CENTER	$68,034	$79,605	$71,000	$73,000
	444210	CLASSES - NATURE CENTER	$7,441	$10,610	$10,610	$11,000
	444300	DAYCAMP	$40,515	$49,210	$49,210	$49,210
	444310	THEATER CAMP	$10	$0	$0	$0
	444320	HOLIDAY CAMP	$1,850	$4,560	$3,900	$3,900
	444330	TEEN CAMP	$8,985	$13,360	$10,000	$10,000
	444340	SPRING BREAK CAMP	$1,785	$3,500	$3,600	$3,600
	444350	SPORTS CAMP	$7,277	$10,435	$7,200	$8,800
	444410	CORPORATE EVENTS	$24,491	$29,968	$29,968	$32,000
	444510	TENNIS LEAGUE	$14,413	$10,450	$10,450	$11,000
	444530	SOCCER LEAGUE	$183,460	$251,000	$200,000	$225,000
	444540	T-BALL LEAGUE	$32,980	$31,850	$31,850	$31,850
	444610	TENNIS LESSONS	$10,744	$15,330	$15,330	$15,330
	444620	JR GOLF ACADEMY	$20,640	$14,000	$18,900	$18,900
	445010	EGGSTRAVAGANZA	$0	$2,800	$2,800	$2,800
	445020	DADDY DAUGHTER DATE	$5,632	$6,100	$2,995	$6,200
	445030	JULY 4TH	$5,357	$5,625	$5,625	$5,625
	445060	LABOR DAY RUN	$9,130	$19,125	$16,625	$16,625
	445070	HALLOWEEN HAPPENINGS	$1,795	$6,825	$4,825	$4,825
	445080	HOLIDAY LIGHTING	$0	$1,000	$0	$0
	445090	BREAKFAST WITH SANTA	$3,445	$5,800	$5,800	$5,800
	445100	SENIOR EVENTS	$462	$600	$600	$600
	445210	OXFORD SCHOOL TOURS	$1,565	$1,600	$1,600	$1,600

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CHARGES FOR SRVCS.	445220	OXFORD SCHOOL SPECIAL EVENTS	$1,159	$1,000	$1,000	$1,000
	446010	GREEN FEES	$717,188	$916,865	$958,160	$955,607
	446020	DRIVING RANGE/PRACTICE TEE	$69,042	$80,900	$80,900	$88,900
	446040	IRONHORSE GOLF LESSONS	$41,352	$160,000	$100,000	$84,500
	446050	IRONHORSE GOLF SCHOOLS	$17,560	$0	$6,000	$15,000
		Category-Total	$2,387,852	$3,175,938	$2,916,263	$2,983,881
FINES & FORF.	451000	FINES & FORFEITURES	$1,684,981	$1,600,000	$1,600,000	$1,600,000
	452000	D.L. REINSTATEMENT FEES	$6	$0	$0	$0
	453000	KBI FEES	$400	$0	$0	$0
		Category-Total	$1,685,387	$1,600,000	$1,600,000	$1,600,000
INTEREST INCOME	471000	INTEREST REVENUE	$52,186	$75,584	$53,187	$60,329
CONTRIB. & OTHER	481000	MISCELLANEOUS	$144,106	$40,000	$50,000	$50,000
	482000	REFUNDS & REIMBURSEMENTS	$73,693	$4,500	$25,000	$25,000
	483000	DONATIONS/CONTRIBUTIONS	$0	$3,500	$3,500	$3,500
	483100	SPONSORSHIPS	$12,000	$14,000	$14,000	$14,000
	487000	UNENC BAL FWD	$14,683,699	$7,014,500	$11,080,761	$11,061,400
		Category-Total	$14,913,498	$7,076,500	$11,173,261	$11,153,900
OTHER FIN. SOURCES	491020	TRANS FROM SPECIAL ALCOHOL	$150,000	$225,000	$225,000	$266,000
		Grand Total	$50,296,507	$44,273,000	$48,327,300	$47,742,900

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPVD. BUDGET
5	511000	REGULAR WAGES	$15,391,284	$16,195,559	$15,849,573	$16,540,978
	512000	PART TIME WAGES	$271,822	$287,814	$280,396	$293,365
	512100	CASUAL/SEASONAL WAGES	$435,035	$611,887	$611,887	$611,887
	513000	OTHER WAGES	$0	$20,000	$20,000	$20,000
	514000	OVERTIME WAGES	$741,594	$944,800	$956,300	$954,782
	521000	SOCIAL SECURITY	$1,214,456	$1,378,975	$1,352,353	$1,406,790
	522000	UNEMPLOYMENT TAXES	$43,501	$42,554	$43,516	$44,331
	523100	KPERS RETIREMENT	$549,347	$664,943	$654,393	$730,313
	523200	KP&F RETIREMENT	$994,373	$1,400,000	$1,184,566	$1,385,754
	523300	SUPPLEMENTAL RETIREMENT	$112,492	$133,430	$129,699	$134,461
	524100	HEALTH INSURANCE	$1,772,171	$2,105,699	$1,878,731	$2,093,622
	524200	DENTAL INSURANCE	$83,206	$90,043	$88,481	$96,846
	524300	GROUP LIFE INSURANCE	$46,966	$50,064	$35,688	$37,394
	524400	LONG TERM DISABILITY	$55,131	$64,599	$51,791	$54,678
	525000	WORKERS COMPENSATION	$230,052	$340,826	$313,618	$310,812
	526100	EMPLOYEE ASSISTANCE PROGRAM	$4,693	$4,907	$4,908	$4,987
	526200	AWARDS/HONORARIUMS	$704	$10,000	$6,900	$7,000
		Total	$21,946,827	$24,346,100	$23,462,800	$24,728,000
6	611000	ADMIN CONTRACTUAL EXPENSE	$475,795	$636,700	$651,081	$623,451
	611100	MISCELLANEOUS SERVICES	$236,764	$387,900	$388,400	$370,839
	612000	PROFESSIONAL SERVICES	$499,543	$619,850	$615,790	$630,790
	612100	LEGAL SERVICES	$78,697	$179,000	$180,000	$178,000
	618100	GRANTS	$112,911	$112,500	$112,500	$115,500
	618200	DONATIONS	$1,492	$8,500	$9,000	$9,700
	618300	SPECIAL EVENTS	$7,206	$12,600	$12,100	$11,600
	618400	RECEPTIONS/COUNCIL EVENTS	$11,881	$25,200	$22,100	$20,000
	618510	SISTER CITY - I-LAN	$1,927	$15,000	$15,000	$15,000
	618520	SISTER CITY - GEZER	$21,334	$15,000	$15,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$9,000	$9,000	$5,000
	621100	WATER SERVICE	$86,446	$134,600	$135,400	$133,000
	621200	NATURAL GAS	$71,071	$98,000	$97,100	$93,800
	621300	ELECTRICITY	$333,242	$340,300	$365,500	$376,500
	621301	ELECTRICITY-STREETLIGHTS/TRAF	$629,710	$897,000	$800,000	$800,000
	621400	WASTEWATER	$31,924	$41,400	$52,000	$41,500
	621500	CABLE	$3,814	$6,000	$6,100	$6,200
	621600	COMMUNICATION	$234,580	$320,000	$339,100	$350,500
	622100	CUSTODIAL	$74,330	$93,000	$88,500	$89,900
	622200	TRASH DISPOSAL	$31,874	$42,800	$40,500	$40,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$236,508	$266,050	$267,650	$299,050
	623200	BLDG/GRND MAINTENANCE/SERVICE	$263,866	$293,100	$323,606	$331,100
	623300	VEHICLE MAINTENANCE/SERVICE	$14,724	$26,000	$26,000	$26,000
	623400	CITY FACILITY MAINTENANCE/SERV	$145,387	$15,600	$15,600	$148,200
	625100	UTILITY MAINTENANCE	$7,471	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$271,358	$262,000	$270,000	$270,000
	625400	ST/CURB/SIDEWALK MAINT CONT	$65,974	$75,500	$75,500	$75,500
	627100	RENTAL-LAND/BUILDINGS	$4,433	$5,150	$5,150	$5,150
	627200	RENTAL - VEHICLES/EQUIPMENT	$139,362	$168,700	$174,047	$169,957
	627300	PRISONER CARE	$24,150	$50,000	$49,300	$50,000

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPVD. BUDGET
6	630510	AUTO LIABILITY INSURANCE	$42,649	$42,100	$36,100	$38,000
	630515	CRIME INSURANCE	$2,660	$2,800	$2,700	$2,800
	630520	EMPLOYMENT PRACTICES INSURANCE	$12,676	$12,900	$13,000	$13,000
	630525	GENERAL LIABILITY INSURANCE	$64,500	$79,700	$57,200	$58,800
	630530	LAW ENFORCEMENT LIABILITY INSU	$20,472	$21,100	$21,100	$21,400
	630535	PROPERTY/BOILER&MACH/INLAND MA	$44,774	$58,900	$53,100	$56,000
	630540	PUBLIC OFFICIALS LIABILITY	$3,500	$3,900	$3,600	$3,900
	630545	UMBRELLA INSURANCE	$32,324	$33,300	$28,800	$31,000
	630550	UNDERGROUND STORAGE INSURANCE	$0	$700	$700	$700
	630555	CLAIMS AND DEDUCTIBLES	$5,351	$45,700	$45,700	$46,000
	630560	NOTARY & TREASURER BONDS	$75	$300	$300	$300
	630565	TERRORISM	$4,200	$4,400	$0	$0
	631000	LEGAL PUBLICATIONS / ADVERTISI	$24,069	$36,050	$36,550	$37,250
	632000	PRINTING AND BINDING	$70,098	$131,300	$130,312	$121,775
	633100	EMPLOYMENT EXPENSE	$47,179	$118,700	$118,700	$101,500
	633200	MISC EMPLOYEE ACTIVITIES	$15,961	$30,600	$31,600	$34,100
	633300	TRANSPORTATION	$99,310	$128,950	$126,050	$128,150
	633400	TRAINING	$186,295	$347,450	$345,138	$326,950
	633410	EDUCATIONAL REIMBURSEMENT	$0	$0	$0	$15,000
	633500	UNIFORM CLEANING	$3,851	$25,000	$22,200	$20,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$96,838	$138,150	$138,250	$129,750
	635000	TAX & ASSESSMENTS	$7,220	$15,000	$14,350	$14,300
	681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	691000	COGS-MERCHANDISE	$110,233	$268,550	$222,432	$299,849
	692000	COGS-FOOD BEVERAGE	$0	$81,100	$60,800	$75,739
		Total	$5,012,009	$6,798,600	$6,685,206	$6,893,800

7	710500	MATERIALS & SUPPLIES	$644,067	$860,400	$868,400	$850,100
	710510	AWARD SUPPLIES	$16,526	$47,500	$47,500	$47,400
	710520	AMMUNITION SUPPLIES	$0	$0	$0	$16,000
	711000	POSTAGE	$32,800	$45,500	$46,300	$56,100
	711500	FOOD & BEVERAGE EXPENSE	$29,161	$40,900	$40,900	$40,100
	712000	UNIFORM/CLOTHING	$172,093	$270,550	$272,550	$263,300
	712500	MEETING EXPENSE	$30,806	$52,700	$53,200	$47,900
	713000	EXPENDABLE EQUIPMENT	$269,825	$523,100	$522,334	$600,800
	713500	SNOW REMOVAL SUPPLIES	$196,384	$229,000	$229,000	$229,000
	721000	VEHICLE OPERATIONS/MAINT	$121,829	$160,100	$159,600	$160,100
	721100	GASOLINE-UNLEADED	$221,890	$367,200	$354,400	$421,500
	721200	GASOLINE-DIESEL	$96,447	$148,000	$150,000	$167,600
	722000	BUILDING/GROUND SUPPLIES	$92,474	$55,800	$55,800	$55,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$82,165	$137,300	$145,300	$137,300
	724000	STREET MAINTENANCE	$146,129	$180,000	$180,000	$180,000
	725000	TRAIL MAINTENANCE	$39,041	$60,000	$58,160	$60,000
	781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	782000	REFUNDS	$0	$1,050	$1,050	$800
	790000	MISCELLANEOUS COMMODITIES	$0	$700	$700	$700
	791000	CASH OVER - SHORT	$0	$100	$100	$100

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPVD. BUDGET
7						
		Total	$2,191,637	$3,185,900	$3,191,294	$3,340,200
8	871100	LEASE PRINCIPAL	$556,235	$633,300	$648,200	$538,450
	872100	LEASE INTEREST	$57,845	$43,300	$40,300	$74,950
		Total	$614,080	$676,600	$688,500	$613,400
9	912500	TRANS TO CITY EQUIPMENT	$7,091,100	$2,672,877	$2,228,716	$783,396
	913000	TRANS TO STREET IMPROVEMENTS	$450,000	$0	$0	$650,000
	913500	TRANS TO CAPITAL FUND	$1,086,900	$0	$0	$5,100,000
	913600	TRANSFER TO PUBLIC SAFETY FUND	$741,776	$761,950	$756,611	$771,743
	914000	TRANS TO CAPITAL ART	$81,417	$57,233	$52,700	$52,400
	932000	NON-APPROPRIATED EXPENSE	$0	$1,924,000	$200,073	$1,635,700
	934000	MISCELLANEOUS	$0	$3,849,740	$0	$3,174,261
		Total	$9,451,193	$9,265,800	$3,238,100	$12,167,500
		Grand Total	$39,215,746	$44,273,000	$37,265,900	$47,742,900

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	512000	PART TIME WAGES	$63,389	$66,000	$66,000	$66,000
	521000	SOCIAL SECURITY	$7,104	$5,049	$4,992	$4,992
	523100	KPERS RETIREMENT	$2,919	$5,051	$5,108	$5,108
	523300	SUPPLEMENTAL RETIREMENT	$0	$0	$0	$130,000
	524400	LONG TERM DISABILITY	$0	$0	$0	$54,013
	525000	WORKERS COMPENSATION	$0	$0	$0	$300,000
	526100	EMPLOYEE ASSISTANCE PROGRAM	$0	$0	$0	$4,987
		SUB-TOTAL	$73,412	$76,100	$76,100	$565,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$41,764	$76,500	$76,500	$77,000
	611100	MISCELLANEOUS SERVICES	$32	$36,000	$36,000	$36,000
	612000	PROFESSIONAL SERVICES	$22,541	$30,000	$30,000	$30,000
	612100	LEGAL SERVICES	$8,616	$0	$0	$15,000
	618100	GRANTS	$112,911	$112,500	$112,500	$115,500
	618200	DONATIONS	$1,492	$8,500	$9,000	$9,700
	618400	RECEPTIONS/COUNCIL EVENTS	$11,881	$25,200	$22,100	$20,000
	618510	SISTER CITY - I-LAN	$1,927	$15,000	$15,000	$15,000
	618520	SISTER CITY - GEZER	$21,334	$15,000	$15,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$9,000	$9,000	$5,000
	621400	WASTEWATER	$10,372	$10,000	$10,000	$11,000
	621600	COMMUNICATION	$90,719	$93,500	$104,800	$115,000
	622200	TRASH DISPOSAL	$3,101	$5,000	$5,000	$4,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,689	$1,000	$1,000	$2,600
	627200	RENTAL - VEHICLES/EQUIPMENT	$75,137	$89,200	$86,600	$85,000
	630510	AUTO LIABILITY INSURANCE	$42,649	$42,100	$36,100	$38,000
	630515	CRIME INSURANCE	$2,660	$2,800	$2,700	$2,800
	630520	EMPLOYMENT PRACTICES INSURANCE	$12,676	$12,900	$13,000	$13,000
	630525	GENERAL LIABILITY INSURANCE	$54,021	$47,900	$44,400	$46,000
	630535	PROPERTY/BOILER&MACH/INLAND MARINE INSUR	$44,774	$58,900	$53,100	$56,000
	630540	PUBLIC OFFICIALS LIABILITY	$3,500	$3,900	$3,600	$3,900
	630545	UMBRELLA INSURANCE	$32,324	$33,300	$28,800	$31,000
	630550	UNDERGROUND STORAGE INSURANCE	$0	$700	$700	$700
	630555	CLAIMS AND DEDUCTIBLES	$5,351	$45,700	$45,700	$46,000
	630560	NOTARY & TREASURER BONDS	$75	$300	$300	$300
	630565	TERRORISM	$4,200	$4,400	$0	$0
	631000	LEGAL PUBLICATIONS / ADVERTISING	$10,943	$16,800	$16,800	$16,000
	632000	PRINTING AND BINDING	$7,119	$18,400	$18,400	$13,000
	633300	TRANSPORTATION	$29,584	$31,300	$31,000	$31,000
	633400	TRAINING	$1,423	$6,900	$6,900	$6,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$39,661	$51,300	$48,900	$45,000
	635000	TAX & ASSESSMENTS	$88	$2,000	$2,000	$2,000
		SUB-TOTAL	$694,564	$906,000	$884,900	$906,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$29,430	$79,000	$79,000	$49,000
	710510	AWARD SUPPLIES	$0	$3,000	$3,000	$3,000
	711000	POSTAGE	$21,731	$30,000	$30,000	$30,000
	712500	MEETING EXPENSE	$5,994	$12,700	$12,500	$10,000

