CITY OF
LEAWOOD
KANSAS

GROWING WITH DISTINCTION

2015 ANNUAL BUDGET

City of Leawood, Kansas

ANNUAL BUDGET

Fiscal Year 2015, Beginning January 1st

The following individuals are recognized for their significant contributions toward the City's 2015 budget process.

Mayor

Peggy J. Dunn

City Council

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

Budget and Finance Committee

City Council	Committee as a Whole
Citizen Appointees	Anab Abdulahi 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 design depicts the four seasons as seen through the eyes of Leawood residents. ***The large landscape picture of the lake and trail was taken by photographer John Caulfield.***

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

In the document are scenic pictures of trees and information about the tree designation that Leawood has obtained.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Leawood

Kansas

For the Fiscal Year Beginning

January 1, 2014

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, 2014. 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 2015 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 2015 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 2013 actuals, 2014 estimate, and 2015 budgets. It also includes a projection of the reserves, both debt and operating, through 2021.

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 2013, 2014 and 2015.

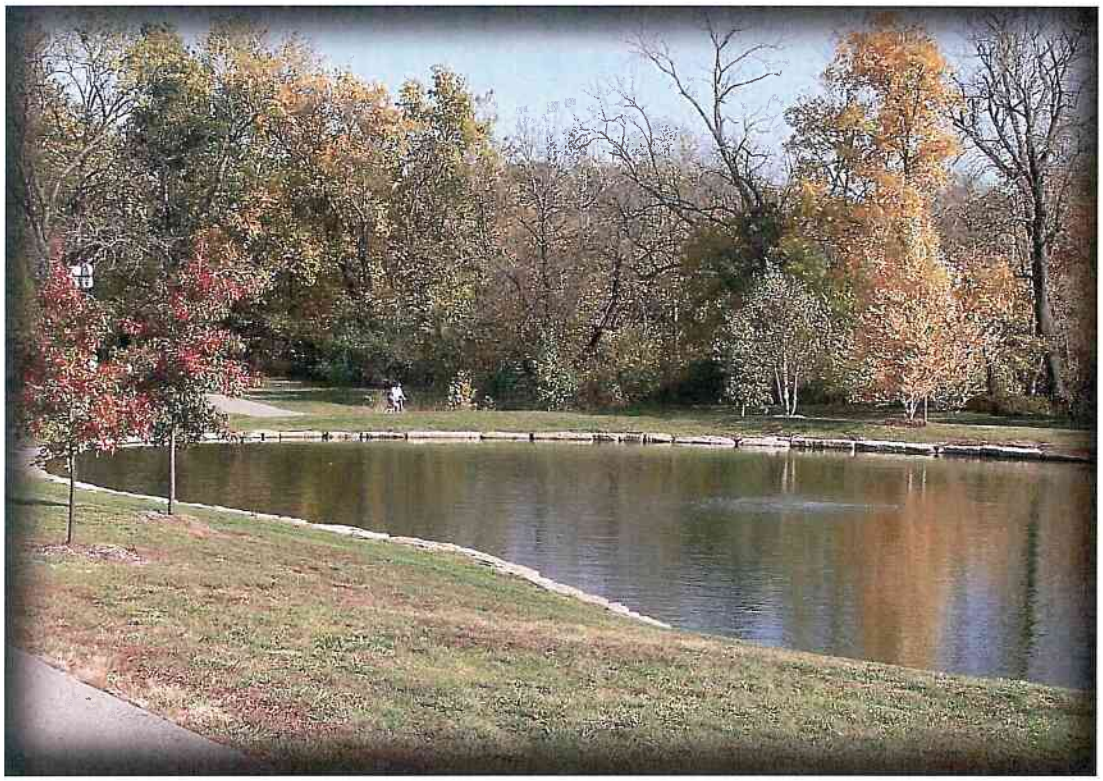
11. **Budget & Financial Policies and Glossary of Terms:** Includes the budget and financial policies of the city and provides the reader with a glossary of terms found in the document.

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

"Growing with Distinction"



Leawood is very proud of its attractive and well-maintained City. The Parks Maintenance program will purchase a tree inventory and management software program in 2015 resulting in more efficient record-keeping on maintenance, tree locations and specific needs on the various tree species.

City of Leawood

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

August 4, 2014

Honorable Mayor, Council Members, and the Leawood Community:

Submitted to you is the 2015 Budget for the City of Leawood. The total 2015 Budget is $54,081,300 and represents an 8.9% decrease from the 2014 Estimated Budget. As has become consistent with the City's budgets, this year's plan includes conservative revenue estimates which decrease, approximately $251,614, from the 2014 estimate, or a -0.5% change.

Based upon a solid set of financial measures and benchmarks, the 2015 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 2015 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.

The sound financial condition of a City depends on its ability to balance the demands for service with available financial resources. Monitoring financial condition allows managers to identify existing and emerging financial problems and develop solutions in a timely manner. Leawood has used a financial forecasting and planning model 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 continues to have a diversified revenue base. The largest category, 36%, comes from property taxes; followed by the other governmental revenue of 34%, which includes franchise fees, 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 identified by *CNN Money* as the 25th top-earning municipality in the country with a median family income of over $140,000. Additionally, the publication *Neighborhood Scout* ranked Leawood as the 94th safest city in the country among cities with populations over 25,000.

For the 2015 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 December. When staff met with the County Appraiser early in the year, the appraisal statistics were very positive for the second year in a row. Residential appraisal growth year-over-year was approximately 4% as compared to 1% last year; and commercial appraisal growth was a little higher than 11% as compared to 6% last year. Over the past ten years the City's property tax base has increased just fewer than 3% per year on average. But the strongest growth occurred in the years prior to 2011. Assessed values decreased three years in a row, before rebounding slightly in 2014. During the last ten years, real commercial property has grown faster than all other classifications, and today represents 22% of total taxable property. Residential real property continues to comprise the majority of the total, at 68%, while personal property

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

classifications have dropped in importance, once representing 13% of the total base, now only 10% of the total.

The second largest single source of City revenue is sales tax. The 2015 budget projects revenue from the City 1% sales tax to be $7,324,000 or an increase of 3.95% from the 2014 estimated budget. Over the last five years, revenue from this single source has increased an average of 4.7% 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 has kept pace with changes in population and inflation. For both general and use sales tax collections, 63% of the revenue comes from the City's sales tax levies and the remaining 37% 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 2015 Annual Budget began with discussion at the April 7, 2014 Governing Body work session. The financial framework for the development of the 2015 budget was managed around that discussion, along with the 2015 capital plan, which was part of the 2015-2019 Capital Improvement Program. Finally, when the 2015 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 47% of expenditures, above the 11% minimum.
- ✓ Debt Service reserve levels remain at 35% or above throughout the financial planning period.
- ✓ The 2015 budget includes a mill levy of 24.492. 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 2015 City sales and use taxes are expected to increase 3.95% from the 2014 Estimate; and County sales and use taxes at 3.90%. 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, continues strong, however it will more than likely begin to gradually slow as the available land area declines.
- ✓ 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 608 residents per one firefighter.
- ✓ Parks & Recreation will average 512 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 76.3, 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 with the Justice Center fiber ring, data center, R56 grounding, wireless systems, audio video systems, and phone systems. All of these have resulted in high computing performance and connectivity, integrated systems with increased communication and capability, virtualization, and higher security. Continued improvement is planned with the installation of fiber from 119th to 123rd Streets in 2015, followed by two more phases in 2016 and 2017 to install fiber from 143rd Street & Mission Rd to Overbrook and south to 154th Street.
- ✓ Continued participation in the ICMA (International City/County Management Association) Center for Performance Measurement program. 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 the 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

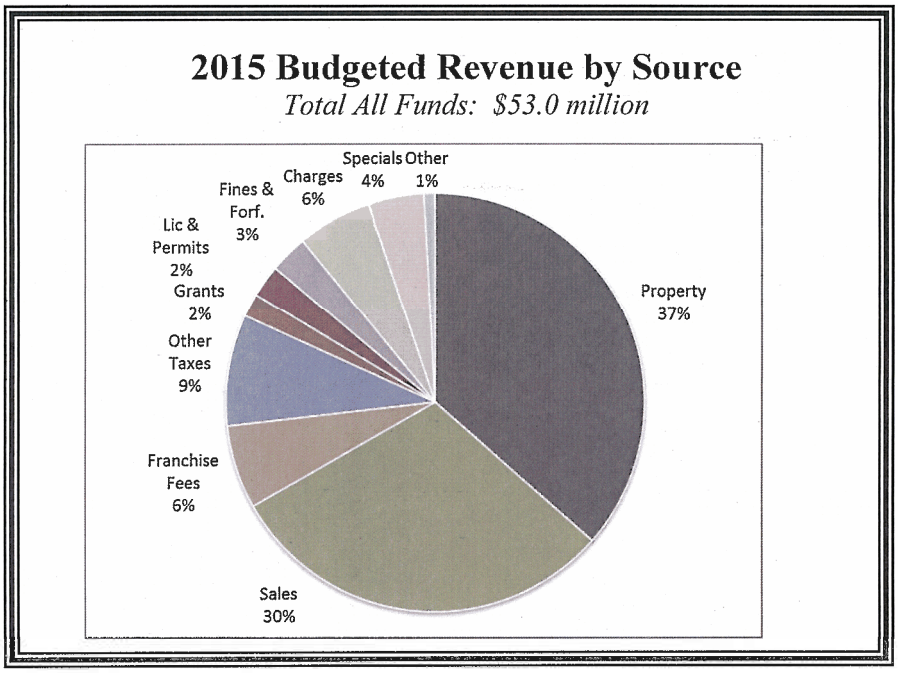
Each year the Governing Body reviews, reaffirms and develops strategic goals which support the City's vision. Goals are categorized in the five main areas that have allowed the City to flourish: Public Safety, Financial Stability, Capital Improvements, Growth Management, and Quality of Life. Short-term goals are either incorporated into the 2014 operations plan or will be addressed in the 2015 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 2015 by -0.5% or $251,614.

- For 2015, the mill levy is 24.492; an increase of 0.15 from 24.477 in 2014.



- Property taxes, of $19,344,065, represent 37% of the total 2015 budget. Staff is projecting an increase of 5.00% in assessed valuation for 2015; growth of 2.75% for 2016 through 2021; and 3.0% going forward. When converted to assessed valuation, real property increased by 5.19%, as compared to an increase of 1.37% last year. Due to possible appeals and other potential changes, staff is projecting a conservative 4% increase at this time. The County Clerk will distribute the final assessed valuation at year-end after which the financial planning model projections will be updated.

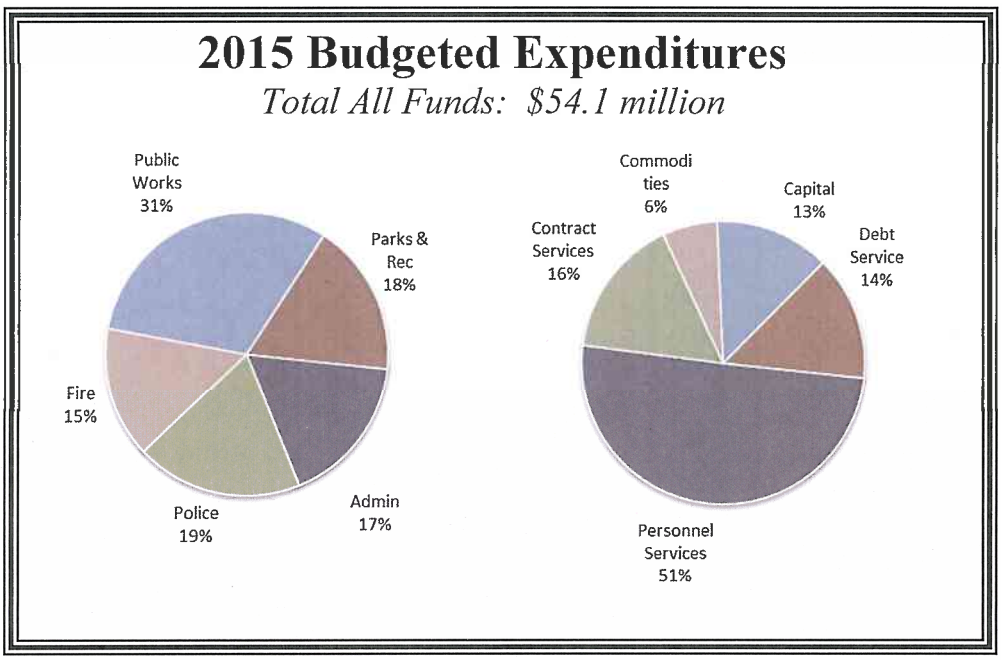
- Sales and Use Tax comprises 30% of total revenue in 2015 and is expected to rise 3.9%, in total for all categories, from 2014. Included in the 2015 budget is $16,031,800 and $15,425,300 in the 2014 estimated budget. Total collections in 2013 were 0.3% less than 2012 and 3.3% lower than the 2013 estimated budget. These decreases were the result of two corrections made at the State level. The largest one, of $465,375, was due to the receipt of City Compensating Use Tax payments that should have been sent to Overland Park, KS instead of Leawood. The second, one of $88,000, affected City Sales Tax revenue.

- Other Governmental Revenues make up 22% of the budget, or $11,697,635. 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 2015 is $5,915,100.

Expenditure Highlights

- Expenditure growth for 2015 decreased by -8.9% or $5,254,508.



- Personnel Services increased by 5.4% over the 2014 Estimated Budget, totaling $27,227,700 in 2015. In addition to a 3.90% 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 1.2% or $145,900. All types of building, vehicle, and liability insurance are expected to increase by $20,100 from the previous year. The remaining increase will provide for materials and supplies, grants and utility payments, and other day-to-day operating expenses. Routine repairs to City facilities increased by $135,500 in 2015 to allow for: City Park playground cushioning; exterior paint and interior carpet at Fire Stations #2 and #3; gate and door replacements at the Public Works facility; and $32,000 for painting and bathroom partitions at the Ironhorse Golf Course. 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 51.4%, or $7,519,308, from 2014. This is primarily due to the completion of a large stormwater project and the 123rd Street trail repairs, both in 2014. Planned 2015 pay-as-you-go capital purchases/improvements include: $3,310,400 for street repairs; $1,932,000 in replacement vehicles/equipment; $718,200 in City building, park, golf course repairs/maintenance; $169,700 for public art; and $979,900 that will be placed in the Public Safety fund for future projects.

- Debt is projected to increase by 7.7%, or $546,900 from the 2014 Estimated Budget. A total of $6,270,000 in new general obligation was issued in 2014, with the first payment to begin in 2015. Also occurring is a bond refunding of two current bond issues totaling $4,230,000, resulting in an average annual savings of $50,649 for each of nine years.

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

EXPENDITURE SUMMARY, *All Budgeted Funds*

FUND	2013 Actual	2014 Estimate	2015 Budget
General Purpose	$42,672,500	$43,021,200	$45,427,700
Special Revenue Funds			
Special Alcohol	455,820	652,000	558,000
Special City Street/Highway	1,433,801	1,500,058	1,503,200
Special Parks/Recreation	972,461	688,100	517,200
Special Law Enforcement	0	59,700	52,100
Transient Guest Tax	373,584	502,600	389,900
Capital Project Funds			
City Equipment	1,718,195	2,775,300	1,782,000
Street Improvements	1,570,920	2,197,100	1,807,200
Capital Improvements	6,349,919	2,697,800	351,000
1/8 Cent Sales Tax	1,070,326	3,734,800	500,000
City Capital Art	97,765	208,250	169,700
Park Impact	0	0	0
Public Art Impact	323	285,000	0
135th St Corridor Impact	0	0	0
Debt Service	7,189,620	7,041,100	7,660,500
TOTAL BUDGETED FUNDS	***$63,905,234***	***$65,363,008***	***$60,718,500***

PERSONNEL HIGHLIGHTS

Personnel costs and benefits represent a 5.4% increase over 2014. The 2015 budget reflects the increase of 3.75 FTE's. The current .50 part-time City Prosecutor position in Legal will become a full-time position; a full-time Vehicle Electronics position will be added to the Public Works Fleet Maintenance program; and 3 part-time Park Maintenance Workers will be added to assist with park/landscaping needs.

Summary of Personnel

Year	2011	2012	2013	2014	2015
Full-time	256	256	256	256	258
FTE's	292.20	292.20	292.20	292.20	295.95

- The 2015 budget provides funding for wages for current employees at 3.5% above the 2014 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 3.90%. The 2015 budget is projected conservatively and assumes full employment. The wage base is projected to grow by 3.5% and benefit increases are projected at 11.4%.

- Funding for both the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Fire (KP&F) employees will rise next year. The 2015 budget reflects the KPERS employer rate changing from 9.69% to 10.33%, or an increase of 6.6%; and the KP&F rate from 20.49% to 21.95%, or an increase of 7.1%. The KPERS increase is part of the solution to address the unfunded KPERS pension costs, which was part of the 2012 legislative session. The gradual, annual rate increases began 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 contribution rates for Tier One employees in the KPERS system increased from 4% to 5% on January 1, 2014. This will rise to 6% on January 1, 2015.

- The City of Leawood Human Resources Department continues to partner with Blue Cross to increase awareness and education of healthy lifestyle choices among employees. The 2015 Budget reflects an increase of 9% for health insurance; and assumes no change in the dental insurance rates from 2014.

- 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 illnesses. The trust allows the City to directly benefit when its experience rate decreases. In 2013, the City received a dividend in the amount of $74,424 as a result of a successful safety program and capable claims management in prior claim years. These dividends are not guaranteed. Again, 2015 budgeted figures remain unchanged from the 2014 estimate.

FUND HIGHLIGHTS

Spending planned for 2015 within the ***General Fund*** includes:

- $40,000 to increase the current .50 FTE part-time City Prosecutor position to a full-time position.
- $57,000 to add a new full-time Vehicle Electronics position to the Public Works Fleet program.
- $118,200 to add 3 new part-time, 0.75 FTE each, Park Maintenance Workers to Park Maintenance.
- $100,000 contribution to the Leawood Chamber of Commerce; an increase of $8,000 over the 2014 contribution.
- $303,500 to provide for routine repairs at City facilities including carpet replacement and exterior painting at two Fire stations; an entry gate and shop door at the Public Works facility; building awnings at the Aquatic Center; striping of the City Park and Ironwoods Park parking lots; City Park playground cushioning; and exterior painting, bathroom partitions and repairs at the Golf Course clubhouse.
- $166,000 for interior wall renovations, an HVAC unit and an emergency generator at City Hall; and $10,000 to replace the HVAC at the Aquatic Center.
- $85,000 to install fiber from 119th – 123rd Streets.
- $50,000 for matching funds for the MARC Sustainable Communities Implementation Grant.
- $35,000 to purchase a Firearms Simulator to allow for in-house training of shoot scenarios.
- $18,000 to cover expenses associated with accreditation of the Fire Department.
- $18,000 for the first year of a 3-year program to acquire Paramedic certification for Firefighters.

- $24,500 to purchase a Brine Production System for Public Works to allow for pre-treatment of streets for upcoming snow events.

- $16,000 to purchase a tree inventory/management software program for Park Maintenance.

