2014 ANNUAL BUDGET

CITY OF LEAWOOD KANSAS

GROWING WITH DISTINCTION

City of Leawood, Kansas

ANNUAL BUDGET

Fiscal Year 2014, Beginning January 1st

The following individuals are recognized for their significant contributions toward the City's 2014 budget process.

Mayor

Peggy J. Dunn

City Council

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

Budget and Finance Committee

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

Budget Staff

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

The cover depicts the stages of development for the City's Justice Center complex which is currently under construction. Completion is anticipated for mid-2013.

The cover was designed by City employee, ***Marica Putman.***

Featured throughout the document are pictures of various Leawood facilities located within the City.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Leawood

Kansas

For the Fiscal Year Beginning

January 1, 2013

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, 2013. 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 2014 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 2014 budget.

2. **City Overview:** This section contains an organizational chart, Governing Body goals, Ad Valorem/Mill Levy data, economic information, a community profile, and City 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 2012 actuals, 2013 estimate, and 2014 budgets. It also includes a projection of the reserves, both debt and operating, through 2020.

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 seven 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 2012, 2013 and 2014.

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

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

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

CITY OF LEAWOOD, KANSAS

LEAWOOD JUSTICE CENTER

4201 and 4205 Town Center Drive

Construction began on the City's newest building in 2012, with completion planned for the fall of 2013. This 70,000 square foot two-building facility will be occupied by the Police, Municipal Court, Legal and Information Systems departments. A garage will also be constructed on the space.

August 5, 2013

Honorable Mayor, Council Members, and the Leawood Community:

Submitted to you is the 2014 Budget for the City of Leawood. Based upon a solid set of financial measures and benchmarks, the 2014 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 primary purpose of a budget document and the budget process is to develop, adopt and implement a plan for accomplishing goals for the upcoming year within given constraints. The 2014 Budget has been designed with the long-term goals of the City and the continuation of Leawood's tradition of maintaining a responsive government, a stable financial position and high service levels.

As has become consistent with the City's budgets, this year's plan includes conservative revenue estimates which decrease, approximately $211,663, from the 2013 estimate, or a -0.4% change. Expenditures are projected to decrease substantially by $10,574,078, from the 2013 estimate, or a difference of -16.1%. The primary reason for this change is the completion of the City's Justice Center in the fall of 2013. The entire cost of this project has been cash-financed and no debt will be incurred. This 70,000 square foot two-building facility will be occupied the Police, Municipal Court, Legal and Information Systems departments. A garage area will be located on the space as well.

Over the past several years, Leawood has continued to realize revenue growth throughout the economic recession and it has increased steadily every year since the economy began to recover. This can be attributed in large part 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 a decade 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 category, 35%, being property taxes; followed by the other governmental revenue category of 35%, which includes franchise, licenses, permits, and charges for services; and lastly sales taxes of 30%. Also contributing to Leawood's stability is the fact that the City continues to offer, attract and promote a high quality of life. Leawood was recognized by *Money Magazine* in 2012 as the 8th most desirable place to live in the United States of cities with a population of less than 100,000. Cities were ranked by their demographics and low unemployment rates.

For the 2014 budget year, Leawood is anticipating an increase in assessed valuation for real property. The final assessed valuation numbers will be released by the County Clerk in November or December. The most recent valuation estimate shows an increase of 1.21% from last year; staff originally projected 1.25% growth. To date, appraisal statistics have been very positive. Residential appraisal growth year-over-year was approximately 1%; and commercial

appraisal growth was close to 6.0%. Over the past ten years the City's property tax base has increased an average of 3.0% per year. But the strongest growth was in the earlier years. The most recent five year period has seen virtually flat growth. During the last ten years, real commercial property has grown faster than all other classifications, and today 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 importance, once representing 14% of the total base, now only 10% of the total.

The second largest single source of City revenue is sales tax. The 2014 budget projects revenue from the City 1% sales tax to be $7,244,700 or an increase of 4.0% from the 2013 estimated budget. Collections in 2012 were 3.6% higher than budgeted. Over the last five years, revenue from this single source has increased an average of 4.4% 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 special county sales and use tax. Over the last ten years, total sales tax collections have been bolstered by the addition of the capital taxes. Absent these tax rate changes, growth in the base, adjusted for increases in population and inflation, is 1.7%. For both general and use sales tax collections, 64% of the revenue comes from the City's sales tax levies and the remaining 36% 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 2014 Annual Budget began with discussion at the March 18, 2013 Governing Body work session. The financial framework for the development of the 2014 budget was managed around that discussion, along with the 2014 capital plan which was part of the 2014-2018 Capital Improvement Program. Finally, when the 2014 appraised values were released by the County, the pieces of the annual budget were then carefully put in place. The budget directives have been achieved by:

Sustaining financial stability

- ✓ Reserves for all Operating Funds are budgeted at 39% of expenditures, above the 11% minimum.
- ✓ Debt Service reserve levels remain at 35% or above throughout the financial planning period.
- ✓ The 2014 budget includes a mill levy of 24.393. Current projections include a 0.95 mill levy increase in each year of 2020, 2021, and 2022.
- ✓ All long term forecasting parameters have been met as outlined in the budget document.
- ✓ In 2014 City sales and use taxes are expected to increase 4.0% from the 2013 Estimate; and County sales and use taxes at 2.0%. Leawood has become a major restaurant venue over the years, boasting a multitude of restaurants offering a wide-range 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. Other factors that provide support in this area are the number of grocery stores in Leawood, including specialty stores like Trader Joe's and Dean and DeLuca.
- ✓ Building permit growth, both residential and commercial, began strong in 2013 and is expected to continue through 2014.
- ✓ 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.
- ✓ Continuation of 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 605 residents per one firefighter.
- ✓ Parks & Recreation will average 528 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 78.0, 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. Much concept planning and design for the Justice Center fiber ring, data center, R56 grounding, wireless systems, audio video systems, and phone systems have been installed. All of these will result in high computing performance and connectivity, integrated systems with increased communication and capability, virtualization, and higher security.
- ✓ Continued participation in the ICMA (International City/County Management Association) Center for Performance Measurement program. Involved are the Public Works, Community Development and Fire Departments. 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. This results in clearer directives and indicators of services and associated costs are better defined. Ultimately when comparing Leawood's results to similar cities, efficiency and process improvements can potentially be achieved.

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

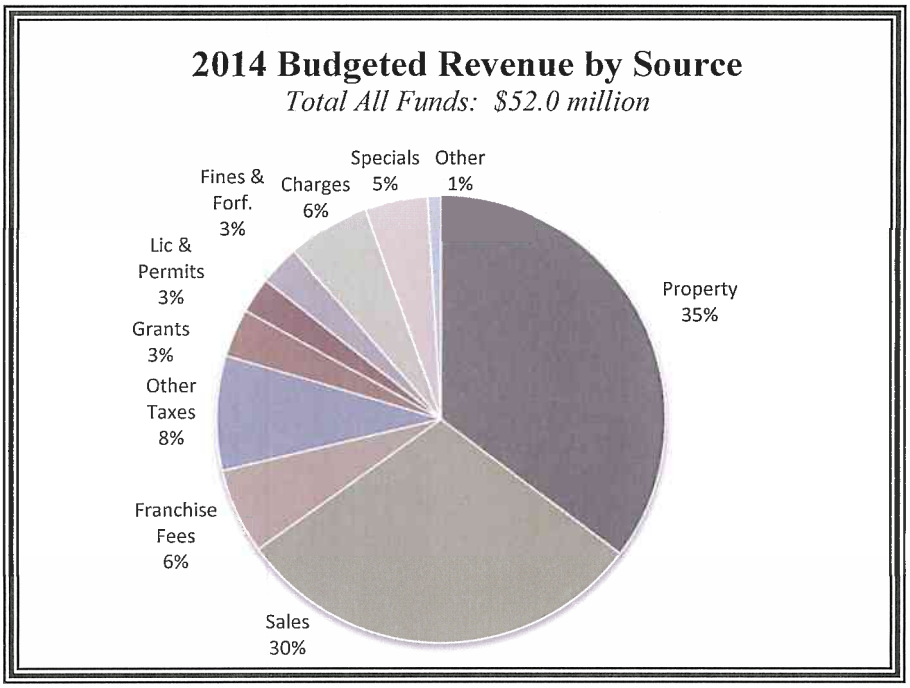
Each year the Governing Body reviews, reaffirms and develops strategic goals which support the City's vision. Goals are categorized in the five main areas that have allowed the City to flourish: Public Safety, Financial Stability, Capital Improvements, Growth Management, and Quality of Life. Short-term goals are either incorporated into the 2013 operations plan or will be addressed in the 2014 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 2014 by -0.4% or $211,552.

- For 2014 the mill levy is proposed to remain at 24.393, no change from 2013.



- Property taxes, of $18,409,890, represent 35% of the total 2014 budget. Staff is projecting an increase of 1.25% in assessed valuation for 2014; however this appears it will be closer to 1.55%; followed by 1.50% in 2015; then 2.00% for two years; and 2.50% going forward. When converted to assessed valuation, real property increased by 1.37%, as compared to an increase of 0.34% last year. The County Clerk will distribute the final assessed valuation at year-end. At this time, staff will update the financial planning model projections.

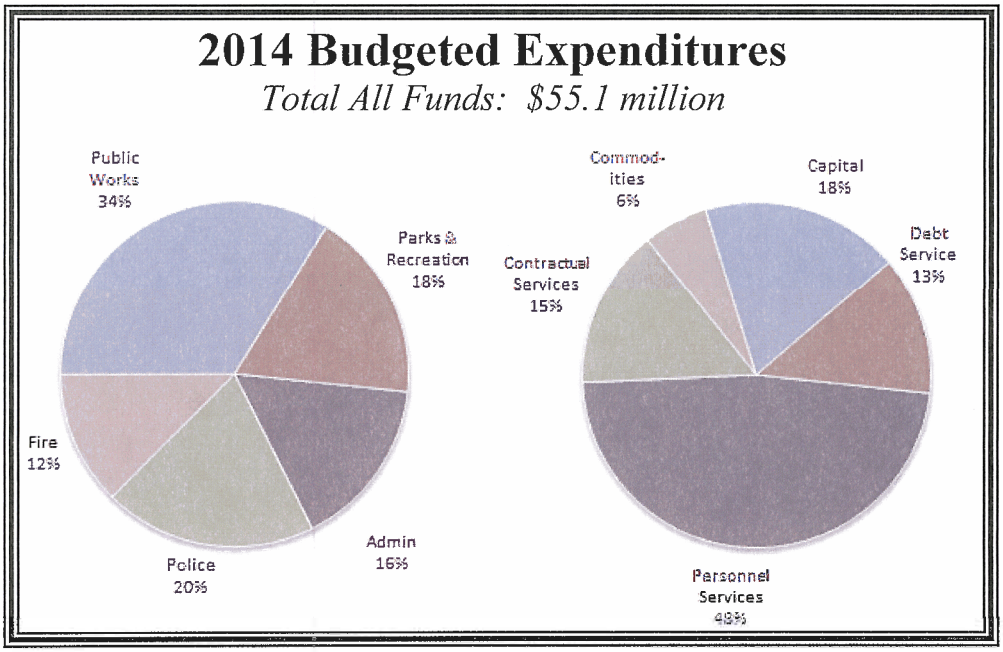
- Sales and Use Tax comprises 30% of total revenue in 2014 and is expected to rise 3.3%, in total for all categories, from 2013. Included in the 2014 budget is $15,549,600 for all sales taxes and $15,054,200 in the 2013 estimated budget. Total collections in 2012 were 7.6% higher than the 2011 collections and 3.5% higher than the 2012 estimated budget.

- Other Governmental Revenues make up 24% of the budget, or $12,161m510. 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, 11% of the total, reflect licenses and permits, fees for recreational activities or classes, and court fines/forfeitures. Included in 2014 is $5,929,900.

Expenditure Highlights

- Expenditure growth for 2014 decreased by -16.1% or $10,574,078.



- Personnel Services increased by 7.6% over the 2013 Estimated Budget, totaling $26,271,700 in 2014. In addition to a 3.75% 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 0.7% or $74,500. All types of building, vehicle, and liability insurance are expected to increase by $22,400 from the previous year. The remaining increase will provide for materials and supplies, grants and utility payments, and other day-to-day operating expenses. Funds for the annual homeowner association event and the large item recirculation program, associated with the sustainability activities are reflected here. Also included 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 decrease by 54.1%, or $11,981,278, from 2013. This is almost entirely due to the completion of the Justice Center in 2013. Planned 2014 pay-

as-you-go capital purchases/improvements include: $4,317,068 for street repairs; $1,739,850 for stormwater projects; $1,157,000 in replacement vehicles/equipment; $1,591,500 in City building, park, golf course repairs/maintenance; $261,250 for public art; and $1,107,800 that will be placed in the Public Safety fund to pay for any remaining construction costs for the Justice Center.

- Debt is projected to decrease by 6.9%, or $525,900 from the 2013 Estimated Budget. No new debt will be issued in 2013. The debt refunding from last year, resulting in lower interest costs, and the fact that the 2012 bonded debt was minimal, has positively affected this category. A total of $7,465,755 in new general obligation debt is planned to be issued in 2014.

The activity for each budgeted fund is reflected in the following table.

EXPENDITURE SUMMARY, *All Budgeted Funds*

FUND	2012 Actual	2013 Estimate	2014 Budget
General Purpose	$38,515,406	$46,758,100	$43,439,500
Special Revenue Funds			
Special Alcohol	396,740	491,000	652,000
Special City Street/Highway	1,286,036	1,572,800	1,483,068
Special Parks/Recreation	705,939	950,000	570,000
Special Law Enforcement	0	0	4,500
Transient Guest Tax	322,933	478,200	363,800
Capital Project Funds			
City Equipment	1,440,321	2,212,400	2,739,000
Street Improvements	1,931,047	3,362,500	1,386,000
Capital Improvements	4,261,344	8,153,200	1,087,500
1/8 Cent Sales Tax	1,047,777	2,708,900	2,139,850
City Capital Art	103,310	168,300	196,250
Park Impact	6,030	0	0
Public Art Impact	0	55,000	65,000
135th St Corridor Impact	0	0	0
Debt Service	7,258,961	7,235,900	7,040,300
TOTAL BUDGETED FUNDS	***$57,275,844***	***$74,146,300***	***$61,166,768***

PERSONNEL HIGHLIGHTS

Personnel costs and benefits represent a 7.6% increase over 2013. The 2014 budget reflects no change in headcount.

Summary of Personnel

Year	2010	2011	2012	2013	2014
Full-time	266	256	256	256	256
FTE's	302.7	292.20	292.20	292.20	292.20

- The 2014 budget provides funding for wages for current employees at 3.9% above the 2013 estimated budget. No cost of living increases are budgeted; however funds are included for performance increases which can be granted by management using a range

of 0.0% to 3.75%. The 2013 budget is projected conservatively and assumes full employment. The wage base is projected to grow by 3.9% and benefit increases are projected at 18.7%.

- Funding for both Kansas Public Employees Retirement System (KPERS) and Kansas Police and Fire (KP&F) employees will rise next year. The 2014 budget reflects the KPERS employer rate changing from 8.34% to 9.84%, or an increase of 18%; and the KP&F rate from 17.81% to 20.49%, or an increase of 15%. These increases are part of the solution of the unfunded KPERS pension costs, which was part of the 2012 legislative session. The gradual, annual rate increases will begin in fiscal year 2014 and will continue until the actuarially established rate has been reached. State-wide, this will result in more than $500 million additional funding from employers over the next ten years, bringing the 10-year total to almost $10 billion.

- The City of Leawood Human Resources Department continues to partner with Blue Cross to increase awareness and education of healthy lifestyle choices among employees. However, because there is still much uncertainty surrounding health insurance, an 18% increase for health insurance premiums was included in the 2014 budget. For dental insurance, a 5% increase was projected.

- 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 2012, the City received a dividend in the amount of $58,376 as a result of a successful safety program and capable claims management in prior claim years. These dividends are not guaranteed. Again, 2014 budgeted figures remain unchanged from the 2013 estimate.

FUND HIGHLIGHTS

Spending planned for 2014 within the ***General Fund*** includes:

- $95,000 to upgrade the copy/scan/print machines located throughout City offices.
- $10,000 to purchase iPads or Ultrabooks for the City Council members.
- $30,000 to purchase a Websense Appliance Filter for social media internet applications.
- $155,000 to provide for software, hardware and phone upgrades and computer license agreements.
- $10,000 to purchase 10 replacement rifles for the Police department.
- $10,500 to outfit new Police vehicles with sirens, lights and communications equipment.
- $21,000 for a mobile license plate reader to be used by the Police department.
- $323,500 to replace 7 Police vehicles; 2 Investigations vehicles; 1 motorcycle and the replacement of alarm tracking software.

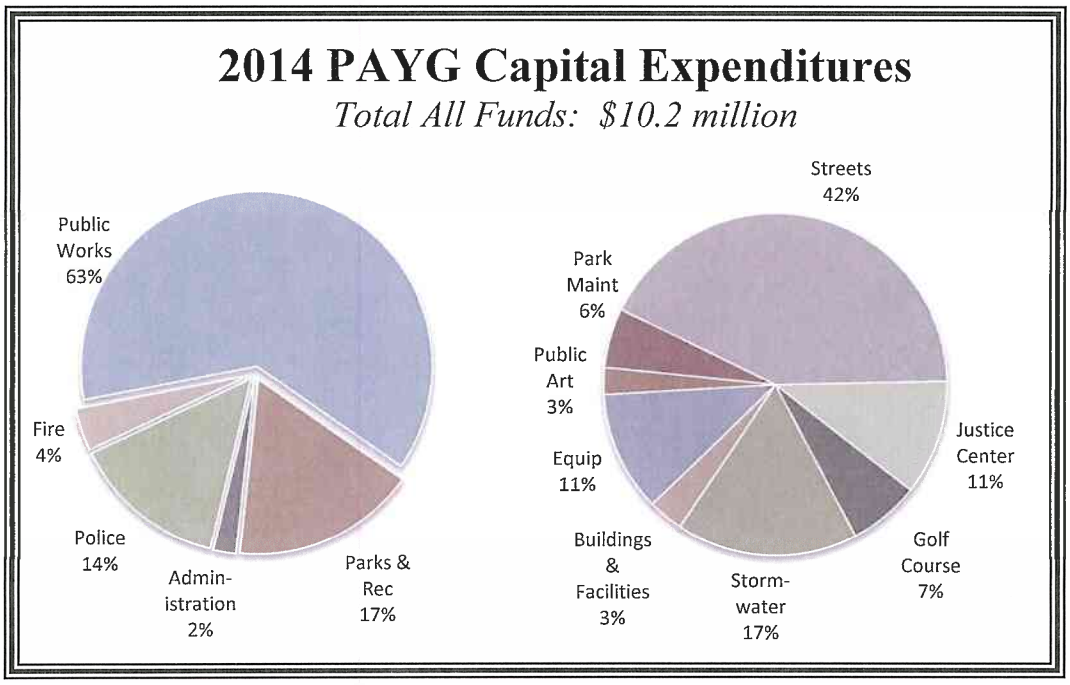
- $7,500 to install narrow-banding radio receivers on the Fire departments emergency siren system.
- $146,700 for the lease payments due on 2 Fire pumpers.
- $116,000 to purchase replacement and updated Self-Contained Breathing Apparatus (SCBA) equipment for the Fire department.
- $210,000 in the Fire department to replace a service utility vehicle, 5 mobile data terminals, a breathing air compressor and half of the department's radios.
- $65,000 to purchase a city-wide fuel tracking system for the Public Works Fleet Management program.
- $993,000 in Public Works to purchase 2 new dump trucks, and to replace 2 existing dump trucks, 3 pick-up trucks, and a backhoe.
- $70,000 for culvert cleaning; $13,000 for Operation Green light; $26,000 for bi-annual inspection of bridges; and $16,000 to update the traffic model and GASB streets/stormwater.
- $16,000 to manage the Emerald Ash Borer Plan.
- $100,000 to replace the irrigation pump at City Park.
- $184,400 for the replacement of mowing and landscape care equipment for the Golf Course.
- $1,000,000 for the expansion of the Ironhorse Golf Clubhouse project over 2 years, beginning in 2013.

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 2014 includes a transfer of $282,000 to the General Fund which will help offset the cost of the Leawood D.A.R.E. program; a total of $350,000 to the Johnson County Drug and Alcohol Awareness Council, which includes a one-time contribution of $150,000 in addition to the annual amount of $200,000; and $20,000 for local after-prom and after-graduation events. The notable items in the Special City County Highway Fund include $522,265 for the Slurry Seal program, $860,803 for mill and overlay, and $100,000 for sidewalk repairs to be used in conjunction with annual debt-financed Curb Repair and Replacement program. The Special Parks & Recreation Fund includes $390,000 for bank stabilization to the NE City Park trail; and $220,000 for an Off-Leash Dog park. 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 consists of quarterly hotel tax payments disbursed from the State. These are used to pay for the improvements in the Park Place development, the location for the only hotel in the City. The current transient guest tax rate is 8%.

Capital Improvement Funds

The Governing Body continues its commitment to capital investments. In fiscal year 2014, the Capital Improvement Program totals $10.2 million dollars. These funds are used to replace and to purchase new capital equipment, for improvements and additions to municipal facilities, storm drainage, and street maintenance and repairs. This represents 18.5% of the total budget of $55,139,568, as compared to 24.2% in 2013.



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 2014 it is estimated at 32,482. The 2010 Census assigned Leawood a population of 31,867.

Revenue Assumptions:

- ✓ Total Levy increases in the financial planning model include a projected 0.95 mill in each year of 2020, 2021, and 2022.
- ✓ Assessed Valuation average projections for 2014, 1.3%; then 1.5% in 2015; 2.0% for 2 years; and 2.5% thereafter.
- ✓ City Sales and Use tax categories projecting revenue growth of 4.0% for 2014 and each year thereafter; 2.0% in 2014 for County Sales and Use tax areas, followed by 3.9%.
- ✓ All other revenue annual growth of 3.0% each year.
- ✓ Interest Income of 1.0% in 2015; 2.0% in 2016-2017; 3.0% in 2018-2019; and 3.5% for the remaining years.

Expenditure Assumptions:

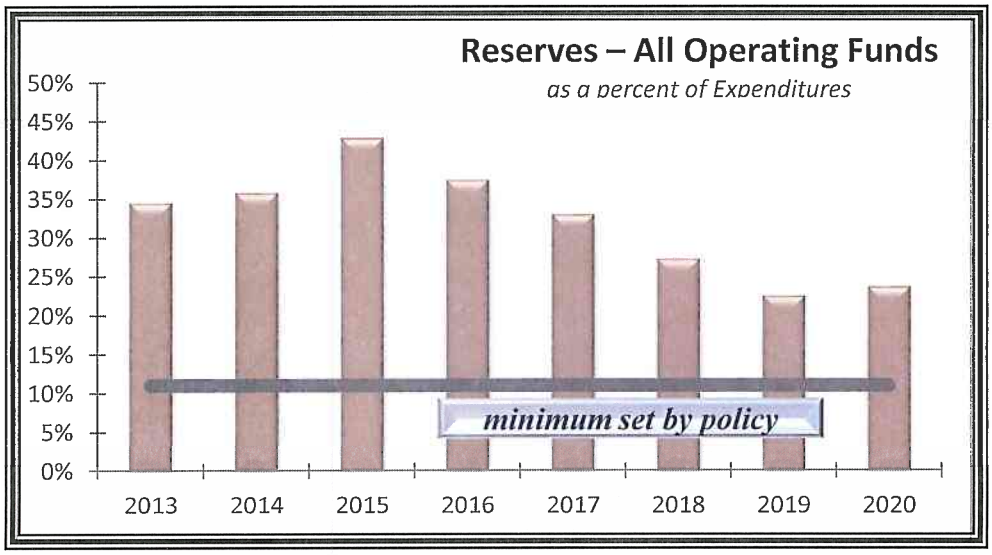
- ✓ No new employees throughout the financial planning model.
- ✓ Salary increases, based on performance, are expected to have a maximum annual growth of 3.9% for 2014-2020.
- ✓ Benefits average growth of 18.7% for 2014; and 6.8% each year for 2015-2020.
- ✓ Contractual Services and Commodities for 2014-2020, growth at 1.5% annually.

Accelerated Street, Storm Water and Curb Programs:

- ✓ Phase II of the Accelerated Street Reconstruction program continues every other year with a total of $3,000,000 in both 2014 and 2016. Phase III will begin in 2018 at the same funding level, and continue every other year. All of the accelerated street reconstruction costs will be financed with long-term debt.
- ✓ The Accelerated Stormwater Reconstruction Program is a pay-as-you-go (PAYG) program and is financed by the 1/8-Cent Sales Tax receipts. Depending on other specific stormwater needs, the intent of this program is to allocate $600,000 every other year for these repairs.
- ✓ The Curb Repair and Replacement program began in 2013. It will continue for another three years: 2014, 2016 and 2017 at $5,000,000 for each year. In total, approximately 371,000 feet of curbing on arterial/collector streets and 619,000 feet of curbing on residential streets will be addressed. The first debt payment will begin in 2015.

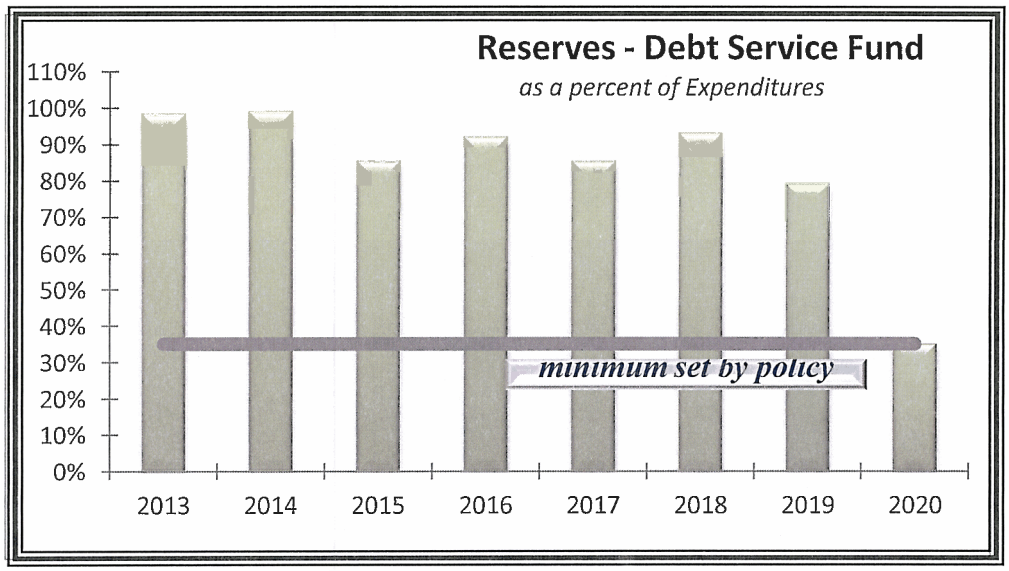
FINANCIAL POSITION

At the close of 2014, the City's operating reserves across all funds except debt service are expected to be at 36% 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 ensure adequate cash flow in the event of unforeseen natural disasters and other emergencies.

Debt reserves are maintained to deal with a variety of issues. These total $6,990,300 in the 2014 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. 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.

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, Finance Director; Kathy Byard, Budget Manager; and Mark Andrasik, Director of Information Services, for their efforts in preparing this document.

Respectfully submitted,

Scott Lambers
City Administrator

CITY OF LEAWOOD, KANSAS

LEAWOOD CITY HALL

4800 Town Center Drive

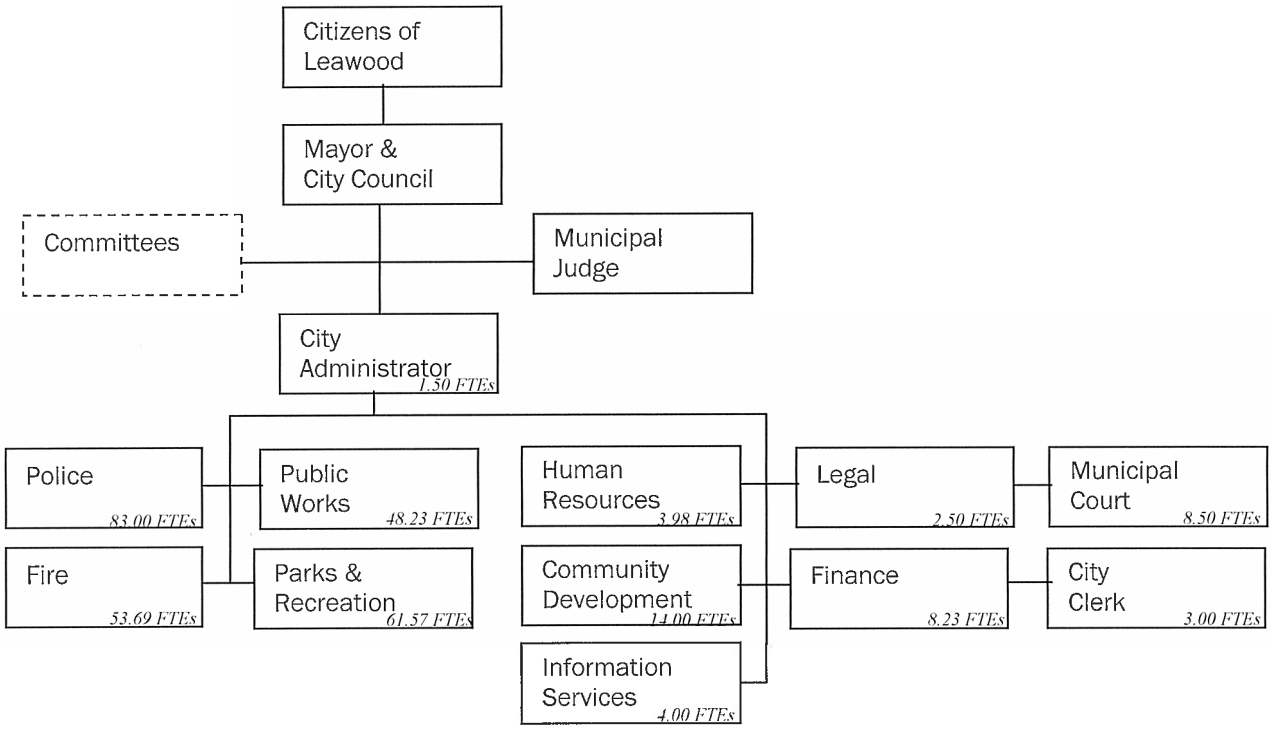
This building became known as "City Hall" in 1994. Before that time, City operations were conducted in the original City Hall building located at 96th & Lee Boulevard.

Currently, the City Administration, Finance, Human Resources, Legal, Municipal Court, Information Services, Community Development, Public Works and Parks & Recreation staff is housed in this building. After the Justice Center is complete in 2013, the Legal, Municipal Court and Information Services departments will move, along with the Police Department, to the new facility.

City Overview

City Officials Directory

City Administrator	**Scott Lambers**
City Attorney	**Patricia Bennett**
City Clerk	**Deb Harper**
Community Development Director	**Richard Coleman**
Finance Director	**Dawn Long**
Fire Chief	**Dave Williams**
Human Resources Director	**Lovina Freeman**
Information Services Director	**Mark Andrasik**
Parks/Recreation Director	**Chris Claxton**
Police Chief	**John Meier**
Public Works Director	**Joe Johnson**

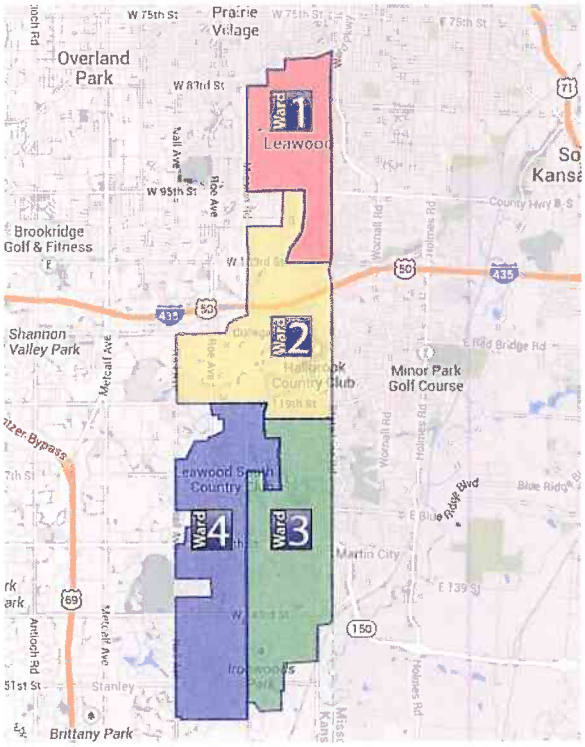


Total FTE's (Full-Time Equivalent) is 292.20 in the 2014 Budget.

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.



Name	*Title/WARD*	*Term Expires*
Peggy Dunn	Mayor	April, 2014
Debra Filla	WARD 1	April, 2016
Andrew Osman	WARD 1	April, 2014
Louis Rasmussen	WARD 2	April, 2016
Jim Rawlings	WARD 2	April, 2014
Carrie Rezac	WARD 3	April, 2014
Tom Robinett	WARD 3	April, 2014
James Azeltine	WARD 4	April, 2014
Julie Cain	WARD 4	April, 2016

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.

<u>*Short-term goals*</u> incorporated into the budget include:

1. Evaluate the feasibility of an 'off-leash' dog park;
2. Review the Leawood Development Ordinance (LDO) and the 135th Street Corridor plan and update development assumptions, standards, and limits for the 135th Street Corridor;
3. Complete Ward Redistricting;
4. Evaluate usage of social media.

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, visitors and businesses 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 citizens.*

Near-Term Goals

- Evaluation of usage of City-owned property at 97th Street & Lee Boulevard.
- Evaluate land-use options for City-owned property at 117th and Roe Avenue.
- Evaluate land-use options for remaining undeveloped portion of City-owned property, 117th & Tomahawk Creek Parkway.
- 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.
- Evaluate noise level abatement options along the I-435 Corridor for non-KDOT funded projects that may include the utilization of natural sound barriers, including trees and landscaping.
- Evaluate I-435 to 103rd Street along State Line Road.
- Research alternative method of financing trail and pedestrian improvements through Public Works.
- Evaluate City solar energy regulations.
- Review best management practices regarding sustainable landscaping into LDO and City property.
- Evaluate possible impact of placing hi-speed fiber along 135th Street.

Long-Term Goals

- Establish public/private financed stormwater plan and program for residential properties.
- Consider planning and building standards and modifications to integrate/encourage sustainability measures.
- Pursue public/private funding opportunities for possible amphitheater improvements in Ironwoods Park.

Tax Comparison – Ad Valorem

The City's mill levy to support the 2014 Budget is 24.477 mills. The City levies a property tax (ad valorem tax) to support general government services and debt service obligations.

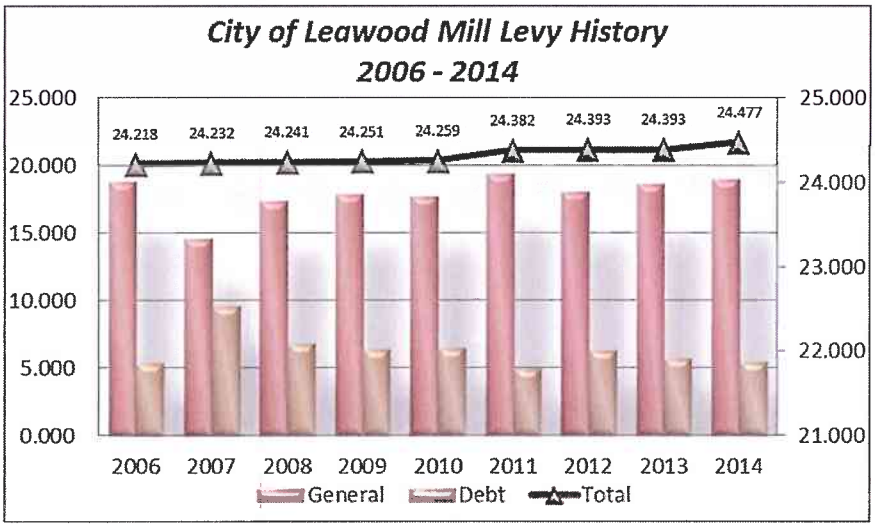
Rate Comparison

2013 Mill Levy	2013 Tax $		2014 Mill Levy	2014 Tax $
18.643	$13,452,958	General Fund	19.017	$14,254,100
5.750	$4,675,665	Debt Service Fund	5.460	$4,092,565
24.393	**$18,128,623**	**Total**	**24.477**	**$18,346,665**

Valuation Comparison

2013		2014
$728,226,705	Real Property	$737,632,450
$5,346,482	Personal Property	$4,778,738
$7,039,023	Utilities	$7,148,950
$740,612,210	**Total Assessed Valuation**	**$749,560,138**

ONE MILL IS EQUAL TO $749,560 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 2013 Johnson County Property Tax Listing, the average home in Leawood has a market value (appraised value) of $427,437*. The 2012 average market value was $423,753**.

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 $49,072 (or 11.5% of $427,437).

The "mill levy", or tax level, for the City is determined annually. The 2014 mill levy will increase slightly to 24.477. 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.

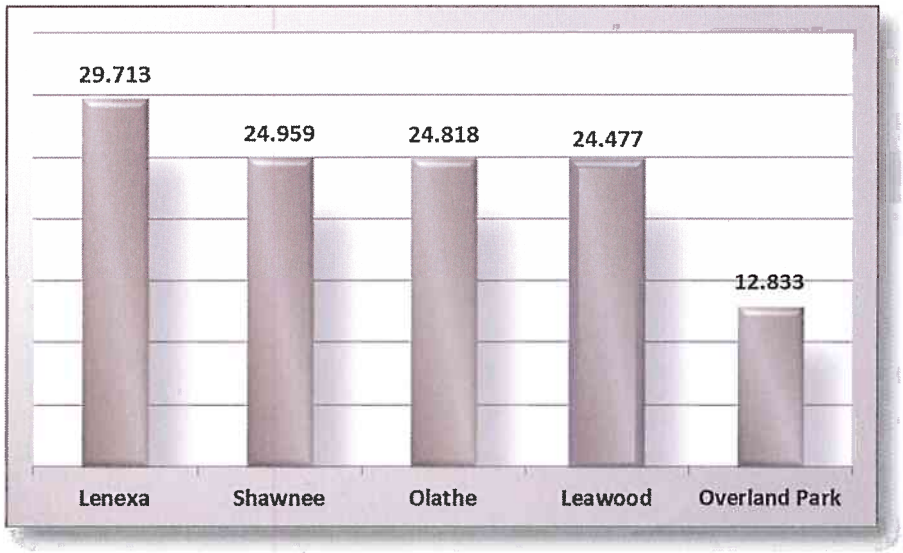
The *annual* City tax this resident would pay in 2014 would be:
$1,203.17

The *monthly* City tax this resident would pay in 2014 would be:
$100.26

Annual Comparison	*2013 Actual*	*2014 Budget*	*Difference*
Valuation	$740,612,210	$749,890,890	$9,278,680
Ad Valorem	$18,128,623	$18,346,665	$218,042
Mill Levy	24.393	24.477	0.084
City *Annual* Tax-Average Home	$1,188.71**	$1,203.17*	$14.46
City *Monthly* Tax – Average Home	$99.06	$100.26	$1.20

Mill Levy Comparison

Below are the certified 2014 Budget mill levies for selected cities in Johnson County.



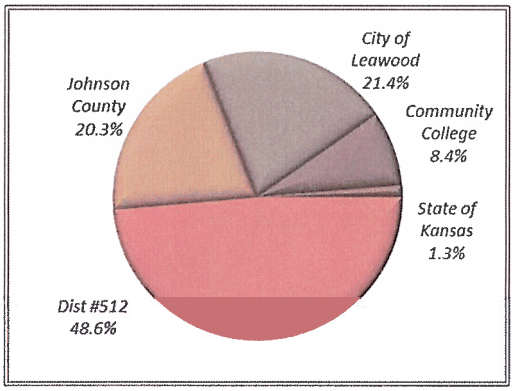
WHERE DO YOUR TAX DOLLARS GO?

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
2013 mill levy for 2014 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:

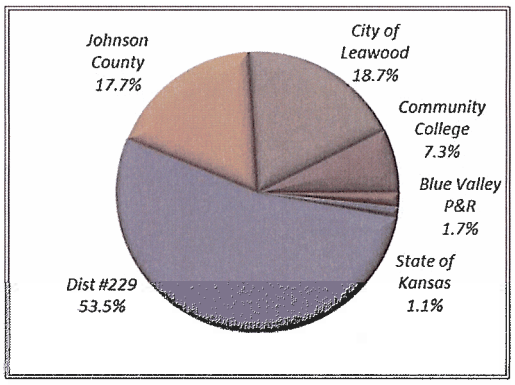
	Mills	
School District (512)	55.611	48.6%
City of Leawood	24.477	21.4%
Johnson County	23.247	20.3%
Community College	9.551	8.4%
State of Kansas	1.500	1.3%
Total	*114.386*	*100.0%*



Blue Valley School District
2013 mill levy for 2014 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)	70.036	53.5%
City of Leawood	24.477	18.7%
Johnson County	23.247	17.7%
Community College	9.551	7.3%
Blue Valley Park/Rec	2.201	1.7%
State of Kansas	1.500	1.1%
Total	*131.012*	*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. 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 61 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 478 Parkland Acres
Public Works:	Maintenance of: 201.5 Street Miles 2,962 Streetlights

Major Initiatives – the Past Year

There were several remarkable accomplishments, accolades and new initiatives that occurred in 2012 for the City of Leawood. Some of these include:

- ✯ *Retainage of the AAA rating from Moody's for the fifth consecutive year, which was first achieved in 2009.*
- ✯ *Leawood was recognized by Money Magazine as the 8th most desirable place to live in the United States of cities with a population of less than 100,000.*
- ✯ *Leawood was named as one of the top five suburbs in Kansas by Coldwell Banker Real Estate, LLC.*
- ✯ *Leawood continued to maintain the 2nd lowest property tax mill levy amongst all of the cities of the first class in the State of Kansas.*
- ✯ *Leawood began construction on the new 70,000 square-foot Justice Center facility, located at Town Center Drive & Tomahawk Creek Pkwy. The total project is being financed entirely on a pay-as-you-go basis, with no debt being issued.*
- ✯ *Several new retailers, restaurants and businesses chose Leawood as their home in 2012, contributing to the 7.6% growth in City sales tax collections from 2011.*
- ✯ *One of those restaurants, Oklahoma Joe's, a barbeque restaurant, was recognized as the "manliest" restaurant in the country by Men's Health Magazine. And recently won the title of Best Ribs in America.*
- ✯ *The City's Ironhorse Golf Course received the "Most Improved Property" award by Troon Golf, Inc. Additionally the golf course was rated #4 of the top area public golf courses by The Kansas City Business Journal.*
- ✯ *Of the six major cities in Johnson County KS, Leawood was ranked #1, with the lowest in both violent and property crime rates.*

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 U.S. 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*
2014 Est.	32,483	573,154
2013 Est.	32,321	565,787
2012 Est.	32,160	559,070
2010 Census	31,867	544,179
2009	32,548	543,173
2008	31,910	534,093
2007	31,284	524,801
2000 Census	27,656	451,086
1980	13,360	270,269

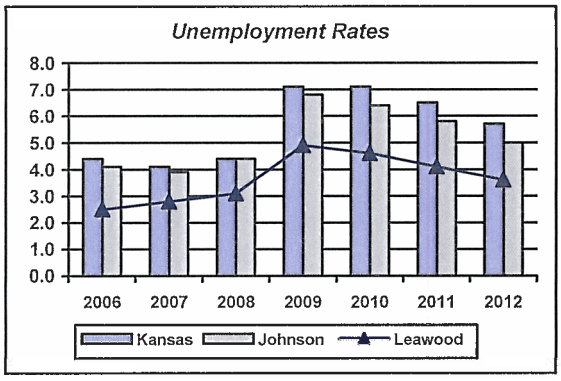
Socioeconomic Profile

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 2010 U.S. Census Bureau.

	City of Leawood	*Johnson County*	*State of Kansas*	*United States*
Median Age	44.7	36.4	42.9	36.9
Owner Occupied Housing Units	92.4%	70.8%	67.8%	65.1%
Bachelor Degreed Adults	74.8%	51.6%	29.8%	28.2%
Median Income Household	$124,184	$71,761	$47,817	$51,914
Families Below Poverty Level	2.7%	7.1%	13.4%	13.8%
Median Home Value	$387,464	$214,600	$125,500	$147,300

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 has consistently seen new development activity over the last several years, as well as in 2012. The economic development environment continues to improve. Over the last year, Leawood issued permits for development in commercial, retail, office, residential and business park uses; and realized a substantial improvement in the commercial and residential development trend.

Mixed-use developments resulted in a number of permits approved for construction. In Park Place, development continued with the completion of Building "J". This office space is occupied by Generali Insurance Company. A 7,140 square foot one-story addition was added to the north side of the building to accommodate a new restaurant "801 Fish". Office and retail space in Building "F", approximately 40,000 square feet, has been completed. The new AMC headquarters and associated parking garage broke ground and is expected to be complete by mid-2013.

New retail businesses that have opened, or are expected to open in 2013, include: The Pig & Finch Pub replacing Trezo Vino; Alysa Rene Boutique; Title Nine, a women's clothing store; Parisi Cafe; Marv's Delicatessen; Geno's Mens Clothier; Kansas City Fine Cabinetry; and Luxe. Offices that opened were: Archer Foundation; Benjamin F. Edwards & Co.; Douthit, Frets, Rouse, Gentile & Rhodes law firm; and Regus. In the Mission Farms development, the following businesses opened; Tavern at Mission Farms; and Rye Restaurant. Parkway Plaza saw the construction and opening of Romanelli Optix; Oliver's Pizzeria; Mio, an Italian eatery; and Vision Professionals of Leawood. Three new office and retail buildings were constructed including the new Reece & Nichols real estate offices. Within the Market Square development, Sunrise Advisors and Wipe and Restore Computer Repair businesses were both added.

The One Nineteen open air shopping center was purchased along with Town Center Plaza by the Glimcher real estate group and the name changed from One Nineteen to Town Center Crossing. In Town Center Crossing, 2012 saw the opening of Feng; Frankly Basic; lululemon athletica; and Orvis. Town Center Plaza added Metcalf Bank; Allen Edmonds; and Brooks Brothers. Other note-worthy additions include Ascend Learning in Two Hallbrook Place.

According to the 2012 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).*

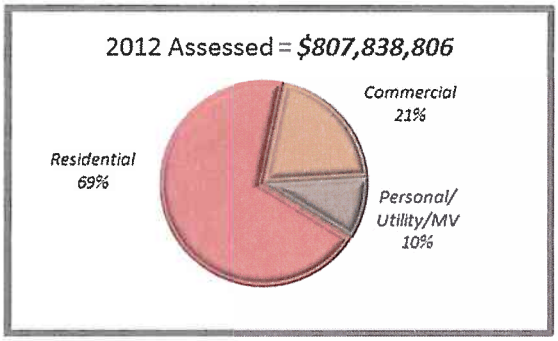
Principal Taxpayers – December 31, 2012			
Taxpayer	*Location*	*Assessed Value*	*% of Total AV*
Town Center Plaza	5400 W. 119th	$23,008,252	2.82%
Town Center Crossing	119th & Roe Ave	$11,066,750	1.36%
Park Place Village LLC	115xx-116xx Ash St	$7,721,503	0.95%
95 West, LP (Camelot Court)	11721 Roe Ave	$6,436,337	0.79%
Hallbrook Office Center	11150 Overbrook	$5,559,257	0.68%
Academy 1740, Inc	11400 Tomahawk	$4,949,501	0.61%
Park Place Village 2 LLC	115xx-116xx Ash St	$4,251,336	0.52%
PPC Two, LLC (Pinnacle Center II/III)	11440 Tomahawk	$3,872,500	0.47%
Kansas City Power/ Light	NA	$3,430,648	0.42%
Pinnacle Building III, LLC	11460 Tomahawk	$2,881,001	0.35%

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. Some of the largest employers in Leawood are:

Major Employers in Leawood, KS		
Employer	*Business*	*Employees*
CBIZ Accounting	Tax/Advisory Services	491
Reece & Nichols	Realtors/Real Estate	415
American Academy of Family Physicians	National Headquarters	350
Unified School District #229	Public School District	346
DEMDACO, Inc	Home Decorative	297
Select Quote	Insurance Broker	259
City of Leawood	Government	256
Mariner	Investment/Financial	236
AB May	AC Contractors/Services	225
Euronet Worldwide Inc	Electronic Funds Service	191
Hy Vee	Grocery Store	160
Unified School District #512	Public School District	152
Weight Watchers	Health/Wellness	150
Generali USA Life Reassurance Co	Reinsurance	130

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 today represents 21% of the total taxable property. In 2012, 164 commercial building permits were issued with a construction valuation of $100 million, almost a 50% increase over 2011. Total construction value for 2012 was $156,963,884.



Residential construction increased from 20 new single-family permits in 2011 to 71 permits 2012, with many of those consisting of re-builds in the Old Leawood (northern part of the city) area. The total residential construction value was $56 million, almost double from 2011.

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 478 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 "Llloopi", "Run Red Run", and "For the Goal".

I-Lan Park at 126th and Nall Ave. 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, 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, located at 147th and Mission Road, has 115 acres of mixed open space. The 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 .51 acre pocket park includes a public art bench entitled "Faith" and the City's first rain garden. A new playground and other improvements will be complete in 2013.

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. Most recently, it received the "Most Improved Property" award by Troon Golf, Inc. Additionally the golf course was rated #4 of the top area public golf courses by *The Kansas City Business Journal*.

In 2008, the City began "The Green Initiative Citizen Task Force" to raise awareness of recycling to residents and establish the City's responsibilities for recycling and waste. The collaboration later became known as "The Green Team" and has now been renamed to the Sustainability Advisory Board. Like the evolution of its name, so has the board's purpose and responsibilities. Involvement now includes many types of recycling, conservation and waste management education programs. Their mission is to lead, motivate and collaborate with citizens to increase recycling, encourage conservation, and promote 'green' mobility in the City.

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. For over 15 years Leawood has been considered the model for arts programming in the metropolitan area. The long standing reputation for arts excellence is a point of pride for the residents of the community. The arts help make Leawood a premier suburban City. Quality cultural arts events are offered to the public and each year increase in quantity and participation. The arts are an essential element in economic progress; cities with active and dynamic cultural scenes are more attractive to corporations and potential employers as well as residents. Leawood has been very active in selecting and displaying art pieces throughout the City; and currently has 16 pieces of art in its collection.

Financial Overview

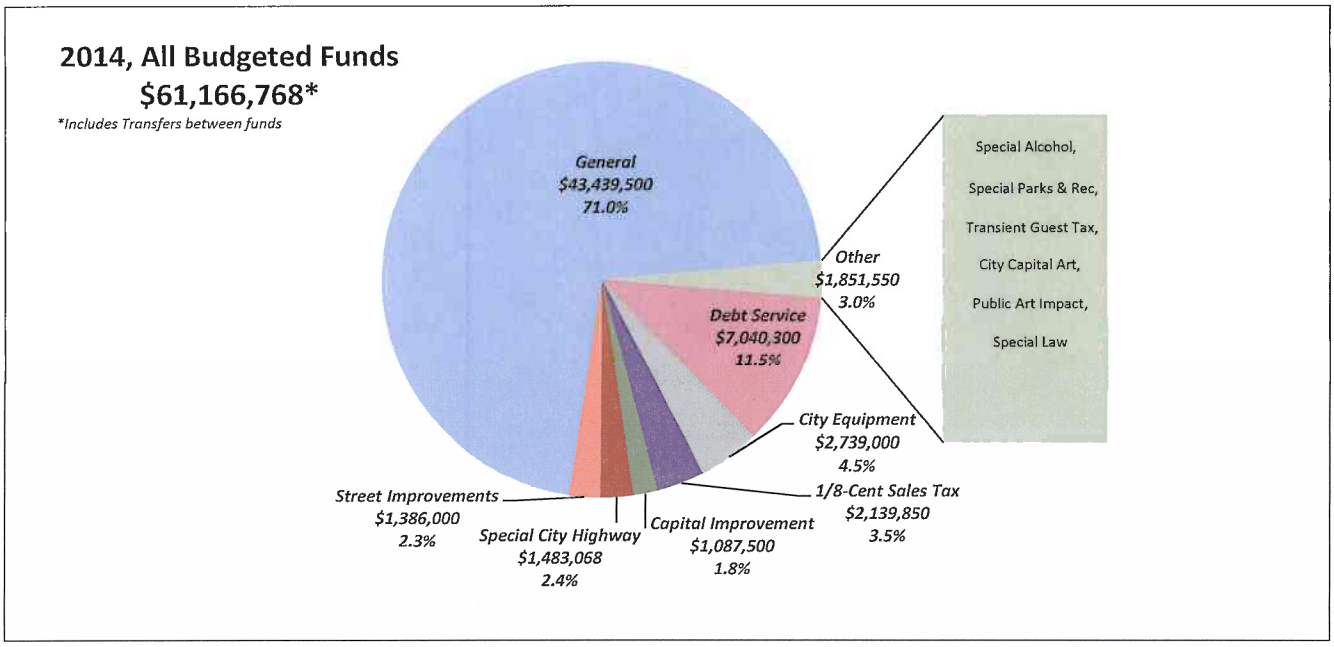
FINANCIAL OVERVIEW

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 that 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 with population over 6,000, this amount is to be credited 1/3 to the General fund, 1/3 to a Special Parks and Recreation Fund, and 1/3 to a Special Alcohol and Drug Program Fund. These monies are allocated annually 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 an annual 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.

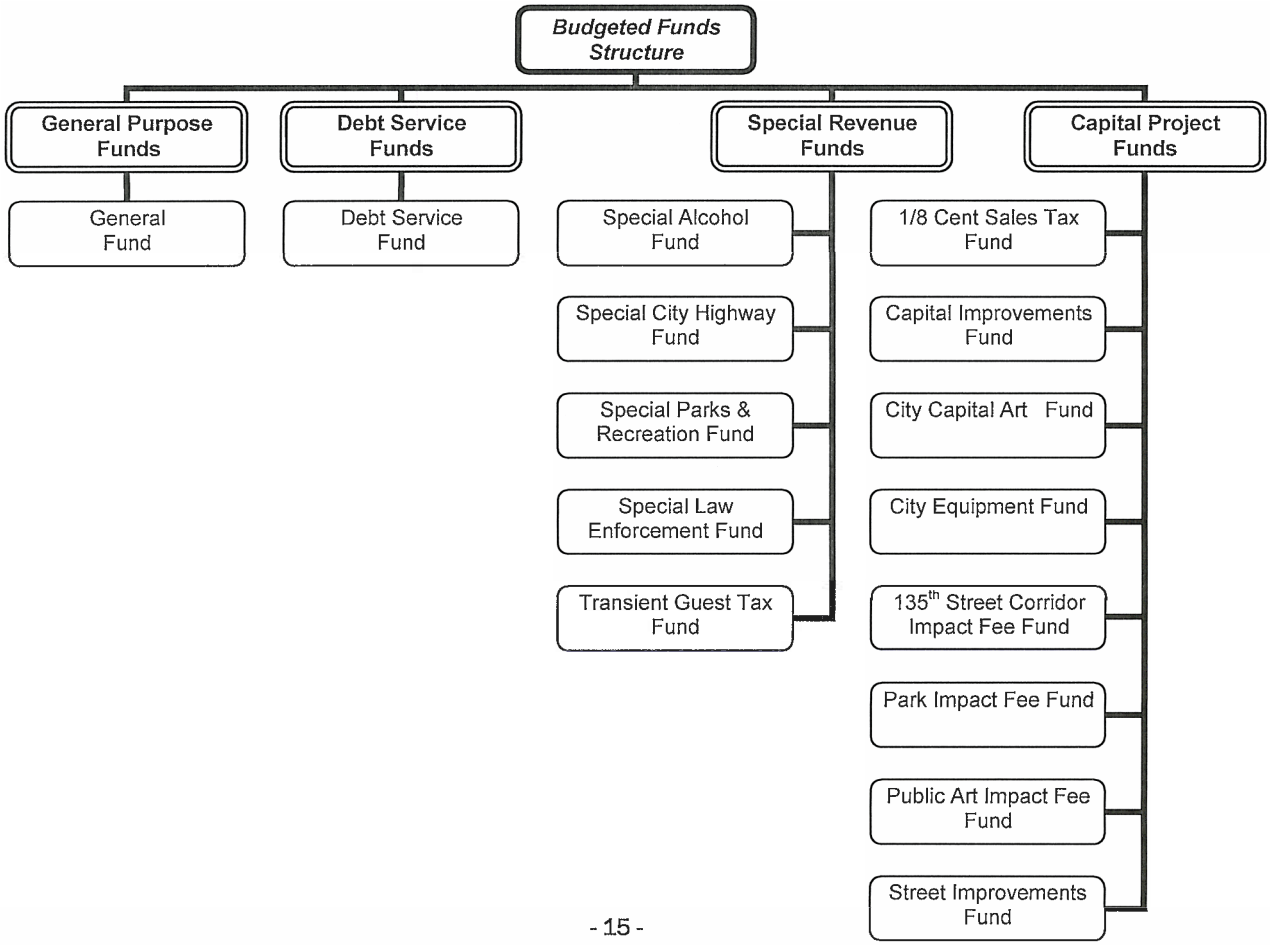
City Equipment Fund – (a.k.a. Municipal Equipment Reserve Fund) created to finance the acquisition of City equipment. Monies may be budgeted and transferred to the fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies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

135th Street Corridor Impact Fee Fund – established to account for impact fees on new development in the 135th street corridor for the purpose of assuring that 135th street transportation improvements are available and provide adequate transportation system capacity to support new development while maintaining levels of transportation service on 135th street deemed adequate by the City. The impact fee is imposed on all new development in the 135th street corridor and all fees collected shall be utilized solely and exclusively for transportation improvements in the 135th street corridor serving such new development. *(Formerly known as the K-150 Corridor Impact Fee Fund)*

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, development, construction and maintenance of Public Art. A Public Art impact fee is imposed on all nonresidential development, and all fees collected shall be used solely an exclusively to provide and maintain public art that will enhance the aesthetic appearance of Leawood's public spaces and designated private areas and increase the public's enjoyment of community areas and of the arts.

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 2014

Listed below are the funding sources and expenditures for the 2014 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 the 135th Street Corridor Impact. This presentation *does* include transfers in/out between funds.

	General Fund	*Special Revenue*	*Capital Funds*	*Debt Service*	*Total*
Beginning Balance	8,919,500	1,218,896	10,030,158	7,135,300	27,303,854
Revenues					
Property Taxes	14,306,611	-	-	4,103,279	18,409,890
Sales & Use Taxes	14,639,600	-	910,000	-	15,549,600
Franchise Fees	3,225,000	-	-	-	3,225,000
Other Taxes	1,739,259	2,158,762	-	388,746	4,283,767
Grants	-	-	1,814,388	-	1,814,388
Licenses & Permits	1,351,700	-	-	-	1,351,700
Fines & Forfeitures	1,500,000	-	-	-	1,500,000
Charges for Service	3,078,200	-	-	-	3,078,200
Special Assessments	-	-	-	2,347,098	2,347,098
All Other	205,730	19,738	209,612	56,177	491,257
Transfers In	282,000	550,000	5,195,200	-	6,027,200
Total	40,325,100	2,728,500	8,129,200	6,895,300	58,078,100
Expenditures, by Department					
Administration	12,993,700	733,800	210,000	204,290	14,141,790
Police	10,369,000	286,500	545,000	-	11,200,500
Fire	6,197,900	-	398,500	335,063	6,931,463
Public Works	7,210,600	1,483,068	5,298,850	5,062,086	19,054,604
Parks & Recreation	6,668,300	570,000	1,161,250	1,438,861	9,838,411
Total	43,439,500	3,073,368	7,613,600	7,040,300	61,166,768
Expenditures, by Character					
Personnel Services	26,271,700	-	-	-	26,271,700
Contractual Services	7,441,300	733,800	-	50,000	8,225,100
Commodities	3,326,700	-	-	-	3,326,700
Capital	907,800	2,057,568	7,213,600	-	10,178,968
Debt Service	146,800	-	-	6,990,300	7,137,100
Transfers Out	5,345,200	282,000	400,000	-	6,027,200
Total	43,439,500	3,073,368	7,613,600	7,040,300	61,166,768
Revenues Over (Under) Expenditures	(3,114,400)	(344,868)	515,600	(145,000)	(3,088,668)
Ending Balance	5,805,100	874,028	10,545,758	6,990,300	24,215,186

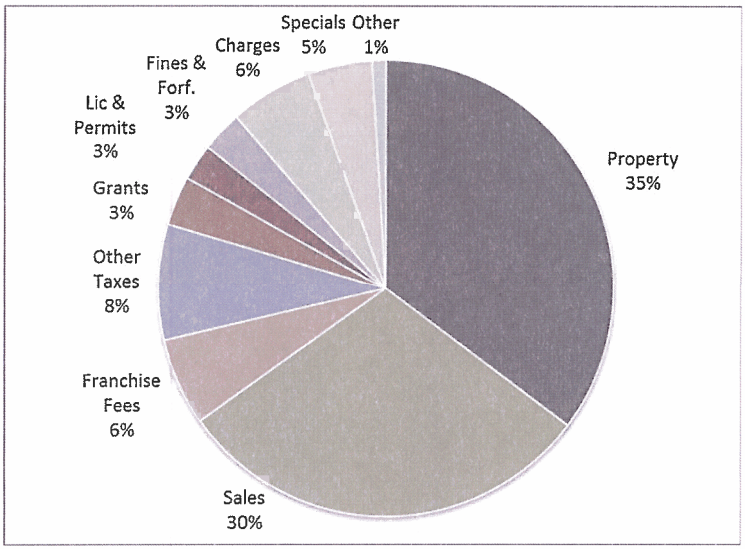
City of Leawood

Budget Summary by Year

Listed below are the funding sources and expenditures for the 2014 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 the 135th Street Corridor Impact. This presentation *does not* include transfers in/out between funds.