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
COMMOD. & SUPP.	713000	EXPENDABLE EQUIPMENT	$0	$1,500	$1,500	$0
		SUB-TOTAL	$57,155	$126,200	$126,000	$92,000
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$385,000	$395,000	$395,000	$185,000
	872100	LEASE INTEREST	$27,988	$17,400	$17,400	$5,600
		SUB-TOTAL	$412,988	$412,400	$412,400	$190,600
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$4,616,800	$2,672,877	$2,228,716	$783,396
	913000	TRANS TO STREET IMPROVEMENTS	$250,000	$0	$0	$650,000
	913500	TRANS TO CAPITAL FUND	$702,900	$0	$0	$5,100,000
	913600	TRANSFER TO PUBLIC SAFETY FUND	$741,776	$761,950	$756,611	$771,743
	914000	TRANS TO CAPITAL ART	$81,417	$57,233	$52,700	$52,400
	932000	NON-APPROPRIATED EXPENSE	$0	$1,924,000	$200,073	$1,635,700
	934000	MISCELLANEOUS	$0	$3,849,740	$0	$3,174,261
		SUB-TOTAL	$6,392,893	$9,265,800	$3,238,100	$12,167,500
		GRAND TOTAL	$7,631,012	$10,786,500	$4,737,500	$13,921,700

CITY ADMIN SERVICES
11110.11230

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$306,034	$322,293	$307,950	$322,939
	512100	CASUAL/SEASONAL WAGES	$0	$13,520	$13,520	$13,520
	513000	OTHER WAGES	$0	$20,000	$20,000	$20,000
	514000	OVERTIME WAGES	$755	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$18,411	$28,178	$26,176	$27,399
	522000	UNEMPLOYMENT TAXES	$315	$360	$343	$358
	523100	KPERS RETIREMENT	$21,333	$25,060	$23,951	$27,058
	524100	HEALTH INSURANCE	$23,133	$24,380	$24,229	$25,442
	524200	DENTAL INSURANCE	$913	$981	$1,134	$1,172
	524300	GROUP LIFE INSURANCE	$781	$728	$497	$512
		SUB-TOTAL	$371,675	$437,000	$419,300	$439,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$4,200	$4,200	$3,000
	612000	PROFESSIONAL SERVICES	$0	$5,000	$5,000	$4,000
	621600	COMMUNICATION	$810	$2,300	$2,300	$2,000
	632000	PRINTING AND BINDING	$0	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$9,640	$10,000	$10,000	$10,000
	633400	TRAINING	$175	$9,500	$9,500	$8,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$462	$4,800	$4,800	$4,200
		SUB-TOTAL	$11,087	$37,300	$37,300	$33,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$82	$2,600	$2,600	$2,100
	712000	UNIFORM/CLOTHING	$0	$600	$600	$1,500
	712500	MEETING EXPENSE	$262	$2,000	$2,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$1,500	$1,500	$0
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$500	$500	$500
		SUB-TOTAL	$344	$7,200	$7,200	$5,100
		GRAND TOTAL	$383,106	$481,500	$463,800	$478,500

FINANCE
11110.11240

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$521,435	$546,673	$485,046	$540,753
	512100	CASUAL/SEASONAL WAGES	$3,975	$8,400	$8,400	$8,400
	514000	OVERTIME WAGES	$1,349	$3,500	$3,500	$3,500
	521000	SOCIAL SECURITY	$37,325	$42,730	$38,023	$42,211
	522000	UNEMPLOYMENT TAXES	$527	$559	$497	$553
	523100	KPERS RETIREMENT	$35,683	$42,582	$37,813	$45,391
	524100	HEALTH INSURANCE	$56,283	$65,954	$55,974	$68,089
	524200	DENTAL INSURANCE	$2,322	$2,830	$2,762	$3,287
	524300	GROUP LIFE INSURANCE	$1,501	$1,572	$985	$1,116
		SUB-TOTAL	$660,400	$714,800	$633,000	$713,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$79,657	$83,150	$83,150	$78,150
	621600	COMMUNICATION	$606	$700	$1,000	$800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$383	$600	$600	$500
	631000	LEGAL PUBLICATIONS / ADVERTISING	$113	$150	$150	$150
	632000	PRINTING AND BINDING	$0	$200	$612	$200
	633300	TRANSPORTATION	$3,368	$3,500	$700	$3,500
	633400	TRAINING	$3,962	$10,000	$7,588	$8,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$2,669	$2,500	$2,500	$2,300
		SUB-TOTAL	$90,758	$100,800	$96,300	$93,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,366	$6,500	$6,500	$6,500
	711000	POSTAGE	$1,428	$3,700	$2,500	$2,500
	712500	MEETING EXPENSE	$874	$600	$700	$700
	713000	EXPENDABLE EQUIPMENT	$2,243	$3,100	$3,100	$1,000
	782000	REFUNDS	$0	$300	$300	$300
		SUB-TOTAL	$8,911	$14,200	$13,100	$11,000
		GRAND TOTAL	$760,069	$829,800	$742,400	$817,900

HUMAN RESOURCES
11110.11250

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$246,646	$256,239	$255,648	$264,051
	512000	PART TIME WAGES	$31,362	$33,798	$32,152	$33,538
	512100	CASUAL/SEASONAL WAGES	$0	$8,500	$8,500	$8,500
	514000	OVERTIME WAGES	$438	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$20,108	$22,954	$22,826	$23,535
	522000	UNEMPLOYMENT TAXES	$280	$300	$298	$308
	523100	KPERS RETIREMENT	$19,426	$22,566	$22,392	$24,944
	523300	SUPPLEMENTAL RETIREMENT	$108,541	$129,215	$125,000	$0
	524100	HEALTH INSURANCE	$29,346	$36,410	$23,900	$29,754
	524200	DENTAL INSURANCE	$1,509	$1,402	$1,509	$1,560
	524300	GROUP LIFE INSURANCE	$807	$861	$587	$610
	524400	LONG TERM DISABILITY	$54,615	$63,848	$51,180	$0
	525000	WORKERS COMPENSATION	$229,266	$300,000	$300,000	$0
	526100	EMPLOYEE ASSISTANCE PROGRAM	$4,693	$4,907	$4,908	$0
	526200	AWARDS/HONORARIUMS	$704	$10,000	$6,900	$7,000
		SUB-TOTAL	$747,741	$892,500	$857,300	$395,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$11,235	$31,000	$31,000	$31,000
	612000	PROFESSIONAL SERVICES	$100	$3,000	$3,000	$3,000
	621600	COMMUNICATION	$573	$1,100	$1,100	$1,100
	632000	PRINTING AND BINDING	$0	$1,200	$1,200	$1,200
	633100	EMPLOYMENT EXPENSE	$47,179	$118,700	$118,700	$101,500
	633200	MISC EMPLOYEE ACTIVITIES	$10,530	$28,300	$28,300	$31,300
	633300	TRANSPORTATION	$2,929	$4,500	$4,500	$4,000
	633400	TRAINING	$5,612	$47,000	$47,000	$32,000
	633410	EDUCATIONAL REIMBURSEMENT	$0	$0	$0	$15,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,750	$4,100	$4,100	$4,100
		SUB-TOTAL	$79,908	$238,900	$238,900	$224,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$838	$3,500	$3,500	$3,500
	710510	AWARD SUPPLIES	$0	$2,400	$2,400	$2,400
	712500	MEETING EXPENSE	$0	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$0	$2,200	$2,200	$3,800
		SUB-TOTAL	$838	$8,600	$8,600	$10,200
		GRAND TOTAL	$828,487	$1,140,000	$1,104,800	$629,700

MUNICIPAL COURT
11110.11310

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$296,420	$354,885	$319,311	$337,113
	512000	PART TIME WAGES	$35,781	$38,154	$39,011	$39,340
	514000	OVERTIME WAGES	$2,102	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$24,920	$30,676	$28,006	$29,396
	522000	UNEMPLOYMENT TAXES	$336	$401	$366	$384
	523100	KPERS RETIREMENT	$23,097	$31,037	$28,353	$32,063
	524100	HEALTH INSURANCE	$29,425	$61,162	$46,398	$53,380
	524200	DENTAL INSURANCE	$2,047	$2,816	$2,623	$3,144
	524300	GROUP LIFE INSURANCE	$857	$1,169	$732	$780
		SUB-TOTAL	$414,985	$528,300	$472,800	$503,600
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$13,238	$16,800	$16,800	$16,800
	611100	MISCELLANEOUS SERVICES	$41	$200	$200	$200
	612000	PROFESSIONAL SERVICES	$2,785	$5,000	$5,000	$5,000
	612100	LEGAL SERVICES	$21,520	$22,000	$23,000	$23,000
	621600	COMMUNICATION	$3,080	$5,800	$5,800	$5,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$774	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$3,437	$10,000	$9,000	$9,000
	633300	TRANSPORTATION	$0	$300	$300	$300
	633400	TRAINING	$1,210	$12,300	$12,300	$12,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$895	$1,300	$1,300	$1,300
		SUB-TOTAL	$46,980	$74,700	$74,700	$74,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,732	$11,500	$11,500	$11,500
	713000	EXPENDABLE EQUIPMENT	$0	$2,700	$2,700	$1,600
	782000	REFUNDS	$0	$500	$500	$500
		SUB-TOTAL	$3,732	$14,700	$14,700	$13,600
		GRAND TOTAL	$465,697	$617,700	$562,200	$591,900

LEGAL SERVICES
11110.11410

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$229,271	$233,870	$234,031	$245,253
	512000	PART TIME WAGES	$43,936	$44,685	$45,272	$48,826
	521000	SOCIAL SECURITY	$17,121	$21,307	$21,343	$22,475
	522000	UNEMPLOYMENT TAXES	$275	$279	$279	$294
	523100	KPERS RETIREMENT	$18,940	$21,558	$21,618	$24,526
	524100	HEALTH INSURANCE	$23,133	$24,380	$24,229	$25,442
	524200	DENTAL INSURANCE	$1,134	$1,105	$1,134	$1,172
	524300	GROUP LIFE INSURANCE	$774	$716	$494	$512
		SUB-TOTAL	$334,584	$347,900	$348,400	$368,500
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$0	$1,000	$1,000	$1,000
	612100	LEGAL SERVICES	$48,561	$157,000	$157,000	$140,000
	621600	COMMUNICATION	$1,057	$1,600	$1,600	$1,600
	633300	TRANSPORTATION	$3,013	$3,500	$3,500	$3,500
	633400	TRAINING	$3,280	$4,400	$4,400	$4,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$11,395	$17,100	$17,100	$15,100
		SUB-TOTAL	$67,306	$184,600	$184,600	$165,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$403	$1,500	$1,500	$1,500
	711000	POSTAGE	$0	$100	$100	$100
	712500	MEETING EXPENSE	$0	$0	$600	$600
	713000	EXPENDABLE EQUIPMENT	$0	$3,400	$3,400	$600
		SUB-TOTAL	$403	$5,000	$5,600	$2,800
		GRAND TOTAL	$402,293	$537,500	$538,600	$536,900

INFORMATION SERVICES
11110.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$359,128	$365,873	$365,765	$377,681
	514000	OVERTIME WAGES	$5,548	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$25,340	$28,604	$28,555	$29,503
	522000	UNEMPLOYMENT TAXES	$370	$374	$374	$386
	523100	KPERS RETIREMENT	$25,541	$28,941	$28,929	$32,166
	524100	HEALTH INSURANCE	$32,578	$34,335	$34,127	$35,835
	524200	DENTAL INSURANCE	$940	$1,552	$1,551	$1,603
	524300	GROUP LIFE INSURANCE	$1,000	$1,021	$699	$726
		SUB-TOTAL	$450,445	$468,700	$468,000	$485,900
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$60,213	$67,800	$65,800	$62,300
	621600	COMMUNICATION	$5,323	$6,000	$6,000	$6,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$112,482	$118,200	$120,200	$127,200
	633300	TRANSPORTATION	$3,139	$3,400	$3,400	$3,400
	633400	TRAINING	$462	$5,000	$5,000	$5,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$30	$500	$500	$500
		SUB-TOTAL	$181,649	$200,900	$200,900	$204,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$24,930	$25,000	$25,000	$25,000
	713000	EXPENDABLE EQUIPMENT	$84,636	$153,000	$153,000	$108,000
	721000	VEHICLE OPERATIONS/MAINT	$159	$500	$500	$500
	721100	GASOLINE-UNLEADED	$771	$1,000	$1,000	$1,500
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$3,996	$4,000	$4,000	$4,000
		SUB-TOTAL	$114,492	$183,500	$183,500	$139,000
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$258,000	$0	$0	$0
		GRAND TOTAL	$1,004,586	$853,100	$852,400	$829,300

COMMUNITY DEVELOPMENT ADMIN
11110.11810

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$112,257	$120,250	$116,568	$124,160
	521000	SOCIAL SECURITY	$8,317	$9,198	$8,922	$9,458
	522000	UNEMPLOYMENT TAXES	$115	$120	$117	$124
	523100	KPERS RETIREMENT	$7,997	$9,306	$9,022	$10,355
	524100	HEALTH INSURANCE	$4,243	$4,471	$4,434	$4,656
	524200	DENTAL INSURANCE	$298	$211	$298	$308
	524300	GROUP LIFE INSURANCE	$330	$344	$239	$239
		SUB-TOTAL	$133,557	$143,900	$139,600	$149,300
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$0	$8,100	$8,100	$8,000
	621600	COMMUNICATION	$654	$500	$1,000	$800
	631000	LEGAL PUBLICATIONS / ADVERTISING	$0	$500	$500	$500
	632000	PRINTING AND BINDING	$0	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$3,012	$3,000	$3,000	$3,000
	633400	TRAINING	$348	$4,000	$4,000	$3,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,064	$1,600	$1,600	$1,600
		SUB-TOTAL	$5,078	$18,700	$19,200	$17,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$0	$1,000	$1,000	$1,000
		GRAND TOTAL	$138,635	$163,600	$159,800	$168,200