- $463,500 to replace 6 Police Patrol/Traffic vehicles; 3 Investigations vehicles; 3 DARE vehicles; 1 motorcycle; 1 Animal Control truck; and the replacement of two-way radios.

- $75,000 to purchase replacement and updated Self-Contained Breathing Apparatus (SCBA) equipment for the Fire department.

- $95,000 to replace half of the Fire Department's emergency radios.

- $146,800 for the lease payments due on 2 Fire pumpers.

- $321,000 in Public Works to replace a pick-up truck, a dump truck body, a street sweeper, a skid steer loader, an asphalt roller, and the department's two-way radios.

- $70,000 for culvert cleaning; $14,000 for Operation Green light; $25,000 for bi-annual inspection of bridges; and $16,000 to update the traffic model and GASB streets/stormwater.

- $97,000 in Park Maintenance to replace mowers, a truckster, a turf sprayer, a top dresser and two-way radios for the department.

- $9,000 in the Parks/Recreation Sports program to use contracted instructors instead of City staff to teach tennis lessons.

- $117,900 for the replacement of mowing and landscape care equipment for the Golf Course.

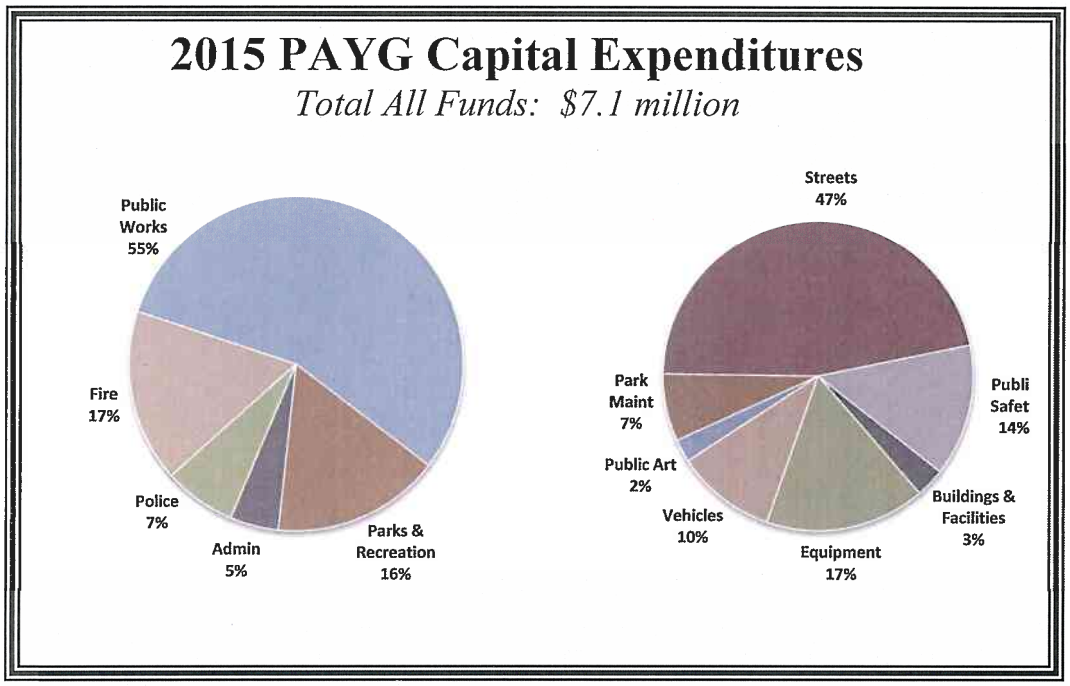
- $105,400 for the first year of a 3-year lease to replace the golf carts at the Golf Course.

Special Revenue Funds

Leawood has five budgeted Special Revenue Funds: the Special Alcohol Fund, the Special City/ County Highway Fund, the Special Parks & Recreation Fund, the Special Law Enforcement Fund, and the Special Transient Guest Tax Fund. The Alcohol Fund for 2015 includes a transfer of $288,000 to the General Fund which will help offset the cost of the Leawood D.A.R.E. program; a total of $250,000 to the Johnson County Drug and Alcohol Awareness Council; and $20,000 for local after-prom and after-graduation events. The notable items in the Special City County Highway Fund include $529,900 for the Slurry Seal program, $873,300 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 $150,000 for a future park at 96th & Lee; $200,000 for Park Access improvements; and $15,000 for a new mower and a blade grinder. The Special Law Enforcement Fund collects the City's share of forfeiture monies and can be used for police equipment. It is estimated that approximately $50,000 will be collected and expensed in 2015. 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 2015, the Capital Improvement Program totals $7.1 million dollars. These funds are used to replace and to purchase new capital equipment, for improvements and additions to municipal facilities, storm drainage, and street maintenance and repairs. This represents 13.4% of the total budget of $52,988,600, as compared to 12.0% in 2014.



LONG TERM STRATEGIC FINANCIAL PLANNING

In February 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 2015 it is estimated at 32,644. 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 projections for 2015 of 5.0%; 2.75% for 2016 through 2021; and 3.0% going forward.
- ✓ City Sales and Use tax categories projecting revenue growth of 3.95% for 2015 and each year thereafter; and 3.90% in all years for County Sales and Use tax areas.
- ✓ All other revenue annual growth of 3.0% each year.
- ✓ Interest Income of 1.0% in 2016; 2.0% in 2017-2018; 3.0% in 2019-2020; and 3.5% for the remaining years.

Expenditure Assumptions:

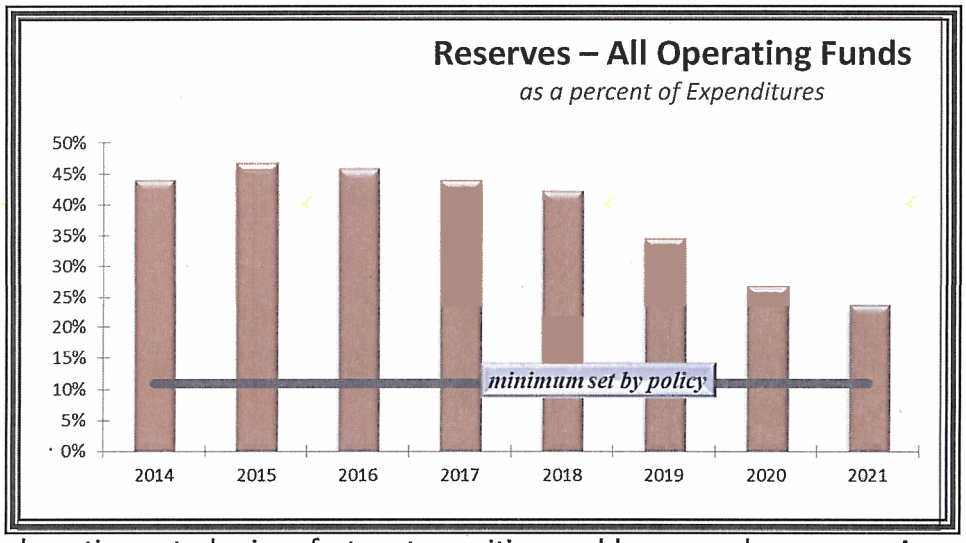
- ✓ The addition of 1.0 full-time position annually, beginning in 2018.
- ✓ Salary increases, based on performance, are expected to have a maximum annual growth of 3.5% for 2015; and 3.7% each year for 2016-2021.
- ✓ Benefits average growth of 11.4% for 2015; and 6.5% each year for 2016-2021.
- ✓ Contractual Services and Commodities for 2015-2021, growth at 1.5% annually.

Accelerated Street, Storm Water, Curb and Corrugated Metal Pipe Programs:

- ✓ Phase II of the *Accelerated Street Reconstruction Program* continues every other year with a total of $3,000,000 in 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. Funding amounts and years are dependent on identified stormwater needs. A total of $380,000 is included in 2014; $400,000 is planned for 2017; $300,000 for 2018; and $600,000 for 2019.
- ✓ The *Curb Repair and Replacement Program* began in 2013. A total of $20 million will be spent over 4 years. 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.
- ✓ The *Corrugated Metal Pipe Stormsewer Program* will replace corrugated pipe with concrete pipe primarily in the area from 123rd to 135th Streets. Approximately 15,000 linear feet of pipe will be replaced annually, at a cost of $5 million each year. The program will begin in 2017 and continue for seven consecutive years with completion planned for 2023.

FINANCIAL POSITION

At the close of 2015, the City's operating reserves are expected to be at 47% of expenditures, which is above the minimum set by the Governing Body. Reserves are established for three purposes: cash flow, natural emergencies, and large pay-as-you-go capital projects.

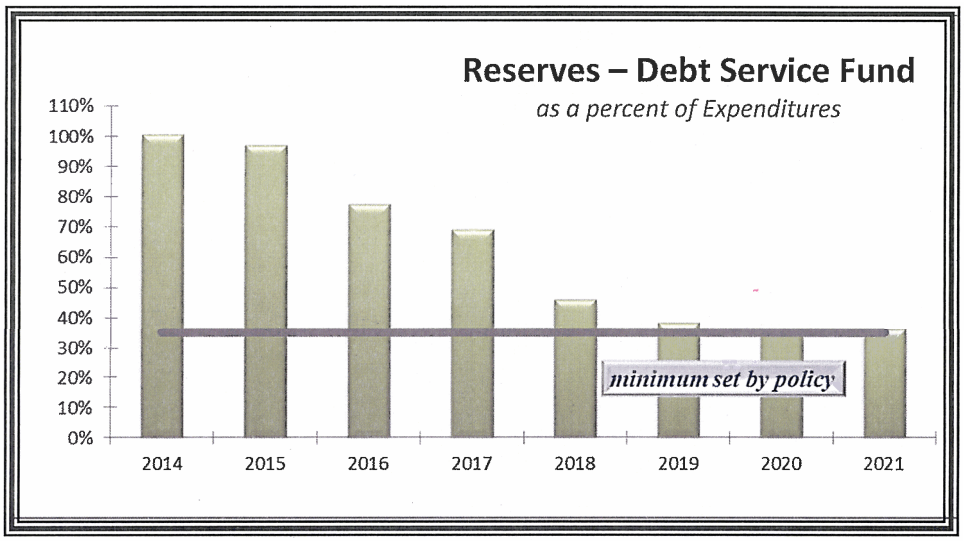


Leawood continues to be in a fortunate position and have good reserves. As major pay-as-you-go capital projects are completed, it is projected that the reserves over the next seven years will

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.

Debt reserves are maintained to deal with a variety of issues. These total $7,432,600 in the 2015 Budget or 97% 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 the City 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 manner. 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 team approach that maintains and enhances key services while working within financial constraints. The 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

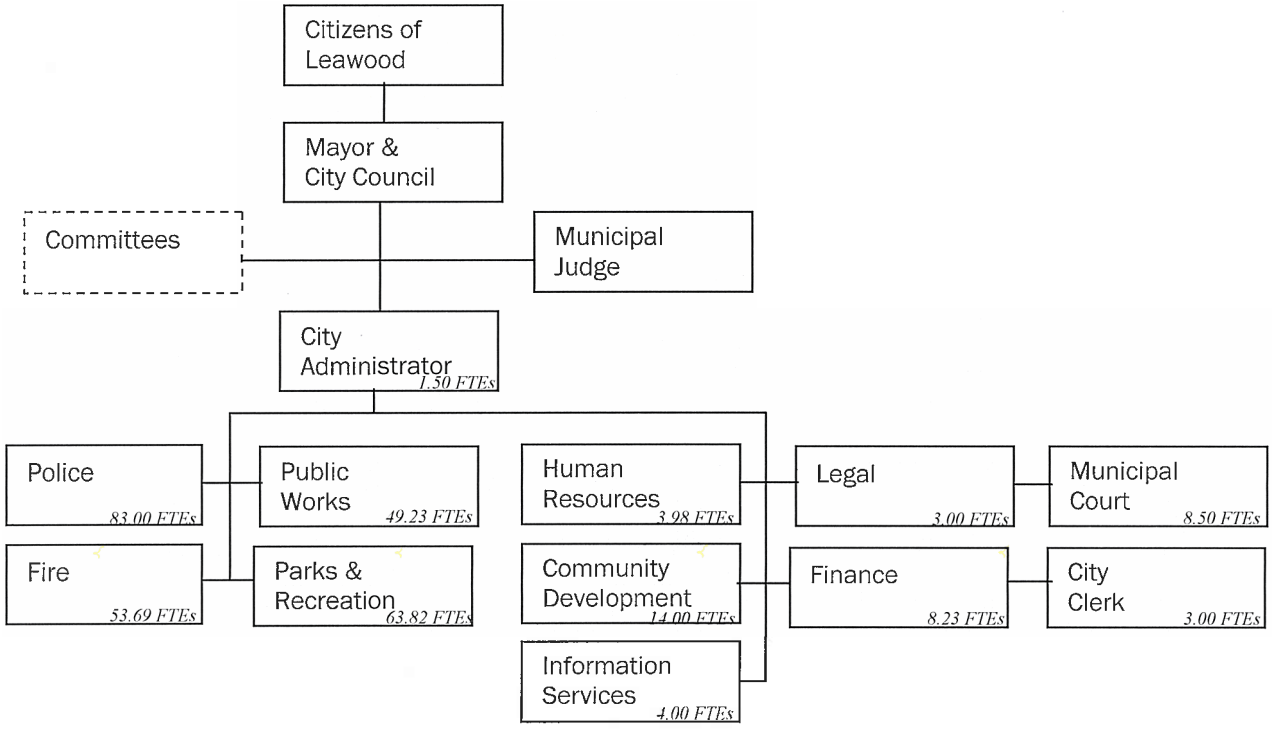
"Growing with Distinction"

The City of Leawood received the ***Tree City USA award*** for the 18th Year in 2013. The Tree City USA program is a national program that provides the framework for community forestry management for cities and towns across America. Communities achieve Tree City USA status by meeting four core standards of sound urban forestry management: maintaining a tree board or department; having a community tree ordinance; spending at least $2 per capita on urban forestry; and celebrating Arbor Day.

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	**Nicholas Sanders**
Information Services Director	**Mark Andrasik**
Parks/Recreation Director	**Chris Claxton**
Police Chief	**John Meier**
Public Works Director	**Joe Johnson**

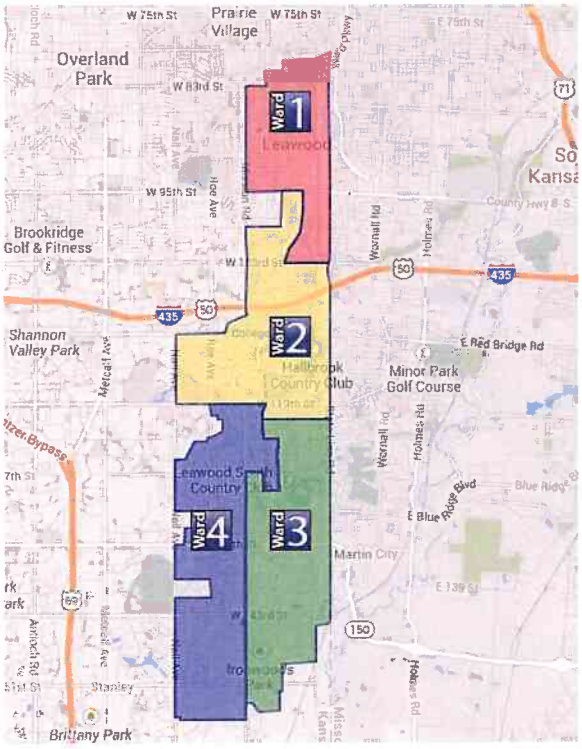


Total FTE's (Full-Time Equivalent) is 295.95 in the 2015 Budget.

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, 2018
Debra Filla	WARD 1	April, 2016
Andrew Osman	WARD 1	April, 2018
Louis Rasmussen	WARD 2	April, 2016
Jim Rawlings	WARD 2	April, 2018
Carrie Rezac	WARD 3	April, 2018
Chuck Sipple	WARD 3	April, 2016
James Azeltine	WARD 4	April, 2018
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.

The goals have been grouped by Short-Term, Near-Term and Long-Term classifications.

SHORT-TERM GOALS [1 YEAR]	*STATUS*
1. Evaluate the feasibility of an 'off-leash' dog park.	*Completed/Ongoing: The Dog Park is under construction and expected to be open in the Summer of 2014.*
2. Review the Leawood Development Ordinance (LDO) and 135th Street Corridor Plan and update development assumptions, standards, and limits for 135th Street Corridor.	*Ongoing: The consultants have completed their work and joint City Council/Planning Commission meeting/s has been scheduled.*
3. Complete Ward Redistricting [2013].	*Completed/Ongoing: The analysis has been completed; however the implementation has been deferred.*
4. Evaluate usage of social media [2013].	*Ongoing: A six-month status update was provided to the Governing Body in October 2013.*

Near-Term Goals [1-2 Years]

- Evaluation of usage of City-owned property at 97th Street & Lee Boulevard. *(Ongoing STATUS: The Governing Body has authorized the removal of the buildings and the reclamation of the site. The future utilization will be determined as part of the Parks Master Plan update).*
- Evaluate land-use options for City-owned property at 117th and Roe Avenue. *(STATUS: No action to date).*
- Evaluate land-use options for remaining undeveloped portion of City-owned property, 117th & Tomahawk Creek Parkway. *(STATUS: No action to date).*
- 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. Establish public/private financed stormwater plan and program for residential properties. *(STATUS: No action to date. However, the Governing Body has authorized a seven year $35 million program to replace the corrugated metal pipe stormwater system in the City).*
- Evaluate noise level abatement options along the I-435 Corridor in KDOT ROW for non-KDOT funded projects that may include the utilization of natural sound barriers, including trees and landscaping. *(STATUS: No action to date. There have not been any non-KDOT funded projects proposed).*
- Evaluate I-435 to 103rd Street along State Line Road [2013]. *(STATUS: No action to date).*
- Research alternative method of financing trail and pedestrian improvements through Public Works [2013]. *(Ongoing STATUS: The Governing Body has authorized a Pedestrian/Bike Friendly Study that is expected to be completed by July 2014).*
- Evaluate City solar energy regulations [2013]. *(Ongoing STATUS: The Mid-America Regional Council, MARC, is attempting to establish a metro-wide consistent expedited approval process for the installation of solar systems. They have encountered difficulty in doing so due to the wide myriad of regulations among the local jurisdictions. Of course, Leawood's regulations are among the strictest).*
- Review best management practices regarding sustainable landscaping into LDO and City property [2013]. *(Ongoing STATUS: This will be incorporated into the Leawood Development Ordinance [LDO] modifications that will result from the 135th Street Corridor Study).*
- Evaluate possible impact of placing hi-speed fiber along 135th Street [2013]. *(Ongoing STATUS: The City will work with google for such placement. However, Google's current plans do not call for services to businesses, only residences).*

Long-Term Goals

- Establish public/private financed stormwater plan and program for residential properties. *(STATUS: No action to date).*
- Consider planning and building standards and modifications to integrate/encourage sustainability measures. *(STATUS: No action to date).*
- Pursue public/private funding opportunities for possible amphitheater improvements in Ironwoods Park. *(STATUS: No action to date).*

Tax Comparison – Ad Valorem

The City's mill levy to support the 2015 Budget is 24.492 mills. The City levies a property tax (ad valorem tax) to support general government services and debt service obligations.