	2012 Actual	2013 Estimate	2014 Budget	2014 % change
Beginning Fund Balance	39,453,781	40,754,938	27,303,855	-33.0%
Revenues				
Property Taxes	17,922,095	18,106,469	18,409,890	1.7%
Sales & Use Taxes	14,643,273	15,054,200	15,549,600	3.3%
Franchise Fees	3,205,206	3,215,000	3,225,000	0.3%
Other Taxes	4,183,216	4,120,989	4,283,767	3.9%
Grants	1,196,470	3,319,080	1,814,388	-45.3%
Licenses & Permits	1,845,751	1,339,000	1,351,700	0.9%
Fines & Forfeitures	1,581,363	1,500,000	1,500,000	0.0%
Charges for Service	2,724,439	2,969,200	3,078,200	3.7%
Special Assessments	2,563,491	2,407,938	2,347,098	-2.5%
All Other	1,040,412	230,687	491,257	112.0%
Total	50,905,716	52,262,563	52,050,900	-0.4%
Expenditures				
by Department				
Administration	6,636,209	8,454,202	8,796,590	4.0%
Police	13,268,144	18,625,925	10,918,500	-41.4%
Fire	6,137,842	6,467,719	6,931,463	7.2%
Public Works	15,435,348	20,953,107	18,654,604	-11.0%
Parks & Recreation	8,127,017	11,212,693	9,838,411	-12.3%
Total	49,604,559	65,713,646	55,139,568	-16.1%
by Character				
Personnel Services	22,721,388	24,413,100	26,271,700	7.6%
Contractual Services	5,516,796	8,092,850	8,225,100	1.6%
Commodities	2,305,280	3,384,450	3,326,700	-1.7%
Capital	11,248,465	22,160,246	10,178,968	-54.1%
Debt Service	7,812,630	7,663,000	7,137,100	-6.9%
Total	49,604,559	65,713,646	55,139,568	-16.1%
Revenues Over (Under) Expenditures	1,301,157	(13,451,083)	(3,088,668)	
Ending Fund Balance	40,754,938	27,303,855	24,215,187	-17.3%

2014 Budgeted Revenue by Source
Total All Funds $52.1 million



Revenues for all budgeted funds in the 2014 Budget are projected to decrease slightly by 0.4% from the 2013 Estimated Budget. All but two of the categories are showing increases: Grants of (45.3%) and Special Assessments of (2.5%). The All Other category reflects the largest increase, 113.0%, for anticipated growth in interest income due to larger fund balances and the potential of rising interest rates. The next largest category projecting an increase is Charges for Service, with growth of 3.7% from the estimated budget. This is in anticipation of higher revenue generated at the Ironhorse Golf Course. Some of the larger revenue categories are:

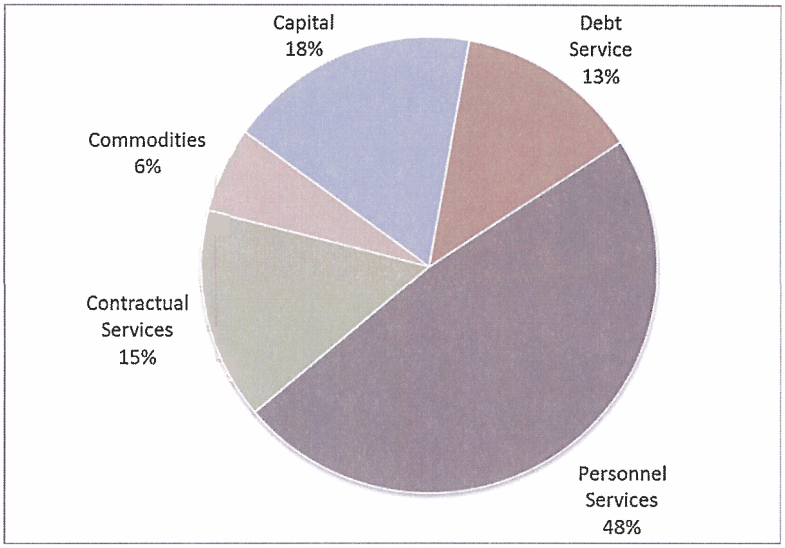
Property Tax, 35%: Total property taxes for 2014 are budgeted at $18,409,890 and comprise 35% of all City revenues. Staff is projecting a 1.25% increase in assessed valuation for 2014, and growth of 1.5% for 2015 and 2.0% through 2.5% going forward. In early 2013 the County Appraiser projected that Leawood's market value had increased by 1.61% as compared to 0.46% last year. Using this information, when converted to assessed valuation, real property increased by 1.37%, as compared to 0.34% last year.

Sales and Use Taxes, 30%: Sales tax revenue represents 30% of total 2014 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 special county sales tax. City sales and compensating use taxes are expected to increase 4.0% over the 2013 estimated budget; with the County areas increasing by 2.0%. The combined total for these areas is $15,549,600 in 2014.

Other Taxes, 8%: This category totals $4,283,767 in 2014 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, 6%: This category totals $3,225,000 in 2014, an increase of 0.3%, or $10,000, over the 2013 estimate. Included are electricity, gas, telephone, cable and video franchise payments. A slight increase is anticipated in each area.

2014 Budgeted Expenditures by Character
Total All Funds $55.1 million



Expenditures for all budgeted funds in the 2014 Budget are projected to decrease 16.1% from the 2013 Estimated Budget. This is almost entirely due to the completion of the City's Justice Center in the fall of 2013. Highlights of each of the budget categories are shown below followed by expenditure activity for departments on the next page.

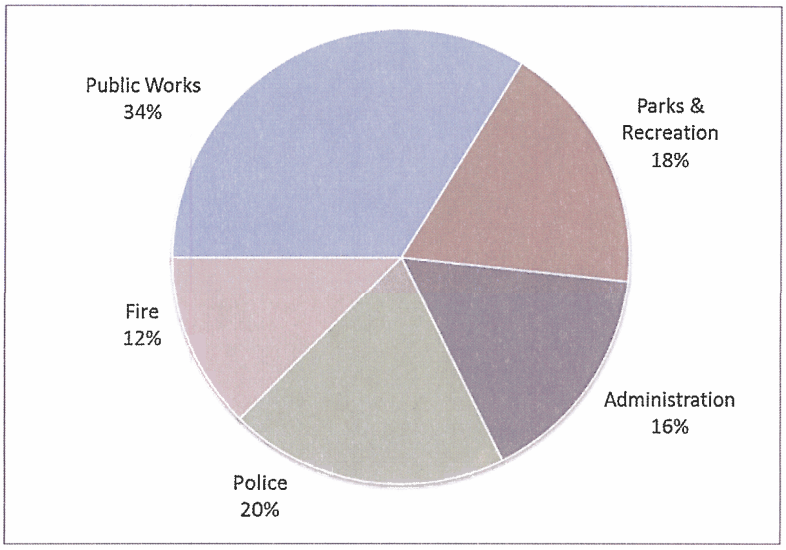
Personnel, 48%: Personnel Services will increase by 7.6% over the 2013 Estimated Budget, totaling $26,271,700 in 2014. A 3.9% factor was applied to base wages to cover all merits, promotions, and market and equity issues. Additionally, increases have been included in 2014 for health insurance, social security, unemployment payments, group life, long term disability and KPERS & KP&F state retirement plans.

Operating, 21%: Operating expenses, which include contractual services and commodities, have increased slightly by $74,500, or 0.6%, from the 2013 Estimated Budget. All types of building, vehicle, and liability insurance are expected to increase by $22,400 from the previous year. The remaining increase will provide for materials and supplies, grants and utility payments, and other day-to-day operating expenses. Also included are funds for the annual homeowner association event and the large item recirculation program, associated with the sustainability activities.

Capital, 18%: Capital costs are projected to decrease by 54.1%, or $11,981,278, from 2013. This is almost entirely due to the completion of the Justice Center in 2013. Planned 2014 pay-as-you-go capital purchases/improvements include: $4,317,068 for street repairs; $1,739,850 for stormwater projects; $1,157,000 in replacement vehicles/equipment; $1,591,500 in City building, park, golf course repairs/maintenance; $261,250 for public art; and $1,107,800 that will be placed in the Public Safety fund to pay for any remaining construction costs for the Justice Center.

Debt Service, 13%: Debt is projected to decrease by 6.9%, or $525,900 from the 2013 Estimated Budget. No new debt will be issued in 2013. The debt refunding from last year, resulting in lower interest costs, and the fact that the 2012 bonded debt was minimal, has positively affected this category. A total of $7,465,755 in new general obligation debt is planned to be issued in 2014.

2014 Budgeted Expenditures by Program
Total All Funds $55.1 million



Administration & General Operations, 16%: Expenditures in these two areas are projected to increase by 4.0%, or $342,388, from 2013. The 2014 budget reflects the consolidation of postage expense and copy machine lease/rental expenses for all City departments. Previously these costs were included in the individual programs. Additionally, building, property, auto and liability insurance expense is expected to increase 8% from the 2013 estimate.

Police, 20%: The Police Department projected expenditures will decrease by $7,707,425, or 41.4%, from the 2013 estimate. This is entirely due to the completion of the Justice Center, which will occur by the fall of 2013. Besides increases for utilities and building operating expenses, planned increases in personnel costs are included in 2014.

Fire, 13%: The Fire Department budget is increasing by 7.2%, or $463,744, from the 2013 estimate. This is primarily due to $116,000 for the replacement of self-contained breathing apparatus (SCBA) equipment and $95,000 for half of the department's radios. The remainder is the result of anticipated wage and benefit increases in 2014.

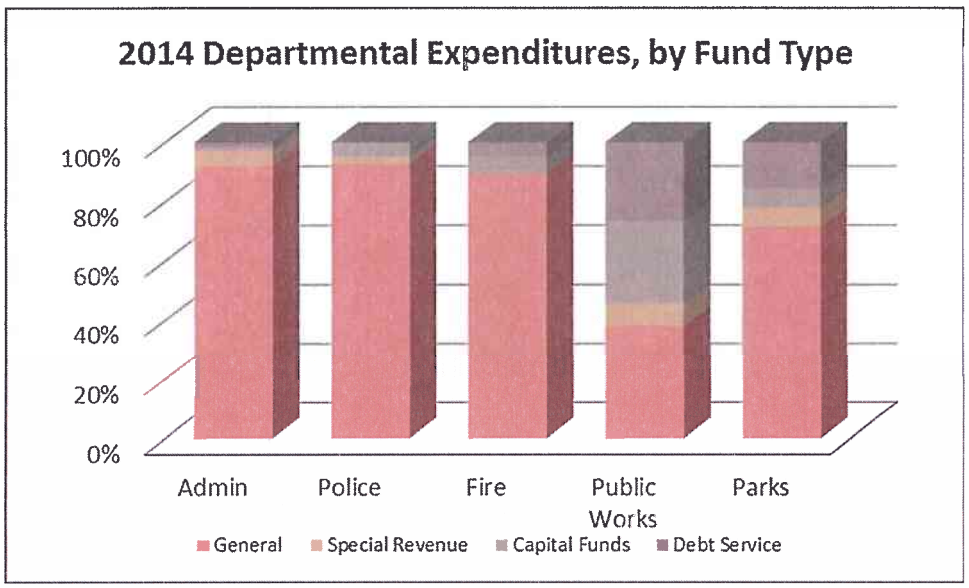
Public Works, 34%: The Public Works department is projecting a decrease of 11.0%, or $2,298,503, from 2013. The planned increases in personnel costs, of $294,300, are offset by a decrease in debt payments of $170,083; and capital of $2,190,120. Capital in 2014 reflects $500,000 less for stormwater projects and $1,800,000 less for residential and arterial pay-as-you-go projects than in 2013, while equipment/vehicle replacements increase by $200,000.

Parks & Recreation, 17%: A decrease of 12.3%, or $1,374,282, is reflected in Parks and Recreation from 2013. Increases are shown for employee wages and benefits, of $242,000 and debt service of $135,949 for the early pay-off of the golf cart lease and the planned payments to park-related debt. Capital reflects a decrease of $1,324,833 due to the 123rd Street bank stabilization and trail repair project being complete in 2013.

City of Leawood

Budget Request by Department and Fund For Fiscal Year 2014

	Administration	Police	Fire	Public Works	Parks	Total
General	12,993,700	10,369,000	6,197,900	7,210,600	6,668,300	43,439,500
Special Alcohol	370,000	282,000	-	-	-	652,000
Special City Highway Fund	-	-	-	1,483,068	-	1,483,068
Special Parks & Rec Fund	-	-	-	-	570,000	570,000
Special Law Enforcement Fund	-	4,500	-	-	-	4,500
Special Transient Guest Tax Fund	363,800	-	-	-	-	363,800
City Equipment Fund	210,000	345,000	326,000	1,463,000	395,000	2,739,000
Street Improvement Fund	-	-	-	1,386,000	-	1,386,000
Capital Improvements Fund	-	200,000	72,500	310,000	505,000	1,087,500
1/8 Cent Sales Tax Fund	-	-	-	2,139,850	-	2,139,850
City Capital Art	-	-	-	-	196,250	196,250
Park Impact Fee	-	-	-	-	-	-
Public Art Impact Fee	-	-	-	-	65,000	65,000
135th St Corridor Impact Fee Fund	-	-	-	-	-	-
Debt Service Fund	204,290	-	335,063	5,062,086	1,438,861	7,040,300
TOTAL	***14,141,790***	***11,200,500***	***6,931,463***	***19,054,604***	***9,378,411***	***61,166,768***



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

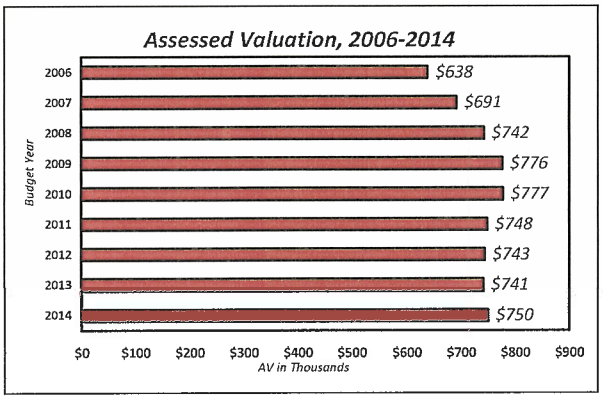
MAJOR REVENUE HIGHLIGHTS

The 2014 budget is based on projected receipts of taxes, fees and other revenues with a total of $52,050,900. Major categories of City revenue, the projection assumptions and methodology are as follows:

Ad Valorem Property Tax

Comprising 35% of City revenue, fiscal year 2014 ad valorem property tax receipts are estimated at $18,409,890. 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.

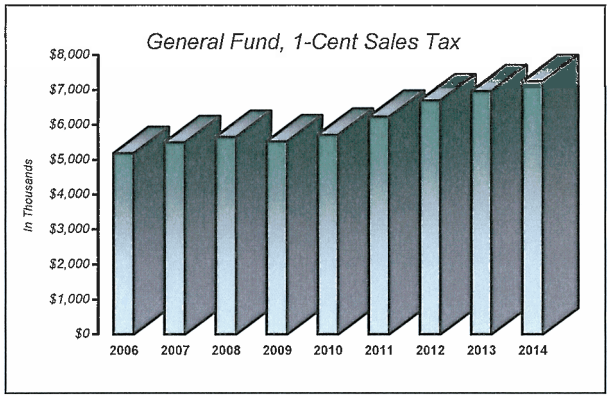
The assessed valuation for the 2014 budget is estimated at $749,560,138 for Leawood, and is 1.21% higher than 2013. The 2013 certification was $740,612,210. Estimated projections are received from the County Clerk at the end of June and certified by year-end. The chart below graphically shows Leawood's 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 2014, the General Fund portion is budgeted to increase from 18.643 mills to 19.017 mills, and conversely, the Debt Service Fund is budgeted to decrease from 5.750 mills to 5.460. The total mill levy for Leawood's 2014 budget is 24.477.

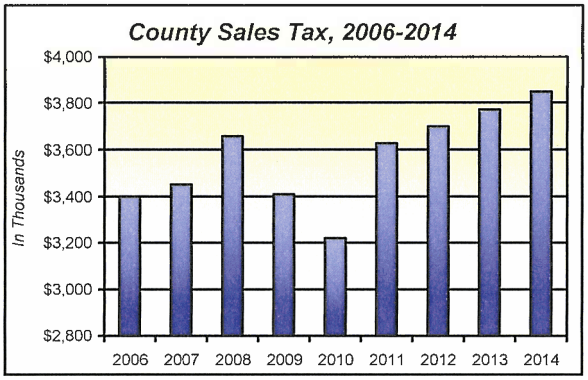
City Sales Tax

Comprising 18.0% of the General Fund revenues and being the second largest source of General Fund revenue, City sales tax receipts for 2014 are projected to be $7,244,700, a 4.0% increase over the 2013 Estimated Budget. The original 2013 budget for the 1% City sales tax was $6,719,600. City sales tax collections for 2012 were $6,698,189, exceeding projections by 3.6% and the previous year collections by 7.6%. Several factors contributed to this positive growth: the recovering economy, several new retail shops and restaurants opening during 2012 and Leawood's reputation of a retail and restaurant destination in the metropolitan area.



County Retail Sales Tax

County retail tax collections are projected at $3,845,700 for 2014 or a 2.0% increase over the 2013 Estimated Budget of $3,770,300. Collections for 2012 were $3,696,437 or 1.9% higher than the 2011 receipts of $3,625,812.



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 2014, staff recommends $400,000 for accelerated street repairs and $1,739,850 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 2013 Estimated Budget includes $400,000 for streets and $2,258,840 for stormwater projects. Reflected in 2013 and 2014 is the cost of a large project, the Leawood Heritage Stormwater repairs, which is 75% reimbursable by the County.

Total Sales & Local Use Taxes

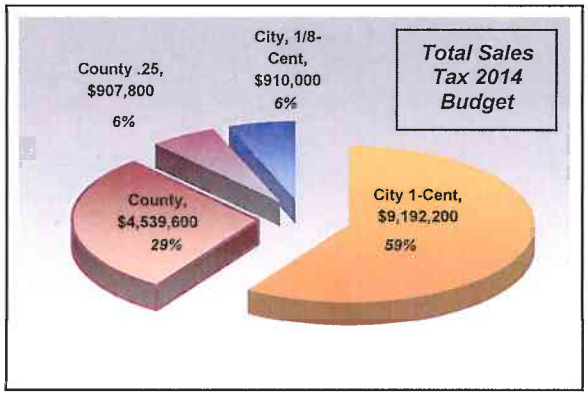
The total sales tax paid in Leawood is currently 8.650%, but it will change to 8.500% on July 1st. The City receives 1.125%. One percent is used to provide City services and 0.125% for City street and stormwater repairs (1/8-Cent Sales Tax). In the Park Place and One Nineteen developments in the City, the total sales tax is 1% higher, or 9.500%. This additional sales tax, Transportation Development District (TDD), is used to pay the debt incurred to construct these areas.

The State of Kansas receives 6.15% of the total sales tax paid, effective on July 1st. This is a decrease of .15% from the current rate of 6.300%. The Kansas Legislature recently passed a major tax bill, which addressed the State sales tax rate, with the changes to become effective July 1, 2013.

Johnson County receives 1.225% of the total sales tax paid. Of this, 0.85% provides for county services, stormwater, and public safety. Another 0.125% 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.

The remaining 0.25% county sales tax is distributed to cities to be used at their discretion. This originally began as economic development sales tax 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. Leawood has used their distribution of this tax for the construction of the Justice Center. Through 2012, a total of $8,080,899 has been received from this tax by the City of Leawood.

Included in the 2014 Budget is $15,549,600 for total sales taxes and $15,054,200 in the 2013 Estimated Budget. It is anticipated that all City sales tax areas will increase 4.0% from 2013 to 2014 and County areas by 2.0%. The 2012 collections, of $14,643,274, were 7.6% higher than the 2011 collections of $13,659,863.



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 sixteen special assessment general obligation debt projects. The 2014-2018 Capital Improvement Program does not plan on any future special assessment projects. The 2014 Budget includes $2,347,098 in special assessment revenue.

Gasoline Tax

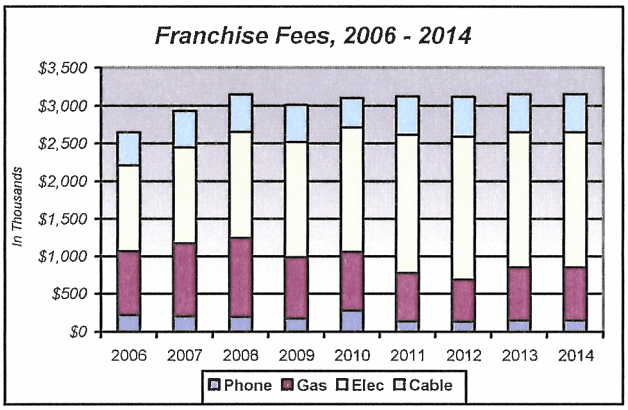
This revenue represents a distribution from the State. Currently, a 24-cent/gallon tax is charged on motor vehicle fuel and a 26-cent/gallon tax on special fuel. This revenue is then divided among the County Equalization/Adjustment fund, the State Freeway fund, and the Special City and County Highway 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 2014 Budget includes $843,750 for this revenue source, as compared to $814,530 in 2013.

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 2014 Budget includes a total of $1,427,532 for this revenue source, or $475,844 for each of the three funds. The projections are received annually from the League of Kansas Municipalities.

Franchise Fees

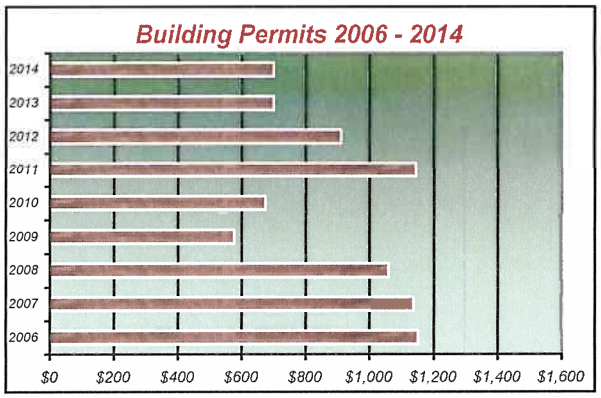
Franchise fees represent a tax levied on utility companies that service the City. The tax is based on the utility company's gross receipts and is typically passed onto the consumer. Currently the franchise fee levied on utility companies (telephone, electric, gas, cable, video franchise) is 5%. Comprising 6.2% of total revenues, this category totals $3,225,000 in 2014 and $3,215,000 in the 2013 estimated budget. Revenues in this area are expected to increase 0.3% by 2014. Staff has estimated conservatively due to the uncertainty of any rate increases. Collections in 2012 were $3,205,206 or approximately 0.3% higher than 2011 receipts.



Licenses and Permits

Licenses and Permits include a variety of building, occupation, and animal fees. The 2014 budget for this category is projected at $1,351,700 or 2.6% of total revenues. This is an increase over the 2013 estimated budget of $1,339,000, or $12,700. It is anticipated that building activity will continue positively as it has the past several months. The 2012 collections of $1,845,751 were slightly higher than the previous year collections of $1,843,699. The

largest single revenue in this category, building permits, has increased considerably since 2009 and all trends point to continued growth. The increase in 2011 is overstated due to re-roof permits resulting from the early spring storm that year.

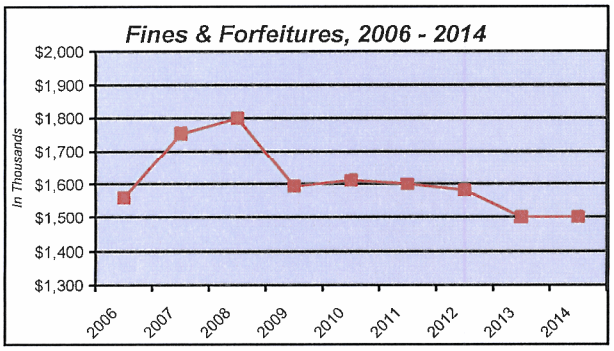


Charges for Services

This category reflects fees for park and recreation programs, including the Ironhorse Golf Club. The 2014 budget is $3,078,200, a 3.7% increase from the 2013 estimate of $2,969,200. The 2012 collections were $2,724,439. Golf course user fees are estimated to be $1,556,100 in 2013 and $1,598,000 in 2014.

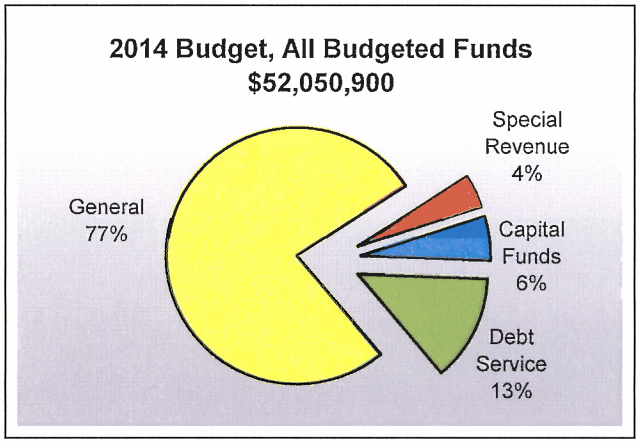
Fines and Forfeitures

The 2014 Budget includes $1,500,000 in both years for fines and forfeiture receipts. A total of $1,581,363 was collected in 2012, which was 1.8% lower than 2011 collections of $1,610,086.



All Funds Revenue

Revenues for all budgeted funds in the 2014 Budget are projected to decrease slightly by 0.4% or $211,663, from the 2013 estimate. General Fund revenue is projected to increase by 3.4% in 2014. All areas are projecting increases. The Debt Service Fund projects a very slight decrease of less than 0.03%; due to less special assessment revenue and property tax revenue. 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. A 2.5% increase is expected in Special Revenue funds resulting primarily from higher alcohol and gasoline tax revenues. The total of all Capital funds decreases considerably by 31.7% in 2014. The City's share of project expenses will be higher as contributions from other entities (Johnson County C.A.R.S. and surrounding cities) will cover a smaller portion of the expenses. The below graph shows which types of fund sources comprise the 2014 budget.

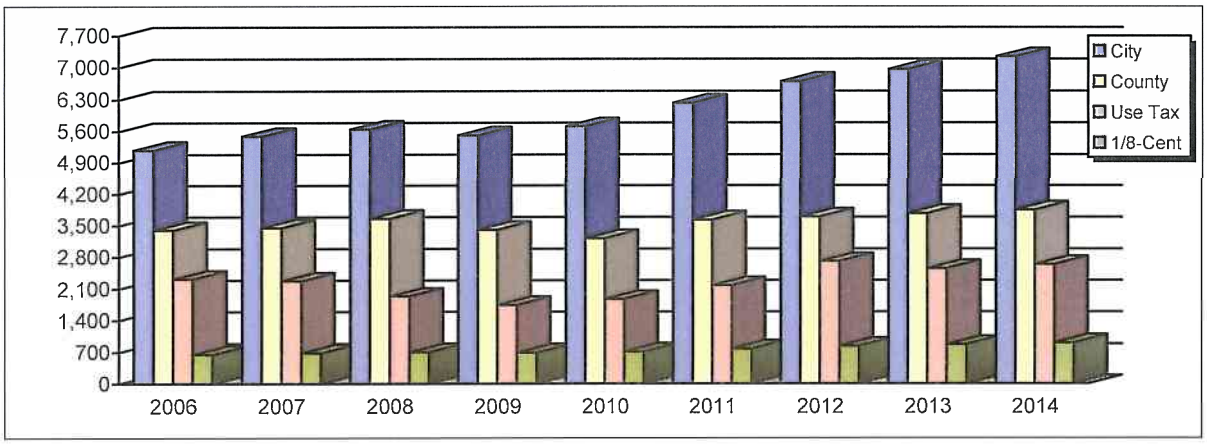


SALES TAX HISTORY

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 6.15-cent state sales and use tax; a 0.85-cent countywide local option sales and use tax; a 0.25-cent special county tax; and a 0.125-cent Johnson County Education Research Triangle tax. The total sales and use tax paid in Leawood is 8.500%. 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 Special .25% Tax**	TOTAL *	Public Safety City Sales & Use Tax .40% **
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	$6,224,627	$3,625,812	$777,053	$1,500,526	$672,224	$859,621	**$13,659,861**	$676,124
2012	$6,698,189	$3,696,437	$836,321	$1,872,628	$667,008	$872,691	**$14,643,273**	$0
2013 Est	$6,966,000	$3,770,300	$869,700	$1,872,600	$680,300	$895,300	**$15,054,200**	$0
2014 Bud	$7,244,700	$3,845,700	$910,000	$1,947,500	$693,900	$907,800	**$15,549,600**	$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.*

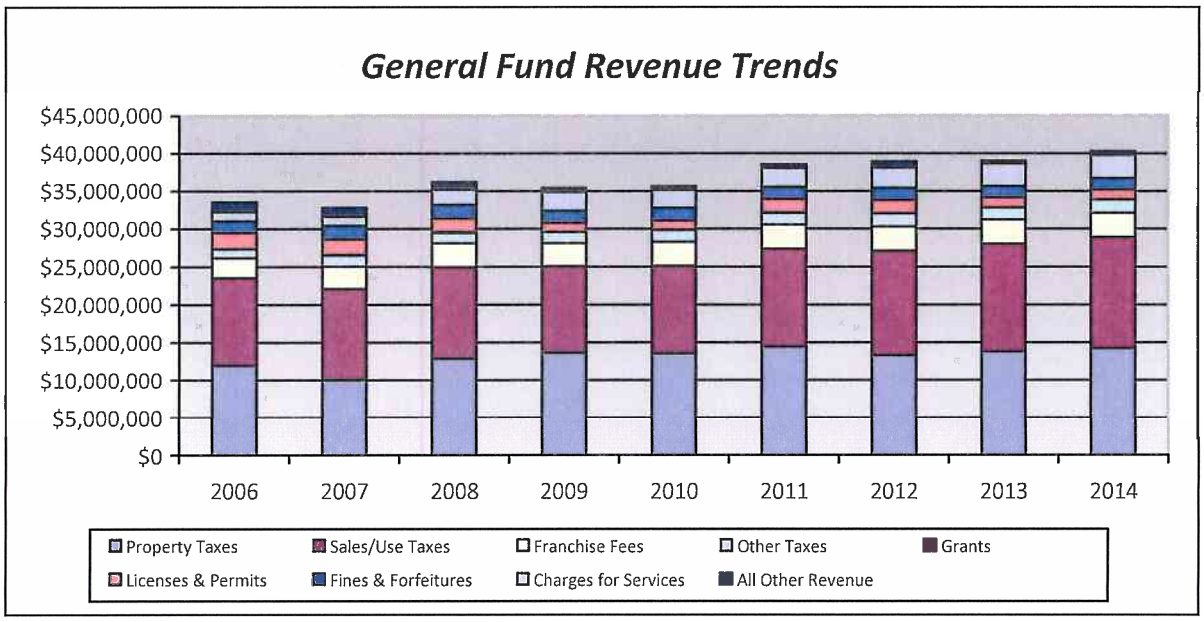


City sales tax is a major source of revenue for the City. Without it, the City mill levy would have to increase 9.66 mills in 2014 to compensate for lost revenues or City-provided services would need to be reduced.

GENERAL FUND REVENUES

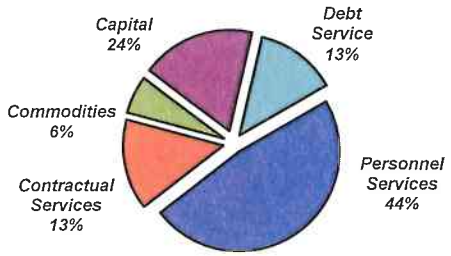
The General Fund revenues are projected to increase 3.3% from the 2013 estimate to a total of $40,305,500 in 2014. All categories are showing increases. The largest growth being shown in the All Other category, with the anticipation of more interest income due to slightly rising interest rates and a higher fund balance. The increase of 9.0% in Other Taxes is the projected growth in alcohol tax and motor vehicle tax payments. The Property Tax increase is due to the growth in assessed valuation and the shift of the mill levy between the General and Debt Service funds; conversely the Debt Service fund property tax category shows a decrease in 2014 over 2013. The General Fund revenues are as follows:

Category	*2012 Actual*	*2013 Estimate*	*2014 Budget*	*% Change*
Property Taxes	$ 13,300,982	$ 13,836,641	$ 14,306,611	3.4%
Sales/Use Taxes	13,806,952	14,179,200	14,639,600	3.2%
Franchise Fees	3,205,206	3,215,000	3,225,000	0.3%
Other Taxes	1,711,242	1,602,050	1,736,259	8.4%
Grants	6,888	0	0	0.0%
Licenses & Permits	1,789,446	1,339,000	1,351,700	0.9%
Fines & Forfeitures	1,581,363	1,500,000	1,500,000	0.0%
Charges for Services	2,724,439	2,969,200	3,078,200	3.7%
Transfers from Funds	266,000	271,000	282,000	4.1%
All Other	557,396	96,325	205,730	113.6%
Total	***$ 38,949,914***	***$ 39,008,416***	***$ 40,325,100***	***3.4%***



EXPENDITURE HIGHLIGHTS

Total expenditures, for all funds, are expected to be $55,139,568 in 2014.



Total governmental expenditures for 2014 are budgeted as follows:

General Government	$8,796,590
Public Safety	17,849,963
Public Works	18,654,604
Parks & Recreation	9,838,411
Total	***$55,139,568***

General Government expenditures are projected to increase by 4.0%, or $342,388, from 2013. The 2014 budget reflects the consolidation of postage expense and copy machine lease/rental expenses for all City departments. Previously these costs were included in the individual programs. Additionally, building, property, auto and liability insurance expense is expected to increase 8% from the 2013 estimate.

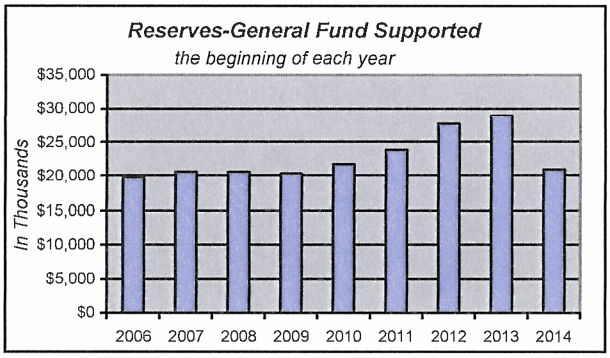
The Public Safety (Police and Fire) area is projecting a 28.9% decrease, or $7,243,681, from the 2013 Estimated Budget. The decrease, entirely due to the completion of the Justice Center, is offset by increases in other areas. Utilities and building operating expenses have increased for the larger facility; $211,000 has been included in Fire to replace SCBA equipment and radios; and planned increases are included in personnel costs for both departments.

The Public Works department is projecting a decrease of 11.0%, or $2,298,503, from 2013. The planned increases in personnel costs, of $294,300, are offset by a decrease in debt payments of $170,083; and capital of $2,190,120. Capital in 2014 reflects $500,000 less for stormwater projects and $1,800,000 less for residential and arterial pay-as-you-go projects than in 2013, while equipment/vehicle replacements increase by $200,000.

A decrease of 12.3%, or $1,374,282, is reflected in Parks and Recreation from 2013. Increases are shown for employee wages and benefits, of $242,000 and debt service of $135,949 for the early pay-off of the golf cart lease and the planned payments to park-related debt. Capital reflects a decrease of $1,324,833 due to the 123rd Street bank stabilization and trail repair project being complete in 2013.

Reserves - General Fund Supported

The City of Leawood has been fortunate to build and maintain a good fund balance in the General Fund supported funds, which also includes vehicles, equipment and capital improvement needs. At the beginning of 2013, reserves were solid with a beginning fund balance of $28,997,429, a growth of 4.7% from last year. The continued practice of frugal spending along with higher revenue growth than anticipated resulted in the growth of these General Fund-supported ending balances. The 2012 one-cent City Sales Tax receipts were 7.6% higher than 2011. Building growth was strong with revenue at $910,793, or 51.8% higher than projected. Other General Fund revenue sources with higher than anticipated receipts included: plan review fees, $143,000; alcohol tax payments, $56,000; and miscellaneous revenue resulting from the hail damage reimbursement and City Hall roof replacement, $360,000.



City of Leawood
Projection of Financial Condition
Operating Funds

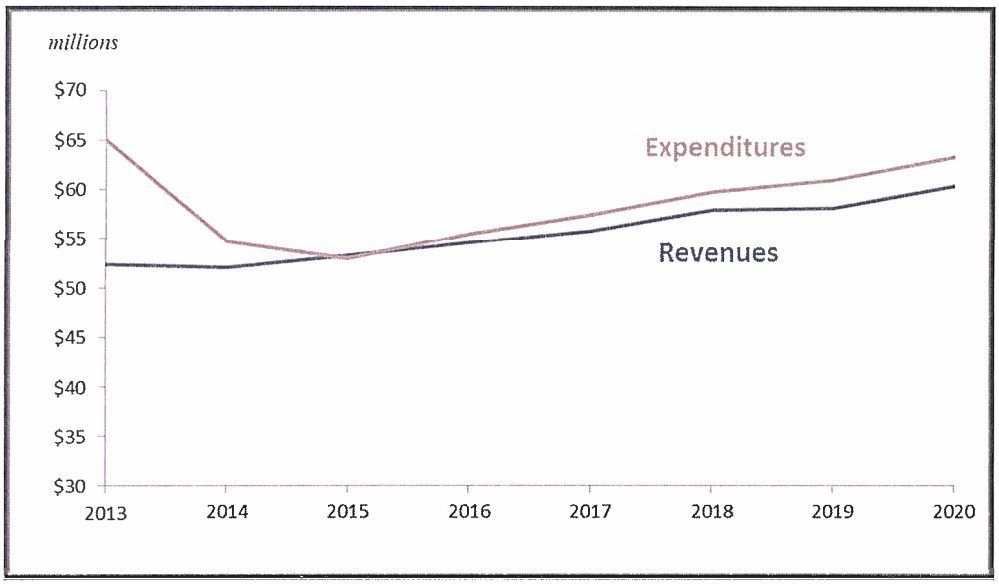
	2013 Estimate	2014 Budget	2014 Estimated*	2015 Projected	2016 Projected	2017 Projected
Beginning Balance	33,477,763	20,840,954	20,840,954	19,120,860	20,409,442	18,606,295
Revenues						
Property Taxes	13,836,641	14,252,011	14,249,184	15,494,303	13,485,749	13,754,464
Sales & Use Taxes	15,054,200	15,549,600	15,782,844	16,409,654	17,061,360	17,738,949
All Other Revenue	16,302,696	15,352,789	15,507,501	15,443,120	15,766,395	15,987,882
Total	45,193,537	45,154,400	45,539,529	47,347,078	46,313,503	47,481,295
Expenditures						
Personnel Services	24,413,100	26,271,700	25,877,625	27,094,019	28,371,941	29,714,747
Contractual Services	8,042,850	8,175,100	7,874,681	7,837,251	7,955,509	8,075,562
Commodities	3,384,450	3,331,200	3,276,800	3,325,951	3,375,841	3,426,478
Capital	21,512,846	9,714,468	10,083,718	7,654,572	8,266,655	7,906,649
Debt Service	477,100	146,800	146,800	146,703	146,703	201,703
Total	57,830,346	47,639,268	47,259,622	46,058,496	48,116,650	49,325,139
Ending Fund Balance	**20,840,954**	**18,356,086**	**19,120,860**	**20,409,442**	**18,606,295**	**16,762,451**
percent of exp's	**36%**	**39%**	**40%**	**44%**	**39%**	**34%**

** assumes a 1.5% budget variance for revenues and expenditures.*

The operating funds include the General Fund, the Capital Improvement Fund, the City Equipment Fund, and other operating, non-special, specific purpose funds. As reflected in the 2014 Estimated column, a 1.5% budget variance is included in the financial planning model for both revenues and expenditures. Basically, this assumes that the 2014 actual revenues will be 1.5% higher than budgeted and the actual expenditures will be 1.5% 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 13.9% 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. At year-end 2012, the balance in the General Fund increased by $434,500 to a total of $16.4 million, or 43% of expenditures. 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

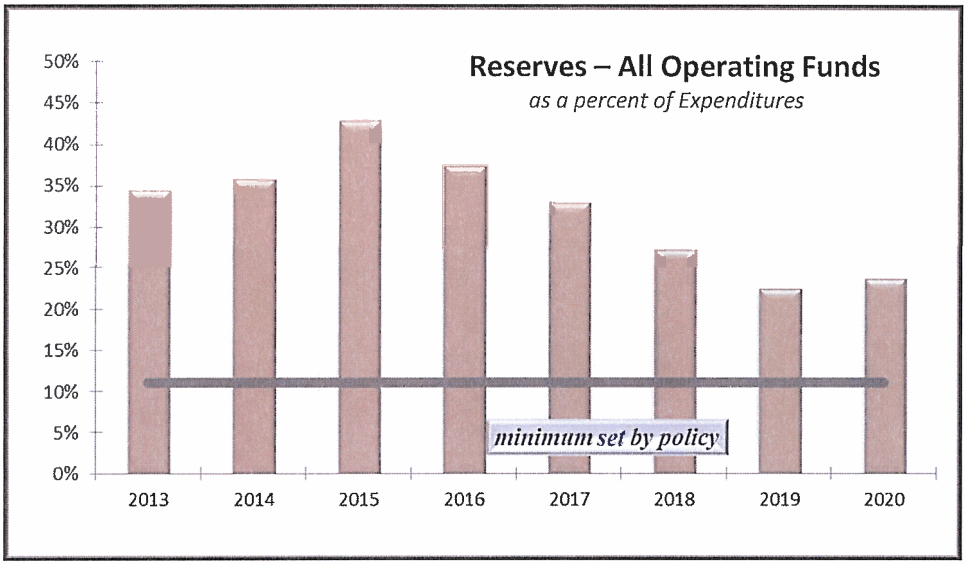


This chart depicts the structural balance of all operating funds by comparing projected revenues and expenditures. Managing for structural balance guarantees services promised today can be funded tomorrow. A decreasing gap of revenues greater than expenditures, or an increasing gap of expenditures greater 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 2014, by $3,088,668, due to pay-as-you-go capital improvement projects, the replacement of vehicles and equipment, anticipated increases utilities, and building materials/supplies. In 2014 these increases will need to be recovered either through revenue receipts, over and above the 2013 Estimated and 2014 Budgets, or through fund balance reserves.

The graph reflects the revenue and expenditure assumptions included in the financial planning model, along with the proposed 0.95 mill levy increases in 2020, 2021 and 2022. As shown above the gap between revenues and expenditures is fairly consistently apart until 2015 and then begins to spread again in 2017 until 2020. This imbalance will need to be closely monitored 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 2014, the City's operating reserves across all funds, not including Debt Service, are expected to be at 39.0% 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

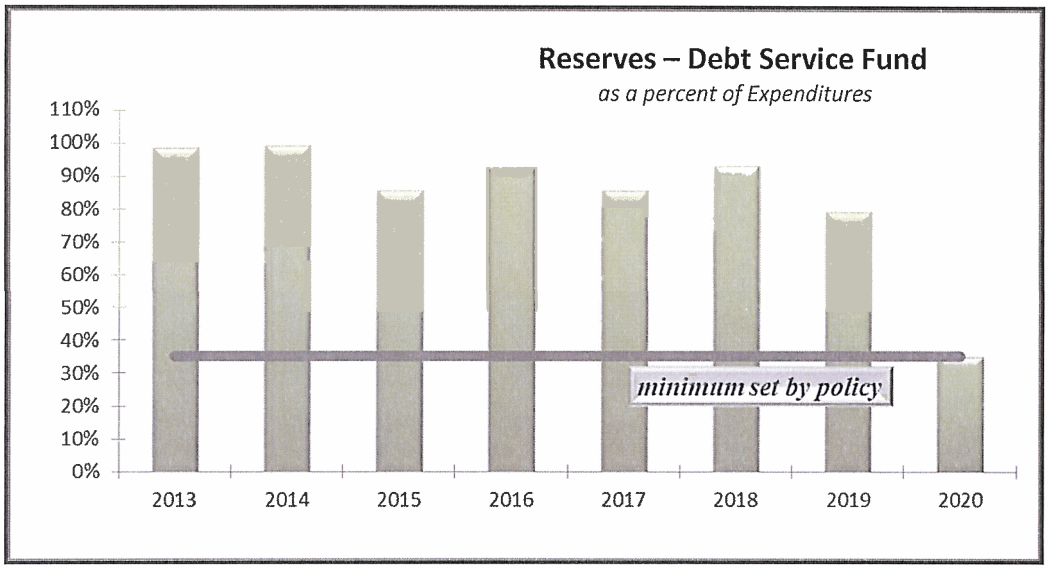
	2013 Estimate	2014 Budget	2014 Estimated*	2015 Projected	2016 Projected	2017 Projected
Beginning Balance	7,277,174	7,135,300	7,135,300	6,995,894	5,940,414	6,830,519
Revenues						
Property Taxes	4,269,828	4,103,279	4,102,317	3,048,363	5,433,478	5,541,948
Sales & Use Taxes	-	-	-	-	-	-
All Other	2,824,198	2,792,021	2,798,577	2,824,218	2,821,108	2,783,439
Total	7,094,026	6,895,300	6,900,894	5,872,581	8,254,587	8,325,387
Expenditures						
Personnel Services	-	-	-	-	-	-
Contractual Services	50,000	50,000	50,000	50,000	50,000	50,000
Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Debt Service	7,185,900	6,990,300	6,990,300	6,878,061	7,314,482	8,086,406
Total	7,235,900	7,040,300	7,040,300	6,928,061	7,364,482	8,136,406
Ending Fund Balance	**7,135,300**	**6,990,300**	**6,995,894**	**5,940,414**	**6,830,519**	**7,019,501**
percent of exp's	**99%**	**99%**	**99%**	**86%**	**93%**	**86%**

** assumes a 1.5% budget variance for revenues and expenditures.*

Debt reserves are maintained to deal with a variety of issues. These total $6,990,300 in the 2014 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. 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

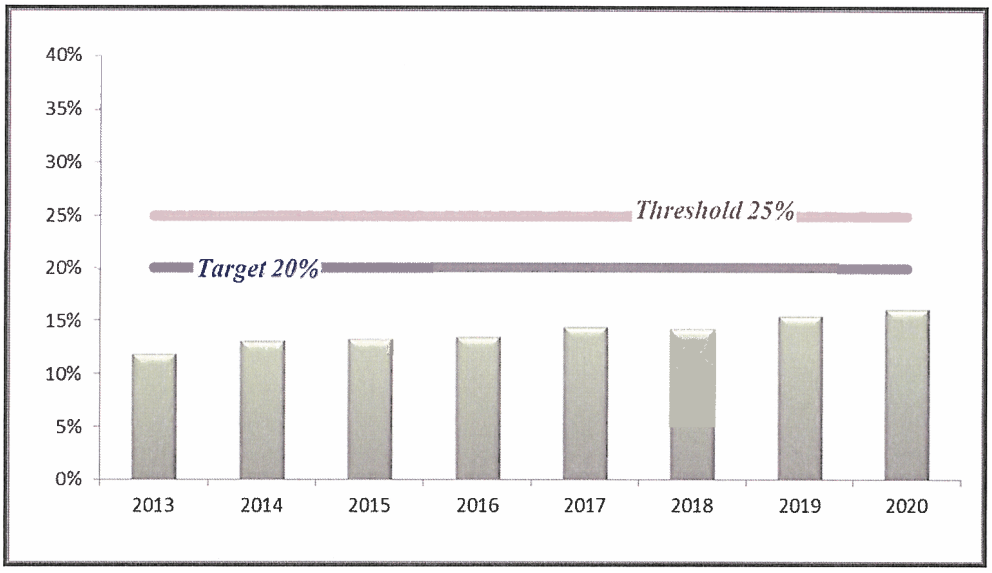


Debt reserves are maintained to deal with a variety of issues, but mainly to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of the underlying bonds. The City can maintain up to one year of payment reserves by State 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 2014. 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.

The need for a higher balance is directly related to the amount of debt the City has accumulated. 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	$749,560,138
Plus Estimated assessed value, motor/recreation vehicles	$69,551,891
Total assessed value	$819,112,029
New debt limitation percentage	30%
2013 debt limitation	$245,832,834
Total general obligation debt outstanding at 12/31/13	$51,180,000

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
Operating Funds

	2013 Estimate	2014 Budget	2014 Estimated*	2015 Projected	2016 Projected	2017 Projected
Beginning Balance	33,477,763	20,168,554	20,168,554	18,159,882	19,652,558	17,962,911
Revenues						
Property Taxes	13,836,641	14,306,611	14,304,291	15,540,336	13,525,794	13,795,310
Sales & Use Taxes	15,054,200	15,549,600	15,782,844	16,409,654	17,061,360	17,738,949
All Other Revenue	16,277,696	15,299,389	15,453,314	15,378,558	15,694,559	15,916,622
Total	45,168,537	45,155,600	45,540,450	47,328,548	46,281,713	47,450,880
Expenditures						
Personnel Services	24,413,100	26,271,700	25,877,625	27,094,019	28,371,941	29,714,747
Contractual Services	8,042,850	8,175,100	8,068,930	8,039,463	8,166,452	8,295,538
Commodities	3,384,450	3,326,700	3,276,800	3,325,951	3,375,841	3,426,478
Capital	22,160,246	10,178,968	10,178,968	7,229,734	7,910,423	7,538,680
Debt Service	477,100	146,800	146,800	146,703	146,703	201,703
Total	58,477,746	48,099,268	47,549,122	45,835,871	47,971,360	49,177,145
Ending Fund Balance	**20,168,554**	**17,224,886**	**18,159,882**	**19,652,558**	**17,962,911**	**16,236,646**
percent of exp's	**34%**	**36%**	**38%**	**43%**	**37%**	**33%**

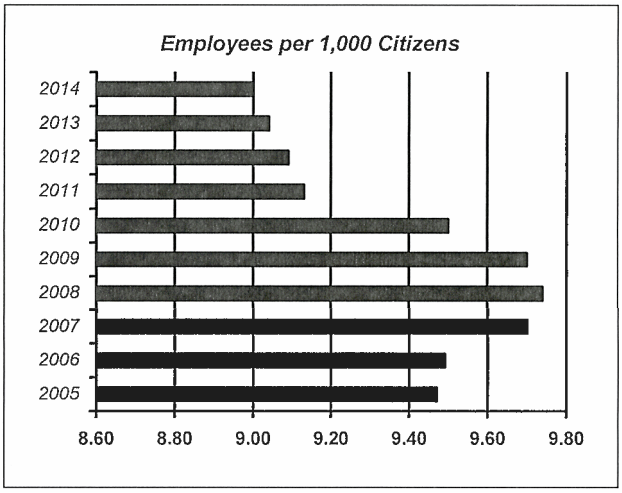
** assumes a 1.5% budget variance for revenues and expenditures.*

POSITION COMPARISON

Full-Time Equivalent	2010	2011	2012	2013	2014
Admin	3.50	3.50	4.50	4.50	4.50
Finance	9.23	8.23	8.23	8.23	8.23
Human Resources	4.98	3.98	3.98	3.98	3.98
Municipal Court	9.00	8.50	8.50	8.50	8.50
Legal Services	2.50	2.50	2.50	2.50	2.50
Information Services	5.00	4.00	4.00	4.00	4.00
Community Develop	15.00	14.00	14.00	14.00	14.00
Police	85.00	83.00	83.00	83.00	83.00
Fire	55.69	53.69	53.69	53.69	53.69
Public Works	50.23	48.23	48.23	48.23	48.23
Parks & Rec	62.57	61.57	61.57	61.57	61.57
TOTAL	**302.70**	**292.20**	**292.20**	**292.20**	**292.20**
Population	31,867	32,000	32,160	32,321	32,482
Ratio/1000 Population	9.50	9.13	9.09	9.04	9.00

No changes in positions are included in the 2014 Budget. The City's financial planning model does not include any new positions through the entire planning period.

While reserves and planned expenditures for 2014 and future years remain positive for Leawood, the Administrator will review vacancies during the year for possible reassignment within or to other departments. Each vacancy resulting from normal attrition will be reviewed on an individual basis before it will be filled.

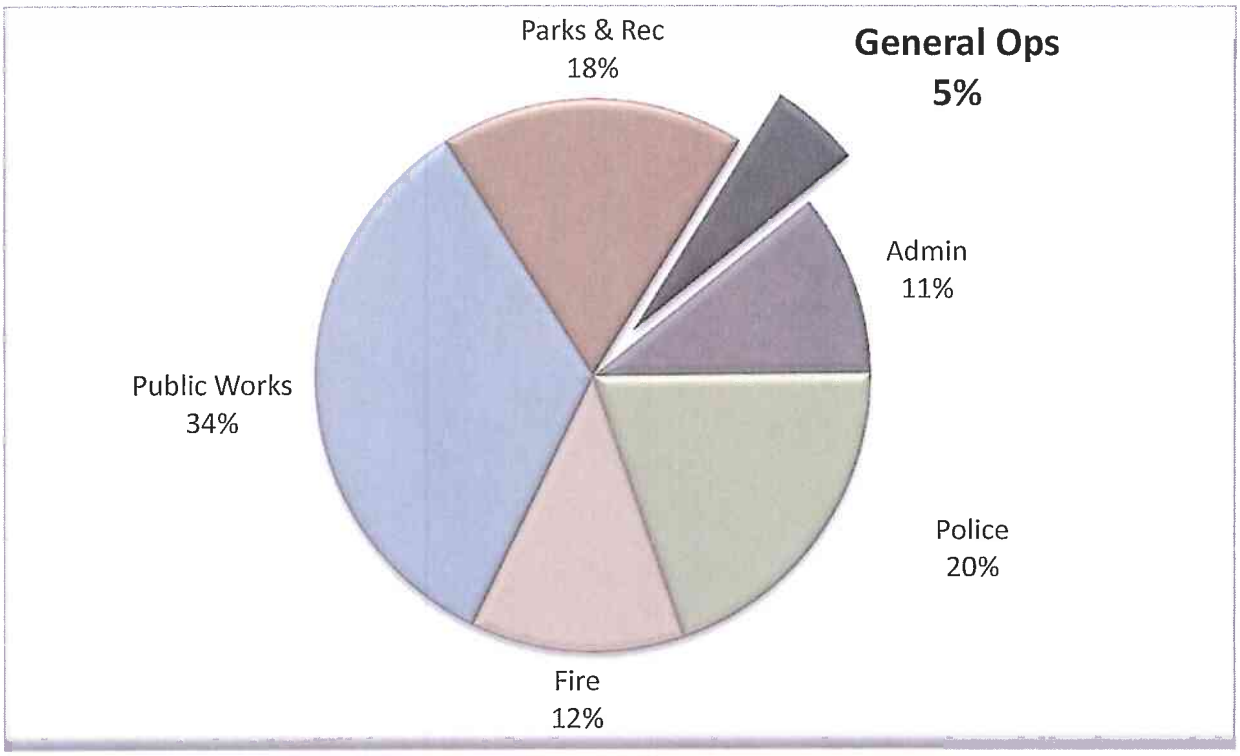


The above graph depicts the number of City employees for each 1,000 citizens. As displayed, the ratio number of employees has decreased every year since 2008. While this has occurred, City services have not been changed in any way. In fact, Leawood has been very fortunate to be able to continue to expand and broaden citizen services, amenities, and quality of life activities and opportunities, while not "growing" City government.

Administration Budget

General Operations

Budget: $2.9M Elected Officials: 9



General Operations establishes policies, goals, and objectives to direct the staff in the provision of quality services to the public. Provides leadership, represents the City's best interests and encourages effective and timely action to achieve stated objectives. Seeks ways to encourage and expand citizen participation in local government. Accounts for citywide expenditures associated with multiple programs or departments.

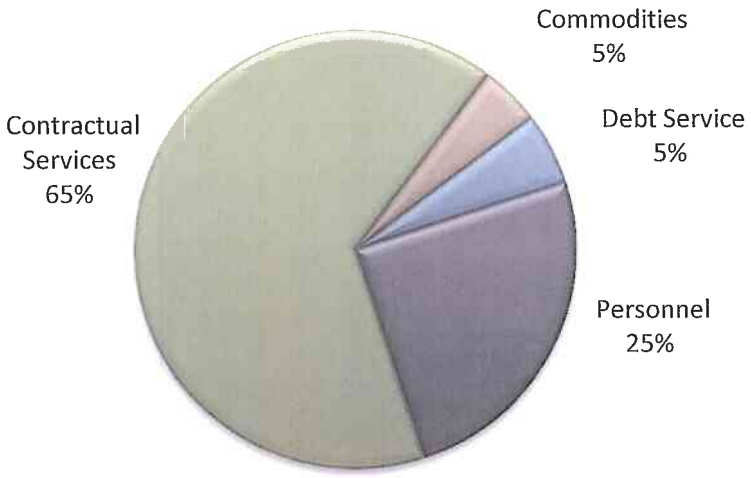
Council Priorities

- *To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.*
- *To promote development that sustains rather than depletes the community, that is fiscally sound, that contributes to a high quality of life, and that nourishes the community.*
- *To protect Leawood residents, visitors and businesses by providing quality police and homeland security services. To preserve life and property through excellence in training, community risk management, emergency preparedness and rapid emergency services response.*
- *To maintain the current infrastructure and to provide the highest quality new improvements where economic benefits clearly justify new investment.*
- *To promote a community that offers family-oriented activities and recreational and cultural opportunities that encourages and enhances the quality of life for citizens.*

Administration

General Operations

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	455,247	724,300	726,000	730,100
Contractual Services	1,255,291	1,439,200	1,787,950	1,908,800
Commodities	61,875	92,500	95,550	130,000
Capital	-	-	10,000	-
Debt Service	317,209	90,919	158,602	154,290
Grand Total	**2,089,622**	**2,346,919**	**2,778,102**	**2,923,190**
Expenditures by Fund Type				
General	1,459,745	1,764,600	1,886,300	1,985,100
Special Revenue	453,673	441,400	673,200	733,800
Capital	-	-	10,000	-
Debt	176,204	140,919	208,602	204,290
Grand Total	**2,089,622**	**2,346,919**	**2,778,102**	**2,923,190**

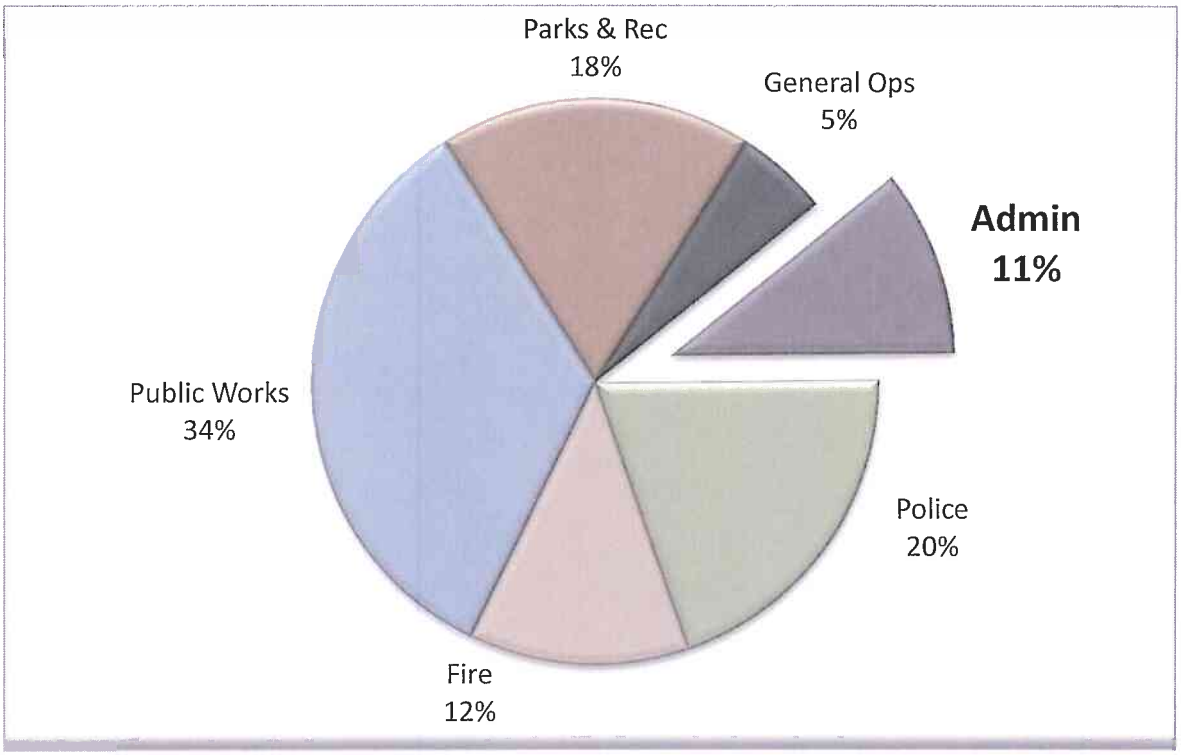


2014 Budget Summary

Personnel Services includes payments for citywide expenses, such as workers' compensation ($300,000), supplemental retirement ($135,000), and long term disability payments ($55,330). The 2014 budget includes the consolidation of postage expense and copy machine lease/rental expenses for all City departments. Previously, these costs were included in the individual programs. Increases in both Contractual Services and Commodities is realized in 2014 as a result. The Contractual Services category includes citywide expenses such as: auto/property/liability insurance coverage premiums; grants, donations, city memberships, sustainability activities; sister city expenses; communication charges; copy machine rentals, election expense, scanning services, bond issuance expense and professional services as needed. Commodities reflects funds for office supplies, meeting expense and postage. The Debt Service represents the City's obligation on the 1997 City Hall remodel project, which will be paid in full in 2016.

ADMINISTRATION

Budget: $5.9M Positions: 45.71



Council Priorities

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

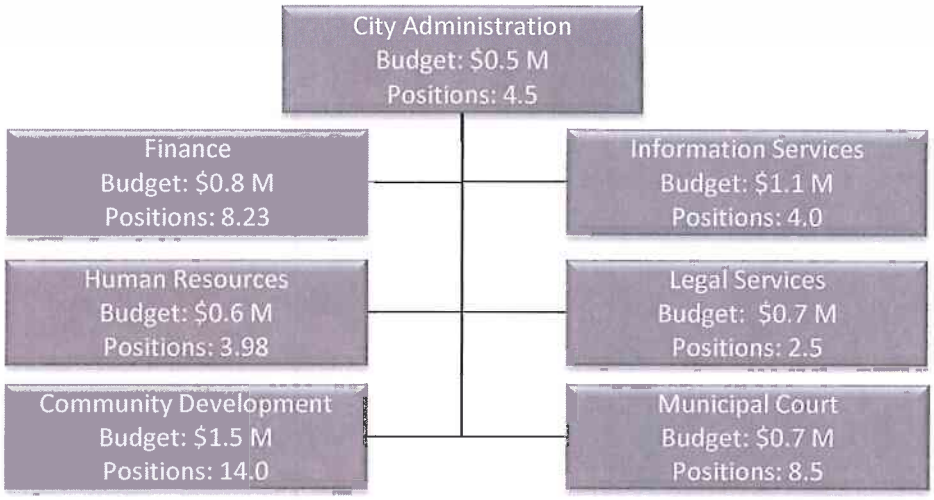
To promote development that sustains rather than depletes the community, that is fiscally sound, that contributes to a high quality of life, and that nourishes the community.