PLANNING SERVICES
11110.11820

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$200,864	$222,056	$218,776	$231,123
	514000	OVERTIME WAGES	$1,157	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$15,283	$17,138	$16,933	$17,811
	522000	UNEMPLOYMENT TAXES	$200	$224	$221	$233
	523100	KPERS RETIREMENT	$14,013	$17,339	$17,088	$19,442
	524100	HEALTH INSURANCE	$16,289	$23,368	$20,818	$21,862
	524200	DENTAL INSURANCE	$1,188	$1,316	$1,211	$1,252
	524300	GROUP LIFE INSURANCE	$578	$659	$453	$477
		SUB-TOTAL	$249,572	$284,100	$277,500	$294,200
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$253	$10,500	$10,500	$10,500
	612000	PROFESSIONAL SERVICES	$12,692	$27,000	$17,000	$27,000
	621600	COMMUNICATION	$455	$800	$800	$700
	623100	EQUIPMENT MAINTENANCE/SERVICE	$108	$500	$500	$500
	631000	LEGAL PUBLICATIONS / ADVERTISING	$1,293	$1,000	$1,000	$1,500
	632000	PRINTING AND BINDING	$655	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$4,440	$9,500	$9,500	$8,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,656	$3,900	$3,800	$3,400
	635000	TAX & ASSESSMENTS	$0	$100	$100	$0
		SUB-TOTAL	$21,552	$54,800	$44,700	$53,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,070	$6,500	$6,500	$6,500
	712500	MEETING EXPENSE	$6,778	$7,500	$7,500	$7,500
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$2,000
	721100	GASOLINE-UNLEADED	$171	$700	$700	$400
		SUB-TOTAL	$11,019	$14,700	$14,700	$16,400
		GRAND TOTAL	$282,143	$353,600	$336,900	$363,700

NEIGHBORHOOD SERVICES
11110.11830

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$143,012	$153,955	$154,543	$156,683
	514000	OVERTIME WAGES	$1,341	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$10,723	$12,160	$12,164	$12,393
	522000	UNEMPLOYMENT TAXES	$143	$159	$160	$162
	523100	KPERS RETIREMENT	$9,805	$12,303	$12,349	$13,484
	524100	HEALTH INSURANCE	$17,931	$18,897	$18,765	$19,706
	524200	DENTAL INSURANCE	$1,014	$869	$1,014	$1,048
	524300	GROUP LIFE INSURANCE	$413	$457	$305	$324
		SUB-TOTAL	$184,382	$203,800	$204,300	$208,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$5,855	$5,700	$1,000	$5,200
	621600	COMMUNICATION	$644	$3,500	$2,000	$3,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$132	$200	$200	$200
	623200	BLDG/GRND MAINTENANCE/SERVICE	$0	$0	$21,200	$0
	633300	TRANSPORTATION	$0	$300	$300	$300
	633400	TRAINING	$47	$4,000	$1,800	$2,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$38	$400	$400	$400
		SUB-TOTAL	$6,716	$14,100	$26,900	$11,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,180	$2,500	$2,000	$2,000
	712000	UNIFORM/CLOTHING	$0	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$500	$500	$2,000
	721000	VEHICLE OPERATIONS/MAINT	$1,552	$700	$700	$700
	721100	GASOLINE-UNLEADED	$9,003	$6,200	$7,600	$16,600
		SUB-TOTAL	$11,735	$10,900	$11,800	$22,300
		GRAND TOTAL	$202,833	$228,800	$243,000	$242,700

CODE SERVICES
11110.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$364,942	$386,725	$388,648	$410,194
	514000	OVERTIME WAGES	$0	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$26,592	$29,739	$29,898	$31,561
	522000	UNEMPLOYMENT TAXES	$363	$389	$391	$412
	523100	KPERS RETIREMENT	$25,321	$30,089	$30,236	$34,377
	524100	HEALTH INSURANCE	$39,447	$41,573	$38,232	$40,147
	524200	DENTAL INSURANCE	$1,605	$1,838	$1,706	$1,764
	524300	GROUP LIFE INSURANCE	$1,066	$1,147	$789	$845
		SUB-TOTAL	$459,336	$493,500	$491,900	$521,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$18,540	$14,000	$19,500	$14,000
	612000	PROFESSIONAL SERVICES	$1,350	$4,000	$500	$4,000
	621600	COMMUNICATION	$2,599	$7,700	$5,700	$7,700
	623100	EQUIPMENT MAINTENANCE/SERVICE	$108	$600	$600	$600
	632000	PRINTING AND BINDING	$3,001	$3,500	$3,500	$3,500
	633300	TRANSPORTATION	$449	$500	$500	$500
	633400	TRAINING	$5,929	$9,500	$9,500	$7,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$654	$1,000	$1,000	$1,000
		SUB-TOTAL	$32,630	$40,800	$40,800	$38,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,288	$4,000	$4,000	$4,500
	712000	UNIFORM/CLOTHING	$907	$1,000	$1,000	$1,000
	712500	MEETING EXPENSE	$1,355	$1,500	$1,500	$1,500
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$3,000
	721000	VEHICLE OPERATIONS/MAINT	$10	$700	$200	$700
	721100	GASOLINE-UNLEADED	$522	$6,000	$600	$1,000
		SUB-TOTAL	$6,082	$13,200	$7,300	$11,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$20,000	$0	$0	$0
		GRAND TOTAL	$518,048	$547,500	$540,000	$571,300

POLICE ADMIN SERVICES
11110.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$760,945	$803,444	$791,942	$826,207
	514000	OVERTIME WAGES	$10,739	$23,000	$23,000	$23,000
	521000	SOCIAL SECURITY	$56,996	$63,222	$62,284	$64,916
	522000	UNEMPLOYMENT TAXES	$769	$826	$815	$849
	523100	KPERS RETIREMENT	$16,313	$20,689	$19,916	$22,567
	523200	KP&F RETIREMENT	$43,571	$98,956	$84,536	$99,117
	524100	HEALTH INSURANCE	$68,515	$74,204	$71,657	$79,902
	524200	DENTAL INSURANCE	$3,316	$3,015	$3,656	$3,780
	524300	GROUP LIFE INSURANCE	$2,217	$2,344	$1,594	$1,662
		SUB-TOTAL	$963,381	$1,089,700	$1,059,400	$1,122,000
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$73,895	$124,600	$124,600	$105,300
	611100	MISCELLANEOUS SERVICES	$1,058	$1,800	$1,800	$1,800
	612000	PROFESSIONAL SERVICES	$1,963	$2,000	$2,000	$2,000
	618300	SPECIAL EVENTS	$27	$2,500	$2,500	$2,500
	621100	WATER SERVICE	$1,531	$1,500	$1,500	$1,500
	621200	NATURAL GAS	$554	$2,500	$2,500	$2,500
	621300	ELECTRICITY	$31,828	$35,000	$35,000	$35,000
	621400	WASTEWATER	$1,289	$1,500	$11,100	$5,000
	621600	COMMUNICATION	$16,156	$24,700	$24,700	$24,700
	622100	CUSTODIAL	$18,124	$25,000	$25,000	$25,000
	622200	TRASH DISPOSAL	$3,903	$5,100	$5,100	$5,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$16,653	$20,300	$20,300	$20,300
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$1,500	$1,500	$1,500
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$1,000	$1,000	$0
	627300	PRISONER CARE INSURANCE	$24,150	$50,000	$49,300	$50,000
	630530	LAW ENFORCEMENT LIABILITY	$20,472	$21,100	$21,100	$21,400
	632000	PRINTING AND BINDING	$4,429	$5,500	$5,500	$5,500
	633300	TRANSPORTATION	$592	$3,600	$3,600	$3,600
	633400	TRAINING	$8,519	$19,500	$19,500	$19,500
	633500	UNIFORM CLEANING	$0	$11,000	$11,000	$11,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$5,289	$7,500	$7,500	$7,600
	635000	TAX & ASSESSMENTS	$530	$2,500	$2,500	$2,500
		SUB-TOTAL	$230,962	$369,700	$378,600	$353,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$17,826	$21,000	$21,000	$21,000
	711000	POSTAGE	$4,045	$4,500	$4,500	$4,500
	712000	UNIFORM/CLOTHING	$2,745	$5,500	$5,500	$5,500
	712500	MEETING EXPENSE	$3,122	$5,000	$5,000	$5,000
	713000	EXPENDABLE EQUIPMENT	$1,200	$8,300	$2,800	$38,900
	721000	VEHICLE OPERATIONS/MAINT	$1,246	$4,000	$4,000	$4,000
	721100	GASOLINE-UNLEADED	$24,821	$30,900	$30,900	$43,000
	721200	GASOLINE-DIESEL	$460	$1,000	$1,000	$1,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$2,224	$2,500	$2,500	$2,500
		SUB-TOTAL	$57,689	$82,700	$77,200	$125,400

POLICE ADMIN SERVICES
11110.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$76,300	$0	$0	$0
		GRAND TOTAL	$1,328,332	$1,542,100	$1,515,200	$1,600,700

POLICE INVESTIGATIONS
11110.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$460,155	$491,759	$482,925	$488,604
	514000	OVERTIME WAGES	$44,104	$35,000	$35,000	$35,000
	521000	SOCIAL SECURITY	$36,925	$40,296	$39,569	$39,967
	522000	UNEMPLOYMENT TAXES	$507	$527	$518	$524
	523100	KPERS RETIREMENT	$0	$2,456	$2,340	$2,687
	523200	KP&F RETIREMENT	$65,966	$87,611	$73,935	$84,173
	524100	HEALTH INSURANCE	$54,659	$64,198	$51,540	$63,432
	524200	DENTAL INSURANCE	$2,658	$2,893	$2,584	$3,103
	524300	GROUP LIFE INSURANCE	$1,342	$1,460	$989	$1,010
		SUB-TOTAL	$666,316	$726,200	$689,400	$718,500
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$4,278	$5,500	$5,500	$5,500
	621500	CABLE	$959	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$3,855	$9,000	$9,000	$9,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$230	$600	$600	$600
	623300	VEHICLE MAINTENANCE/SERVICE	$10	$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	$2,966	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$250	$500	$500	$500
		SUB-TOTAL	$13,298	$24,400	$24,400	$24,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,137	$7,200	$7,200	$7,200
	712000	UNIFORM/CLOTHING	$4,577	$6,500	$6,500	$6,500
	713000	EXPENDABLE EQUIPMENT	$0	$5,900	$5,900	$3,900
	721000	VEHICLE OPERATIONS/MAINT	$0	$2,000	$2,000	$2,000
	721100	GASOLINE-UNLEADED	$6,727	$15,100	$15,100	$11,000
		SUB-TOTAL	$15,441	$36,700	$36,700	$30,600
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$73,200	$0	$0	$0
		GRAND TOTAL	$768,255	$787,300	$750,500	$773,500

POLICE PATROL
11110.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$2,118,101	$2,298,792	$2,121,686	$2,211,539
	514000	OVERTIME WAGES	$195,771	$260,000	$260,000	$260,000
	521000	SOCIAL SECURITY	$166,483	$195,745	$182,217	$189,068
	522000	UNEMPLOYMENT TAXES	$2,290	$2,559	$2,378	$2,471
	523200	KP&F RETIREMENT	$312,534	$453,530	$361,063	$423,375
	524100	HEALTH INSURANCE	$269,505	$320,035	$266,682	$306,035
	524200	DENTAL INSURANCE	$13,203	$14,116	$12,962	$14,445
	524300	GROUP LIFE INSURANCE	$6,143	$6,823	$4,312	$4,567
		SUB-TOTAL	$3,084,030	$3,551,600	$3,211,300	$3,411,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$1,219	$1,500	$1,500	$1,500
	612000	PROFESSIONAL SERVICES	$1,376	$1,500	$1,500	$15,400
	621600	COMMUNICATION	$15,424	$30,400	$30,400	$30,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$4,981	$9,000	$9,000	$9,000
	632000	PRINTING AND BINDING	$814	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$84	$800	$800	$800
	633400	TRAINING	$42,499	$42,500	$42,500	$34,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$864	$1,500	$1,500	$1,500
		SUB-TOTAL	$67,261	$88,200	$88,200	$93,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$17,286	$20,800	$20,800	$13,000
	710520	AMMUNITION SUPPLIES	$0	$0	$0	$16,000
	712000	UNIFORM/CLOTHING	$33,791	$58,000	$58,000	$58,000
	713000	EXPENDABLE EQUIPMENT	$38,548	$98,300	$98,300	$179,000
	721000	VEHICLE OPERATIONS/MAINT	$50,011	$55,000	$55,000	$55,000
	721100	GASOLINE-UNLEADED	$104,947	$143,000	$143,000	$182,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$6,392	$9,000	$9,000	$9,000
		SUB-TOTAL	$250,975	$384,100	$384,100	$512,000
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$168,000	$0	$0	$0
		GRAND TOTAL	$3,570,266	$4,023,900	$3,683,600	$4,017,400

POLICE RECORDS
11110.22140

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$101,511	$106,705	$96,596	$95,740
	514000	OVERTIME WAGES	$0	$7,000	$7,000	$7,000
	521000	SOCIAL SECURITY	$7,009	$8,698	$7,941	$7,812
	522000	UNEMPLOYMENT TAXES	$101	$114	$104	$103
	523100	KPERS RETIREMENT	$7,043	$8,800	$8,018	$8,569
	524100	HEALTH INSURANCE	$17,931	$18,897	$25,707	$30,098
	524200	DENTAL INSURANCE	$1,014	$869	$1,233	$1,480
	524300	GROUP LIFE INSURANCE	$297	$317	$201	$198
		SUB-TOTAL	$134,906	$151,400	$146,800	$151,000
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$0	$4,000	$4,000	$4,000
	621600	COMMUNICATION	$221	$400	$400	$400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,757	$6,900	$6,900	$7,900
	627200	RENTAL - VEHICLES/EQUIPMENT	$16,509	$20,200	$20,200	$22,200
	632000	PRINTING AND BINDING	$0	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$34	$100	$100	$100
	633400	TRAINING	$80	$1,500	$1,500	$1,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$100	$100	$100
		SUB-TOTAL	$18,601	$35,200	$35,200	$38,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,549	$7,200	$7,200	$7,200
	711000	POSTAGE	$3,499	$5,000	$5,000	$5,000
	712000	UNIFORM/CLOTHING	$2,428	$2,400	$2,400	$2,400
	713000	EXPENDABLE EQUIPMENT	$0	$2,000	$2,000	$0
		SUB-TOTAL	$9,476	$16,600	$16,600	$14,600
		GRAND TOTAL	$162,983	$203,200	$198,600	$203,800

DARE/S.R.O.
11110.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$281,265	$287,028	$288,505	$299,015
	514000	OVERTIME WAGES	$17,271	$20,000	$20,000	$20,000
	521000	SOCIAL SECURITY	$21,238	$23,488	$23,553	$24,368
	522000	UNEMPLOYMENT TAXES	$297	$307	$309	$319
	523200	KP&F RETIREMENT	$40,459	$54,340	$46,769	$54,647
	524100	HEALTH INSURANCE	$32,578	$34,335	$34,127	$35,835
	524200	DENTAL INSURANCE	$1,552	$1,552	$1,450	$1,499
	524300	GROUP LIFE INSURANCE	$801	$850	$587	$617
		SUB-TOTAL	$395,461	$421,900	$415,300	$436,300
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,028	$1,600	$1,600	$1,600
	623300	VEHICLE MAINTENANCE/SERVICE	$34	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$468	$5,000	$5,000	$5,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$4,330	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$716	$1,000	$1,000	$1,000
		SUB-TOTAL	$6,576	$14,600	$14,600	$14,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$6,659	$7,500	$7,500	$7,500
	712000	UNIFORM/CLOTHING	$33	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$3,500
		SUB-TOTAL	$6,692	$8,500	$8,500	$12,000
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$34,000	$0	$0	$0
		GRAND TOTAL	$442,729	$445,000	$438,400	$462,900