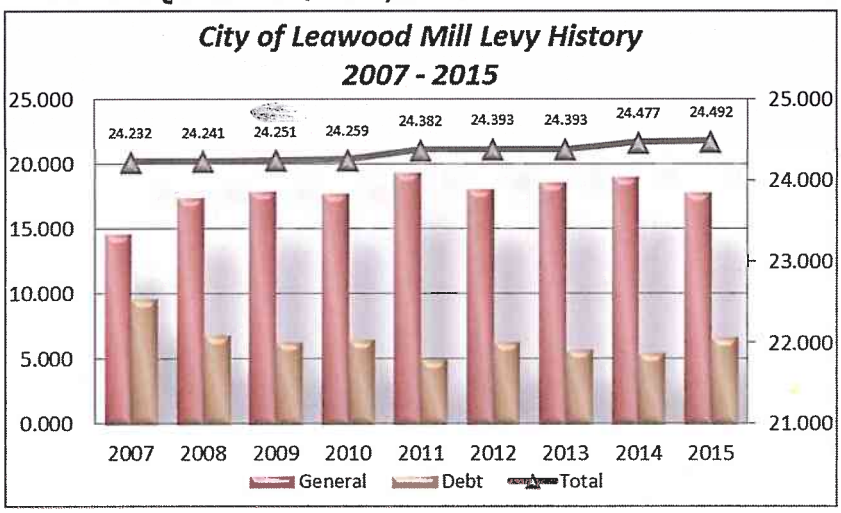
Rate Comparison

2014 Mill Levy	2014 Tax $		2015 Mill Levy	2015 Tax $
19.017	$14,254,100	General Fund	17.837	$14,025,558
5.460	$4,092,565	Debt Service Fund	6.655	$5,055,305
24.477	**$18,346,665**	**Total**	**24.492**	**$19,080,863**

Valuation Comparison

2014		2015
$737,632,450	Real Property	$774,847,227
$4,778,738	Personal Property	$4,087,234
$7,148,950	Utilities	$7,209,112
$749,560,138	**Total Assessed Valuation**	**$786,143,573**

ONE MILL IS EQUAL TO $786,144 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 2014 Johnson County Property Tax Listing, the average home in Leawood has a market value (appraised value) of $435,619*. The 2013 average market value was $427,437**.

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 $50,096 (or 11.5% of $435,619).

The "mill levy", or tax level, for the City is determined annually. The 2015 mill levy is 24.492. 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.

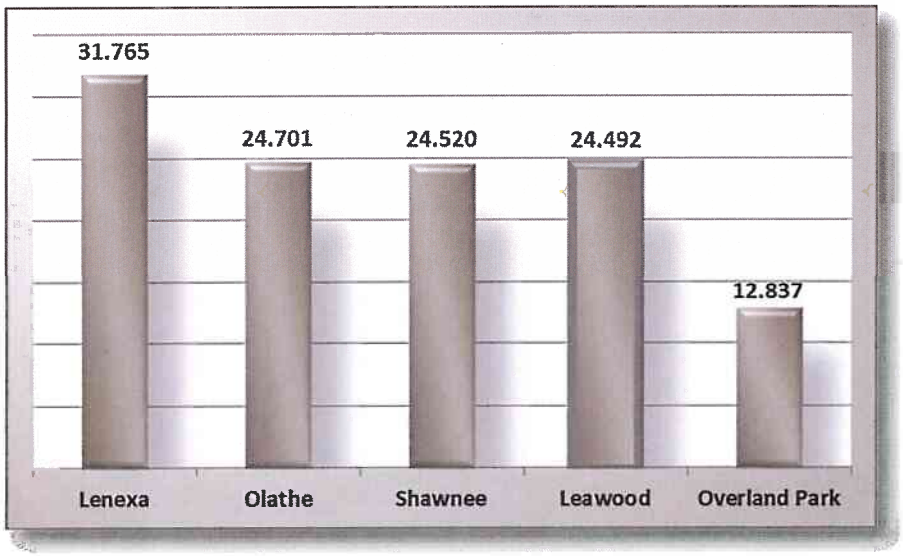
The *annual* City tax this resident would pay in 2015 would be:
$1,226.96

The *monthly* City tax this resident would pay in 2015 would be:
$102.25

Annual Comparison	*2014 Actual*	*2015 Budget*	*Difference*
Valuation	$749,560,138	$786,143,573	$36,583,435
Ad Valorem	$18,346,665	$19,080,863	$734,198
Mill Levy	24.477	24.492	0.015
City *Annual* Tax-Average Home	$1,203.17**	$1,226.96*	$23.79
City *Monthly* Tax – Average Home	$100.26	$102.25	$1.99

Mill Levy Comparison

Below are the 2015 Budget mill levies for selected cities in Johnson County.



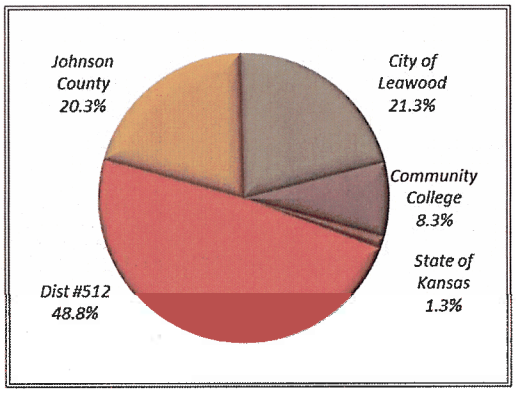
WHERE DO YOUR TAX DOLLARS GO?

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
2014 mill levy for 2015 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:

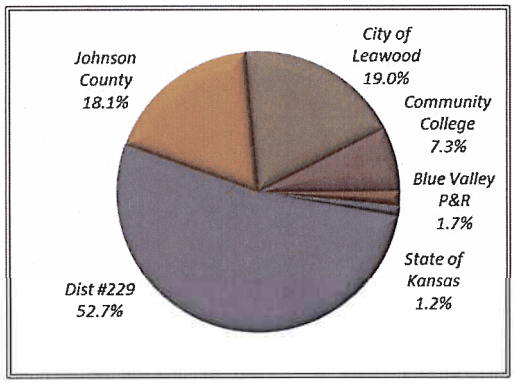
	Mills	
School District (512)	55.911	48.8%
City of Leawood	24.492	21.3%
Johnson County	23.270	20.3%
Community College	9.461	8.3%
State of Kansas	1.500	1.3%
Total	*114.634*	*100.0%*



Blue Valley School District
2014 mill levy for 2015 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)	67.939	52.7%
City of Leawood	24.492	19.0%
Johnson County	23.270	18.1%
Community College	9.461	7.3%
Blue Valley Park/Rec	2.201	1.7%
State of Kansas	1.500	1.2%
Total	*128.863*	*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 486 Parkland Acres
Public Works:	Maintenance of: 201.5 Street Miles 3,695 Streetlights

Major Initiatives – the Past Year

There were several remarkable accomplishments, accolades and new initiatives that occurred in 2013 for the City of Leawood. Some of these include:

- ★ *Retainage of the AAA rating from Moody's for the sixth consecutive year, which was first achieved in 2009.*
- ★ *Leawood was recognized in Ingram's "Best of Business" edition by receiving the "Bronze Award" for "Best Business-Friendly City/County Government in the KC Metropolitan area.*
- ★ *Leawood was identified by CNN Money as the 25th top-earning municipality in the Country with a median family income of over $140,000.*
- ★ *The publication Neighborhood Scout ranked Leawood as the 94th safest City in the Country among cities with populations over 25,000.*
- ★ *The City's new Justice Center at Town Center Drive and Tomahawk Creek Parkway opened in 2013. This $22.7 million facility was paid for in its entirety by voter-approved sales taxes and proceeds from the City's General Fund with no financing required for its construction.*
- ★ *The year 2013 marked the 40th anniversary of the Leawood Parks and Recreation Department, "Fantastic at 40!"*
- ★ *Another milestone in 2013 was the 25th anniversary of the Leawood Sister City relationship with I-Lan, Taiwan.*
- ★ *The City's Ironhorse Golf Course is ranked as one of the Top 100 golf shops by Golf World and is rated 4 stars by Golf Digest.*
- ★ *Award winning restaurants with Chef Colby Garrelts of Rye Restaurant being named "Best Chef of the Midwest" and "2013 Chef of the Year" by KC Magazine. Also Chef Ted Habiger of Room 39 receiving the "Best of the Chefs in KC" award by the Pitch Weekly Magazine. As far as BBQ, USA Today declared that Oklahoma Joe's serves "America's Tastiest Ribs".*
- ★ *Recently the* Kansas City Star *reported that the Corporation for National and Community Service stated that Kansas ranks fourth in the nation when it comes to volunteering. This is evident in Leawood with over 16,300 volunteer hours in 2013.*

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*
2015 Est.	32,644	581,398
2014 Est.	32,483	573,120
2013 Est.	32,321	566,933
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

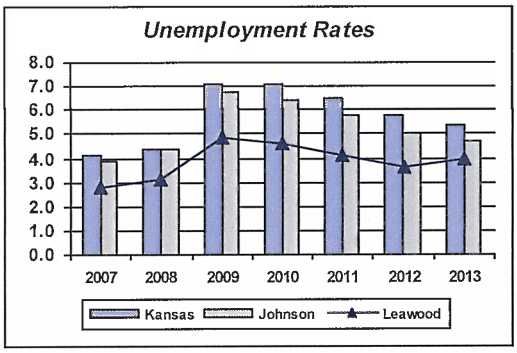
Socioeconomic Profile

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	93.0%	71.0%	68.2%	65.5%
Bachelor Degreed Adults	74.3%	51.6%	30.0%	28.5%
Median Income Household	$134,242	$75,139	$51,273	$53,046
Families Below Poverty Level	3.0%	6.4%	13.2%	14.9%
Median Home Value	$391,700	$211,900	$127,400	$181,400

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



Economic Development

The City of Leawood continued to realize new development through 2013. Over the last year, Leawood issued permits for development in commercial, retail, office, residential and business park uses.

In the Park Place development, the AMC global headquarters office and associated parking garage were dedicated in 2013. The four story office building contains 135,000 square feet and the garage has 535 parking spaces. The construction of the Park Place residential component began in 2013 with three apartment buildings. The first was the Axis Lofts, a 40,000 square foot four story building, containing 27 units and underground parking. The other two buildings, The Residences are five stories each, and have 150 total units. Other development in Park Place included the expansion of Specialty Fertilizer Products (SFP), the addition of 801 Fish, Pinot's Palette, Burger-Fi, KC Fine Cabinetry, Sweet Pea & Co., Orangetheory Fitness, Romanelli Sun Galleria, Title Nine, Bella Bridesmaid and Click Speed.

In the Mission Farms development, Rye restaurant, New You Health Studio and Smallcakes all opened. Mission Farms also approved a third phase which includes 132 additional apartments, seven townhomes and 15,000 square feet of office space. Construction of Phase III is planned for 2014.

Other shopping areas experienced changes as well. Parkway Plaza added Eden Salon Nails & Med Spa, Krigel Mesh Diamonds, Romanelli Optix, and a Kiddi Kollege child care center. Town Center Plaza improved with renovations of Dick's Sporting Goods, On the Border Mexican Cafe and the Buckle; along with the opening of Taylor's Shoes, Tilly's, Crazy 8 and the approval of a new pedestrian plaza. Camelot Court opened the first Corner Bakery Cafe in the metro area along with the Red Door Woodfire Kitchen & Bar. Cornerstone opened Barley's Brewhouse.

Corporate additions to the City were Cognios Capital, Select Quote, Peninsula Polymers, eLuminate Health, Alterra Bank, and the Philadelphia Insurance Companies. Also coming to Leawood were the headquarters of Carstar, the regional headquarters of Climate Corporation, and SCOR a global insurance company that bought Generalli.

According to the 2013 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, 2013			
Taxpayer	*Location*	*Assessed Value*	*% of Total AV*
Town Center Plaza	5400 W. 119th	$23,845,502	2.94%
Town Center Crossing	119th & Roe Ave	$11,543,893	1.42%
Park Place Village LLC	115xx-116xx Ash St	$9,048,753	1.12%
95 West, LP (Camelot Court)	11721 Roe Ave	$7,188,677	0.89%
Hallbrook Office Center	11150 Overbrook	$6,714,017	0.83%
Academy 1740, Inc	11400 Tomahawk	$4,697,356	0.58%
Kansas City Power/Light	NA	$3,699,059	0.46%
PPC Two, LLC (Pinnacle Center II/III)	11440 Tomahawk	$3,677,250	0.45%
Park Place Village 5 LLC	115xx-116xx Ash St	$3,281,873	0.41%
Pinnacle Building III, LLC	11460 Tomahawk	$2,950,751	0.36%

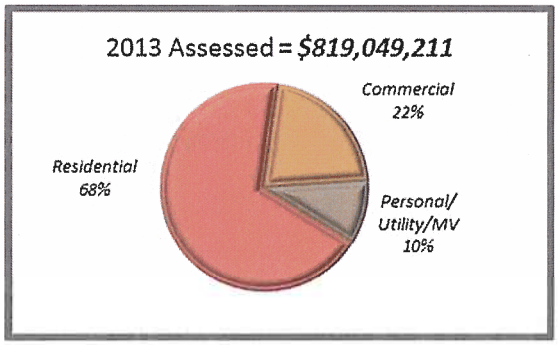
Leawood offers an excellent environment for businesses. Easy access to the metro highways, well maintained streets, and low crime are some of the amenities. Leawood and Johnson County have combined to be known as the Kansas City metropolitan area's growth engine and one of the nation's top business locations. 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
SCOR Global 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 2013, 161 commercial building permits were issued with a construction valuation of $98.7 million. Total construction value for 2013 was $182.3 million, a 16% increase over 2012.

Residential construction increased exponentially with 115 new single home permits, with 14 of those being re-builds in the Old Leawood (northern part of the city) area. The City saw a substantial rise in Multi-family permits with 440 units permitted this year. The total residential construction value was $83.5 million, a 47% increase over 2012. Multi-family valuation for 2013 was $71.2 million.



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 486 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".

New, and scheduled to open in mid-summer 2014, is an off-leash dog park at the east side of Leawood City Park. The approximate five acre area was donated to the City in 2013 by the Hallbrook Office Center. The park will be enclosed by a fence and include benches with shade structures, water and pet waste stations. It will also connect to the existing Indian Creek trail at the entrance of the dog park.

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 were completed 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. It is ranked as one of the Top 100 golf shops by *Golf World* and is rated 4 stars by *Golf Digest*.

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

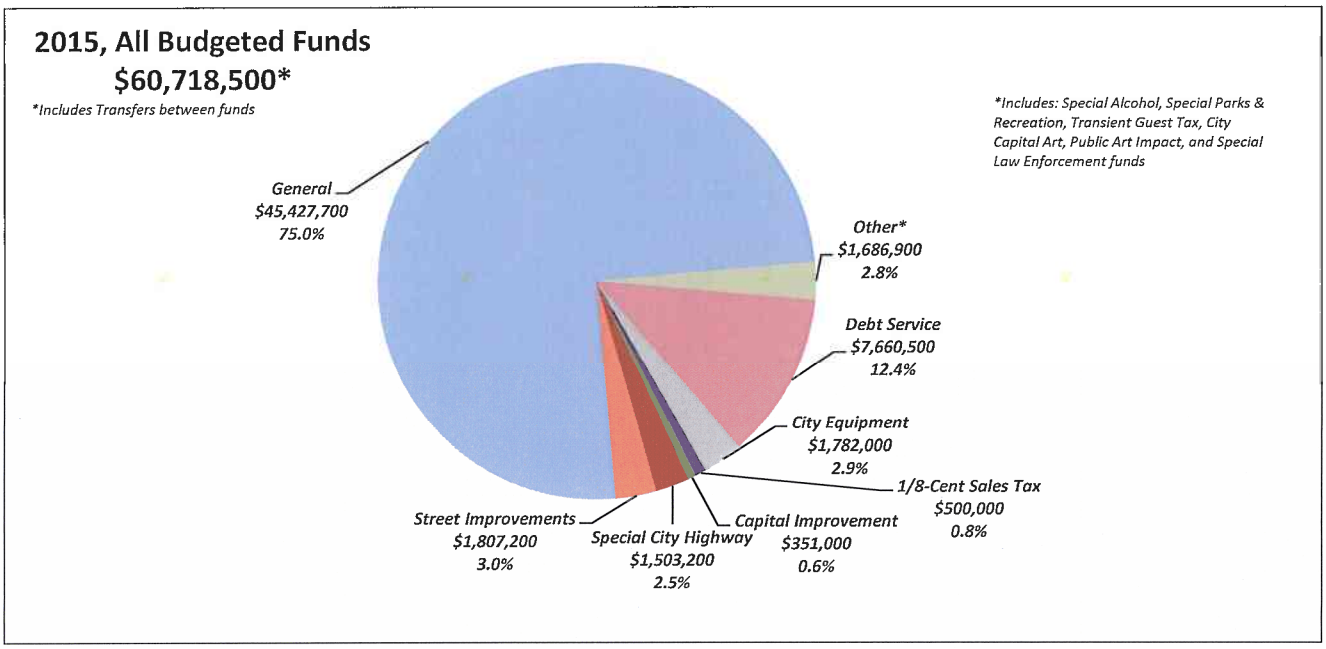
FINANCIAL OVERVIEW

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.