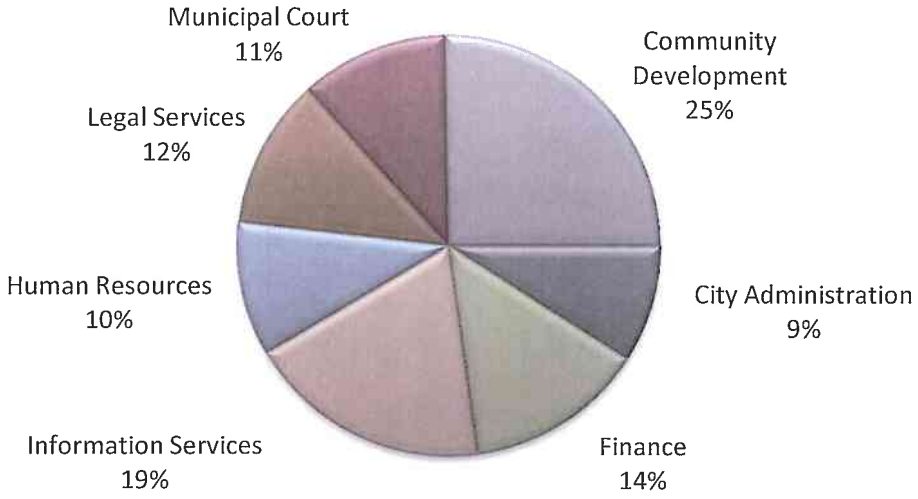
Governing Body Goals For 2014-2018

- *Complete ward redistricting.*
- *Evaluate usage of social media.*
- *Evaluate usage of City-owned property at 97th Street and Lee Boulevard.*
- *Evaluate land-use options for City-owned property at 117th and Roe Avenue.*
- *Evaluate land-use options for remaining undeveloped portion of City-owned property at 117th and Tomahawk Creek Pkwy.*
- *Review LDO/135th St Corridor Plan and update development assumptions, standards, limits.*
- *Consider planning and building standards and modifications to integrate/encourage sustainability measures.*

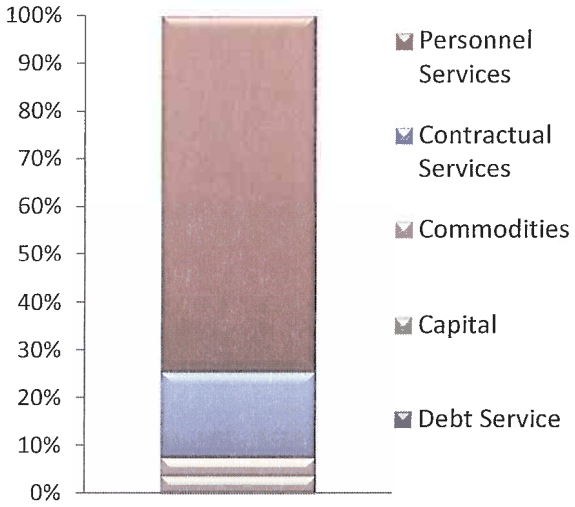
ADMINISTRATION

Budget: $5.9M Positions: 45.71

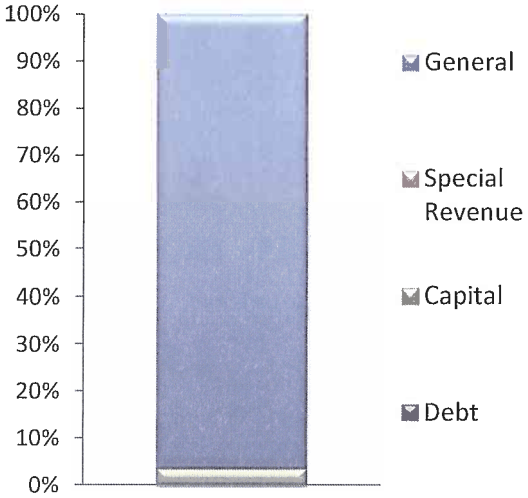




By Character



By Fund Type



ADMINISTRATION

Budget: $5.9M Positions: 45.71

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Expenditures by Department				
City Administration	406,640	500,100	510,100	532,100
Finance	616,655	779,800	735,500	805,300
Information Services	881,967	963,100	991,000	1,099,900
Human Resources	476,363	634,500	578,500	605,400
Legal Services	393,063	549,800	643,000	677,000
Municipal Court	533,561	603,200	621,100	668,100
Community Development	1,238,338	1,423,100	1,596,900	1,485,600
Total	$4,546,587	$5,453,600	$5,676,100	$5,873,400
Expenditures by Character				
Personnel Services	3,758,615	4,170,900	4,088,000	4,380,300
Contractual Services	512,113	934,100	1,040,100	1,056,500
Commodities	219,357	243,600	239,000	226,600
Capital	56,502	105,000	309,000	210,000
Debt Service	-	-	-	-
Total	$4,546,587	$5,453,600	$5,676,100	$5,873,400
Expenditures by Fund Type				
General	4,490,085	5,348,600	5,367,100	5,663,400
Special Revenue	-	-	-	-
Capital	56,502	105,000	309,000	210,000
Debt	-	-	-	-
Total	$4,546,587	$5,453,600	$5,676,100	$5,873,400
Full-Time Equivalents	45.71	45.71	45.71	45.71
Exhibit: Revenue by Program				
City Clerk *(Liquor Licenses)*	18,800	15,500	12,500	16,200
Finance *(Occupational & Animal)*	307,780	278,500	299,000	299,000
Municipal Court *(Fines)*	1,581,363	1,500,000	1,500,000	1,500,000
Planning *(Zoning & Specials)*	2,590,041	2,458,042	2,522,938	2,366,098
Codes *(Bldg Permits/Fees/Review)*	1,200,942	775,500	862,500	858,500
Total	$5,698,926	$5,027,542	$5,196,938	$5,039,798

Department: City Administration

Responsible for the overall operation of City programs, strategic planning and special projects with citywide impact. Manages the financial and operational aspects of the City and analyze existing procedures to improve effectiveness. Provides strong leadership to achieve adopted goals and objectives and encourage citizen participation. Ensures efficient access to City documents.

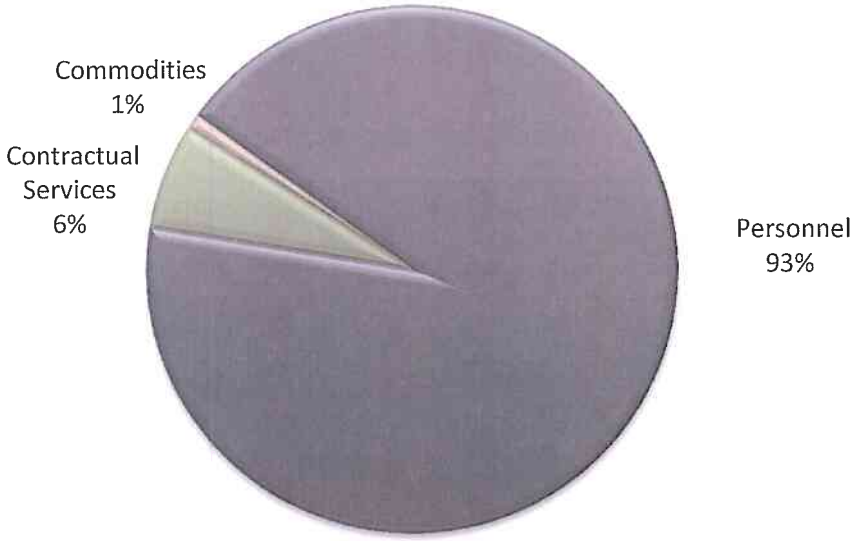
	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service to the citizens of Leawood:				
Ratio of Admin. Employees to Direct Service employees	18.5%	18.5%	18.5%	18.5%
✓ Information statistics on maintaining City documents:				
No.of City Council minutes and agendas				
for Regular Meetings	48	46	46	46
for Work sessions/Exec Sessions	48	60	60	60
No. of public records requests	20	20	20	20
Liquor license revenue	$18,800	$15,500	$12,500	$16,200
✓ Ensure quality service by maintaining adequate administration staffing levels:				
Overtime as a % of regular salaries	0.5%	1.0%	1.0%	1.0%
Full-Time Equivalent Positions	***3.50***	***4.50***	***4.50***	***4.50***
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
Receptionist	0.00	1.00	1.00	1.00
Management Intern *(Seasonal/Casual)*	0.50	0.50	0.50	0.50

Major Program Accomplishments

- Administered and implemented the policies set forth by the Governing Body.
- Presented the 2013 Operating Budget and the 2013-2017 Capital Improvements Program.
- Continued participation in the ICMA Performance Measurement Consortium.
- Coordinated and managed Citywide government operations.
- Provided an accurate record of Council and Committee meetings.

Department: City Administration

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	389,491	460,000	469,000	492,900
Contractual Services	16,943	33,500	33,900	34,100
Commodities	206	6,600	7,200	5,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**406,640**	**500,100**	**510,100**	**532,100**
Expenditures by Fund Type				
General	406,640	500,100	510,100	532,100
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**406,640**	**500,100**	**510,100**	**532,100**



2014 Budget Summary

There are no major changes to this program in 2014 with the exception of projected wage and benefit increases. Planned expenses are directly related to the City Administration and City Clerk functions of the City. The Receptionist position was transferred to this program from Human Resources in 2013. A total of $18,800 for staff training; $4,200 for memberships and subscriptions; $7,000 for outside professional services to be used on an as-needed basis; $2,600 for communication; and $4,600 for office and computer supplies and meeting expense.

Department: 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 to the highest professional standards to provide departments, citizens and policymakers with timely and accurate financial information.

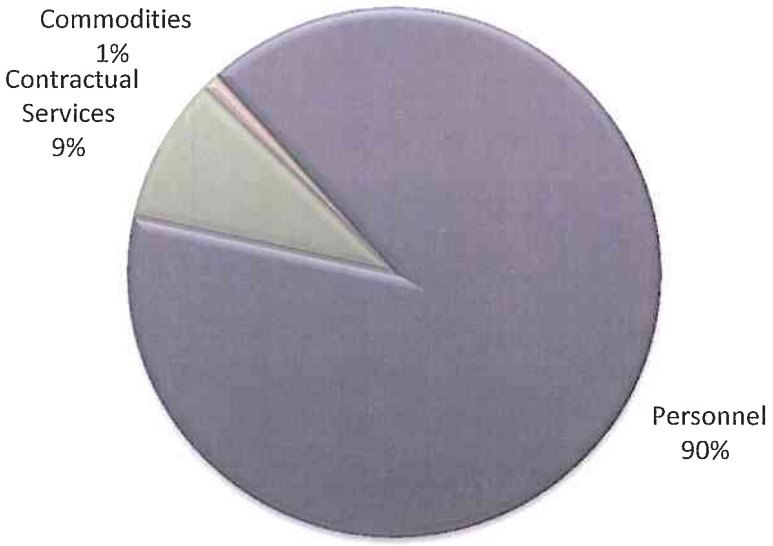
	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Produce financial documents in accordance with standards set by the Government Finance Officers Assoc.				
GFOA Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
✓ Informational statistics:				
No. of AP invoices processed	13,887	14,000	14,000	14,000
No. of payroll checks issued	8,650	9,000	9,000	9,000
License revenue	$307,780	$278,500	$299,000	$299,000
Full-Time Equivalent Positions	***8.23***	***8.23***	***8.23***	***8.23***
Finance Director	1.00	1.00	1.00	1.00
Assistant Director of Finance *(Vacant)*	1.00	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00	1.00
Senior Accountant	1.00	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

Major Program Accomplishments

- Implementation of GASB 63 and GASB 65.
- Provided financial support and direction to City departments.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2011 Comprehensive Annual Financial Report.
- Received the GFOA Distinguished Budget Presentation Award for the 2012 Budget.
- Continued participation in the ICMA Performance Measurement program and the development of a report to summarize results of participants.

Department: Finance

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	546,272	697,500	655,600	725,300
Contractual Services	64,758	70,700	71,000	71,300
Commodities	5,625	11,600	8,900	8,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**616,655**	**779,800**	**735,500**	**805,300**
Expenditures by Fund Type				
General	616,655	779,800	735,500	805,300
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**616,655**	**779,800**	**735,500**	**805,300**



2014 Budget Summary

The change in Personnel Services from the 2013 Estimate to 2014 is a decrease due to the removal of the funding for the vacant Assistant Director of Finance position, with full funding restored in 2014. There are no substantial changes to this program in 2014. Major expenses include the payment to an outside firm to audit the City and assist in the preparation of the CAFR ($35,000), a banking/investment consulting ($12,000), other banking fees/services ($8,000), staff training/travel ($11,300), monthly cell phone and other communication charges ($1,600), finance membership association dues ($2,400), office/checks/computer supplies ($6,500), and the replacement of staff office chairs, as needed ($1,200).

Department: Information Services

Provides 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. Manages the City's technology - installs, configures, programs, plans, secures, and maintains all City information systems, including: local area networks, wide area networks, telephone and data, hardware and software, Internet services, radio systems and video and sound systems.

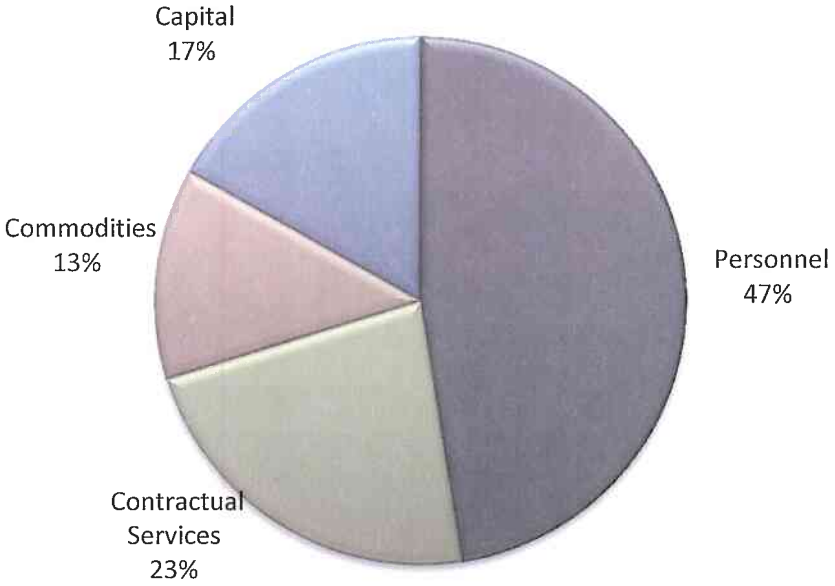
	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Minimize computer downtime due to software or hardware problems:				
Network server and PBX uptime	99.9%	99.9%	99.9%	99.9%
✓ Maintain the City's website to provide the most accurate information:				
Average monthly website visits	90,202	80,000	95,000	95,000
Full-Time Equivalent Positions	***4.00***	***4.00***	***4.00***	***4.00***
Information Services Director	1.00	1.00	1.00	1.00
Information Services Specialist	2.00	2.00	2.00	2.00
Network Administrator/Webmaster	1.00	1.00	1.00	1.00

Major Program Accomplishments

- *Technology for Justice Center* – much concept planning and design for the fiber ring, data center, R56 grounding, wireless systems, audio video systems, and phone systems has been completed.
- *CitePay Court Payment System* – in a coordinated effort between Municipal Court and Information Services, the initial phase of receiving court payments via the internet using a PCI (Payment Card Industry) compliant company has been complete.
- *Video Systems for Conference Rooms* – Many of the conference rooms at City Hall, Public Works Maintenance, Fire, and Parks Maintenance have been upgraded with large screen monitors connected to computers and wireless keyboards and mice.
- For more detailed description of accomplishments, see the department's annual update at: *http://www.leawood.org/is/pdf/2012.pdf*

Department: Information Services

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	457,800	506,100	494,000	522,100
Contractual Services	201,373	212,500	212,500	250,300
Commodities	166,292	139,500	139,500	142,500
Capital	56,502	105,000	145,000	185,000
Debt Service	-	-	-	-
Grand Total	**881,967**	**963,100**	**991,000**	**1,099,900**
Expenditures by Fund Type				
General	825,465	858,100	846,000	914,900
Special Revenue	-	-	-	-
Capital	56,502	105,000	145,000	185,000
Debt	-	-	-	-
Grand Total	**881,967**	**963,100**	**991,000**	**1,099,900**



2014 Budget Summary

The majority of the budget, $226,600, 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 $110,000 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, $5,000 for equipment maintenance supplies and $2,500 for gasoline and vehicle parts for the vehicle assigned to this program. A total of $130,000 is included in Capital for software, hardware and phone upgrades. New in 2014 is $30,000 for a websense appliance filter which will provide domain level and content level control on all City computers.

Department: Human Resources

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. 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.

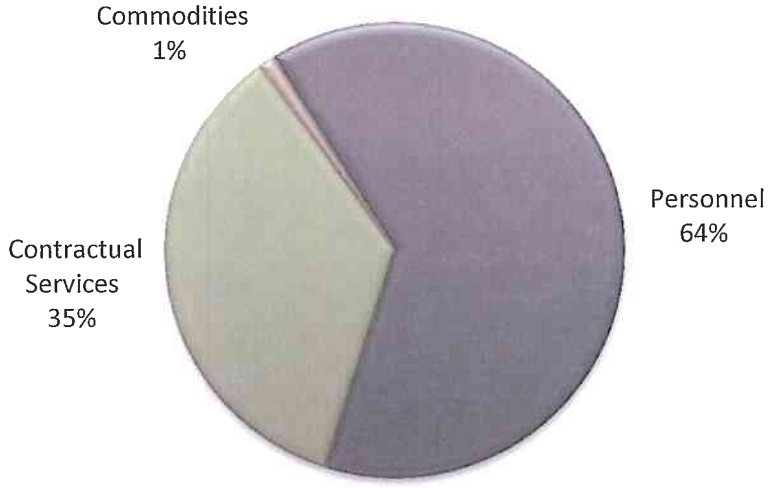
	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Informational statistics:				
Employment applications processed and reviewed	1,283	2,250	2,000	2,000
Worker's compensation cases managed	32	50	40	40
Full-Time Equivalent Positions	***4.98***	***3.98***	***3.98***	***3.98***
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	0.00	0.00	0.00
HR Assistant *(Regular PT)*	0.75	0.75	0.75	0.75
Intern *(Seasonal/Casual)*	0.23	0.23	0.23	0.23

Major Program Accomplishments

- Reconciled KPERS/KP&F fund accounts accurately and timely.
- Completed a payroll audit for workers' compensation program.
- Utilized vendor reimbursement programs to reduce expenses.
- Completed a successful City-wide safety inspection through KERIT.
- Administered benefit programs.
- Managed the workers' compensation program.
- Provided and/or coordinated mandatory and voluntary training for employees.
- Continued oversight of Employee Activities Committee.

Department: Human Resources

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	383,066	406,400	351,900	385,800
Contractual Services	90,661	218,200	218,200	212,700
Commodities	2,636	9,900	8,400	6,900
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**476,363**	**634,500**	**578,500**	**605,400**
Expenditures by Fund Type				
General	476,363	634,500	578,500	605,400
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**476,363**	**634,500**	**578,500**	**605,400**



2014 Budget Summary

Contractual Services provides $90,800, reduced from 2013, for employment expense such as advertising, pre-employment physicals/testing and background checks, annual Fire Dept physicals/testing, and Police Dept testing/evaluations. Other planned expenditures include $31,300 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 $20,600 for staff training, travel, professional memberships and telephone usage. Included in Commodities is $3,000 for office supplies, reports and meeting expenses, $2,400 for award supplies and $1,500 for the replacement purchase of a fax machine. All spending areas have been reviewed and reduced based on previous year activity and future year needs. The Receptionist position was transferred from this program to City Administration in 2013.

Department: Legal Services

Provides legal support to the Governing Body, the City Administrator, City departments and City boards and commissions. Staff attends all City Council meetings and meetings of various boards and commissions; issues legal and ethical opinions; provides litigation services; reviews and drafts resolutions, ordinances and contracts; and manages the City's insurance and risk management programs. The department also provides management and oversight of the Municipal Court department and prosecutes municipal court matters.

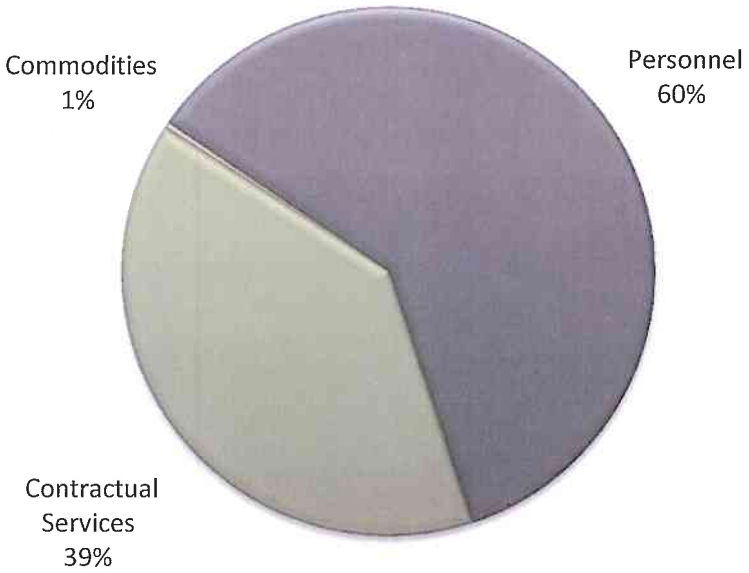
	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Informational statistics:				
No. of ordinances/resolutions prepared or reviewed	300	225	250	250
Cases disposed of by walk-in plea	2,300	2,000	2,300	2,300
Full-Time Equivalent Positions	***2.50***	***2.50***	***2.50***	***2.50***
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

Major Program Accomplishments

- Prepared and/or reviewed appropriate legislative documents, contracts and opinions.
- Provided prompt legal opinion service to the Governing Body and City staff.
- Provided legal expertise and assistance in the development of policy.
- Participation in the preparation of the move to new Justice Center, to occur in 2013.
- Effectively prosecuted Municipal Court cases.

Department: Legal Services

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	364,645	382,000	375,400	409,000
Contractual Services	25,537	165,600	265,400	265,200
Commodities	2,881	2,200	2,200	2,800
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**393,063**	**549,800**	**643,000**	**677,000**
Expenditures by Fund Type				
General	393,063	549,800	643,000	677,000
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**393,063**	**549,800**	**643,000**	**677,000**



2014 Budget Summary

Contractual Services provides $240,000 in outside legal services to be used, if needed, along with $7,200 for Westlaw access charges, $7,300 for professional association memberships/subscriptions, and $7,500 for staff training and travel. Included in Commodities is $1,600 for office supplies/materials, $600 for meeting supplies, and $600 for the planned replacement of staff office chairs.

Department: Municipal Court

Provides accurate, timely and efficient handling of all court papers and receipts. Provides court information to the public in a prompt and courteous manner. Hears complaints alleging violations of municipal ordinances including: traffic violations, theft, possession of controlled substances, battery and property code violations.

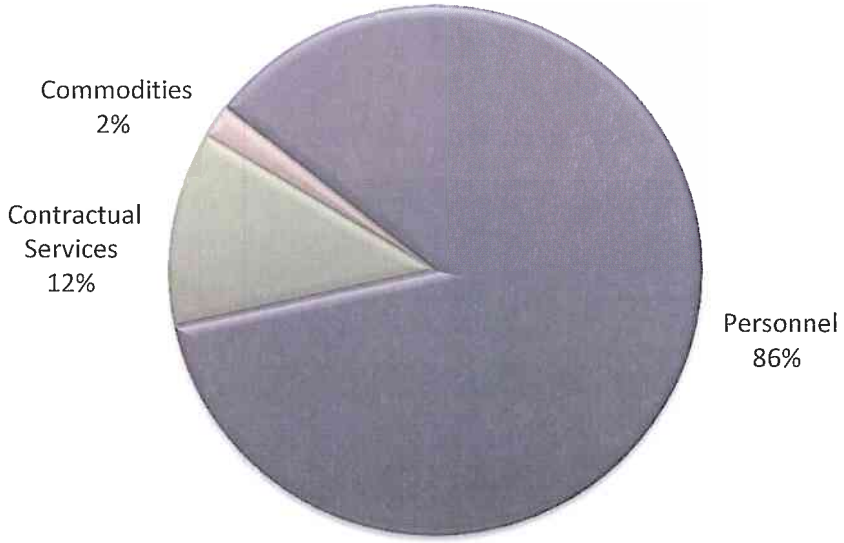
	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service to the public:				
Net receipts processed	$1,581,363	$1,500,000	$1,500,000	$1,500,000
Average Ticket Processed	$103	$103	$100	$100
✓ Informational statistics:				
Number of cases filed	15,299	14,600	15,000	15,000
Full-Time Equivalent Positions	***8.50***	***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

Major Program Accomplishments

- In a coordinated effort between Municipal Court and Information Services, the implementation of CitePayUSA was completed. This allows the court to receive payments via the internet using a PCI (Payment Card Industry) compliant company.
- Arraigned 181 defendants via video arraignment.
- Continued preparation for move to Justice Center.

Department: Municipal Court

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	483,642	513,100	526,000	574,800
Contractual Services	46,332	74,700	79,700	79,700
Commodities	3,587	15,400	15,400	13,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**533,561**	**603,200**	**621,100**	**668,100**
Expenditures by Fund Type				
General	533,561	603,200	621,100	668,100
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**533,561**	**603,200**	**621,100**	**668,100**



2014 Budget Summary

The budget for the Municipal Court program remains fairly constant from year to year. The major expense is $24,000 to provide for a public defender. Also included in Contractual Services is $16,800 for monthly REJIS system user charges and credit card fees, $8,000 for the printing of forms, $12,600 for staff training and travel, $10,000 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 computer laser printer and small office equipment.

Department: Community Development

Programs: Administration and Planning

Guides Leawood's growth and protects community assets by planning for sustainability through various phases of growth. Ensures building safety and development compliance. Evaluates all residential and commercial zoning, special use, site plan and plat applications. Other responsibilities include annual review of the comprehensive plan, monitoring compliance with adopted ordinances and writing of new ordinances.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Informational statistics:				
Board of Zoning Appeals Cases	52	35	35	35
Planning Commission meetings	20	22	22	20
No. of development applications	138	120	130	130
Full-Time Equivalent Positions	***5.00***	***5.00***	***5.00***	***5.00***
Community Development Director	1.00	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
Administrative Assistant	1.00	1.00	1.00	1.00

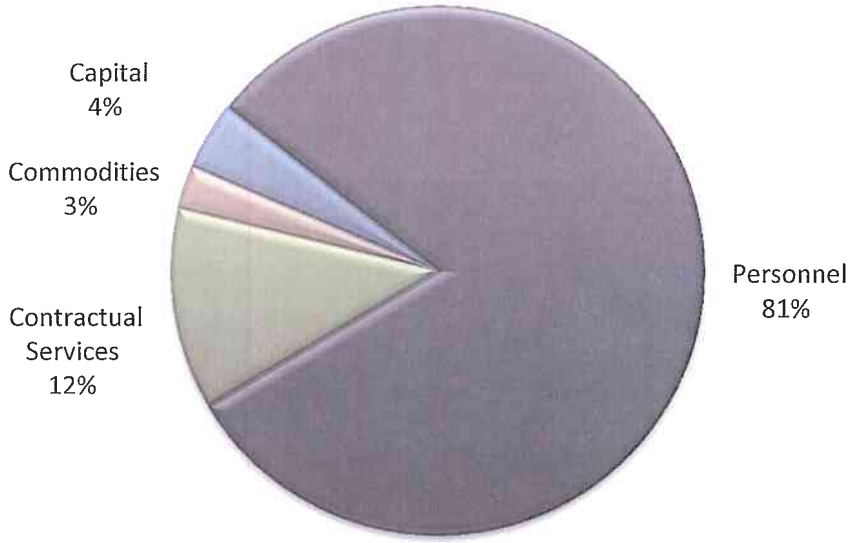
Major Program Accomplishments

- Arranged for Jim Heid from Urban Green, to present proposals on 135th Street area to the Planning Commission and the Governing Body.
- Applied for, and received, a grant in the amount of $96,000 for the 135th Street Plan.
- Passed "Green" initiatives rain barrels.
- Contracted for review of annexations and zoning.
- Initiated additional scanning of files.
- Adoption of the 2012 International Building Codes (IBC).
- Participation in the Justice Center Owner/Architect/Contractor (OAC) meetings.
- Processed twelve (12) amendments to the Leawood Development Ordinance (LDO).
- Completed the annual Development Plan Review.
- Update of City-wide commercial square footage.
- Updated the Leawood Comprehensive Plan.

Department: Community Development

Programs: Administration and Planning

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	437,137	457,000	463,400	492,500
Contractual Services	26,111	94,500	95,000	75,300
Commodities	16,199	22,500	22,500	16,100
Capital	-	-	131,000	25,000
Debt Service	-	-	-	-
Grand Total	**479,447**	**574,000**	**711,900**	**608,900**
Expenditures by Fund Type				
General	479,447	574,000	580,900	583,900
Special Revenue	-	-	-	-
Capital	-	-	131,000	25,000
Debt	-	-	-	-
Grand Total	**479,447**	**574,000**	**711,900**	**608,900**



2014 Budget Summary

This presentation includes the programs of Community Development Administration and Planning. Planned expenditures in Contractual Services are $33,000 for outside professional services to be used as needed; $21,000 for staff and Planning Commission training/travel and professional memberships; $14,000 for contractual services such as transcribing, outside scanning of documents and monthly fees associated with credit card payments for fees. Within Commodities is $9,000 for Planning Commission and BZA meeting expenses and $7,100 for office supplies. Capital in 2013 represents the Sustainable Places Planning Grant recently awarded to be used for the development of the 135th Street area. In 2014, the Planning vehicle will be replaced.

Department: Community Development

Programs: Codes and Neighborhood Services

Ensures building safety and development compliance. Protects residential and commercial infrastructure through inspections, enforcement of building codes, and enforcement of the property maintenance code.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Ensure building safety and development compliance:				
Neighborhood inspections per employee	2,041	3,667	2,167	2,167
Code inspections performed	8,470	6,500	6,500	7,000
% inspections on time	100%	100%	100%	100%
✓ Informational statistics:				
No. of development applications	138	120	130	130
No. of Certificates of Occupancy	123	110	110	115
Number of Massage Licenses	68	50	65	65
Licensed single-family rentals	139	125	130	130
Licensed apartment rentals	520	500	500	600
Court cases initiated	156	200	175	175

Full-Time Equivalent Positions	***9.00***	***9.00***	***9.00***	***9.00***
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

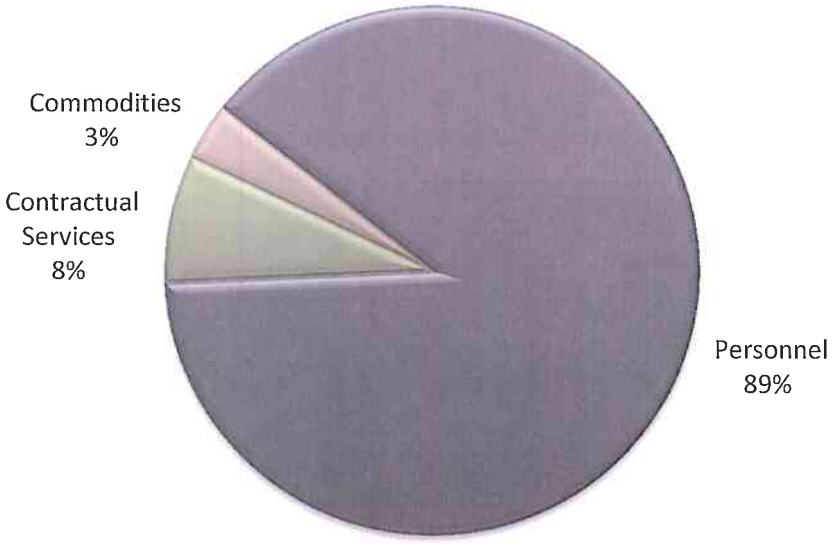
Major Program Accomplishments

- Participated in County-wide code evaluations.
- Reviewed, modified and adopted the 2012 International Building Codes (IBC) and 2011 National Electric Code (NEC).
- All three Building Inspectors achieved the Certified Erosion Control Inspector status.
- Completed an amendment to the Leawood Development Ordinance (LDO) referencing massage licensing lighting.

Department: Community Development

Programs: Codes and Neighborhood Services

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	696,562	748,800	752,700	777,900
Contractual Services	40,398	64,400	64,400	67,900
Commodities	21,931	35,900	34,900	30,900
Capital	-	-	33,000	-
Debt Service	-	-	-	-
Grand Total	**758,891**	**849,100**	**885,000**	**876,700**
Expenditures by Fund Type				
General	758,891	849,100	852,000	876,700
Special Revenue	-	-	-	-
Capital	-	-	33,000	-
Debt	-	-	-	-
Grand Total	**758,891**	**849,100**	**885,000**	**876,700**



2014 Budget Summary

This presentation combines the Neighborhood Services and Code Enforcement programs. Included within Contractual Services is $21,200 to contract the mowing of vacant/abandoned properties and nuisance removal expense; $14,000 for scanning of permits/plans; $10,900 for staff training/travel/professional memberships; $8,000 for monthly credit card fees; and $7,500 for communication expenses. Commodities reflects budget for gasoline and vehicle maintenance of the inspector's City assigned vehicles of $21,700; materials and supplies of $5,700; and employee clothing costs of $2,000. In 2013, one Codes Services vehicle will be replaced.

CITY OF LEAWOOD, KANSAS

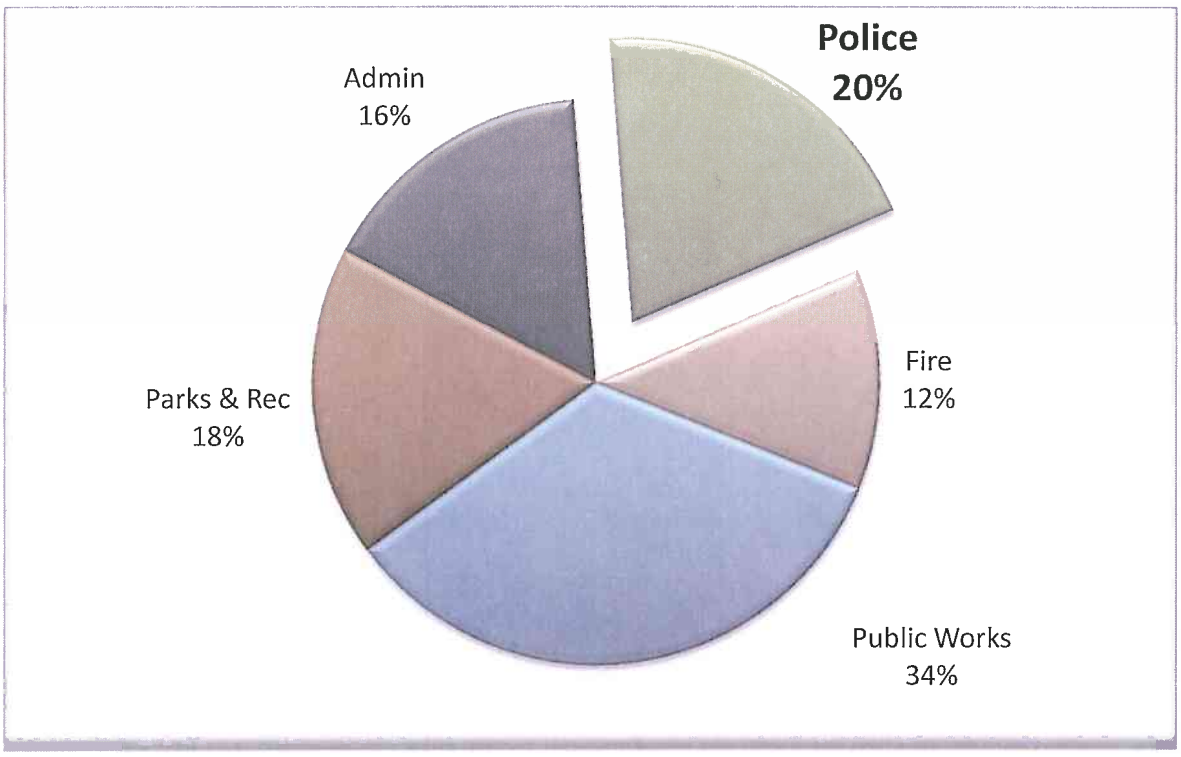
LEAWOOD POLICE DEPARTMENT

9617 Lee Boulevard

The 83 members of the Leawood Police Department are currently located in the building on Lee Boulevard, but all operations will relocate to the City's new Justice Center by the fall of 2013. This new 70,000 square foot two-building facility and garage will be located a few blocks east of the current City Hall building.

POLICE

Budget: $10.9M Positions: 83



Council Priorities

To protect Leawood residents, visitors and businesses by providing quality police and homeland security services.

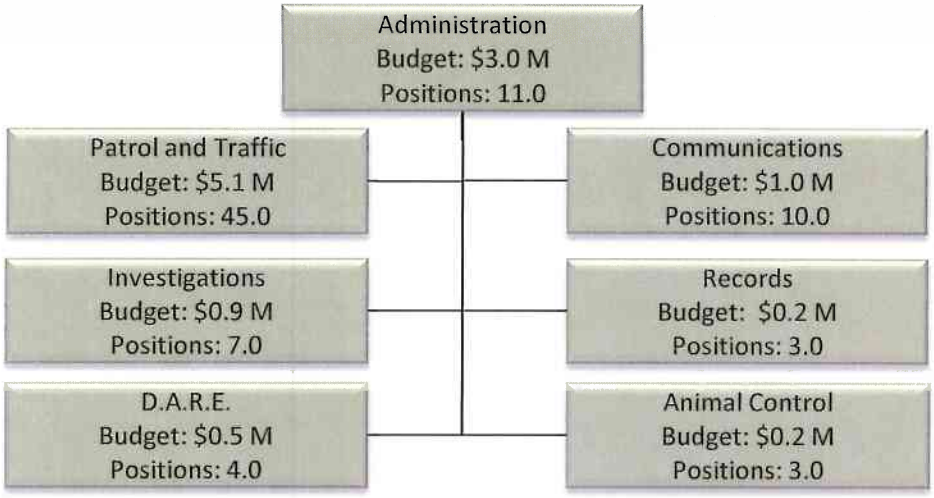
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

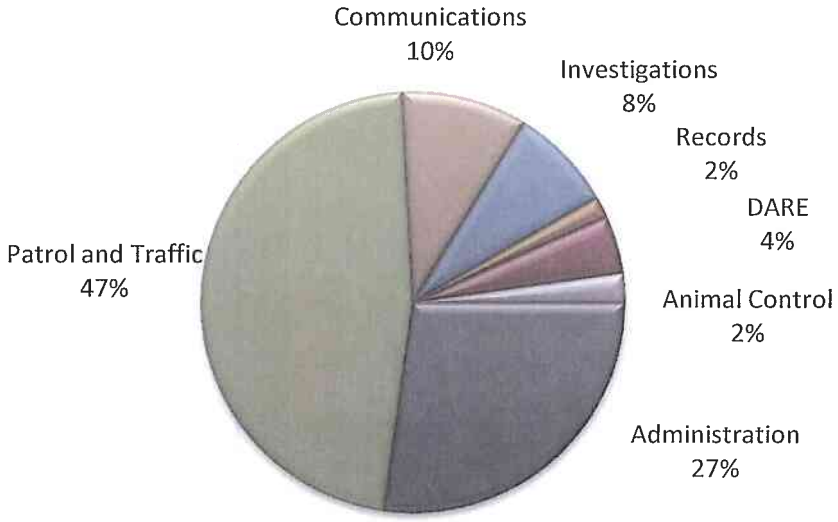
Governing Body Goals For 2014-2018

- *Evaluation of usage of City-owned property at 97th Street and Lee Boulevard.*

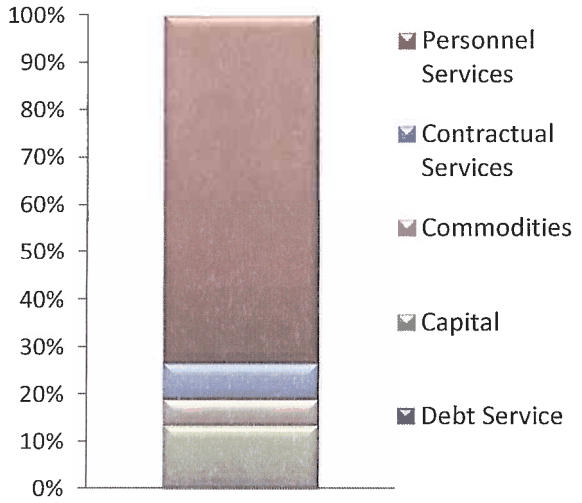
POLICE

Budget: $10.9M Positions: 83

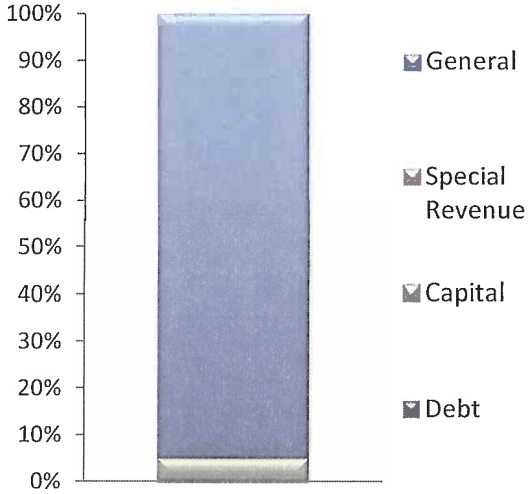




By Character



By Fund Type



POLICE

Budget: $10.9M Positions: 83

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Expenditures by Program				
Administration	6,277,418	8,463,450	11,294,225	2,964,100
Patrol and Traffic	4,547,332	4,888,700	4,722,700	5,131,700
Communications	910,789	1,003,200	955,400	1,043,700
Investigations	757,007	800,900	774,500	872,400
Records	164,694	197,600	193,400	178,800
DARE	370,090	481,000	459,300	484,500
Animal Control	240,814	232,900	226,400	243,300
Total	$13,268,144	$16,067,750	$18,625,925	$10,918,500
Expenditures by Character				
Personnel Services	6,981,701	7,690,600	7,390,500	8,029,100
Contractual Services	485,563	853,900	856,900	833,500
Commodities	503,484	614,300	614,300	598,600
Capital	5,297,396	6,908,950	9,764,225	1,457,300
Debt Service	-	-	-	-
Total	$13,268,144	$16,067,750	$18,625,925	$10,918,500
Expenditures by Fund Type				
General	8,843,439	10,086,750	11,951,700	10,369,000
Special Revenue	-	3,000	-	4,500
Capital	4,424,705	5,978,000	6,674,225	545,000
Debt	-	-	-	-
Total	$13,268,144	$16,067,750	$18,625,925	$10,918,500
Full-Time Equivalents	83.00	83.00	83.00	83.00
Commissioned Officers	*61.00*	*61.00*	*61.00*	*61.00*
Exhibit: Revenue by Program				
Alarm Fees	53,213	51,000	53,000	53,000
Animal Control/Shelter Fees	2,885	3,000	3,000	3,000
Dare Salary Reimbursement	266,000	271,000	271,000	282,000
School Resource Fees	30,710	30,500	30,500	30,500
Total	$352,808	$355,500	$357,500	$368,500

Department: Police

Program: 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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service to citizens:				
Budgeted cost per citizen	$414	$500	$579	$336
Citizens per Commissioned Officer	525	527	527	532
Alarm fee revenue	$53,213	$51,000	$53,000	$53,000
✓ Effectively manage the increasing calls for service impacting the organization:				
Overtime as a % of regular salaries	8%	9%	10%	9%
Response time emergency calls	3:41 min	3:30 min	3:30 min	3:30 min
✓ Establish a strong community presence and rapport with residents:				
% respondents satisfied	92.0%	85.0%	85.0%	80.0%
✓ Develop executive staff by promoting a team environment, collaboration, and open communication:				
% employees receiving training or professional development	100.0%	100.0%	100.0%	100.0%
Employee turnover	4	1	1	1
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*	*2.00*	*2.00*
Lieutenant	*1.00*	*1.00*	*0.00*	*0.00*
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

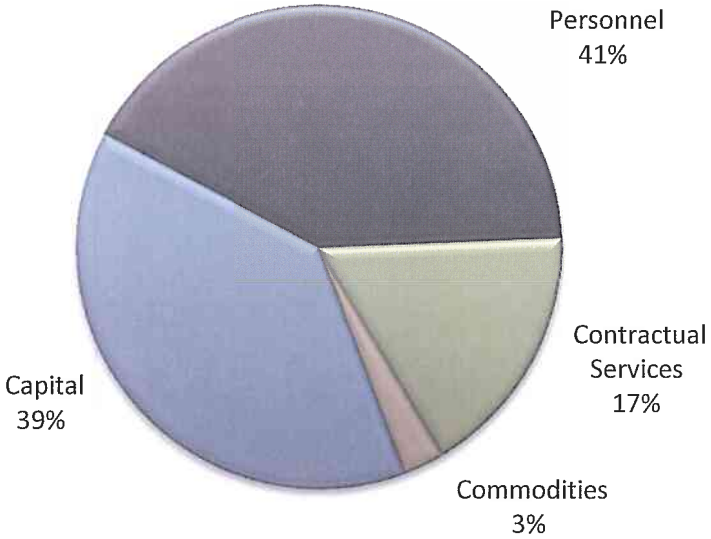
Major Program Accomplishments

- Leawood was recognized as one of the safest 100 cities for populations over 25,000.
- Maintain low rate of property crimes at 15.4 property crimes per 1,000 citizens *(29.4 Nationally).*
- Commenced construction of the Justice Center.
- Finished 2nd in the state for total dollars raised for Kansas Special Olympics.

Department: Police

Program: Administration

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	1,075,645	1,170,400	1,148,300	1,231,700
Contractual Services	238,162	507,200	508,700	507,600
Commodities	75,532	87,900	87,900	82,000
Capital	4,888,079	6,697,950	9,549,325	1,142,800
Debt Service	-	-	-	-
Grand Total	**6,277,418**	**8,463,450**	**11,294,225**	**2,964,100**
Expenditures by Fund Type				
General	2,262,030	2,693,450	4,834,900	2,729,100
Special Revenue	-	-	-	-
Capital	4,015,388	5,770,000	6,459,325	235,000
Debt	-	-	-	-
Grand Total	**6,277,418**	**8,463,450**	**11,294,225**	**2,964,100**



2014 Budget Summary

Capital in the 2013 estimated budget is primarily related to the construction of the Justice Center and includes $1,584,325 for technology-related equipment; $167,000 for landscaping; $533,000 for furniture, fixtures and appliances; and $75,000 for the replacement of a vehicle and a fingerprint imaging system. In 2014, the alarm tracking software will be replaced and a reserve of $200,000 has been included, only if needed, for the Justice Center. In both years, approximately $900,000 is included for the transfer of the .25% special county sales tax receipts from the General Fund to the Public Safety fund. Operating expenses includes $259,400 for estimated utilities and building expenses for the Justice Center; $43,000 for school crossing guards; $67,600 for contractual and shared expenses; $23,100 for staff training; $50,000 for housing of prisoners at the county facility; $29,000 for law enforcement liability insurance; office supplies of $21,000; and gasoline/vehicle maintenance of $48,000.

Department: Police

Program: Patrol and Traffic

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Effectively manage the increasing calls for service impacting the organization:				
Total calls for service	12,501	13,250	13,250	13,400
Response time emergency calls	3:41 min	3:30 min	3:30 min	3:30 min
Total traffic citations	15,265	15,000	15,000	15,200
✓ Monitor and analyze the crime rate for changing threats to the community:				
Crime rate (per 1,000 citizens)	27.6	30.9	28.9	30.2
Part I	14.9	18.0	16.0	16.8
Part II	12.7	12.9	12.9	13.4
✓ Promote the public's sense of security:				
% of residents who feel safe in their neighborhood during the day/night	95.0%	95.0%	95.0%	95.0%
✓ Reduce traffic incidents:				
# of traffic crashes with injuries	134	100	100	115
Full-Time Equivalent Positions	***45.00***	***45.00***	***45.00***	***45.00***
Commissioned Officers	***45.00***	***45.00***	***45.00***	***45.00***
Sergeant	*4.00*	*4.00*	*4.00*	*4.00*
Corporal	*3.00*	*3.00*	*3.00*	*3.00*
Master Police Officer	*6.00*	*6.00*	*5.00*	*5.00*
Police Officer (I, II, III, IV)	*32.00*	*32.00*	*33.00*	*33.00*

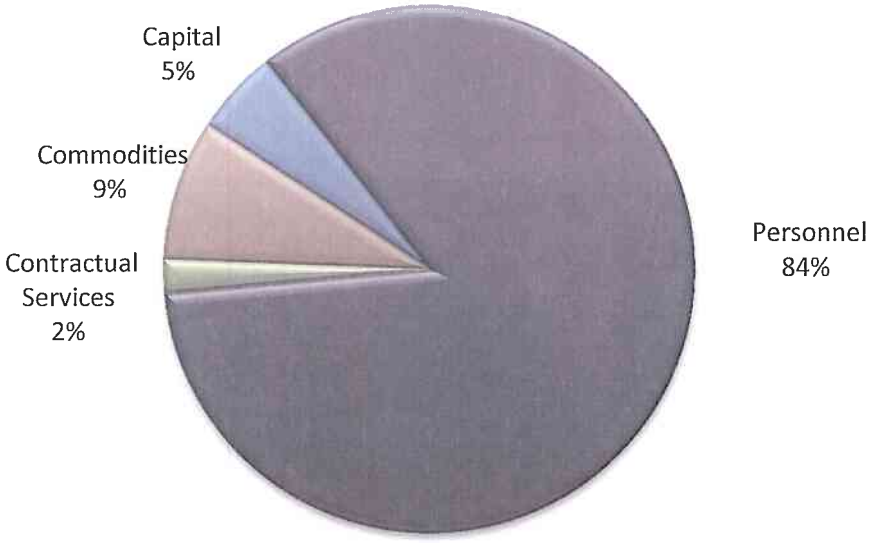
Major Program Accomplishments

- Directed Patrol Unit established.
- Transitioned to new public safety radio system.
- New canine acquired for Canine Unit ("Cliff").
- Patrol Sergeant received Gold Award for Valor.
- Low rate of 0.5 violent crimes per 1,000 citizens vs. 3.86 nationally.

Department: Police

Program: Patrol and Traffic

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	3,778,242	4,132,300	3,957,900	4,316,900
Contractual Services	79,935	107,300	108,800	105,400
Commodities	371,472	441,100	441,100	443,400
Capital	317,683	208,000	214,900	266,000
Debt Service	-	-	-	-
Grand Total	**4,547,332**	**4,888,700**	**4,722,700**	**5,131,700**
Expenditures by Fund Type				
General	4,229,649	4,680,700	4,507,800	4,865,700
Special Revenue	-	-	-	-
Capital	317,683	208,000	214,900	266,000
Debt	-	-	-	-
Grand Total	**4,547,332**	**4,888,700**	**4,722,700**	**5,131,700**



2014 Budget Summary

Included are both the Patrol and Traffic functions of the department. 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 $256,7000 for vehicle repairs, gasoline and supplies; $58,000 for uniforms; $40,100 for officer training; $32,900 for mobile phones; $18,400 for ammunition supplies; and $86,300 for expendable equipment. Reflected in Capital is $266,000 for the replacement purchase of seven patrol vehicles, a motorcycle and a mobile license plate reader.

Department: Police

Program: Communications

Handles telecommunications for department operations including: telephone, radio, computer communications, 911 emergency service and dispatch. Relay clear, concise, and accurate instructions and information to police officers and citizens as quickly as possible.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Monitor workload to ensure adequate staffing levels:				
Total calls dispatched	33,161	32,500	33,000	33,000
911 calls dispatched	3,342	3,300	3,300	3,300
✓ Dispatch information within target time of 30 seconds:				
Response time from time of call to dispatch (emergency calls)	30.4 seconds	30 seconds	30 seconds	30 seconds
✓ Promote departmental teamwork to ensure efficient communication				
% rating dispatch services as good or better on in-department survey	88.4%	98.0%	90.0%	90.0%
Full-Time Equivalent Positions	***10.00***	***10.00***	***10.00***	***10.00***
Commissioned Officers	***0.00***	***0.00***	***0.00***	***0.00***
Communications Officer (I, II, III)	10.00	10.00	10.00	10.00

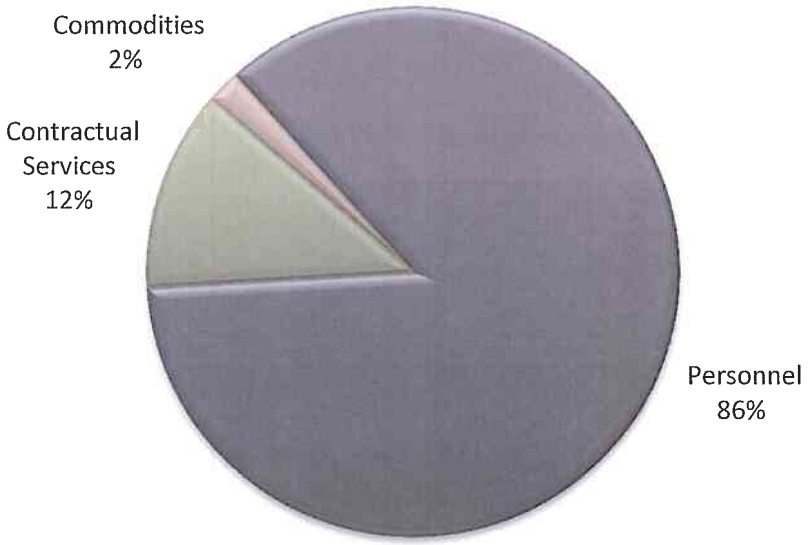
Major Program Accomplishments

- Full Computer Aided Dispatch Upgrade through Intergraph.
- Completed transition to new P25 Motorola radio system.
- Completed console training for new radio system.
- Joined the Metropolitan Area Region Radio System for interoperable regional communications.

Department: Police

Program: Communications

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	788,634	858,600	810,800	895,100
Contractual Services	108,583	123,500	123,500	127,500
Commodities	13,572	21,100	21,100	21,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**910,789**	**1,003,200**	**955,400**	**1,043,700**
Expenditures by Fund Type				
General	910,789	1,003,200	955,400	1,043,700
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**910,789**	**1,003,200**	**955,400**	**1,043,700**



2014 Budget Summary

Within Contractual Services is $87,800 for the payment of interlocal and intergraph agreements; $17,800 for monthly telephone/dispatch, cell phones, pagers and access fees; and $11,900 for staff training and professional memberships. Office materials and supplies of $9,100, the purchase of staff uniforms of $6,000, and equipment maintenance expenses of $6,000 are shown in Commodities. No capital purchases are planned for this area.

Department: Police

Program: 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. The primary goal is to maintain a high case clearance rate and to conduct impartial investigations that ensure the rights of all individuals.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Effectively manage caseloads to facilitate a high crime clearance rate:				
# of cases investigated	885	925	925	940
Part I	477	525	525	525
Part II	408	400	400	415
# of cases per officer	148	154	154	157
Part I	80	88	88	88
Part II	68	67	67	69
Active cases cleared	247	270	270	280
✓ 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%
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

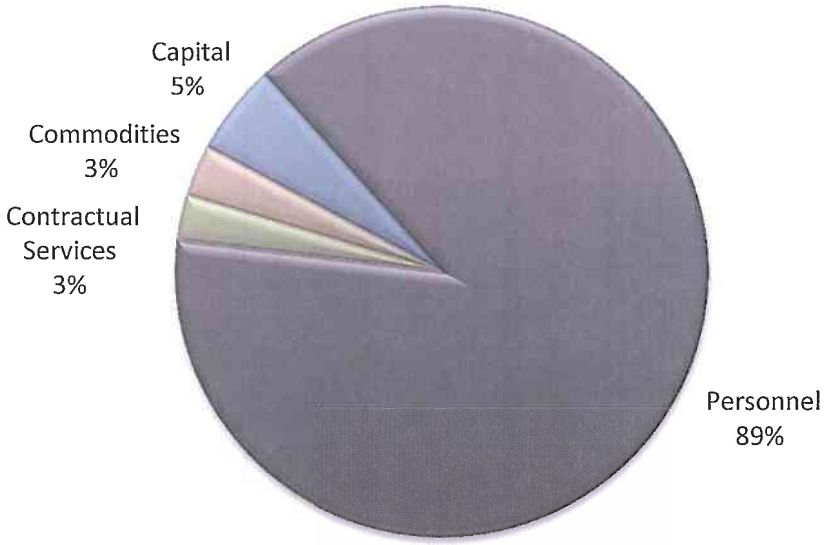
Major Program Accomplishments

- Investigation and arrest of person involved in a robbery and shooting which occurred in December.
- Investigation and arrest in March of two people involved in drug trafficking and U.S. currency counterfeiting.
- Investigation and arrests of people involved in multiple residential and commercial burglary series.

Department: Police

Program: Investigations

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	679,594	741,200	717,800	772,600
Contractual Services	11,333	25,900	25,900	24,000
Commodities	21,279	30,800	30,800	27,300
Capital	44,801	3,000	-	48,500
Debt Service	-	-	-	-
Grand Total	**757,007**	**800,900**	**774,500**	**872,400**
Expenditures by Fund Type				
General	712,206	797,900	774,500	823,900
Special Revenue	-	3,000	-	4,500
Capital	44,801	-	-	44,000
Debt	-	-	-	-
Grand Total	**757,007**	**800,900**	**774,500**	**872,400**



2014 Budget Summary

Communication devices of $8,200, staff training of $5,600, and outside professional services of $4,900 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. Capital in 2014 reflects the replacement purchase of two vehicles. Also shown in this program is an estimated $4,500 in Special Law Enforcement Trust fund monies. These represent the City's portion of controlled substance investigation forfeitures which must be used only for the law enforcement purposes.

Department: Police

Program: Records

Manages department records pertaining to criminal history information as provided for in State law. Provides accurate, timely, and properly submitted reports to local, state and federal offices.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Ensure timely submission of reports through appropriate workloads:				
Case mgmt entries per employee	11,900	10,000	10,000	10,000
Accident reports entered	642	650	650	650
Arrest reports entered	1,378	1,400	1,400	1,400
Ticket entered	11,639	11,750	11,750	12,000
Full-Time Equivalent Positions	***3.0***	***3.0***	***3.0***	***3.0***
Commissioned Officers	***0.0***	***0.0***	***0.0***	***0.0***
Records Clerk	3.0	3.0	3.0	3.0

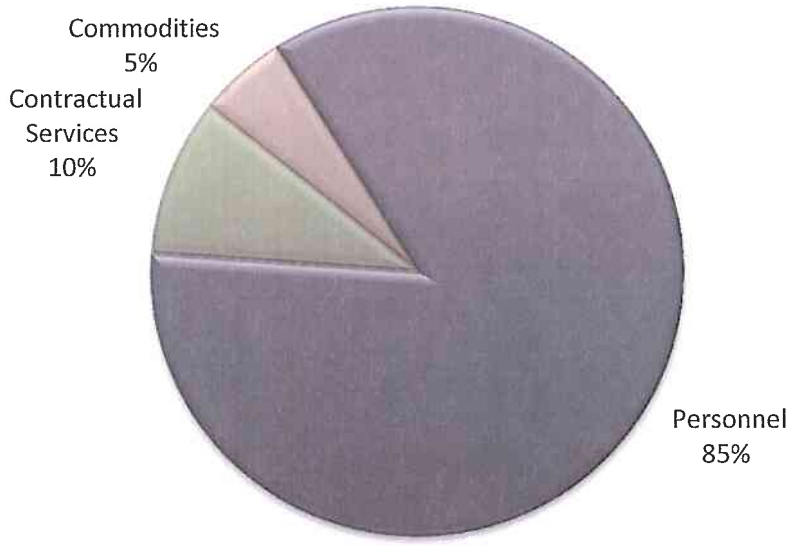
Major Program Accomplishments

- Completed scanning of all arrest reports for the periods of 2003-2006.
- Scanned and destroyed all warrants from arrest jackets more than 5 years old.
- Earned TrustWave Certificate of completion.
- All employees certified in NCIC and REJIS.
- Records Manual was updated.
- Updated solicitation applications.
- Achieved 100% "Very Satisfied" rating in citizen survey.

Department: Police

Program: Records

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	131,354	144,800	140,600	152,000
Contractual Services	24,158	38,200	38,200	17,200
Commodities	9,182	14,600	14,600	9,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**164,694**	**197,600**	**193,400**	**178,800**
Expenditures by Fund Type				
General	164,694	197,600	193,400	178,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**164,694**	**197,600**	**193,400**	**178,800**



2014 Budget Summary

The major change to this program in 2014 is the removal of the copy machine rental and postage budget. Beginning in 2014, all copy machine lease/rental charges and postage will be handled through the City-wide General Ops program budget. Funds have been budgeted in Contractual Services to provide for leased equipment and owned equipment repairs of $13,100, $2,000 for the printing of forms, and $1,600 for staff training/travel. Computer and office supplies of $7,200 and uniform expense of $2,400 are included in Commodities.

Department: Police

Program: D.A.R.E.

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. Ensures a safe school environment through proactive efforts in education, outreach and enforcement. This program includes grants to local drug prevention and rehabilitation programs.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Promote safety through education and outreach efforts:				
# of children receiving DARE presentations	3,700	3,750	3,700	3,700
✓ Promote safety through enforcement efforts:				
Cases initiated during SRO service	60	40	40	50
✓ Use of City funds:				
Portion of the sub-program funded by the Alcohol Tax	72%	56%	59%	58%
✓ Provide efficient service:				
Program revenue	$296,710	$301,500	$301,500	$312,500
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*

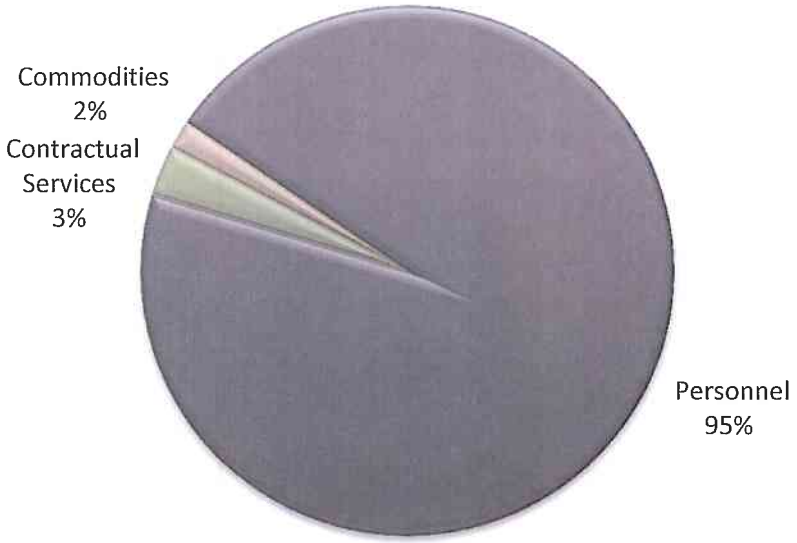
Major Program Accomplishments

- Continued to have a presence in both school districts as well as all private schools in City.
- In addition to their DARE presentations in the schools, the DARE/SRO's provided many other presentations throughout the community. These involved self defense classes, internet safety for kids as well as adults, bullying prevention, CPR training and security surveys.
- Officer Wiler developed and implemented an on-line crime prevention training academy available to anyone who visits the Police Department website.