POLICE COMMUNICATIONS
11110.22170

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$507,822	$536,232	$524,283	$550,914
	514000	OVERTIME WAGES	$58,968	$95,000	$95,000	$95,000
	521000	SOCIAL SECURITY	$41,276	$48,286	$47,413	$49,418
	522000	UNEMPLOYMENT TAXES	$564	$631	$619	$646
	523100	KPERS RETIREMENT	$39,088	$48,854	$47,933	$53,869
	524100	HEALTH INSURANCE	$66,167	$75,216	$67,223	$75,246
	524200	DENTAL INSURANCE	$3,580	$3,289	$3,358	$3,472
	524300	GROUP LIFE INSURANCE	$1,459	$1,592	$1,071	$1,135
		SUB-TOTAL	$718,924	$809,100	$786,900	$829,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$74,372	$86,200	$87,200	$87,200
	612000	PROFESSIONAL SERVICES	$0	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$5,975	$17,800	$17,800	$17,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$31,292	$32,500	$32,500	$50,000
	632000	PRINTING AND BINDING	$0	$3,000	$3,000	$3,000
	633300	TRANSPORTATION	$194	$200	$200	$200
	633400	TRAINING	$7,413	$10,000	$10,000	$10,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$851	$1,700	$1,700	$1,700
		SUB-TOTAL	$120,097	$152,400	$153,400	$170,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,152	$9,100	$9,100	$9,100
	712000	UNIFORM/CLOTHING	$545	$6,000	$6,000	$6,000
	713000	EXPENDABLE EQUIPMENT	$0	$1,200	$1,200	$2,600
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,450	$6,000	$6,000	$6,000
		SUB-TOTAL	$6,147	$22,300	$22,300	$23,700
		GRAND TOTAL	$845,168	$983,800	$962,600	$1,024,300

ANIMAL CONTROL
11110.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$108,925	$132,374	$122,168	$127,734
	514000	OVERTIME WAGES	$1,966	$3,800	$3,800	$3,800
	521000	SOCIAL SECURITY	$7,904	$10,415	$9,682	$10,078
	522000	UNEMPLOYMENT TAXES	$111	$136	$126	$132
	523100	KPERS RETIREMENT	$7,619	$10,916	$9,750	$10,970
	524100	HEALTH INSURANCE	$19,446	$21,984	$27,312	$28,678
	524200	DENTAL INSURANCE	$789	$981	$913	$944
	524300	GROUP LIFE INSURANCE	$324	$394	$249	$264
		SUB-TOTAL	$147,084	$181,000	$174,000	$182,600
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$13,780	$22,000	$22,000	$29,200
	618300	SPECIAL EVENTS	$925	$2,300	$2,300	$2,300
	621600	COMMUNICATION	$209	$1,000	$1,000	$1,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$151	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$0	$300	$300	$300
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$400	$3,000	$3,000	$3,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$30	$300	$300	$300
		SUB-TOTAL	$15,495	$30,000	$30,000	$37,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$560	$2,700	$2,700	$2,700
	712000	UNIFORM/CLOTHING	$674	$1,500	$1,500	$1,500
	721000	VEHICLE OPERATIONS/MAINT	$0	$2,500	$2,500	$2,500
		SUB-TOTAL	$1,234	$6,700	$6,700	$6,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$29,400	$0	$0	$0
		GRAND TOTAL	$193,213	$217,700	$210,700	$226,500

TRAFFIC
11110.22190

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$330,432	$346,046	$440,073	$464,075
	514000	OVERTIME WAGES	$16,289	$43,000	$43,000	$43,000
	521000	SOCIAL SECURITY	$24,961	$29,761	$36,967	$38,732
	522000	UNEMPLOYMENT TAXES	$347	$389	$483	$507
	523200	KP&F RETIREMENT	$46,993	$68,851	$73,234	$86,862
	524100	HEALTH INSURANCE	$41,083	$43,277	$76,800	$80,641
	524200	DENTAL INSURANCE	$1,894	$1,849	$2,440	$2,524
	524300	GROUP LIFE INSURANCE	$945	$1,027	$903	$959
		SUB-TOTAL	$462,944	$534,200	$673,900	$717,300
CONTRCT. SRVCS.	621600	COMMUNICATION	$923	$2,500	$2,500	$2,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$2,808	$4,000	$4,000	$4,000
	633400	TRAINING	$1,482	$5,000	$5,000	$5,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$300	$300	$300
		SUB-TOTAL	$5,213	$11,800	$11,800	$11,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,004	$2,000	$2,000	$2,000
	712000	UNIFORM/CLOTHING	$2,338	$8,500	$8,500	$8,500
	713000	EXPENDABLE EQUIPMENT	$0	$35,800	$35,800	$3,600
	721000	VEHICLE OPERATIONS/MAINT	$9,643	$9,700	$9,700	$9,700
	721100	GASOLINE-UNLEADED	$2,775	$10,000	$10,000	$10,000
		SUB-TOTAL	$15,760	$66,000	$66,000	$33,800
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$68,500	$0	$0	$0
		GRAND TOTAL	$552,417	$612,000	$751,700	$762,900

FIRE ADMIN SERVICES
11110.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$394,778	$401,702	$394,919	$415,153
	521000	SOCIAL SECURITY	$26,470	$30,727	$30,244	$31,784
	522000	UNEMPLOYMENT TAXES	$409	$402	$395	$415
	523100	KPERS RETIREMENT	$3,067	$3,468	$3,391	$3,864
	523200	KP&F RETIREMENT	$49,691	$63,156	$53,228	$63,180
	524100	HEALTH INSURANCE	$28,032	$29,543	$19,466	$25,097
	524200	DENTAL INSURANCE	$899	$1,416	$1,009	$1,044
	524300	GROUP LIFE INSURANCE	$1,074	$1,086	$748	$763
		SUB-TOTAL	$504,420	$531,500	$503,400	$541,300
CONTRCT. SRVCS.	621100	WATER SERVICE	$6,542	$9,000	$9,000	$9,000
	621200	NATURAL GAS	$17,512	$23,000	$23,000	$23,000
	621300	ELECTRICITY	$32,173	$34,000	$34,000	$34,000
	621400	WASTEWATER	$4,056	$4,000	$4,100	$4,100
	621500	CABLE	$0	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$8,475	$14,000	$14,000	$14,000
	622200	TRASH DISPOSAL	$1,250	$1,500	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$2,299	$3,000	$3,000	$3,000
	623200	BLDG/GRND MAINTENANCE/SERVICE	$24,584	$30,000	$30,000	$30,000
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$3,000	$3,000	$3,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$9,055	$1,000	$1,000	$1,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$3,316	$3,500	$5,000	$3,500
	632000	PRINTING AND BINDING	$1,249	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$17,072	$17,000	$17,000	$17,000
	633400	TRAINING	$1,989	$5,000	$3,200	$5,000
	633500	UNIFORM CLEANING	$235	$300	$300	$300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$3,966	$4,500	$4,500	$4,500
	635000	TAX & ASSESSMENTS	$0	$300	$300	$0
		SUB-TOTAL	$133,773	$156,600	$156,400	$156,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$14,584	$15,000	$15,000	$15,000
	711000	POSTAGE	$613	$1,000	$1,000	$1,000
	712000	UNIFORM/CLOTHING	$539	$1,500	$1,500	$1,500
	712500	MEETING EXPENSE	$1,424	$1,500	$1,500	$1,500
	713000	EXPENDABLE EQUIPMENT	$5,349	$6,000	$6,000	$10,000
	722000	BUILDING/GROUND SUPPLIES	$1,289	$4,000	$4,000	$4,000
		SUB-TOTAL	$23,798	$29,000	$29,000	$33,000
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$22,500	$0	$0	$0
		GRAND TOTAL	$684,491	$717,100	$688,800	$730,700

EMERGENCY PREPAREDNESS
11110.22520

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CONTRCT. SRVCS.	621300	ELECTRICITY	$1,216	$1,500	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$4,436	$4,500	$4,500	$4,500
	633300	TRANSPORTATION	$583	$1,000	$1,000	$1,000
	633400	TRAINING	$5,956	$6,000	$6,000	$6,000
		SUB-TOTAL	$12,191	$13,000	$13,000	$13,000
		GRAND TOTAL	$12,191	$13,000	$13,000	$13,000

FIRE SERVICE OPERATIONS
11110.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$2,875,893	$2,878,345	$2,878,648	$2,989,323
	512100	CASUAL/SEASONAL WAGES	$21,852	$51,000	$51,000	$51,000
	514000	OVERTIME WAGES	$278,867	$300,000	$300,000	$300,000
	521000	SOCIAL SECURITY	$229,054	$247,046	$247,033	$255,468
	522000	UNEMPLOYMENT TAXES	$3,167	$3,229	$3,230	$3,340
	523200	KP&F RETIREMENT	$427,107	$562,517	$481,883	$563,461
	524100	HEALTH INSURANCE	$353,138	$383,909	$338,548	$374,124
	524200	DENTAL INSURANCE	$16,360	$16,511	$16,400	$17,816
	524300	GROUP LIFE INSURANCE	$7,976	$8,543	$5,858	$6,168
		SUB-TOTAL	$4,213,414	$4,451,100	$4,322,600	$4,560,700
CONTRCT. SRVCS.	621600	COMMUNICATION	$19,072	$15,000	$19,000	$19,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$10,716	$15,000	$15,000	$15,000
	623300	VEHICLE MAINTENANCE/SERVICE	$14,453	$15,000	$15,000	$15,000
	633300	TRANSPORTATION	$206	$7,000	$7,000	$7,000
	633400	TRAINING	$24,986	$19,900	$24,000	$24,000
	633500	UNIFORM CLEANING	$389	$500	$500	$500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$45	$100	$100	$0
		SUB-TOTAL	$69,867	$72,500	$80,600	$80,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,862	$5,000	$5,000	$5,000
	710510	AWARD SUPPLIES	$1,728	$2,000	$2,000	$2,000
	712000	UNIFORM/CLOTHING	$35,640	$35,000	$37,000	$37,000
	713000	EXPENDABLE EQUIPMENT	$47,800	$47,500	$47,500	$96,000
	721000	VEHICLE OPERATIONS/MAINT	$17,205	$25,000	$25,000	$25,000
	721100	GASOLINE-UNLEADED	$8,571	$11,000	$11,000	$15,700
	721200	GASOLINE-DIESEL	$17,945	$28,000	$30,000	$33,800
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$6,367	$7,000	$7,000	$7,000
		SUB-TOTAL	$140,118	$160,500	$164,500	$221,500
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$171,235	$178,300	$178,300	$284,800
	872100	LEASE INTEREST	$29,857	$22,900	$22,900	$63,100
		SUB-TOTAL	$201,092	$201,200	$201,200	$347,900
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$402,700	$0	$0	$0
		GRAND TOTAL	$5,027,191	$4,885,300	$4,768,900	$5,210,600

FIRE PREVENTION SERVICES
11110.22540

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$147,487	$151,919	$140,070	$155,907
	514000	OVERTIME WAGES	$1,740	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$11,332	$11,773	$11,412	$12,114
	522000	UNEMPLOYMENT TAXES	$155	$154	$150	$158
	523100	KPERS RETIREMENT	$1,164	$0	$7,300	$0
	523200	KP&F RETIREMENT	$8,052	$11,039	$9,918	$10,939
	524100	HEALTH INSURANCE	$11,415	$12,030	$11,950	$12,549
	524200	DENTAL INSURANCE	$495	$534	$495	$512
	524300	GROUP LIFE INSURANCE	$423	$451	$305	$321
		SUB-TOTAL	$182,263	$189,900	$183,600	$194,500
CONTRCT. SRVCS.	621600	COMMUNICATION	$492	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$6,627	$7,500	$7,500	$7,500
	633400	TRAINING	$3,165	$3,500	$3,500	$3,500
	633500	UNIFORM CLEANING	$0	$200	$200	$200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,862	$2,000	$2,000	$2,000
		SUB-TOTAL	$12,146	$15,200	$15,200	$15,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$6,839	$5,000	$5,000	$5,000
	712000	UNIFORM/CLOTHING	$1,098	$3,000	$3,000	$3,000
	712500	MEETING EXPENSE	$0	$300	$300	$300
	713000	EXPENDABLE EQUIPMENT	$2,274	$2,300	$2,300	$3,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$324	$1,000	$1,000	$1,000
		SUB-TOTAL	$10,535	$11,600	$11,600	$12,300
		GRAND TOTAL	$204,944	$216,700	$210,400	$222,000

PUB WORKS ADMIN SERVS.
11110.33110

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$281,440	$286,242	$286,970	$296,514
	512000	PART TIME WAGES	$48,629	$42,615	$41,888	$43,843
	514000	OVERTIME WAGES	$11	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$21,543	$25,309	$25,277	$26,124
	522000	UNEMPLOYMENT TAXES	$341	$331	$331	$342
	523100	KPERS RETIREMENT	$23,357	$25,607	$25,608	$28,553
	524100	HEALTH INSURANCE	$33,235	$44,981	$34,828	$36,570
	524200	DENTAL INSURANCE	$1,432	$1,763	$1,110	$1,148
	524300	GROUP LIFE INSURANCE	$859	$852	$588	$606
		SUB-TOTAL	$410,847	$429,700	$418,600	$435,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$4,711	$20,300	$20,300	$20,300
	612000	PROFESSIONAL SERVICES	$105,989	$70,000	$70,000	$70,000
	621600	COMMUNICATION	$3,926	$5,200	$5,200	$5,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$600	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$1,405	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$6,492	$7,000	$7,000	$7,000
	633400	TRAINING	$3,673	$8,500	$8,500	$8,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$936	$1,600	$1,600	$1,600
	635000	TAX & ASSESSMENTS	$49	$1,000	$1,000	$1,000
		SUB-TOTAL	$127,781	$116,600	$116,600	$116,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,694	$5,400	$5,400	$5,400
	712000	UNIFORM/CLOTHING	$581	$800	$800	$800
	712500	MEETING EXPENSE	$2,033	$4,400	$4,400	$4,400
	713000	EXPENDABLE EQUIPMENT	$42	$4,400	$4,400	$3,700
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$4,000	$4,000	$4,000
		SUB-TOTAL	$6,350	$19,000	$19,000	$18,300
		GRAND TOTAL	$544,978	$565,300	$554,200	$570,600

STREETS
11110.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$922,246	$971,575	$937,154	$987,174
	512000	PART TIME WAGES	$25,914	$27,093	$25,568	$26,691
	514000	OVERTIME WAGES	$27,110	$60,000	$60,000	$60,000
	521000	SOCIAL SECURITY	$71,368	$80,989	$78,290	$82,041
	522000	UNEMPLOYMENT TAXES	$999	$1,059	$1,023	$1,074
	523100	KPERS RETIREMENT	$67,349	$81,942	$79,162	$89,560
	524100	HEALTH INSURANCE	$125,958	$164,858	$123,190	$143,331
	524200	DENTAL INSURANCE	$5,557	$7,213	$5,838	$7,332
	524300	GROUP LIFE INSURANCE	$2,726	$2,971	$1,975	$2,097
		SUB-TOTAL	$1,249,227	$1,397,700	$1,312,200	$1,399,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$5,000	$5,000	$5,000
	611100	MISCELLANEOUS SERVICES	$30,482	$80,000	$80,000	$80,000
	612000	PROFESSIONAL SERVICES	$4,009	$5,300	$5,300	$5,300
	621100	WATER SERVICE	$3,582	$15,500	$15,500	$14,000
	621200	NATURAL GAS	$13,464	$18,000	$18,000	$19,500
	621300	ELECTRICITY	$30,965	$35,000	$35,000	$40,000
	621301	ELECTRICITY-STREETLIGHTS/TRAF SIGNALS	$629,710	$897,000	$800,000	$800,000
	621400	WASTEWATER	$3,874	$13,500	$13,500	$8,500
	621600	COMMUNICATION	$5,694	$10,500	$10,500	$10,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,600	$1,600	$1,600
	625100	UTILITY MAINTENANCE	$7,471	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$271,358	$262,000	$270,000	$270,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$7,519	$11,500	$11,500	$11,500
	633300	TRANSPORTATION	$5	$100	$100	$100
	633400	TRAINING	$6,550	$6,900	$6,900	$6,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,146	$1,400	$1,400	$1,600
		SUB-TOTAL	$1,015,829	$1,372,800	$1,283,800	$1,283,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$205,278	$227,000	$227,000	$247,000
	712000	UNIFORM/CLOTHING	$11,441	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$4,026	$4,500	$4,500	$4,500
	713000	EXPENDABLE EQUIPMENT	$3,948	$37,700	$37,700	$6,400
	713500	SNOW REMOVAL SUPPLIES	$196,384	$229,000	$229,000	$229,000
	724000	STREET MAINTENANCE	$146,129	$180,000	$180,000	$180,000
		SUB-TOTAL	$567,206	$693,200	$693,200	$681,900
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$662,800	$0	$0	$0
		GRAND TOTAL	$3,495,062	$3,463,700	$3,289,200	$3,365,000