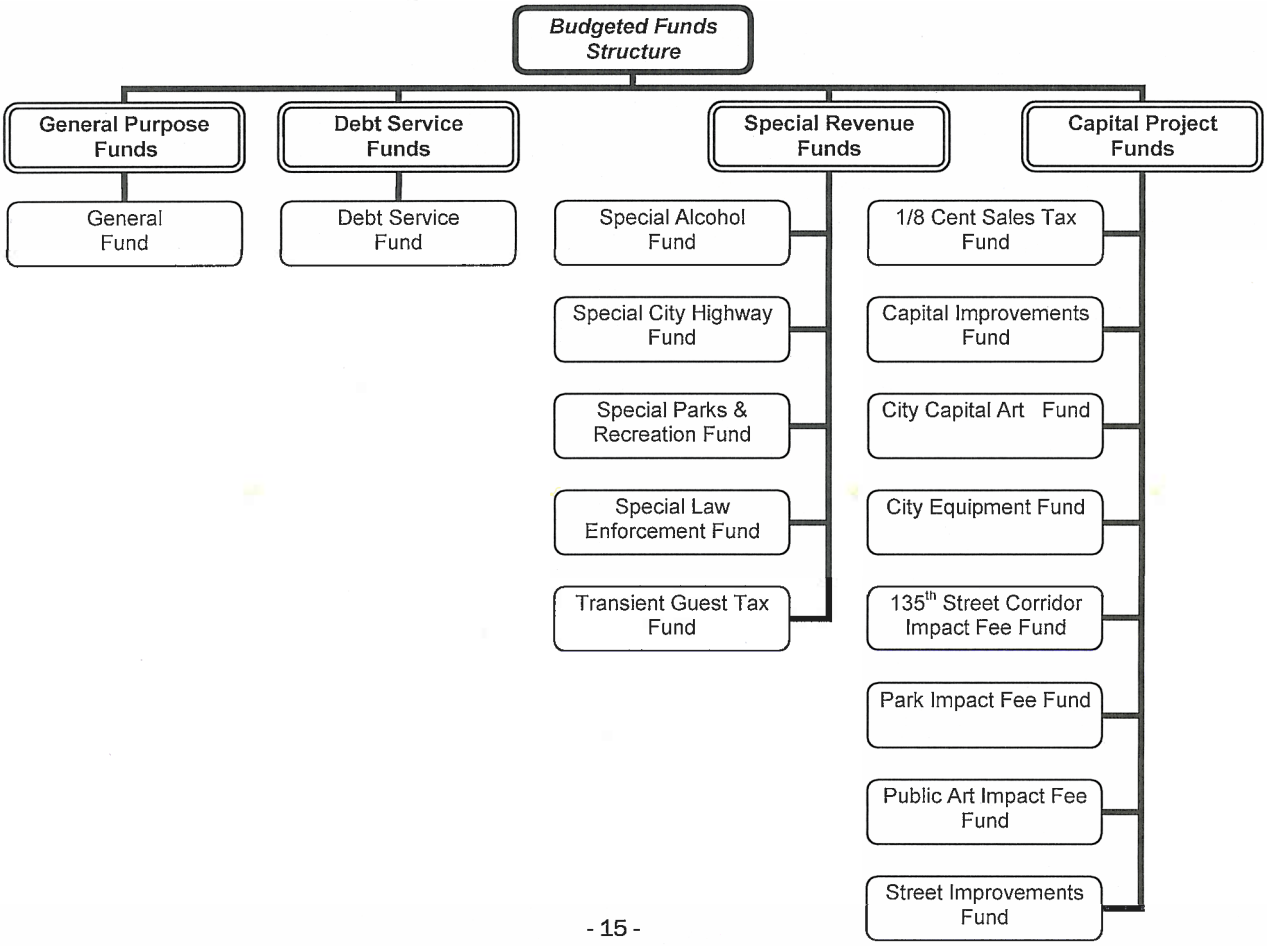
City Equipment Fund – (a.k.a. Municipal Equipment Reserve Fund) created to finance the acquisition of City equipment. Monies may be budgeted and transferred to the fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies 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 2015

Listed below are the funding sources and expenditures for the 2015 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	10,425,100	1,018,142	11,631,950	7,077,400	30,152,592
Revenues					
Property Taxes	14,078,104	-	-	5,265,961	19,344,065
Sales & Use Taxes	15,117,700	-	914,100	-	16,031,800
Franchise Fees	3,415,000	-	-	-	3,415,000
Other Taxes	1,906,240	2,276,320	-	396,853	4,579,413
Grants	-	-	967,000	-	967,000
Licenses & Permits	1,324,900	-	-	-	1,324,900
Fines & Forfeitures	1,500,000	50,000	-	-	1,550,000
Charges for Service	3,040,200	-	-	-	3,040,200
Special Assessments	-	-	-	2,282,924	2,282,924
All Other	182,856	13,380	187,100	69,962	453,298
Transfers In	288,000	575,000	5,774,200	-	6,637,200
Total	40,853,000	2,914,700	7,842,400	8,015,700	59,625,800
Expenditures, by Department					
Administration	13,783,400	659,900	334,000	378,550	15,155,850
Police	10,730,500	340,100	498,500	-	10,589,200
Fire	6,624,700	-	210,000	336,463	8,151,063
Public Works	7,267,300	1,503,200	2,927,200	5,672,140	17,369,840
Parks & Recreation	7,021,800	517,200	640,200	1,273,347	9,452,547
Total	45,427,700	3,020,400	4,609,900	7,660,500	60,718,500
Expenditures, by Character					
Personnel Services	27,227,700	-	-	-	27,227,700
Contractual Services	7,704,600	712,000	-	227,900	8,644,500
Commodities	3,414,100	-	-	-	3,414,100
Capital	979,900	2,020,400	4,109,900	-	7,110,200
Debt Service	252,200	-	-	7,432,600	7,684,800
Transfers Out	5,849,200	288,000	500,000	-	6,637,200
Total	45,427,700	3,020,400	4,609,900	7,660,500	60,718,500
Revenues Over (Under) Expenditures	(4,574,700)	(105,700)	3,232,500	355,200	(1,092,700)
Ending Balance	5,850,400	912,442	14,864,450	7,432,600	29,059,892

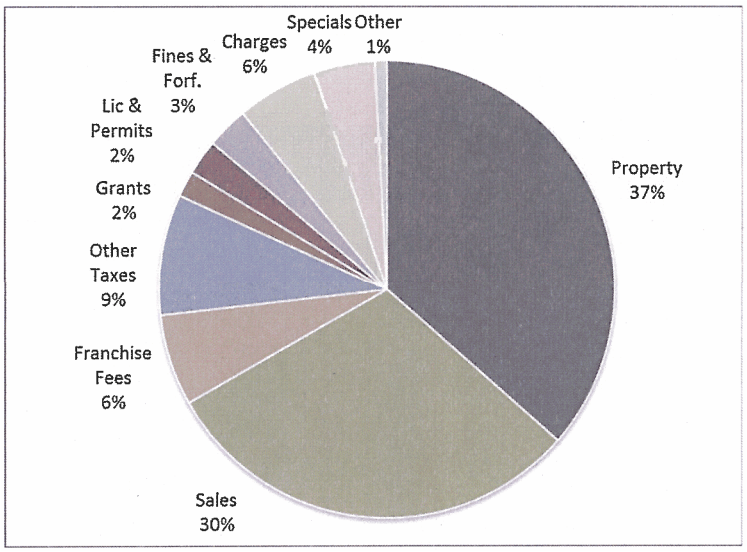
City of Leawood

Budget Summary by Year

Listed below are the funding sources and expenditures for the 2015 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.

	2013 Actual	2014 Estimate	2015 Budget	% change
Beginning Fund Balance	40,754,936	36,248,189	30,152,595	-16.8%
Revenues				
Property Taxes	17,893,675	18,487,090	19,344,065	4.6%
Sales & Use Taxes	14,600,330	15,425,300	16,031,800	3.9%
Franchise Fees	3,524,489	3,405,000	3,415,000	0.3%
Other Taxes	4,731,995	4,361,151	4,579,413	5.0%
Grants	1,323,552	3,159,736	967,000	-69.4%
Licenses & Permits	2,131,364	1,451,500	1,324,900	-8.7%
Fines & Forfeitures	1,497,014	1,550,000	1,550,000	0.0%
Charges for Service	2,514,331	2,819,100	3,040,200	7.8%
Special Assessments	2,420,803	2,347,098	2,282,924	-2.7%
All Other	310,583	234,239	453,298	93.5%
Total	50,948,136	53,240,214	52,988,600	-0.5%
Expenditures				
by Department				
Administration	6,945,594	9,332,590	9,306,650	-0.2%
Police	16,934,558	11,006,600	10,301,200	-6.4%
Fire	6,456,521	6,823,963	8,151,063	19.4%
Public Works	15,894,702	20,898,344	16,869,840	-19.3%
Parks & Recreation	9,223,508	11,274,311	9,452,547	-16.2%
Total	55,454,883	59,335,808	54,081,300	-8.9%
by Character				
Personnel Services	23,722,595	25,833,600	27,227,700	5.4%
Contractual Services	5,793,895	8,445,600	8,644,500	2.4%
Commodities	2,354,113	3,289,200	3,414,100	3.8%
Capital	15,921,545	14,629,508	7,110,200	-51.4%
Debt Service	7,662,735	7,137,900	7,684,800	7.7%
Total	55,454,883	59,335,808	54,081,300	-8.9%
Revenues Over (Under) Expenditures	(4,506,747)	(6,095,594)	(1,092,700)	
Ending Fund Balance	36,248,189	30,152,595	29,059,895	-3.6%

2015 Budgeted Revenue by Source
Total All Funds $53.0 million



Revenues for all budgeted funds in the 2015 Budget are projected to decrease slightly by 0.5% from the 2014 Estimated Budget. Most areas are projecting increases, however three reflect decreases: Grants of (69.4%), Licenses (8.7%), and Special Assessments of (2.7%). The All Other category reflects the largest increase, 93.5%, 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 7.8% from the estimated budget. This is in anticipation of higher revenue generated at the Ironhorse Golf Course. Some of the larger revenue categories are:

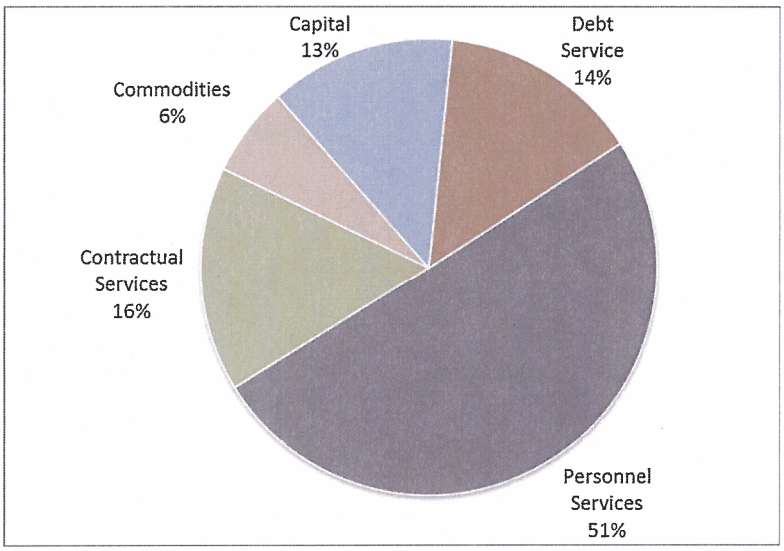
Property Tax, 37%: Total property taxes for 2015 are budgeted at $19,166,165 and comprise 36% of all City revenues. Staff is projecting a 4.0% increase in assessed valuation for 2015, and growth of 2.75% for 2016 through 2021 and 3.0% thereafter. In early 2014 the County Appraiser projected that Leawood's market value had increased by 4.86% as compared to 1.61% last year. Using this information, when converted to assessed valuation, real property increased by 5.19%, as compared to 1.37% last year.

Sales and Use Taxes, 30%: Sales tax revenue represents 30% of total 2015 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 3.95% over the 2014 estimated budget; with the County areas increasing by 3.9%. The combined total for these areas is $16,031,800 in 2015.

Other Taxes, 9%: This category totals $4,579,413 in 2015 and comprises 9.0% 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 $3,415,000 in 2015, an increase of 0.3%, or $10,000, over the 2014 estimate. Included are electricity, gas, telephone, cable and video franchise payments. A slight increase is anticipated in each area.

2015 Budgeted Expenditures by Character
Total All Funds $54.1 million



Expenditures for all budgeted funds in the 2015 Budget are projected to decrease 8.9% from the 2014 Estimated Budget. This is due to the completion of several costly projects which will be complete in 2014: the Leawood Heritage Stormwater project, the 123rd Street Trail Repairs and the finalization of the City's Justice Center. Highlights of each of the budget categories are shown below followed by expenditure activity for departments on the next page.

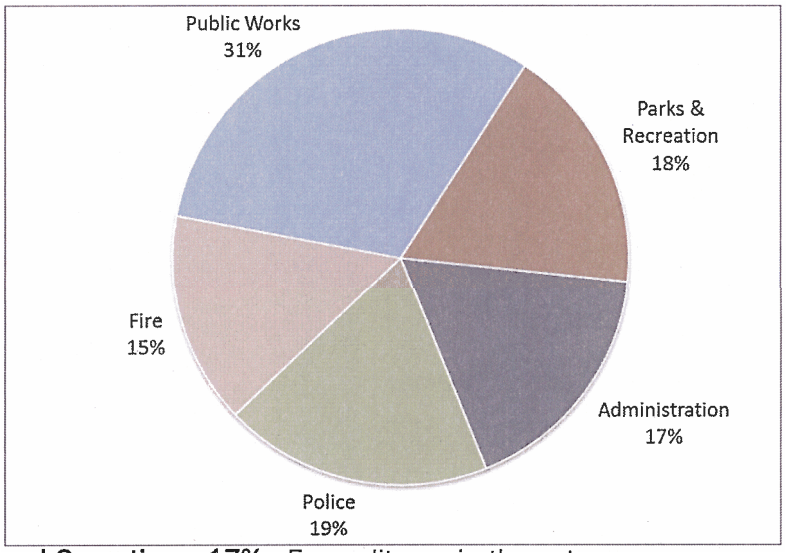
Personnel, 51%: Personnel Services will increase by 5.4% over the 2014 Estimated Budget, totaling $27,227,700 in 2015. A total of four headcount, increasing FTE's by 3.75, will be added in 2015. A 3.9% factor has been applied to base wages to cover all merits, promotions, and market and equity issues. Additionally, increases have been included in 2015 for health insurance, social security, unemployment payments, group life, long term disability and KPERS & KP&F state retirement plans.

Operating, 22%: Operating expenses, which include contractual services and commodities, have increased slightly by $145,900, or 1.2%, from the 2014 Estimated Budget. All types of building, vehicle, and liability insurance are expected to increase by $19,200 from 2014. The remaining $135,000 increase is for repairs to City facilities. Before these repairs begin, staff reviews the condition to determine if they are still warranted or if they can be delayed. As a result, $85,000 in such repairs were delayed from 2014 until 2015.

Capital, 13%: Capital costs are projected to decrease by 51.4%, or $7,519,308, from 2014. This is almost entirely due to the completion of the Justice Center in 2014. Planned 2015 pay-as-you-go capital purchases/improvements include: $3,310,400 for street repairs; $1,932,000 in replacement vehicles/equipment; $718,200 in City building, park, golf course repairs/maintenance; $169,700 for public art; and $979,900 that will be placed in the Public Safety fund to pay for any remaining construction costs for the Justice Center.

Debt Service, 14%: Debt is projected to increase by 7.7%, or $546,900 from the 2014 Estimated Budget. Reflected in 2015 is a bond refunding of two issues, resulting in an average annual savings of $50,649 over nine years. A total of $6,270,000 in new general obligation debt was issued in 2014, with the first year of payment beginning in 2015.

2015 Budgeted Expenditures by Program
Total All Funds $54.1 million



Administration & General Operations, 17%: Expenditures in these two areas are projected to decrease by 0.3%, or $25,940, from 2014. A change from a part-time City Prosecutor position to a full-time position occurs in 2015. While increases are expected in the personnel area and for auto and liability insurance expense, decreases in grants/contributions occurs in 2015. The 2014 budget reflects an additional one-time grant for alcohol programs and the transient guest tax distribution in 2014 is higher due to a carry-forward balance from the previous year.

Police, 19%: The Police Department projected expenditures will decrease by $705,400, or 6.4%, from the 2014 estimate. A reduction in Justice Center construction expenses is offset by planned wage increases and growth in rates for the KP&F state-funded pension plans. Also included are funds for the purchase of equipment, a firearms simulator, and the replacement purchase of expendable equipment including officer vests.

Fire, 15%: The Fire Department budget is increasing by 19.4%, or $1,327,100, from the 2014 estimate. The primary reason is the inclusion of the public safety sales tax revenue in the Fire department instead of the Police department. New spending includes $18,000 for accreditation costs for the department and $18,000 for the first year of a three-year initiative for paramedic training of firefighters.

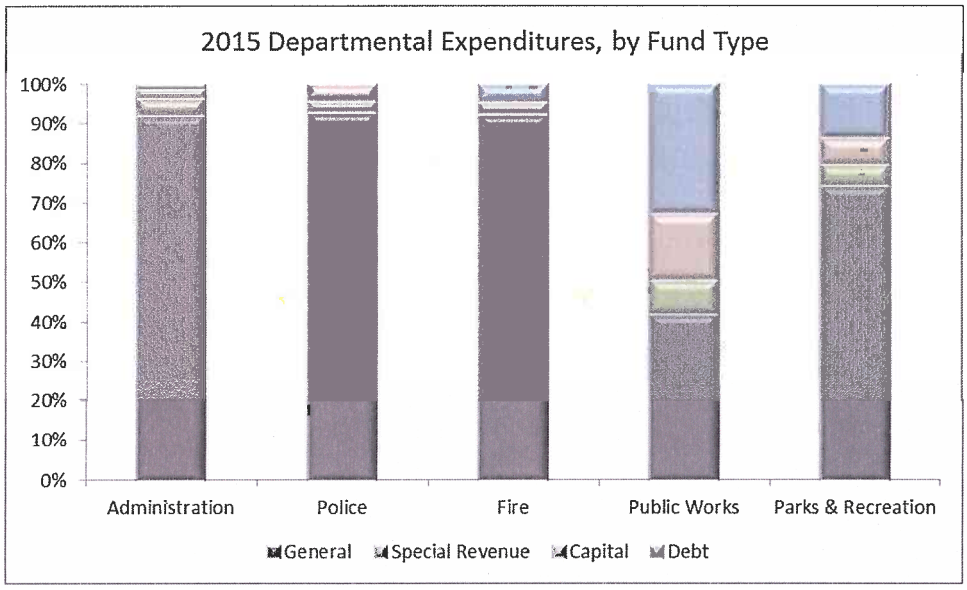
Public Works, 31%: The Public Works department is projecting a decrease of 19.3%, or $4,028,504, from 2014. Planned increases include: personnel costs, of $246,300, for planned wage/benefit increases and the addition of a new full-time Vehicle Electronics Technician; and debt payments of $609,254 for the general obligation debt to be issued in 2014. Decreases result in $22,700 for expendable equipment and $4,861,358 in lower capital expenses. No stormwater projects are planned for 2015 as compared to $3,334,800 in 2014 and $386,758 less for residential and arterial pay-as-you-go projects than in 2014.

Parks & Recreation, 18%: A decrease of 16.2%, or $1,821,764, is reflected in Parks and Recreation from 2014. Increases are shown for employee wages and benefits, of $296,300, primarily due to the addition of 3 new part-time Park Maintenance Workers; and $134,600 in operating costs due to the delay of several repair projects from 2014 until 2015. Debt service shows a net decrease of $60,114 for the final year of golf debt payments and the first payment on a three-year lease for golf carts. Capital decreases by $2,192,550 due to the completion of the 123rd Street trail repairs, the off-leash dog park, and the amphitheater restroom projects, all being complete in 2014.