Department: Police

Program: D.A.R.E.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	355,744	454,300	432,600	461,400
Contractual Services	2,921	14,600	14,600	14,600
Commodities	11,425	12,100	12,100	8,500
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**370,090**	**481,000**	**459,300**	**484,500**
Expenditures by Fund Type				
General	370,090	481,000	459,300	484,500
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**370,090**	**481,000**	**459,300**	**484,500**



2014 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/travel and professional memberships of $7,000, DARE materials and supplies of $7,500, and communication of $1,600. The decrease in Commodities is due to the replacement purchase of expendable equipment in 2013 and no planned items in 2014.

Department: Police

Program: Animal Control

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate fees:				
Cost recovery on boarding strays	20%	21%	21%	21%
Animal impound fees	$2,885	$3,000	$3,000	$3,000
# of animal control calls	1,118	1,600	1,600	1,600
Full-Time Equivalent Positions	***3.00***	***3.00***	***3.00***	***3.00***
Commissioned Officers	***0.00***	***0.00***	***0.00***	***0.00***
Animal Control Officer	3.00	3.00	3.00	3.00

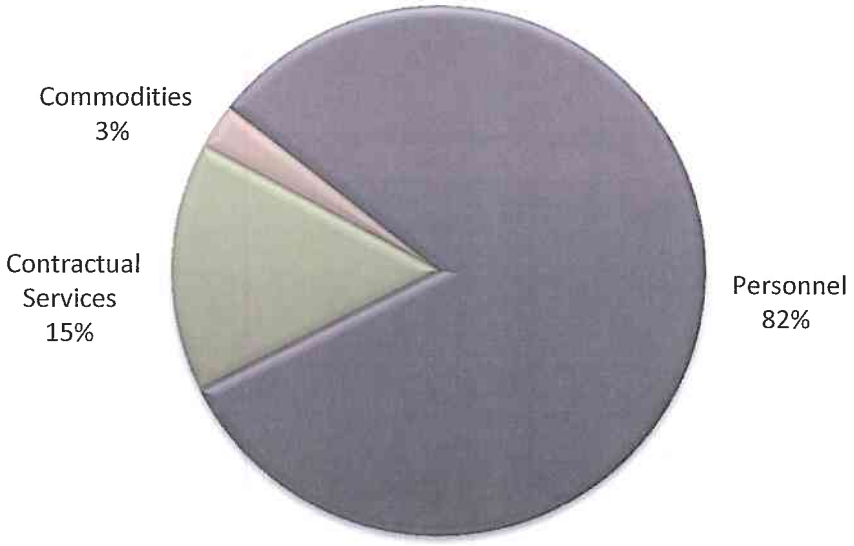
Major Program Accomplishments

- Developed a community education program that focuses on dog bite prevention for elementary age children.
- Held a successful "Barks in the Park" event in April.
- Answered 70 dog, 20 wildlife, 18 animal neglect and 15 cat complaints during 2012.
- The 3-member unit handled 129 impounds, of which 55 or 43% were returned to their owner.

Department: Police

Program: Animal Control

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	172,488	189,000	182,500	199,400
Contractual Services	20,471	37,200	37,200	37,200
Commodities	1,022	6,700	6,700	6,700
Capital	46,833	-	-	-
Debt Service	-	-	-	-
Grand Total	**240,814**	**232,900**	**226,400**	**243,300**
Expenditures by Fund Type				
General	193,981	232,900	226,400	243,300
Special Revenue	-	-	-	-
Capital	46,833	-	-	-
Debt	-	-	-	-
Grand Total	**240,814**	**232,900**	**226,400**	**243,300**



2014 Budget Summary

No capital purchases are planned for 2014. Besides planned wage and benefit increases, the program budget remains unchanged from the 2013 estimate for the upcoming budget year. A total of $14,000 is included annually for the boarding of stray animals, the majority of which is recoverable when animals are picked up. Other operating expenses include: $2,400 for the "Barks in the Park" event; $3,800 for disposal fees; $1,000 for rabies testing; $3,400 for officer training/travel and memberships; $2,700 for office, medical and veterinary supplies; $1,500 for uniforms; and $2,500 for vehicle repairs/parts.

CITY OF LEAWOOD, KANSAS

LEAWOOD FIRE DEPARTMENT

Administration, Station #33- 14801Mission Road

This facility was completed in the summer of 2002 and includes spacious living quarters, a training room, a completely equipped exercise room, and individual sleeping quarters. The Fire Administration offices are located on the upper level.

Station #31- 9609 Lee Boulevard

Constructed in 1949 on land donated by the Kroh Brothers, the total cost of $19,425 was financed through the City's first bond issue. On August 19, 2002 Mayor Peggy Dunn issued a proclamation declaring this station as an historic structure.

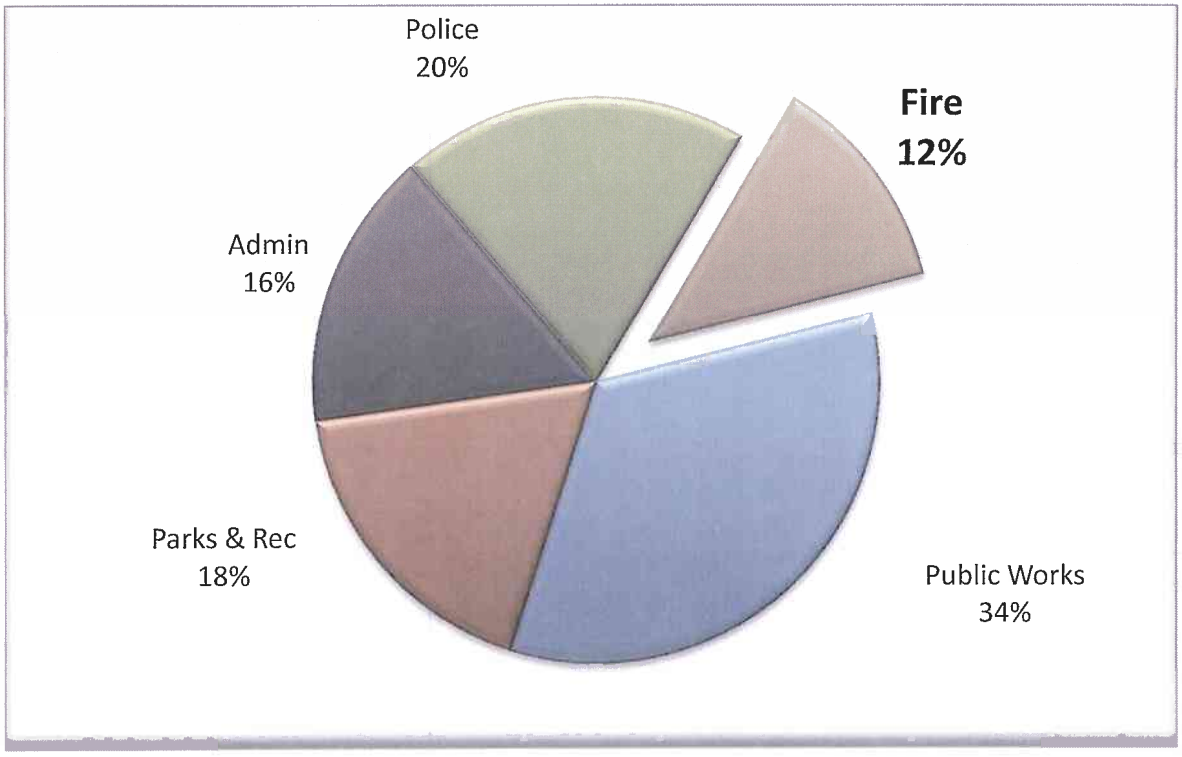
Station #32- 12701 Mission Road

This station opened in the spring of 1978. An extensive remodel was completed in the first quarter of 2004. It included changes to the exterior, completely updated living quarters, training room, kitchen, exercise room, and individual sleeping quarters.

Fire Budget

FIRE

Budget: $6.9M Positions: 53.69



Council Priorities

To protect and preserve life and property through excellence in training, community risk management, emergency preparedness and rapid emergency services response.

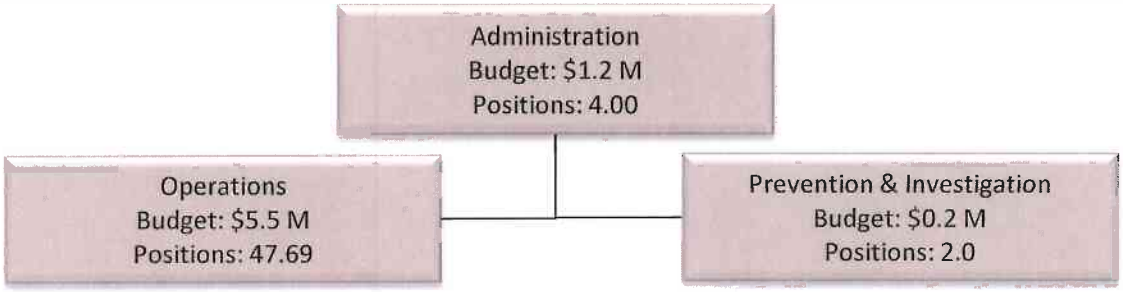
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

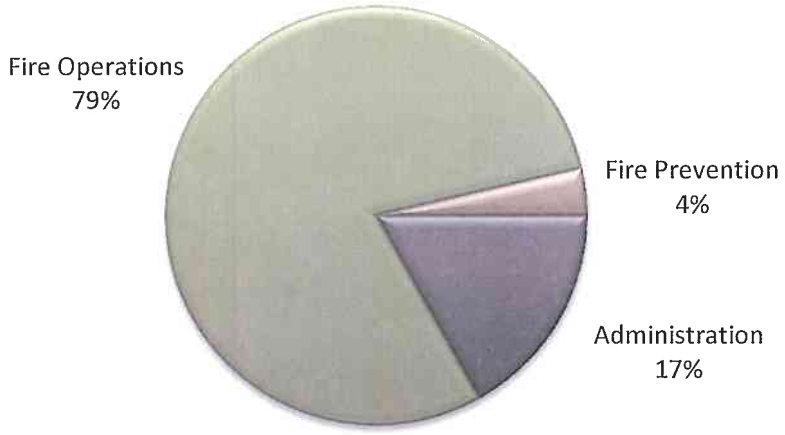
Governing Body Goals For 2014-2018

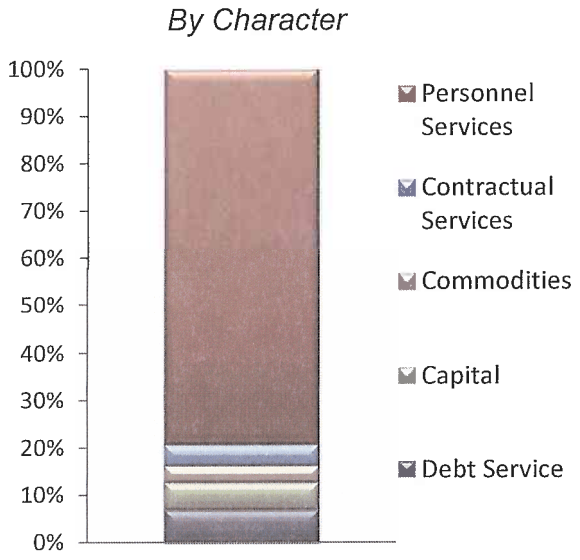
- *Evaluation of usage of City-owned property at 97th Street and Lee Boulevard.*

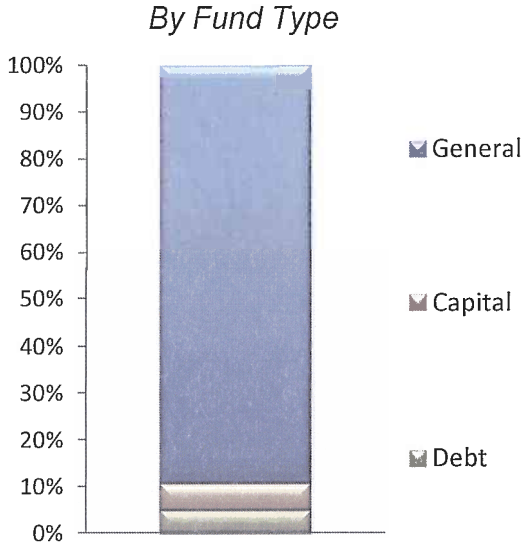
FIRE

Budget: $6.9M Positions: 53.69









FIRE

Budget: $6.9M Positions: 53.69

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Expenditures by Program				
Administration	935,015	1,064,828	1,029,619	1,168,463
Fire Operations	4,977,048	5,318,400	5,197,800	5,513,400
Fire Prevention	225,779	237,400	240,300	249,600
Total	$6,137,842	$6,620,628	$6,467,719	$6,931,463
Expenditures by Character				
Personnel Services	4,961,802	5,316,200	5,103,500	5,490,800
Contractual Services	217,811	286,100	284,100	312,200
Commodities	232,522	247,200	249,200	248,100
Capital	87,359	93,000	143,500	398,500
Debt Service	638,348	678,128	687,419	481,863
Total	$6,137,842	$6,620,628	$6,467,719	$6,931,463
Expenditures by Fund Type				
General	5,759,930	6,197,400	5,984,700	6,197,900
Special Revenue	-	-	-	-
Capital	87,359	93,000	143,500	398,500
Debt	290,553	330,228	339,519	335,063
Total	$6,137,842	$6,620,628	$6,467,719	$6,931,463
Full-Time Equivalents	53.69	53.69	53.69	53.69

Department: Fire

Program: Administration

Oversees the Fire Operations and Fire Prevention programs. 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 coordination of 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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient fire and EMS service to the citizens of Leawood:				
Budgeted cost per citizen	$192	$206	$201	$213
Citizens per Firefighter	596	599	599	605
✓ Ensure quality service by maintaining adequate staffing & training levels:				
Training hours per month per Firefighter/EMT	17	17	17	17
Overtime as a % or regular salaries	7%	9%	9%	9%
Employee turnover	5	0	2	0
✓ Maintain emergency preparedness:				
Number of sirens tested	11	11	11	11
Number of siren tests performed	100%	100%	100%	100%
% of tested in working condition	100%	100%	100%	100%
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

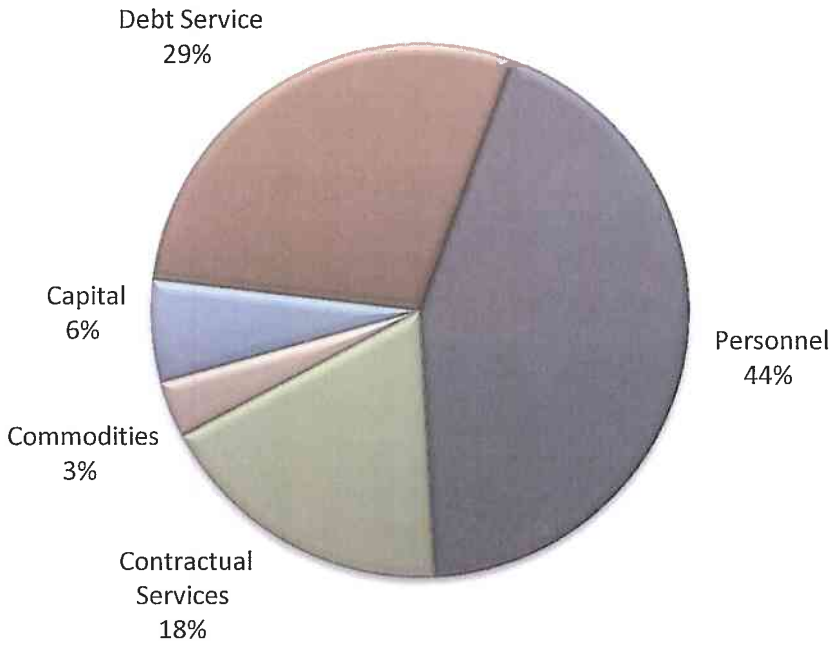
Major Program Accomplishments

- Promoted 2 Lieutenants, 2 Captains, 2 Battalion Chiefs and a Deputy Chief from within.
- Started transition with new Fire Chief hired from outside the organization.
- Provided fresh drinking water for walkers and bicyclists at each station during good weather.
- Recertification of all EMT's.
- Co-Hosted the Police and Fire Open House.
- Maintained/updated a data base of citizens with specialized needs (premise file).
- Taught 117 CPR students.
- Trained 23 CERT students.

Department: Fire

Program: Administration

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	398,700	510,500	466,000	508,800
Contractual Services	125,278	185,400	183,400	211,500
Commodities	33,125	38,700	40,700	40,600
Capital	87,359	-	-	72,500
Debt Service	290,553	330,228	339,519	335,063
Grand Total	**935,015**	**1,064,828**	**1,029,619**	**1,168,463**
Expenditures by Fund Type				
General	557,103	734,600	690,100	760,900
Capital	87,359	-	-	72,500
Debt	290,553	330,228	339,519	335,063
Grand Total	**935,015**	**1,064,828**	**1,029,619**	**1,168,463**



2014 Budget Summary

Contractual Services includes $76,000 for utilities for all the fire station buildings; $30,000 for building/ground repairs; $23,000 for tube heaters at FS #1; $37,000 for training and travel for staff and various fire association memberships; and $7,500 for siren maintenance. Shown within Commodities is $20,000 for station, office and Johnson County Med-Act supplies; $12,000 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. Within Capital is $22,500 for the repair/replacement of the floor and $50,000 for exterior building repairs, both at FS #1. Debt reflects the annual principal and interest payments due on Fire Stations #2 and #3.

Department: Fire

Program: Fire Service Operations

Respond to medical emergencies and fire; rescue; explosion; Weapons of Mass Destruction (WMD) incidents; natural disasters; and hazardous material incidents to minimize loss of life and property. 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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Respond to emergencies within department goal of 5 minute average:				
Average response time to fire incidents (in minutes)	5:06	4:50	4:50	5:00
% of Emg Med responses in 5 min	60.0%	75.0%	75.0%	75.0%
% of ALS/Med-Act response in 9 min	82.0%	75.0%	75.0%	80.0%
✓ Number of fire incidents	947	1,100	1,100	1,000
Full-Time Equivalent Positions	***47.69***	***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	26.00	26.00	23.00	23.00
Firefighter (I, II, III)	6.00	6.00	9.00	9.00
Part-Time Firefighter *(Seasonal/Casual)*	0.69	0.69	0.69	0.69

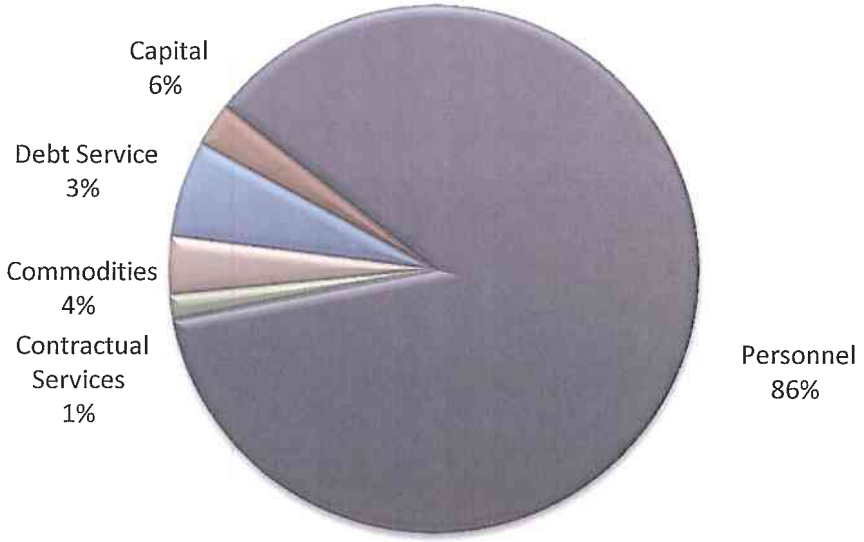
Major Program Accomplishments

- There were no fire deaths or injuries in the city in 2012.
- Hosted a French foreign exchange student for 3 months at Station #2.
- Three members attended federally funded training at the National Fire Academy in Maryland.
- Department members participated in reading programs at local schools.
- Technical Rescue personnel completed multiple exercises at Crisis City.
- Several of the technical rescue personnel were instructor's at Crisis City.
- All pumps and ladders were tested to meet NFPA Standards.
- Participated in multiple events including United Way, TLC, Leukemia & Lymphoma Society, Community Blood Center, block parties, rides for charities, and standbys at City events.
- Several firefighters participated in the 9-11 memorial stair climb benefiting the National Fallen Firefighter's Foundation.

Department: Fire

Program: Fire Service Operations

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	4,361,267	4,597,600	4,426,500	4,761,400
Contractual Services	77,657	84,000	84,000	84,000
Commodities	190,329	195,900	195,900	195,200
Capital	-	93,000	143,500	326,000
Debt Service	347,795	347,900	347,900	146,800
Grand Total	**4,977,048**	**5,318,400**	**5,197,800**	**5,513,400**
Expenditures by Fund Type				
General	4,977,048	5,225,400	5,054,300	5,187,400
Capital	-	93,000	143,500	326,000
Debt	-	-	-	-
Grand Total	**4,977,048**	**5,318,400**	**5,197,800**	**5,513,400**



2014 Budget Summary

Operating expenses include $31,100 for training; $22,400 for communication; $39,000 for uniforms; $95,700 for gasoline, vehicle & equipment maintenance supplies/service; and $61,500 for the replacement of expendable equipment items. 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 occurring in 2013; and the two fire pumpers purchased in 2011 with a payment of $146,800 due on the ten-year lease. Capital reflects the replacement of a large service utility vehicle; 5 mobile data terminals; SCBA equipment; a breathing air compressor; a rescue boat/ trailer; and replacement of half the department's emergency radios.

Department: Fire

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Reduce fire incidents:				
Fire calls per 1,000 citizens	30	34	34	31
✓ Maintain fire protection standards in city buildings:				
Number of inspections	972	1,600	1,100	1,100
Number of building plans reviewed	182	90	90	150
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

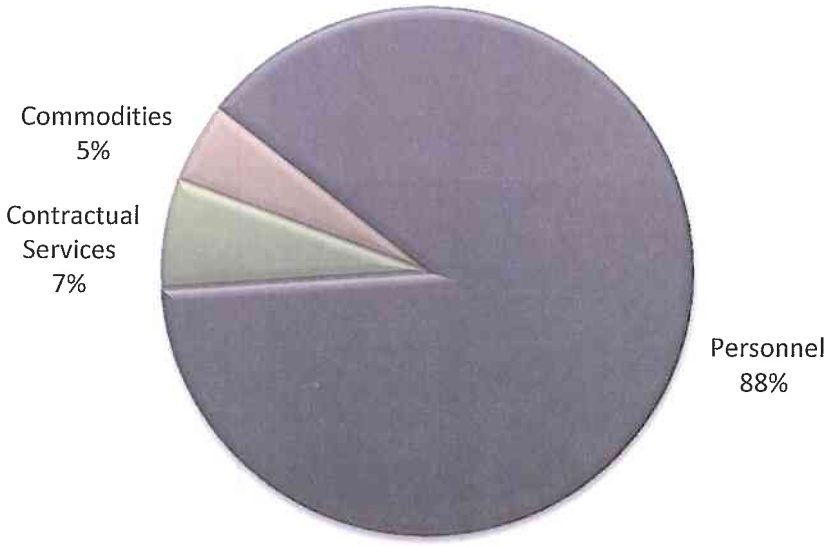
Major Program Accomplishments

- Delivered fire safety training to 4000 Leawood elementary school children.
- Counseled two juvenile fire setters.
- During a fire investigation, identified an emergency light in a school that had been recalled and arranged for the 53 replacement lights at no cost to Leawood schools.
- Investigated one arson fire resulting in prosecution and sentencing.
- Maintained fire investigation and fire inspector continuing education requirements.
- Installation of smoke detectors at various locations throughout the City.

Department: Fire

Program: Prevention and Investigation

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	201,835	208,100	211,000	220,600
Contractual Services	14,876	16,700	16,700	16,700
Commodities	9,068	12,600	12,600	12,300
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**225,779**	**237,400**	**240,300**	**249,600**
Expenditures by Fund Type				
General	225,779	237,400	240,300	249,600
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**225,779**	**237,400**	**240,300**	**249,600**



2014 Budget Summary

No major changes are anticipated to this program in 2014. Contractual Services includes $11,000 for staff training and travel, $3,500 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 $3,300 for the replacement purchase of fire gear/equipment and a laptop computer.

CITY OF LEAWOOD, KANSAS

LEAWOOD PUBLIC WORKS MAINTENANCE FACILITY

14303 Overbrook

This structure was constructed in 2002 for the purpose of housing the fleet operation and the street maintenance function of the Public Works department.

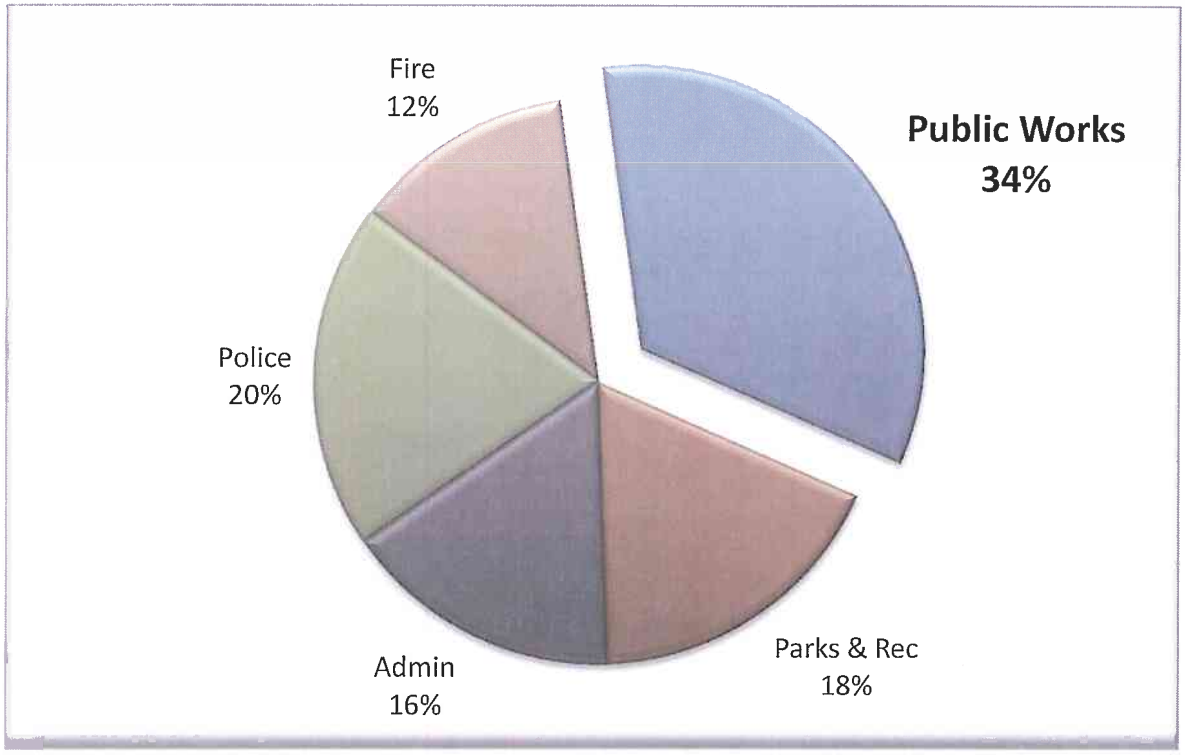
The Fleet Operation is responsible for approximately 119 vehicles and 121 pieces of equipment in the City of Leawood's fleet. These range from Police Cruisers, Fire Apparatus, various size trucks, SUV's, sedans, grounds maintenance, construction and other equipment. Fleet Maintenance also provides extensive fabrication and welding services for all Departments as well as installation of specialty equipment for the Police Department and other City departments. During emergency operations, Fleet Management performs equipment repairs, emergency fueling, off-site maintenance, and generator support to sustain critical City functions.

The Maintenance area provides the manpower and equipment to maintain the public infrastructure with the City. Activities include: pot hole patching, pavement surface repairs, sub-base repair, minor overlays, street cut repairs, street striping, sign replacement, curb & gutter repair/installation, storm sewer inspection/maintenance/repair, street evaluations, City property sidewalk repair, guardrail maintenance, street sweeping, and snow/ice removal & storm damage repairs.

Public Works Budget

PUBLIC WORKS

Budget: $18.7M Positions: 48.23



Council Priorities

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

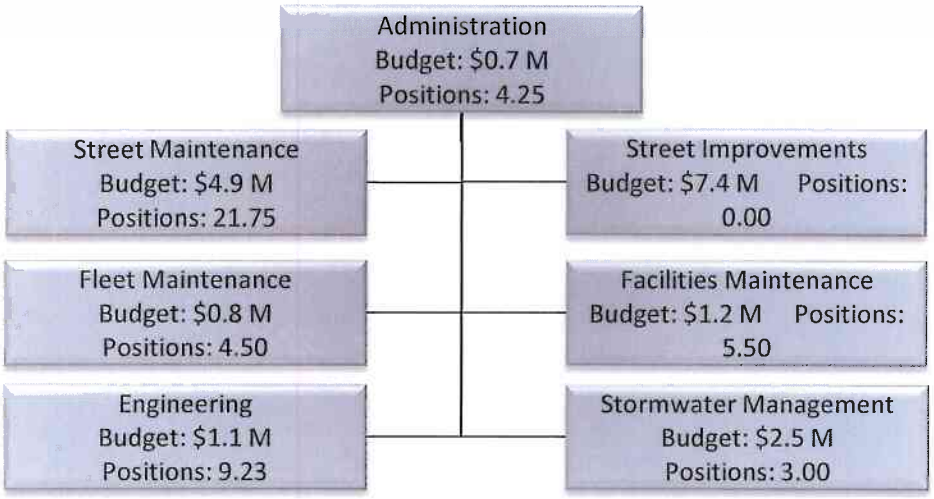
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

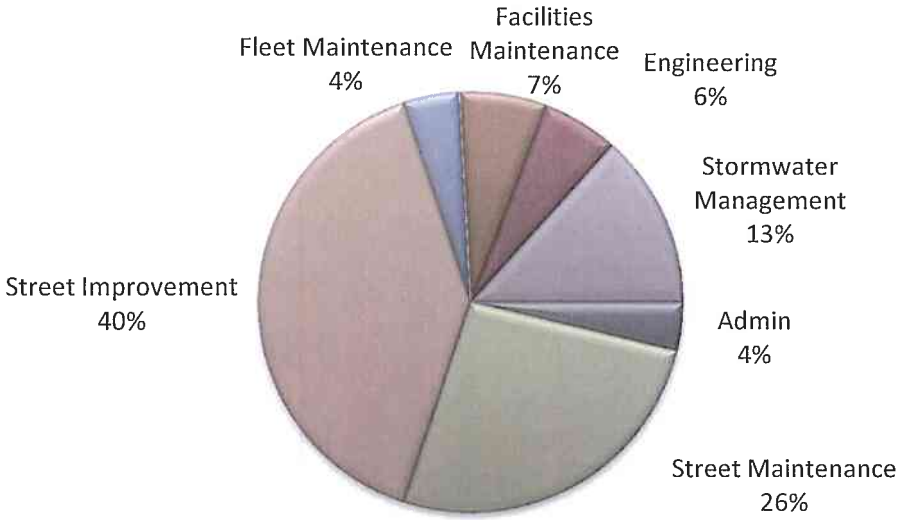
Governing Body Goals For 2014-2018

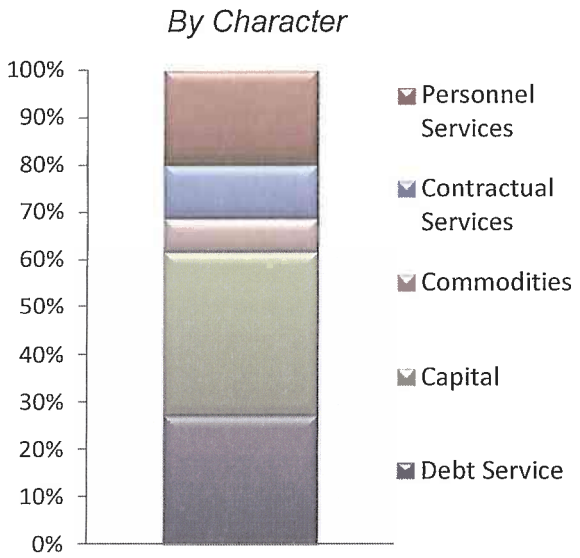
- *Prepare an analysis of establishing a Stormwater Utility. Establish public/private financed stormwater plan and program for residential properties.*
- *Evaluate noise level abatement options along the I-435 corridor.*
- *Evaluate I-435 to 103rd Street along State Line Road.*
- *Research alternative method of financing trail and pedestrian improvements.*
- *Evaluate City solar energy regulations.*
- *Evaluate possible impact of placing hi-speed fiber along 135th Street.*

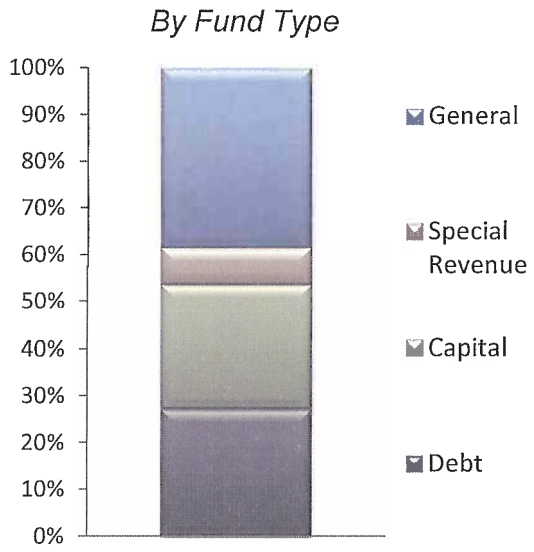
PUBLIC WORKS

Budget: $18.7M Positions: 48.23









PUBLIC WORKS

Budget: $18.7M Positions: 48.23

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Expenditures by Program				
Administration	595,347	754,658	657,864	693,464
Street Maintenance	3,438,450	4,269,250	4,665,800	4,919,300
Street Improvement	8,038,070	8,995,767	9,604,247	7,417,548
Fleet Maintenance	501,605	706,800	702,900	800,200
Facilities Maintenance	684,670	1,156,200	1,254,000	1,233,400
Engineering	857,372	1,086,800	1,032,800	1,090,900
Stormwater Management	1,319,834	1,361,961	3,035,496	2,499,792
Total	$15,435,348	$18,331,436	$20,953,107	$18,654,604
Expenditures by Character				
Personnel Services	3,197,623	3,628,200	3,446,500	3,740,800
Contractual Services	1,442,435	2,190,000	2,140,400	2,118,300
Commodities	720,959	1,406,550	1,406,600	1,351,500
Capital	4,715,900	5,806,000	8,727,438	6,381,918
Debt Service	5,358,431	5,300,686	5,232,169	5,062,086
Total	$15,435,348	$18,331,436	$20,953,107	$18,654,604
Expenditures by Fund Type				
General	5,361,017	7,224,750	6,993,500	7,210,600
Special Revenue	1,286,036	1,463,300	1,547,768	1,483,068
Capital	3,429,864	4,342,700	7,179,670	4,898,850
Debt	5,358,431	5,300,686	5,232,169	5,062,086
Total	$15,435,348	$18,331,436	$20,953,107	$18,654,604
Full-Time Equivalents	48.23	48.23	48.23	48.23
Exhibit: Revenue by Program				
County Participation				
Streets	803,061	2,004,200	2,100,200	559,000
Stormwater	386,521	-	1,122,880	1,255,388
Engineering *(Inspection Fees)*	131,992	45,000	50,000	63,000
Total	$1,321,574	$2,049,200	$3,273,080	$1,877,388

Department: Public Works

Program: Administration

Administration provides management controls over departmental functions to meet the infrastructure needs of the community through effective coordination of City and local resources with efficient use of current equipment and technology. Responsibilities include setting policies, administering contracts and inter-local agreements, billing for all divisions and reimbursement from other city, county, and state agencies.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Efficiently respond to infrastructure demands of the City:				
Budgeted cost per citizen	$482	$570	$652	$574
% of 1/8 sales tax funding:				
streets	48%	48%	46%	44%
stormwater	52%	52%	54%	56%
✓ Effectively manage the increasing calls for service impacting the organization:				
Overtime as a % of regular salaries	1%	3%	3%	3%
Professional service contracts	47	29	50	50
✓ Develop staff by promoting a team environment, collaboration, and open communication:				
% employees maintaining professional certifications	63.0%	63.7%	63.0%	63.0%
Employee turnover	12	2	6	6
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
Administrative Assistant *(Part Time)*	0.50	0.50	0.50	0.50

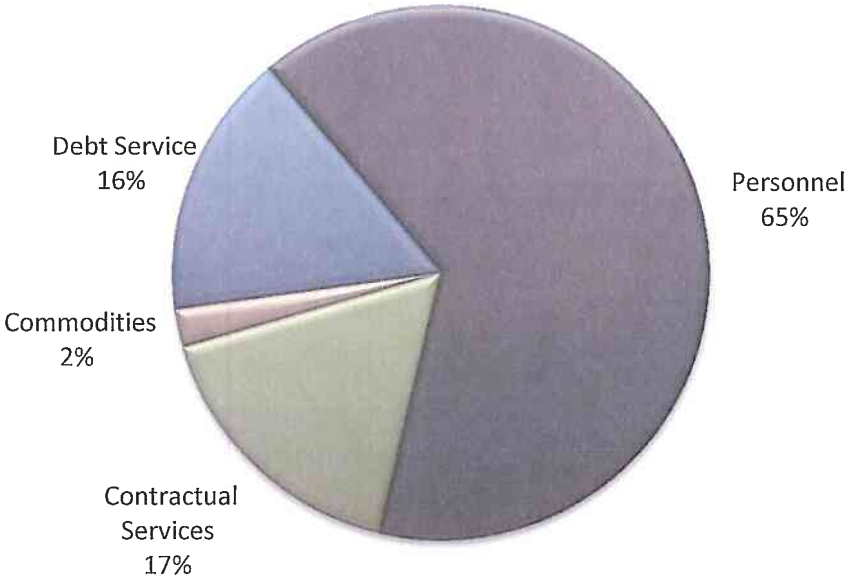
Major Program Accomplishments

- Hired and trained a new Contract Administrator and PT Administrative Assistant.
- Working with HWA and Titan on the constructing the Justice Center.
- Reduced the number of work related accidents from 12 to 6 in 2012.
- The Public Works Committee met 6 times.
- The Stormwater Committee met 4 times.

Department: Public Works

Program: Administration

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	423,683	452,900	413,100	449,100
Contractual Services	53,735	116,600	117,000	117,100
Commodities	6,665	16,500	16,500	16,000
Capital	-	-	-	-
Debt Service	111,264	168,658	111,264	111,264
Grand Total	**595,347**	**754,658**	**657,864**	**693,464**
Expenditures by Fund Type				
General	484,083	586,000	546,600	582,200
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	111,264	168,658	111,264	111,264
Grand Total	**595,347**	**754,658**	**657,864**	**693,464**



2014 Budget Summary

Contractual Services includes $26,000 for bi-annual inspection of City bridges, $15,000 for scanning services, $20,000 for professional services to be used as needed, $13,000 for operation green light, $16,000 to update the traffic model and GASB streets/stormwater, $15,500 for staffing training/travel/professional memberships, and $6,200 for communication services. Planned Commodities expenses are $9,400 for office and binding machine and small office equipment. Debt Service represent payments due on the 2012 City facility improvements and the Public Works facility building and land.

Department: Public Works

Program: 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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide timely maintenance for streets and related infrastructure by applying cost effective treatments:				
Maintenance exp's per lane mile	$7,710	$9,508	$10,392	$10,956
Cost per foot of sidewalk replacement	$35.04	$44.00	$42.00	$44.00
Cost per foot of curb replacement	$24.48	$30.00	$26.00	$28.00
Street sweeping exp's per capita	$1.55	$2.00	$2.00	$2.00
✓ Maintain a safe and functional street system:				
Avg. work days to repair a pothole	1	1	1	1
Cost per pothole repair	$7.09	$8.10	$8.10	$8.50
% streets slurry sealed within 7 yrs	36.0%	33.0%	33.0%	33.0%
Snow & ice control budget per capita	$3.97	$8.00	$6.50	$7.00
✓ Maintain attractive streets and reduce pollution:				
Annual avg sweepings per lane mile	8	8	8	8
Cost per curb mile swept	$13.55	$21.00	$18.00	$20.00
Debris diverted from watershed (tons	1,493	1,600	1,600	1,600
Full-Time Equivalent Positions	***21.75***	***21.75***	***21.75***	***21.75***
Superintendent 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)	4.00	4.00	3.00	3.00
PW Maintenance Worker (I, II)	9.00	9.00	10.00	10.00
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75

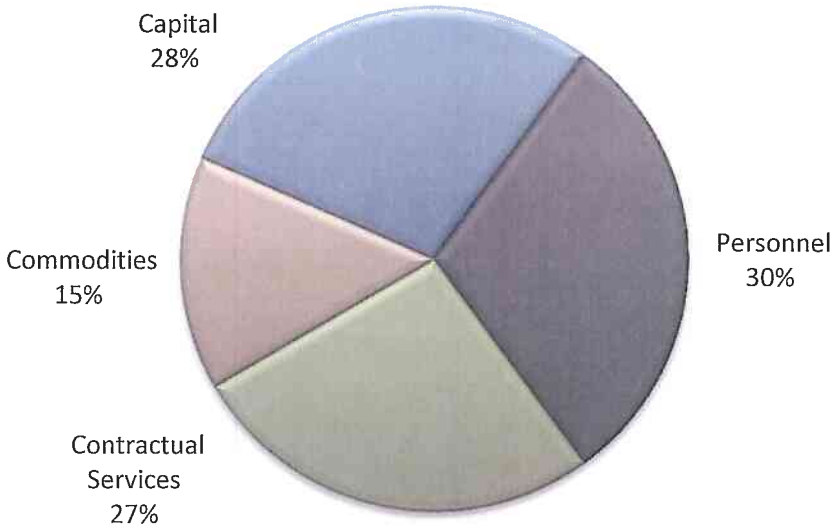
Major Program Accomplishments

- Replaced 4,201 feet of sidewalk.
- Replaced 6,599 feet of curb.
- Swept 3,705 curb miles.
- Filled 1,534 potholes.
- Placed 2,335.37 tons of asphalt.
- Installed 1,544 signs for the retro reflectivity upgrade.

Department: Public Works

Program: Street Maintenance

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	1,250,932	1,429,700	1,356,200	1,470,400
Contractual Services	1,011,804	1,308,800	1,308,800	1,311,800
Commodities	372,138	702,750	702,800	739,100
Capital	803,576	828,000	1,298,000	1,398,000
Debt Service	-	-	-	-
Grand Total	**3,438,450**	**4,269,250**	**4,665,800**	**4,919,300**
Expenditures by Fund Type				
General	2,634,874	3,441,250	3,367,800	3,521,300
Special Revenue	-	-	-	-
Capital	803,576	828,000	1,298,000	1,398,000
Debt	-	-	-	-
Grand Total	**3,438,450**	**4,269,250**	**4,665,800**	**4,919,300**



2014 Budget Summary

Within Contractual Services, $750,000 is included for streetlight electricity service, $321,000 for streetlight maintenance, $80,000 for construction debris removal and pavement striping, and $82,000 for utilities. Commodities reflects $451,600 for street repair materials such as concrete, asphalt, sod, signs and paint, and $229,000 for snow removal supplies. The increase in Commodities is due to the scheduled replacement of expendable equipment. Planned capital purchases include: three pickup trucks, a backhoe and four dump trucks, two of which are new to the vehicle inventory. Also included is $470,000 which represents the final year of a three-year plan to purchase streetlights.

Department: Public Works

Program: Street Improvements

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Manage a street system which is safe, well-maintained and visually pleasing:				
Overall average PCI all lane miles	76.2	79.5	77.0	78.0
% maintained at minimum 70 PCI:				
residential (122.8 CL)	68.4%	77.0%	69.0%	70.0%
arterial (45.9 CL)	68.1%	78.0%	73.0%	73.0%
collector (32.9 CL)	74.4%	87.0%	75.0%	75.0%
✓ Effectively manage replacement costs:				
Cost per lane mile	$18,023	$20,035	$21,390	$16,520
County participation (grants)	$803,061	$2,004,200	$2,100,200	$559,000
Full-Time Equivalent Positions	***0.00***	***0.00***	***0.00***	***0.00***
There are no positions in this subprogram				

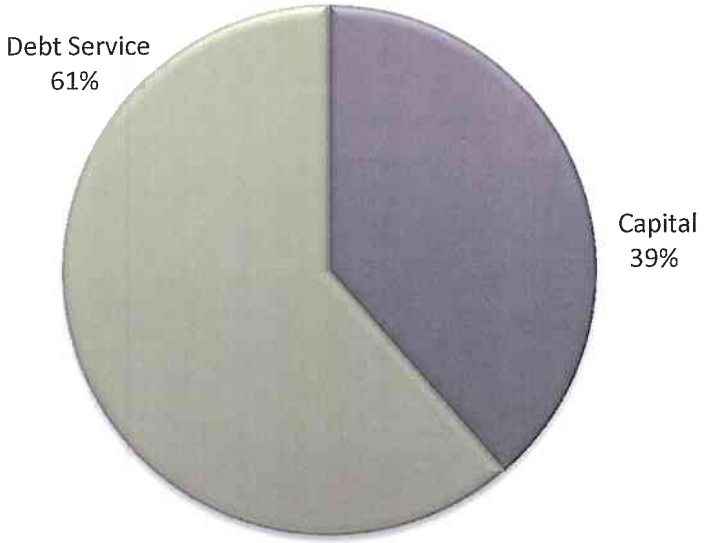
Major Program Accomplishments

- Completed the overlay of 127th and Town Center Drive.
- Added bike lanes to 127th Street between Mission and Nall.
- Completed the Residential Overlay Program.
- Completed the inspection and pavement rating of all public streets.

Department: Public Works

Program: Street Improvements

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital	3,217,083	4,278,000	4,897,603	2,869,068
Debt Service	4,820,987	4,717,767	4,706,644	4,548,480
Grand Total	**8,038,070**	**8,995,767**	**9,604,247**	**7,417,548**
Expenditures by Fund Type				
General	-	-	-	-
Special Revenue	1,286,036	1,463,300	1,547,768	1,483,068
Capital	1,931,047	2,814,700	3,349,835	1,386,000
Debt	4,820,987	4,717,767	4,706,644	4,548,480
Grand Total	**8,038,070**	**8,995,767**	**9,604,247**	**7,417,548**



2014 Budget Summary

Capital in 2014 includes $860,803 for the Residential Mill and Overlay program; $522,265 for the Residential Slurry Seal program; $100,000 for sidewalk repairs to be used only if needed while associated streets are being repaired; and $1,386,000 for the Arterial/Collector program with an estimated reimbursement of $559,000 from the Johnson County C.A.R.S. program. Debt Service represents the principal and interest obligations for street projects.

Department: Public Works

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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Maximize equipment availability and reliability at the lowest possible costs to users				
Maintenance exp. per vehicle	$3,366	$4,776	$4,717	$5,299
Maint. exp. per vehicle work order	$149	$70	$150	$150
Heavy equip. exp. per work order	$101	$350	$100	$100
Exp's per mile driven, police cars	$0.08	$0.08	$0.08	$0.08
% repair comebacks within 2 weeks	15.0%	10%	10%	10%
Avg. fleet operational readiness	86%	90%	84%	90%
% autos preventative maintenance	100%	100%	100%	100%
✓ Effectively manage the increasing calls for service impacting our organization:				
Maint. services performed per worker	406	450	450	450
Average age of vehicles	7.4	5.9	7.4	6.0
% customer satisfaction rating	95%	95%	95%	95%
No. of vehicles replaced per year	21	22	21	19
Full-Time Equivalent Positions	***4.50***	***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	1.00	1.00	1.00	1.00

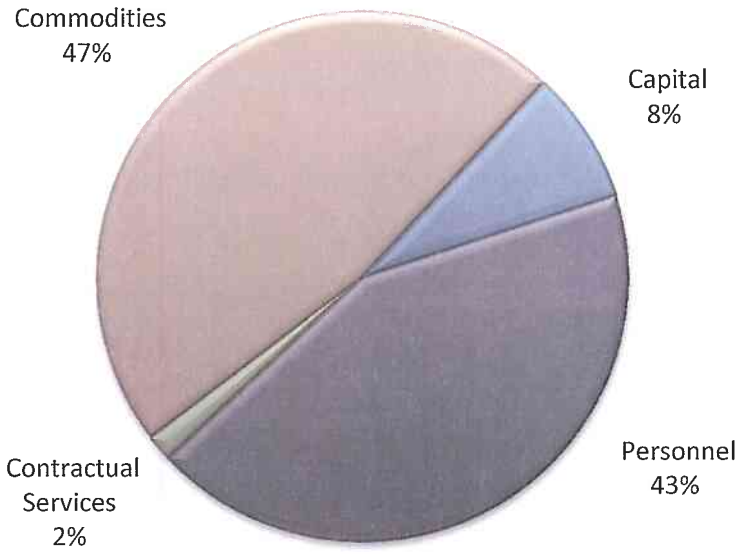
Major Program Accomplishments

- Expansion of data collection in ICMA, resulting in increased accuracy for maintenance expenditure reporting.
- Conversion to three new vehicle models for Police patrol, previously there was one single type.
- Installation of new hardware in patrol vehicles: mobile video systems, GPS.
- Installation of GPS systems on Public Works snow removal equipment.

Department: Public Works

Program: Fleet Maintenance

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	288,696	325,300	321,400	344,300
Contractual Services	3,404	12,900	12,900	12,900
Commodities	201,661	368,600	368,600	378,000
Capital	7,844	-	-	65,000
Debt Service	-	-	-	-
Grand Total	**501,605**	**706,800**	**702,900**	**800,200**
Expenditures by Fund Type				
General	493,761	706,800	702,900	735,200
Special Revenue	-	-	-	-
Capital	7,844	-	-	65,000
Debt	-	-	-	-
Grand Total	**501,605**	**706,800**	**702,900**	**800,200**



2014 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 $229,000 for unleaded and diesel gasoline for department vehicles, $130,500 for materials, vehicle, equipment maintenance supplies, and $12,900 to replace a battery tester, a diagnostic monitor and a transmission jack. Capital in 2014 will replace the outdated fuel tracking system.

Department: Public Works

Program: 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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide facility maintenance and repair services in a timely manner at the lowest possible costs to users: *				
Custodial expenditures per sq.ft.	$0.17	$0.45	$0.35	$0.35
Utility cost per square foot	$0.41	$0.57	$0.44	$0.44
Response time (in days)	1.30	1.00	1.50	1.50
✓ Effectively manage the calls for service impacting our organization: *				
Bldg Sq. Ft. per Facility Worker	44,718	44,718	57,718	57,718
Request for Svc per Facility Worker	904	1,055	1,000	1,000
Average age of facilities	17.4	17.4	15.0	15.0
% customer satisfaction rating	90%	90%	90%	90%
% of buildings inspected annually	100%	100%	100%	100%

** Inclusion of the Justice Center in 2013 Estimated*

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

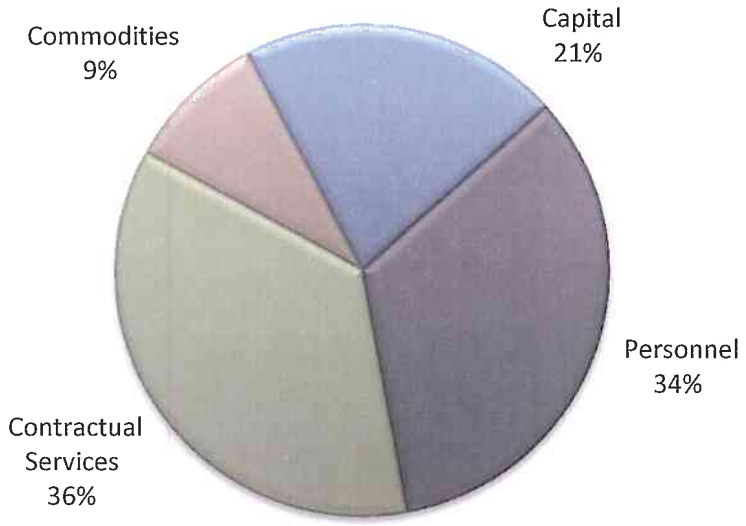
Major Program Accomplishments

- Hired one replacement Building Technician.
- Input in the design of the New Justice Center.
- Conclusion of the extensive Hail Damage repairs to various City Facilities.

Department: Public Works

Program: Facilities Maintenance

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	335,382	392,200	377,000	415,800
Contractual Services	233,582	519,000	469,000	443,000
Commodities	76,286	220,000	220,000	114,600
Capital	39,420	25,000	188,000	260,000
Debt Service	-	-	-	-
Grand Total	**684,670**	**1,156,200**	**1,254,000**	**1,233,400**
Expenditures by Fund Type				
General	645,250	1,131,200	1,066,000	973,400
Special Revenue	-	-	-	-
Capital	39,420	25,000	188,000	260,000
Debt	-	-	-	-
Grand Total	**684,670**	**1,156,200**	**1,254,000**	**1,233,400**



2014 Budget Summary

The 2014 operating budget for this program decreased by $150,000 for the one-time purchase of building services and materials for the Justice Center. Contractual Services includes $223,800 for the payment of utilities and custodial services for City Hall and the Public Works facility. Additionally, $55,000 is included for building maintenance services, such as pest control, HVAC/generator repairs, etc. Planned building maintenance repairs are the interior painting and the exterior handrails of City Hall and painting of the vehicle storage building at the PW facility. Commodities primarily includes materials and equipment maintenance supplies, uniform expense and the replacement of small expendable equipment. Capital in 2014 will provide funds for renovation of City Hall after the relocation of several departments to the Justice Center and the replacement of the HVAC at the Public Works facility.

Department: Public Works

Program: 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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ 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%
ROW permits issued/inspected	312	300	300	300
Public improvements by developers	$108,468	$50,000	$50,000	$50,000
✓ Provide cost effective in-house design & inspection:				
Roadway construction feet	31,900	34,100	31,680	20,830
Projects Surveyed and Designed	$4,500,000	$6,400,000	$6,400,000	$3,000,000
8% total construction/Design FTE	$360,000	$512,000	$512,000	$240,000
6% total construction/Inspect FTE	$270,000	$384,000	$384,000	$180,000
Inspection fee revenue	$131,992	$45,000	$50,000	$63,000
✓ Maintain traffic system elements for safe movement of vehicles and pedestrians:				
streetlight outages w/48 hr response	99%	98%	98%	98%
City-owned traffic signals	29	29	29	29
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

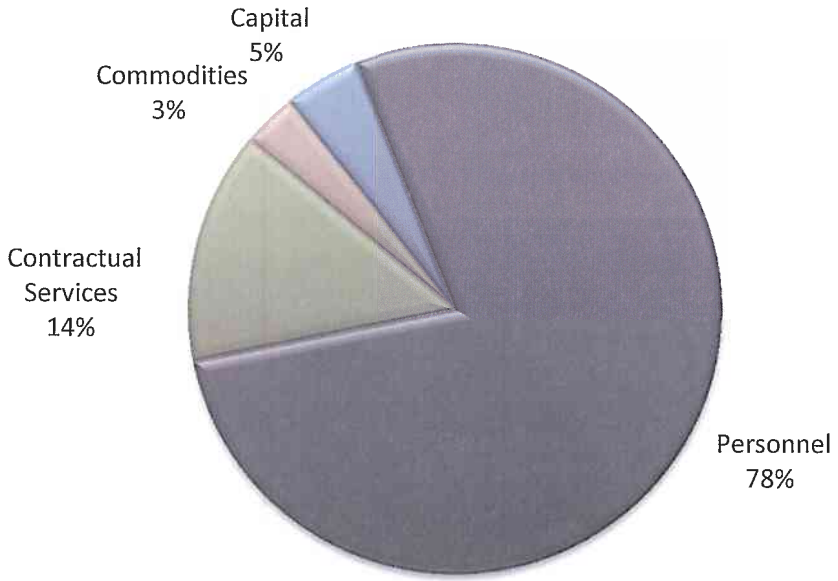
Major Program Accomplishments

- Completed the design and inspection of the 2012 Residential Street Reconstruction Project.
- Completed the design and inspection of the 135th Street Partial Depth Repair Project.
- Reviewed 95 residential and commercial plans; 18 of those projects required BMP plans and construction inspections to address the added runoff due to increase in impervious areas.

Department: Public Works

Program: Engineering

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	711,179	826,900	772,900	850,100
Contractual Services	116,107	153,700	153,700	154,500
Commodities	30,086	31,200	31,200	36,300
Capital	-	75,000	75,000	50,000
Debt Service	-	-	-	-
Grand Total	**857,372**	**1,086,800**	**1,032,800**	**1,090,900**
Expenditures by Fund Type				
General	857,372	1,011,800	957,800	1,040,900
Special Revenue	-	-	-	-
Capital	-	75,000	75,000	50,000
Debt	-	-	-	-
Grand Total	**857,372**	**1,086,800**	**1,032,800**	**1,090,900**



2014 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; $19,600 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 and $25,000 to replace a surveying system in 2013.

Department: Public Works

Program: 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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service with maximum leverage of non-operating monies:				
Total operating exp's per lineal feet	$4.73	$6.95	$7.05	$7.15
Stormwater grants per lineal feet	$386,521	$0	$1,122,880	$1,255,388
✓ Inspect & repair for adequate conveyance, to minimize flooding and reduce pollutant levels in stormwater runoff:				
Storm sewer televising (lineal feet)	51,958	50,000	50,000	50,000
Total storm sewer lineal feet	708,179	708,500	708,500	709,000
Inspections:				
Structures	797	1,000	1,000	1,000
Pipe Segments	423	400	400	400
Out Falls	106	350	350	350
Maintenance:				
Structures	25	30	30	30
Pipe Segments	40	10	10	20
Illicit Discharges Reported	2	3	3	3
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

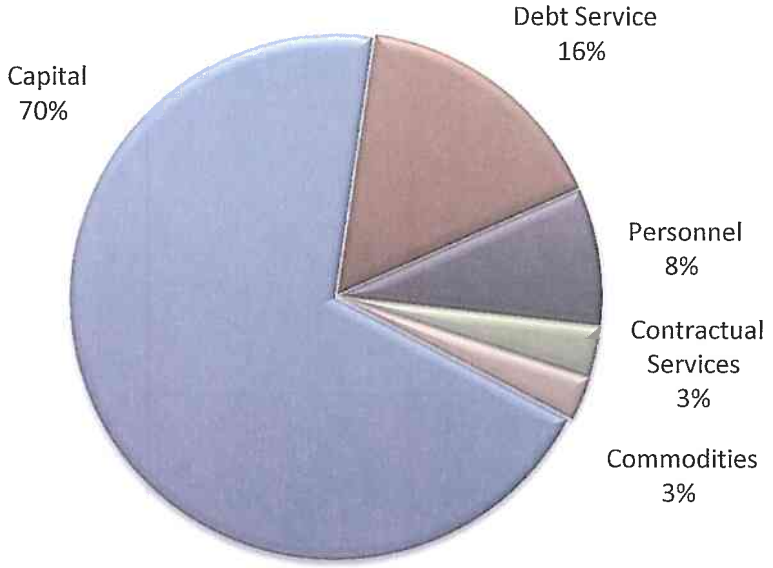
Major Program Accomplishments

- Purchased and installed, to date 101, City "Stormwater to Stream" stamped manhole lids.
- Inspected 249 corrugated pipe segments.
- Televised 51, 958 feet of storm pipe.
- Trained all Public Works Maintenance employees in NPDES Storm Water Runoff for Municipal Facilities.

Department: Public Works

Program: Stormwater Management

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	187,751	201,200	205,900	211,100
Contractual Services	23,803	79,000	79,000	79,000
Commodities	34,123	67,500	67,500	67,500
Capital	647,977	600,000	2,268,835	1,739,850
Debt Service	426,180	414,261	414,261	402,342
Grand Total	**1,319,834**	**1,361,961**	**3,035,496**	**2,499,792**
Expenditures by Fund Type				
General	245,677	347,700	352,400	357,600
Special Revenue	-	-	-	-
Capital	647,977	600,000	2,268,835	1,739,850
Debt	426,180	414,261	414,261	402,342
Grand Total	**1,319,834**	**1,361,961**	**3,035,496**	**2,499,792**



2014 Budget Summary

Contractual Services includes $70,000 for culvert cleaning along with $3,100 for staff training, travel and professional memberships, $2,000 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, and $2,500 for uniforms. Capital represents the 1/8-Cent Sales tax stormwater projects for both years of 2013 and 2014. Shown in Debt Service are the annual payments due on completed stormwater projects.

CITY OF LEAWOOD, KANSAS

LEAWOOD IRONWOODS PARK FACILITIES

14701 MissionRoad

The Lodge

Located within the 115-acre park is the Ironwoods Lodge facility, built in 2004. It has vaulted ceilings with exposed wood beams, hanging metal chandeliers, a full commercial kitchen, and an attached patio that overlooks the woods.

The Prairie Oak Nature Center

Also built in 2004 and located across from the Lodge, the center offers fun environmental education programs for all ages. An on-site naturalist will work with groups and an activity room is available for rental to host your small party or event. Also housed here are live, native reptiles, amphibians, fish, and a butterfly garden.