PUB WORKS INSPECTIONS
11110.33400

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$329,216	$344,306	$341,604	$357,968
	514000	OVERTIME WAGES	$15,496	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$25,633	$26,725	$26,554	$27,803
	522000	UNEMPLOYMENT TAXES	$343	$349	$347	$363
	523100	KPERS RETIREMENT	$23,746	$27,039	$26,827	$30,272
	524100	HEALTH INSURANCE	$27,376	$38,806	$38,560	$40,491
	524200	DENTAL INSURANCE	$1,262	$1,054	$1,610	$1,664
	524300	GROUP LIFE INSURANCE	$939	$1,021	$698	$739
		SUB-TOTAL	$424,011	$444,300	$441,200	$464,300
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$61,738	$75,000	$75,000	$75,000
	621600	COMMUNICATION	$2,738	$7,000	$7,000	$7,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$170	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$495	$500	$500	$500
	633400	TRAINING	$3,253	$9,800	$9,800	$9,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,816	$1,400	$1,400	$1,400
		SUB-TOTAL	$70,210	$94,700	$94,700	$94,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,721	$5,500	$5,500	$5,500
	712000	UNIFORM/CLOTHING	$430	$1,000	$1,000	$1,000
	712500	MEETING EXPENSE	$40	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$2,100	$1,000	$2,100
		SUB-TOTAL	$3,191	$9,600	$8,500	$9,600
		GRAND TOTAL	$497,412	$548,600	$544,400	$568,600

DESIGN
11110.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$232,120	$243,076	$240,551	$250,216
	512100	CASUAL/SEASONAL WAGES	$4,725	$5,000	$5,000	$5,000
	514000	OVERTIME WAGES	$7,580	$6,000	$6,000	$6,000
	521000	SOCIAL SECURITY	$18,099	$19,438	$19,291	$20,012
	522000	UNEMPLOYMENT TAXES	$243	$254	$252	$261
	523100	KPERS RETIREMENT	$16,412	$19,279	$19,083	$21,368
	524100	HEALTH INSURANCE	$25,103	$31,939	$21,848	$27,598
	524200	DENTAL INSURANCE	$1,091	$1,192	$1,091	$1,128
	524300	GROUP LIFE INSURANCE	$657	$722	$484	$517
		SUB-TOTAL	$306,030	$326,900	$313,600	$332,100
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$31,498	$40,000	$40,000	$40,000
	621600	COMMUNICATION	$1,119	$2,400	$2,400	$2,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,188	$2,500	$2,500	$2,500
	632000	PRINTING AND BINDING	$2,079	$7,000	$7,000	$7,000
	633300	TRANSPORTATION	$217	$500	$500	$500
	633400	TRAINING	$421	$5,600	$5,600	$5,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$292	$1,000	$1,000	$1,000
		SUB-TOTAL	$36,814	$59,000	$59,000	$59,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,886	$21,200	$21,200	$21,200
	712000	UNIFORM/CLOTHING	$461	$700	$700	$700
	712500	MEETING EXPENSE	$0	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$0	$700	$4,000
		SUB-TOTAL	$6,347	$22,900	$23,600	$26,900
		GRAND TOTAL	$349,191	$408,800	$396,200	$418,000

STORMWATER MANAGEMENT
11110.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$138,983	$130,279	$141,111	$148,847
	514000	OVERTIME WAGES	$4,055	$6,000	$6,000	$6,000
	521000	SOCIAL SECURITY	$10,412	$10,427	$11,222	$11,852
	522000	UNEMPLOYMENT TAXES	$144	$136	$147	$155
	523100	KPERS RETIREMENT	$9,920	$10,550	$11,386	$12,914
	524100	HEALTH INSURANCE	$18,000	$29,543	$24,930	$26,178
	524200	DENTAL INSURANCE	$608	$1,079	$1,014	$1,048
	524300	GROUP LIFE INSURANCE	$361	$386	$290	$306
		SUB-TOTAL	$182,483	$188,400	$196,100	$207,300
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$35,643	$70,000	$70,000	$70,000
	612000	PROFESSIONAL SERVICES	$0	$2,200	$2,200	$2,200
	621100	WATER SERVICE	$1,127	$1,500	$1,500	$1,500
	621600	COMMUNICATION	$219	$1,200	$1,200	$1,200
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$500	$500	$500
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$220	$2,700	$2,700	$2,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$191	$300	$300	$300
		SUB-TOTAL	$37,400	$78,500	$78,500	$78,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$17,674	$62,000	$62,000	$62,000
	712000	UNIFORM/CLOTHING	$297	$2,500	$2,500	$2,500
	713000	EXPENDABLE EQUIPMENT	$0	$3,400	$3,400	$2,800
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$3,000	$3,000	$3,000
		SUB-TOTAL	$17,971	$70,900	$70,900	$70,300
OTHER FIN. USE	913000	TRANS TO STREET IMPROVEMENTS	$200,000	$0	$0	$0
		GRAND TOTAL	$437,854	$337,800	$345,500	$356,100

FLEET MAINT. / OPS.
11110.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$201,608	$219,254	$215,691	$223,455
	514000	OVERTIME WAGES	$3,742	$7,000	$7,000	$7,000
	521000	SOCIAL SECURITY	$14,448	$17,308	$17,060	$17,591
	522000	UNEMPLOYMENT TAXES	$207	$226	$223	$230
	523100	KPERS RETIREMENT	$13,962	$17,512	$17,236	$19,220
	524100	HEALTH INSURANCE	$32,755	$39,498	$44,725	$46,963
	524200	DENTAL INSURANCE	$1,319	$1,751	$1,527	$1,580
	524300	GROUP LIFE INSURANCE	$575	$651	$438	$461
		SUB-TOTAL	$268,616	$303,200	$303,900	$316,500
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,228	$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	$105	$6,200	$6,200	$6,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$807	$800	$800	$800
		SUB-TOTAL	$2,140	$12,900	$12,900	$12,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$24,964	$33,500	$33,500	$33,500
	712000	UNIFORM/CLOTHING	$2,455	$5,000	$5,000	$500
	712500	MEETING EXPENSE	$55	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$0	$5,200	$5,200	$7,800
	721000	VEHICLE OPERATIONS/MAINT	$29,326	$50,000	$50,000	$50,000
	721100	GASOLINE-UNLEADED	$38,830	$99,000	$98,200	$95,000
	721200	GASOLINE-DIESEL	$68,623	$106,000	$106,000	$115,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$22,973	$41,000	$41,000	$41,000
	781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
		SUB-TOTAL	$187,226	$346,300	$345,500	$349,400
		GRAND TOTAL	$457,982	$662,400	$662,300	$678,800

FACILITY MAINTENANCE
11110.33800

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$241,767	$268,332	$265,562	$274,615
	514000	OVERTIME WAGES	$5,717	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$17,684	$21,138	$20,936	$21,639
	522000	UNEMPLOYMENT TAXES	$246	$276	$274	$283
	523100	KPERS RETIREMENT	$17,020	$21,387	$21,174	$23,570
	524100	HEALTH INSURANCE	$38,395	$48,760	$48,458	$50,884
	524200	DENTAL INSURANCE	$1,920	$2,210	$2,267	$2,343
	524300	GROUP LIFE INSURANCE	$693	$797	$529	$566
		SUB-TOTAL	$323,442	$370,900	$367,200	$381,900
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$41,064	$56,000	$56,000	$56,000
	621100	WATER SERVICE	$5,458	$6,500	$6,500	$6,500
	621200	NATURAL GAS	$23,996	$30,000	$30,000	$30,000
	621300	ELECTRICITY	$65,725	$75,000	$75,000	$75,000
	621400	WASTEWATER	$2,717	$4,000	$4,000	$4,000
	621600	COMMUNICATION	$1,727	$2,700	$2,700	$2,700
	622100	CUSTODIAL	$41,007	$50,000	$50,000	$50,000
	622200	TRASH DISPOSAL	$4,839	$6,500	$6,500	$6,500
	623200	BLDG/GRND MAINTENANCE/SERVICE	$14,442	$55,000	$55,000	$55,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$119,883	$6,200	$6,200	$67,200
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$299	$6,300	$6,300	$6,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$116	$700	$700	$700
	681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
		SUB-TOTAL	$321,273	$305,400	$305,400	$366,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$32,463	$50,000	$50,000	$50,000
	712000	UNIFORM/CLOTHING	$4,262	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$26	$200	$200	$200
	713000	EXPENDABLE EQUIPMENT	$903	$1,000	$1,000	$12,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$23,422	$48,000	$48,000	$48,000
		SUB-TOTAL	$61,076	$114,200	$114,200	$125,600
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$80,000	$0	$0	$0
		GRAND TOTAL	$785,791	$790,500	$786,800	$873,900

PARKS & REC ADMIN SERV.
11110.44110

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$230,453	$242,851	$245,495	$251,735
	514000	OVERTIME WAGES	$1,071	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$15,813	$18,693	$18,901	$19,403
	522000	UNEMPLOYMENT TAXES	$237	$244	$247	$253
	523100	KPERS RETIREMENT	$16,177	$18,913	$19,117	$21,120
	524100	HEALTH INSURANCE	$37,781	$39,818	$39,590	$41,571
	524200	DENTAL INSURANCE	$1,671	$1,788	$1,671	$1,727
	524300	GROUP LIFE INSURANCE	$659	$693	$479	$491
		SUB-TOTAL	$303,862	$324,500	$327,000	$337,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$759	$2,750	$2,750	$2,750
	612000	PROFESSIONAL SERVICES	$213	$4,950	$4,950	$4,950
	621600	COMMUNICATION	$676	$3,800	$3,800	$2,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$800	$800	$800
	631000	LEGAL PUBLICATIONS / ADVERTISING	$408	$2,800	$2,800	$2,800
	632000	PRINTING AND BINDING	$2,387	$4,000	$4,000	$3,500
	633300	TRANSPORTATION	$6,032	$6,250	$6,250	$6,250
	633400	TRAINING	$2,456	$4,700	$4,700	$5,250
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$680	$1,950	$1,950	$2,000
		SUB-TOTAL	$13,611	$32,000	$32,000	$31,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,718	$6,200	$6,200	$6,200
	711000	POSTAGE	$0	$0	$0	$500
	712000	UNIFORM/CLOTHING	$831	$1,150	$1,150	$0
	712500	MEETING EXPENSE	$3,764	$5,000	$5,000	$4,100
	782000	REFUNDS	$0	$250	$250	$0
		SUB-TOTAL	$7,313	$12,600	$12,600	$10,800
		GRAND TOTAL	$324,786	$369,100	$371,600	$379,700

AQUATIC CENTER
11110.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$219,517	$244,640	$244,640	$244,640
	521000	SOCIAL SECURITY	$16,984	$18,715	$18,715	$18,715
	522000	UNEMPLOYMENT TAXES	$222	$245	$245	$245
		SUB-TOTAL	$236,723	$263,600	$263,600	$263,600
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$3,699	$6,400	$6,400	$6,400
	612000	PROFESSIONAL SERVICES	$5,806	$8,000	$8,000	$7,100
	621100	WATER SERVICE	$16,253	$11,000	$17,000	$17,000
	621300	ELECTRICITY	$23,455	$25,000	$25,000	$25,000
	621600	COMMUNICATION	$4,776	$3,900	$5,000	$5,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$95	$100	$100	$100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$14,568	$25,000	$22,606	$25,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$12,650	$0	$0	$25,000
	627100	RENTAL-LAND/BUILDINGS	$320	$400	$400	$400
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,100	$1,500	$1,500	$1,700
	631000	LEGAL PUBLICATIONS / ADVERTISING	$317	$0	$0	$0
	632000	PRINTING AND BINDING	$4,403	$9,200	$9,200	$8,700
	633400	TRAINING	$7,945	$9,400	$9,400	$9,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$5,803	$8,900	$8,900	$9,500
	635000	TAX & ASSESSMENTS	$4,001	$6,100	$6,100	$6,500
		SUB-TOTAL	$105,191	$114,900	$119,606	$146,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$42,477	$45,000	$45,000	$44,800
	710510	AWARD SUPPLIES	$755	$2,000	$2,000	$2,000
	711000	POSTAGE	$0	$0	$0	$800
	711500	FOOD & BEVERAGE EXPENSE	$26,467	$35,000	$35,000	$35,000
	712000	UNIFORM/CLOTHING	$3,952	$5,000	$5,000	$4,950
	712500	MEETING EXPENSE	$0	$900	$900	$650
	713000	EXPENDABLE EQUIPMENT	$7,936	$9,100	$11,494	$13,200
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$300	$300	$300
		SUB-TOTAL	$81,587	$97,300	$99,694	$101,700
		GRAND TOTAL	$423,501	$475,800	$482,900	$512,100

PARKS & REC PROGRM.
11110.44310

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$108,222	$112,394	$112,559	$116,191
	512100	CASUAL/SEASONAL WAGES	$54,925	$83,159	$83,159	$83,159
	521000	SOCIAL SECURITY	$11,453	$14,957	$14,986	$15,193
	522000	UNEMPLOYMENT TAXES	$151	$196	$196	$199
	523100	KPERS RETIREMENT	$7,567	$8,696	$8,712	$9,690
	524100	HEALTH INSURANCE	$8,485	$8,942	$8,868	$9,313
	524200	DENTAL INSURANCE	$596	$421	$596	$616
	524300	GROUP LIFE INSURANCE	$315	$335	$224	$239
		SUB-TOTAL	$191,714	$229,100	$229,300	$234,600
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$5,724	$11,100	$11,100	$7,000
	612000	PROFESSIONAL SERVICES	$48,346	$71,700	$71,700	$71,500
	621100	WATER SERVICE	$2,439	$3,800	$3,800	$2,700
	621200	NATURAL GAS	$5,414	$10,800	$10,800	$6,000
	621300	ELECTRICITY	$25,810	$23,600	$27,000	$27,000
	621400	WASTEWATER	$326	$900	$900	$500
	621500	CABLE	$1,592	$1,800	$1,800	$1,800
	621600	COMMUNICATION	$1,751	$3,900	$3,900	$2,500
	622100	CUSTODIAL	$5,188	$10,100	$5,600	$7,000
	622200	TRASH DISPOSAL	$0	$2,600	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$869	$1,700	$1,700	$1,700
	623200	BLDG/GRND MAINTENANCE/SERVICE	$6,975	$2,200	$2,200	$2,200
	627200	RENTAL - VEHICLES/EQUIPMENT	$2,755	$3,400	$3,400	$3,400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$897	$2,800	$2,800	$2,800
	632000	PRINTING AND BINDING	$12,872	$15,400	$15,400	$15,400
	633300	TRANSPORTATION	$641	$3,700	$3,700	$3,700
	633400	TRAINING	$299	$2,200	$2,200	$2,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$389	$500	$500	$800
	635000	TAX & ASSESSMENTS	$165	$600	$200	$200
		SUB-TOTAL	$122,452	$172,800	$170,200	$159,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$20,725	$15,400	$20,700	$20,700
	711000	POSTAGE	$0	$0	$0	$1,800
	711500	FOOD & BEVERAGE EXPENSE	$151	$1,300	$1,300	$1,100
	712000	UNIFORM/CLOTHING	$365	$4,400	$4,400	$700
	712500	MEETING EXPENSE	$208	$600	$600	$400
	713000	EXPENDABLE EQUIPMENT	$14,228	$7,000	$4,500	$12,500
	722000	BUILDING/GROUND SUPPLIES	$0	$1,700	$1,700	$1,700
		SUB-TOTAL	$35,677	$30,400	$33,200	$38,900
		GRAND TOTAL	$349,843	$432,300	$432,700	$433,400