City of Leawood

Budget Request by Department and Fund For Fiscal Year 2015

	Administration	Police	Fire	Public Works	Parks	Total
General	13,783,400	9,750,600	7,604,600	7,267,300	7,021,800	45,427,700
Special Alcohol	270,000	288,000	-	-	-	558,000
Special City Highway Fund	-	-	-	1,503,200	-	1,503,200
Special Parks & Rec Fund	-	-	-	-	517,200	517,200
Special Law Enforcement Fund	-	52,100	-	-	-	52,100
Special Transient Guest Tax Fund	389,900	-	-	-	-	389,900
City Equipment Fund	199,000	498,500	210,000	414,000	460,500	1,782,000
Street Improvement Fund	-	-	-	1,807,200	-	1,807,200
Capital Improvements Fund	135,000	-	-	206,000	10,000	351,000
1/8 Cent Sales Tax Fund	-	-	-	500,000	-	500,000
City Capital Art	-	-	-	-	169,700	169,700
Park Impact Fee	-	-	-	-	-	-
Public Art Impact Fee	-	-	-	-	-	-
135th St Corridor Impact Fee Fund	-	-	-	-	-	-
Debt Service Fund	378,550	-	336,463	5,672,140	1,273,347	7,660,500
TOTAL	***15,155,850***	***10,589,200***	***8,151,063***	***17,369,840***	***9,452,547***	***60,718,500***



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

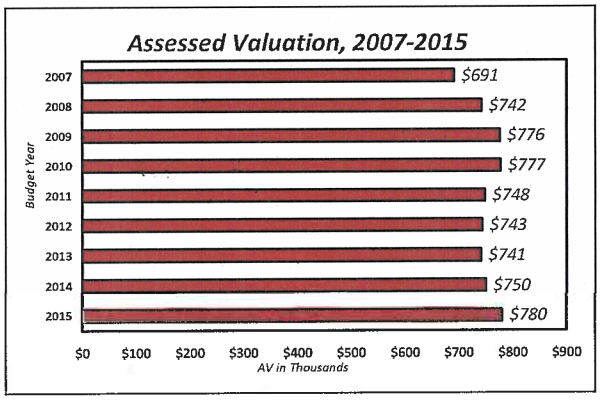
MAJOR REVENUE HIGHLIGHTS

The 2015 budget is based on projected receipts of taxes, fees and other revenues with a total of $54,081,300. Major categories of City revenue, the projection assumptions and methodology are as follows:

Ad Valorem Property Tax

Comprising 36% of City revenue, fiscal year 2015 ad valorem property tax receipts are estimated at $19,344,065. 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.

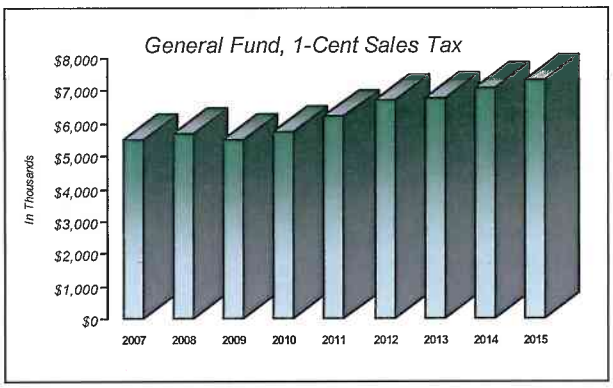
The assessed valuation for the 2015 budget is estimated at $786,143,573 for Leawood, and is 4.0% higher than 2014. The 2014 certification was $749,560,138. Estimated projections are received from the County Clerk at the end of June and certified by year-end. The chart below graphically shows Leawood's 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 2015, the General Fund portion is budgeted to decrease from 19.017 mills to 17.837 mills, and conversely, the Debt Service Fund is budgeted to increase from 5.460 mills to 6.655. The total mill levy for Leawood's 2015 budget is 24.492.

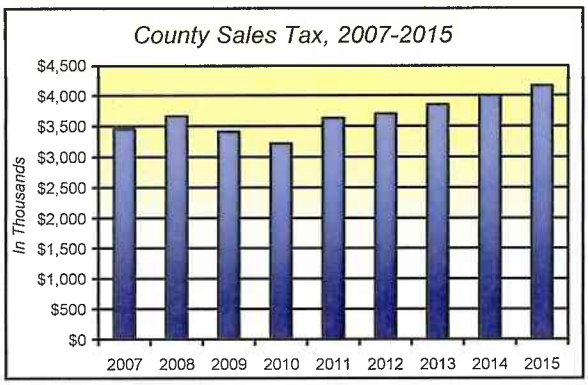
City Sales Tax

Comprising 18.0% of the General Fund revenues and being the second largest source of General Fund revenue, City sales tax receipts for 2015 are projected to be $7,324,000, a 3.9% increase over the 2014 Estimated Budget. The original 2014 budget for the 1% City sales tax was $7,244,700. City sales tax collections for 2013 were $6,778,034, lower than projections by 2.7% but higher than the previous year collections by 1.2%. The City sales tax payment growth from 2012 to 2013 is skewed due to the correction of a 2011 State error which was not corrected until 2012 thus overstating the 2012 collections by approximately $88,000. Excluding this error, the increase in City sales tax in 2013 was 2.5% higher than 2012.



County Retail Sales Tax

County retail tax collections are projected at $4,157,400 for 2015 or a 3.9% increase over the 2014 Estimated Budget of $4,001,400. Collections for 2013 were $3,851,224 or 4.2% higher than the 2012 receipts of $3,696,437.



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; voters approved an extension for five more years in August, 2004 until 2010; and again in August 2008, the continuation for an additional five years, until 2015 was approved. An additional extension will be placed on the November 2014 ballot to extend the tax until 2021. In 2015, staff recommends $500,000 for accelerated street repairs and $0 for stormwater repairs. The 2014 Estimated Budget includes $400,000 for streets and $3,334,800 for stormwater projects, much of which will be used for the Leawood Heritage Stormwater repairs. The cost of this project will be 75% reimbursed by the County. 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.

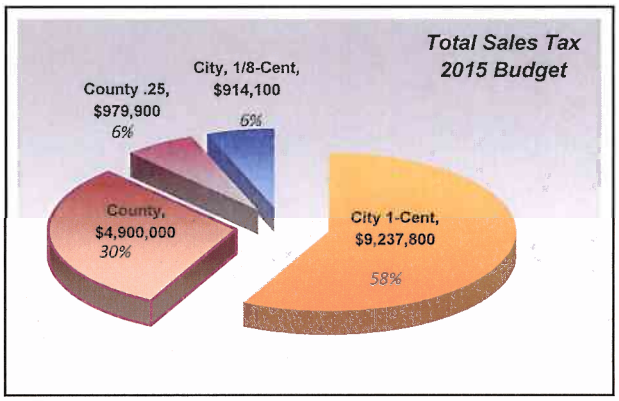
Total Sales & Local Use Taxes

The total sales tax paid in Leawood is currently 8.500%. 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 (Town Center Crossing) developments in the City, the total sales tax is 1% higher, or 9.500%. The additional sales tax is used to pay for the transportation-related improvements in the TDD designated areas.

The State of Kansas receives 6.15% of the total sales tax paid and Johnson County receives 1.225%. 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 used their distribution of this tax for the construction of the Justice Center. The funds received since the construction of this new facility, are being held in a Public Safety Fund with a specific purpose yet to be identified.

Included in the 2015 Budget is $16,031,800 for total sales taxes and $15,425,300 in the 2014 Estimated Budget. It is anticipated that all City sales tax areas will increase 3.95% from 2014 to 2015 and County areas by 3.90%. The 2013 collections, of $14,600,330, were 0.3% lower than the 2012 collections of $14,643,274. This decrease was the result of the correction made in 2013 to return City compensating use taxes that were incorrectly sent to Leawood instead of Overland Park, KS.



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 2015-2019 Capital Improvement Program does not plan on any future special assessment projects. The 2015 Budget includes $2,282,924 in special assessment revenue.

Gasoline Tax

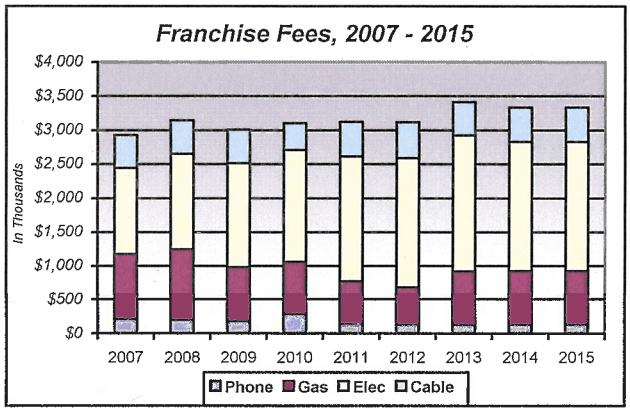
This revenue represents a distribution from the State. Currently, a 24-cent/gallon tax is charged on motor vehicle fuel and a 26-cent/gallon tax on special fuel. This revenue is then divided among the County Equalization/Adjustment fund, the State Freeway fund, and the Special City and County Highway 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 2015 Budget includes $836,790 for this revenue source, as compared to $829,900 in 2014.

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 2015 Budget includes a total of $1,572,045 for this revenue source, or $524,015 for each of the three funds. The projections are received annually from the League of Kansas Municipalities.

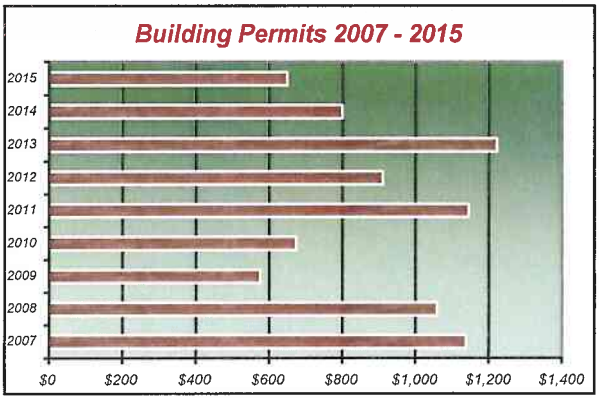
Franchise Fees

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 6.5% of total revenues, this category totals $3,415,000 in 2015 and $3,405,000 in the 2014 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 2013 were $3,524,489 or approximately 10.0% higher than 2012 receipts.



Licenses and Permits

Licenses and Permits include a variety of building, occupation, and animal fees. The 2015 budget for this category is projected at $1,324,900 or 2.5% of total revenues. This is a decrease over the 2014 estimated budget of $1,451,500, or $126,600. The 2013 collections of $2,131,364 were considerably higher than the previous year collections of $1,845,751. Building permit activity continued strong through 2013. These collections were, in large part, due to the issuance of permits for an apartment project in the 137th & Mission area even though construction will continue for longer than one year. Other areas realizing growth include residential and commercial new construction. As the City's available land space continues to decrease, so will this revenue source. Collections for new construction, as realized over the last couple of years, will eventually diminish in future years. Revenue will then consist primarily of permits issued on remodels, reconstruction and maintenance-related repairs.

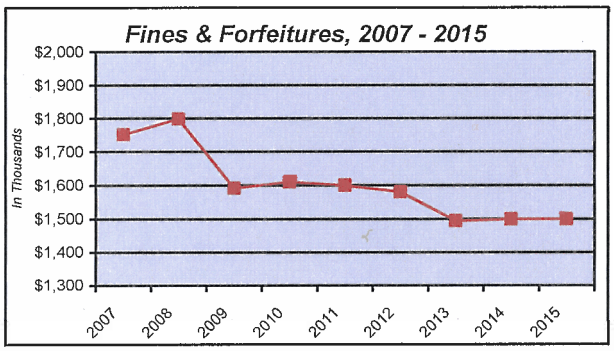


Charges for Services

This category reflects fees for park and recreation programs, including the Ironhorse Golf Club. The 2015 budget is $3,040,200, a 7.8% increase from the 2014 estimate of $2,819,100. The 2013 collections were $2,514,331. Golf course user fees are estimated to be $1,617,300 in 2013 and $1,837,100 in 2015.

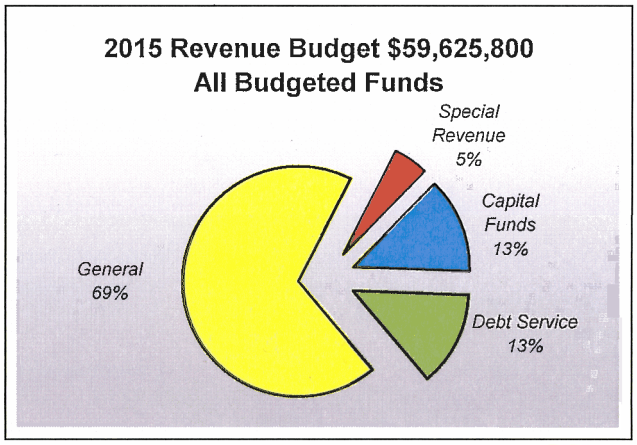
Fines and Forfeitures

The 2015 Budget includes $1,500,000 in both 2014 and 2015 for fines and forfeiture receipts. A total of $1,494,714 was collected in 2013, which was 5.5% lower than 2012 collections of $1,581,363.



All Funds Revenue

Revenues for all budgeted funds in the 2015 Budget are projected to decrease by 0.8% or $429,514, from the 2014 estimate. General Fund revenue is projected to increase by 1.5% in 2015. The Debt Service Fund projects an increase of 13.8% in 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 3.4% increase is expected in Special Revenue funds resulting primarily from higher alcohol and gasoline tax revenues and more interest income due to larger balances and anticipated increased interest rates. The total of all Capital funds decreases by 16.0% in 2015. 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 graph below shows which types of fund sources comprise the 2015 budget.

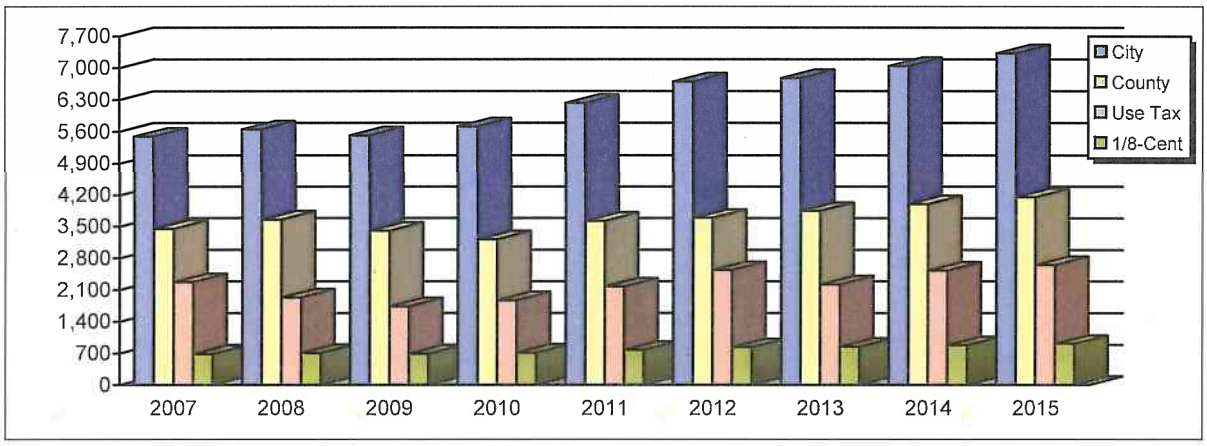


SALES TAX HISTORY

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-cent 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% **
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	$6,778,035	$3,851,224	$845,979	$1,529,316	$687,942	$907,835	**$14,600,331**	$0
2014 Est	$7,045,700	$4,001,400	$879,300	$1,841,100	$687,942	$943,100	**$15,425,300**	$0
2015 Bud	$7,324,000	$4,157,400	$914,100	$1,913,800	$742,600	$979,900	**$16,031,800**	$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.*

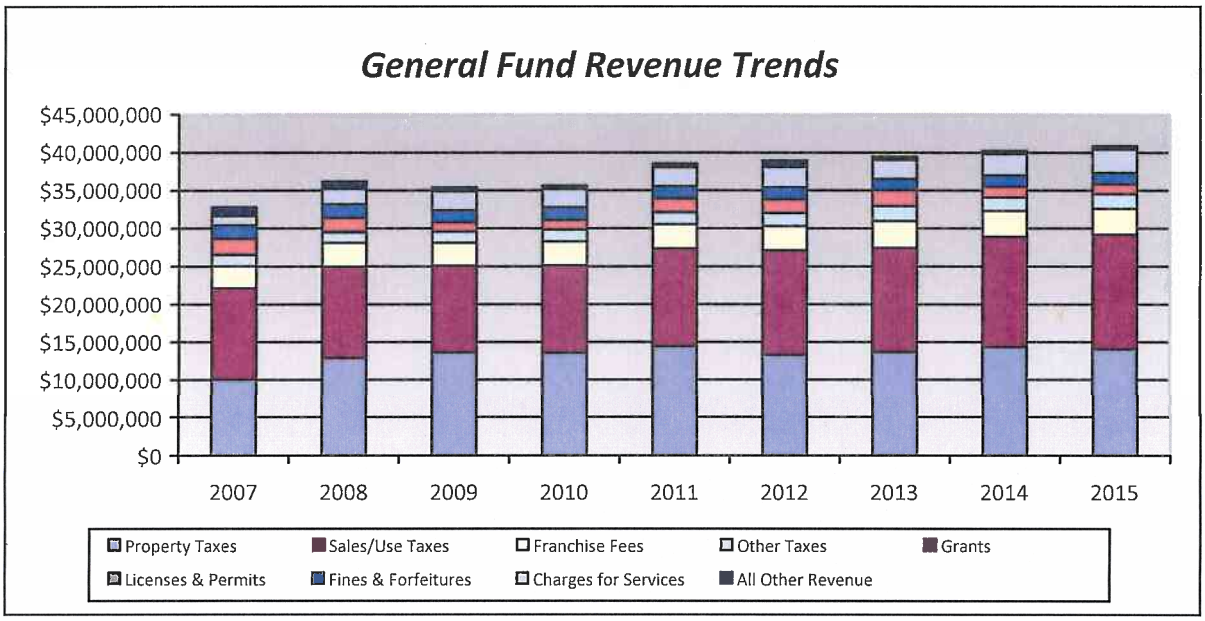


City sales tax is a major source of revenue for the City. Without it, the City mill levy would have to increase 9.39 mills in 2015 to compensate for lost revenues or City-provided services would need to be reduced.

GENERAL FUND REVENUES

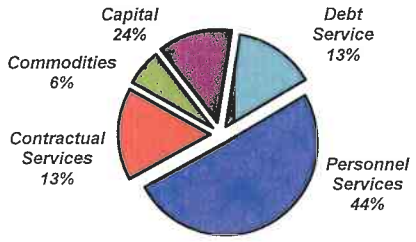
The General Fund revenues are projected to increase 1.5% from the 2014 estimate to a total of $40,853,000 in 2015. All but two categories are showing increases. The largest growth being shown in the All Other category, with the anticipation of more interest income due to slightly rising interest rates and a higher fund balance. The increase of 8.3% in Other Taxes is the projected growth in alcohol tax and motor vehicle tax payments. The Charges for Services increase is primarily in the area of golf course user fees. The decrease in Property Taxes is the result of the mill levy shift between the General and Debt Service Funds; conversely the Debt Service Fund property tax category shows an increase in 2015 over 2014. The lower projection in Licenses & Permits occurs in the building permit area. The General Fund revenues are as follows:

Category	*2013 Actual*	*2014 Estimate*	*2015 Budget*	*% Change*
Property Taxes	$ 13,677,125	$ 14,360,611	$ 14,078,104	-2.0%
Sales/Use Taxes	13,754,351	14,546,000	15,117,700	3.9%
Franchise Fees	3,524,489	3,405,000	3,415,000	0.3%
Other Taxes	1,993,991	1,760,415	1,906,240	8.3%
Grants	6,041	0	0	0.0%
Licenses & Permits	2,073,462	1,451,500	1,324,900	-8.7%
Fines & Forfeitures	1,495,514	1,500,000	1,500,000	0.0%
Charges for Services	2,514,331	2,819,100	3,040,200	7.8%
Transfers from Funds	271,000	282,000	288,000	2.1%
All Other	159,621	105,063	182,856	74.0%
Total	***$ 39,469,928***	***$ 40,229,689***	***$ 40,853,000***	***1.5%***



EXPENDITURE HIGHLIGHTS

Total expenditures, for all funds, are expected to be $54,081,300 in 2015.