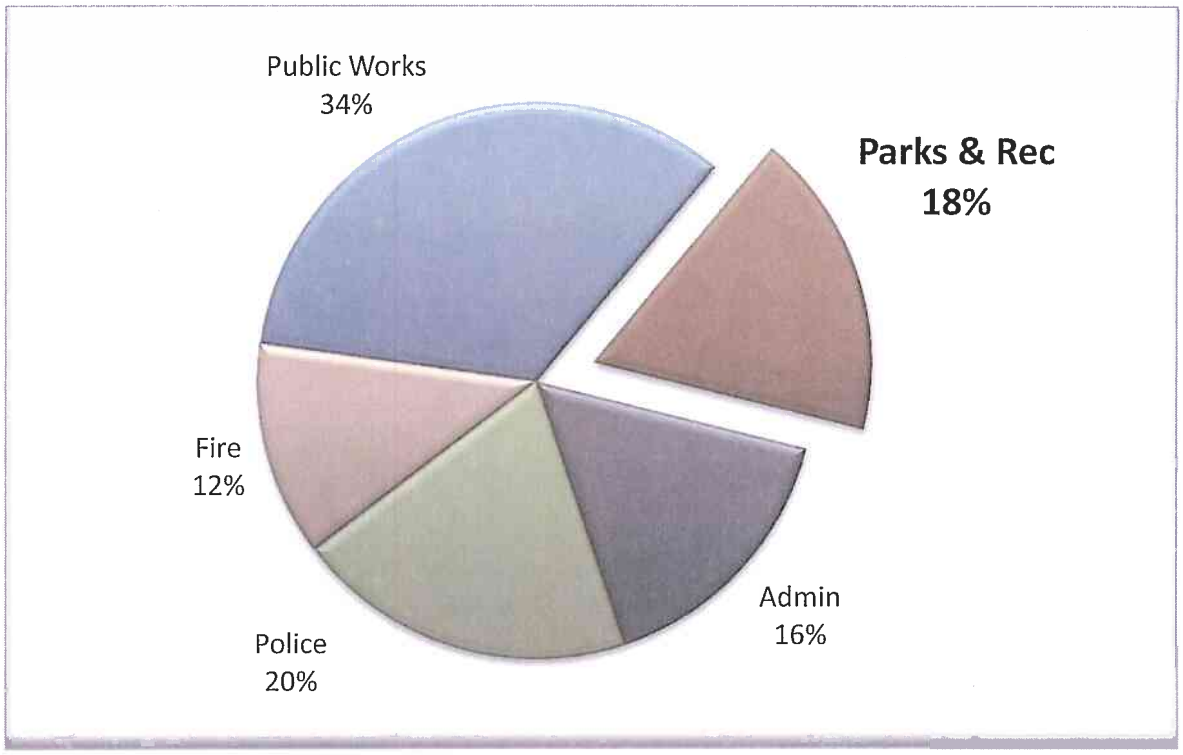
The Historic Oxford Schoolhouse

The Oxford School is one of the oldest schools in the state of Kansas. It opened in 1877 and continued to operate as a school until 1955. From the 1960s into the mid-90's, it was used as a house of worship. It was moved from its original location at 135th & Mission Road in March 2003 to Ironwoods Park. It is available to tour and has become a popular field trip for area schools.

Parks and Recreation
Budget

PARKS AND RECREATION

Budget: $9.8M Positions: 61.57



Council Priorities

To promote a community that offers family-oriented activities and recreational and cultural opportunities that encourages and enhances the quality of life for citizens.

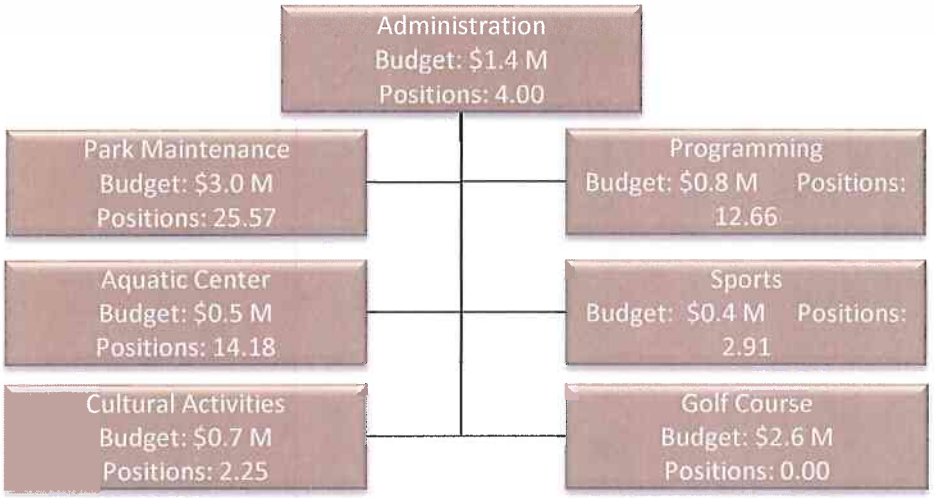
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

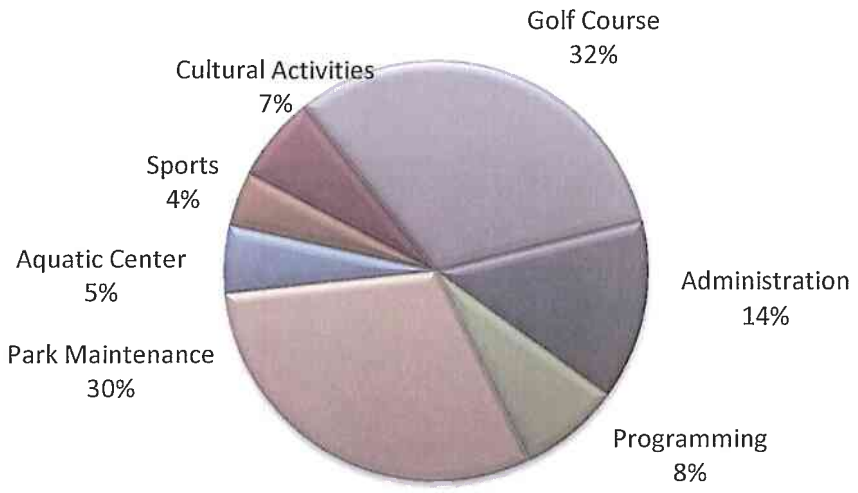
Governing Body Goals For 2014-2018

- *Evaluate the feasibility of an 'off-leash' dog park.*
- *Research alternative method of financing trail and pedestrian improvements.*
- *Pursue public/private funding opportunities for possible amphitheater improvements in Ironwoods Park.*

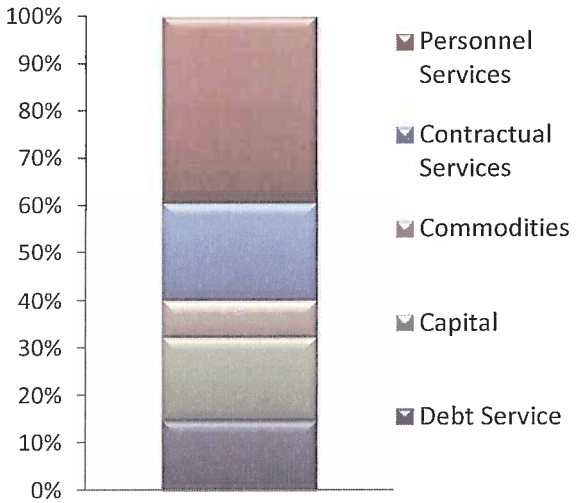
PARKS AND RECREATION

Budget: $9.8M Positions: 61.57

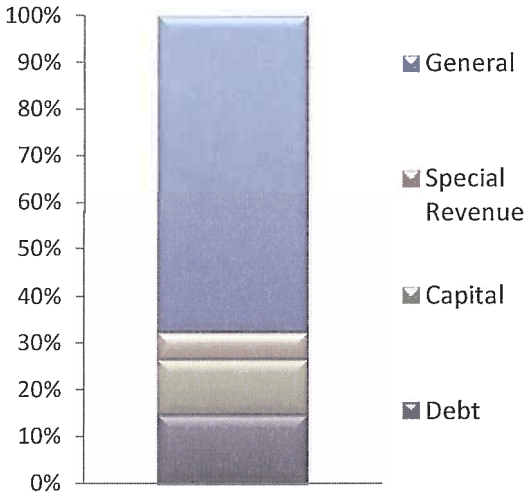




By Character



By Fund Type



PARKS AND RECREATION

Budget: $9.8M Positions: 61.57

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Expenditures by Program				
Administration	1,282,000	1,492,210	1,478,303	1,367,376
Programming	560,936	781,700	778,400	763,600
Park Maintenance	2,533,302	2,639,100	4,170,333	3,005,700
Aquatic Center	480,399	550,500	554,200	511,800
Sports	318,818	407,500	411,100	414,500
Cultural Activities	401,734	682,600	634,850	649,650
Golf Course	2,549,828	2,684,307	3,185,507	3,125,785
Total	$8,127,017	$9,237,917	$11,212,693	$9,838,411
Expenditures by Character				
Personnel Services	3,366,400	3,716,800	3,658,600	3,900,600
Contractual Services	1,603,583	1,985,400	1,983,400	1,995,800
Commodities	567,083	775,250	779,800	771,900
Capital	1,091,308	1,166,300	3,206,083	1,731,250
Debt Service	1,498,643	1,594,167	1,584,810	1,438,861
Total	$8,127,017	$9,237,917	$11,212,693	$9,838,411
Expenditures by Fund Type				
General	5,601,935	6,610,350	6,551,000	6,668,300
Special Revenue	705,939	429,400	1,005,036	570,000
Capital	385,369	736,900	2,201,047	1,161,250
Debt	1,433,774	1,461,267	1,455,610	1,438,861
Total	$8,127,017	$9,237,917	$11,212,693	$9,838,411
Full-Time Equivalents	61.57	61.57	61.57	61.57
Exhibit: Revenue by Program				
Administration	12,838	17,000	11,000	11,500
Aquatic Center	332,974	404,150	375,100	391,250
Programming	410,183	457,950	424,450	438,050
Sports	299,765	310,850	303,850	329,850
Cultural Activities	22,503	44,025	38,000	45,850
Golf Course	1,582,603	1,801,923	1,756,300	1,801,200
Total	$2,660,866	$3,035,898	$2,908,700	$3,017,700

Department: Parks and Recreation

Program: Administration

Provides management controls over departmental functions to promote a strong sense of community by providing a wide variety of recreational, cultural, and civic activities. Connects Leawood residents to their environment by planning and maintaining adequate green space and parkland and supporting green initiatives. Manages the financial and operational aspects of the department and analyzes existing procedures to improve department-wide efficiencies.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service to Leawood citizens:				
Budgeted cost per citizen	$254	$287	$349	$303
Fee revenue per citizen	$83	$94	$90	$93
Citizens per employee	520	522	522	528
Sponsorships	$10,500	$15,000	$10,000	$10,000
Number of volunteer hours	16,400	17,000	17,000	17,000
Value of volunteer time	$205,000	$212,500	$212,500	$212,500
✓ Ensure quality service by maintaining adequate staffing levels:				
Overtime as a % of regular salaries	1%	2%	2%	1%
✓ Develop and retain staff by promoting a team environment, collaboration, and open communication:				
% employees maintaining certificatio	75.0%	75.0%	80.0%	80.0%
Employee turnover	1	0	1	0
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

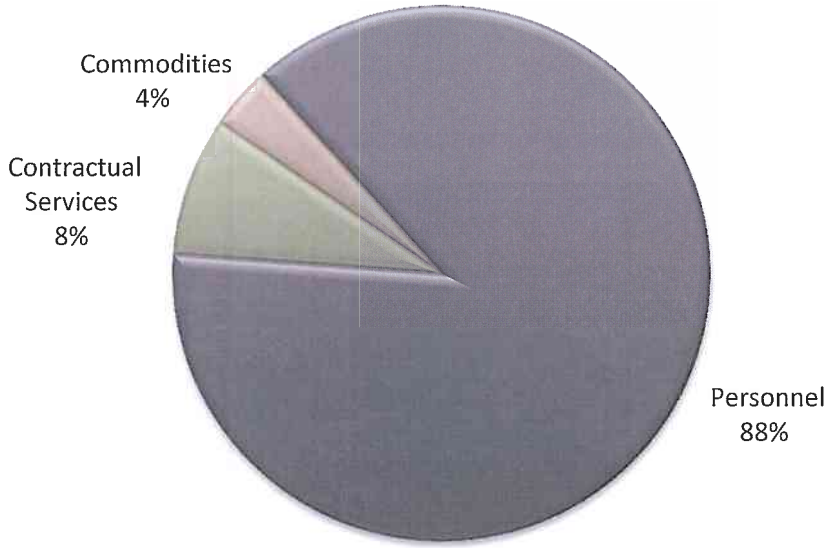
Major Program Accomplishments

- Worked w/Legal to secure donated land for potential future dog park from private developer.
- Retained all sponsorships from the previous year.
- Completed design and plans for improvements to Brook Beatty Park.
- Developed and issued a RFQ for a Revised Park Master Plan.
- Worked with the Leawood Foundation to organize/implement the 2nd annual Arti Gras Fundraiser.
- Developed the final plan for new restroom at Ironwoods Park.
- Assisted the Parks & Recreation Advisory Board and Governing Body in the implementation of Facebook for the department to improve communication efforts and reduce costs.
- Worked with Leawood Foundation to continue development of signage at Gezer Park.
- Worked with a team to complete design criteria and cost analysis for 123rd and Mission trail spur.

Department: Parks and Recreation

Program: Administration

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	325,769	351,400	343,200	372,700
Contractual Services	21,329	31,300	31,200	35,700
Commodities	9,779	11,850	11,900	15,900
Capital	-	145,000	145,000	-
Debt Service	925,123	952,660	947,003	943,076
Grand Total	**1,282,000**	**1,492,210**	**1,478,303**	**1,367,376**
Expenditures by Fund Type				
General	356,877	394,550	386,300	424,300
Special Revenue	-	-	-	-
Capital	-	145,000	145,000	-
Debt	925,123	952,660	947,003	943,076
Grand Total	**1,282,000**	**1,492,210**	**1,478,303**	**1,367,376**



2014 Budget Summary

Contractual Services includes $14,000 for staff training/travel and professional memberships/ subscriptions, $8,000 for outside professional services, used on an as-needed basis, and $3,100 in advertising expense. A total of $6,200 is shown for office supplies and materials, and $4,000 for meeting expenses including the Park & Recreation Advisory Board, and the Golf Committee. Debt Service represents principal and interest due on various park improvements. The 2013 Capital includes $85,000 for the Park Comprehensive Plan study and $60,000 for the Bicycle/Pedestrian Street Plan study.

Department: Parks and Recreation

Program: 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. Maintains the City's park system as attractive and safe places for recreational activities and public enjoyment, as well as landscapes at all other public facilities. Encourages responsible public stewardship of natural resources.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service to citizens:				
Percent of total acres by type of maintenance				
High maintenance	54%	54%	54%	57%
Medium maintenance	30%	30%	30%	30%
Developed park acre per employee	19.0	19.0	19.0	19.0
✓ Maintain attractive green spaces:				
No. of days between park mowings	7	7	7	7
No. median mowings each season	30	30	30	30
✓ Provide recycling opportunities:				
Amount of recyclables collected	13 tons	10 tons	12 tons	12 tons
✓ Informational statistics:				
No. of acres maintained	486	486	486	486
No. of trees pruned	430	450	450	470
Miles of trail	8	8	8	8
Full-Time Equivalent Positions	***25.57***	***25.57***	***25.57***	***25.57***
Parks Superintendent	1.00	1.00	1.00	1.00
Parks Supervisors	3.00	3.00	3.00	3.00
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

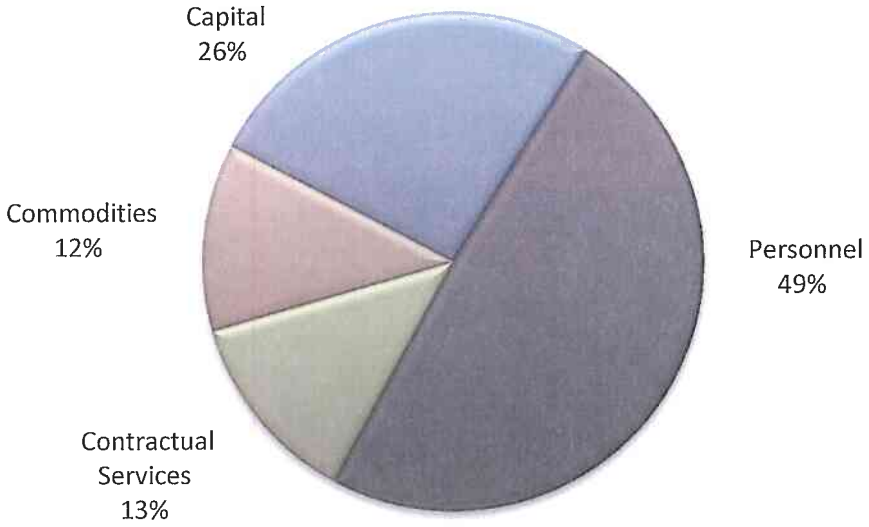
Major Program Accomplishments

- Recognized as a Tree City USA seventeen years in a row.
- Recognized as a Tree City USA Growth Award two years in a row.
- Created and implemented an Emerald Ash Borer Management Plan.
- Managed the development of a Bicycle & Pedestrian Facilities Master Plan.
- Partnered with the Heartland Tree Alliance's Tree Fund Program.
- Partnered with Kansas City Bicycle Club volunteers to improve the mountain bike trail.
- Completed the North Lake/Trail Rehabilitation Project.
- Completed plans for 123rd & Mission/Tomahawk Park Trail project.

Department: Parks and Recreation

Program: Park Maintenance

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	1,220,373	1,398,500	1,358,800	1,472,100
Contractual Services	307,751	328,800	333,800	381,000
Commodities	265,721	322,400	326,900	366,600
Capital	739,457	589,400	2,150,833	786,000
Debt Service	-	-	-	-
Grand Total	**2,533,302**	**2,639,100**	**4,170,333**	**3,005,700**
Expenditures by Fund Type				
General	1,793,845	2,049,700	2,019,500	2,219,700
Special Revenue	705,939	429,400	1,005,036	570,000
Capital	33,518	160,000	1,145,797	216,000
Debt	-	-	-	-
Grand Total	**2,533,302**	**2,639,100**	**4,170,333**	**3,005,700**



2014 Budget Summary

Contractual Services includes $172,400 for utilities at the various parks in the City and the Park Maintenance buildings; $59,500 for contractual mowing services (medians); $39,000 for building/grounds maintenance and repairs; and $15,000 for portable toilet rentals. Reflected in Commodities is $151,800 for materials and supplies to maintain the City parks, structures and amenities; $72,000 for unleaded and diesel gasoline; and $50,000 for miscellaneous trail repairs, as needed. Projects not complete in 2012 in Special Parks & Recreation, and therefore carried forward to be completed in 2013, thus adding to the increase in the 2013 estimate. Capital improvements over the two years include approximately $1.4m for the 123rd Street bank stabilization project, $390,000 for trail improvements to NE City Park, $220,000 for an Off-Leash Dog park, and $821,960 for replacement vehicles and equipment. The 2014 Budget also reflects the addition of several new initiatives that were submitted and approved during the budget process. These include: $100,000 for the replacement of the irrigation pump at City Park, $46,000 for a skid loader and attachments, $25,000 for a turf utility vehicle, and $16,000 for funds to manage the Emerald Ash Borer plan.

Department: Parks and Recreation

Program: Recreation and Outdoor Programming

Develops and implements recreation and nature programs and instructional classes. Operates the Community Center in City Hall, and the Lodge and other facilities at Ironwoods Park. Offers a variety of recreational classes, activities and facilities that meet the needs and interests of the community,

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate class fees:				
*Costs recovered through fees**	73%	59%	55%	57%
Facility utilization:				
Community Center	70%	68%	75%	75%
The Lodge at Ironwoods	40%	46%	45%	45%
Cabins at Ironwoods	22%	30%	25%	25%
Shelters	77%	85%	82%	85%
✓ Ensure customer satisfaction with:				
Recreation classes:				
Number of participants	1,399	1,700	1,500	1,500
Customer satisfaction rating	97%	95%	95%	95%
Meets participation requirement	80%	85%	85%	85%
✓ Nature Center classes:				
Number of participants	2,009	800	2,000	2,000
Customer satisfaction rating	95%	95%	95%	95%
Meets participation requirement	90%	95%	95%	95%
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

Major Program Accomplishments

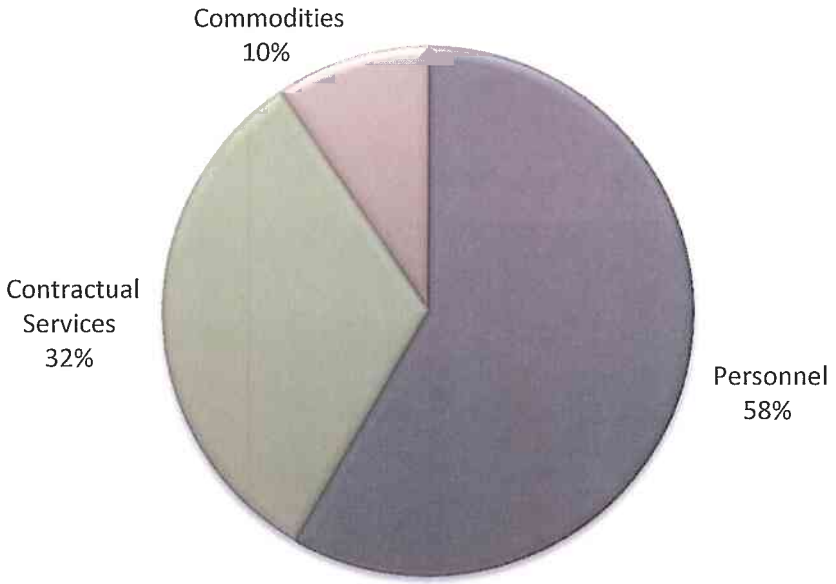
- Hosted 21 nature programs serving over 300 scouts.
- Over 1,400 participants utilized the Challenge Course.
- Expanded Spring Break and Holiday Camp hours to accommodate working parents.
- Hosted four new classes at the Nature Center.
- Hosted a Holiday Open House at the Nature Center.
- Hosted the first primitive camping outing at Ironwoods Park.
- Provided opportunities for three (3) Eagle Scout Projects.
- Nature Center participated in the Passport to Adventure metro program for the 8th year.
- Continued to offer adult fitness classes such as; Yoga, Belly Dance, Tai Chi and Zumba.

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

Department: Parks and Recreation

Program: Recreation and Outdoor Programming

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	364,407	430,100	426,800	445,300
Contractual Services	143,369	242,600	242,600	246,400
Commodities	53,160	109,000	109,000	71,900
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**560,936**	**781,700**	**778,400**	**763,600**
Expenditures by Fund Type				
General	560,936	781,700	778,400	763,600
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**560,936**	**781,700**	**778,400**	**763,600**



2014 Budget Summary

Included in this division are both Recreation Programming, which primarily handles Recreation Classes, the Lodge and Community Center rental; and Outdoor Programming, which focuses on the Nature Center, the Challenge Course, the Cabins and other Ironwoods Park activities. Included in Contractual Services is $33,000 to paint the interior of the Lodge and the cabins. Other budgeted expenses include $81,500 for instructor fees, monthly credit card fees and registration management software maintenance, $79,400 for utilities and custodial services at the buildings, $15,500 for a pro-rata share of the program guide printing and postage, and $12,000 for staff training/travel and field trip transportation and admission fees. The 2013 budget reflects an increase in Commodities, for the scheduled replacement of chairs at the Lodge.

Department: Parks and Recreation

Program: Aquatic Center

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. Responsibilities include daily operations, concessions, procurement of equipment and supplies, chemicals, swim and dive teams, instructional swim program, special events and rentals.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate pool fees:				
Costs recovered through pool fees	69%	73%	68%	76%
✓ Ensure customer satisfaction:				
Customer satisfaction rating	95%	95%	98%	98%
% days closed-inclement weather/events	2%	5%	5%	5%
✓ Maintain a safe pool environment:				
Daily attendees per on-duty staff	15.84	14.85	14.85	14.85
% lifeguard audits above 85%/5star	100.0%	100.0%	100.0%	100.0%
Swim lesson participants	594	750	750	750
No. of in-service staff training	18	14	18	18
Full-Time Equivalent Positions	***14.18***	***14.18***	***14.18***	***14.18***
Seasonal/Casual Employees	14.18	14.18	14.18	14.18

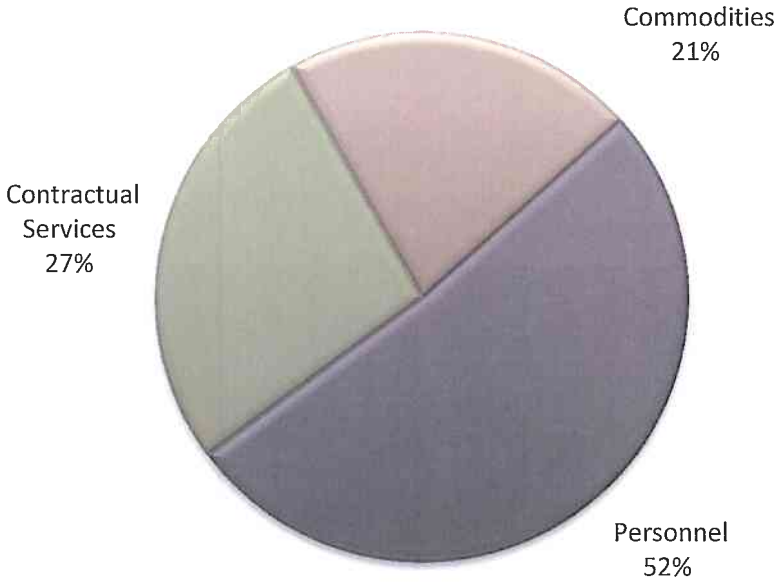
Major Program Accomplishments

- Participated in "The World's Largest Swimming Lesson".
- Offered adult Aquatic Fitness classes.
- Utilized new software to enhance management of seasonal employees time/scheduling.
- Organized and implemented demonstration by the "Dock Dogs" at the Doggie Dunk.
- Worked with the maintenance team to have pools repainted.
- Refurbished pool animals for safety and enhanced aesthetics.
- Worked with the maintenance team on repairs to shade shelters and seating decks.

Department: Parks and Recreation

Program: Aquatic Center

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	230,757	263,900	263,600	263,900
Contractual Services	111,665	182,200	186,200	137,900
Commodities	82,262	104,400	104,400	110,000
Capital	55,715	-	-	-
Debt Service	-	-	-	-
Grand Total	**480,399**	**550,500**	**554,200**	**511,800**
Expenditures by Fund Type				
General	424,684	550,500	554,200	511,800
Special Revenue	-	-	-	-
Capital	55,715	-	-	-
Debt	-	-	-	-
Grand Total	**480,399**	**550,500**	**554,200**	**511,800**



2014 Budget Summary

The increase in Contractual Services in 2013 will allow for the exterior painting of the Aquatic Center, the replacement of deck awnings and the replacement of the concession deck area. Other expenses include funds for utilities ($55,000), pool repair parts/service ($25,000), swim and dive sanctioning and league fees, and professional memberships ($9,600), staff training ($8,200), and a share of the printing of the program guide ($8,200). Within Commodities is $50,800 for materials and supplies to operate the facility, $35,000 to purchase food and beverage items for resale in the concession, and $16,300 for replacement of expendable equipment. No capital expenses are planned.

Department: Parks and Recreation

Program: Sports

Develops and implements all sport leagues, tournaments, clinics, sportsmanship programs, and partnerships to offer safe, fun and affordable recreation athletic activities for youths and adults.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate league fees:				
Costs recovered through fees	94%	76%	74%	80%
✓ Ensure customer satisfaction:				
No. of participants	3,849	4,800	4,400	4,400
Program attendance rates	93%	92%	92%	92%
Customer Satisfaction	95%	95%	95%	95%
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

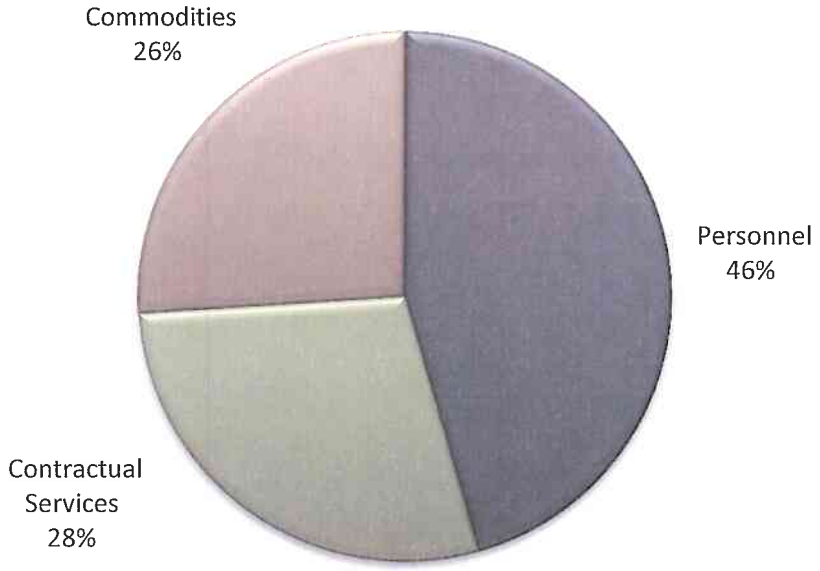
Major Program Accomplishments

- Increased tennis lessons to a 2-week session to provide enhanced learning opportunities.
- Hosted a Kansas City Legends Soccer Camp in addition to the Challenger Soccer Camp.
- Continued working with The First Tee of Greater Kansas City to offer golf instruction for children at Ironhorse Golf Course.
- Partnered with neighboring agencies to host the annual Hershey Track & Field meet.
- Implemented Spring and Fall Soccer Leagues serving over 3,100 participants.
- Implemented a Tee-ball and Coach Pitch baseball league serving 564 participants.

Department: Parks and Recreation

Program: Sports

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	166,455	179,300	182,700	188,600
Contractual Services	76,858	118,200	118,400	118,000
Commodities	75,505	110,000	110,000	107,900
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**318,818**	**407,500**	**411,100**	**414,500**
Expenditures by Fund Type				
General	318,818	407,500	411,100	414,500
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**318,818**	**407,500**	**411,100**	**414,500**



2014 Budget Summary

Contractual Services includes $60,800 for the payment of officials, instructors, sports camps, and monthly credit card fees; $30,100 for the purchase of supplies to maintain the fields and courts; $11,900 for electricity and telephone usage; $6,800 for staff training, travel and professional memberships; and $4,800 for a share of the printing cost of the program guide. Within Commodities is $52,200 to purchase league uniforms, $39,900 for awards, $13,000 for sport supplies and $5,800 for the replacement of expendable equipment.

Department: Parks and Recreation

Program: Cultural Activities/Special City-Wide Events

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. 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.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Offer a variety of theater, arts and special events:				
Audience Event count	19,464	15,000	15,000	15,000
No. of Main Stage productions	3	3	3	3
No. of Cultural events	35	30	30	30
No. of Public Art Commissions	1	3	3	3
No. of Special Events	8	9	8	8
✓ Ensure customer satisfaction with:				
Special Events	97%	97%	97%	97%
Oxford School House programs	98%	95%	98%	98%
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

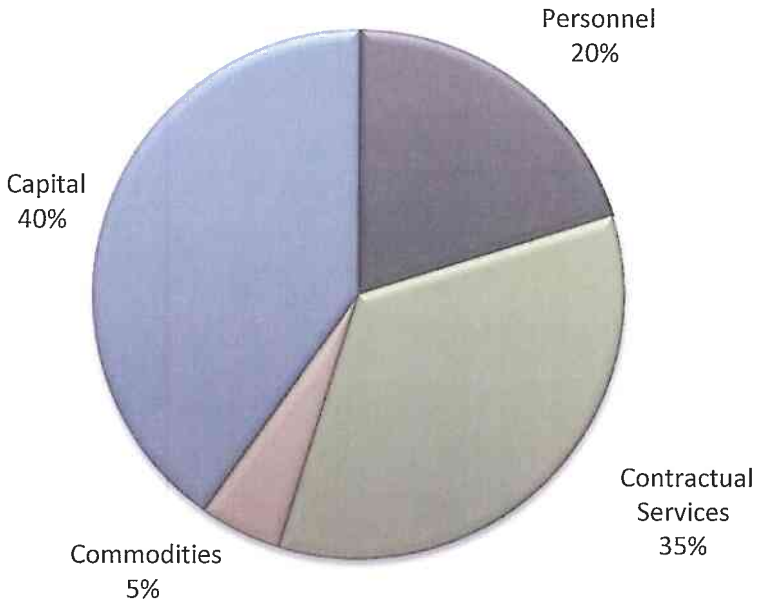
Major Program Accomplishments

- Hosted a Movie Night at the amphitheater behind City Hall.
- Secured a sponsor for the Eggstravaganza for the 7th consecutive year.
- Organized and implemented the annual July 4th Celebration at City Park.
- Organized and implemented the Fall Festival in City Park.
- Organized and implemented Breakfast with Santa at the Lodge at Ironwoods Park.
- Moved the Senior Friendship Luncheon from Thursday to Tuesday, resulting in increased attendance.
- Organized and implemented the Mayor's Holiday Lighting Ceremony.
- Hosted 445 runners at the 22nd Annual Labor Day Run.
- Hosted a performance of "The Long Christmas Dinner" by the Senior Barn Players.
- Produced "Titanic the Musical" in cooperation with Leawood Stage Company for 100th Anniversary.
- Hosted a "Tea with Shakespeare" Event.
- Produced "Fiddler on the Roof" in cooperation with the Leawood Stage Company.
- Produced "Nunsense" in cooperation with the Leawood Stage Company.
- Hosted Will's Players Shakespeare camp for 5-8 year olds.

Department: Parks and Recreation

Program: Cultural Activities/Special City-Wide Events

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	116,523	127,400	125,300	130,700
Contractual Services	163,628	231,300	231,300	225,100
Commodities	18,273	35,000	35,000	32,600
Capital	103,310	288,900	243,250	261,250
Debt Service	-	-	-	-
Grand Total	**401,734**	**682,600**	**634,850**	**649,650**
Expenditures by Fund Type				
General	298,424	393,700	391,600	388,400
Special Revenue	-	-	-	-
Capital	103,310	288,900	243,250	261,250
Debt	-	-	-	-
Grand Total	**401,734**	**682,600**	**634,850**	**649,650**



2014 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 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.

Department: Parks and Recreation

Sub-Program: Golf Course

Maintains the Ironhorse Golf Course. Operates at full potential for effective cost recovery through an agreement with an outside management company-Troon Golf.

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate fees:				
Costs recovered through golf revenue				
Total costs (includes debt)	62%	67%	55%	58%
Operating costs	80%	88%	69%	68%
Total revenue	$1,582,603	$1,801,923	$1,756,300	$1,801,200
Total revenue per paid round	$61	$61	$68	$69
✓ Ensure customer satisfaction:				
Customer satisfaction rating	98%	94%	98%	98%
Utilization ratio	60%	75%	60%	65%
✓ Informational statistics:				
Number of paid rounds	25,945	29,340	25,975	26,251
Tournament Events	4,200	4,500	4,350	4,600
Full-Time Equivalent Positions	***0.00***	***0.00***	***0.00***	***0.00***

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

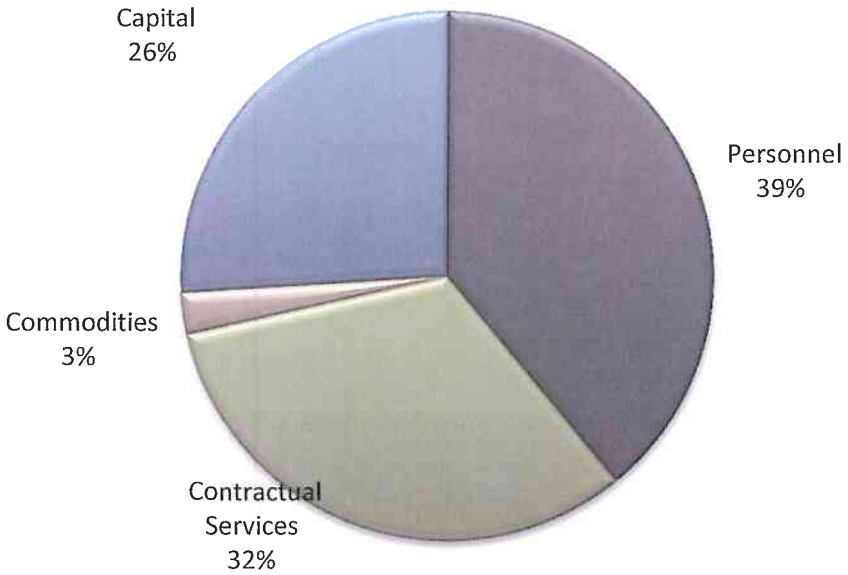
Major Program Accomplishments

- Continued improvements in all rounds and revenue categories ranging from 11-35%.
- Realized a 2% increase in Operating Cost Recovery in 2012 vs. 2011.
- The facility is now operating at lower expense levels than in 2004-05.
- Ranked in the top 4 among public facilities in the Kansas City MSA.

Department: Parks and Recreation

Sub-Program: Golf Course

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Expenditures by Character				
Personnel	942,116	966,200	958,200	1,027,300
Contractual Services	778,983	851,000	839,900	851,700
Commodities	62,383	82,600	82,600	67,000
Capital	192,826	143,000	667,000	684,000
Debt Service	573,520	641,507	637,807	495,785
Grand Total	**2,549,828**	**2,684,307**	**3,185,507**	**3,125,785**
Expenditures by Fund Type				
General	1,848,351	2,032,700	2,009,900	1,946,000
Special Revenue	-	-	-	-
Capital	192,826	143,000	667,000	684,000
Debt	508,651	508,607	508,607	495,785
Grand Total	**2,549,828**	**2,684,307**	**3,185,507**	**3,125,785**



2014 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 2014 include $184,000 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 scheduled to be paid in full in 2015, along with the final lease payment due on the golf carts, one year ahead of schedule, in 2013.

CITY OF LEAWOOD, KANSAS

LEAWOOD PARK MAINTENANCE FACILITY

2008 W 104th Street

This facility, built in 1967, served for many years as the combined Parks and Public Works Maintenance facility. A new Public Works facility was built in 2002. The Park facility, which houses all Park Maintenance employees, has administrative office space, 7 garage bays, a car wash, fuel pumps, an equipment storage building, a greenhouse and salt storage. The fuel pumps and salt supply are assets that aid in improved service levels as emergency responders and snow removal vehicles can re-supply and service the northern/middle part of the City, while the southern parts of the City can be serviced by the Public Works Maintenance facility. The greenhouse is used to grow annual and perennial plants used in landscape beds throughout the City parks and public buildings.

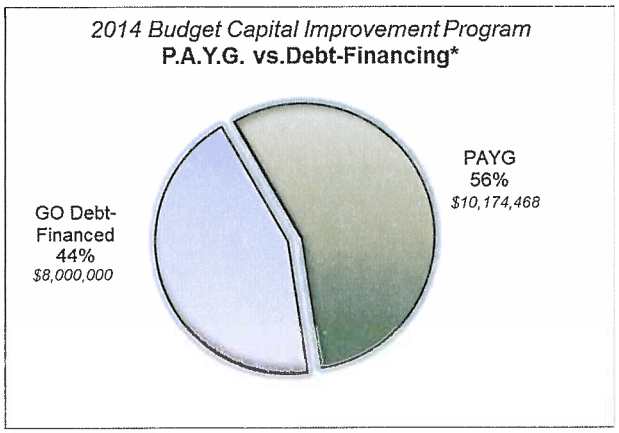
Capital & Debt Overview

Capital Improvement Program (C.I.P.)
2014 – 2018

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 2014 Budget includes $10,174,468 for PAYG expenses. Planned expenses are $4,317,068 for arterial & residential street improvements; $1,157,000 for the replacement of vehicles/equipment; $1,699,850 for stormwater projects; $684,000 for golf course improvement projects; $947,500 in City building, and park repairs/ maintenance; $261,250 for public art, and $1,107,800 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 2014. 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 2014 and the estimated impact on the City's operating budget, 2015 and forward.

PAY-AS-YOU-GO Financed Improvements:

PROJECT	*C.I.P. #*	*Budget Page #*	*2014 City Cost*	*Operating Budget Impact*
Arterial Street Improvements		P. 128		*No impact. All of these projects represent mill and overlay repairs to the roadways. The 95th Street and State Line projects will be done in cooperation with partnering cities, Prairie Village, Overland Park and Kansas City, Mo.*
Somerset, Belinder to State Line	72036		$160,000	
85th Terrace, Lee to State Line	72045		$249,000	
95th Street, Mission to Wenonga	72048		$93,000	
Briar Street, 133rd to 135th Streets	72050		$200,000	
State Line, College to 123rd Street	72055		$125,000	
2014 Residential Street Program		P. 130		*No impact except to extend the useful life of the streets and delay major rehabilitation. These treatments are placed on existing residential streets. The curb repair funds will be used to repair sidewalks, ONLY, if the street repairs necessitate sidewalk maintenance.*
Slurry Seal	70015		$514,800	
Mill & Overlay	70016		$848,500	
2014 Sidewalk Repair/Replace	70513		$100,000	
1/8 Cent Sales Tax Projects		P. 131		*No impacts. The Leawood Heritage Stormwater project is the 2nd year of a 2-year project. While the total cost is large, it will be reimbursed 75% by Johnson County.*
Leawood Heritage Stormwater	77014		$1,673,850	
14601 Delmar	77009		$66,000	
Other Projects		P. 132		*The creek bank stabilization project should minimally, less than $2,000 annually; reduce maintenance costs currently used to temporarily maintain the trail. The Off-Leash dog park will result in a slight increase of water needs for the park and maintenance staff to maintain the park area, approximately $2,000-$5,000 annually. The expansion of the golf clubhouse facility could result in additional revenue from rentals & special events.*
City Park-Indian Creek Bank Stabilization	71006		$390,000	
Off-Lease Dog Park	71019		$220,000	
Justice Center, Reserve Funds	76008		$200,000	
City Hall, Minor Renovation	76040		$200,000	
Expansion-Ironhorse Golf Clubhouse	49132		$1,000,000	

Debt-Financed Improvements:

PROJECT	*C.I.P. #*	*Budget Page #*	*2014 City Cost*	*Operating Budget Impact*
2014 Curb Repair/Replacement (General Obligation Bonded Project)	80251	P. 139	$5,000,000	*No financial impact, other than the annual debt payments. However, the aesthetic impact is immeasurable.*
2014 Residential Streets, Ph II, Yr 4 (General Obligation Bonded Project)	80550	P.139	$1,190,755	*No impact. The areas identified in 2014 involve 7,989 feet of reconstruction repairs to existing residential streets.*

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.

	2012 Actual	2013 Estimate	2014 Budget
Beginning Capital Reserves	14,375,189	14,977,371	10,030,158
Revenues			
Sales Tax	836,321	875,000	910,000
Gasoline Tax	832,414	814,530	843,750
Alcohol Tax	475,960	480,000	475,844
Grants	1,189,582	3,319,080	1,814,388
All Other	1,044,425	1,260,623	797,586
General Fund	7,871,945	10,863,800	6,253,000
Total	12,250,647	17,613,033	11,094,568
Expenditures			
by Department			
Administration	56,502	319,000	210,000
Police	5,297,396	9,764,225	1,457,300
Fire	87,359	143,500	398,500
Public Works	4,715,900	8,727,438	6,381,918
Parks & Recreation	1,091,308	3,206,083	1,731,250
Total	11,248,465	22,160,246	10,178,968
by Project			
Arterial Streets	3,217,083	4,897,603	2,869,068
Residential Streets	803,576	1,348,000	1,448,000
Stormwater	647,977	2,268,835	1,739,850
Park Maintenance	625,324	727,076	570,000
Golf Course	192,826	667,000	684,000
Buildings & Facilities	192,697	1,446,797	337,500
Justice Center	4,872,404	7,890,000	1,107,800
Equipment	163,387	2,220,785	798,500
Vehicles	429,881	450,900	358,500
Public Art	103,310	243,250	261,250
Total	11,248,465	22,160,246	10,174,468
Revenues Over (Under) Expenditures	1,002,182	(4,547,213)	915,600
Transfers	(400,000)	(400,000)	(400,000)
Ending Capital Reserves	14,977,371	10,030,158	10,545,758

Pay-As-You-Go Capital Program
2014 – 2018
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 funds, to be used only if necessary in conjunction with a street repair project, for the repair/replacement of sidewalks in 2014. These programs total of ***$1,483,068*** in 2014 to fund slurry seal ($522,265); mill/overlay repairs ($860,803); and ($100,000) for sidewalk maintenance. 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 2014 budget includes ***$220,000*** for an Off-Leash Dog Park; and ***$156,200*** to complete the 123rd Street Trail Repairs which began in 2013.

Street Improvements Fund
This fund provides for pay-as-you-go street improvements for the Arterial program and other street/signal repairs. In 2014 the City will be financially responsible for ***$827,000*** of the $1,985,500 total improvements after the projects are complete. All but two of the planned projects for 2014 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 2014, ***$559,000*** for the five planned projects will be paid with C.A.R.S. (County Assistance Road System) reimbursements and $518,500 from surrounding entities, Prairie Village, Overland Park and Kansas City Mo.

City Equipment Fund
A total of **$2,739,000** 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 2014 Budget includes ***$1,673,850,*** 75% reimbursable by the County, which represents the last year of a two-year project to address a major stormwater issue; and ***$66,000*** to extend the existing storm sewer system in a specific area. The 2013 Estimated Budget includes $1,173,850 for the first year of the large stormwater project; $484,990 to complete the replacement of a box culvert at 87th & Mission Rd; and $118,000 for the Accelerated Stormwater program to address needs as identified. Lastly, as mentioned previously, ***$400,000*** will be transferred to the Special Highway fund for residential street projects in 2014.

Pay-As-You-Go Capital Program
2014 – 2018
Capital Improvement Summary by Fund

Capital Improvements Fund

The purpose of this fund is to provide for repairs and rehabilitation of existing City facilities. 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 2014 are listed below and total ***$1,537,500***:

City Hall:	
Minor Renovations to City offices	$200,000
Public Works Department:	
HVAC Replacement, PW Maint Facility	$60,000
Police Department:	
Justice Center Construction, Reserve	$200,000
Fire Department:	
Replace Garage Floors, FS #1	$22,500
Exterior Bldg Repairs, FS #1	$50,000
Parks & Recreation Department:	
Unit Heater Replace, Maintenance Bldg	$5,000
Expansion-Ironhorse Golf Clubhouse	$1,000,000

City Capital Art

Annually, the City allocates funding for cultural arts and the acquisition of art pieces. The 2014 art allocation is $162,400 and is distributed as follows: Cultural Arts in the amount of $47,600; Community Theater in the amount of $69,700; and the remainder of $45,100 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 2014 total ***$93,000*** and $55,000 in 2013. This fund also includes a reserve for annual art maintenance repairs, of ***$103,250***, in 2014. 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 ***$65,000*** is planned to be spent in 2014 for the final payment for an art piece for the Justice Center. In 2013, $50,000 is included for the first half payment for the Justice Center piece. 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 ***$1,107,800*** 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
2014 - 2018

The next few pages detail the planned capital equipment and vehicle purchases for 2014. The City follows a vehicle and equipment replacement policy 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:	*2014 Payment*	*Lease Expires*
Fire *(11110.22530.871100/872100)*		
Fire Pumpers (2)	$146,800	2021
Total Capital Lease/Purchase Payments:	**$146,800**	

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)*	*Operating Impact*
INFORMATION SERVICES *(13010.11610.814000)*			
Software Upgrades	$20,000	E	1
Hardware & General Technologies	$20,000	E	1
Phone System Upgrades	$20,000	E	1
Upgrade to Microsoft Select 6.0 Licensing	$95,000	E	1
Websense Appliance Filter/Social Media *(NEW)*	$30,000	E	3
	$185,000		

Pay-As-You-Go Capital Program
2014 - 2018
Capital Equipment

CITY EQUIPMENT FUND - Planned Capital Purchases (con't):		Safety (S) Efficiency (E)	Operating Impact

The Information Services 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.

PLANNING *(13010.11820.812000)*			
1 SUV (Unit #509)	**$25,000**	NA	2

Represents the normal replacement of this program's vehicle, per the City's replacement policy.

POLICE DEPARTMENT Vehicles			
Police Investigations *(13010.22110.812000)*			
2 Vehicles *(Units 160,162)*	$44,000	NA	2
Police Patrol & Traffic *(13010.22130.812000)*			
7 Patrol Vehicles *(Units 120,121,122,142,143,147,148)*	$234,500	NA	3
1 Harley Davidson Motorcycle *(Unit 187)*	$10,000	NA	1
	$288,500		
POLICE DEPARTMENT Equipment			
Police Administration *(13010.22110.811000)*			
Mobile License Plate Reader (NEW)	$21,500	E	1
Cry Wolf Software	$35,000	E	1
	$56,500		

Police patrol vehicles 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 other vehicles between 4-7 yrs. The mobile license plate reader will allow officers to check license plates and records on normal traffic stops. The software will upgrade the current false alarm tracking package.

FIRE DEPARTMENT			
Fire Equipment *(13010.22530.811000)*			
Mobile Data Terminals (5)	$30,000	E	1
SCBA Fire Equipment	$116,000	E	1
Breathing Air Compressor	$25,000	E	1
Rescue Boat/Trailer	$15,000	E	1
Emergency Radios (1/2 Replacement)	$95,000	E	1
	$281,000		
Fire Vehicles *(13010.22530.811000)*			
Large SUV (Unit 4587)	$45,000	E	1
	$45,000		

The mobile data terminals are replaced every 3 years; the fire equipment includes 20 SCBA and 54 face pieces; the budget for the emergency radios will replace half of the current inventory; the breathing air compressor and the rescue boat represent normal life cycle replacements for these items. The replacement of the service utility vehicle will replace current inventory. The Fire department plans on replacement of these vehicles every five 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
2014 - 2018
Capital Equipment

CITY EQUIPMENT FUND - Planned Capital Purchases (con't):		*Safety (S) Efficiency (E)*	*Operating Impact*
PUBLIC WORKS DEPARTMENT			
Public Works Equipment *(13010.33500.811000)*			
Streetlights *(Final Yr of 3-Yr Purchase)*	$470,000	NA	1
Backhoe *(Unit 474)*	$150,000	NA	1
Fuel Tracking System *(NEW)*	$65,000	E	1
	$685,000		
Public Works Vehicles *(13010.33200.812000)*			
3 Pickup Trucks *(Units 422, 430, 436)*	$128,000	NA	3
2 Dump Trucks *(Units 454, 455)*	$300,000	E	3
2 Dump Trucks *(NEW)*	$350,000	E	3
	$778,000		

Includes the replacement of 3 Street Maintenance pickup trucks 2 dump trucks; and the addition of 2 dump trucks to the fleet. Additionally a backhoe will be replaced and a fuel tracking system will replace the aged system. The streetlights represents the final year of a 3-year plan to purchase City streetlights.

PARKS & RECREATION DEPARTMENT			
Parks & Recreation Equipment *(13010.44500.811000)*			
Material Spreader	$10,000	NA	1
Infield Rake *(Unit 641)*	$15,000	NA	1
Chlorine System-Aquatic Center	$15,000	S	1
Replacement Irrigation Pump-City Park	$100,000	E	1
Heavy-Duty Turf Utility Vehicle (NEW)	$25,000	NA	1
Skid Loader & Snow Blower Attachment (NEW)	$46,000	E	1
	$211,000		
Golf Course Maintenance Equipment *(13010.44610.811000)*			
Tractor	$34,000	E	1
Aerator	$15,000	E	1
Light Duty Carry	$6,000	E	1
Raw Water Supply	$8,000	E	1
Tri-Plex Mower	$60,000	E	1
Light Duty Carry-All *(3 units)*	$27,500	E	1
Club Cars *(3 units)*	$19,500	E	1
Irrigation Controllers	$9,000	E	1
Radio/Headsets	$5,000	E	1
	$184,000		

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:	$2,739,000

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
2014 - 2018
Special Parks and Recreation Fund

PARKS & RECREATION DEPARTMENT		*Safety (S) Efficiency (E)*	*Impact on Operating Budget*
Parks & Recreation Capital Improvement Projects - *2013*			
Replacement Vehicles/Equipment	$422,960	S	1
Project #71012, Trail Repairs-123rd S	$600,000	S	1
Project #71020, 96th & Lee Future Park Development	$80,000	NA	1
	$1,102,960		
Parks & Recreation Capital Improvement Projects - *2014*			
Project #71012, Trail Repairs-123rd St (completion)	$156,200	S	1
Project #71019, Off-Leash Dog Park	$220,000	NA	1
	$376,200		

The trail improvements project will stabilize the trail in north-east City Park [Indian Creek]. The Off-Leash dog park will include a six-acre area with perimeter fencing, electronic gate access, drinking fountain, agility course, waste receptacles, signage and benches.

TWO YEAR PLAN - SPECIAL PARKS/RECREATION:	**$1,479,160**

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.

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	$1,384,400	(+)	$933,200	$451,200
Somerset, Mission to Belinder		72035	Mill/Overlay	$1,017,000	$384,500 PV	$508,500	$124,000
State Line Signals, 128th-135th	*	72042	Traffic Signals	$251,400	$96,000 Federal		$155,400
College, Nall to Roe		72044	Mill/Overlay	$981,500	$286,500 OP	$408,500	$286,500
Roe Avenue, 119th to Tomahawk Crk		72051	Mill/Overlay	$344,000	$123,200 OP	$154,000	$66,800
135th Street Overlay		72057	Mill/Overlay	$349,300	$325,000 OP		$24,300
151st Street Overlay		72058	Mill/Overlay	$318,700	$242,000 OP		$76,700
2013 Annual Total				***$4,646,300***	***$1,457,200***	***$2,004,200***	***$1,184,900***

2014 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
Somerset, Belinder to State Line		72036	Mill/Overlay	$602,000	$175,500 PV	$266,500	$160,000
85th Terrace, Lee to State Line	*	72045	Mill/Overlay	$330,000	$81,000 Curb Prg		$249,000
95th Street, Mission to Wenonga		72048	Mill/Overlay	$353,500	$93,000 OP	$167,500	$93,000
Briar St, 133rd - 135th Streets	*	72050	Mill/Overlay	$200,000			$200,000
State Line, College to 123rd St		72055	Mill/Overlay	$500,000	$250,000 KCMo	$125,000	$125,000
2014 Annual Total				***$1,985,500***	***$599,500***	***$559,000***	***$827,000***

2015 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
133rd Street, State Line Rd to Roe	*	72022	Mill/Overlay	$742,000	$28,200 OP	$370,980	$342,820
115th Street, Roe to Tomahawk Crk	*	72024	Mill/Overlay	$311,000	$50,000 Curb Prg	$155,500	$105,500
Nall, 119th to College		72046	Mill/Overlay	$1,596,000	$399,000 OP	$798,000	$399,000
State Line, 123rd to 135th Streets		72056	Mill/Overlay	$500,000	$250,000 KCMo	$125,000	$125,000
2015 Annual Total				***$3,149,000***	***$727,200***	***$1,449,480***	***$972,320***

2016 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
114th Street, 115th to Tomahawk Crk	*	72029	Mill/Overlay	$200,000			$200,000
Lee Blvd, Mission Rd to 95th	*	72030	Mill/Overlay	$1,524,929	(+)	$947,040	$577,889
Mission Rd, Lee Blvd to 103rd St	*	72052	Joints/Patch	$304,000	$76,000 OP	$152,000	$76,000
2016 Annual Total				***$2,028,929***	***$76,000***	***$1,099,040***	***$853,889***

2017 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
Roe Avenue, 121st to 135th Streets	*	72053	Mill/Overlay	$1,017,720		$508,860	$508,860
Kenneth Rd, 135th St to S City Limit	*	72034	Mill/Overlay	$798,000	$103,740 OP	$399,000	$295,260
2017 Annual Total				***$1,815,720***	***$103,740***	***$907,860***	***$804,120***

2018 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
Lee, 95th to Somerset	*	72054	Mill/Overlay	$2,461,700	(+)	$1,372,300	$1,089,400
2018 Annual Total				***$2,461,700***	***$0***	***$1,372,300***	***$1,089,400***

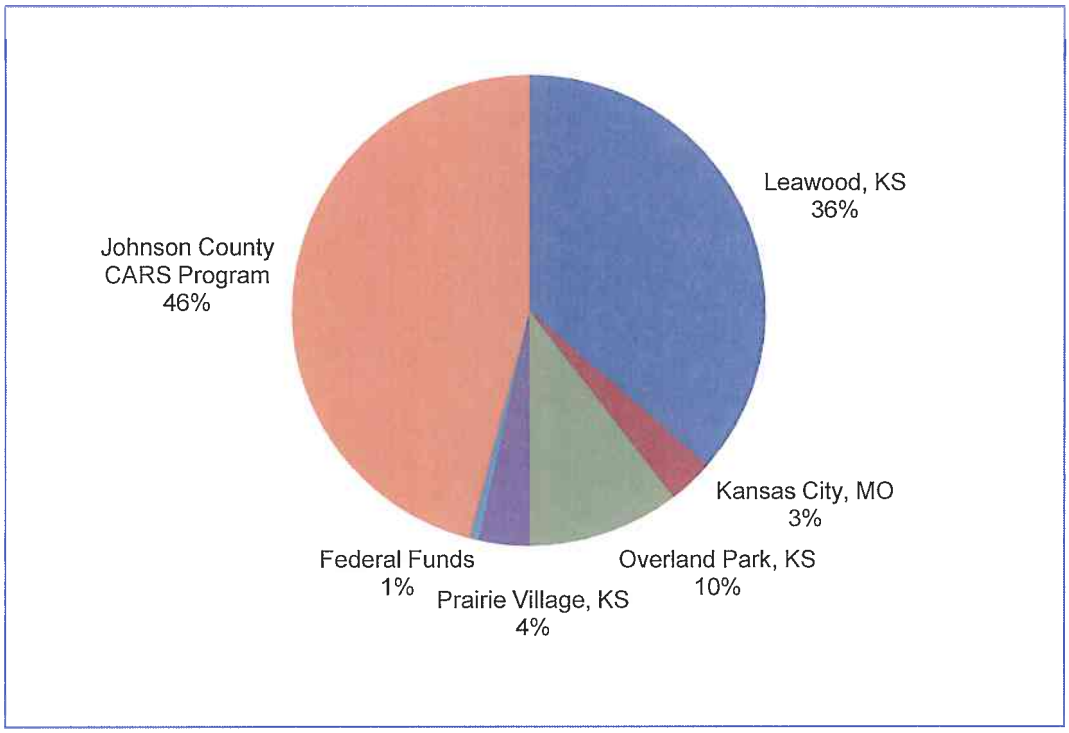
** Project administered by the City of Leawood*

(+) A portion of this project involves stormwater repairs/reconstruction. These repairs will be funded with the 1/8-Cent Sales Tax fund. For #72017 $482,000 in 2013; #72030, $369,150 in 2016; and #72054, $282,900 in 2018.

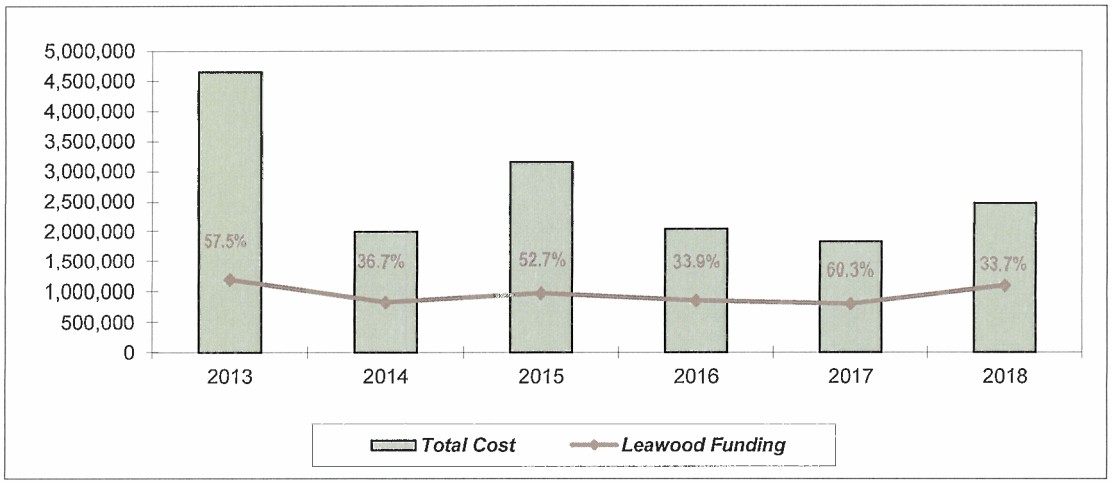
ARTERIAL STREET PROGRAM

By Funding Source:

Leawood, KS	$	5,862,629
Kansas City, MO	$	500,000
Overland Park, KS	$	1,676,640
Prairie Village, KS	$	560,000
Federal Funds	$	96,000
Johnson County CARS Program	$	7,391,880
	$	***16,087,149***



By Program Years:



RESIDENTIAL STREET PROGRAM

This program is primarily funded with Gasoline Tax revenue from the Special Highway Fund (#12015) and/or from the General Fund. These funds provide for the Residential Slurry Seal, and Mill & Overlay programs. Staff reviews these programs annually and changes are made, if necessary, 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. 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.

2013 Program	*Project #*		*Program Cost*
2013 Residential Mill & Overlay	70013		514,800
2013 Residential Slurry Seal	70014		848,500
2013 Sidewalk Repair/Replacement	70513		100,000
		2013 Annual Total	***$1,463,300***

2014 Program	*Project #*		*Program Cost*
2014 Residential Slurry Seal	70015		522,265
2014 Residential Mill & Overlay	70016		860,803
2014 Sidewalk Repair/Replacement	70514		100,000
		2014 Annual Total	***$1,483,068***

2015 Program	*Project #*		*Program Cost*
2015 Residential Slurry Seal	70017		529,837
2015 Residential Mill & Overlay	70018		873,285
		2015 Annual Total	***$1,403,122***

2016 Program	*Project #*		*Program Cost*
2016 Residential Slurry Seal	70019		537,520
2016 Residential Mill & Overlay	70020		885,948
2016 Sidewalk Repair/Replacement	70516		100,000
		2016 Annual Total	***$1,523,468***

2017 Program	*Project #*		*Program Cost*
2017 Residential Slurry Seal	70021		545,314
2017 Residential Mill & Overlay	70022		898,794
2017 Sidewalk Repair/Replacement	70517		100,000
		2017 Annual Total	***$1,544,108***

2018 Program	*Project #*		*Program Cost*
2018 Residential Slurry Seal	70023		553,221
2018 Residential Mill & Overlay	70024		911,826
		2018 Annual Total	***$1,465,047***

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.