OUTDOOR PROGRAMMING
11110.44320

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$69,770	$85,180	$81,400	$86,129
	512100	CASUAL/SEASONAL WAGES	$46,665	$62,086	$62,086	$62,086
	514000	OVERTIME WAGES	$139	$500	$500	$500
	521000	SOCIAL SECURITY	$9,039	$11,301	$11,029	$11,320
	522000	UNEMPLOYMENT TAXES	$128	$148	$144	$149
	523100	KPERS RETIREMENT	$4,754	$6,628	$6,339	$7,225
	524100	HEALTH INSURANCE	$18,891	$19,909	$9,898	$15,049
	524200	DENTAL INSURANCE	$836	$894	$836	$864
	524300	GROUP LIFE INSURANCE	$231	$254	$168	$178
		SUB-TOTAL	$150,453	$186,900	$172,400	$183,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$1,125	$1,400	$1,400	$1,400
	612000	PROFESSIONAL SERVICES	$1,564	$5,700	$5,700	$5,100
	621100	WATER SERVICE	$1,146	$5,000	$2,500	$2,500
	621200	NATURAL GAS	$1,842	$1,500	$2,100	$2,100
	621300	ELECTRICITY	$11,062	$7,800	$12,000	$12,000
	621400	WASTEWATER	$310	$700	$500	$500
	621600	COMMUNICATION	$7,313	$6,900	$7,500	$7,500
	622100	CUSTODIAL	$4,930	$2,100	$2,100	$2,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$1,971	$2,100	$2,100	$2,100
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,968	$1,500	$2,700	$2,700
	631000	LEGAL PUBLICATIONS / ADVERTISING	$517	$500	$500	$500
	632000	PRINTING AND BINDING	$4,413	$6,300	$6,300	$4,800
	633300	TRANSPORTATION	$0	$100	$100	$0
	633400	TRAINING	$1,706	$5,600	$5,600	$5,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$498	$800	$800	$800
	635000	TAX & ASSESSMENTS	$1,723	$1,900	$1,900	$1,900
		SUB-TOTAL	$42,088	$49,900	$53,800	$51,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$9,493	$12,600	$12,600	$11,600
	711000	POSTAGE	$0	$0	$0	$1,300
	711500	FOOD & BEVERAGE EXPENSE	$1,034	$1,300	$1,300	$1,200
	712000	UNIFORM/CLOTHING	$421	$1,200	$1,200	$400
	712500	MEETING EXPENSE	$214	$400	$400	$200
	713000	EXPENDABLE EQUIPMENT	$4,942	$11,000	$11,000	$10,500
	722000	BUILDING/GROUND SUPPLIES	$2,436	$2,400	$2,400	$2,000
		SUB-TOTAL	$18,540	$28,900	$28,900	$27,200
		GRAND TOTAL	$211,081	$265,700	$255,100	$262,100

SPORTS
11110.44330

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$107,632	$114,155	$111,397	$117,034
	512100	CASUAL/SEASONAL WAGES	$11,873	$14,982	$14,982	$14,982
	521000	SOCIAL SECURITY	$8,631	$9,878	$9,713	$10,124
	522000	UNEMPLOYMENT TAXES	$119	$129	$126	$132
	523100	KPERS RETIREMENT	$7,464	$8,834	$8,622	$9,761
	524100	HEALTH INSURANCE	$13,688	$14,426	$17,414	$18,285
	524200	DENTAL INSURANCE	$716	$658	$716	$740
	524300	GROUP LIFE INSURANCE	$316	$338	$230	$242
		SUB-TOTAL	$150,439	$163,400	$163,200	$171,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$38,311	$43,600	$43,600	$42,800
	612000	PROFESSIONAL SERVICES	$10,030	$17,700	$17,700	$10,900
	621300	ELECTRICITY	$5,139	$5,800	$5,800	$5,800
	621600	COMMUNICATION	$4,640	$5,700	$5,700	$5,900
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,379	$10,050	$10,050	$10,050
	623200	BLDG/GRND MAINTENANCE/SERVICE	$10,034	$21,000	$21,000	$21,000
	627100	RENTAL-LAND/BUILDINGS	$1,415	$1,750	$1,750	$1,750
	627200	RENTAL - VEHICLES/EQUIPMENT	$825	$1,700	$1,700	$1,750
	631000	LEGAL PUBLICATIONS / ADVERTISING	$317	$0	$0	$0
	632000	PRINTING AND BINDING	$2,722	$4,300	$4,300	$4,300
	633300	TRANSPORTATION	$0	$100	$100	$0
	633400	TRAINING	$861	$6,500	$6,500	$6,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$304	$400	$400	$350
		SUB-TOTAL	$75,977	$118,600	$118,600	$111,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,278	$15,800	$15,800	$15,700
	710510	AWARD SUPPLIES	$13,223	$37,100	$37,100	$37,000
	711000	POSTAGE	$0	$0	$0	$1,300
	712000	UNIFORM/CLOTHING	$36,327	$56,900	$56,900	$56,900
	712500	MEETING EXPENSE	$0	$400	$400	$0
	713000	EXPENDABLE EQUIPMENT	$2,619	$11,600	$9,100	$10,800
		SUB-TOTAL	$56,447	$121,800	$119,300	$121,700
		GRAND TOTAL	$282,863	$403,800	$401,100	$404,100

SPECIAL EVENTS
11110.44410

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$49,584	$52,440	$51,419	$54,158
	521000	SOCIAL SECURITY	$3,672	$4,012	$3,927	$4,134
	522000	UNEMPLOYMENT TAXES	$49	$52	$51	$54
	523100	KPERS RETIREMENT	$3,442	$4,059	$3,980	$4,517
	524100	HEALTH INSURANCE	$5,977	$4,471	$9,898	$10,393
	524200	DENTAL INSURANCE	$338	$211	$418	$432
	524300	GROUP LIFE INSURANCE	$146	$155	$107	$112
		SUB-TOTAL	$63,208	$65,400	$69,800	$73,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$720	$600	$600	$600
	611100	MISCELLANEOUS SERVICES	$0	$1,500	$1,500	$1,500
	612000	PROFESSIONAL SERVICES	$63,814	$78,400	$78,400	$78,300
	621600	COMMUNICATION	$303	$700	$700	$700
	627200	RENTAL - VEHICLES/EQUIPMENT	$500	$1,500	$1,500	$1,500
	630525	GENERAL LIABILITY INSURANCE	$250	$400	$400	$400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$2,403	$1,500	$1,500	$1,500
	632000	PRINTING AND BINDING	$7,674	$6,500	$6,500	$6,500
	633300	TRANSPORTATION	$4,902	$6,400	$6,600	$6,600
	633400	TRAINING	$235	$3,200	$3,200	$3,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$115	$200	$200	$200
	635000	TAX & ASSESSMENTS	$0	$500	$200	$200
		SUB-TOTAL	$80,916	$101,400	$101,300	$101,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,091	$7,800	$7,600	$7,400
	710510	AWARD SUPPLIES	$520	$400	$400	$400
	711000	POSTAGE	$0	$0	$0	$1,300
	711500	FOOD & BEVERAGE EXPENSE	$1,012	$3,000	$3,000	$2,800
	712000	UNIFORM/CLOTHING	$3,596	$4,700	$4,700	$4,750
	712500	MEETING EXPENSE	$0	$500	$500	$250
	713000	EXPENDABLE EQUIPMENT	$1,747	$2,500	$2,100	$2,000
		SUB-TOTAL	$10,966	$18,900	$18,300	$18,900
		GRAND TOTAL	$155,090	$185,700	$189,400	$193,900

COMMUNITY THEATER
11110.44420

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$10,260	$10,500	$10,500	$10,550
	611100	MISCELLANEOUS SERVICES	$5,935	$5,800	$5,800	$5,850
	612000	PROFESSIONAL SERVICES	$4,804	$5,300	$5,300	$4,500
	618300	SPECIAL EVENTS	$732	$500	$500	$500
	627100	RENTAL-LAND/BUILDINGS	$2,698	$3,000	$3,000	$3,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$24,676	$24,200	$24,200	$24,800
	630525	GENERAL LIABILITY INSURANCE	$233	$400	$400	$400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$4,497	$5,000	$5,000	$5,000
	632000	PRINTING AND BINDING	$2,472	$3,200	$3,200	$3,200
	633300	TRANSPORTATION	$0	$1,000	$1,000	$1,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$15	$200	$200	$200
		SUB-TOTAL	$56,322	$59,100	$59,100	$59,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$740	$800	$800	$1,000
	710510	AWARD SUPPLIES	$300	$300	$300	$300
	711000	POSTAGE	$0	$0	$0	$800
	712000	UNIFORM/CLOTHING	$3,622	$4,000	$4,000	$4,000
	712500	MEETING EXPENSE	$296	$800	$800	$1,000
		SUB-TOTAL	$4,958	$5,900	$5,900	$7,100
		GRAND TOTAL	$61,280	$65,000	$65,000	$66,100

HISTORIC PROGRAMS
11110.44430

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$4,980	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$381	$395	$395	$395
	522000	UNEMPLOYMENT TAXES	$5	$5	$5	$5
		SUB-TOTAL	$5,366	$5,400	$5,400	$5,400
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$605	$2,500	$2,500	$2,000
	612000	PROFESSIONAL SERVICES	$5,781	$2,300	$2,300	$2,000
	618300	SPECIAL EVENTS	$1,357	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$590	$400	$400	$400
	622100	CUSTODIAL	$0	$400	$400	$400
	623200	BLDG/GRND MAINTENANCE/SERVICE	$1,761	$1,000	$1,000	$1,000
	631000	LEGAL PUBLICATIONS / ADVERTISING	$1,016	$3,000	$3,000	$3,500
	632000	PRINTING AND BINDING	$1,102	$3,200	$3,200	$3,200
	633400	TRAINING	$82	$1,700	$1,700	$1,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$85	$400	$400	$400
		SUB-TOTAL	$12,379	$16,900	$16,900	$16,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,383	$2,000	$2,000	$1,900
	711000	POSTAGE	$0	$0	$0	$800
	712000	UNIFORM/CLOTHING	$18	$700	$700	$700
	712500	MEETING EXPENSE	$51	$300	$300	$500
	713000	EXPENDABLE EQUIPMENT	$0	$2,800	$2,800	$0
	722000	BUILDING/GROUND SUPPLIES	$0	$1,000	$1,000	$1,000
		SUB-TOTAL	$1,452	$6,800	$6,800	$4,900
		GRAND TOTAL	$19,197	$29,100	$29,100	$26,900

CULTURAL ART
11110.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$43,668	$42,720	$42,875	$46,198
	514000	OVERTIME WAGES	$0	$1,000	$1,000	$1,000
	521000	SOCIAL SECURITY	$3,351	$3,343	$3,364	$3,659
	522000	UNEMPLOYMENT TAXES	$43	$44	$44	$47
	523100	KPERS RETIREMENT	$3,009	$3,383	$3,396	$3,936
	524100	HEALTH INSURANCE	$4,243	$4,471	$4,434	$4,656
	524200	DENTAL INSURANCE	$298	$211	$298	$308
	524300	GROUP LIFE INSURANCE	$120	$128	$89	$96
		SUB-TOTAL	$54,732	$55,300	$55,500	$59,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$0	$0	$7,000
	612000	PROFESSIONAL SERVICES	$7,086	$15,100	$15,100	$14,300
	618300	SPECIAL EVENTS	$4,165	$5,300	$4,800	$4,300
	621600	COMMUNICATION	$0	$600	$600	$600
	631000	LEGAL PUBLICATIONS / ADVERTISING	$1,348	$2,000	$2,500	$3,000
	632000	PRINTING AND BINDING	$6,809	$10,900	$10,900	$10,900
	633300	TRANSPORTATION	$0	$2,900	$2,900	$2,900
	633400	TRAINING	$0	$2,500	$2,500	$2,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$64	$700	$700	$700
		SUB-TOTAL	$19,472	$40,000	$40,000	$46,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$774	$1,500	$1,500	$1,500
	710510	AWARD SUPPLIES	$0	$300	$300	$300
	711000	POSTAGE	$0	$0	$0	$800
	712500	MEETING EXPENSE	$284	$500	$500	$500
		SUB-TOTAL	$1,058	$2,300	$2,300	$3,100
		GRAND TOTAL	$75,262	$97,600	$97,800	$109,200

PARK MAINTENANCE
11110.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$777,451	$845,240	$826,206	$865,133
	512000	PART TIME WAGES	$22,811	$35,469	$30,505	$35,127
	512100	CASUAL/SEASONAL WAGES	$66,523	$115,600	$115,600	$115,600
	514000	OVERTIME WAGES	$21,804	$25,000	$25,000	$25,000
	521000	SOCIAL SECURITY	$64,439	$78,128	$76,231	$79,523
	522000	UNEMPLOYMENT TAXES	$892	$1,021	$997	$1,041
	523100	KPERS RETIREMENT	$56,799	$70,099	$68,244	$77,167
	524100	HEALTH INSURANCE	$120,733	$165,870	$138,230	$159,120
	524200	DENTAL INSURANCE	$5,629	$6,653	$6,639	$7,727
	524300	GROUP LIFE INSURANCE	$2,296	$2,620	$1,748	$1,862
		SUB-TOTAL	$1,139,377	$1,345,700	$1,289,400	$1,367,300
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$25,262	$29,900	$29,900	$29,900
	621100	WATER SERVICE	$44,458	$74,100	$74,100	$74,100
	621200	NATURAL GAS	$4,166	$6,000	$6,000	$6,000
	621300	ELECTRICITY	$50,771	$51,200	$51,200	$51,200
	621400	WASTEWATER	$7,073	$6,000	$6,000	$6,000
	621600	COMMUNICATION	$9,166	$13,600	$13,600	$14,300
	622100	CUSTODIAL	$5,081	$5,400	$5,400	$5,400
	622200	TRASH DISPOSAL	$7,516	$9,600	$9,600	$9,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,657	$6,100	$6,100	$6,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$24,258	$28,000	$28,000	$28,000
	623300	VEHICLE MAINTENANCE/SERVICE	$227	$5,000	$5,000	$5,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$2,844	$2,400	$2,400	$27,000
	625400	ST/CURB/SIDEWALK MAINT CONT	$65,974	$75,500	$75,500	$75,500
	627200	RENTAL - VEHICLES/EQUIPMENT	$2,742	$8,300	$8,300	$8,300
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$7,101	$4,900	$4,900	$12,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,088	$1,600	$1,550	$1,600
	635000	TAX & ASSESSMENTS	$664	$0	$50	$0
		SUB-TOTAL	$260,048	$327,700	$327,700	$360,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$68,620	$65,100	$65,100	$65,100
	712000	UNIFORM/CLOTHING	$17,719	$21,000	$21,000	$21,000
	713000	EXPENDABLE EQUIPMENT	$35,108	$21,400	$24,300	$23,800
	721000	VEHICLE OPERATIONS/MAINT	$12,677	$10,000	$10,000	$10,000
	721100	GASOLINE-UNLEADED	$24,752	$44,300	$36,300	$45,300
	721200	GASOLINE-DIESEL	$9,419	$13,000	$13,000	$17,800
	722000	BUILDING/GROUND SUPPLIES	$88,749	$46,700	$46,700	$46,700
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$15,017	$11,000	$19,000	$11,000
	725000	TRAIL MAINTENANCE	$36,911	$50,000	$50,000	$50,000
		SUB-TOTAL	$308,972	$282,500	$285,400	$290,700
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$298,200	$0	$0	$0
	913500	TRANS TO CAPITAL FUND	$218,500	$0	$0	$0