Total governmental expenditures for 2015 are budgeted as follows:

General Government	$9,306,650
Public Safety	18,452,263
Public Works	16,869,840
Parks & Recreation	9,452,547
Total	***$54,081,300***

General Government expenditures are projected to decrease by 0.3%, or $25,940, from 2014. A change from a part-time City Prosecutor position to a full-time position occurs in 2015. While increases are expected in the personnel area and for auto and liability insurance expense, decreases in grants/contributions occurs in 2015. The 2014 budget reflects an additional one-time grant for alcohol programs and the transient guest tax distribution in 2014 is higher due to a carry-forward balance from the previous year

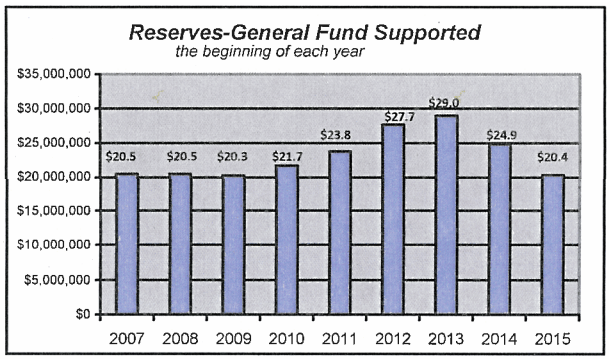
The Public Safety (Police and Fire) area is projecting a 14.5% increase, or $621,700, from the 2014 Estimated Budget. This is primarily due to planned wage increases and growth in rates for the KP&F state-funded pension plans. New spending includes $35,000 for a firearms simulator (Police), replacement of expendable equipment such as officer vests (Police); $18,000 for accreditation costs (Fire), and $18,000 for the first year of a three-year initiative for paramedic training of firefighters (Fire).

The Public Works department is projecting a decrease of 19.3%, or $4,028,504, from 2014. Planned increases include: personnel costs, of $246,300, for planned wage/benefit increases and the addition of a new full-time Vehicle Electronics Technician; and debt payments of $609,254 for the general obligation debt to be issued in 2014. These are offset by decreases in operating expenses of $22,700 for less expendable equipment and $4,861,358 lower capital expenses. No stormwater projects are planned for 2015 as compared to $3,334,800 in 2014 and $386,758 less for residential and arterial pay-as-you-go projects than in 2014.

A decrease of 16.2%, or $1,821,764, is reflected in Parks and Recreation from 2014. Increases are shown for employee wages and benefits, of $296,300, primarily due to the addition of 3 new part-time Park Maintenance Workers; and $134,600 in operating costs due to the delay of several repair projects from 2014 until 2015. Debt service shows a net decrease of $60,114 for the final year of golf debt payments and the first payment on a three-year lease for golf carts. Capital decreases by $2,192,550 due to the completion of the 123rd Street trail repairs, the off-leash dog park, and the amphitheater restroom projects, all being complete in 2014.

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.



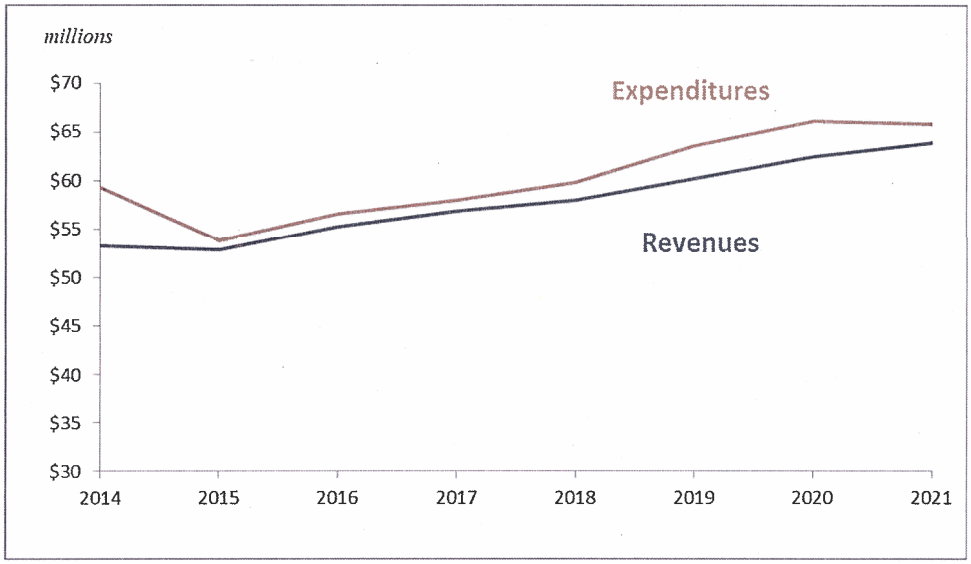
City of Leawood
Projection of Financial Condition
Operating Funds

	2014 Estimate	2015 Budget	2015 Estimated*	2016 Projected	2017 Projected	2018 Projected
Beginning Balance	29,017,104	23,075,192	23,075,192	22,602,022	22,280,708	21,951,376
Revenues						
Property Taxes	14,360,611	14,078,104	14,076,501	15,578,588	15,973,713	15,118,343
Sales & Use Taxes	15,425,300	16,031,800	16,272,277	16,911,077	17,574,955	18,264,895
All Other Revenue	16,566,885	14,862,996	15,023,657	15,716,976	16,149,836	16,104,107
Total	46,352,796	44,972,900	45,372,435	48,206,641	49,698,504	49,487,346
Expenditures						
Personnel Services	25,833,600	27,227,700	26,819,285	28,022,487	29,283,916	30,728,618
Contractual Services	8,395,600	8,416,600	8,248,931	8,402,793	8,553,207	8,705,653
Commodities	3,289,200	3,414,100	3,362,889	3,412,323	3,462,484	3,513,383
Capital	14,629,508	7,110,200	7,162,300	8,438,152	8,294,029	6,921,594
Debt Service	146,800	252,200	252,200	252,200	434,200	328,703
Total	52,294,708	46,420,800	45,845,604	48,527,955	50,027,836	50,197,950
Ending Fund Balance	**23,075,192**	**21,627,292**	**22,602,022**	**22,280,708**	**21,951,376**	**21,240,772**
percent of exp's	**44%**	**47%**	**49%**	**46%**	**44%**	**42%**

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 2015 Estimated column, a 1.5% budget variance is included in the financial planning model for both revenues and expenditures. Basically, this assumes that the 2015 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 4.4%. 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 2014, the balance in the Operating Funds is expected to be $23.1 million, or 44% 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 is usually 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

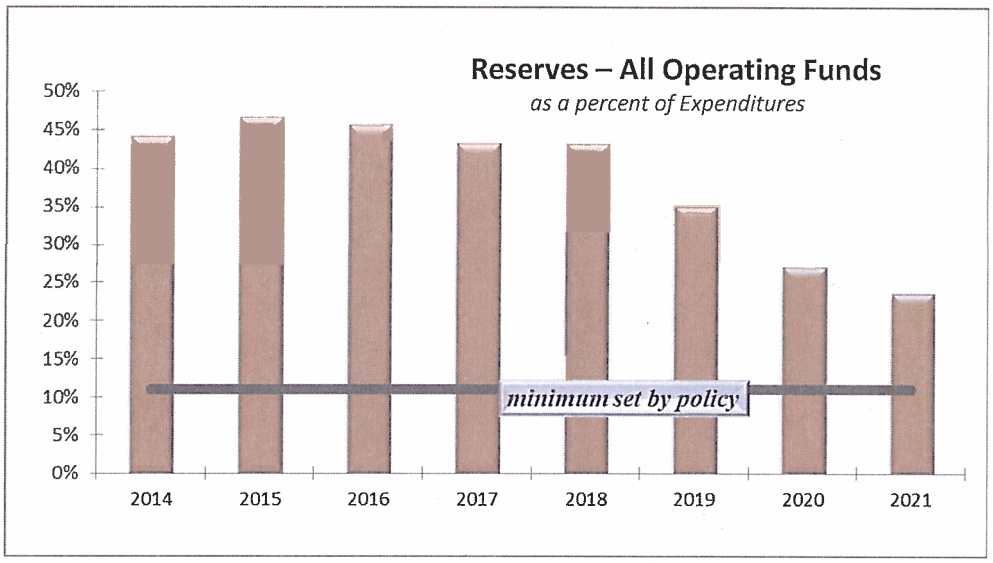


This chart depicts the structural balance of all operating funds by comparing projected revenues and expenditures. Managing for structural balance guarantees services promised today can be funded tomorrow. A decreasing gap of revenues greater than expenditures, or an increasing gap of expenditures greater 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 2015, by $1,447,900, due to pay-as-you-go capital improvement projects, the replacement of vehicles and equipment, anticipated increases in utilities, and building materials/supplies. In 2015 these increases will need to be recovered either through revenue receipts, over and above the 2014 Estimated and 2015 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 2018 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 2015, the City's operating reserves across all funds, not including Debt Service, are expected to be at 47.0% 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.

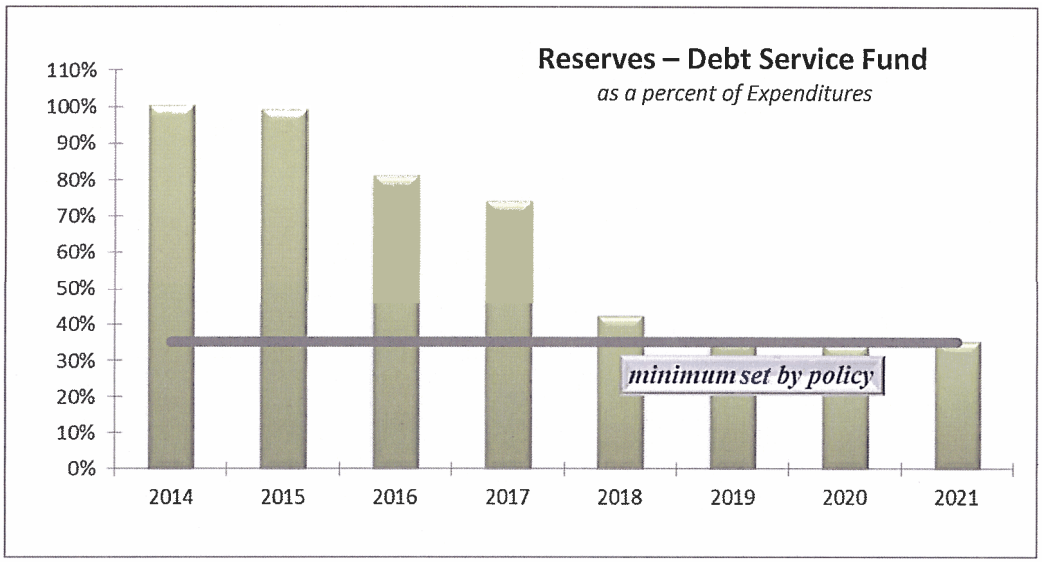
City of Leawood
Projection of Financial Condition
Debt Service Fund

	2014 Estimate	2015 Budget	2015 Estimated*	2016 Projected	2017 Projected	2018 Projected
Beginning Balance	7,231,082	7,077,400	7,077,400	7,437,660	6,414,555	5,634,199
Revenues						
Property Taxes	4,126,479	5,265,961	5,264,301	4,532,566	4,647,083	6,067,269
Sales & Use Taxes	-	-	-	-	-	-
All Other	2,760,939	2,749,739	2,756,459	2,704,929	2,714,100	2,642,751
Total	6,887,418	8,015,700	8,020,760	7,237,495	7,361,183	8,710,020
Expenditures						
Personnel Services	-	-	-	-	-	-
Contractual Services	50,000	227,900	227,900	227,900	227,900	227,900
Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Debt Service	6,991,100	7,432,600	7,432,600	8,032,700	7,913,638	9,595,835
Total	7,041,100	7,660,500	7,660,500	8,260,600	8,141,538	9,823,735
Ending Fund Balance	**7,077,400**	**7,432,600**	**7,437,660**	**6,414,555**	**5,634,199**	**4,520,484**
percent of exp's	**101%**	**97%**	**97%**	**78%**	**69%**	**46%**

Debt reserves are maintained to deal with a variety of issues. These total $7,432,600 in the 2015 Budget or 97% 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

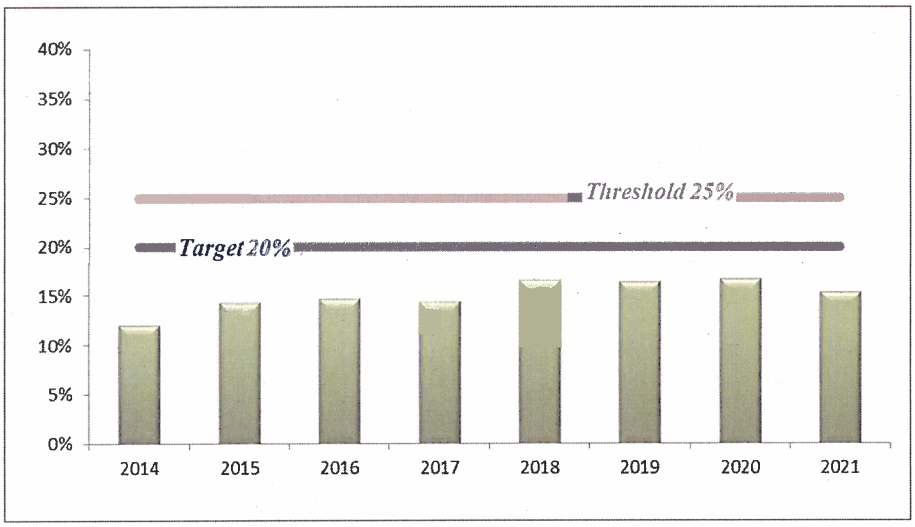


Debt reserves are maintained to deal with a variety of issues, but mainly to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of the underlying bonds. The City can maintain up to one year of payment reserves by State 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 97% of expenditures in 2015. 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	$786,143,573
Plus Estimated assessed value, motor/recreation vehicles	$69,551,891
Total assessed value	$855,695,464
New debt limitation percentage	30%
2014 debt limitation	$256,708,639
Total general obligation debt outstanding at 12/31/14	$51,450,000

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

City of Leawood
Projection of Financial Condition
All Funds

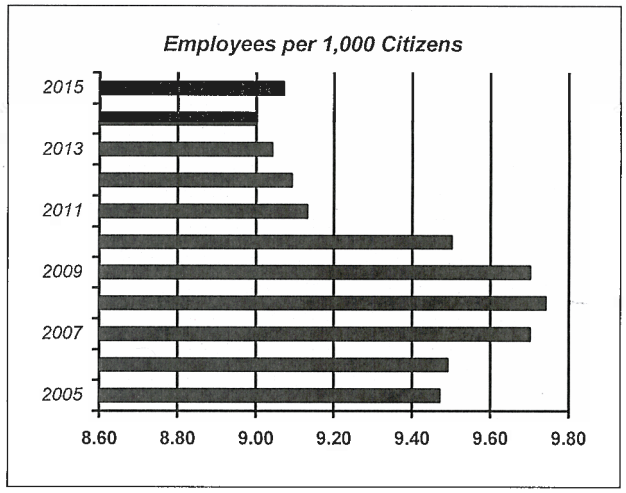
	2014 Estimate	2015 Budget	2015 Estimated	2016 Projected	2017 Projected	2018 Projected
Beginning Balance	36,248,189	30,152,595	30,152,592	30,039,683	28,695,263	27,585,575
Revenues						
Property Taxes	18,487,090	19,344,065	19,340,802	20,111,154	20,620,796	21,185,612
Sales & Use Taxes	15,425,300	16,031,800	16,272,277	16,911,077	17,574,955	18,264,895
All Other Revenue	19,327,824	17,612,735	17,780,116	18,421,905	18,863,936	18,746,858
Total	53,240,214	52,988,600	53,393,195	55,444,135	57,059,686	58,197,366
Expenditures						
Personnel Services	25,833,600	27,227,700	26,819,285	28,022,487	29,283,916	30,728,618
Contractual Services	8,445,600	8,644,500	8,476,831	8,630,693	8,781,107	8,933,553
Commodities	3,289,200	3,414,100	3,362,889	3,412,323	3,462,484	3,513,383
Capital	14,629,508	7,110,200	7,162,300	8,438,152	8,294,029	6,921,594
Debt Service	7,137,900	7,684,800	7,684,800	8,284,900	8,347,838	9,924,538
Total	59,335,808	54,081,300	53,506,104	56,788,555	58,169,374	60,021,685
Ending Fund Balance	**30,152,595**	**29,059,895**	**30,039,683**	**28,695,263**	**27,585,575**	**25,761,257**
percent of exp's	**51%**	**54%**	**56%**	**51%**	**47%**	**43%**

POSITION COMPARISON

Full-Time Equivalent	2011	2012	2013	2014	2015
Admin	3.50	4.50	4.50	4.50	4.50
Finance	8.23	8.23	8.23	8.23	8.23
Human Resources	3.98	3.98	3.98	3.98	3.98
Municipal Court	8.50	8.50	8.50	8.50	8.50
Legal Services	2.50	2.50	2.50	2.50	3.00
Information Services	4.00	4.00	4.00	4.00	4.00
Community Develop	14.00	14.00	14.00	14.00	14.00
Police	83.00	83.00	83.00	83.00	83.00
Fire	53.69	53.69	53.69	53.69	53.69
Public Works	48.23	48.23	48.23	48.23	49.23
Parks & Rec	61.57	61.57	61.57	61.57	63.82
TOTAL	**292.20**	**292.20**	**292.20**	**292.20**	**295.95**
Population	32,000	32,160	32,321	32,482	32,644
Ratio/1000 Population	9.13	9.09	9.04	9.00	9.07

The 2015 Budget reflects the addition of 3.75 FTE's. The current .50 part-time City Prosecutor position in Legal Services will be increased to a 1.00 full-time position to assist with the increased court needs. A 1.00 full-time Vehicle Electronics position will be added to Fleet Maintenance to assist with the demands of outfitting Police vehicles with needed special equipment. And three headcount, all 0.75 part-time FTE Park Maintenance Workers will be added to Parks & Recreation. These positions are warranted to assist with the additional park maintenance needs, such as the Off-Leash Dog Park and the addition of the Justice Center.

The City's financial planning model reflects the addition of a 1.00 Full-Time position each year, beginning in 2018. While reserves and planned expenditures for 2015 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.