Year	Project #	Project Name	Subdivision	Project Description	Project Cost
2013	77011	Box Culvert, 87th & Mission Rd	Within Mission Road R/W	Replace existing 13x14 box culvert crossing Mission Rd. This is a joint project with Prairie Village, administered by Leawood. *(Amount represents the total cost for 2013, but half will be reimbursed by Prairie Village. Spent in previous years is $56,210).*	$484,990
2013	77113	2013 Accelerated Stormwater Reconstruction *(specific projects TBD)*	Various	Repair failing curb inlets, junction boxes and joint repairs. Some pipe will be replaced, but these will not be significant.	$118,000
2013	72017	119th Street, Roe to State Line Rd *(2013 Accelerated Stormwater Recon project)*	NA	This will provide for storm sewer repairs in conjunction with the 119th Street project.	$482,000
2013	77014	Leawood Heritage Stormwater	Cherokee Lane & Ensley Lane	Improve the open channel; increase culvert sizes and purchase property. *(Amount reflects the total cost, 75% will be reimbursed by the County.) Project will be split between TWO years.*	$1,173,850
				TOTAL 2013	***$2,258,840***
2014	77014	Leawood Heritage Stormwater	Cherokee Lane & Ensley Lane	See Above	$1,673,850
2014	77009	14601 Delmar	Pavilions of Leawood	Extend the existing storm sewer system by approximately 200 feet.	$66,000
				TOTAL 2014	***$1,739,850***
				No projects currently planned for 2015	
				TOTAL 2015	***$0***
2016	73002	Wenonga, 91st to 93rd Streets	Various	Replace the existing storm sewer that is failing and is undersized.	$600,000
2016	77015	Patrician Woods Stormwater	Cedar & Linden	Extend the existing storm system by 200 feet.	$68,000
2016	72030	Lee Blvd, Somerset to Mission Rd *(2015 Accelerated Stormwater Recon project)*	NA	This will provide for storm sewer repairs in conjunction with the Lee Blvd street project.	$369,150
				TOTAL 2016	***$1,037,150***
2017	77117	2017 Accelerated Stormwater Reconstruction *(specific projects TBD)*	Various	Repair failing curb inlets, junction boxes and joint repairs. Some pipe will be replaced, but these will not be significant.	$600,000
				TOTAL 2017	***$600,000***
2018	72054	Lee Blvd, 95th Street to Somerset	NA	This will provide for storm sewer repairs in conjunction with the Lee Blvd street project.	$282,900
				TOTAL 2018	***$282,900***
				TOTAL FOR ALL YEARS, 2013 - 2018	***$5,918,740***

OTHER PROJECTS

IMPROVEMENTS TO PARKS, BUILDINGS, LAND, TECHNOLOGY

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
2013	76027	Gezer Park Amenities	Complete the amenities to Gezer Park, which could include a water feature around the art piece, Tablet.	$36,797
2013	71012	123rd Street Trail Repairs	Improvements and repairs to the existing trail from City Park at 119th & Mission, south to 123rd; and a new trail from 123rd St north to 119th St. (Capital Improvement and Special Parks & Recreation Funds)	$1,316,500
2013	71014	Trail Extension, NE Corner of 119th & Tomahawk Rd	Resulting from the widening of 119th Street, a new trail will be constructed which will link with the existing parking lot, trail, and back to the sidewalk at the vehicle bridge.	$133,500
2013	71015	Brook Beatty Park Improvements	Relocation of the existing art sculpture to allow space for playground equipment, sprinkler system, landscaping beds, benches, drinking fountain, sidewalks.	$101,000
2013	71016	Park Comprehensive Plan Study	Update the current master plan which was last updated in 1990.	$85,000
2013	71017	Bicycle/Pedestrian Street Plan Study	Formulation of a street map highlighting bicycle routes in an effort to move forward with future planning.	$60,000
2013	70018	Pedestrian Bridge Repairs	Repairs to the pedestrian bridge at Tomahawk Rd and College Blvd.	$40,000
2013	76039	Sustainable Places Plan Grant	Represents grant funds to be used for the 135th Street area. *(A $30,000 match was required).*	$131,000
2013	76029	Justice Center	Technology, Communication & Computer Equipment for the Justice Center, including the Fiber Ring.	$1,584,325
2013	76008	Justice Center	Reserve funds have been identified to be used, if needed, for the Justice Center.	$600,000
2013	76008	Justice Center	These funds will provide for furniture, fixtures and appliances ($600,000) and landscaping ($200,000).	$800,000
2013	76008	Justice Center **	Construction of a Justice Center Facility. *(This initiative is funded from the Public Safety Fund).*	$20,000,000
2013	76028	Land Purchase	These funds will reimburse the Public Safety Fund for the purchase of land in 2010, over a 2-year period.	$3,400,000
2013	49132	Ironhorse Golf Club-house Expansion	This two-year funded project represents a 4,500 expansion to the current facility.	$500,000
			TOTAL 2013	***$28,788,122***

*** The project will be cash-financed from the .4% city sales tax levy, the .250% special county sales tax and General Fund revenues.*

OTHER PROJECTS - *continued*

IMPROVEMENTS TO PARKS, BUILDINGS, LAND, TECHNOLOGY

Year	Project #	Project Name	Project Description	City Project Cost
2014	49132	Ironhorse Golf Club-house Expansion	This two-year funded project represents a 4,500 expansion to the current facility.	$500,000
2014	71006	City Park-Indian Creek Bank Stabilization	NE City Park [Indian Creek] Bank Stabilization *(Special Parks & Recreation Fund)*	$390,000
2014	76008	Justice Center	Reserve funds have been identified to be used, if needed, for the Justice Center.	$200,000
2014	76040	City Hall	Renovation of existing office space vacated after the move to the Justice Center.	$200,000
2014	71019	Off-Leash Dog Park	*Six acre area with perimeter fencing, electronic gate access, drinking fountain, agility course, waste receptacles, signage & benches.* *(Special Parks & Recreation Fund)*	$220,000
			TOTAL 2014	***$1,510,000***
2015-2018	71013	Ironwoods Park Improvements	Expansion of Ironwoods Park (roads, utilities, trails, berm, etc). Approx $400,000/year has been proposed for these improvements. *(Special Parks & Recreation Fund)*	$1,600,000
			TOTAL 2015-2018	***$1,600,000***

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

TBD	*#76036*	*Replace Parking Lot - Fire Station #3*	*Replace the existing concrete parking lot at Fire Station #3.*	*$290,000*
TBD	*#76038*	*Parking Lot - Ironwoods Park Lodge*	*Addition to the parking area around the Ironwoods Park Lodge.*	*$450,000*
TBD	*#76037*	*Overlay Roadway/Parking Lots - Ironwoods Park*	*Overlay the existing roadway and parking lots at Ironwoods Park.*	*$390,000*
TBD	*#76030*	*Tennis Courts Resurface-City Park*	*Overlay surface of 6 tennis courts and replace net posts to maintain courts.*	*$180,000*
TBD	*#76016*	*City Park Restroom/Shelterhouse*	*Remove Shelters A & B, rebuild shelters and add a restroom facility.*	*$575,000*
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 tow-wall to prevent erosion and installation of LED lights.*	*$100,000*
TBD	*#NA*	*Portable Stage/Show Wagon*	*Purchase a stage to be used at city events and rented out to surrounding agencies.*	*$100,000*
			TOTAL Submitted & Anticipated Projects	***$2,510,000***

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. Beginning in 2007 funds were included annually in the City Capital Art Fund for art maintenance, as needed. This amount varies annually as it represents 10% of the total art value for all city-owned art. As art is added, the total art value changes. The cost of art pieces reflect acquisition and installation, along with a 15% site preparation expense.

Year	*Project #*	*Project Name*	*Projected Fund Source*	*Cost*
2013	#79014	Sculpture Garden Addition,"*A1*"	City Capital Art Fund	$80,000
2013	#79004	Justice Center Art	Public Art Impact Fund	$50,000
2013	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2013 Projects **	***$135,000***
2014	#79004	Justice Center Art	Public Art Impact Fund *(includes 15% site preparation)*	$65,000
2014	#79014	Sculpture Garden Addition,"*A2*"	City Capital Art Fund *(includes 15% site preparation)*	$88,000
2014	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2014 Projects **	***$158,000***
2015	#79015	Sculpture Garden Addition, *"B"*	City Capital Art Fund *(includes 15% site preparation)*	$57,500
2015	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2015 Projects **	***$62,500***
2016	#79016	Sculpture Garden Addition, *"C1"*	City Capital Art Fund	$50,000
2016	#79020	Art - Old City Hall Site	City Capital Art Fund	$25,000
2016	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2016 Projects **	***$80,000***
2017	#79016	Sculpture Garden Addition, *"C2"*	City Capital Art Fund *(includes 15% site preparation)*	$50,000
2017	#79020	Art - Old City Hall Site	City Capital Art Fund *(includes 15% site preparation)*	$32,500
2017	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2017 Projects **	***$87,500***
2018	TBD	Art, To-Be-Determined	City Capital Art Fund	$50,000
2018	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2018 Projects **	***$55,000***

*** 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
2014 - 2018
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	2013	2014	2015	2016	2017	2018	Total
City Hall (11110.33800.623400):							
Exterior Hand Rails Paint		**$15,000**				$15,000	**$30,000**
Mini Blind Replacement	$50,000						**$50,000**
Replace Entry Doors (upper & lower)	$60,000						**$60,000**
City Hall, Interior Paint		**$10,000**					**$10,000**
Exterior Paint/Entry Doors				$12,000			**$12,000**
Fire Department (11110.22510.623400):							
All Fire Stations, Roof Repairs	$2,500	**$2,000**	$2,000	$2,000	$2,000	$2,000	**$12,500**
FS #1, Tube Heaters		**$23,000**					**$23,000**
Public Works (11110.33800.623400):							
Exterior Bollards/Frames/Island Curbs		**$14,000**					**$14,000**
Paint Steel Vehicle Storage		**$50,000**					**$50,000**
Door/Frame Painting	$5,000						**$5,000**
Entry Gate			$30,000				**$30,000**
Salt Dome Evaluation			$5,000				**$5,000**
Radiant Shop Heaters						$40,000	**$40,000**
Roof Repairs	$3,000	**$3,000**	$3,000	$3,000	$3,000	$3,000	**$18,000**
Aquatic Center (11110.44200.623400):							
Exterior Paint	$10,000					$10,000	**$20,000**
Building Awnings		**$10,000**					**$10,000**
Deck Awnings	$25,000						**$25,000**
Concession Deck Replacement	$25,000						**$25,000**
Waterslide Restoration				$15,000			**$15,000**
Rec Programming (11110.44310.623400):							
Lodge, Exterior Stain/Paint	$32,000					$35,000	**$67,000**
Lodge, Interior Paint		**$23,000**					**$23,000**
Outdoor Programming (11110.44320.623400):							
Cabins, Interior Paint		**$10,000**					**$10,000**
Nature Center, Ext & Int Paint				$20,000			**$20,000**
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**
Gezer Park, Int/Ext Paint					$8,000		**$8,000**
I-Lan Park, Int/Ext Paint					$8,000		**$8,000**
City Park, Stripe Parking Lot			$10,000				**$10,000**
City Park, Playground Cushioning		**$50,000**					**$50,000**
Pk Maint Bldg, Fuel Island Bollards	$8,000						**$8,000**
Pk Maint Bldg, Car Wash Entry Door		**$7,000**					**$7,000**
All Facilities, Roof Repairs	$3,000	**$3,000**	$3,000	$3,000	$3,000	$3,000	**$18,000**
Golf Course (46400.600.623400.623410):							
Clubhouse, Interior Paint/Wallcoverings	$15,000						**$15,000**
Clubhouse, Carpet	$15,000						**$15,000**
Clubhouse, Bathroom Partitions			$10,000				**$10,000**
Clubhouse, Exterior Paint Clubhouse/Deck		**$11,000**					**$11,000**
Clubhouse, Exterior Painting			$15,000				**$15,000**
Maint Bldg, Office/Breakroom Flooring		**$5,000**					**$5,000**
Course Restrooms, Paint *(Comfort Stations)*				$8,000			**$8,000**
Course, Plant Large Trees	$5,000		$5,000		$5,000		**$15,000**
Golf Facilities, Roof Repairs	$4,000	**$2,000**	$2,000	$2,000	$2,000	$2,000	**$14,000**
	$ 262,500	***$ 238,000***	***$ 95,000***	***$ 110,000***	***$ 31,000***	***$ 110,000***	***$ 846,500***

Pay-As-You-Go Capital Program
2014 - 2018
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.*

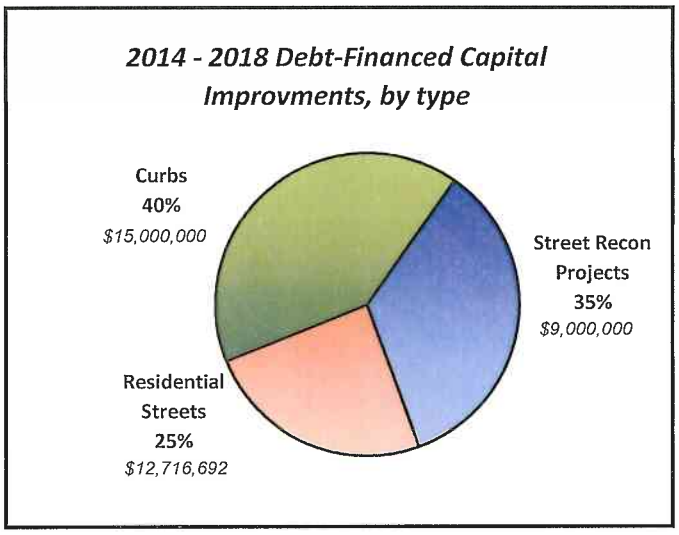
Building/Item		2013	2014	2015	2016	2017	2018	Total
City Hall:								
Interior Wall Renovations	74001.120.832000	$50,000		$25,000		$25,000		**$100,000**
Repair/Upgrade VAV	74041.120.832000	$88,000						**$88,000**
Fire Department:								
FS #1, Garage Floors	74016.120.832000		**$22,500**					**$22,500**
FS #1, Exterior Bldg Repairs	74033.120.832000		**$50,000**					**$50,000**
FS #1, HVAC Replace/Repairs	74048.120.832000			$75,000				**$75,000**
FS #2, HVAC Replace/Repairs	74046.120.832000					$75,000		**$75,000**
FS #3, HVAC Replace/Repairs	74018.120.832000					$90,000		**$90,000**
Public Works:								
HVAC Units, PW Facility	74047.120.832000		**$60,000**					**$60,000**
Security Fence, PW Facility	74050.120.832000	$50,000						**$50,000**
Aquatic Center:								
Repaint Pool	74003.120.832000				$65,000			**$65,000**
Park Maintenance:								
Maint Bldg, Unit Heater Replace	74021.120.832000		**$5,000**					**$5,000**
Materials Storage Bldg, Roof Repl	74034.120.832000				$90,000			**$90,000**
Golf Course:								
Course, Driving Range Improve	49131.800.840140	$17,000						**$17,000**
Course, Raw Water Vault	49125.800.840140				$50,000			**$50,000**
Course, Sub-Air/Fans	49129.800.840140						$13,000	**$13,000**
		$205,000	***$137,500***	***$100,000***	***$205,000***	***$190,000***	***$13,000***	***$850,500***

Debt-Financed Capital Improvements 2014 – 2018

The debt-financed projects included in the 2014 - 2018 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 2014 through 2018, totals $36,716,693 of which the City will fund 91%. Of the remaining amount, state/federal funding comprise 4%, reimbursement from other cities and counties totals 4%, and impact fee revenue totals 1%.

The largest estimated construction cost, $12,716,692 for the 143rd Street (Nall to Windsor) street repairs is planned for 2015. Included for residential street repairs is $3,000,000 in each year of 2014, 2016 and 2018. Curb repair/replacement projects of $5,000,000, which began in 2013, will continue for three more years, 2014, 2016, and 2017.

The chart below shows the types of projects which are targeted for debt-financing. The majority, or 46%, of the funds will provide for street improvements, followed by 40% for the curb repair/replacement program, 12% for residential streets, and 2% for stormwater improvements.



In an effort to improve residential streets at a greater pace, the Accelerated Street Reconstruction program was created in 2003. The program allowed for an increased number of streets to be addressed and, further to reconstruct groups of streets in entire neighborhoods at the same time. Phase I began in 2004 and included a total of $10,500,000 over a five-year period of 2004 through 2008, alternating funding of $1,500,000 and $2,500,000 each year. Phase II began in 2009 but was scaled back with $1,500,000 in 2009; followed by $2,500,000 in 2010; $1,275,000 in 2012; $3,000,000 in 2014; and $3,000,000 in 2016. It is anticipated that Phase III will begin in 2018 with $3,000,000 planned for every other year. This program is debt-financed with general obligation debt.

The Curb Repair/Replacement program received consensus from the Governing Body at the December 5, 2011 work session. A total of $5,000,000 will be expended in four separate years, beginning in 2013, to replace approximately 371,000 feet of curbing on arterial/collector streets and 619,000 feet of curbing on residential streets. The debt financing will begin in 2014 on the first replacement year and will continue for 15 years.

Debt Financed Capital Improvements

Summary of All Current Year & Future

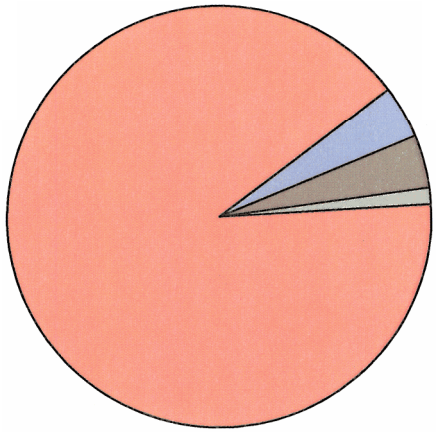
2014 - 2018

Total Cost All Projects

Cost Distribution by Contributors

Year	*Leawood*	*SBD **	*TDD **	*State/ Federal*	*County/ Cities*	*Impact Fees*	*Total*
2014	$8,000,000	$0	$0	$0	$0	$0	$8,000,000
2015	$9,254,073	$0	$0	$1,500,000	$1,500,000	$462,619	$12,716,692
2016	$8,000,000	$0	$0	$0	$0	$0	$8,000,000
2017	$5,000,000	$0	$0	$0	$0	$0	$5,000,000
2018	$3,000,000	$0	$0	$0	$0	$0	$3,000,000
	$33,254,074	**$0**	**$0**	**$1,500,000**	**$1,500,000**	**$462,619**	**$36,716,693**

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



The 2014 - 2018 C.I.P. is funded by the following revenue sources:

City of Leawood General Obligation Debt: The funding responsibility for the majority of the capital program will be assumed by the City. During the engineering and construction phases of each project, temporary notes will be used to finance the expenses. After completion of the project, general obligation debt will be issued typically with a 15-year repayment schedule.

State/Federal: A total of $1,500,000 for the 143rd Street project (#80162) will be financed with State grant funds in 2015.

County: The Johnson County CARS (County Assisted Road System) program will provide a total of $1,500,000 for the 143rd Street project in 2015.

Other: The 143rd Street improvement program occurs within the identified boundaries of the South Transportation Impact Fee. These funds can be used for the purpose of assuring that transportation improvements are available and provides adequate transportation system capacity to support new development. Approximately $463,000 in such collected fees will be used towards this project.

Debt Financed Capital Improvements

Summary of All Current Year & Future

2014 - 2018

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

Project # and Description		*2014*	*2015*	*2016*	*2017*	*2018*
# 80162	143rd Street, Nall Ave to Windsor		$12,716,692			
# 80214	2014 Residential Streets, Phase II-Yr 4	$3,000,000				
# 80216	2016 Residential Streets, Phase II-Yr 5			$3,000,000		
# 80218	2018 Residential Streets, Phase III-Yr 1					$3,000,000
# 80251	2014 Curb Repair/Replace Program	$5,000,000				
# 80253	2016 Curb Repair/Replace Program			$5,000,000		
# 80254	2017 Curb Repair/Replace Program				$5,000,000	
		$8,000,000	**$12,716,692**	**$8,000,000**	**$5,000,000**	**$3,000,000**
	COMMITTED	$8,000,000	$12,716,692	$8,000,000	$5,000,000	$3,000,000
	UNCOMMITTED	*$0*	*$0*	*$0*	*$0*	*$0*

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

2014 - 2018

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

Project # and Description		*2014*	*2015*	*2016*	*2017*	*2018*
# 80162	143rd Street, Nall Ave to Windsor		$9,254,073		$4,627,037	$4,627,037
# 80212	2012 Residential Streets, Phase II-Yr 3	$1,275,000				
# 80214	2014 Residential Streets, Phase II-Yr 4	$3,000,000	$3,000,000			
# 80216	2016 Residential Streets, Phase II-Yr 5		$3,000,000	$3,000,000	$3,000,000	
# 80218	2018 Residential Streets, Phase III-Yr 1				$3,000,000	$3,000,000
# 80250	2013 Curb Repair/Replace Program	$5,000,000				
# 80251	2014 Curb Repair/Replace Program	$5,000,000	$5,000,000			
# 80253	2016 Curb Repair/Replace Program		$5,000,000	$5,000,000	$5,000,000	
# 80254	2017 Curb Repair/Replace Program			$5,000,000	$5,000,000	$5,000,000
# 80550	89th & Mission Stormsewer	$1,190,755				
		$15,465,755	**$25,254,073**	**$13,000,000**	**$20,627,037**	**$12,627,037**
Total Project Cost/Design Year		**$0**	**$8,000,000**	**$5,000,000**	**$3,000,000**	**$0**
Total City Cost/Construct Year		**$8,000,000**	**$9,254,073**	**$8,000,000**	**$5,000,000**	**$3,000,000**
Total Project Cost/Bond Year		**$7,465,755**	**$8,000,000**	**$0**	**$12,627,037**	**$9,627,037**

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
2014 – 2018
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. Phase III will begin in 2018 with the same funding level, and continue every other year. These funds will allow the City to complete rehabilitation/repairs on entire neighborhoods where some of the streets have been improved in the past and others have not. The funding levels in the current Capital Improvement Plan (CIP) are as follows:

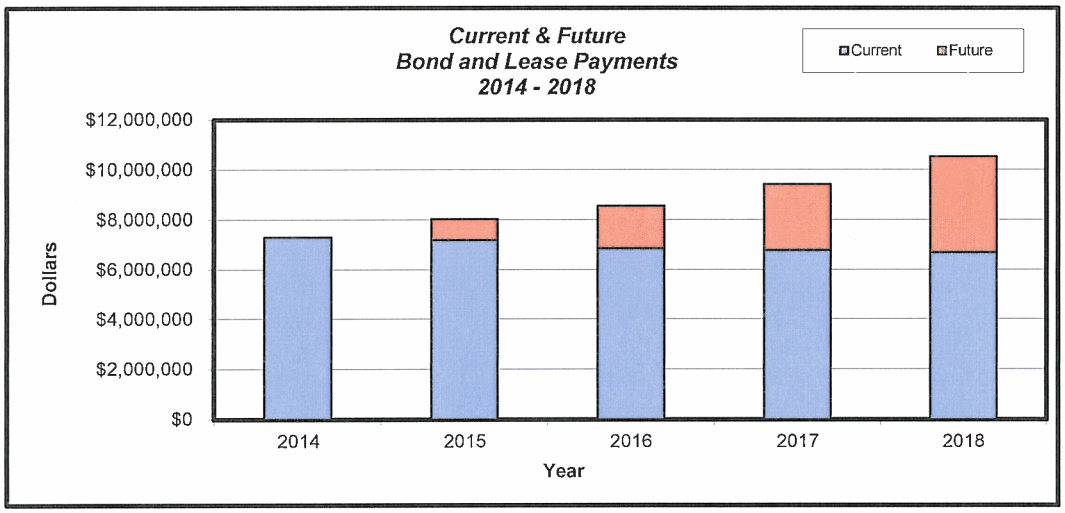
2013	$ 0
2014	$3,000,000
2015	$ 0
2016	$3,000,000
2017	$ 0
2018	$3,000,000

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 2012 overall average PCI rating of all lane miles was 76.2, compared to the Governing Body goal of a street rating minimum of 70.0. Currently, 74.4% of all collector streets are maintained above the 70 PCI; 68.1% of collector arterial streets are maintained above the 70 PCI; and 68.4% 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*
2014 Program			
82nd Terrace (83rd St to Wenonga)	1,085	47.0	Road Recon (no storm)
88th St (W of Cherokee Ln)	239	40.0	Reconstruction
Ensley Ct (N of 89th St)	305	64.0	Reconstruction
Meadow Ln, 83rd Ter, 84th St, Ensley & Belinder	6,360	83.0	Reconstruction
2016 Program			
92nd St (Mission Rd to Wenonga)	2,200	61.5	Reconstruction
92nd Terr (Mission Rd to Wenonga)	1,543	62.0	Reconstruction
92nd Place (Mission Rd to 92nd Terr)	1,461	57.1	Reconstruction
Wenonga (91st to 93rd Streets)	1,600	57.1	Reconstruction
2018 Program			
105th St (Mohawk to Lee Blvd)	1,385	95.0	Reconstruction
Wenonga, (South of 103rd St)	1,040	60.0	Reconstruction
Future Streets – TBD	4,000	TBD	Reconstruction

Current and Future Bond and Lease Payments

	2014	2015	2016	2017	2018
Current Bond and Leases					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$5,230,000*	*$5,280,000*	*$5,110,000*	*$5,205,000*	*$5,290,000*
Interest	*$1,930,820*	*$1,760,251*	*$1,598,061*	*$1,426,799*	*$1,249,054*
Leases/Revenue Bonds					
Principal	*$107,277*	*$111,557*	*$116,008*	*$120,637*	*$125,451*
Interest	*$39,426*	*$35,146*	*$30,695*	*$25,066*	*$21,252*
Subtotal-Principal	$5,337,277	$5,391,557	$5,226,008	$5,325,637	$5,415,451
Subtotal-Interest	$1,970,246	$1,795,397	$1,628,756	$1,451,865	$1,270,306
Future Bond and Leases (Reflects COMMITTED Projects Only)					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$0*	*$497,717*	*$1,031,050*	*$1,872,853*	*$2,514,655*
Interest	*$0*	*$279,966*	*$601,301*	*$559,970*	*$1,118,424*
Leases/Revenue Bonds					
Principal	*$0*	*$55,306*	*$57,559*	*$159,510*	*$166,009*
Interest	*$0*	*$10,993*	*$8,740*	*$52,582*	*$46,083*
Subtotal-Principal	$0	$553,023	$1,088,610	$2,032,363	$2,680,664
Subtotal-Interest	$0	$290,959	$610,042	$612,552	$1,164,507
TOTAL Current & Future	$7,307,523	$8,030,937	$8,553,416	$9,422,418	$10,530,928



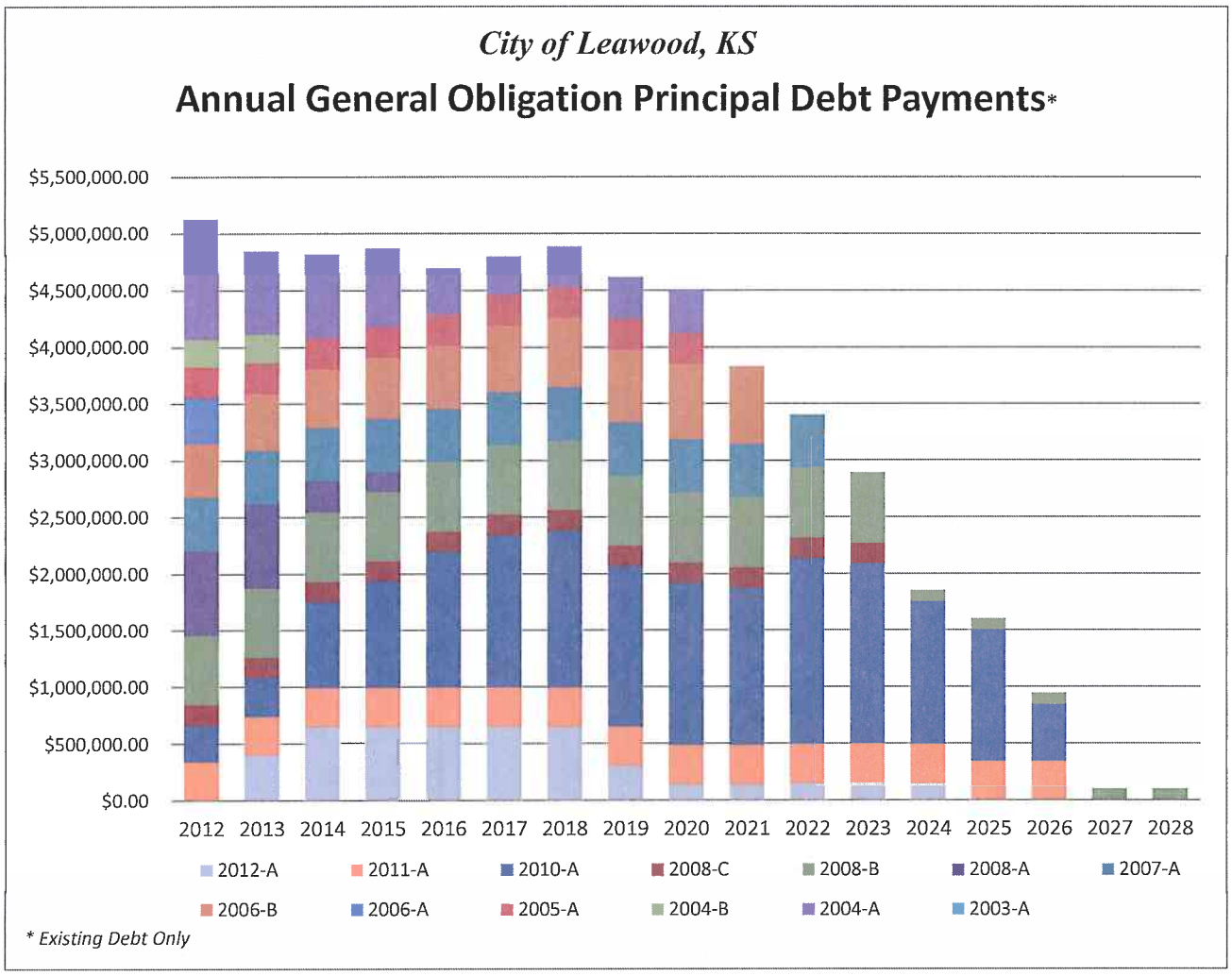
The City currently has five no-commitment special assessment Transportation Development District (TDD) bond issues. The City is no way liable for the repayment of these, but acts as the agent for the property owners to collect the assessments, forward them to the trustee and assist with foreclosure proceedings,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

CURRENT Agency Debt - includes Transportation District Debt					
Principal	*$180,000*	*$195,000*	*$200,000*	*$220,000*	*$235,000*
Interest & Fees	*$375,226*	*$360,851*	*$345,301*	*$329,325*	*$311,801*
Subtotal	$555,226	$555,851	$545,301	$549,325	$546,801
FUTURE Agency Debt - *includes Transportation District Debt*					
Principal	*$0*	*$0*	*$0*	*$0*	*$0*
Interest & Fees	*$0*	*$0*	*$0*	*$0*	*$0*
Subtotal	$0	$0	$0	$0	$0
TOTAL Current & Future	$555,226	$555,851	$545,301	$549,325	$546,801

Current Principal Debt Payments

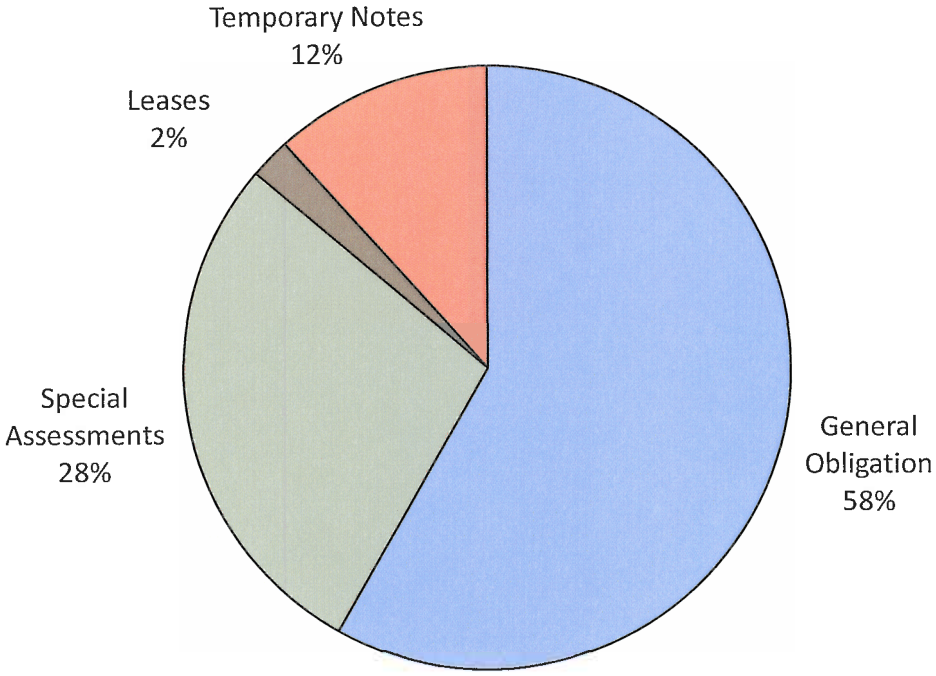
The City's C.I.P. includes capital improvement projects, planned to be debt-financed, over a five-year period. However, the resulting debt payments continue over a substantially longer period. General Obligation Bonds, the primary method of borrowing funds by state and local government, finance projects 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.



BONDS, NOTES, AND LEASES OUTSTANDING

	Outstanding 12/31/2013	Percent of Total
General Obligation	38,113,900	58.2%
Special Assessments	18,321,100	28.0%
Leases	1,408,616	2.2%
Temporary Notes	7,615,000	11.6%
TOTAL	**$65,458,616**	100.0%
Transportation Dev District	*4,850,000*	

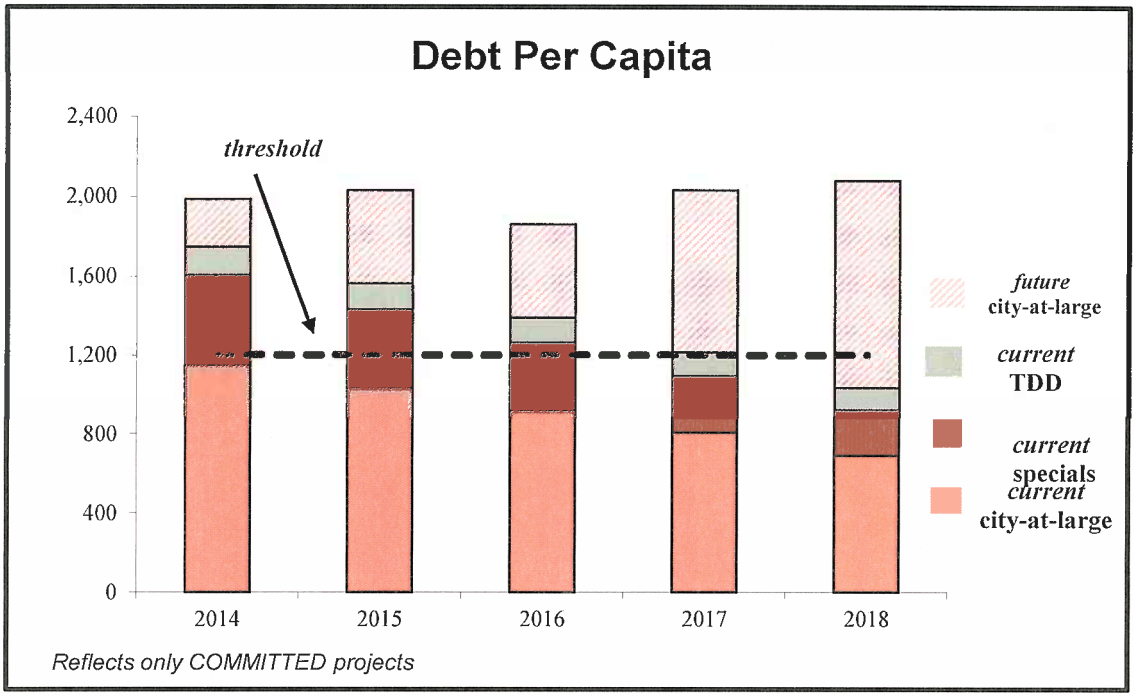


KEY DEBT MANAGEMENT RATIOS

	← Forecast →					
	2014	**2015**	**2016**	**2017**	**2018**	**Standard**
Outstanding Debt per capita						
Net Debt (1)	$1,390	$1,501	$1,390	$1,623	$1,713	**< $1,200**
Direct Debt (2)	$1,844	$1,898	$1,732	$1,910	$1,966	
Direct and Overlapping Debt (3)	$5,829	$5,858	$5,666	$5,817	$5,847	
Debt outstanding as a percent of full valuation of property						
Net Debt (1)	0.8%	0.9%	0.8%	0.9%	0.9%	**< 1.5%**
Direct Debt (2)	1.1%	1.1%	1.0%	1.1%	1.1%	
Direct and Overlapping Debt (3)	3.4%	3.4%	3.2%	3.2%	3.2%	
Total debt service as a percent of total expenditures (4)	15.0%	16.1%	16.4%	15.6%	17.2%	**< 20%**
Debt Service Levy (per $1,000 of assessed value)	4.000	7.000	7.000	7.000	8.000	**NA**
Debt Payout in 10 Years						
Current Debt (2)	82.26%	83.88%	84.54%	83.25%	81.55%	**NA**
Current + *Only* Committed Future Projects (2)	44.36%	53.61%	56.84%	65.86%	71.91%	**NA**

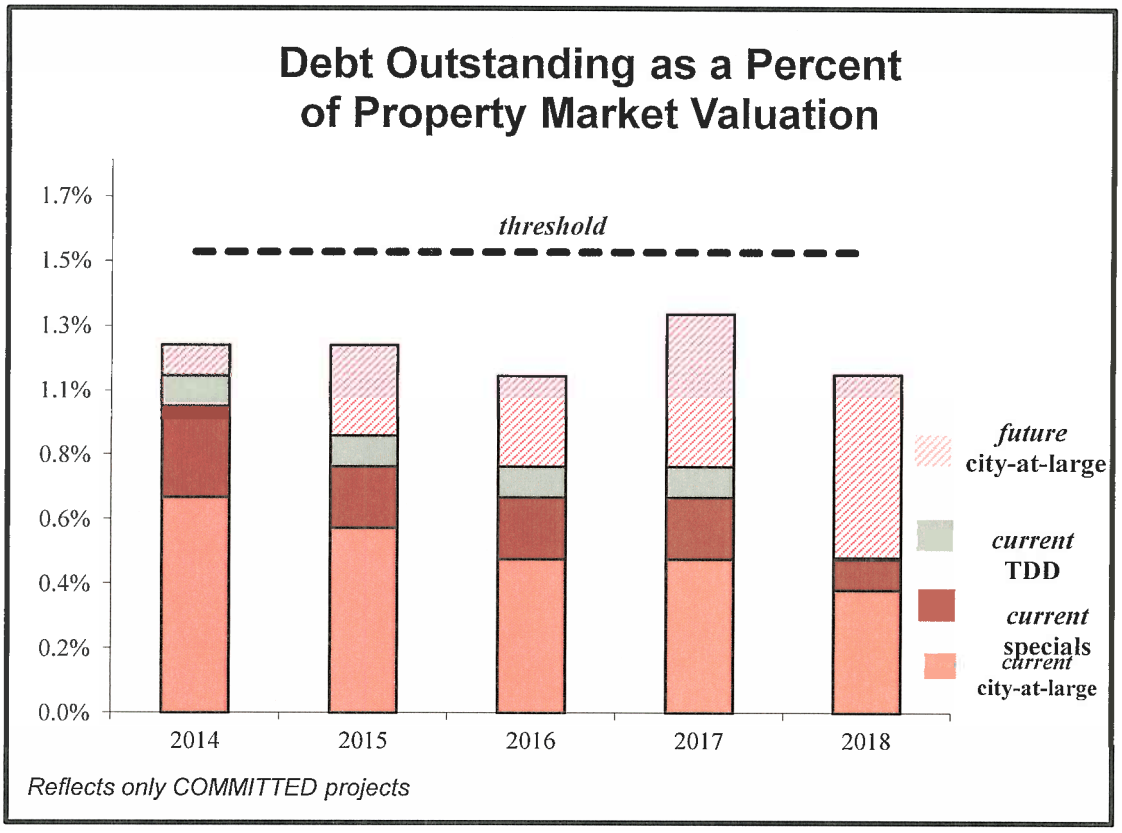
1. General Obligation debt and capital leases supported by general tax levy revenues.
2. General Obligation, Special Assessment debt and capital leases, excluding Transportation Development District debt (TDD).
3. All debt described in #2 plus Leawood's share of debt from Blue Valley & Shawnee Mission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

These projections are based on the current assumptions in the City's comprehensive Financial Planning Model.



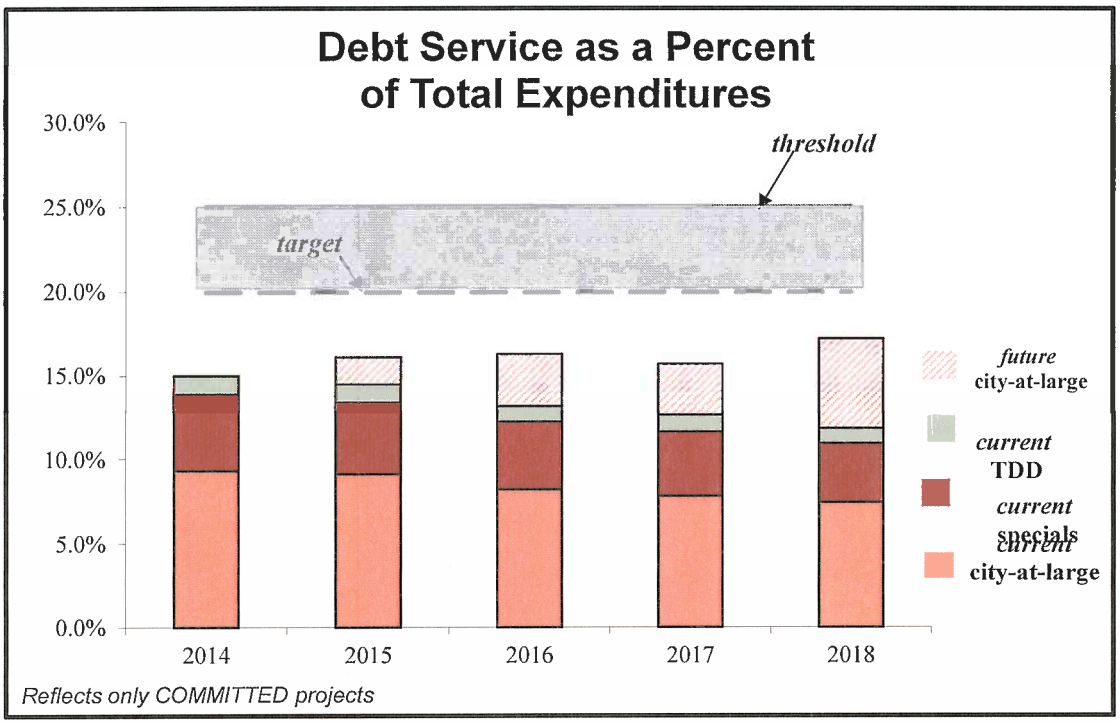
Debt Per Capita	2014	2015	2016	2017	2018
Current Tax-Supported:					
City-at-Large	$1,150	$1,032	$921	$807	$691
Special Assessments	$454	$397	$342	$287	$233
Current Agency-Supported:					
Transportation District Debt	$140	$133	$126	$119	$111
Future Tax-Supported:					
City-at-Large	$240	$468	$469	$816	$1,042
Special Assessments	$0	$0	$0	$0	$0
Future Agency-Supported:					
Transportation District Debt	$0	$0	$0	$0	$0
	$1,984	$2,030	$1,858	$2,029	$2,077
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 2018. Population is projected to increase approximately .5% annually throughout the planning period.



Debt as a Percent of Full Valuation	2014	2015	2016	2017	2018
Current Tax-Supported:					
City-at-Large	0.7%	0.6%	0.5%	0.5%	0.4%
Special Assessments	0.3%	0.2%	0.2%	0.2%	0.1%
Current Agency-Supported:					
Transportation District Debt	0.1%	0.1%	0.1%	0.1%	0.0%
Future Tax-Supported:					
City-at-Large	0.1%	0.3%	0.3%	0.5%	0.6%
Special Assessments	0.0%	0.0%	0.0%	0.0%	0.0%
Future Agency-Supported:					
Transportation District Debt	0.0%	0.0%	0.0%	0.0%	0.0%
	1.2%	1.2%	1.1%	1.3%	1.1%
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.



	2014	2015	2016	2017	2018
Debt Service as a Percent of Total Expenditures					
Current Tax-Supported:					
City-at-Large	9.3%	9.1%	8.2%	7.8%	7.4%
Special Assessments	4.6%	4.3%	4.0%	3.8%	3.5%
Current Agency-Supported:					
Transportation District Debt	1.1%	1.1%	1.0%	1.0%	0.9%
Future Tax-Supported:					
City-at-Large	0.0%	1.6%	3.1%	3.1%	5.4%
Special Assessments	0.0%	0.0%	0.0%	0.0%	0.0%
Future Agency-Supported:					
Transportation District Debt	0.0%	0.0%	0.0%	0.0%	0.0%
	15.0%	16.1%	16.3%	15.7%	17.2%
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, George K. Baum, 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.

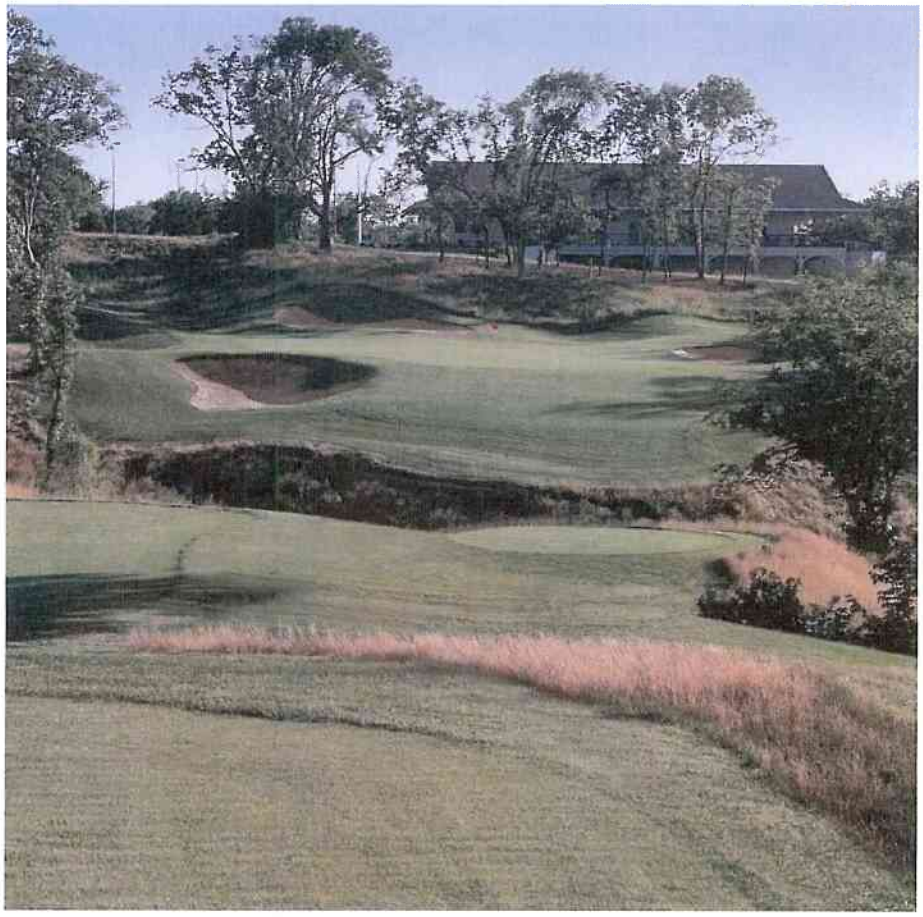
CITY OF LEAWOOD, KANSAS

IRONHORSE GOLF COURSE FACILITY

15400 Mission Road

This award-winning golf course and facility was constructed in 1995 and is managed by Troon Golf. The clubhouse facility provides full service food and beverage and is available for rentals. Ironhorse is a quick drive from any location in the Kansas City metropolitan area and includes a premier learning center and is recognized as one of the "First Tee" sites in the area. Recent awards and accolades include:

- 4 Stars by *Golf Digest*
- Top 100 Golf Shops by *GolfWorld*
- Troon Golf's Most Improved Facility for 2011-12

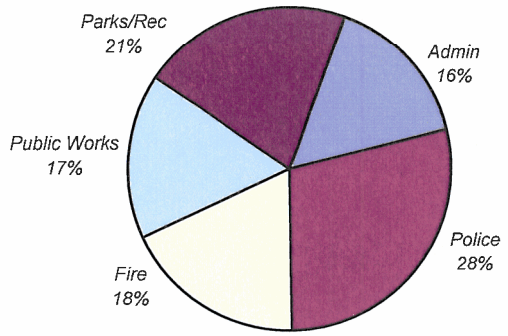


SUMMARY OF PERSONNEL
Full-Time Equivalents

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.

	2012 Estimate	2013 Budget	2013 Estimate	2014 Budget
ADMINISTRATION				
Administration	3.50	3.50	4.50	4.50
Finance	8.23	8.23	8.23	8.23
Information Services	4.00	4.00	4.00	4.00
Human Resources	4.98	4.98	3.98	3.98
Legal Services	2.50	2.50	2.50	2.50
Municipal Court	8.50	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
	45.71	***45.71***	***45.71***	***45.71***
PUBLIC SAFETY				
Police	83.00	83.00	83.00	83.00
Fire	53.69	53.69	53.69	53.69
	136.69	***136.69***	***136.69***	***136.69***
PUBLIC WORKS	***48.23***	***48.23***	***48.23***	***48.23***
PARKS & RECREATION	***61.57***	***61.57***	***61.57***	***61.57***
TOTAL Full-Time Equivalent	**292.20**	**292.20**	**292.20**	**292.20**
FULL-TIME CIVILIAN POSITIONS	143.00	143.00	143.00	143.00
COMMISSIONED POLICE OFFICERS	61.00	61.00	61.00	61.00
SWORN FIRE PERSONNEL	52.00	52.00	52.00	52.00
TOTAL REGULAR PART-TIME (FTE)	4.13	4.13	4.13	4.13
TOTAL PART-TIME (FTE)	1.00	1.00	1.00	1.00
TOTAL SEASONAL/CASUAL (FTE)	31.07	31.07	31.07	31.07

City of Leawood 2014 Headcount, by Service Area
292.20 FTE's



No changes in positions are included in the 2014 Budget. The City's financial planning model does not include any new positions through the entire planning period.

While reserves and planned expenditures for 2014 and future years remain positive for Leawood, the Administrator will review vacancies during the year for possible reassignment within or to other departments. Each vacancy resulting from normal attrition will be reviewed on an individual basis before it will be filled.

Department/Position	2012 Budget	2012 Estimate	2013 Budget	2014 Budget
ADMINISTRATION				
City Administration (11230)				
City Administrator	1	1	1	1
City Clerk	1	1	1	1
Assistant City Clerk	1	1	1	1
Receptionist	0	1	1	1
Management Intern (Seasonal/Casual)	0.50	0.50	0.50	0.50
	3.50	**4.50**	**4.50**	**4.50**
Finance (11240)				
Finance Director	1	1	1	1
Assistant Director of Finance - VACANT	*1*	*1*	*1*	*1*
Budget Manager	1	1	1	1
Senior Accountant	1	1	1	1
Accountant II	1	1	1	1
Accounting Specialist	3	3	3	3
Intern (Seasonal/Casual)	0.23	0.23	0.23	0.23
	8.23	**8.23**	**8.23**	**8.23**
Information Services (11610)				
Information Services Director	1	1	1	1
Information Services Specialist	2	2	2	2
Network & Comm Systems Adminstrator	1	1	1	1
	4.00	**4.00**	**4.00**	**4.00**
Human Resources (11250)				
Human Resource Director	1	1	1	1
HR Generalist	2	2	2	2
Receptionist	1	0	0	0
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	**3.98**	**3.98**	**3.98**
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
	8.50	**8.50**	**8.50**	**8.50**
Community Development Admin (11810)				
Community Development Director	1	1	1	1
	1.00	**1.00**	**1.00**	**1.00**
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**

Department/Position	2012 Budget	2012 Estimate	2013 Budget	2014 Budget
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	1	1	1	1
	6.00	**6.00**	**6.00**	**6.00**
TOTAL FULL-TIME	*43.00*	*43.00*	*43.00*	*43.00*
TOTAL REGULAR PART-TIME	*1.25*	*1.25*	*1.25*	*1.25*
TOTAL PART-TIME	*0.50*	*0.50*	*0.50*	*0.50*
TOTAL SEASONAL/CASUAL	*0.96*	*0.96*	*0.96*	*0.96*
TOTAL ADMINISTRATION - FTE	**45.71**	**45.71**	**45.71**	**45.71**

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	2	2
Lieutenant	1	1	0	0
Professional Standards Officer (Sergeant)	1	1	1	1
Police Officer III	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/Traffic (22130)				
Sergeant	3	3	4	4
Corporal	3	3	3	3
Master Police Officer	5	5	5	5
Police Officer (I, II, III, IV)	26	26	33	33
	37.00	**37.00**	**45.00**	**45.00**
Police Traffic (22190)				
Sergeant	1	1	0	0
Master Police Officer	1	1	0	0
Police Officer (I, II, III, IV)	6	6	0	0
	8.00	**8.00**	**0.00**	**0.00**
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**

Department/Position	2012 Budget	2012 Estimate	2013 Budget	2014 Budget
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	*61.00*	*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	**83.00**	**83.00**	**83.00**	**83.00**
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	26	26	23	23
Firefighter (I, II, III)	6	6	9	9
Part-time On Call Firefighter-5 (Seasonal/Casual)	0.69	0.69	0.69	0.69
	47.69	**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**
TOTAL SWORN	*52.00*	*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	**53.69**	**53.69**	**53.69**	**53.69**

Department/Position	2012 Budget	2012 Estimate	2013 Budget	2014 Budget
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
Administrative Assistant (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 Mgmt 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)	4	4	3	3
PW Maintenance Worker (I, II)	9	9	10	10
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75
	21.75	**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**
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
	4.50	**4.50**	**4.50**	**4.50**

Department/Position	2012 Budget	2012 Estimate	2013 Budget	2014 Budget
PW Facility Maintenance (33800)				
Manager - Fleet/Facilities	0.50	0.50	0.50	0.50
Building Maintenance Supervisor	1	1	1	1
Facility Technician (I, II)	4	4	4	4
	5.50	**5.50**	**5.50**	**5.50**
TOTAL FULL-TIME	*46.00*	*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	**48.23**	**48.23**	**48.23**	**48.23**
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 - Horticulture & Forestry	1	1	1	1
Supervisor - Parks Facilities	1	1	1	1
Supervisor - Turf Maintenance	1	1	1	1
Irrigation Specialist	1	1	1	1
Park Maintenance Worker (I, II, III)	13	13	13	13
Building Custodian	1	1	1	1
Park Attendant (Regular PT)	1.38	1.38	1.38	1.38
Seasonal/Casual Employees	5.19	5.19	5.19	5.19
	25.57	**25.57**	**25.57**	**25.57**
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)				
Aquatic & Spec Events Supervisor	1	1	1	1
	1.00	**1.00**	**1.00**	**1.00**

Department/Position	2012 Budget	2012 Estimate	2013 Budget	2014 Budget
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-Cultural Arts	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	*31.00*	*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	**61.57**	**61.57**	**61.57**	**61.57**

TOTAL FULL TIME EQUIVALENT POSITIONS	**292.20**	**292.20**	**292.20**	**292.20**
FULL TIME POSITIONS	**256**	**256**	**256**	**256**

TOTAL FULL-TIME CIVILIAN POSITIONS	**143.00**	**143.00**	**143.00**	**143.00**
COMMISSIONED POLICE OFFICERS	**61.00**	**61.00**	**61.00**	**61.00**
SWORN FIRE PERSONNEL	**52.00**	**52.00**	**52.00**	**52.00**
TOTAL REGULAR PART-TIME (FTE)	**4.13**	**4.13**	**4.13**	**4.13**
TOTAL PART-TIME (FTE)	**1.00**	**1.00**	**1.00**	**1.00**
TOTAL SEASONAL/CASUAL (FTE)	**31.07**	**31.07**	**31.07**	**31.07**

CITY OF LEAWOOD, KANSAS

LEAWOOD AQUATIC CENTER

10601 Lee Boulevard

Located within City Park, the Aquatic Center originally opened in 1974. A major renovation of the facility was complete in 1997.

Featured at the popular center is a slide, a zero depth pool, a baby pool area, a main pool with lap lanes and a diving wall; 1 high and 2 low diving boards.

Offered at the facility are several classes and lessons, including: aqua fitness, dive and swim teams, swim lessons, special events and rentals.

Several types of memberships are available to both Leawood residents and non-residents. A full concession stand is open during pool facility hours.

At the end of each season, a "Doggie Dunk" event is held. The 2013 year will mark the 10th anniversary of this popular event.

Budget and Financial Policies & Glossary

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.

Leawood Public Safety Improvement Fund – established initially to account for a 4 tenths of one cent public safety sales tax that was effective from April 1, 2007 to March 31, 2011. These collections, along with a .25% county sales tax, will be used to construct a Justice Center with completion planned by year-end 2013.

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.

Development of the City's Budget is an ongoing process that generally begins more than a year before the fiscal year begins on January 1. Opportunities for public input are provided at various stages of development.

November - December, 2012	Planning for the 2014 Budget began with the review of revenue and spending forecasts; review of user fees; and coordination with departments of capital spending needs to prepare the Capital Improvement Program (CIP).
January, 2013	The Governing Body met to discuss short, near and long-term goals; the CIP was finalized and distributed to both the Governing Body and the Planning Commission on January 18, 2013.
February, 2013	A Public Hearing regarding the 2014-2018 CIP was held in front of both the Planning Commission and the City Council; Preliminary assessed valuation information was received from the Johnson County Appraiser to establish the mill levy for the 2014 Budget; staff prepared the pay-as-you-go capital replacement schedules and expendable equipment schedules; departments prepared responses to the annual ICMA performance measurement program with the results to be included in the 2014 Budget.
March-April, 2013	The Governing Body met to review the 2014-2018 budget model assumptions as included in the financial planning model on March 18, 2013; revenue and expenditure projections were reviewed and the financial planning model was updated; departments developed their revenue and operating expenditure budget requests.
April – May, 2013	The City Council adopted the 2014-2018 CIP for budget planning purposes on April 1, 2013; a public hearing for citizen input on the 2014 Budget was held on April 1, 2013; the City Administrator met with departments to review expenditure needs to ensure compatibility with the Governing Body goals.
June – July, 2013	The proposed 2014 Budget was distributed to the Governing Body and the Budget & Finance Committee on June 7, 2013; the document will be discussed in open work sessions on June 3rd and June 24th; estimated assessed valuation information was received from the Johnson County Clerk; after agreement by the Governing Body on any changes to the mill levy, the 2014 Budget will be published along with the publication notice for a public, as required by state law.
August, 2013	A public hearing on the 2014 Budget will be held to obtain citizen input on August 5, 2013; the Governing Body will adopt the 2014 Budget on August 19, 2013. Under state law, the budget is required to be approved by the Governing Body and filed with the County Clerk no later than August 25th.
January 1, 2014	The 2014 Budget goes into effect.

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. A 1% to 2% variance for both revenues and expenditures will 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; by Resolution #3553 on March 7, 2011; and by Resolution #3931 on November 19, 2012.

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 including which costs may be reimbursed, provided, however that in no event shall interest costs be subject to reimbursement from TDD revenues on a pay-as-you-go project. 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.

Arbitrage: Arbitrage refers to the interest income (or profit) issuers of tax-exempt bonds may be able to earn by investing bond proceeds obtained from the sale of tax-exempt bonds in higher yielding taxable securities. Federal rules prohibit excessive and premature issuance of tax-exempt bonds so governments will not benefit from the investment of bond proceeds in income producing securities.

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.

Balanced Budget: A budget in which resources (fund balance plus current revenues) revenues equal current expenditures. In accordance with Kansas Law, the City must adopt a balanced budget. In addition, Kansas law restricts unallocated fund balances at year-end.

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 Assisted 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 Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

Capital Project: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life, also called capital improvements.

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 Law: A state statute which requires that cash be on hand before incurring an obligation.

C.I.P.: Commonly called the **C**apital Improvement **P**rogram. 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 major administrative organizational unit of the City which indicates overall management responsibility for one or more 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.: **E**mergency **M**edical **S**ystem. 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: **E**mergency **M**edical **T**echnician. 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: (G.O. Bonds) Bonds that finance a variety of public projects which pledge the full faith and credit of the City. 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.

Impact Fee: An impact fee is a charge on new development, authorized by City Ordinance, to pay for the construction or expansion of improvements within a specific area or designated for other capital acquisitions in a defined specific area.

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.

Interfund Transfers: Amounts transferred from one fund to another.

K.D.O.T.: (Kansas Department of Transportation). The State Department which provides for a statewide transportation system.

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 Accounting: A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period that the fund liability is incurred.

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.

Reserves: 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: **S**tormwater **M**anagement **A**dvisory **C**ouncil. 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.

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

Tax Levy: The total amount to be raised by general property taxes for the purposes specified in the approved City budget.

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

LEAWOOD JUSTICE CENTER

4201 and 4205 Town Center Drive

Construction began on the City's newest building in 2012, with completion planned for the fall of 2013. This 70,000 square foot two-building facility will be occupied by the Police, Municipal Court, Legal and Information Systems departments. A garage will also be constructed on the space.