PARK MAINTENANCE
11110.44500

LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER FIN. USE					
	SUB-TOTAL	$516,700	$0	$0	$0
	GRAND TOTAL	$2,225,097	$1,955,900	$1,902,500	$2,018,500

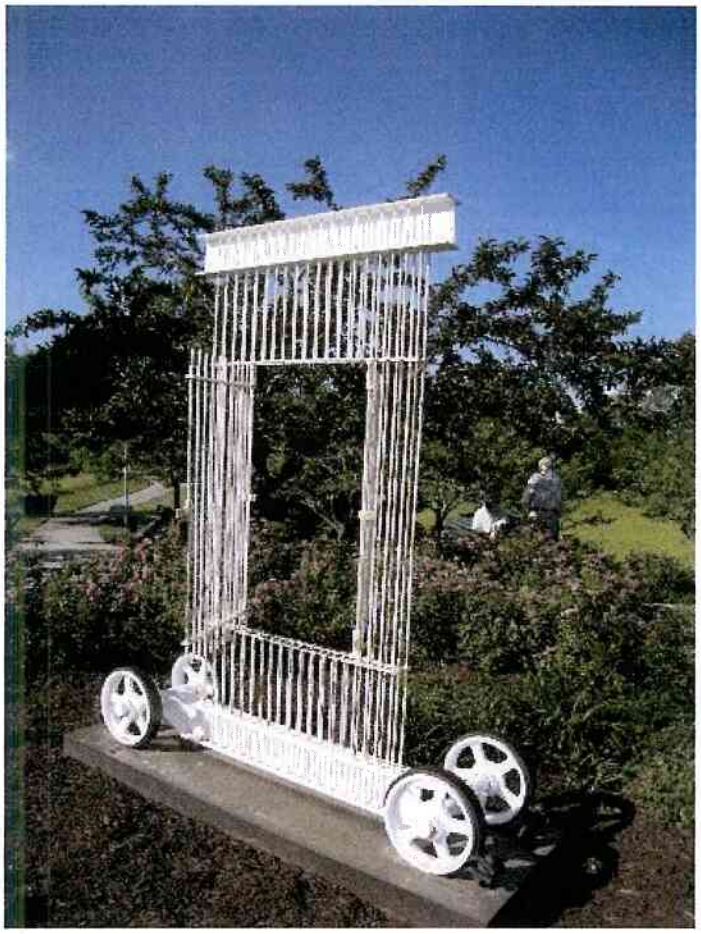
GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$789,801	$840,350	$821,478	$831,450
	514000	OVERTIME WAGES	$16,464	$2,500	$14,000	$12,482
	521000	SOCIAL SECURITY	$60,614	$61,029	$60,309	$62,803
	522000	UNEMPLOYMENT TAXES	$27,491	$25,400	$26,691	$26,820
	523300	SUPPLEMENTAL RETIREMENT	$3,951	$4,215	$4,699	$4,461
	524100	HEALTH INSURANCE	$27,274	$36,849	$31,742	$27,270
	524200	DENTAL INSURANCE	$1,203	$1,000	$1,408	$1,260
	524300	GROUP LIFE INSURANCE	$4,965	$4,580	$5,044	$5,077
	524400	LONG TERM DISABILITY	$516	$751	$611	$665
	525000	WORKERS COMPENSATION	$786	$40,826	$13,618	$10,812
		SUB-TOTAL	$933,065	$1,017,500	$979,600	$983,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$90,458	$80,900	$93,481	$90,001
	611100	MISCELLANEOUS SERVICES	$36,429	$35,400	$37,900	$24,289
	612000	PROFESSIONAL SERVICES	$88,000	$100,100	$109,540	$101,540
	621100	WATER SERVICE	$3,910	$6,700	$4,000	$4,200
	621200	NATURAL GAS	$4,123	$6,200	$4,700	$4,700
	621300	ELECTRICITY	$55,098	$46,400	$64,000	$70,000
	621400	WASTEWATER	$1,907	$800	$1,900	$1,900
	621500	CABLE	$1,263	$1,200	$1,300	$1,400
	621600	COMMUNICATION	$10,364	$5,700	$10,500	$10,500
	622200	TRASH DISPOSAL	$11,265	$12,500	$11,300	$12,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$56,204	$42,600	$42,200	$46,600
	623200	BLDG/GRND MAINTENANCE/SERVICE	$148,620	$108,000	$119,700	$146,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$955	$5,000	$5,000	$28,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,565	$0	$5,247	$1,407
	630525	GENERAL LIABILITY INSURANCE	$9,996	$31,000	$12,000	$12,000
	632000	PRINTING AND BINDING	$588	$3,700	$3,300	$3,075
	633200	MISC EMPLOYEE ACTIVITIES	$5,431	$2,300	$3,300	$2,800
	633400	TRAINING	$20,416	$11,750	$11,750	$13,300
	633500	UNIFORM CLEANING	$3,227	$13,000	$10,200	$8,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$8,346	$7,300	$9,950	$7,400
	691000	COGS-MERCHANDISE	$110,233	$268,550	$222,432	$299,849
	692000	COGS-FOOD BEVERAGE	$0	$81,100	$60,800	$75,739
		SUB-TOTAL	$668,398	$870,200	$844,500	$965,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$42,311	$37,500	$40,900	$41,800
	711000	POSTAGE	$1,484	$1,200	$3,200	$3,600
	711500	FOOD & BEVERAGE EXPENSE	$497	$300	$300	$0
	713000	EXPENDABLE EQUIPMENT	$16,302	$28,700	$33,940	$26,300
	725000	TRAIL MAINTENANCE	$2,130	$10,000	$8,160	$10,000
	790000	MISCELLANEOUS COMMODITIES	$0	$700	$700	$700
	791000	CASH OVER - SHORT	$0	$100	$100	$100
		SUB-TOTAL	$62,724	$78,500	$87,300	$82,500
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$0	$60,000	$74,900	$68,650

GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	872100	LEASE INTEREST	$0	$3,000	$0	$6,250
		SUB-TOTAL	$0	$63,000	$74,900	$74,900
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$383,200	$0	$0	$0
	913500	TRANS TO CAPITAL FUND	$63,000	$0	$0	$0
		SUB-TOTAL	$446,200	$0	$0	$0
		GRAND TOTAL	$2,110,387	$2,029,200	$1,986,300	$2,105,800

CITY OF LEAWOOD, KANSAS



"My Mind" *(Michael McClanahan, Artist)*

This Painted Steel with 24 carat Gold Leaf sculpture was dedicated on May 27, 2010 and is located in the Sculpture Garden at Tomahawk Creek Parkway & College Boulevard. This gate-like piece represents changing situations such as promises made and sometimes broken due to misunderstandings or conflicts in communications. The bars represent the tension between expectations and reality. The gold leaf, as it tarnishes, represents the deterioration of the ideal transitioning to the real. The wheels represent the coming and going of situations. The central gates represent a two-story passage of a changing situation, with the participant usually, but not always, going in one way and out the other. The artist hopes that each viewer will bring his own experience and interpretation to the piece.

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.

2012 Original Budget - Revenue

	Taxes	Permits/ Licences	Intergovern-mental	Charges for Service	Other	Transfers In	Total
Debt Service	***4,708,663***	***-***	***2,929,999***	***-***	***7,169,338***	***-***	***14,808,000***
Bond & Interest	4,708,663	-	2,929,999	-	7,169,338	-	14,808,000
Capital Funds	***745,976***	***-***	***1,347,693***	***-***	***12,532,735***	***6,185,796***	***20,812,200***
City Equipment	-	-	-	-	9,983,804	783,396	10,767,200
Street Improvement	-	-	744,843	-	853,857	250,000	1,848,700
Capital Improvement	-	-	-	-	1,069,700	5,100,000	6,169,700
1/8-Cent Sales Tax	745,976	-	602,850	-	347,474	-	1,696,300
City Capital Art	-	-	-	-	237,100	52,400	289,500
Park Impact Fee	-	-	-	-	200	-	200
Public Art Impact Fee	-	-	-	-	40,600	-	40,600
K-150 Impact Fee Fund	-	-	-	-	-	-	-
Special Revenue Funds	***205,000***	***-***	***1,682,332***	***-***	***1,318,468***	***800,000***	***4,005,800***
Special Alcohol Fund	-	-	418,071	-	553,929	-	972,000
Special City/County Hgwy	-	-	846,190	-	321,510	800,000	1,967,700
Special Parks & Rec	-	-	418,071	-	118,329	-	536,400
Special Law Enforcement	-	-	-	-	1,100	-	1,100
Special Transient Guest Tax	205,000	-	-	-	323,600	-	528,600
Total	**5,659,639**	**-**	**5,960,024**	**-**	**21,020,541**	**6,985,796**	**39,626,000**

2012 Original Budget - Expenditures

	Personnel	Contractual Services	Commodities	Capital	Debt	Transfers/ Reserves	Total
Debt Service	***-***	***50,000***	***-***	***-***	***7,379,000***	***7,379,000***	***14,808,000***
Bond & Interest	-	50,000	-	-	7,379,000	7,379,000	14,808,000
Capital Funds	***-***	***84,100***	***-***	***9,586,385***	***-***	***11,141,715***	***20,812,200***
City Equipment	-	-	-	1,381,000	-	9,386,200	10,767,200
Street Improvement	-	-	-	1,434,685	-	414,015	1,848,700
Capital Improvement	-	-	-	5,573,000	-	596,700	6,169,700
1/8-Cent Sales Tax	-	-	-	1,039,200	-	657,100	1,696,300
City Capital Art	-	84,100	-	158,500	-	46,900	289,500
Park Impact Fee	-	-	-	-	-	200	200
Public Art Impact Fee	-	-	-	-	-	40,600	40,600
K-150 Impact Fee Fund	-	-	-	-	-	-	-
Special Revenue Funds	***-***	***1,576,100***	***-***	***1,346,660***	***-***	***1,083,040***	***4,005,800***
Special Alcohol Fund	-	140,000	-	-	-	832,000	972,000
Special City/County Hgwy	-	907,500	-	836,360	-	223,840	1,967,700
Special Parks & Rec	-	-	-	510,300	-	26,100	536,400
Special Law Enforcement	-	-	-	-	-	1,100	1,100
Special Transient Guest Tax	-	528,600	-	-	-	-	528,600
Total	**-**	**1,710,200**	**-**	**10,933,045**	**7,379,000**	**19,603,755**	**39,626,000**

REVENUE REPORT
ALCOHOL FUND
12010

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$422,390	$380,141	$400,000	$418,071
INTEREST INCOME	471000	INTEREST REVENUE	$446	$259	$541	$629
CONTRIB. & OTHER	487000	UNENC BAL FWD	$372,268	$458,300	$532,759	$553,300
		Grand Total	$795,104	$838,700	$933,300	$972,000

GENERAL OPERATIONS
12010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,345	$10,000	$10,000	$10,000
	618100	GRANTS	$110,000	$110,000	$110,000	$130,000
		SUB-TOTAL	$112,345	$120,000	$120,000	$140,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$35,000	$35,000	$41,000
	936000	CITYWIDE PROJECTS	$0	$458,700	$0	$525,000
		SUB-TOTAL	$0	$493,700	$35,000	$566,000
		GRAND TOTAL	$112,345	$613,700	$155,000	$706,000

DARE / S.R.O.
12010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER FIN. USE	911000	TRANS TO GENERAL FUND	$150,000	$225,000	$225,000	$266,000
		GRAND TOTAL	$150,000	$225,000	$225,000	$266,000

REVENUE REPORT
SPECIAL CITY COUNTY HIGHWAY FUND
12015

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER GOV. REV.	434500	GASOLINE TAX	$847,548	$856,000	$843,440	$846,190
INTEREST INCOME	471000	INTEREST REVENUE	$1,011	$2,400	$1,084	$1,110
CONTRIB. & OTHER	487000	UNENC BAL FWD	$331,896	$437,100	$499,876	$320,400
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$250,000	$0	$0	$400,000
	491040	TRANS FROM CAPITAL FUNDS	$325,000	$350,000	$350,000	$400,000
		Category-Total	$575,000	$350,000	$350,000	$800,000
		Grand Total	$1,755,455	$1,645,500	$1,694,400	$1,967,700

STREET IMPRV. (RESIDENTIAL)
12015.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CONTRCT. SRVCS.	625300	SLURRY SEAL	$273,274	$500,000	$500,000	$507,500
	625400	ST/CURB/SIDEWALK MAINT CONT	$0	$0	$0	$400,000
		SUB-TOTAL	$273,274	$500,000	$500,000	$907,500
CAPITAL OUTLAY	800500	CAPITAL OUTLAY	$131,344	$0	$0	$0
	852000	STREET/SIDEWALKS	$839,718	$784,000	$784,000	$796,360
	861100	ENGINEERING SERVICES	$11,243	$40,000	$40,000	$40,000
		SUB-TOTAL	$982,305	$824,000	$824,000	$836,360
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$50,000	$50,000	$50,000
	936000	CITYWIDE PROJECTS	$0	$271,500	$0	$173,840
		SUB-TOTAL	$0	$321,500	$50,000	$223,840
		GRAND TOTAL	$1,255,579	$1,645,500	$1,374,000	$1,967,700

REVENUE REPORT
SPECIAL PARKS & RECREATION FUND
12030

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$422,390	$380,141	$400,000	$418,071
INTEREST INCOME	471000	INTEREST REVENUE	$543	$159	$592	$629
CONTRIB. & OTHER	487000	UNENC BAL FWD	$299,211	$132,600	$697,108	$117,700
		Grand Total	$722,144	$512,900	$1,097,700	$536,400

PARKS MAINTENANCE
12030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	800500	CAPITAL OUTLAY	$0	$0	$0	$158,800
	811000	MACHINERY	$0	$0	$0	$101,500
	812000	VEHICLES	$0	$0	$0	$25,000
	844000	PARK IMPROVEMENTS	$0	$162,900	$961,100	$225,000
		SUB-TOTAL	$0	$162,900	$961,100	$510,300
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$25,000	$18,900	$26,100
		GRAND TOTAL	$0	$187,900	$980,000	$536,400

GEZER PARK
12030.76006

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$25,036	$0	$0	$0
		GRAND TOTAL	$25,036	$0	$0	$0

POND AND TRAIL IMPROVEMENTS
12030.76018

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	844000	PARK IMPROVEMENTS	$0	$325,000	$0	$0
		GRAND TOTAL	$0	$325,000	$0	$0

REVENUE REPORT
SPECIAL LAW ENFORCEMENT
12040

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER GOV. REV.	434700	CONTROLLED SUBSTANCE TAX	$259	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$1	$0	$4	$0
CONTRIB. & OTHER	487000	UNENC BAL FWD	$940	$0	$1,096	$1,100
		Grand Total	$1,200	$0	$1,100	$1,100

POLICE INVESTIGATIONS
12040.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
COMMOD. & SUPP.	713000	EXPENDABLE EQUIPMENT	$104	$0	$0	$1,100
		GRAND TOTAL	$104	$0	$0	$1,100

REVENUE REPORT
SPECIAL TRANSIENT GUEST TAX FUND
12065

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
TAXES	412300	TRANSIENT GUEST TAX	$202,626	$101,500	$200,000	$205,000
INTEREST INCOME	471000	INTEREST REVENUE	$120	$300	$144	$200
CONTRIB. & OTHER	487000	UNENC BAL FWD	$22,610	$300	$225,356	$323,400
		Grand Total	$225,356	$102,100	$425,500	$528,600

SPECIAL TRANSIENT GUEST TAX FUND
12065.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$102,100	$102,100	$528,600
		GRAND TOTAL	$0	$102,100	$102,100	$528,600