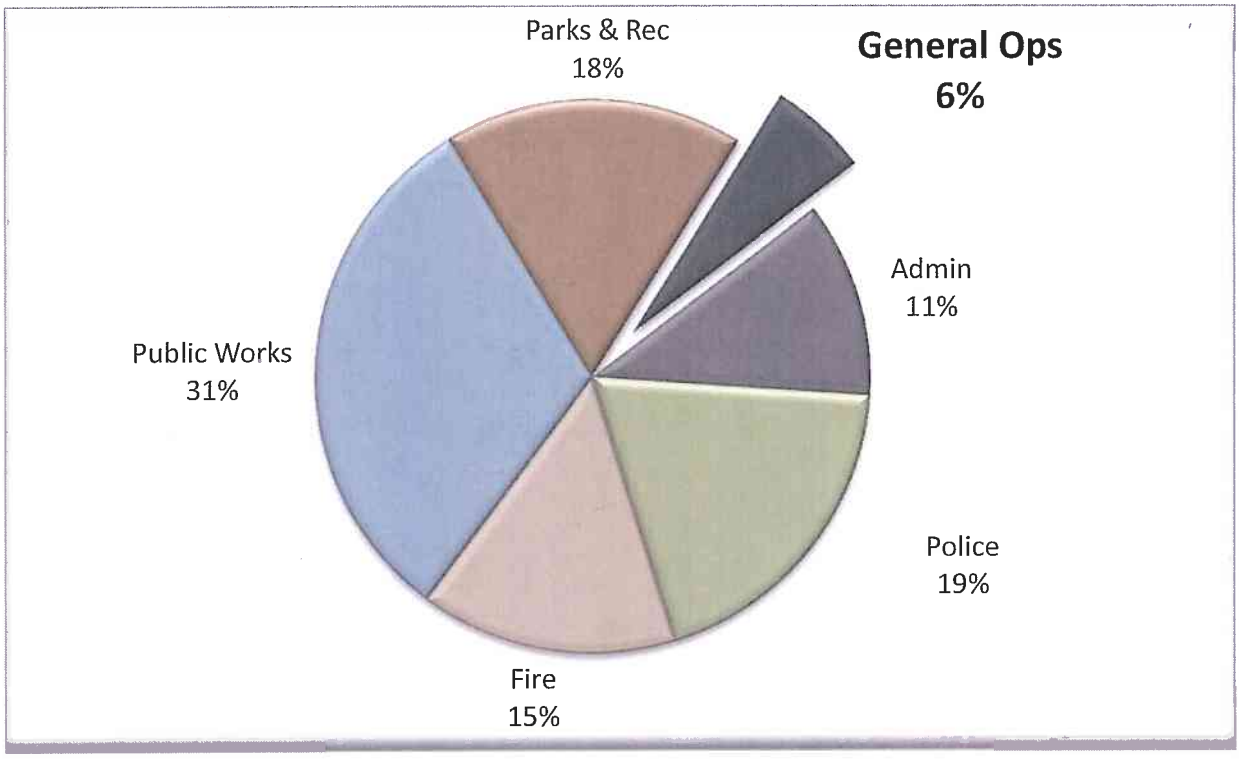


The above graph depicts the number of City employees for each 1,000 citizens. As displayed, the ratio number of employees has decreased every year since 2008. While this has occurred, City services have not been changed in any way. In fact, Leawood has been very fortunate to be able to continue to expand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

Administration Budget

General Operations

Budget: $3.1M 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.

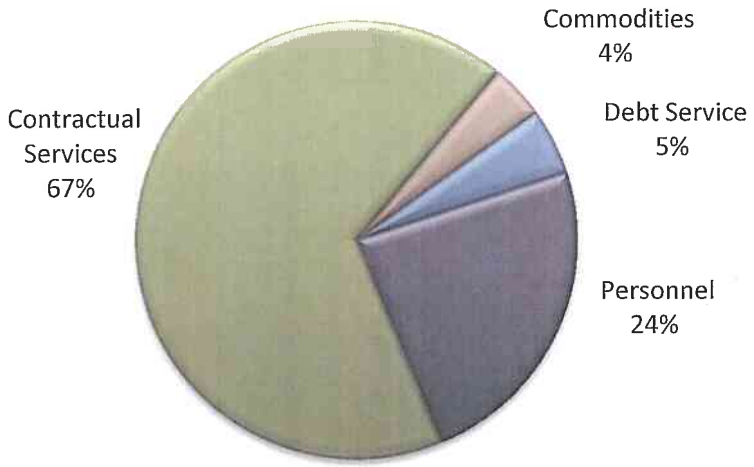
Council Priorities

- *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

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	475,479	743,400	732,100	740,300
Contractual Services	1,388,298	1,908,800	2,103,400	2,100,900
Commodities	65,288	130,000	120,000	125,900
Capital	-	-	300,000	-
Debt Service	158,602	154,290	154,290	150,650
Grand Total	**2,087,667**	**2,936,490**	**3,409,790**	**3,117,750**
Expenditures by Fund Type				
General	1,366,861	1,998,400	2,032,900	2,079,300
Special Revenue	558,404	733,800	872,600	659,900
Capital	-	-	300,000	-
Debt	162,402	204,290	204,290	378,550
Grand Total	**2,087,667**	**2,936,490**	**3,409,790**	**3,117,750**

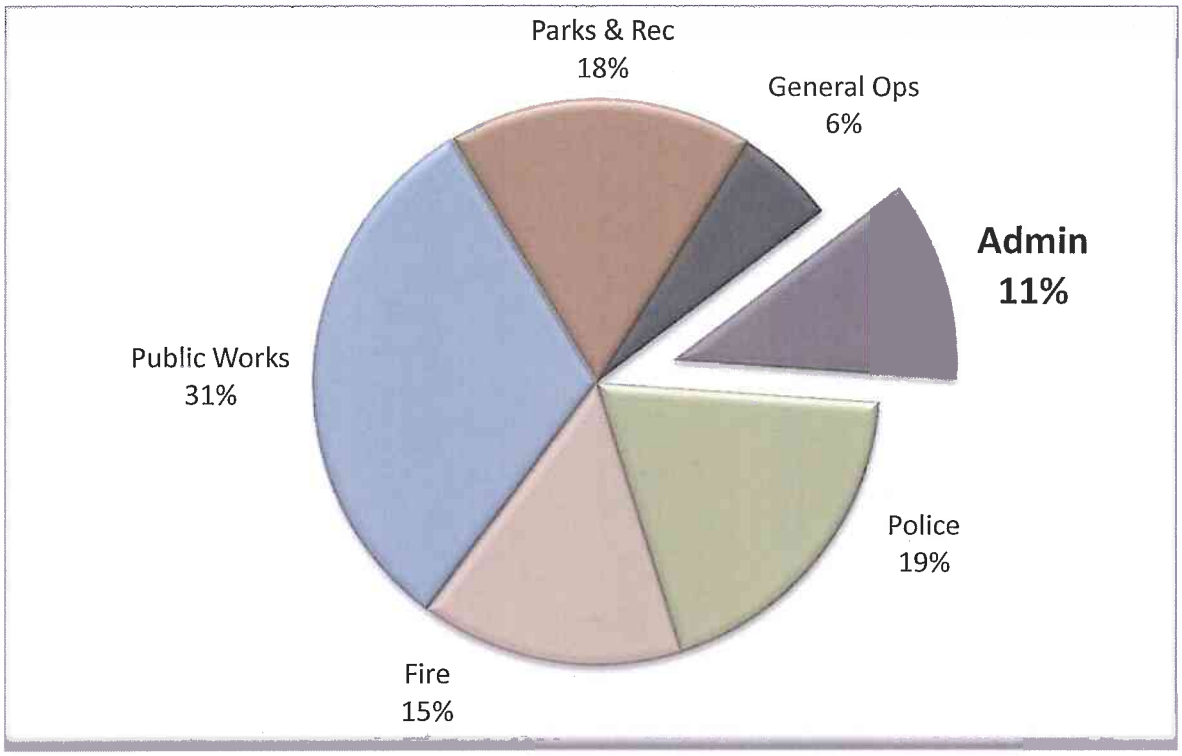


2015 Budget Summary

New in 2015 is an increase of $8,000, for a total contribution of $100,000, to the Leawood Chamber of Commerce. Personnel Services includes payments for citywide expenses, such as workers' compensation ($300,000), supplemental retirement ($130,000), and long term disability payments ($56,700). The Contractual Services category includes citywide expenses such as: auto/property/liability insurance coverage premiums which reflects an average cost increase of 6%; grants, donations, city memberships, sustainability activities; sister city expenses; communication charges; copy machine rentals for all City departments, election expense, scanning services, bond issuance expense and professional services as needed. Commodities reflects funds for office supplies, meeting expense and all City postage needs. Included in Capital in 2014 are funds for potential renovation of the City Hall building after the relocation of several areas to the Justice Center and funds for routine maintenance needs, such as painting. 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: $6.2M Positions: 46.21



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.

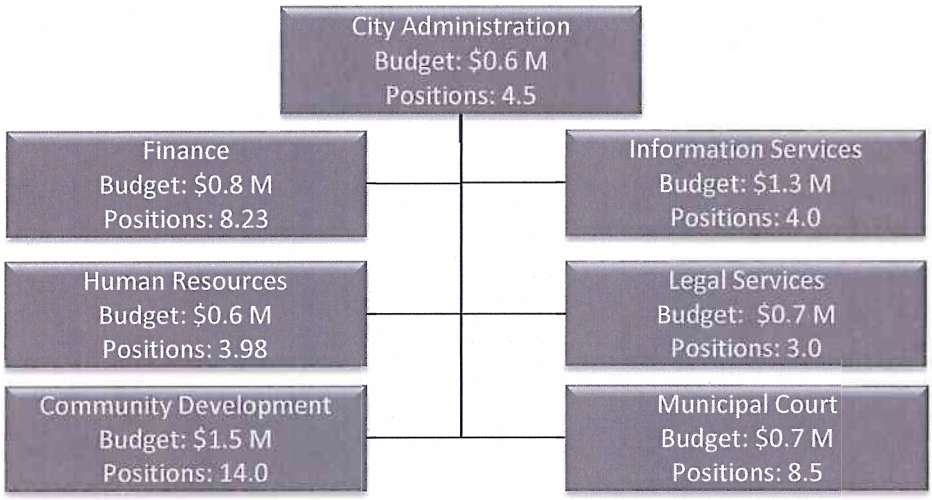
To promote development that sustains rather than depletes the community, that is fiscally sound, that contributes to a high quality of life, and that nourishes the community.

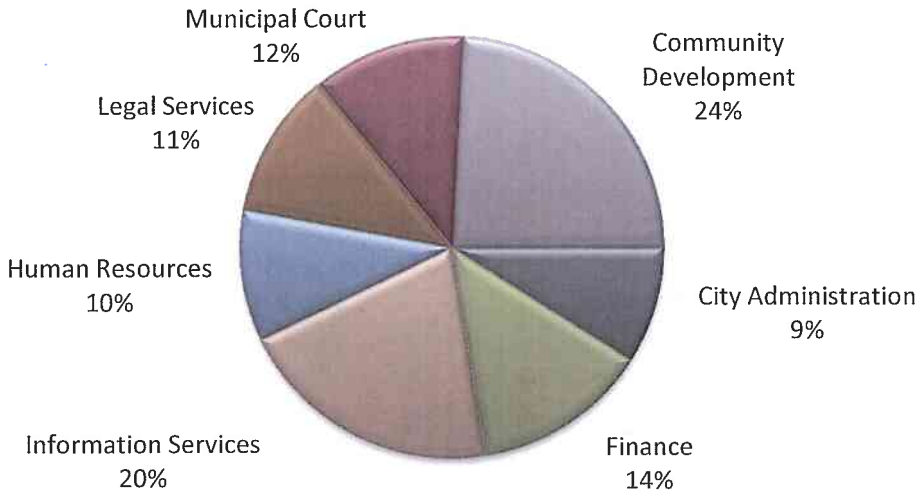
Governing Body Goals For 2015-2019

- *Evaluation of 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.*
- *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.*
- *Consider planning and building standards and modifications to integrate/encourage sustainability measures.*

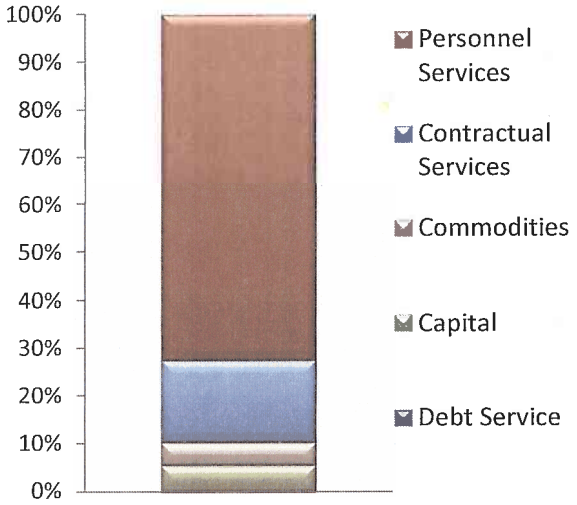
ADMINISTRATION

Budget: $6.2M Positions: 46.21

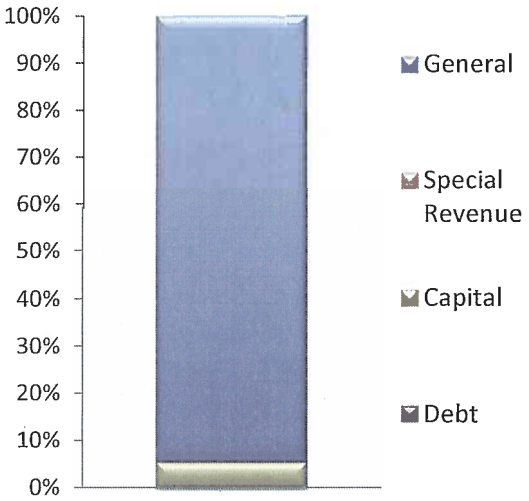




By Character



By Fund Type



ADMINISTRATION

Budget: $6.2M Positions: 46.21

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Expenditures by Department				
City Administration	480,332	532,100	535,400	557,700
Finance	647,111	805,300	799,300	832,600
Information Services	895,991	1,099,900	1,203,300	1,259,000
Human Resources	419,277	605,400	630,900	624,400
Legal Services	420,537	677,000	651,600	694,700
Municipal Court	559,987	668,100	628,200	722,600
Community Development	1,434,692	1,485,600	1,474,100	1,497,900
Total	$4,857,927	$5,873,400	$5,922,800	$6,188,900
Expenditures by Character				
Personnel Services	3,917,666	4,380,300	4,324,900	4,494,400
Contractual Services	535,915	1,056,500	1,072,000	1,064,400
Commodities	157,868	226,600	260,900	296,100
Capital	246,478	210,000	265,000	334,000
Debt Service	-	-	-	-
Total	$4,857,927	$5,873,400	$5,922,800	$6,188,900
Expenditures by Fund Type				
General	4,611,449	5,663,400	5,657,800	5,854,900
Special Revenue	-	-	-	-
Capital	246,478	210,000	265,000	334,000
Debt	-	-	-	-
Total	$4,857,927	$5,873,400	$5,922,800	$6,188,900
Full-Time Equivalents	46.21	45.71	45.71	46.21
Exhibit: Revenue by Program				
City Clerk *(Liquor Licenses)*	17,100	16,200	13,000	5,900
Finance *(Occupational & Animal)*	305,755	299,000	303,000	303,000
Municipal Court *(Fines)*	1,496,214	1,500,000	1,550,000	1,550,000
Planning *(Zoning)*	24,250	19,000	18,000	18,000
Codes *(Bldg Permits/Fees/Review)*	1,550,542	858,500	958,500	836,000
Total	$3,393,861	$2,692,700	$2,842,500	$2,712,900

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service to the citizens of Leawood:				
Ratio of Admin. Employees to Direct Service employees	18.8%	18.5%	18.5%	18.5%
✓ Information statistics on maintaining City documents:				
No.of City Council minutes and agendas				
for Regular Meetings	42	46	48	48
for Work sessions/Exec Sessions	26	60	44	44
No. of public records requests	10	20	10	10
Liquor license revenue	$17,100	$16,200	$13,000	$5,900
✓ Ensure quality service by maintaining adequate administration staffing levels:				
Overtime as a % of regular salaries	0.7%	1.0%	1.0%	1.0%
Full-Time Equivalent Positions	***4.50***	***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	1.00	1.00	1.00	1.00
Management Intern *(Seasonal/Casual)*	0.50	0.50	0.50	0.50

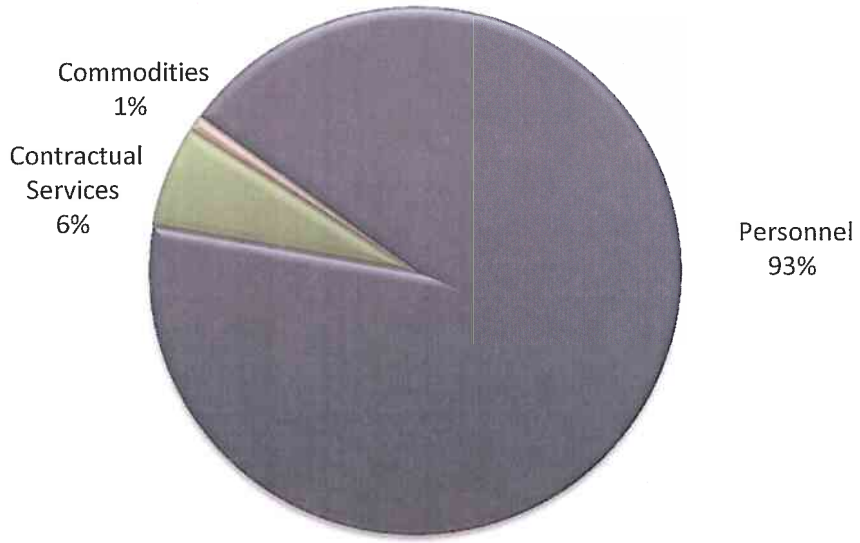
Major Program Accomplishments

- Administered and implemented the policies set forth by the Governing Body.
- Presented the 2014 Operating Budget and the 2014-2018 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.