General Fund Detail

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$13,178,288	$13,808,320	$13,808,320	$14,254,100
	411300	REAL PROPERTY - DELINQUENT	$119,957	$120,000	$25,000	$50,000
	411500	RECREATION VEHICLE TAX	$1,477	$1,879	$1,879	$1,342
	411600	HEAVY TRUCK TAX	$1,260	$1,442	$1,442	$1,169
	412100	CITY SALES TAX	$6,698,189	$6,719,600	$6,966,000	$7,244,700
	412200	CITY USE TAX	$1,872,628	$1,619,800	$1,872,600	$1,947,500
	413100	GAS FRANCHISE TAX	$553,207	$800,000	$700,000	$700,000
	413200	ELECTRIC FRANCHISE TAX	$1,901,677	$1,800,000	$1,800,000	$1,800,000
	413300	TELEPHONE FRANCHISE TAX	$133,645	$165,000	$150,000	$150,000
	413400	CABLE FRANCHISE TAX	$526,786	$500,000	$500,000	$500,000
	413500	OTHER FRANCHISE TAXES	$89,891	$65,000	$65,000	$75,000
		Category-Total	$25,077,005	$25,601,041	$25,890,241	$26,723,811
LICENSES & PRMTS.	421100	OCCUPATIONAL LICENSES	$288,322	$260,000	$280,000	$280,000
	421200	LIQUOR LICENSES	$18,800	$15,500	$12,500	$16,200
	421300	PUBLIC LAND USE FEES	$34,560	$25,000	$30,000	$30,000
	421400	CONCESSIONAIRE FEES	$50,000	$50,000	$50,000	$50,000
	422100	ANIMAL LICENSES	$19,458	$18,500	$19,000	$19,000
	425100	BUILDING PERMITS	$910,793	$650,000	$700,000	$700,000
	425200	LAND DISTURBANCE PERMIT	$12,150	$5,000	$7,500	$7,500
	425300	REINSPECTION FEES	$15,090	$500	$5,000	$1,000
	425500	REVIEW OF PLANS	$262,909	$120,000	$150,000	$150,000
	426100	PUBLIC WORKS INSPEC/ROW	$108,468	$25,000	$30,000	$45,000
	426200	INSPECTION FEES/RENTALS	$23,524	$20,000	$20,000	$18,000
	427100	PLANNING APPLICATION FEES	$21,600	$15,000	$15,000	$15,000
	427200	APPEALS BOARD FEES	$4,950	$4,000	$4,000	$4,000
	429100	SIGN PERMIT FEES	$11,322	$12,500	$12,000	$12,000
	429200	SPECIAL USE/OTHER PERMITS	$7,500	$4,000	$4,000	$4,000
		Category-Total	$1,789,446	$1,225,000	$1,339,000	$1,351,700
OTHER GOV. REV.	431100	OPERATING GRANTS	$6,888	$0	$0	$0
	434100	COUNTY RETAIL SALES TAX	$4,435,726	$4,696,900	$4,524,300	$4,614,800
	434200	COUNTY USE TAX	$800,409	$870,800	$816,300	$832,600
	434400	MOTOR VEHICLE TAX	$1,235,282	$1,122,050	$1,122,050	$1,260,415
	434600	ALCOHOL TAX	$475,960	$433,982	$480,000	$475,844
		Category-Total	$6,954,265	$7,123,732	$6,942,650	$7,183,659
CHARGES FOR SRVCS.	440010	TAXABLE SALES INCOME	$11,870	$15,000	$12,000	$12,000
	440011	PRO SHOP REVENUE	$169,877	$150,168	$150,200	$153,200

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CHARGES FOR SRVCS.	441010	ALARM FEES	$53,213	$51,000	$53,000	$53,000
	441020	ANIMAL CONTROL/SHELTER FEES	$2,885	$3,000	$3,000	$3,000
	441030	SCHOOL RESOURCE FEES	$30,710	$30,500	$30,500	$30,500
	441040	SPECIAL POLICE SERVICES	$21,855	$14,500	$20,000	$20,000
	442010	MOWING	$3,540	$2,000	$2,000	$2,000
	442020	FISHING LICENSES	$1,030	$0	$0	$0
	442040	ADVERTISEMENTS	$1,308	$2,000	$1,000	$1,500
	443010	MEMBERSHIPS, POOL	$143,446	$162,500	$150,000	$150,000
	443015	MEMBERSHIPS, IRONHORSE	$143,740	$200,000	$200,000	$200,000
	443020	POOL CARDS	$108	$500	$12,000	$12,000
	443025	POOL SUPERPASS	$7,827	$7,000	$7,000	$6,000
	443030	POOL DAILY	$82,347	$105,000	$95,000	$105,000
	443040	SWIM TEAM	$27,685	$28,000	$26,000	$28,000
	443050	SWIM LESSONS	$23,752	$32,000	$28,000	$32,000
	443060	DIVE TEAM	$5,452	$5,500	$4,600	$4,600
	443070	POOL SPECIAL EVENTS	$600	$3,650	$2,500	$3,650
	443080	FOOD & BEVERAGE, PARKS-REC	$41,757	$60,000	$50,000	$50,000
	443085	FOOD & BEVERAGE, IRONHORSE	$129,838	$210,273	$170,000	$205,400
	444100	SHELTER RENTAL	$13,969	$13,250	$13,250	$13,750
	444110	COMMUNITY CENTER RENTAL	$16,327	$38,000	$25,000	$32,000
	444120	LODGE RENTALS	$206,970	$205,000	$205,000	$205,000
	444130	CABIN RENTALS	$23,535	$23,000	$23,000	$23,000
	444140	NATURE CENTER RENTALS	$4,535	$6,700	$4,000	$4,000
	444150	FIELD RENTAL	$7,605	$3,500	$5,000	$5,000
	444200	CLASSES-COMMUNITY CENTER	$55,031	$68,000	$60,000	$65,000
	444210	CLASSES - NATURE CENTER	$6,047	$8,000	$7,000	$7,300
	444300	DAYCAMP	$30,035	$49,500	$35,000	$35,000
	444310	THEATER CAMP	$2,900	$0	$0	$0
	444320	HOLIDAY CAMP	$1,850	$2,500	$2,000	$2,000
	444330	TEEN CAMP	$8,485	$10,000	$9,000	$9,000
	444340	SPRING BREAK CAMP	$1,740	$2,000	$1,200	$2,000
	444350	SPORTS CAMP	$5,286	$8,500	$8,000	$8,000
	444410	CORPORATE EVENTS	$38,759	$32,000	$40,000	$40,000
	444510	TENNIS LEAGUE	$5,800	$11,000	$8,000	$8,000
	444530	SOCCER LEAGUE	$217,605	$225,000	$225,000	$251,000
	444540	T-BALL LEAGUE	$32,346	$31,850	$31,850	$31,850
	444610	TENNIS LESSONS	$9,886	$12,000	$10,000	$10,000
	444620	JR GOLF ACADEMY	$17,202	$19,000	$16,000	$16,000
	444640	SPORTS CLASSES	$4,035	$0	$0	$0
	445010	EGGSTRAVAGANZA	$0	$2,800	$0	$2,800
	445020	DADDY DAUGHTER DATE	$62	$4,500	$1,200	$4,500
	445030	JULY 4TH	$2,249	$6,500	$5,000	$6,300
	445060	LABOR DAY RUN	$12,134	$18,425	$16,000	$16,000
	445070	HALLOWEEN HAPPENINGS	$1,380	$4,500	$6,800	$6,800
	445090	BREAKFAST WITH SANTA	$3,816	$3,500	$5,600	$5,600
	445100	SENIOR EVENTS	$679	$800	$700	$700
	445210	OXFORD SCHOOL TOURS	$1,593	$2,000	$1,700	$2,000
	445220	OXFORD SCHOOL SPECIAL EVENTS	$590	$1,000	$1,000	$1,150

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CHARGES FOR SRVCS.	446010	GREEN FEES	$910,796	$1,001,682	$1,001,600	$1,006,200
	446020	DRIVING RANGE/PRACTICE TEE	$96,811	$84,200	$84,200	$89,200
	446040	IRONHORSE GOLF LESSONS	$51,009	$64,300	$64,300	$65,300
	446050	IRONHORSE GOLF SCHOOLS	$30,532	$41,300	$36,000	$31,900
		Category-Total	$2,724,439	$3,086,898	$2,969,200	$3,078,200
FINES & FORF.	451000	FINES & FORFEITURES	$1,581,363	$1,500,000	$1,500,000	$1,500,000
INTEREST INCOME	471000	INTEREST REVENUE	$9,130	$26,311	$36,325	$145,730
CONTRIB. & OTHER	481000	MISCELLANEOUS	$444,065	$41,018	$25,000	$25,000
	482000	REFUNDS & REIMBURSEMENTS	$93,701	$25,000	$25,000	$25,000
	483100	SPONSORSHIPS	$10,500	$15,000	$10,000	$10,000
	487000	UNENC BAL FWD	$15,984,676	$11,253,700	$16,419,184	$8,669,500
		Category-Total	$16,532,942	$11,334,718	$16,479,184	$8,729,500
OTHER FIN. SOURCES	491020	TRANS FROM SPECIAL ALCOHOL	$266,000	$271,000	$271,000	$282,000
		Grand Total	$54,934,590	$50,168,700	$55,427,600	$48,994,600

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPVD. BUDGET
5	511000	REGULAR WAGES	$15,762,634	$16,724,378	$16,281,975	$16,980,239
	512000	PART TIME WAGES	$283,547	$300,050	$288,484	$318,118
	512100	CASUAL/SEASONAL WAGES	$434,085	$610,887	$611,887	$611,887
	513000	OTHER WAGES	$0	$170,000	$170,000	$170,000
	514000	OVERTIME WAGES	$664,759	$951,300	$950,300	$950,300
	521000	SOCIAL SECURITY	$1,236,269	$1,430,720	$1,395,432	$1,442,021
	522000	UNEMPLOYMENT TAXES	$47,229	$53,571	$31,821	$48,948
	523100	KPERS RETIREMENT	$669,993	$812,428	$737,335	$906,155
	523200	KP&F RETIREMENT	$1,263,207	$1,458,559	$1,399,771	$1,671,719
	523300	SUPPLEMENTAL RETIREMENT	$122,746	$135,261	$140,261	$140,080
	524100	HEALTH INSURANCE	$1,844,317	$2,090,565	$1,907,658	$2,529,654
	524200	DENTAL INSURANCE	$81,672	$94,583	$87,555	$100,261
	524300	GROUP LIFE INSURANCE	$33,396	$35,312	$34,055	$35,988
	524400	LONG TERM DISABILITY	$46,601	$55,634	$52,968	$55,855
	525000	WORKERS COMPENSATION	$226,287	$311,636	$311,636	$311,564
	526100	EMPLOYEE ASSISTANCE PROGRAM	$4,646	$5,116	$4,962	$5,211
	526200	AWARDS/HONORARIUMS	$0	$7,000	$7,000	$7,000
		Total	$22,721,388	$25,247,000	$24,413,100	$26,285,000
6	611000	ADMIN CONTRACTUAL EXPENSE	$449,333	$572,575	$571,125	$607,717
	611100	MISCELLANEOUS SERVICES	$300,213	$376,889	$376,889	$439,850
	612000	PROFESSIONAL SERVICES	$448,332	$680,820	$687,320	$647,212
	612100	LEGAL SERVICES	$41,551	$179,000	$279,000	$279,000
	618100	GRANTS	$116,920	$126,000	$126,000	$126,000
	618200	DONATIONS	$3,668	$10,100	$10,100	$10,100
	618300	SPECIAL EVENTS	$8,332	$12,100	$12,100	$12,100
	618400	RECEPTIONS/COUNCIL EVENTS	$14,837	$20,900	$20,900	$26,200
	618510	SISTER CITY - I-LAN	$1,280	$15,000	$15,000	$15,000
	618520	SISTER CITY - GEZER	$666	$15,000	$15,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$5,000	$5,000	$5,000
	621100	WATER SERVICE	$159,434	$139,400	$145,100	$156,880
	621200	NATURAL GAS	$40,601	$88,883	$84,100	$94,300
	621300	ELECTRICITY	$310,306	$386,100	$387,300	$428,300
	621301	ELECTRICITY-STREETLIGHTS/TRAF	$646,363	$800,000	$800,000	$750,000
	621400	WASTEWATER	$27,216	$45,700	$48,700	$59,300
	621500	CABLE	$5,147	$6,400	$6,400	$7,425
	621600	COMMUNICATION	$312,321	$367,800	$381,300	$393,700
	622100	CUSTODIAL	$63,971	$145,400	$145,300	$199,800
	622200	TRASH DISPOSAL	$33,089	$42,200	$44,200	$49,020
	623100	EQUIPMENT MAINTENANCE/SERVICE	$237,657	$253,850	$253,650	$263,200
	623200	BLDG/GRND MAINTENANCE/SERVICE	$262,270	$333,510	$333,510	$348,110
	623300	VEHICLE MAINTENANCE/SERVICE	$12,678	$26,000	$26,000	$36,500
	623400	CITY FACILITY MAINTENANCE/SERV	$86,278	$473,500	$412,500	$238,000
	625100	UTILITY MAINTENANCE	$0	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$223,550	$270,000	$270,000	$321,000
	625400	STREET MAINT. CONTRACTUAL	$59,101	$59,500	$59,500	$59,500
	625410	SIDEWALK MAINT. CONTRACTUAL	$0	$25,000	$25,000	$25,000
	627100	RENTAL-LAND/BUILDINGS	$3,212	$5,150	$5,150	$5,300
	627200	RENTAL - VEHICLES/EQUIPMENT	$143,300	$179,622	$272,622	$245,280

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPVD. BUDGET
6	627300	PRISONER CARE	$24,535	$50,000	$50,000	$50,000
	630510	AUTO LIABILITY INSURANCE	$46,307	$47,700	$50,600	$55,000
	630515	CRIME INSURANCE	$2,905	$3,500	$3,700	$4,000
	630520	EMPLOYMENT PRACTICES INSURANCE	$15,940	$17,300	$18,400	$20,000
	630525	GENERAL LIABILITY INSURANCE	$64,168	$67,400	$71,000	$76,500
	630530	LAW ENFORCEMENT LIABILITY INSU	$22,976	$24,900	$26,400	$29,000
	630535	PROPERTY/BOILER&MACH/INLAND MA	$70,306	$73,800	$78,400	$86,000
	630540	PUBLIC OFFICIALS LIABILITY	$4,384	$4,900	$5,200	$5,700
	630545	UMBRELLA INSURANCE	$34,841	$37,800	$40,100	$44,000
	630550	UNDERGROUND STORAGE INSURANCE	$575	$700	$750	$850
	630555	CLAIMS AND DEDUCTIBLES	$4,620	$46,000	$46,000	$46,000
	630560	NOTARY & TREASURER BONDS	$325	$300	$300	$300
	631000	LEGAL PUBLICATIONS / ADVERTISI	$34,005	$37,000	$37,000	$37,350
	632000	PRINTING AND BINDING	$50,199	$120,625	$120,625	$116,525
	633100	EMPLOYMENT EXPENSE	$50,797	$95,000	$95,000	$90,800
	633200	MISC EMPLOYEE ACTIVITIES	$19,359	$33,700	$33,700	$32,300
	633300	TRANSPORTATION	$92,567	$129,550	$128,950	$134,300
	633400	TRAINING	$159,899	$327,300	$327,150	$326,600
	633410	EDUCATIONAL REIMBURSEMENT	$4,537	$15,000	$15,000	$15,000
	633500	UNIFORM CLEANING	$9,708	$19,300	$19,300	$18,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$97,670	$135,250	$134,450	$134,900
	635000	TAX & ASSESSMENTS	$7,355	$13,600	$13,600	$13,600
	681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	691000	COGS-MERCHANDISE	$183,974	$168,873	$168,856	$174,123
	692000	COGS-FOOD BEVERAGE	$0	$50,903	$50,903	$50,758
		Total	$5,013,578	$7,197,300	$7,369,650	$7,441,300

7	710500	MATERIALS & SUPPLIES	$679,159	$972,800	$979,200	$874,450
	710510	AWARD SUPPLIES	$14,880	$47,400	$47,400	$47,300
	710520	AMMUNITION SUPPLIES	$14,947	$16,000	$16,000	$18,400
	711000	POSTAGE	$36,364	$58,700	$56,100	$55,950
	711500	FOOD & BEVERAGE EXPENSE	$26,387	$38,710	$38,710	$39,800
	712000	UNIFORM/CLOTHING	$185,532	$257,940	$257,940	$259,000
	712500	MEETING EXPENSE	$39,021	$51,100	$53,650	$53,300
	713000	EXPENDABLE EQUIPMENT	$472,195	$453,050	$452,750	$467,300
	713500	SNOW REMOVAL SUPPLIES	$16,801	$229,000	$229,000	$229,000
	721000	VEHICLE OPERATIONS/MAINT	$88,854	$166,400	$166,400	$166,400
	721100	GASOLINE-UNLEADED	$280,304	$425,700	$424,700	$424,700
	721200	GASOLINE-DIESEL	$121,414	$201,000	$201,000	$201,000
	722000	BUILDING/GROUND SUPPLIES	$51,879	$64,400	$64,400	$88,900
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$69,990	$145,300	$145,300	$146,300
	724000	STREET MAINTENANCE	$158,189	$189,000	$189,000	$192,000
	725000	TRAIL MAINTENANCE	$49,364	$55,000	$55,000	$55,000
	781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	782000	REFUNDS	$0	$1,100	$1,100	$1,100
	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.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPVD. BUDGET
7					
	Total	$2,305,280	$3,379,400	$3,384,450	$3,326,700
8 871100	LEASE PRINCIPAL	$528,409	$425,600	$421,900	$107,300
872100	LEASE INTEREST	$74,805	$55,200	$55,200	$39,500
	Total	$603,214	$480,800	$477,100	$146,800
9 912500	TRANS TO CITY EQUIPMENT	$789,496	$550,000	$550,000	$2,209,400
913000	TRANS TO STREET IMPROVEMENTS	$810,900	$800,000	$800,000	$950,000
913500	TRANS TO CAPITAL FUND	$5,325,000	$6,377,400	$6,377,400	$2,140,700
913600	TRANSFER TO PUBLIC SAFETY FUND	$872,691	$927,950	$3,090,000	$907,800
914000	TRANS TO CAPITAL ART	$73,859	$46,400	$46,400	$45,100
932000	NON-APPROPRIATED EXPENSE	$0	$1,792,450	$250,000	$1,823,200
934000	MISCELLANEOUS	$0	$3,370,000	$0	$3,718,600
	Total	$7,871,946	$13,864,200	$11,113,800	$11,794,800
	Grand Total	$38,515,406	$50,168,700	$46,758,100	$48,994,600

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	512000	PART TIME WAGES	$61,601	$66,000	$66,000	$77,335
	513000	OTHER WAGES	$0	$150,000	$150,000	$150,000
	521000	SOCIAL SECURITY	$6,922	$5,098	$5,053	$5,960
	523100	KPERS RETIREMENT	$3,807	$5,940	$5,505	$7,564
	523300	SUPPLEMENTAL RETIREMENT	$116,671	$130,000	$135,000	$135,000
	524400	LONG TERM DISABILITY	$46,121	$55,146	$52,480	$55,330
	525000	WORKERS COMPENSATION	$215,479	$300,000	$300,000	$300,000
	526100	EMPLOYEE ASSISTANCE PROGRAM	$4,646	$5,116	$4,962	$5,211
	526200	AWARDS/HONORARIUMS	$0	$7,000	$7,000	$7,000
		SUB-TOTAL	$455,247	$724,300	$726,000	$743,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$47,127	$17,000	$15,500	$51,350
	611100	MISCELLANEOUS SERVICES	$5,000	$36,000	$36,000	$36,000
	612000	PROFESSIONAL SERVICES	$14,711	$54,400	$54,400	$45,900
	612100	LEGAL SERVICES	$10,520	$15,000	$15,000	$15,000
	618100	GRANTS	$116,920	$126,000	$126,000	$126,000
	618200	DONATIONS	$3,668	$10,100	$10,100	$10,100
	618400	RECEPTIONS/COUNCIL EVENTS	$14,837	$20,900	$20,900	$26,200
	618510	SISTER CITY - I-LAN	$1,280	$15,000	$15,000	$15,000
	618520	SISTER CITY - GEZER	$666	$15,000	$15,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$5,000	$5,000	$5,000
	621400	WASTEWATER	$7,356	$13,000	$13,000	$13,000
	621600	COMMUNICATION	$121,778	$124,800	$135,200	$140,600
	622200	TRASH DISPOSAL	$3,077	$4,000	$4,000	$4,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,738	$3,000	$3,000	$2,800
	627200	RENTAL - VEHICLES/EQUIPMENT	$76,770	$85,000	$178,000	$178,000
	630510	AUTO LIABILITY INSURANCE	$46,307	$47,700	$50,600	$55,000
	630515	CRIME INSURANCE	$2,905	$3,500	$3,700	$4,000
	630520	EMPLOYMENT PRACTICES INSURANCE	$15,940	$17,300	$18,400	$20,000
	630525	GENERAL LIABILITY INSURANCE	$51,415	$55,600	$59,200	$63,200
	630535	PROPERTY/BOILER&MACH/INLAND MARINE INSUR	$70,306	$73,800	$78,400	$86,000
	630540	PUBLIC OFFICIALS LIABILITY	$4,384	$4,900	$5,200	$5,700
	630545	UMBRELLA INSURANCE	$34,841	$37,800	$40,100	$44,000
	630550	UNDERGROUND STORAGE INSURANCE	$575	$700	$750	$850
	630555	CLAIMS AND DEDUCTIBLES	$4,620	$46,000	$46,000	$46,000
	630560	NOTARY & TREASURER BONDS	$325	$300	$300	$300
	631000	LEGAL PUBLICATIONS / ADVERTISING	$16,560	$16,600	$16,600	$16,600
	632000	PRINTING AND BINDING	$8,126	$13,000	$13,000	$13,000
	633300	TRANSPORTATION	$29,029	$31,000	$31,000	$31,000
	633400	TRAINING	$1,000	$6,000	$6,000	$6,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$40,062	$48,400	$48,400	$48,400
	635000	TAX & ASSESSMENTS	$230	$1,000	$1,000	$1,000
		SUB-TOTAL	$752,073	$947,800	$1,064,750	$1,125,000

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$32,070	$49,000	$49,000	$49,000
	710510	AWARD SUPPLIES	$0	$3,000	$3,000	$3,000
	711000	POSTAGE	$19,997	$30,000	$30,000	$54,000
	712500	MEETING EXPENSE	$9,808	$10,000	$12,500	$12,500
	713000	EXPENDABLE EQUIPMENT	$0	$500	$1,050	$11,500
		SUB-TOTAL	$61,875	$92,500	$95,550	$130,000
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$185,000	$0	$0	$0
	872100	LEASE INTEREST	$5,550	$0	$0	$0
		SUB-TOTAL	$190,550	$0	$0	$0
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$789,496	$550,000	$550,000	$2,209,400
	913000	TRANS TO STREET IMPROVEMENTS	$810,900	$800,000	$800,000	$950,000
	913500	TRANS TO CAPITAL FUND	$5,325,000	$6,377,400	$6,377,400	$2,140,700
	913600	TRANSFER TO PUBLIC SAFETY FUND	$872,691	$927,950	$3,090,000	$907,800
	914000	TRANS TO CAPITAL ART	$73,859	$46,400	$46,400	$45,100
	932000	NON-APPROPRIATED EXPENSE	$0	$1,792,450	$250,000	$1,823,200
	934000	MISCELLANEOUS	$0	$3,370,000	$0	$3,718,600
		SUB-TOTAL	$7,871,946	$13,864,200	$11,113,800	$11,794,800
		GRAND TOTAL	$9,331,691	$15,628,800	$13,000,100	$13,793,200

CITY ADMIN SERVICES
11110.11230

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$318,199	$337,424	$338,897	$348,760
	512100	CASUAL/SEASONAL WAGES	$0	$13,520	$13,520	$13,520
	513000	OTHER WAGES	$0	$20,000	$20,000	$20,000
	514000	OVERTIME WAGES	$199	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$18,649	$28,496	$27,056	$27,859
	522000	UNEMPLOYMENT TAXES	$741	$820	$354	$728
	523100	KPERS RETIREMENT	$25,750	$30,504	$28,389	$34,466
	524100	HEALTH INSURANCE	$24,231	$26,047	$37,170	$43,861
	524200	DENTAL INSURANCE	$1,134	$1,174	$1,552	$1,629
	524300	GROUP LIFE INSURANCE	$588	$515	$562	$577
		SUB-TOTAL	$389,491	$460,000	$469,000	$492,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$6,080	$3,000	$3,000	$3,000
	612000	PROFESSIONAL SERVICES	$0	$4,000	$4,000	$4,000
	621600	COMMUNICATION	$1,248	$2,000	$2,400	$2,600
	632000	PRINTING AND BINDING	$0	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$9,600	$10,000	$10,000	$10,000
	633400	TRAINING	$0	$8,800	$8,800	$8,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$15	$4,200	$4,200	$4,200
		SUB-TOTAL	$16,943	$33,500	$33,900	$34,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$137	$2,100	$2,100	$2,100
	712000	UNIFORM/CLOTHING	$0	$1,500	$1,500	$1,500
	712500	MEETING EXPENSE	$69	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$1,500	$2,100	$0
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$500	$500	$500
		SUB-TOTAL	$206	$6,600	$7,200	$5,100
		GRAND TOTAL	$406,640	$500,100	$510,100	$532,100

FINANCE
11110.11240

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$426,452	$523,894	$508,503	$538,584
	512100	CASUAL/SEASONAL WAGES	$0	$8,400	$8,400	$8,400
	514000	OVERTIME WAGES	$1,518	$3,500	$3,500	$3,500
	521000	SOCIAL SECURITY	$30,975	$40,972	$39,775	$42,129
	522000	UNEMPLOYMENT TAXES	$945	$1,180	$520	$1,102
	523100	KPERS RETIREMENT	$34,730	$47,466	$42,701	$53,341
	524100	HEALTH INSURANCE	$49,163	$68,253	$48,712	$74,573
	524200	DENTAL INSURANCE	$1,629	$2,755	$2,440	$2,562
	524300	GROUP LIFE INSURANCE	$860	$1,080	$1,049	$1,109
		SUB-TOTAL	$546,272	$697,500	$655,600	$725,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$54,577	$55,150	$55,150	$55,150
	621600	COMMUNICATION	$1,072	$800	$1,300	$1,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$500	$500	$500
	631000	LEGAL PUBLICATIONS / ADVERTISING	$125	$150	$150	$150
	632000	PRINTING AND BINDING	$145	$200	$200	$200
	633300	TRANSPORTATION	$3,174	$3,500	$3,300	$3,300
	633400	TRAINING	$3,421	$8,000	$8,000	$8,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$2,244	$2,400	$2,400	$2,400
		SUB-TOTAL	$64,758	$70,700	$71,000	$71,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,409	$6,500	$6,300	$6,500
	711000	POSTAGE	$204	$2,500	$0	$0
	712500	MEETING EXPENSE	$328	$700	$700	$700
	713000	EXPENDABLE EQUIPMENT	$684	$1,600	$1,600	$1,200
	782000	REFUNDS	$0	$300	$300	$300
		SUB-TOTAL	$5,625	$11,600	$8,900	$8,700
		GRAND TOTAL	$616,655	$779,800	$735,500	$805,300

HUMAN RESOURCES
11110.11250

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$266,525	$278,427	$246,272	$258,026
	512000	PART TIME WAGES	$36,022	$34,852	$34,725	$36,215
	512100	CASUAL/SEASONAL WAGES	$0	$8,500	$8,500	$8,500
	514000	OVERTIME WAGES	$258	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$20,493	$24,745	$22,277	$23,260
	522000	UNEMPLOYMENT TAXES	$675	$712	$291	$609
	523100	KPERS RETIREMENT	$24,398	$28,331	$23,557	$29,098
	524100	HEALTH INSURANCE	$33,059	$27,146	$13,014	$26,751
	524200	DENTAL INSURANCE	$1,042	$1,561	$1,211	$1,272
	524300	GROUP LIFE INSURANCE	$594	$626	$553	$569
		SUB-TOTAL	$383,066	$406,400	$351,900	$385,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$5,154	$31,000	$31,000	$31,000
	612000	PROFESSIONAL SERVICES	$0	$3,000	$3,000	$3,000
	621600	COMMUNICATION	$961	$1,100	$1,100	$1,100
	632000	PRINTING AND BINDING	$0	$1,200	$1,200	$1,000
	633100	EMPLOYMENT EXPENSE	$50,797	$95,000	$95,000	$90,800
	633200	MISC EMPLOYEE ACTIVITIES	$18,164	$31,300	$31,300	$31,300
	633300	TRANSPORTATION	$3,057	$4,500	$4,500	$4,000
	633400	TRAINING	$5,949	$32,000	$32,000	$32,000
	633410	EDUCATIONAL REIMBURSEMENT	$4,537	$15,000	$15,000	$15,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$2,042	$4,100	$4,100	$3,500
		SUB-TOTAL	$90,661	$218,200	$218,200	$212,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,502	$3,500	$3,500	$2,500
	710510	AWARD SUPPLIES	$0	$2,400	$2,400	$2,400
	712500	MEETING EXPENSE	$0	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$1,134	$3,500	$2,000	$1,500
		SUB-TOTAL	$2,636	$9,900	$8,400	$6,900
		GRAND TOTAL	$476,363	$634,500	$578,500	$605,400

MUNICIPAL COURT
11110.11310

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$338,590	$349,573	$347,361	$361,873
	512000	PART TIME WAGES	$38,615	$40,810	$40,021	$42,357
	514000	OVERTIME WAGES	$3,014	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$28,008	$30,454	$30,302	$31,517
	522000	UNEMPLOYMENT TAXES	$835	$877	$396	$826
	523100	KPERS RETIREMENT	$31,002	$35,855	$32,975	$40,564
	524100	HEALTH INSURANCE	$40,599	$44,005	$63,240	$85,068
	524200	DENTAL INSURANCE	$2,296	$2,717	$2,913	$3,758
	524300	GROUP LIFE INSURANCE	$683	$809	$792	$837
		SUB-TOTAL	$483,642	$513,100	$526,000	$574,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$10,828	$16,800	$16,800	$16,800
	611100	MISCELLANEOUS SERVICES	$0	$200	$200	$200
	612000	PROFESSIONAL SERVICES	$3,511	$5,000	$10,000	$10,000
	612100	LEGAL SERVICES	$23,400	$24,000	$24,000	$24,000
	621600	COMMUNICATION	$4,994	$5,800	$5,800	$5,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$2,894	$8,000	$8,000	$8,000
	633300	TRANSPORTATION	$0	$300	$300	$300
	633400	TRAINING	$0	$12,300	$12,300	$12,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$705	$1,300	$1,300	$1,300
		SUB-TOTAL	$46,332	$74,700	$79,700	$79,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,587	$11,500	$11,500	$11,500
	713000	EXPENDABLE EQUIPMENT	$0	$3,400	$3,400	$1,600
	782000	REFUNDS	$0	$500	$500	$500
		SUB-TOTAL	$3,587	$15,400	$15,400	$13,600
		GRAND TOTAL	$533,561	$603,200	$621,100	$668,100

LEGAL SERVICES
11110.11410

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$245,947	$253,412	$246,831	$262,731
	512000	PART TIME WAGES	$49,831	$49,703	$47,239	$50,914
	521000	SOCIAL SECURITY	$18,267	$23,195	$22,524	$23,983
	522000	UNEMPLOYMENT TAXES	$648	$668	$294	$628
	523100	KPERS RETIREMENT	$24,018	$27,281	$24,526	$30,863
	524100	HEALTH INSURANCE	$24,232	$26,047	$32,342	$38,163
	524200	DENTAL INSURANCE	$1,134	$1,174	$1,134	$1,190
	524300	GROUP LIFE INSURANCE	$568	$520	$510	$528
		SUB-TOTAL	$364,645	$382,000	$375,400	$409,000
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$0	$1,000	$1,000	$1,000
	612100	LEGAL SERVICES	$7,631	$140,000	$240,000	$240,000
	621600	COMMUNICATION	$1,553	$1,600	$2,200	$2,200
	633300	TRANSPORTATION	$3,042	$3,500	$3,500	$3,500
	633400	TRAINING	$1,369	$4,400	$4,400	$4,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$11,942	$15,100	$14,300	$14,500
		SUB-TOTAL	$25,537	$165,600	$265,400	$265,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,708	$1,500	$1,600	$1,600
	711000	POSTAGE	$0	$100	$0	$0
	712500	MEETING EXPENSE	$39	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$1,134	$0	$0	$600
		SUB-TOTAL	$2,881	$2,200	$2,200	$2,800
		GRAND TOTAL	$393,063	$549,800	$643,000	$677,000

INFORMATION SERVICES
11110.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$363,125	$391,683	$383,954	$396,329
	514000	OVERTIME WAGES	$7,141	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$25,835	$30,526	$29,944	$30,942
	522000	UNEMPLOYMENT TAXES	$821	$880	$392	$810
	523100	KPERS RETIREMENT	$29,933	$35,972	$32,689	$39,786
	524100	HEALTH INSURANCE	$29,179	$36,687	$37,170	$43,861
	524200	DENTAL INSURANCE	$1,045	$1,606	$1,134	$1,629
	524300	GROUP LIFE INSURANCE	$721	$746	$717	$743
		SUB-TOTAL	$457,800	$506,100	$494,000	$522,100
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$66,733	$69,400	$69,400	$101,900
	621600	COMMUNICATION	$6,351	$7,000	$7,600	$7,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$125,035	$127,200	$127,000	$132,200
	633300	TRANSPORTATION	$3,224	$3,400	$3,000	$3,400
	633400	TRAINING	$0	$5,000	$5,000	$5,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$30	$500	$500	$200
		SUB-TOTAL	$201,373	$212,500	$212,500	$250,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$23,617	$25,000	$25,000	$25,000
	713000	EXPENDABLE EQUIPMENT	$138,210	$108,000	$108,000	$110,000
	721000	VEHICLE OPERATIONS/MAINT	$0	$500	$500	$500
	721100	GASOLINE-UNLEADED	$1,159	$2,000	$2,000	$2,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$3,306	$4,000	$4,000	$5,000
		SUB-TOTAL	$166,292	$139,500	$139,500	$142,500
		GRAND TOTAL	$825,465	$858,100	$846,000	$914,900

COMMUNITY DEVELOPMENT ADMIN
11110.11810

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$130,168	$128,183	$125,063	$133,007
	521000	SOCIAL SECURITY	$8,768	$9,781	$9,615	$10,189
	522000	UNEMPLOYMENT TAXES	$293	$283	$125	$266
	523100	KPERS RETIREMENT	$10,808	$11,537	$10,431	$13,088
	524100	HEALTH INSURANCE	$4,434	$4,767	$4,828	$5,697
	524200	DENTAL INSURANCE	$298	$309	$298	$313
	524300	GROUP LIFE INSURANCE	$248	$240	$240	$240
		SUB-TOTAL	$155,017	$155,100	$150,600	$162,800
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$0	$8,000	$8,000	$8,000
	621600	COMMUNICATION	$1,364	$1,000	$1,500	$1,600
	631000	LEGAL PUBLICATIONS / ADVERTISING	$0	$500	$500	$500
	632000	PRINTING AND BINDING	$0	$800	$800	$1,000
	633300	TRANSPORTATION	$3,000	$3,000	$3,000	$3,000
	633400	TRAINING	$229	$3,000	$3,000	$3,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,174	$1,600	$1,600	$1,600
		SUB-TOTAL	$5,767	$17,900	$18,400	$18,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$24	$1,000	$1,000	$600
	713000	EXPENDABLE EQUIPMENT	$1,034	$2,500	$2,500	$0
		SUB-TOTAL	$1,058	$3,500	$3,500	$600
		GRAND TOTAL	$161,842	$176,500	$172,500	$182,100

PLANNING SERVICES
11110.11820

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$223,016	$235,679	$242,241	$242,729
	514000	OVERTIME WAGES	$1,347	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$16,711	$18,185	$18,662	$18,717
	522000	UNEMPLOYMENT TAXES	$493	$524	$244	$490
	523100	KPERS RETIREMENT	$18,068	$21,392	$20,370	$24,081
	524100	HEALTH INSURANCE	$20,818	$22,380	$27,312	$39,472
	524200	DENTAL INSURANCE	$1,211	$1,254	$1,481	$1,710
	524300	GROUP LIFE INSURANCE	$456	$486	$490	$501
		SUB-TOTAL	$282,120	$301,900	$312,800	$329,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$1,109	$34,000	$34,000	$14,000
	612000	PROFESSIONAL SERVICES	$12,427	$25,500	$25,500	$25,500
	621600	COMMUNICATION	$603	$700	$700	$700
	623100	EQUIPMENT MAINTENANCE/SERVICE	$108	$500	$500	$500
	631000	LEGAL PUBLICATIONS / ADVERTISING	$1,695	$1,500	$1,500	$1,500
	632000	PRINTING AND BINDING	$0	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$2,753	$9,500	$9,500	$9,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,645	$3,400	$3,400	$3,400
	635000	TAX & ASSESSMENTS	$4	$0	$0	$0
		SUB-TOTAL	$20,344	$76,600	$76,600	$56,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,351	$6,500	$6,500	$6,500
	712500	MEETING EXPENSE	$8,121	$9,000	$9,000	$9,000
	713000	EXPENDABLE EQUIPMENT	$2,669	$3,500	$3,500	$0
		SUB-TOTAL	$15,141	$19,000	$19,000	$15,500
		GRAND TOTAL	$317,605	$397,500	$408,400	$401,800

NEIGHBORHOOD SERVICES
11110.11830

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$156,630	$163,351	$162,655	$175,826
	514000	OVERTIME WAGES	$1,679	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$11,706	$12,865	$12,806	$13,875
	522000	UNEMPLOYMENT TAXES	$348	$371	$168	$363
	523100	KPERS RETIREMENT	$12,517	$15,152	$13,982	$17,793
	524100	HEALTH INSURANCE	$18,765	$20,173	$20,437	$24,116
	524200	DENTAL INSURANCE	$1,014	$1,050	$1,014	$1,064
	524300	GROUP LIFE INSURANCE	$307	$338	$338	$363
		SUB-TOTAL	$202,966	$218,300	$216,400	$238,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$8,118	$21,200	$21,200	$21,200
	621600	COMMUNICATION	$855	$3,500	$3,500	$3,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$108	$200	$200	$200
	633300	TRANSPORTATION	$0	$300	$300	$300
	633400	TRAINING	$520	$2,500	$2,500	$2,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$80	$400	$400	$400
		SUB-TOTAL	$9,681	$28,100	$28,100	$28,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$261	$1,200	$1,200	$1,200
	712000	UNIFORM/CLOTHING	$0	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$1,000	$1,000	$500
	721000	VEHICLE OPERATIONS/MAINT	$710	$1,000	$1,000	$1,000
	721100	GASOLINE-UNLEADED	$11,877	$18,000	$10,000	$10,000
		SUB-TOTAL	$12,848	$22,200	$14,200	$13,700
		GRAND TOTAL	$225,495	$268,600	$258,700	$280,200

CODE SERVICES
11110.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$387,165	$409,401	$416,711	$406,379
	514000	OVERTIME WAGES	$0	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$28,068	$31,459	$32,027	$31,209
	522000	UNEMPLOYMENT TAXES	$850	$906	$419	$817
	523100	KPERS RETIREMENT	$31,212	$37,027	$34,921	$40,185
	524100	HEALTH INSURANCE	$43,699	$46,973	$47,588	$56,154
	524200	DENTAL INSURANCE	$1,826	$1,890	$1,825	$1,917
	524300	GROUP LIFE INSURANCE	$776	$844	$809	$839
		SUB-TOTAL	$493,596	$530,500	$536,300	$539,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$22,431	$14,000	$14,000	$22,000
	612000	PROFESSIONAL SERVICES	$517	$4,000	$4,000	$2,000
	621600	COMMUNICATION	$2,864	$5,700	$5,700	$4,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$108	$600	$600	$600
	632000	PRINTING AND BINDING	$2,229	$3,500	$3,500	$3,500
	633300	TRANSPORTATION	$41	$500	$500	$500
	633400	TRAINING	$1,540	$7,000	$7,000	$6,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$987	$1,000	$1,000	$1,000
		SUB-TOTAL	$30,717	$36,300	$36,300	$39,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$7,138	$4,500	$4,500	$4,500
	712000	UNIFORM/CLOTHING	$815	$1,000	$1,000	$1,000
	712500	MEETING EXPENSE	$727	$1,500	$1,500	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$3,000	$3,000	$0
	721000	VEHICLE OPERATIONS/MAINT	$403	$700	$700	$700
	721100	GASOLINE-UNLEADED	$0	$3,000	$10,000	$10,000
		SUB-TOTAL	$9,083	$13,700	$20,700	$17,200
		GRAND TOTAL	$533,396	$580,500	$593,300	$596,500

POLICE ADMIN SERVICES
11110.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$841,906	$856,968	$858,237	$889,660
	514000	OVERTIME WAGES	$17,022	$23,000	$23,000	$23,000
	521000	SOCIAL SECURITY	$63,287	$67,316	$67,436	$69,853
	522000	UNEMPLOYMENT TAXES	$1,884	$1,937	$881	$1,830
	523100	KPERS RETIREMENT	$19,908	$24,747	$22,464	$27,507
	523200	KP&F RETIREMENT	$65,825	$108,902	$108,977	$129,726
	524100	HEALTH INSURANCE	$61,061	$81,798	$62,073	$84,641
	524200	DENTAL INSURANCE	$3,073	$4,013	$3,536	$3,713
	524300	GROUP LIFE INSURANCE	$1,679	$1,719	$1,696	$1,770
		SUB-TOTAL	$1,075,645	$1,170,400	$1,148,300	$1,231,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$65,566	$104,300	$104,300	$110,600
	611100	MISCELLANEOUS SERVICES	$1,375	$1,800	$1,800	$1,800
	612000	PROFESSIONAL SERVICES	$2,096	$2,000	$2,000	$2,000
	618300	SPECIAL EVENTS	$2,399	$3,000	$3,000	$3,000
	621100	WATER SERVICE	$2,026	$1,800	$1,800	$11,800
	621200	NATURAL GAS	$741	$2,500	$2,500	$12,500
	621300	ELECTRICITY	$34,944	$35,000	$35,000	$75,000
	621400	WASTEWATER	$624	$5,000	$5,000	$15,000
	621600	COMMUNICATION	$20,635	$24,700	$24,700	$24,700
	622100	CUSTODIAL	$18,660	$30,000	$30,000	$85,000
	622200	TRASH DISPOSAL	$2,409	$5,100	$5,100	$10,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$15,350	$15,300	$15,300	$25,300
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$1,500	$1,500	$1,500
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$150,000	$150,000	$0
	627300	PRISONER CARE	$24,535	$50,000	$50,000	$50,000
	630530	LAW ENFORCEMENT LIABILITY INSURANCE	$22,976	$24,900	$26,400	$29.000
	632000	PRINTING AND BINDING	$3,049	$5,500	$5,500	$5,500
	633300	TRANSPORTATION	$656	$3,600	$3,600	$3,600
	633400	TRAINING	$14,884	$19,500	$19,500	$19,500
	633500	UNIFORM CLEANING	$731	$11,000	$11,000	$11,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$3,814	$8,200	$8,200	$8,200
	635000	TAX & ASSESSMENTS	$692	$2,500	$2,500	$2,500
		SUB-TOTAL	$238,162	$507,200	$508,700	$507,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$20,859	$21,000	$21,000	$21,000
	711000	POSTAGE	$3,626	$4,500	$4,500	$0
	712000	UNIFORM/CLOTHING	$2,117	$5,500	$5,500	$5,500
	712500	MEETING EXPENSE	$4,047	$5,000	$5,000	$5,000
	713000	EXPENDABLE EQUIPMENT	$13,164	$1,400	$1,400	$0
	721000	VEHICLE OPERATIONS/MAINT	$286	$4,000	$4,000	$4,000
	721100	GASOLINE-UNLEADED	$30,142	$43,000	$43,000	$43,000
	721200	GASOLINE-DIESEL	$173	$1,000	$1,000	$1,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,118	$2,500	$2,500	$2,500
		SUB-TOTAL	$75,532	$87,900	$87,900	$82,000
		GRAND TOTAL	$1,389,339	$1,765,500	$1,744,900	$1,821,300

POLICE INVESTIGATIONS
11110.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$466,855	$500,575	$493,154	$508,276
	514000	OVERTIME WAGES	$29,624	$35,000	$35,000	$35,000
	521000	SOCIAL SECURITY	$36,196	$40,972	$40,408	$41,542
	522000	UNEMPLOYMENT TAXES	$1,114	$1,179	$528	$1,094
	523100	KPERS RETIREMENT	$1,994	$2,809	$2,697	$3,345
	523200	KP&F RETIREMENT	$80,932	$90,787	$88,305	$104,351
	524100	HEALTH INSURANCE	$59,450	$66,047	$53,902	$75,000
	524200	DENTAL INSURANCE	$2,502	$2,799	$2,805	$2,945
	524300	GROUP LIFE INSURANCE	$927	$1,032	$1,001	$1,047
		SUB-TOTAL	$679,594	$741,200	$717,800	$772,600
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$1,500	$1,500	$0
	612000	PROFESSIONAL SERVICES	$1,505	$4,900	$4,900	$4,900
	621500	CABLE	$700	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$5,062	$9,000	$9,000	$8,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$8	$1,200	$1,200	$1,600
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$500	$500	$500
	627200	RENTAL - VEHICLES/EQUIPMENT	$840	$1,200	$1,200	$1,200
	632000	PRINTING AND BINDING	$0	$500	$500	$500
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$2,978	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$240	$500	$500	$500
		SUB-TOTAL	$11,333	$25,900	$25,900	$24,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,556	$7,200	$7,200	$7,200
	712000	UNIFORM/CLOTHING	$4,755	$6,500	$6,500	$6,500
	713000	EXPENDABLE EQUIPMENT	$1,757	$4,100	$4,100	$600
	721000	VEHICLE OPERATIONS/MAINT	$1,726	$2,000	$2,000	$2,000
	721100	GASOLINE-UNLEADED	$9,485	$11,000	$11,000	$11,000
		SUB-TOTAL	$21,279	$30,800	$30,800	$27,300
		GRAND TOTAL	$712,206	$797,900	$774,500	$823,900

POLICE PATROL
11110.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$2,013,009	$2,674,784	$2,582,420	$2,718,749
	514000	OVERTIME WAGES	$202,756	$303,000	$303,000	$303,000
	521000	SOCIAL SECURITY	$160,786	$227,737	$220,711	$231,139
	522000	UNEMPLOYMENT TAXES	$4,893	$6,554	$2,883	$6,150
	523200	KP&F RETIREMENT	$378,870	$536,002	$513,894	$619,157
	524100	HEALTH INSURANCE	$266,097	$362,834	$314,474	$416,656
	524200	DENTAL INSURANCE	$11,759	$15,876	$15,238	$16,441
	524300	GROUP LIFE INSURANCE	$4,081	$5,513	$5,280	$5,608
		SUB-TOTAL	$3,042,251	$4,132,300	$3,957,900	$4,316,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$1,500	$1,500	$1,500
	611100	MISCELLANEOUS SERVICES	$0	$1,500	$1,500	$1,500
	612000	PROFESSIONAL SERVICES	$7,472	$15,400	$16,900	$3,000
	621600	COMMUNICATION	$24,287	$32,900	$32,900	$32,900
	623100	EQUIPMENT MAINTENANCE/SERVICE	$8,988	$13,100	$13,100	$13,100
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$0	$0	$10,500
	632000	PRINTING AND BINDING	$999	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$159	$800	$800	$800
	633400	TRAINING	$30,224	$39,300	$39,300	$39,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$978	$1,800	$1,800	$1,800
		SUB-TOTAL	$73,107	$107,300	$108,800	$105,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$14,228	$15,000	$15,000	$15,000
	710520	AMMUNITION SUPPLIES	$14,947	$16,000	$16,000	$18,400
	712000	UNIFORM/CLOTHING	$25,168	$58,000	$58,000	$58,000
	713000	EXPENDABLE EQUIPMENT	$125,570	$86,400	$86,400	$86,300
	721000	VEHICLE OPERATIONS/MAINT	$37,434	$64,700	$64,700	$64,700
	721100	GASOLINE-UNLEADED	$137,951	$192,000	$192,000	$192,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,131	$9,000	$9,000	$9,000
		SUB-TOTAL	$356,429	$441,100	$441,100	$443,400
		GRAND TOTAL	$3,471,787	$4,680,700	$4,507,800	$4,865,700

POLICE RECORDS
11110.22140

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$95,843	$98,553	$95,467	$100,543
	514000	OVERTIME WAGES	$765	$7,000	$7,000	$7,000
	521000	SOCIAL SECURITY	$6,754	$8,086	$7,835	$8,270
	522000	UNEMPLOYMENT TAXES	$212	$233	$103	$217
	523100	KPERS RETIREMENT	$7,808	$9,500	$8,546	$10,582
	524100	HEALTH INSURANCE	$18,767	$20,173	$20,437	$24,116
	524200	DENTAL INSURANCE	$1,014	$1,050	$1,014	$1,064
	524300	GROUP LIFE INSURANCE	$191	$205	$198	$208
		SUB-TOTAL	$131,354	$144,800	$140,600	$152,000
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$0	$4,000	$4,000	$0
	621600	COMMUNICATION	$291	$400	$400	$400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$7,900	$7,900	$7,900
	627200	RENTAL - VEHICLES/EQUIPMENT	$23,451	$22,200	$22,200	$5,200
	632000	PRINTING AND BINDING	$85	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$71	$100	$100	$100
	633400	TRAINING	$260	$1,500	$1,500	$1,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$100	$100	$100
		SUB-TOTAL	$24,158	$38,200	$38,200	$17,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,993	$7,200	$7,200	$7,200
	711000	POSTAGE	$2,500	$5,000	$5,000	$0
	712000	UNIFORM/CLOTHING	$1,689	$2,400	$2,400	$2,400
		SUB-TOTAL	$9,182	$14,600	$14,600	$9,600
		GRAND TOTAL	$164,694	$197,600	$193,400	$178,800

DARE/S.R.O.
11110.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$252,688	$310,086	$293,195	$303,573
	514000	OVERTIME WAGES	$8,125	$20,000	$20,000	$20,000
	521000	SOCIAL SECURITY	$18,639	$25,241	$24,003	$24,762
	522000	UNEMPLOYMENT TAXES	$574	$727	$313	$651
	523200	KP&F RETIREMENT	$44,781	$59,416	$55,780	$66,300
	524100	HEALTH INSURANCE	$29,180	$36,687	$37,170	$43,860
	524200	DENTAL INSURANCE	$1,242	$1,502	$1,551	$1,629
	524300	GROUP LIFE INSURANCE	$515	$641	$588	$625
		SUB-TOTAL	$355,744	$454,300	$432,600	$461,400
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,050	$1,600	$1,600	$1,600
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$570	$5,000	$5,000	$5,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$1,301	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$1,000	$1,000	$1,000
		SUB-TOTAL	$2,921	$14,600	$14,600	$14,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$11,188	$7,500	$7,500	$7,500
	712000	UNIFORM/CLOTHING	$237	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$3,600	$3,600	$0
		SUB-TOTAL	$11,425	$12,100	$12,100	$8,500
		GRAND TOTAL	$370,090	$481,000	$459,300	$484,500

POLICE COMMUNICATIONS
11110.22170

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$542,842	$569,755	$531,344	$572,123
	514000	OVERTIME WAGES	$74,129	$95,000	$95,000	$95,000
	521000	SOCIAL SECURITY	$44,963	$50,870	$47,954	$51,003
	522000	UNEMPLOYMENT TAXES	$1,356	$1,463	$626	$1,353
	523100	KPERS RETIREMENT	$49,313	$59,828	$52,237	$65,645
	524100	HEALTH INSURANCE	$71,664	$77,032	$79,168	$104,813
	524200	DENTAL INSURANCE	$3,283	$3,476	$3,377	$3,984
	524300	GROUP LIFE INSURANCE	$1,084	$1,176	$1,094	$1,179
		SUB-TOTAL	$788,634	$858,600	$810,800	$895,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$77,699	$85,800	$85,800	$87,800
	612000	PROFESSIONAL SERVICES	$587	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$8,010	$17,800	$17,800	$17,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$19,831	$4,000	$4,000	$6,000
	632000	PRINTING AND BINDING	$0	$3,000	$3,000	$3,000
	633300	TRANSPORTATION	$72	$200	$200	$200
	633400	TRAINING	$1,433	$10,000	$10,000	$10,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$951	$1,700	$1,700	$1,700
		SUB-TOTAL	$108,583	$123,500	$123,500	$127,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$8,037	$9,100	$9,100	$9,100
	712000	UNIFORM/CLOTHING	$2,231	$6,000	$6,000	$6,000
	713000	EXPENDABLE EQUIPMENT	$2,973	$0	$0	$0
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$331	$6,000	$6,000	$6,000
		SUB-TOTAL	$13,572	$21,100	$21,100	$21,100
		GRAND TOTAL	$910,789	$1,003,200	$955,400	$1,043,700

ANIMAL CONTROL
11110.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$122,690	$131,650	$126,669	$134,678
	514000	OVERTIME WAGES	$2,324	$3,800	$3,800	$3,800
	521000	SOCIAL SECURITY	$8,479	$10,359	$9,979	$10,554
	522000	UNEMPLOYMENT TAXES	$275	$298	$130	$278
	523100	KPERS RETIREMENT	$10,122	$12,191	$10,881	$13,626
	524100	HEALTH INSURANCE	$27,312	$29,360	$29,746	$35,101
	524200	DENTAL INSURANCE	$1,033	$1,069	$1,033	$1,084
	524300	GROUP LIFE INSURANCE	$253	$273	$262	$279
		SUB-TOTAL	$172,488	$189,000	$182,500	$199,400
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$17,601	$29,200	$29,200	$29,200
	618300	SPECIAL EVENTS	$1,820	$2,300	$2,300	$2,300
	621600	COMMUNICATION	$270	$1,000	$1,000	$1,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$0	$300	$300	$300
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$765	$3,000	$3,000	$3,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$15	$300	$300	$300
		SUB-TOTAL	$20,471	$37,200	$37,200	$37,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$571	$2,700	$2,700	$2,700
	712000	UNIFORM/CLOTHING	$411	$1,500	$1,500	$1,500
	721000	VEHICLE OPERATIONS/MAINT	$40	$2,500	$2,500	$2,500
		SUB-TOTAL	$1,022	$6,700	$6,700	$6,700
		GRAND TOTAL	$193,981	$232,900	$226,400	$243,300

TRAFFIC
11110.22190

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$500,161	$0	$0	$0
	514000	OVERTIME WAGES	$36,746	$0	$0	$0
	521000	SOCIAL SECURITY	$37,942	$0	$0	$0
	522000	UNEMPLOYMENT TAXES	$1,167	$0	$0	$0
	523200	KP&F RETIREMENT	$91,402	$0	$0	$0
	524100	HEALTH INSURANCE	$65,158	$0	$0	$0
	524200	DENTAL INSURANCE	$2,520	$0	$0	$0
	524300	GROUP LIFE INSURANCE	$895	$0	$0	$0
		SUB-TOTAL	$735,991	$0	$0	$0
CONTRCT. SRVCS.	621600	COMMUNICATION	$923	$0	$0	$0
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,446	$0	$0	$0
	633400	TRAINING	$4,459	$0	$0	$0
		SUB-TOTAL	$6,828	$0	$0	$0
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,079	$0	$0	$0
	712000	UNIFORM/CLOTHING	$1,751	$0	$0	$0
	713000	EXPENDABLE EQUIPMENT	$325	$0	$0	$0
	721000	VEHICLE OPERATIONS/MAINT	$7,552	$0	$0	$0
	721100	GASOLINE-UNLEADED	$4,336	$0	$0	$0
		SUB-TOTAL	$15,043	$0	$0	$0
		GRAND TOTAL	$757,862	$0	$0	$0

FIRE ADMIN SERVICES
11110.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$297,454	$375,456	$345,119	$366,587
	521000	SOCIAL SECURITY	$22,551	$28,735	$26,392	$28,080
	522000	UNEMPLOYMENT TAXES	$681	$827	$345	$733
	523100	KPERS RETIREMENT	$3,695	$4,328	$3,945	$4,916
	523200	KP&F RETIREMENT	$45,971	$58,928	$53,042	$64,876
	524100	HEALTH INSURANCE	$26,803	$40,000	$35,336	$41,697
	524200	DENTAL INSURANCE	$1,007	$1,502	$1,110	$1,165
	524300	GROUP LIFE INSURANCE	$538	$724	$711	$746
		SUB-TOTAL	$398,700	$510,500	$466,000	$508,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$3,300	$3,300	$3,300
	621100	WATER SERVICE	$11,643	$9,300	$12,000	$12,000
	621200	NATURAL GAS	$7,919	$18,000	$13,300	$14,000
	621300	ELECTRICITY	$34,760	$39,000	$39,000	$40,600
	621400	WASTEWATER	$2,582	$5,900	$5,900	$5,900
	621500	CABLE	$111	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$10,249	$14,800	$14,800	$22,300
	622200	TRASH DISPOSAL	$1,421	$1,500	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$14	$3,000	$3,000	$10,500
	623200	BLDG/GRND MAINTENANCE/SERVICE	$19,843	$30,000	$30,000	$30,000
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$3,000	$3,000	$3,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$2,500	$2,500	$25,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$5,260	$10,700	$10,700	$2,600
	632000	PRINTING AND BINDING	$951	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$9,601	$17,000	$17,000	$21,200
	633400	TRAINING	$3,434	$5,000	$5,000	$11,300
	633500	UNIFORM CLEANING	$295	$300	$300	$300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$4,774	$4,500	$4,500	$4,500
	635000	TAX & ASSESSMENTS	$3	$0	$0	$0
		SUB-TOTAL	$112,860	$171,300	$169,300	$211,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$19,348	$18,000	$20,000	$20,000
	711000	POSTAGE	$162	$1,100	$1,100	$0
	712000	UNIFORM/CLOTHING	$1,895	$1,600	$1,600	$1,600
	712500	MEETING EXPENSE	$2,684	$3,000	$3,000	$3,000
	713000	EXPENDABLE EQUIPMENT	$8,005	$11,000	$11,000	$12,000
	722000	BUILDING/GROUND SUPPLIES	$1,031	$4,000	$4,000	$4,000
		SUB-TOTAL	$33,125	$38,700	$40,700	$40,600
		GRAND TOTAL	$544,685	$720,500	$676,000	$760,900

EMERGENCY PREPAREDNESS
11110.22520

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CONTRCT. SRVCS.	621300	ELECTRICITY	$1,198	$1,600	$1,600	$0
	623100	EQUIPMENT MAINTENANCE/SERVICE	$5,194	$5,200	$5,200	$0
	633300	TRANSPORTATION	$125	$1,000	$1,000	$0
	633400	TRAINING	$5,901	$6,300	$6,300	$0
		SUB-TOTAL	$12,418	$14,100	$14,100	$0
		GRAND TOTAL	$12,418	$14,100	$14,100	$0

FIRE SERVICE OPERATIONS
11110.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$2,946,109	$2,993,413	$2,890,674	$2,987,107
	512100	CASUAL/SEASONAL WAGES	$29,097	$51,000	$51,000	$51,000
	514000	OVERTIME WAGES	$231,333	$300,000	$300,000	$300,000
	521000	SOCIAL SECURITY	$231,799	$255,841	$247,959	$255,340
	522000	UNEMPLOYMENT TAXES	$7,078	$7,362	$3,242	$6,686
	523200	KP&F RETIREMENT	$544,220	$592,815	$568,259	$673,528
	524100	HEALTH INSURANCE	$349,997	$373,066	$342,333	$462,683
	524200	DENTAL INSURANCE	$16,037	$17,925	$17,159	$18,893
	524300	GROUP LIFE INSURANCE	$5,597	$6,178	$5,874	$6,163
		SUB-TOTAL	$4,361,267	$4,597,600	$4,426,500	$4,761,400
CONTRCT. SRVCS.	621600	COMMUNICATION	$21,136	$22,400	$22,400	$22,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$16,139	$15,000	$15,000	$15,000
	623300	VEHICLE MAINTENANCE/SERVICE	$12,671	$15,000	$15,000	$15,000
	633300	TRANSPORTATION	$1,590	$7,000	$7,000	$7,000
	633400	TRAINING	$25,914	$24,100	$24,100	$24,100
	633500	UNIFORM CLEANING	$207	$500	$500	$500
		SUB-TOTAL	$77,657	$84,000	$84,000	$84,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,465	$5,000	$5,000	$5,000
	710510	AWARD SUPPLIES	$1,972	$2,000	$2,000	$2,000
	712000	UNIFORM/CLOTHING	$49,408	$39,000	$39,000	$39,000
	713000	EXPENDABLE EQUIPMENT	$92,252	$62,200	$62,200	$61,500
	721000	VEHICLE OPERATIONS/MAINT	$8,424	$25,000	$25,000	$25,000
	721100	GASOLINE-UNLEADED	$8,172	$15,700	$15,700	$15,700
	721200	GASOLINE-DIESEL	$25,640	$40,000	$40,000	$40,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,996	$7,000	$7,000	$7,000
		SUB-TOTAL	$190,329	$195,900	$195,900	$195,200
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$284,767	$296,400	$296,400	$107,300
	872100	LEASE INTEREST	$63,028	$51,500	$51,500	$39,500
		SUB-TOTAL	$347,795	$347,900	$347,900	$146,800
		GRAND TOTAL	$4,977,048	$5,225,400	$5,054,300	$5,187,400

FIRE PREVENTION SERVICES
11110.22540

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$157,472	$160,645	$162,581	$165,581
	514000	OVERTIME WAGES	$109	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$11,920	$12,396	$12,570	$12,813
	522000	UNEMPLOYMENT TAXES	$361	$358	$165	$336
	523100	KPERS RETIREMENT	$8,008	$7,300	$8,334	$9,872
	523200	KP&F RETIREMENT	$11,206	$11,709	$11,514	$13,781
	524100	HEALTH INSURANCE	$11,950	$12,847	$13,014	$15,356
	524200	DENTAL INSURANCE	$495	$513	$495	$520
	524300	GROUP LIFE INSURANCE	$314	$332	$327	$341
		SUB-TOTAL	$201,835	$208,100	$211,000	$220,600
CONTRCT. SRVCS.	621600	COMMUNICATION	$4,443	$3,500	$3,500	$3,500
	633300	TRANSPORTATION	$6,759	$7,500	$7,500	$7,500
	633400	TRAINING	$2,574	$3,500	$3,500	$3,500
	633500	UNIFORM CLEANING	$16	$200	$200	$200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,084	$2,000	$2,000	$2,000
		SUB-TOTAL	$14,876	$16,700	$16,700	$16,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,362	$5,000	$5,000	$5,000
	712000	UNIFORM/CLOTHING	$795	$3,000	$3,000	$3,000
	712500	MEETING EXPENSE	$30	$300	$300	$300
	713000	EXPENDABLE EQUIPMENT	$2,881	$3,300	$3,300	$3,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,000	$1,000	$1,000	$1,000
		SUB-TOTAL	$9,068	$12,600	$12,600	$12,300
		GRAND TOTAL	$225,779	$237,400	$240,300	$249,600