REVENUE REPORT
CITY EQUIPMENT FUND
13010

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER GOV. REV.	431100	OPERATING GRANTS	$0	$0	$15,000	$0
INTEREST INCOME	471000	INTEREST REVENUE	$13,376	$16,423	$13,985	$14,104
CONTRIB. & OTHER	481000	MISCELLANEOUS	$30,199	$0	$30,000	$30,000
	482000	REFUNDS & REIMBURSEMENTS	$143,876	$0	$0	$0
	487000	UNENC BAL FWD	$3,054,875	$7,115,700	$8,900,799	$9,939,700
		Category-Total	$3,228,950	$7,115,700	$8,930,799	$9,969,700
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$7,091,100	$2,672,877	$2,228,716	$783,396
		Grand Total	$10,333,426	$9,805,000	$11,188,500	$10,767,200

GENERAL OPERATIONS
13010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$6,065	$0	$5,053	$0
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$123,000	$110,174	$296,500
	935000	CITYWIDE EQUIPMENT	$0	$8,587,400	$0	$9,089,700
		SUB-TOTAL	$0	$8,710,400	$110,174	$9,386,200
		GRAND TOTAL	$6,065	$8,710,400	$115,227	$9,386,200

INFORMATION SERVICES
13010.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	814000	COMPUTERIZATION	$82,621	$90,000	$90,000	$100,000
	814001	COMPUTER CONVERSION	$18,182	$0	$0	$0
		SUB-TOTAL	$100,803	$90,000	$90,000	$100,000
		GRAND TOTAL	$100,803	$90,000	$90,000	$100,000

CODE SERVICES
13010.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$0	$0	$33,000
		GRAND TOTAL	$0	$0	$0	$33,000

POLICE ADMIN SERVICES
13010.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$0	$5,300	$0
	812000	VEHICLES	$41,404	$62,000	$62,000	$66,000
		SUB-TOTAL	$41,404	$62,000	$67,300	$66,000
		GRAND TOTAL	$41,404	$62,000	$67,300	$66,000

POLICE INVESTIGATIONS
13010.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$72,348	$0	$0	$48,000
		GRAND TOTAL	$72,348	$0	$0	$48,000

POLICE PATROL
13010.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$0	$0	$12,000
	812000	VEHICLES	$149,368	$240,000	$180,000	$165,000
		SUB-TOTAL	$149,368	$240,000	$180,000	$177,000
		GRAND TOTAL	$149,368	$240,000	$180,000	$177,000

DARE/S.R.O.
13010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$24,915	$0	$0	$0
		GRAND TOTAL	$24,915	$0	$0	$0

ANIMAL CONTROL
13010.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$25,898	$0	$0	$50,000
		GRAND TOTAL	$25,898	$0	$0	$50,000

TRAFFIC
13010.22190

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$67,477	$6,500	$66,500	$43,000
		GRAND TOTAL	$67,477	$6,500	$66,500	$43,000

FIRE SERVICE OPS.
13010.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$273,633	$75,000	$122,673	$15,000
	812000	VEHICLES	$0	$40,000	$40,000	$0
		SUB-TOTAL	$273,633	$115,000	$162,673	$15,000
		GRAND TOTAL	$273,633	$115,000	$162,673	$15,000

STREETS
13010.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$38,521	$66,000	$66,000	$115,000
	812000	VEHICLES	$180,593	$88,000	$38,000	$548,000
		SUB-TOTAL	$219,114	$154,000	$104,000	$663,000
		GRAND TOTAL	$219,114	$154,000	$104,000	$663,000

DESIGN
13010.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$0	$50,000	$0
		GRAND TOTAL	$0	$0	$50,000	$0

FLEET MAINT. / OPS.
13010.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$0	$0	$6,500
		GRAND TOTAL	$0	$0	$0	$6,500

PARK MAINTENANCE
13010.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$87,855	$136,000	$126,000	$0
	812000	VEHICLES	$220,530	$119,000	$119,000	$0
		SUB-TOTAL	$308,385	$255,000	$245,000	$0
		GRAND TOTAL	$308,385	$255,000	$245,000	$0

GOLF COURSE OPERATIONS
13010.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$143,217	$152,100	$148,100	$179,500
	812000	VEHICLES	$0	$20,000	$20,000	$0
		SUB-TOTAL	$143,217	$172,100	$168,100	$179,500
		GRAND TOTAL	$143,217	$172,100	$168,100	$179,500

REVENUE REPORT
STREET IMPROVEMENTS FUND
13020

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER GOV. REV.	437100	COUNTY CONTRIBUTION	$124,373	$977,000	$1,197,000	$744,843
	437200	CITY CONTRIBUTION	$0	$790,809	$802,809	$0
	437400	STATE CONTRIBUTION	$1,315,832	$0	$0	$0
	437900	OTHER CONTRIBUTION	$0	$0	$96,000	$0
		Category-Total	$1,440,205	$1,767,809	$2,095,809	$744,843
INTEREST INCOME	471000	INTEREST REVENUE	$3,345	$10,091	$3,542	$3,557
CONTRIB. & OTHER	487000	UNENC BAL FWD	$1,955,937	$1,393,300	$1,922,149	$850,300
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$200,000	$0	$0	$250,000
		Grand Total	$3,599,487	$3,171,200	$4,021,500	$1,848,700

STREET IMPRV. (MILL/OVERLAY - ARTERIAL)
13020.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CONTRCT. SRVCS.	625400	ST/CURB/SIDEWALK MAINT CONT	$1,677,338	$2,128,300	$3,115,884	$1,434,685
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$150,000	$55,316	$100,000
	936000	CITYWIDE PROJECTS	$0	$892,900	$0	$314,015
		SUB-TOTAL	$0	$1,042,900	$55,316	$414,015
		GRAND TOTAL	$1,677,338	$3,171,200	$3,171,200	$1,848,700

REVENUE REPORT
CAPITAL IMPROVEMENT FUND
13030

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$13,060	$19,600	$13,247	$14,100
CONTRIB. & OTHER	481000	MISCELLANEOUS	$1,967	$0	$0	$0
	483000	DONATIONS/CONTRIBUTIONS	$0	$0	$115,715	$0
	487000	UNENC BAL FWD	$3,931,443	$3,795,200	$3,785,038	$1,055,600
		Category-Total	$3,933,410	$3,795,200	$3,900,753	$1,055,600
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$1,086,900	$0	$0	$5,100,000
		Grand Total	$5,033,370	$3,814,800	$3,914,000	$6,169,700

GENERAL OPERATIONS
13030.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	821000	LAND	$0	$0	$780,000	$2,840,000
	846000	MISCELLANEOUS CAPITAL	$0	$0	$0	$1,500,000
		SUB-TOTAL	$0	$0	$780,000	$4,340,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$150,000	$100,079	$96,700
	936000	CITYWIDE PROJECTS	$0	$2,321,800	$0	$500,000
		SUB-TOTAL	$0	$2,471,800	$100,079	$596,700
		GRAND TOTAL	$0	$2,471,800	$880,079	$4,936,700

POLICE ADMIN. (MAJOR REPAIRS)
13030.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	814000	COMPUTERIZATION	$0	$0	$0	$800,000
	831000	BUILDINGS	$0	$0	$0	$100,000
	832000	BUILDING IMPROVEMENTS	$0	$5,000	$5,000	$5,000
		SUB-TOTAL	$0	$5,000	$5,000	$905,000
		GRAND TOTAL	$0	$5,000	$5,000	$905,000

FIRE ADMIN. (MAJOR REPAIRS)
13030.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$975	$56,000	$68,970	$105,000
		GRAND TOTAL	$975	$56,000	$68,970	$105,000

DESIGN
13030.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	861100	ENGINEERING SERVICES	$0	$75,000	$50,000	$50,000
		GRAND TOTAL	$0	$75,000	$50,000	$50,000

FACILITY MAINT. (MAJOR REPAIRS)
13030.33800

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$125,846	$1,162,000	$1,333,253	$88,000
		GRAND TOTAL	$125,846	$1,162,000	$1,333,253	$88,000

AQUATIC CENTER (MAJOR REPAIRS)
13030.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$82,893	$0	$0	$85,000
		GRAND TOTAL	$82,893	$0	$0	$85,000

PARK MAINT. (MAJOR REPAIRS)
13030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$33,089	$0	$197,385	$0
		GRAND TOTAL	$33,089	$0	$197,385	$0

GOLF COURSE OPS. (MAJOR REPAIRS)
13030.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$97,864	$0	$155,333	$0
		GRAND TOTAL	$97,864	$0	$155,333	$0

IRONHORSE - COURSE PERIMETER FENCING
13030.49109

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	843000	GOLF COURSE IMPROVEMENTS	$0	$45,000	$80,000	$0
		GRAND TOTAL	$0	$45,000	$80,000	$0

GOLF MAINT. BLDG PKG LOT
13030.49116

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$45,611	$0	$0	$0
		GRAND TOTAL	$45,611	$0	$0	$0

IRONHORSE - CLUBHOUSE PARKING LOT
13030.49120

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$159,565	$0	$0	$0
		GRAND TOTAL	$159,565	$0	$0	$0

PARK MAINT BLDG PARKING LOT
13030.76012

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$306,659	$0	$0	$0
		GRAND TOTAL	$306,659	$0	$0	$0

2009 ACCELERATED STORMWATER
13030.76022

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$395,830	$0	$88,380	$0
		GRAND TOTAL	$395,830	$0	$88,380	$0

REVENUE REPORT
1/8 CENT SALES TAX FUND
13040

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
TAXES	412100	CITY SALES TAX	$713,512	$705,669	$727,782	$745,976
OTHER GOV. REV.	437100	COUNTY CONTRIBUTION	$0	$0	$0	$332,250
	437200	CITY CONTRIBUTION	$0	$0	$0	$270,600
		Category-Total	$0	$0	$0	$602,850
INTEREST INCOME	471000	INTEREST REVENUE	$972	$431	$1,047	$1,074
CONTRIB. & OTHER	487000	UNENC BAL FWD	$756,246	$478,900	$748,571	$346,400
		Grand Total	$1,470,730	$1,185,000	$1,477,400	$1,696,300

STORMWATER MANAGEMENT
13040.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$397,159	$665,000	$731,000	$1,039,200
OTHER FIN. USE	913000	TRANS TO STREET IMPROVEMENTS	$325,000	$350,000	$350,000	$400,000
	934000	MISCELLANEOUS	$0	$50,000	$50,000	$50,000
	936000	CITYWIDE PROJECTS	$0	$120,000	$0	$207,100
		SUB-TOTAL	$325,000	$520,000	$400,000	$657,100
		GRAND TOTAL	$722,159	$1,185,000	$1,131,000	$1,696,300

REVENUE REPORT
CITY CAPITAL ART FUND
13050

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$699	$1,267	$721	$800
CONTRIB. & OTHER	487000	UNENC BAL FWD	$377,624	$177,100	$418,479	$236,300
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$81,417	$57,233	$52,700	$52,400
		Grand Total	$459,740	$235,600	$471,900	$289,500

CULTURAL ART
13050.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CONTRCT. SRVCS.	625500	ART MAINTENANCE	$7,320	$84,100	$84,100	$84,100
CAPITAL OUTLAY	846100	PUBLIC ART	$33,941	$117,500	$136,500	$158,500
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$20,000	$15,000	$15,000
	936000	CITYWIDE PROJECTS	$0	$14,000	$0	$31,900
		SUB-TOTAL	$0	$34,000	$15,000	$46,900
		GRAND TOTAL	$41,261	$235,600	$235,600	$289,500

REVENUE REPORT
PARK IMPACT FUND
13060

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$90,250	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$80	$300	$98	$100
CONTRIB. & OTHER	487000	UNENC BAL FWD	$29,672	$30,000	$120,002	$100
		Grand Total	$120,002	$30,300	$120,100	$200

CULTURAL ART
13060.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$30,300	$0	$200
		GRAND TOTAL	$0	$30,300	$0	$200

REVENUE REPORT
PUBLIC ART IMPACT FEE FUND
13070

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$15,728	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$348	$700	$394	$500
CONTRIB. & OTHER	487000	UNENC BAL FWD	$194,330	$170,000	$210,406	$40,100
		Grand Total	$210,406	$170,700	$210,800	$40,600

CULTURAL ART
13070.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CAPITAL OUTLAY	846100	PUBLIC ART	$0	$170,000	$170,000	$0
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$700	$700	$40,600
		GRAND TOTAL	$0	$170,700	$170,700	$40,600

REVENUE REPORT
K-150 IMPACT FEE FUND
13090

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$590	$0	$0	$0
CONTRIB. & OTHER	487000	UNENC BAL FWD	$645,756	$251,500	$246,346	$0
		Grand Total	$646,346	$251,500	$246,346	$0

K-150 IMPACT FEE FUND
13090.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
OTHER FIN. USE	914500	TRANS TO BOND AND INTEREST	$400,000	$251,500	$246,346	$0
		GRAND TOTAL	$400,000	$251,500	$246,346	$0

REVENUE REPORT
DEBT SERVICE FUND
14450

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$4,922,817	$3,721,787	$3,721,787	$4,675,665
	411300	REAL PROPERTY - DELINQUENT	$56,251	$32,000	$90,743	$32,000
	411400	PERSONAL PROPERTY - DELINQUENT	$0	$2,000	$0	$0
	411500	RECREATION VEHICLE TAX	$713	$649	$649	$576
	411600	HEAVY TRUCK TAX	$541	$381	$381	$422
		Category-Total	$4,980,322	$3,756,817	$3,813,560	$4,708,663
OTHER GOV. REV.	434400	MOTOR VEHICLE TAX	$409,835	$428,104	$428,104	$306,853
SPECIAL ASSMTS.	461000	SPECIAL ASSESSMENTS-CURRENT	$1,524,625	$2,266,454	$2,067,389	$2,613,146
	462000	SPECIAL ASSESSMENTS-DELINQUENT	$436,081	$1,000	$1,000	$10,000
		Category-Total	$1,960,706	$2,267,454	$2,068,389	$2,623,146
INTEREST INCOME	471000	INTEREST REVENUE	$28,414	$52,825	$28,966	$30,938
CONTRIB. & OTHER	481000	MISCELLANEOUS	$5	$0	$0	$0
	487000	UNENC BAL FWD	$7,604,434	$7,859,400	$7,775,935	$7,138,400
		Category-Total	$7,604,439	$7,859,400	$7,775,935	$7,138,400
OTHER FIN. SOURCES	491040	TRANS FROM CAPITAL FUNDS	$416,170	$251,500	$246,346	$0
	499300	PREMIUMS ON BONDS SOLD	$12,722	$0	$0	$0
	499500	ADVANCE REFUNDING	$4,290,000	$0	$0	$0
		Category-Total	$4,718,892	$251,500	$246,346	$0
		Grand Total	$19,702,608	$14,616,100	$14,361,300	$14,808,000

DEBT SERVICE
14450.55000

	LINE ITEM NO:	LINE ITEM DESC.:	2010 ACTUAL:	2011 BUDGET:	2011 ESTIMATED:	2012 APPRVD. BUDGET:
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$34,225	$75,000	$50,000	$50,000
CAPITAL OUTLAY	871200	BOND PRINCIPAL	$5,300,000	$5,070,000	$4,980,000	$5,133,400
	871210	PAYMENT TO REFUNDED BOND ESCROW - AGENT	$4,252,107	$0	$0	$0
	871400	BOND/NOTE ISSUANCE COST	$32,175	$0	$0	$0
	872200	BOND INTEREST	$1,921,144	$2,487,800	$2,192,900	$2,245,600
		SUB-TOTAL	$11,505,426	$7,557,800	$7,172,900	$7,379,000
OTHER FIN. USE	933000	CASH BASIS RESERVE	$0	$6,983,300	$0	$7,379,000
		GRAND TOTAL	$11,539,651	$14,616,100	$7,222,900	$14,808,000