PUB WORKS ADMIN SERVS.
11110.33110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$289,623	$306,285	$286,777	$296,321
	512000	PART TIME WAGES	$47,909	$45,492	$42,893	$45,281
	514000	OVERTIME WAGES	$9	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$21,969	$27,071	$25,372	$26,278
	522000	UNEMPLOYMENT TAXES	$757	$779	$332	$688
	523100	KPERS RETIREMENT	$27,660	$31,840	$27,661	$33,811
	524100	HEALTH INSURANCE	$33,800	$37,440	$26,389	$42,534
	524200	DENTAL INSURANCE	$1,331	$1,378	$1,110	$1,604
	524300	GROUP LIFE INSURANCE	$625	$615	$566	$583
		SUB-TOTAL	$423,683	$452,900	$413,100	$449,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$1,637	$20,300	$20,300	$20,300
	612000	PROFESSIONAL SERVICES	$34,746	$69,500	$69,500	$69,500
	621600	COMMUNICATION	$4,976	$5,700	$6,100	$6,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,000	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$1,299	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$6,013	$7,000	$7,000	$7,000
	633400	TRAINING	$2,828	$8,500	$8,500	$8,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$985	$1,600	$1,600	$1,600
	635000	TAX & ASSESSMENTS	$251	$1,000	$1,000	$1,000
		SUB-TOTAL	$53,735	$116,600	$117,000	$117,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,137	$5,400	$5,400	$5,400
	712000	UNIFORM/CLOTHING	$0	$800	$800	$800
	712500	MEETING EXPENSE	$2,354	$4,400	$4,400	$4,400
	713000	EXPENDABLE EQUIPMENT	$0	$1,900	$1,900	$1,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$174	$4,000	$4,000	$4,000
		SUB-TOTAL	$6,665	$16,500	$16,500	$16,000
		GRAND TOTAL	$484,083	$586,000	$546,600	$582,200

STREETS
11110.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$939,073	$1,003,453	$972,520	$1,015,116
	512000	PART TIME WAGES	$26,494	$27,730	$27,612	$28,816
	514000	OVERTIME WAGES	$4,407	$60,000	$60,000	$60,000
	521000	SOCIAL SECURITY	$70,995	$83,471	$81,076	$84,430
	522000	UNEMPLOYMENT TAXES	$2,133	$2,402	$1,060	$2,220
	523100	KPERS RETIREMENT	$78,153	$98,207	$88,415	$108,627
	524100	HEALTH INSURANCE	$122,065	$145,277	$117,432	$161,359
	524200	DENTAL INSURANCE	$5,671	$7,032	$6,059	$7,677
	524300	GROUP LIFE INSURANCE	$1,941	$2,128	$2,026	$2,155
		SUB-TOTAL	$1,250,932	$1,429,700	$1,356,200	$1,470,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$0	$5,000	$5,000	$5,000
	611100	MISCELLANEOUS SERVICES	$75,536	$80,000	$80,000	$80,000
	612000	PROFESSIONAL SERVICES	$4,212	$5,300	$5,300	$5,300
	621100	WATER SERVICE	$11,119	$14,000	$14,000	$14,000
	621200	NATURAL GAS	$6,683	$19,500	$19,500	$19,500
	621300	ELECTRICITY	$25,501	$40,000	$40,000	$40,000
	621301	ELECTRICITY-STREETLIGHTS/TRAF SIGNALS	$646,363	$800,000	$800,000	$750,000
	621400	WASTEWATER	$1,790	$8,500	$8,500	$8,500
	621600	COMMUNICATION	$11,455	$10,500	$10,500	$12,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$95	$1,600	$1,600	$1,600
	625100	UTILITY MAINTENANCE	$0	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$223,550	$270,000	$270,000	$321,000
	625410	SIDEWALK MAINT. CONTRACTUAL	$0	$25,000	$25,000	$25,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$11,500	$11,500	$11,500
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$4,082	$6,700	$6,700	$6,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,418	$1,600	$1,600	$1,600
		SUB-TOTAL	$1,011,804	$1,308,800	$1,308,800	$1,311,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$177,603	$259,600	$259,600	$259,600
	712000	UNIFORM/CLOTHING	$10,499	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$3,893	$5,000	$5,000	$5,000
	713000	EXPENDABLE EQUIPMENT	$5,153	$5,150	$5,200	$38,500
	713500	SNOW REMOVAL SUPPLIES	$16,801	$229,000	$229,000	$229,000
	724000	STREET MAINTENANCE	$158,189	$189,000	$189,000	$192,000
		SUB-TOTAL	$372,138	$702,750	$702,800	$739,100
		GRAND TOTAL	$2,634,874	$3,441,250	$3,367,800	$3,521,300

PUB WORKS INSPECTIONS
11110.33400

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$311,491	$369,823	$340,404	$366,477
	514000	OVERTIME WAGES	$5,215	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$23,645	$28,635	$26,409	$28,372
	522000	UNEMPLOYMENT TAXES	$702	$825	$345	$744
	523100	KPERS RETIREMENT	$24,745	$33,735	$28,807	$36,553
	524100	HEALTH INSURANCE	$23,191	$41,453	$41,998	$49,558
	524200	DENTAL INSURANCE	$1,066	$1,667	$1,849	$1,942
	524300	GROUP LIFE INSURANCE	$599	$762	$688	$754
		SUB-TOTAL	$390,654	$481,900	$445,500	$489,400
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$62,380	$75,000	$75,000	$75,000
	621600	COMMUNICATION	$5,238	$7,000	$7,000	$7,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$8	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$157	$500	$500	$500
	633400	TRAINING	$3,552	$9,800	$9,800	$10,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,067	$1,400	$1,400	$1,400
		SUB-TOTAL	$72,402	$94,700	$94,700	$95,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,728	$5,500	$5,500	$5,500
	712000	UNIFORM/CLOTHING	$938	$1,000	$1,000	$1,200
	712500	MEETING EXPENSE	$245	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$420	$800	$800	$1,800
		SUB-TOTAL	$4,331	$8,300	$8,300	$9,500
		GRAND TOTAL	$467,387	$584,900	$548,500	$594,100

DESIGN
11110.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$242,578	$259,000	$249,525	$265,760
	512100	CASUAL/SEASONAL WAGES	$4,269	$5,000	$5,000	$5,000
	514000	OVERTIME WAGES	$6,419	$6,000	$6,000	$6,000
	521000	SOCIAL SECURITY	$18,946	$20,638	$19,904	$21,176
	522000	UNEMPLOYMENT TAXES	$557	$595	$261	$555
	523100	KPERS RETIREMENT	$19,893	$23,850	$21,311	$26,741
	524100	HEALTH INSURANCE	$26,281	$28,253	$23,794	$33,774
	524200	DENTAL INSURANCE	$1,091	$1,129	$1,091	$1,145
	524300	GROUP LIFE INSURANCE	$491	$535	$514	$549
		SUB-TOTAL	$320,525	$345,000	$327,400	$360,700
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$36,377	$40,000	$40,000	$40,000
	621600	COMMUNICATION	$1,411	$2,400	$2,400	$2,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$456	$2,500	$2,500	$2,500
	632000	PRINTING AND BINDING	$2,005	$7,000	$7,000	$7,000
	633300	TRANSPORTATION	$245	$500	$500	$500
	633400	TRAINING	$2,795	$5,600	$5,600	$5,900
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$416	$1,000	$1,000	$1,000
		SUB-TOTAL	$43,705	$59,000	$59,000	$59,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$20,486	$21,200	$21,200	$23,600
	712000	UNIFORM/CLOTHING	$640	$700	$700	$700
	712500	MEETING EXPENSE	$160	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$4,469	$0	$0	$1,500
		SUB-TOTAL	$25,755	$22,900	$22,900	$26,800
		GRAND TOTAL	$389,985	$426,900	$409,300	$446,800

STORMWATER MANAGEMENT
11110.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$139,314	$139,728	$144,550	$142,292
	514000	OVERTIME WAGES	$426	$6,000	$6,000	$6,000
	521000	SOCIAL SECURITY	$9,677	$11,213	$11,478	$11,334
	522000	UNEMPLOYMENT TAXES	$308	$321	$151	$298
	523100	KPERS RETIREMENT	$11,207	$13,116	$12,556	$14,592
	524100	HEALTH INSURANCE	$25,536	$29,360	$29,746	$35,101
	524200	DENTAL INSURANCE	$1,012	$1,174	$1,134	$1,190
	524300	GROUP LIFE INSURANCE	$271	$288	$285	$293
		SUB-TOTAL	$187,751	$201,200	$205,900	$211,100
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$19,571	$70,000	$70,000	$70,000
	612000	PROFESSIONAL SERVICES	$1,845	$2,200	$2,200	$2,200
	621100	WATER SERVICE	$1,367	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$402	$1,200	$1,200	$1,200
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$500	$500	$500
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$395	$2,700	$2,700	$2,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$223	$300	$300	$300
		SUB-TOTAL	$23,803	$79,000	$79,000	$79,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$33,536	$62,000	$62,000	$62,000
	712000	UNIFORM/CLOTHING	$587	$2,500	$2,500	$2,500
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$3,000	$3,000	$3,000
		SUB-TOTAL	$34,123	$67,500	$67,500	$67,500
		GRAND TOTAL	$245,677	$347,700	$352,400	$357,600

FLEET MAINT. / OPS.
11110.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$218,084	$228,506	$226,150	$234,942
	514000	OVERTIME WAGES	$1,168	$7,000	$7,000	$7,000
	521000	SOCIAL SECURITY	$15,614	$17,947	$17,873	$18,496
	522000	UNEMPLOYMENT TAXES	$482	$519	$233	$485
	523100	KPERS RETIREMENT	$17,291	$21,196	$19,445	$23,807
	524100	HEALTH INSURANCE	$34,314	$48,080	$48,712	$57,480
	524200	DENTAL INSURANCE	$1,319	$1,581	$1,527	$1,604
	524300	GROUP LIFE INSURANCE	$424	$471	$460	$486
		SUB-TOTAL	$288,696	$325,300	$321,400	$344,300
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,825	$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	$5	$1,000	$1,000	$1,000
	633400	TRAINING	$671	$6,200	$6,200	$6,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$903	$800	$800	$800
		SUB-TOTAL	$3,404	$12,900	$12,900	$12,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$24,238	$33,500	$33,500	$33,500
	712000	UNIFORM/CLOTHING	$2,473	$5,000	$5,000	$5,000
	712500	MEETING EXPENSE	$344	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$365	$3,500	$3,500	$12,900
	721000	VEHICLE OPERATIONS/MAINT	$23,773	$50,000	$50,000	$50,000
	721100	GASOLINE-UNLEADED	$43,359	$95,000	$95,000	$95,000
	721200	GASOLINE-DIESEL	$77,759	$134,000	$134,000	$134,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$29,350	$41,000	$41,000	$41,000
	781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
		SUB-TOTAL	$201,661	$368,600	$368,600	$378,000
		GRAND TOTAL	$493,761	$706,800	$702,900	$735,200

FACILITY MAINTENANCE
11110.33800

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$254,644	$285,559	$275,777	$292,647
	514000	OVERTIME WAGES	$2,828	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$18,744	$22,417	$21,720	$22,996
	522000	UNEMPLOYMENT TAXES	$566	$647	$284	$603
	523100	KPERS RETIREMENT	$20,767	$26,421	$23,667	$29,584
	524100	HEALTH INSURANCE	$35,783	$46,219	$45,355	$59,216
	524200	DENTAL INSURANCE	$1,543	$2,347	$1,629	$2,149
	524300	GROUP LIFE INSURANCE	$507	$590	$568	$605
		SUB-TOTAL	$335,382	$392,200	$377,000	$415,800
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$39,558	$56,000	$56,000	$56,000
	621100	WATER SERVICE	$17,488	$8,000	$8,000	$8,000
	621200	NATURAL GAS	$15,408	$30,000	$30,000	$30,000
	621300	ELECTRICITY	$47,495	$75,000	$75,000	$75,000
	621400	WASTEWATER	$3,135	$4,300	$4,300	$4,300
	621600	COMMUNICATION	$2,200	$2,700	$2,700	$2,700
	622100	CUSTODIAL	$38,250	$100,000	$100,000	$100,000
	622200	TRASH DISPOSAL	$5,187	$6,500	$6,500	$6,500
	623200	BLDG/GRND MAINTENANCE/SERVICE	$21,771	$55,000	$55,000	$55,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$42,339	$168,000	$118,000	$92,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$613	$6,300	$6,300	$6,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$138	$700	$700	$700
	681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
		SUB-TOTAL	$233,582	$519,000	$469,000	$443,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$48,820	$150,000	$150,000	$50,000
	712000	UNIFORM/CLOTHING	$4,063	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$380	$200	$200	$200
	713000	EXPENDABLE EQUIPMENT	$4,265	$6,800	$6,800	$1,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$18,758	$48,000	$48,000	$48,000
		SUB-TOTAL	$76,286	$220,000	$220,000	$114,600
		GRAND TOTAL	$645,250	$1,131,200	$1,066,000	$973,400

PARKS & REC ADMIN SERV.
11110.44110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$245,698	$260,899	$255,152	$270,023
	514000	OVERTIME WAGES	$1,230	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$16,493	$20,017	$19,599	$20,769
	522000	UNEMPLOYMENT TAXES	$556	$578	$257	$543
	523100	KPERS RETIREMENT	$20,033	$23,616	$21,405	$26,718
	524100	HEALTH INSURANCE	$39,595	$42,560	$43,122	$50,884
	524200	DENTAL INSURANCE	$1,671	$1,730	$1,671	$1,755
	524300	GROUP LIFE INSURANCE	$493	$500	$494	$508
		SUB-TOTAL	$325,769	$351,400	$343,200	$372,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,595	$2,750	$2,800	$2,500
	612000	PROFESSIONAL SERVICES	$4,425	$4,950	$4,950	$8,000
	621600	COMMUNICATION	$1,095	$2,800	$2,800	$3,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$800	$800	$800
	631000	LEGAL PUBLICATIONS / ADVERTISING	$2,213	$2,800	$2,800	$3,100
	632000	PRINTING AND BINDING	$577	$3,700	$3,700	$3,900
	633300	TRANSPORTATION	$6,000	$6,250	$6,250	$6,100
	633400	TRAINING	$2,978	$5,250	$5,100	$5,900
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,446	$2,000	$2,000	$2,000
		SUB-TOTAL	$21,329	$31,300	$31,200	$35,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,361	$6,200	$6,200	$6,200
	711000	POSTAGE	$119	$500	$500	$0
	711500	FOOD & BEVERAGE EXPENSE	$0	$0	$0	$400
	712000	UNIFORM/CLOTHING	$83	$1,000	$1,000	$1,000
	712500	MEETING EXPENSE	$4,216	$3,850	$3,900	$4,000
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$4,000
	782000	REFUNDS	$0	$300	$300	$300
		SUB-TOTAL	$9,779	$11,850	$11,900	$15,900
		GRAND TOTAL	$356,877	$394,550	$386,300	$424,300

AQUATIC CENTER
11110.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$213,913	$244,640	$244,640	$244,640
	514000	OVERTIME WAGES	$6	$0	$0	$0
	521000	SOCIAL SECURITY	$16,366	$18,721	$18,715	$18,771
	522000	UNEMPLOYMENT TAXES	$472	$539	$245	$489
		SUB-TOTAL	$230,757	$263,900	$263,600	$263,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,916	$3,500	$3,500	$3,500
	612000	PROFESSIONAL SERVICES	$8,445	$8,700	$8,700	$9,600
	621100	WATER SERVICE	$23,731	$20,000	$23,000	$23,000
	621300	ELECTRICITY	$25,889	$25,000	$26,000	$27,000
	621600	COMMUNICATION	$4,878	$5,000	$5,000	$5,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$149	$100	$100	$100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$22,938	$25,000	$25,000	$25,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$60,000	$60,000	$10,000
	627100	RENTAL-LAND/BUILDINGS	$0	$400	$400	$500
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,334	$1,700	$1,700	$1,700
	632000	PRINTING AND BINDING	$3,158	$8,500	$8,500	$8,200
	633400	TRAINING	$9,214	$8,200	$8,200	$8,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$5,680	$9,600	$9,600	$9,600
	635000	TAX & ASSESSMENTS	$3,333	$6,500	$6,500	$6,500
		SUB-TOTAL	$111,665	$182,200	$186,200	$137,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$46,315	$50,800	$50,800	$50,800
	710510	AWARD SUPPLIES	$1,782	$2,000	$2,000	$2,000
	711000	POSTAGE	$658	$1,000	$1,000	$0
	711500	FOOD & BEVERAGE EXPENSE	$24,725	$35,000	$35,000	$35,000
	712000	UNIFORM/CLOTHING	$3,220	$5,000	$5,000	$5,000
	712500	MEETING EXPENSE	$82	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$5,480	$9,700	$9,700	$16,300
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$300	$300	$300
		SUB-TOTAL	$82,262	$104,400	$104,400	$110,000
		GRAND TOTAL	$424,684	$550,500	$554,200	$511,800

PARKS & REC PROGRM.
11110.44310

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$117,356	$122,183	$118,926	$126,481
	512100	CASUAL/SEASONAL WAGES	$44,765	$82,159	$83,159	$83,159
	514000	OVERTIME WAGES	$601	$1,000	$0	$0
	521000	SOCIAL SECURITY	$12,168	$15,705	$15,497	$16,013
	522000	UNEMPLOYMENT TAXES	$350	$452	$202	$419
	523100	KPERS RETIREMENT	$9,387	$10,997	$9,918	$12,446
	524100	HEALTH INSURANCE	$8,867	$9,533	$9,657	$11,395
	524200	DENTAL INSURANCE	$596	$617	$596	$626
	524300	GROUP LIFE INSURANCE	$232	$254	$245	$261
		SUB-TOTAL	$194,322	$242,900	$238,200	$250,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$5,566	$7,000	$7,000	$7,000
	612000	PROFESSIONAL SERVICES	$45,968	$69,000	$69,000	$67,000
	621100	WATER SERVICE	$3,430	$2,700	$2,700	$4,000
	621200	NATURAL GAS	$3,022	$6,000	$6,000	$6,000
	621300	ELECTRICITY	$22,136	$27,000	$27,000	$27,000
	621400	WASTEWATER	$552	$500	$500	$1,000
	621500	CABLE	$1,813	$1,900	$1,900	$1,900
	621600	COMMUNICATION	$2,192	$3,300	$3,300	$3,300
	622100	CUSTODIAL	$2,159	$7,000	$7,000	$7,000
	622200	TRASH DISPOSAL	$0	$1,500	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$457	$1,500	$1,500	$1,500
	623200	BLDG/GRND MAINTENANCE/SERVICE	$3,950	$2,200	$2,200	$4,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$32,000	$32,000	$23,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$2,397	$3,400	$3,400	$3,400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$0	$2,800	$2,800	$2,800
	632000	PRINTING AND BINDING	$5,406	$15,800	$15,800	$15,800
	633300	TRANSPORTATION	$792	$3,700	$3,700	$3,700
	633400	TRAINING	$0	$3,200	$3,200	$3,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$481	$800	$800	$800
	635000	TAX & ASSESSMENTS	$197	$200	$200	$200
		SUB-TOTAL	$100,518	$191,500	$191,500	$184,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$21,853	$20,700	$20,700	$20,700
	711000	POSTAGE	$1,225	$2,400	$2,400	$0
	711500	FOOD & BEVERAGE EXPENSE	$157	$1,100	$1,100	$1,100
	712000	UNIFORM/CLOTHING	$320	$700	$700	$700
	712500	MEETING EXPENSE	$14	$400	$400	$400
	713000	EXPENDABLE EQUIPMENT	$12,500	$48,300	$48,300	$20,600
	722000	BUILDING/GROUND SUPPLIES	$0	$1,700	$1,700	$1,700
		SUB-TOTAL	$36,069	$75,300	$75,300	$45,200
		GRAND TOTAL	$330,909	$509,700	$505,000	$480,100

OUTDOOR PROGRAMMING
11110.44320

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$83,002	$88,385	$90,127	$91,460
	512100	CASUAL/SEASONAL WAGES	$53,961	$62,086	$62,086	$62,086
	514000	OVERTIME WAGES	$461	$500	$500	$500
	521000	SOCIAL SECURITY	$10,461	$11,566	$11,673	$11,737
	522000	UNEMPLOYMENT TAXES	$309	$333	$153	$308
	523100	KPERS RETIREMENT	$6,676	$8,000	$7,558	$9,049
	524100	HEALTH INSURANCE	$14,331	$15,407	$15,609	$18,418
	524200	DENTAL INSURANCE	$716	$741	$716	$752
	524300	GROUP LIFE INSURANCE	$168	$182	$178	$190
		SUB-TOTAL	$170,085	$187,200	$188,600	$194,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$1,483	$1,400	$1,400	$1,400
	612000	PROFESSIONAL SERVICES	$5,715	$4,100	$4,100	$4,100
	621100	WATER SERVICE	$1,374	$2,500	$2,500	$2,500
	621200	NATURAL GAS	$1,131	$2,100	$2,100	$2,100
	621300	ELECTRICITY	$9,487	$12,000	$12,000	$12,000
	621400	WASTEWATER	$350	$500	$500	$500
	621600	COMMUNICATION	$8,331	$7,500	$7,500	$8,500
	622100	CUSTODIAL	$462	$2,600	$2,600	$2,100
	623100	EQUIPMENT MAINTENANCE/SERVICE	$19	$0	$0	$0
	623200	BLDG/GRND MAINTENANCE/SERVICE	$4,747	$2,600	$2,600	$4,900
	623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$0	$0	$10,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,719	$2,700	$2,700	$2,300
	631000	LEGAL PUBLICATIONS / ADVERTISING	$0	$200	$200	$200
	632000	PRINTING AND BINDING	$3,139	$4,800	$4,800	$3,800
	633400	TRAINING	$2,546	$5,100	$5,100	$5,100
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$464	$900	$900	$700
	635000	TAX & ASSESSMENTS	$1,884	$2,100	$2,100	$2,100
		SUB-TOTAL	$42,851	$51,100	$51,100	$62,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$7,532	$12,150	$12,150	$10,400
	711000	POSTAGE	$430	$2,000	$2,000	$0
	711500	FOOD & BEVERAGE EXPENSE	$532	$1,060	$1,060	$900
	712000	UNIFORM/CLOTHING	$413	$490	$490	$500
	712500	MEETING EXPENSE	$148	$200	$200	$200
	713000	EXPENDABLE EQUIPMENT	$5,877	$16,800	$16,800	$13,700
	722000	BUILDING/GROUND SUPPLIES	$2,159	$1,000	$1,000	$1,000
		SUB-TOTAL	$17,091	$33,700	$33,700	$26,700
		GRAND TOTAL	$230,027	$272,000	$273,400	$283,500

SPORTS
11110.44330

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$117,977	$120,561	$124,113	$124,022
	512100	CASUAL/SEASONAL WAGES	$9,313	$14,982	$14,982	$14,982
	521000	SOCIAL SECURITY	$8,597	$10,337	$10,594	$10,664
	522000	UNEMPLOYMENT TAXES	$280	$299	$139	$278
	523100	KPERS RETIREMENT	$9,540	$10,851	$10,351	$12,204
	524100	HEALTH INSURANCE	$19,797	$21,280	$21,561	$25,442
	524200	DENTAL INSURANCE	$716	$741	$716	$752
	524300	GROUP LIFE INSURANCE	$235	$249	$244	$256
		SUB-TOTAL	$166,455	$179,300	$182,700	$188,600
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$35,486	$40,550	$40,550	$40,300
	612000	PROFESSIONAL SERVICES	$7,305	$20,450	$20,450	$20,500
	621300	ELECTRICITY	$5,984	$5,800	$6,000	$6,000
	621600	COMMUNICATION	$5,032	$5,900	$5,900	$5,900
	623100	EQUIPMENT MAINTENANCE/SERVICE	$3,245	$10,050	$10,050	$10,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$13,851	$20,000	$20,000	$20,000
	627100	RENTAL-LAND/BUILDINGS	$1,112	$1,750	$1,750	$1,800
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,091	$1,750	$1,750	$1,800
	632000	PRINTING AND BINDING	$2,082	$5,100	$5,100	$4,800
	633400	TRAINING	$1,344	$6,500	$6,500	$6,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$326	$350	$350	$400
		SUB-TOTAL	$76,858	$118,200	$118,400	$118,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$12,178	$12,600	$12,600	$13,000
	710510	AWARD SUPPLIES	$11,068	$37,000	$37,000	$36,900
	711000	POSTAGE	$430	$1,600	$1,600	$0
	712000	UNIFORM/CLOTHING	$43,859	$52,200	$52,200	$52,200
	713000	EXPENDABLE EQUIPMENT	$7,970	$6,600	$6,600	$5,800
		SUB-TOTAL	$75,505	$110,000	$110,000	$107,900
		GRAND TOTAL	$318,818	$407,500	$411,100	$414,500

SPECIAL EVENTS
11110.44410

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$39,106	$41,634	$40,408	$42,845
	521000	SOCIAL SECURITY	$2,565	$3,166	$3,101	$3,304
	522000	UNEMPLOYMENT TAXES	$86	$92	$40	$86
	523100	KPERS RETIREMENT	$3,173	$3,748	$3,370	$4,216
	524100	HEALTH INSURANCE	$9,899	$10,640	$10,780	$12,721
	524200	DENTAL INSURANCE	$418	$433	$418	$439
	524300	GROUP LIFE INSURANCE	$80	$87	$83	$89
		SUB-TOTAL	$55,327	$59,800	$58,200	$63,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$274	$400	$400	$400
	611100	MISCELLANEOUS SERVICES	$704	$0	$0	$0
	612000	PROFESSIONAL SERVICES	$65,116	$87,400	$87,400	$78,900
	621600	COMMUNICATION	$299	$700	$700	$700
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$2,500	$2,500	$2,500
	630525	GENERAL LIABILITY INSURANCE	$0	$400	$400	$400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$0	$950	$950	$1,000
	632000	PRINTING AND BINDING	$3,051	$5,900	$5,900	$5,200
	633300	TRANSPORTATION	$6,155	$7,500	$7,500	$7,900
	633400	TRAINING	$440	$3,250	$3,250	$3,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$70	$200	$200	$200
	635000	TAX & ASSESSMENTS	$121	$200	$200	$200
		SUB-TOTAL	$76,230	$109,400	$109,400	$100,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,987	$8,450	$8,450	$8,400
	710510	AWARD SUPPLIES	$58	$400	$400	$400
	711000	POSTAGE	$580	$2,000	$2,000	$0
	711500	FOOD & BEVERAGE EXPENSE	$973	$1,550	$1,550	$2,400
	712000	UNIFORM/CLOTHING	$4,551	$4,750	$4,750	$4,800
	712500	MEETING EXPENSE	$0	$250	$250	$300
	713000	EXPENDABLE EQUIPMENT	$648	$1,500	$1,500	$2,000
		SUB-TOTAL	$9,797	$18,900	$18,900	$18,300
		GRAND TOTAL	$141,354	$188,100	$186,500	$182,600

COMMUNITY THEATER
11110.44420

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$13,524	$11,550	$11,550	$12,550
	611100	MISCELLANEOUS SERVICES	$6,889	$5,850	$5,850	$5,850
	612000	PROFESSIONAL SERVICES	$1,941	$4,500	$4,500	$4,500
	618300	SPECIAL EVENTS	$125	$500	$500	$500
	627100	RENTAL-LAND/BUILDINGS	$2,100	$3,000	$3,000	$3,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$24,827	$25,800	$25,800	$26,400
	630525	GENERAL LIABILITY INSURANCE	$350	$400	$400	$400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$7,481	$5,000	$5,000	$5,000
	632000	PRINTING AND BINDING	$1,787	$3,200	$3,200	$3,200
	633300	TRANSPORTATION	$0	$1,000	$1,000	$1,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$105	$200	$200	$200
		SUB-TOTAL	$59,129	$61,000	$61,000	$62,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$580	$1,000	$1,000	$1,000
	710510	AWARD SUPPLIES	$0	$300	$300	$300
	711000	POSTAGE	$446	$800	$800	$0
	712000	UNIFORM/CLOTHING	$3,893	$4,000	$4,000	$4,800
	712500	MEETING EXPENSE	$879	$1,000	$1,000	$1,000
		SUB-TOTAL	$5,798	$7,100	$7,100	$7,100
		GRAND TOTAL	$64,927	$68,100	$68,100	$69,700

HISTORIC PROGRAMS
11110.44430

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$5,010	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$383	$389	$395	$390
	522000	UNEMPLOYMENT TAXES	$11	$11	$5	$10
		SUB-TOTAL	$5,404	$5,400	$5,400	$5,400
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$652	$2,000	$2,000	$2,000
	612000	PROFESSIONAL SERVICES	$150	$2,000	$2,000	$2,000
	618300	SPECIAL EVENTS	$792	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$778	$700	$800	$800
	622100	CUSTODIAL	$0	$400	$300	$300
	623200	BLDG/GRND MAINTENANCE/SERVICE	$1,999	$1,000	$1,000	$1,500
	631000	LEGAL PUBLICATIONS / ADVERTISING	$2,802	$3,500	$3,500	$3,500
	632000	PRINTING AND BINDING	$504	$3,200	$3,200	$3,200
	633400	TRAINING	$0	$1,700	$1,700	$1,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$275	$400	$400	$400
		SUB-TOTAL	$7,952	$16,900	$16,900	$17,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$585	$1,900	$1,900	$1,900
	711000	POSTAGE	$117	$800	$800	$0
	712000	UNIFORM/CLOTHING	$224	$700	$700	$700
	712500	MEETING EXPENSE	$54	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$0	$1,000	$1,000	$0
	722000	BUILDING/GROUND SUPPLIES	$0	$1,000	$1,000	$1,000
		SUB-TOTAL	$980	$5,900	$5,900	$4,100
		GRAND TOTAL	$14,336	$28,200	$28,200	$26,900

CULTURAL ART
11110.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$43,983	$47,929	$47,760	$46,198
	514000	OVERTIME WAGES	$0	$1,000	$1,000	$1,000
	521000	SOCIAL SECURITY	$3,383	$3,689	$3,707	$3,663
	522000	UNEMPLOYMENT TAXES	$97	$108	$49	$95
	523100	KPERS RETIREMENT	$3,606	$4,404	$4,067	$4,644
	524100	HEALTH INSURANCE	$4,434	$4,767	$4,828	$5,697
	524200	DENTAL INSURANCE	$197	$204	$197	$207
	524300	GROUP LIFE INSURANCE	$92	$99	$92	$96
		SUB-TOTAL	$55,792	$62,200	$61,700	$61,600
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$7,039	$19,300	$19,300	$19,800
	618300	SPECIAL EVENTS	$3,196	$4,300	$4,300	$4,300
	621600	COMMUNICATION	$0	$400	$400	$400
	631000	LEGAL PUBLICATIONS / ADVERTISING	$3,129	$3,000	$3,000	$3,000
	632000	PRINTING AND BINDING	$6,713	$10,900	$10,900	$8,900
	633300	TRANSPORTATION	$0	$2,900	$2,900	$4,900
	633400	TRAINING	$0	$2,500	$2,500	$2,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$240	$700	$700	$700
		SUB-TOTAL	$20,317	$44,000	$44,000	$44,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$869	$1,500	$1,500	$2,300
	710510	AWARD SUPPLIES	$0	$300	$300	$300
	711000	POSTAGE	$430	$800	$800	$0
	712500	MEETING EXPENSE	$399	$500	$500	$500
		SUB-TOTAL	$1,698	$3,100	$3,100	$3,100
		GRAND TOTAL	$77,807	$109,300	$108,800	$109,200

PARK MAINTENANCE
11110.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$838,895	$887,171	$900,088	$921,951
	512000	PART TIME WAGES	$23,075	$35,463	$29,994	$37,200
	512100	CASUAL/SEASONAL WAGES	$73,757	$115,600	$115,600	$115,600
	514000	OVERTIME WAGES	$13,521	$25,000	$25,000	$25,000
	521000	SOCIAL SECURITY	$69,376	$81,325	$81,951	$84,132
	522000	UNEMPLOYMENT TAXES	$2,090	$2,341	$1,071	$2,205
	523100	KPERS RETIREMENT	$70,771	$85,287	$79,654	$96,841
	524100	HEALTH INSURANCE	$121,472	$157,024	$118,209	$179,367
	524200	DENTAL INSURANCE	$5,673	$7,384	$5,362	$7,823
	524300	GROUP LIFE INSURANCE	$1,743	$1,905	$1,871	$1,981
		SUB-TOTAL	$1,220,373	$1,398,500	$1,358,800	$1,472,100
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$24,983	$29,900	$29,900	$29,900
	621100	WATER SERVICE	$84,024	$74,100	$74,100	$74,900
	621200	NATURAL GAS	$3,010	$6,000	$6,000	$6,000
	621300	ELECTRICITY	$42,631	$51,200	$51,200	$51,200
	621400	WASTEWATER	$8,841	$6,000	$9,000	$9,000
	621600	COMMUNICATION	$12,886	$14,300	$14,300	$14,300
	622100	CUSTODIAL	$4,440	$5,400	$5,400	$5,400
	622200	TRASH DISPOSAL	$11,111	$9,600	$11,600	$11,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,641	$6,100	$6,100	$6,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$27,515	$28,000	$28,000	$28,000
	623300	VEHICLE MAINTENANCE/SERVICE	$7	$5,000	$5,000	$5,000
	623400	CITY FACILITY MAINTENANCE/SERVICE	$15,625	$11,000	$11,000	$60,000
	625400	STREET MAINT. CONTRACTUAL	$59,101	$59,500	$59,500	$59,500
	627200	RENTAL - VEHICLES/EQUIPMENT	$3,696	$8,300	$8,300	$5,700
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$6,197	$12,400	$12,400	$12,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,458	$1,800	$1,800	$1,800
	635000	TAX & ASSESSMENTS	$585	$100	$100	$100
		SUB-TOTAL	$307,751	$328,800	$333,800	$381,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$67,843	$66,100	$70,600	$70,600
	712000	UNIFORM/CLOTHING	$18,497	$21,100	$21,100	$21,100
	713000	EXPENDABLE EQUIPMENT	$17,491	$21,500	$21,500	$36,700
	721000	VEHICLE OPERATIONS/MAINT	$8,506	$16,000	$16,000	$16,000
	721100	GASOLINE-UNLEADED	$33,823	$46,000	$46,000	$46,000
	721200	GASOLINE-DIESEL	$17,842	$26,000	$26,000	$26,000
	722000	BUILDING/GROUND SUPPLIES	$48,689	$56,700	$56,700	$81,200
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$12,826	$19,000	$19,000	$19,000
	725000	TRAIL MAINTENANCE	$40,204	$50,000	$50,000	$50,000
		SUB-TOTAL	$265,721	$322,400	$326,900	$366,600
		GRAND TOTAL	$1,793,845	$2,049,700	$2,019,500	$2,219,700

GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$788,964	$820,350	$812,350	$872,583
	514000	OVERTIME WAGES	$10,379	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$59,169	$71,084	$71,080	$66,500
	522000	UNEMPLOYMENT TAXES	$11,229	$14,571	$14,575	$12,955
	523300	SUPPLEMENTAL RETIREMENT	$6,075	$5,261	$5,261	$5,080
	524100	HEALTH INSURANCE	$49,334	$30,950	$31,000	$45,069
	524200	DENTAL INSURANCE	$2,058	$1,210	$1,160	$2,114
	524300	GROUP LIFE INSURANCE	$3,620	$2,650	$2,650	$2,910
	524400	LONG TERM DISABILITY	$480	$488	$488	$525
	525000	WORKERS COMPENSATION	$10,808	$11,636	$11,636	$11,564
		SUB-TOTAL	$942,116	$966,200	$958,200	$1,027,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$87,163	$91,575	$91,575	$97,067
	611100	MISCELLANEOUS SERVICES	$59,212	$23,239	$23,239	$53,700
	612000	PROFESSIONAL SERVICES	$102,241	$108,020	$108,020	$102,312
	621100	WATER SERVICE	$3,232	$5,000	$5,000	$4,680
	621200	NATURAL GAS	$2,687	$4,783	$4,700	$4,200
	621300	ELECTRICITY	$60,281	$74,500	$74,500	$74,500
	621400	WASTEWATER	$1,986	$2,000	$2,000	$2,100
	621500	CABLE	$2,523	$1,500	$1,500	$2,525
	621600	COMMUNICATION	$9,324	$11,700	$11,700	$9,400
	622200	TRASH DISPOSAL	$9,884	$14,000	$14,000	$13,820
	623100	EQUIPMENT MAINTENANCE/SERVICE	$51,870	$45,800	$45,800	$45,600
	623200	BLDG/GRND MAINTENANCE/SERVICE	$130,306	$153,910	$153,910	$153,910
	623400	CITY FACILITY MAINTENANCE/SERVICE	$28,314	$50,000	$39,000	$18,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,915	$1,872	$1,872	$1,980
	630525	GENERAL LIABILITY INSURANCE	$12,403	$11,000	$11,000	$12,500
	632000	PRINTING AND BINDING	$1,430	$2,525	$2,525	$2,525
	633200	MISC EMPLOYEE ACTIVITIES	$1,195	$2,400	$2,400	$1,000
	633400	TRAINING	$11,336	$11,700	$11,700	$10,900
	633500	UNIFORM CLEANING	$8,459	$7,300	$7,300	$6,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$9,193	$8,400	$8,400	$9,700
	635000	TAX & ASSESSMENTS	$55	$0	$0	$0
	691000	COGS-MERCHANDISE	$183,974	$168,873	$168,856	$174,123
	692000	COGS-FOOD BEVERAGE	$0	$50,903	$50,903	$50,758
		SUB-TOTAL	$778,983	$851,000	$839,900	$851,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$32,018	$44,200	$44,200	$38,850
	711000	POSTAGE	$5,440	$3,600	$3,600	$1,950
	713000	EXPENDABLE EQUIPMENT	$15,765	$29,000	$29,000	$20,400
	725000	TRAIL MAINTENANCE	$9,160	$5,000	$5,000	$5,000
	790000	MISCELLANEOUS COMMODITIES	$0	$700	$700	$700
	791000	CASH OVER - SHORT	$0	$100	$100	$100
		SUB-TOTAL	$62,383	$82,600	$82,600	$67,000

GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$58,642	$129,200	$125,500	$0
	872100	LEASE INTEREST	$6,227	$3,700	$3,700	$0
		SUB-TOTAL	$64,869	$132,900	$129,200	$0
		GRAND TOTAL	$1,848,351	$2,032,700	$2,009,900	$1,946,000

CITY OF LEAWOOD, KANSAS

LEAWOOD CITY HALL

4800 Town Center Drive

This building became known as "City Hall" in 1994. Before that time, City operations were conducted in the original City Hall building located at 96th & Lee Boulevard.

Currently, the City Administration, Finance, Human Resources, Legal, Municipal Court, Information Services, Community Development, Public Works and Parks & Recreation staff is housed in this building. After the Justice Center is complete in 2013, the Legal, Municipal Court and Information Services departments will move, along with the Police Department, to the new facility.

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.

2014 Original Budget - Revenue

	Taxes	Permits/ Licences	Intergovern-mental	Charges for Service	Other	Transfers In	Total
Debt Service	***4,103,279***	***-***	***2,735,844***	***-***	***7,191,477***	***-***	***14,030,600***
Bond & Interest	4,103,279	-	2,735,844	-	7,191,477	-	14,030,600
Capital Funds	***910,000***	***-***	***1,814,388***	***-***	***9,939,112***	***5,223,000***	***17,886,500***
City Equipment	-	-	-	-	8,369,500	2,209,400	10,578,900
Street Improvement	-	-	559,000	-	326,600	800,000	1,685,600
Capital Improvement	-	-	-	-	619,800	2,168,500	2,788,300
1/8-Cent Sales Tax	910,000	-	1,255,388	-	66,012	-	2,231,400
City Capital Art	-	-	-	-	275,700	45,100	320,800
Park Impact Fee	-	-	-	-	23,300	-	23,300
Public Art Impact Fee	-	-	-	-	223,500	-	223,500
135th St Corridor Impact Fee F	-	-	-	-	34,700	-	34,700
Special Revenue Funds	***363,324***	***-***	***1,795,438***	***-***	***1,163,638***	***550,000***	***3,872,400***
Special Alcohol Fund	-	-	475,844	-	711,556	-	1,187,400
Special City/County Hgwy	-	-	843,750	-	339,150	550,000	1,732,900
Special Parks & Rec	-	-	475,844	-	107,956	-	583,800
Special Law Enforcement	-	-	-	-	4,500	-	4,500
Special Transient Guest Tax	363,324	-	-	-	476	-	363,800
Total	**5,376,603**	**-**	**6,345,670**	**-**	**18,294,227**	**5,773,000**	**35,789,500**

2014 Original Budget - Expenditures

	Personnel	Contractual Services	Commodities	Capital	Debt	Transfers/ Reserves	Total
Debt Service	***-***	***50,000***	***-***	***-***	***6,990,300***	***6,990,300***	***14,030,600***
Bond & Interest	-	50,000	-	-	6,990,300	6,990,300	14,030,600
Capital Funds	***-***	***103,250***	***-***	***7,110,350***	***-***	***10,672,900***	***17,886,500***
City Equipment	-	-	-	2,739,000	-	7,839,900	10,578,900
Street Improvement	-	-	-	1,386,000	-	299,600	1,685,600
Capital Improvement	-	-	-	1,087,500	-	1,700,800	2,788,300
1/8-Cent Sales Tax	-	-	-	1,739,850	-	491,550	2,231,400
City Capital Art	-	103,250	-	93,000	-	124,550	320,800
Park Impact Fee	-	-	-	-	-	23,300	23,300
Public Art Impact Fee	-	-	-	65,000	-	158,500	223,500
135th St Corridor Impact Fee F	-	-	-	-	-	34,700	34,700
Special Revenue Funds	***-***	***1,256,065***	***4,500***	***1,530,803***	***-***	***1,081,032***	***3,872,400***
Special Alcohol Fund	-	370,000	-	-	-	817,400	1,187,400
Special City/County Hgwy	-	522,265	-	960,803	-	249,832	1,732,900
Special Parks & Rec	-	-	-	570,000	-	13,800	583,800
Special Law Enforcement	-	-	4,500	-	-	-	4,500
Special Transient Guest Tax	-	363,800	-	-	-	-	363,800
Total	**-**	**1,409,315**	**4,500**	**8,641,153**	**6,990,300**	**18,744,232**	**35,789,500**

REVENUE REPORT
ALCOHOL FUND
12010

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$475,960	$433,982	$480,000	$475,844
INTEREST INCOME	471000	INTEREST REVENUE	$503	$518	$988	$7,056
CONTRIB. & OTHER	487000	UNENC BAL FWD	$634,789	$635,100	$714,512	$704,500
		Grand Total	$1,111,252	$1,069,600	$1,195,500	$1,187,400

GENERAL OPERATIONS
12010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$3,160	$10,000	$20,000	$20,000
	618100	GRANTS	$127,580	$175,000	$175,000	$350,000
		SUB-TOTAL	$130,740	$185,000	$195,000	$370,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$45,000	$25,000	$45,000
	936000	CITYWIDE PROJECTS	$0	$568,600	$0	$490,400
		SUB-TOTAL	$0	$613,600	$25,000	$535,400
		GRAND TOTAL	$130,740	$798,600	$220,000	$905,400

DARE / S.R.O.
12010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER FIN. USE	911000	TRANS TO GENERAL FUND	$266,000	$271,000	$271,000	$282,000
		GRAND TOTAL	$266,000	$271,000	$271,000	$282,000

REVENUE REPORT
SPECIAL CITY COUNTY HIGHWAY FUND
12015

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER GOV. REV.	434500	GASOLINE TAX	$832,414	$829,380	$814,530	$843,750
INTEREST INCOME	471000	INTEREST REVENUE	$3,158	$720	$2,884	$5,750
CONTRIB. & OTHER	487000	UNENC BAL FWD	$478,350	$229,900	$588,786	$333,400
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$160,900	$100,000	$100,000	$150,000
	491040	TRANS FROM CAPITAL FUNDS	$400,000	$400,000	$400,000	$400,000
		Category-Total	$560,900	$500,000	$500,000	$550,000
		Grand Total	$1,874,822	$1,560,000	$1,906,200	$1,732,900

STREET IMPRV. (RESIDENTIAL)
12015.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CONTRCT. SRVCS.	625300	SLURRY SEAL	$496,847	$514,800	$345,800	$522,265
	625410	SIDEWALK MAINT. CONTRACTUAL	$0	$100,000	$100,000	$100,000
		SUB-TOTAL	$496,847	$614,800	$445,800	$622,265
CAPITAL OUTLAY	852000	STREET/SIDEWALKS	$789,189	$848,500	$1,101,968	$860,803
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$50,000	$25,032	$50,000
	936000	CITYWIDE PROJECTS	$0	$46,700	$0	$199,832
		SUB-TOTAL	$0	$96,700	$25,032	$249,832
		GRAND TOTAL	$1,286,036	$1,560,000	$1,572,800	$1,732,900

REVENUE REPORT
SPECIAL PARKS & RECREATION FUND
12030

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$475,960	$433,982	$480,000	$475,844
INTEREST INCOME	471000	INTEREST REVENUE	$1,760	$518	$1,496	$6,456
CONTRIB. & OTHER	487000	UNENC BAL FWD	$878,223	$19,800	$650,004	$101,500
		Grand Total	$1,355,943	$454,300	$1,131,500	$583,800

PARKS MAINTENANCE
12030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	800500	CAPITAL OUTLAY	$625,324	$46,400	$582,076	$570,000
	811000	MACHINERY	$60,051	$248,000	$287,960	$0
	812000	VEHICLES	$20,564	$135,000	$135,000	$0
		SUB-TOTAL	$705,939	$429,400	$1,005,036	$570,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$24,900	$24,964	$13,800
		GRAND TOTAL	$705,939	$454,300	$1,030,000	$583,800

REVENUE REPORT
SPECIAL LAW ENFORCEMENT
12040

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER GOV. REV.	434700	CONTROLLED SUBSTANCE TAX	$1,507	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$5	$0	$32	$0
CONTRIB. & OTHER	487000	UNENC BAL FWD	$2,956	$3,000	$4,468	$4,500
		Grand Total	$4,468	$3,000	$4,500	$4,500

POLICE INVESTIGATIONS
12040.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
COMMOD. & SUPP.	713000	EXPENDABLE EQUIPMENT	$0	$3,000	$0	$4,500
		GRAND TOTAL	$0	$3,000	$0	$4,500

REVENUE REPORT
SPECIAL TRANSIENT GUEST TAX FUND
12065

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
TAXES	412300	TRANSIENT GUEST TAX	$345,816	$256,300	$354,462	$363,324
INTEREST INCOME	471000	INTEREST REVENUE	$613	$100	$300	$476
CONTRIB. & OTHER	487000	UNENC BAL FWD	$99,942	$0	$123,438	$0
		Grand Total	$446,371	$256,400	$478,200	$363,800

SPECIAL TRANSIENT GUEST TAX FUND
12065.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$322,933	$256,400	$478,200	$363,800
		GRAND TOTAL	$322,933	$256,400	$478,200	$363,800

REVENUE REPORT
CITY EQUIPMENT FUND
13010

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$635	$13,000	$22,926	$98,000
CONTRIB. & OTHER	481000	MISCELLANEOUS	$72,279	$60,000	$60,000	$60,000
	487000	UNENC BAL FWD	$10,368,885	$9,052,800	$9,790,974	$8,211,500
		Category-Total	$10,441,164	$9,112,800	$9,850,974	$8,271,500
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$789,496	$550,000	$550,000	$2,209,400
		Grand Total	$11,231,295	$9,675,800	$10,423,900	$10,578,900

GENERAL OPERATIONS
13010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$0	$10,000	$0
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$100,000	$100,000	$100,000
	935000	CITYWIDE EQUIPMENT	$0	$8,088,800	$0	$7,739,900
		SUB-TOTAL	$0	$8,188,800	$100,000	$7,839,900
		GRAND TOTAL	$0	$8,188,800	$110,000	$7,839,900

INFORMATION SERVICES
13010.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	814000	COMPUTERIZATION	$56,502	$105,000	$145,000	$185,000
		GRAND TOTAL	$56,502	$105,000	$145,000	$185,000

CODE SERVICES
13010.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$0	$33,000	$0
		GRAND TOTAL	$0	$0	$33,000	$0

POLICE ADMIN SERVICES
13010.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$50,000	$50,000	$0
	812000	VEHICLES	$0	$25,000	$25,000	$0
	814000	COMPUTERIZATION	$0	$0	$0	$35,000
		SUB-TOTAL	$0	$75,000	$75,000	$35,000
		GRAND TOTAL	$0	$75,000	$75,000	$35,000

POLICE INVESTIGATIONS
13010.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$44,801	$0	$0	$44,000
		GRAND TOTAL	$44,801	$0	$0	$44,000

POLICE PATROL
13010.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$0	$0	$21,500
	812000	VEHICLES	$308,500	$208,000	$214,900	$244,500
		SUB-TOTAL	$308,500	$208,000	$214,900	$266,000
		GRAND TOTAL	$308,500	$208,000	$214,900	$266,000

ANIMAL CONTROL
13010.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$46,833	$0	$0	$0
		GRAND TOTAL	$46,833	$0	$0	$0

TRAFFIC
13010.22190

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$9,183	$0	$0	$0
		GRAND TOTAL	$9,183	$0	$0	$0

FIRE SERVICE OPS.
13010.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$50,000	$100,500	$281,000
	812000	VEHICLES	$0	$43,000	$43,000	$45,000
		SUB-TOTAL	$0	$93,000	$143,500	$326,000
		GRAND TOTAL	$0	$93,000	$143,500	$326,000

STREETS
13010.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$187,043	$470,000	$940,000	$620,000
	812000	VEHICLES	$616,533	$358,000	$358,000	$778,000
		SUB-TOTAL	$803,576	$828,000	$1,298,000	$1,398,000
		GRAND TOTAL	$803,576	$828,000	$1,298,000	$1,398,000

DESIGN
13010.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$25,000	$25,000	$0
		GRAND TOTAL	$0	$25,000	$25,000	$0

FLEET MAINT. / OPS.
13010.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$7,844	$0	$0	$65,000
		GRAND TOTAL	$7,844	$0	$0	$65,000

PARK MAINTENANCE
13010.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$23,315	$18,000	$18,000	$211,000
		GRAND TOTAL	$23,315	$18,000	$18,000	$211,000

GOLF COURSE OPERATIONS
13010.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$139,767	$135,000	$150,000	$184,000
		GRAND TOTAL	$139,767	$135,000	$150,000	$184,000

REVENUE REPORT
STREET IMPROVEMENTS FUND
13020

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER GOV. REV.	437100	COUNTY CONTRIBUTION	$803,061	$2,004,200	$2,004,200	$559,000
	437200	CITY CONTRIBUTION	$0	$0	$96,000	$0
		Category-Total	$803,061	$2,004,200	$2,100,200	$559,000
INTEREST INCOME	471000	INTEREST REVENUE	$2,415	$1,200	$3,927	$8,700
CONTRIB. & OTHER	487000	UNENC BAL FWD	$1,351,844	$611,100	$876,273	$317,900
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$650,000	$700,000	$700,000	$800,000
		Grand Total	$2,807,320	$3,316,500	$3,680,400	$1,685,600

STREET IMPRV. (MILL/OVERLAY - ARTERIAL)
13020.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CONTRCT. SRVCS.	625400	STREET MAINT. CONTRACTUAL	$1,931,047	$2,814,700	$3,349,835	$1,386,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$75,000	$12,665	$50,000
	936000	CITYWIDE PROJECTS	$0	$426,800	$0	$249,600
		SUB-TOTAL	$0	$501,800	$12,665	$299,600
		GRAND TOTAL	$1,931,047	$3,316,500	$3,362,500	$1,685,600

REVENUE REPORT
CAPITAL IMPROVEMENT FUND
13030

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER GOV. REV.	431100	OPERATING GRANTS	$0	$0	$96,000	$0
INTEREST INCOME	471000	INTEREST REVENUE	$4,364	$3,600	$12,329	$27,800
CONTRIB. & OTHER	481000	MISCELLANEOUS	$114,500	$0	$0	$0
	483000	DONATIONS/CONTRIBUTIONS	$269,067	$0	$0	$0
	487000	UNENC BAL FWD	$1,335,684	$655,200	$2,787,271	$619,800
		Category-Total	$1,719,251	$655,200	$2,787,271	$619,800
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$5,325,000	$6,377,400	$6,377,400	$2,140,700
		Grand Total	$7,048,615	$7,036,200	$9,273,000	$2,788,300

GENERAL OPERATIONS
13030.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	821000	LAND	$3,400,000	$3,400,000	$3,400,000	$0
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$100,000	$100,083	$100,000
	936000	CITYWIDE PROJECTS	$0	$871,200	$0	$1,600,800
		SUB-TOTAL	$0	$971,200	$100,083	$1,700,800
		GRAND TOTAL	$3,400,000	$4,371,200	$3,500,083	$1,700,800

POLICE ADMIN. (MAJOR REPAIRS)
13030.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$599,713	$0	$0	$0
	813000	FURNITURE & OFFICE EQUIPMENT	$0	$500,000	$600,000	$0
	814000	COMPUTERIZATION	$15,675	$800,000	$1,584,325	$0
	831000	BUILDINGS	$0	$700,000	$600,000	$200,000
	832000	BUILDING IMPROVEMENTS	$0	$95,000	$0	$0
	840110	LANDSCAPING	$0	$200,000	$200,000	$0
		SUB-TOTAL	$615,388	$2,295,000	$2,984,325	$200,000
		GRAND TOTAL	$615,388	$2,295,000	$2,984,325	$200,000

FIRE ADMIN. (MAJOR REPAIRS)
13030.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$87,359	$0	$0	$72,500
		GRAND TOTAL	$87,359	$0	$0	$72,500

DESIGN
13030.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	861100	ENGINEERING SERVICES	$0	$50,000	$50,000	$50,000
		GRAND TOTAL	$0	$50,000	$50,000	$50,000

FACILITY MAINT. (MAJOR REPAIRS)
13030.33800

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$39,420	$25,000	$188,000	$260,000
		GRAND TOTAL	$39,420	$25,000	$188,000	$260,000

PARKS & REC ADMIN SERV.
13030.44110

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	861100	ENGINEERING SERVICES	$0	$145,000	$145,000	$0
		GRAND TOTAL	$0	$145,000	$145,000	$0

AQUATIC CENTER (MAJOR REPAIRS)
13030.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$55,715	$0	$0	$0
		GRAND TOTAL	$55,715	$0	$0	$0

PARK MAINT. (MAJOR REPAIRS)
13030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$10,203	$142,000	$1,127,797	$5,000
		GRAND TOTAL	$10,203	$142,000	$1,127,797	$5,000

GOLF COURSE OPS. (MAJOR REPAIRS)
13030.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	843000	GOLF COURSE IMPROVEMENTS	$53,059	$8,000	$517,000	$500,000
		GRAND TOTAL	$53,059	$8,000	$517,000	$500,000

2009 ACCELERATED STORMWATER
13030.76022

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$200	$0	$9,995	$0
		GRAND TOTAL	$200	$0	$9,995	$0

REVENUE REPORT
1/8 CENT SALES TAX FUND
13040

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
TAXES	412100	CITY SALES TAX	$836,321	$838,845	$875,000	$910,000
OTHER GOV. REV.	437100	COUNTY CONTRIBUTION	$343,910	$0	$880,388	$1,255,388
	437200	CITY CONTRIBUTION	$42,611	$0	$242,492	$0
		Category-Total	$386,521	$0	$1,122,880	$1,255,388
INTEREST INCOME	471000	INTEREST REVENUE	$473	$755	$1,100	$7,612
CONTRIB. & OTHER	487000	UNENC BAL FWD	$592,782	$437,500	$768,320	$58,400
		Grand Total	$1,816,097	$1,277,100	$2,767,300	$2,231,400

STORMWATER MANAGEMENT
13040.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	852000	STREET/SIDEWALKS	$145,929	$0	$0	$0
	855000	STORM SEWER	$501,848	$600,000	$2,258,840	$1,739,850
		SUB-TOTAL	$647,777	$600,000	$2,258,840	$1,739,850
OTHER FIN. USE	913000	TRANS TO STREET IMPROVEMENTS	$400,000	$400,000	$400,000	$400,000
	934000	MISCELLANEOUS	$0	$50,000	$50,060	$50,000
	936000	CITYWIDE PROJECTS	$0	$227,100	$0	$41,550
		SUB-TOTAL	$400,000	$677,100	$450,060	$491,550
		GRAND TOTAL	$1,047,777	$1,277,100	$2,708,900	$2,231,400

REVENUE REPORT
CITY CAPITAL ART FUND
13050

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$1,025	$500	$1,132	$4,200
CONTRIB. & OTHER	487000	UNENC BAL FWD	$450,695	$277,800	$422,268	$271,500
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$73,858	$46,400	$46,400	$45,100
		Grand Total	$525,578	$324,700	$469,800	$320,800

CULTURAL ART
13050.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CONTRCT. SRVCS.	625500	ART MAINTENANCE	$9,320	$107,600	$103,250	$103,250
CAPITAL OUTLAY	846100	PUBLIC ART	$93,990	$30,000	$85,000	$93,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$15,000	$10,050	$15,050
	936000	CITYWIDE PROJECTS	$0	$172,100	$0	$109,500
		SUB-TOTAL	$0	$187,100	$10,050	$124,550
		GRAND TOTAL	$103,310	$324,700	$198,300	$320,800

REVENUE REPORT
PARK IMPACT FUND
13060

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$10,336	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$50	$100	$126	$300
CONTRIB. & OTHER	487000	UNENC BAL FWD	$18,518	$18,600	$22,874	$23,000
		Grand Total	$28,904	$18,700	$23,000	$23,300

CULTURAL ART
13060.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER FIN. USE	913500	TRANS TO CAPITAL FUND	$6,030	$0	$0	$0
	936000	CITYWIDE PROJECTS	$0	$18,700	$0	$23,300
		SUB-TOTAL	$6,030	$18,700	$0	$23,300
		GRAND TOTAL	$6,030	$18,700	$0	$23,300

REVENUE REPORT
PUBLIC ART IMPACT FEE FUND
13070

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$36,024	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$554	$200	$697	$2,700
CONTRIB. & OTHER	487000	UNENC BAL FWD	$232,495	$177,700	$275,103	$220,800
OTHER FIN. SOURCES	491040	TRANS FROM CAPITAL FUNDS	$6,030	$0	$0	$0
		Grand Total	$275,103	$177,900	$275,800	$223,500

CULTURAL ART
13070.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CAPITAL OUTLAY	846100	PUBLIC ART	$0	$151,300	$50,000	$65,000
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$26,600	$5,000	$158,500
		GRAND TOTAL	$0	$177,900	$55,000	$223,500

REVENUE REPORT
135TH STREET CORRIDOR IMPACT FEE FUND
13090

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$9,945	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$57	$100	$112	$300
CONTRIB. & OTHER	487000	UNENC BAL FWD	$24,286	$24,400	$34,288	$34,400
		Grand Total	$34,288	$24,500	$34,400	$34,700

135TH STREET CORRIDOR IMPACT FEE
13090.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$24,500	$0	$34,700
		GRAND TOTAL	$0	$24,500	$0	$34,700

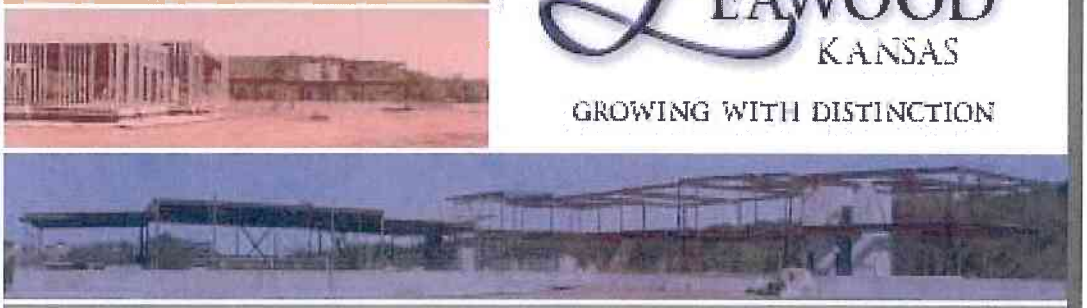
REVENUE REPORT
DEBT SERVICE FUND
14450

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$4,579,851	$4,258,647	$4,258,647	$4,092,565
	411300	REAL PROPERTY - DELINQUENT	$40,441	$32,000	$10,000	$10,000
	411500	RECREATION VEHICLE TAX	$360	$653	$653	$414
	411600	HEAVY TRUCK TAX	$461	$528	$528	$300
		Category-Total	$4,621,113	$4,291,828	$4,269,828	$4,103,279
OTHER GOV. REV.	434400	MOTOR VEHICLE TAX	$340,317	$389,947	$389,947	$388,746
SPECIAL ASSMTS.	461000	SPECIAL ASSESSMENTS-CURRENT	$2,381,176	$2,429,042	$2,397,938	$2,337,098
	462000	SPECIAL ASSESSMENTS-DELINQUENT	$182,315	$10,000	$10,000	$10,000
		Category-Total	$2,563,491	$2,439,042	$2,407,938	$2,347,098
INTEREST INCOME	471000	INTEREST REVENUE	$9,597	$14,083	$26,313	$56,177
CONTRIB. & OTHER	487000	UNENC BAL FWD	$6,999,656	$7,281,300	$7,277,174	$7,135,300
OTHER FIN. SOURCES	491040	TRANS FROM CAPITAL FUNDS	$1,961	$0	$0	$0
		Grand Total	$14,536,135	$14,416,200	$14,371,200	$14,030,600

DEBT SERVICE
14450.55000

	LINE ITEM NO:	LINE ITEM DESC.:	2012 ACTUAL:	2013 BUDGET:	2013 ESTIMATED:	2014 APPRVD. BUDGET:
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$49,545	$50,000	$50,000	$50,000
CAPITAL OUTLAY	871200	BOND PRINCIPAL	$5,130,000	$5,216,200	$5,255,000	$5,230,000
	871400	BOND/NOTE ISSUANCE COST	$28,190	$0	$0	$0
	872200	BOND INTEREST	$2,051,226	$1,966,900	$1,930,900	$1,760,300
		SUB-TOTAL	$7,209,416	$7,183,100	$7,185,900	$6,990,300
OTHER FIN. USE	933000	CASH BASIS RESERVE	$0	$7,183,100	$0	$6,990,300
		GRAND TOTAL	$7,258,961	$14,416,200	$7,235,900	$14,030,600

2014 ANNUAL BUDGET

CITY OF
LEAWOOD
KANSAS

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