Administration

Department: City Administration

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	461,173	492,900	496,200	517,500
Contractual Services	16,932	34,100	34,100	34,600
Commodities	2,227	5,100	5,100	5,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**480,332**	**532,100**	**535,400**	**557,700**
Expenditures by Fund Type				
General	480,332	532,100	535,400	557,700
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**480,332**	**532,100**	**535,400**	**557,700**



2015 Budget Summary

Planned expenses in this program are directly related to the City Administration and City Clerk functions of the City. The expenses in this program remain fairly consistent from year to year. A total of $18,800 is included for staff training; $4,700 for memberships and subscriptions; $7,000 for outside professional services, if needed; $2,600 for cellular and internet usage; and $4,600 for office and computer supplies and meeting expense. Planned for 2015 is $500 for the replacement of office printers.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Produce financial documents in accordance with standards set by the Government Finance Officers Assn.				
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	13,971	14,000	14,000	14,000
No. of payroll checks issued	8,762	9,000	9,000	9,000
License revenue	$305,755	$299,000	$303,000	$303,000
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

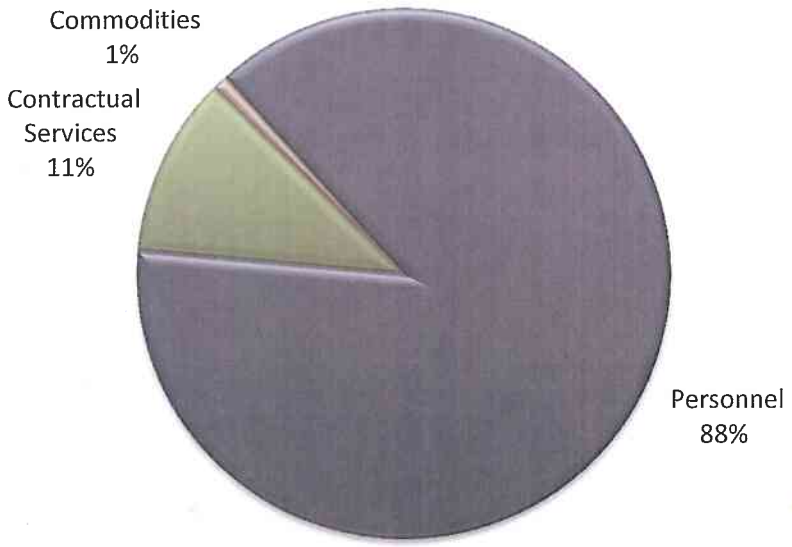
Major Program Accomplishments

- GFOA CAFR Award – 2012.
- GFOA Budget Achievement Award – 2014.
- Continuation of ICMA Performance Measurement Program participation.

Administration

Department: Finance

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	562,468	725,300	699,400	733,800
Contractual Services	80,127	71,300	91,200	91,200
Commodities	4,516	8,700	8,700	7,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**647,111**	**805,300**	**799,300**	**832,600**
Expenditures by Fund Type				
General	647,111	805,300	799,300	832,600
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**647,111**	**805,300**	**799,300**	**832,600**



2015 Budget Summary

The change in Personnel Services from the 2014 Estimate to 2015 is a decrease due to the removal of the funding for the vacant Assistant Director of Finance position, with full funding restored in 2015. Major expenses include the payment to an outside firm to audit the City and assist in the preparation of the CAFR ($35,000); banking/investment consulting ($12,000); other banking fees/services ($20,000); staff training/travel ($11,300); monthly cell phone and other communication charges ($1,600); finance membership association dues ($2,400); and office/checks/computer supplies ($6,500).

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 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%
Number of PC's (on-line)	265	265	280*	280
✓ Maintain the City's website to provide the most accurate information:				
Average monthly website visits	100,194	95,000	100,000	100,000

**due to opening of Justice Center*

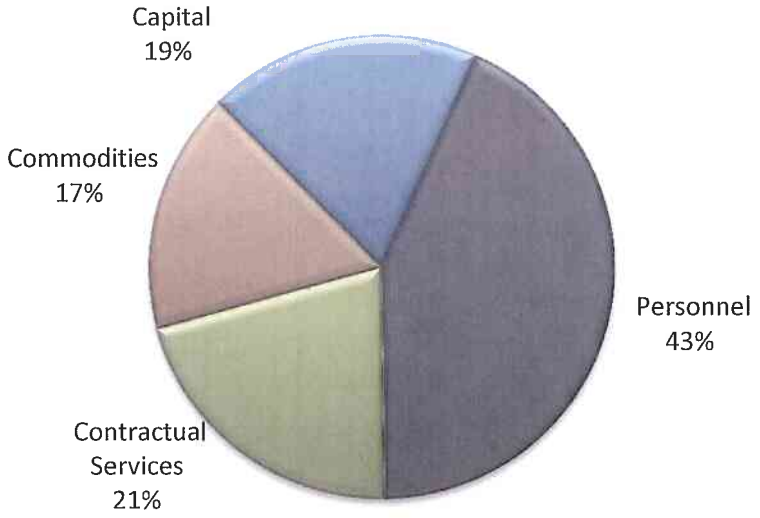
Full-Time Equivalent Positions	***4.00***	***4.00***	***4.00***	***4.00***
Information Services Director	1.00	1.00	1.00	1.00
Information Services Specialist	2.00	2.00	2.00	2.00
Network Administrator/Webmaster	1.00	1.00	1.00	1.00

Major Program Accomplishments

- Technology for the Justice Center – 911 & Radio Systems, Fiber Ring, New Data Center, 56 Grounding, Public & Private Access Wireless Technology, Audio / Video Systems, Phone Systems, In Building Signal Enhancement for Cellular and Public Safety Radio Systems, Clean Agent Fire Extinguishing System, etc.
- Resulting Functionality of this Technology –
  - *Virtualization / Green Initiative* – reducing current and future carbon footprint
  - *Disaster Recovery & Business Continuity* – replicate our data to Johnson County Emergency Communications Center.
  - *Integration & Increased Communication* – phone & computer systems integrated at Desktop. Voicemail & text messages sent to email – unified communications.
  - *Mobility* – employees can work untethered from their desk using secure wireless network.
- See the department's annual update at: http://www.leawood.org/is/pdf/2013.pdf

Department: Information Services

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	504,070	522,100	535,500	542,700
Contractual Services	195,637	250,300	250,300	263,800
Commodities	107,017	142,500	177,500	212,500
Capital	89,267	185,000	240,000	240,000
Debt Service	-	-	-	-
Grand Total	**895,991**	**1,099,900**	**1,203,300**	**1,259,000**
Expenditures by Fund Type				
General	806,724	914,900	963,300	1,019,000
Special Revenue	-	-	-	-
Capital	89,267	185,000	240,000	240,000
Debt	-	-	-	-
Grand Total	**895,991**	**1,099,900**	**1,203,300**	**1,259,000**



2015 Budget Summary

The 2014 Estimated Budget is higher than the original request due to the carry-forward of capital funds to complete the replacement purchase of technology-related equipment that was not complete in 2013. The increase in Commodities is due to the consolidation of technology expendable equipment purchases for all City departments into the Information Services budget. In 2015, the majority of the budget, $246,600, in Contractual Services is for license renewals and annual maintenance agreements for computer and telecommunications equipment and programs. The remaining budget in Contractual Services is for staff telephones, training and travel and association memberships/subscriptions. Commodities includes $180,000 in replacement expendable equipment purchases such as computers, servers, printers and telephone equipment for all City departments. Also included 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. Within Capital is $155,000 for software, hardware and phone upgrades, along with $85,000 for installation of fiber from 119th to 123rd Streets.

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

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Informational statistics:				
Employment applications processed and reviewed	1,395	2,000	1,700	1,600
Worker's compensation cases managed	44	40	40	40
Full-Time Equivalent Positions	***3.98***	***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	0.00	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

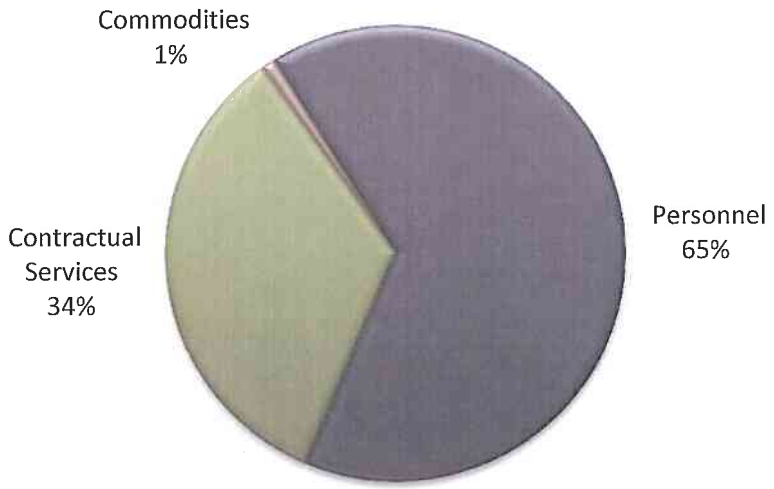
Major Program Accomplishments

- Launched the Fitness Your Way Program.
- Managed a successful United Way campaign.
- Continued production/distribution of the Employee Newsletter.
- Conducted mandatory and voluntary training.
- Managed the Safety Program to include maximum discount on workers' compensation premium.
- Planned and coordinated the Employee Recognition Luncheon and Awards.
- Reconciled KPERS/KP&F annual fund statements accurately & timely.

Administration

Department: Human Resources

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	343,805	385,800	414,800	407,900
Contractual Services	74,853	212,700	210,700	210,700
Commodities	619	6,900	5,400	5,800
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**419,277**	**605,400**	**630,900**	**624,400**
Expenditures by Fund Type				
General	419,277	605,400	630,900	624,400
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**419,277**	**605,400**	**630,900**	**624,400**



2015 Budget Summary

Besides Personnel expenses, the majority of this program's budget provides for Contractual Services. Included is: $90,800 for hiring expenses such as advertising, pre-employment physicals/testing and background checks, annual Fire Dept physicals/testing and Police Dept testing/evaluations; $31,300 for current employee programs/events; $19,000 for temporary employment expense for all City departments, when needed; $15,000 for employee tuition reimbursement; $20,000 for special citywide training programs; and $13,000 for 125 plan administration. Included in Commodities is $3,000 for office supplies, reports and meeting expenses, and $2,400 for award supplies.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Informational statistics:				
No. of ordinances/resolutions prepared or reviewed	239	250	250	250
Cases disposed of by walk-in plea	2,288	2,300	2,300	2,300
Full-Time Equivalent Positions	***3.00***	***2.50***	***2.50***	***3.00***
City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00
City Prosecutor	0.50	0.00	0.00	1.00
City Prosecutor *(Regular PT)*	0.50	0.50	0.50	0.00

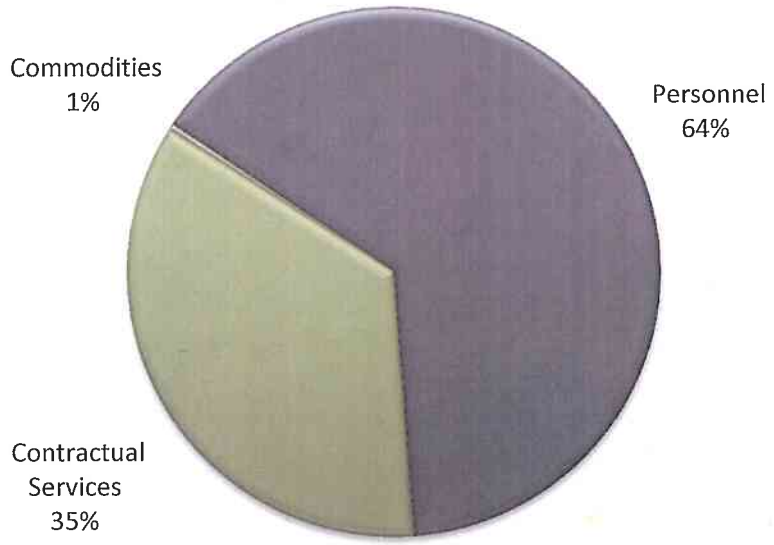
Major Program Accomplishments

- Worked with owners of Hallbrook and their counsel to develop documents and successfully negotiated the donation of Hallbrook property for park purposes.
- Provided prompt legal opinion service to the Governing Body and City staff.
- Successfully negotiated the Google Network Service Agreement, Structure Attachment Agreement and accompanying documents.
- Effectively prosecuted Municipal Court cases.
- Worked with Staff and the Governing Body to develop the Community Improvement District (CID) policy.
- Successful move to new Justice Center.

Administration

Department: Legal Services

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	365,535	409,000	383,600	447,000
Contractual Services	52,768	265,200	265,200	245,000
Commodities	2,234	2,800	2,800	2,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**420,537**	**677,000**	**651,600**	**694,700**
Expenditures by Fund Type				
General	420,537	677,000	651,600	694,700
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**420,537**	**677,000**	**651,600**	**694,700**



2015 Budget Summary

Beginning in 2015, the current .50 FTE City Prosecutor position will become a full-time position. The demands of the court have increased justifying this change. Included in Contractual Services is $220,000 for outside legal services to be used if needed, along with $7,500 for staff training and travel, $7,200 for Westlaw access charges, $7,300 for professional association memberships/ subscriptions. Other expenses include $2,100 for office supplies/materials and $600 for meeting supplies.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service to the public:				
Net receipts processed	$1,495,514	$1,500,000	$1,500,000	$1,500,000
Average Ticket Processed	$120	$100	$107	$104
✓ Informational statistics:				
Number of cases filed	12,450	15,000	14,000	14,400

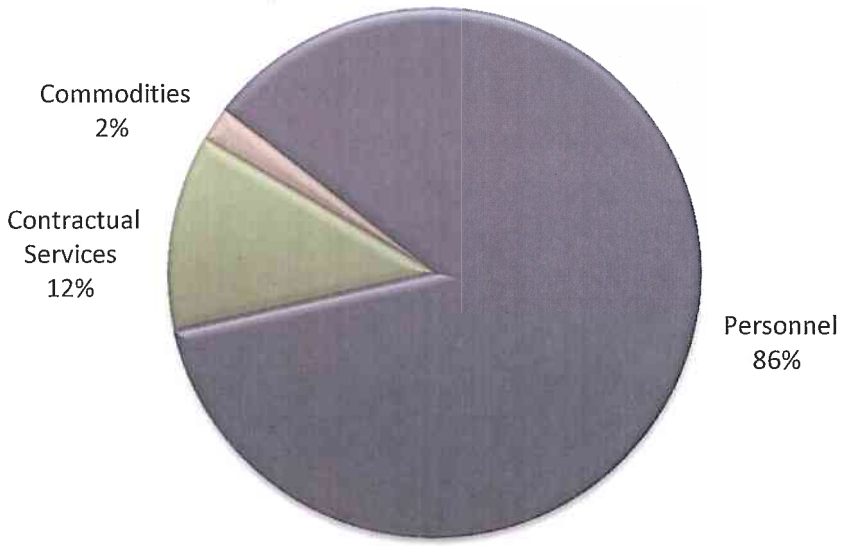
Full-Time Equivalent Positions	***8.50***	***8.50***	***8.50***	***8.50***
Judge *(Part Time)*	0.50	0.50	0.50	0.50
Court Administrator	1.00	1.00	1.00	1.00
Court Supervisor	1.00	1.00	1.00	1.00
Administrative Paralegal	1.00	1.00	1.00	1.00
Court Clerk (I, II, III)	5.00	5.00	5.00	5.00

Major Program Accomplishments

- Added two additional court sessions per week, allowing for more efficient handling of cases and decreasing wait time for police officers, attorneys, and defendants.
- CitePayUSA installation was complete; allowing court to receive payments via the internet using a PCI (Payment Card Industry) compliant company.
- Developed a program to scan all new citations and incoming documents to move the court from a "paper" oriented court to a "paper on demand" court, providing more efficient handling/ management of court documents.
- In a coordinated effort between Municipal Court and the Police department, the traffic citation was re-designed.

Department: Municipal Court

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	506,186	574,800	534,900	583,200
Contractual Services	48,499	79,700	80,700	81,000
Commodities	5,302	13,600	12,600	14,400
Capital	-	-	-	44,000
Debt Service	-	-	-	-
Grand Total	**559,987**	**668,100**	**628,200**	**722,600**
Expenditures by Fund Type				
General	559,987	668,100	628,200	678,600
Special Revenue	-	-	-	-
Capital	-	-	-	44,000
Debt	-	-	-	-
Grand Total	**559,987**	**668,100**	**628,200**	**722,600**



2015 Budget Summary

The majority of spending within Contractual Services is $24,000 to provide a public defender. Also included 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 court telephones. A total of $11,500 is planned for office supplies/materials and $1,900 for replacement office chairs, if needed. Capital of $44,000 will allow for an upgrade of the Full Court software program in 2015.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Informational statistics:				
Board of Zoning Appeals Cases	45	35	35	35
Planning Commission meetings	23	20	20	20
No. of development applications	149	130	130	135
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 I	1.00	2.00	2.00	2.00
Planning Technician	1.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00

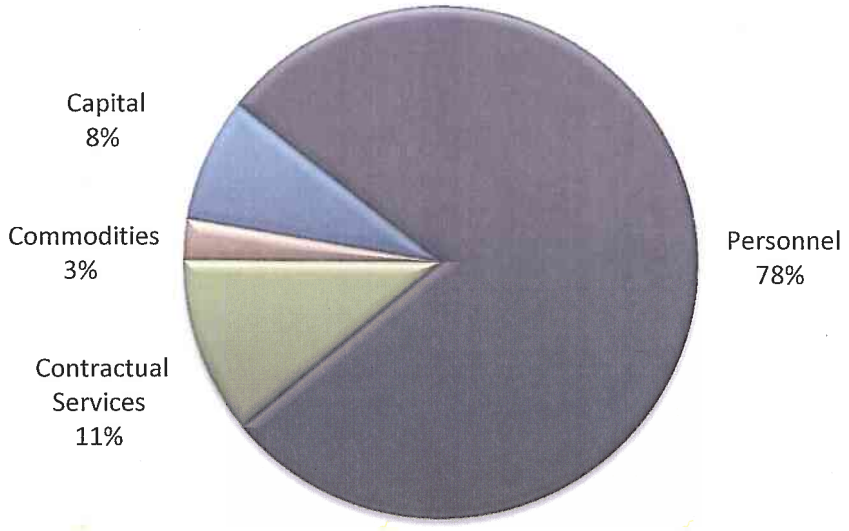
Major Program Accomplishments

- Completed the 135th Street Community Plan.
- Completed the review of annexations and zoning.
- Completed the Annual Development Plan Review.
- Amended the Leawood Development Ordinance.
- Continued scanning of files for permanent records.
- Updated City-wide commercial square footage.
- Contracted for parking study review.
- Participated in the Justice Center OAC meetings.
- Adopted the 2012 ICC with amendments.
- Filled vacant planner position.

Department: Community Development

Programs: Administration and Planning

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	435,426	492,500	469,700	502,200
Contractual Services	30,874	75,300	71,900	71,900
Commodities	13,957	16,100	16,600	16,600
Capital	130,956	25,000	25,000	50,000
Debt Service	-	-	-	-
Grand Total	**611,213**	**608,900**	**583,200**	**640,700**
Expenditures by Fund Type				
General	480,257	583,900	558,200	590,700
Special Revenue	-	-	-	-
Capital	130,956	25,000	25,000	50,000
Debt	-	-	-	-
Grand Total	**611,213**	**608,900**	**583,200**	**640,700**



2015 Budget Summary

This presentation includes the programs of Community Development Administration and Planning. Planned expenditures in Contractual Services are $29,500 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 2015 represents a match required for the MARC Sustainable Communities Implementation Grant. 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Ensure building safety and development compliance:				
Neighborhood inspections per employee	1,669	2,167	2,000	2,000
Code inspections performed	8,650	7,000	8,000	8,000
% inspections on time	100%	100%	100%	100%
✓ Informational statistics:				
No. of Certificates of Occupancy	159	115	125	125
Number of Massage Licenses	91	65	80	85
Licensed single-family rentals	151	130	150	150
Licensed apartment rentals	520	600	700	750
Court cases initiated	164	175	165	165
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
Senior Plans Examiner	1.00	1.00	1.00	1.00

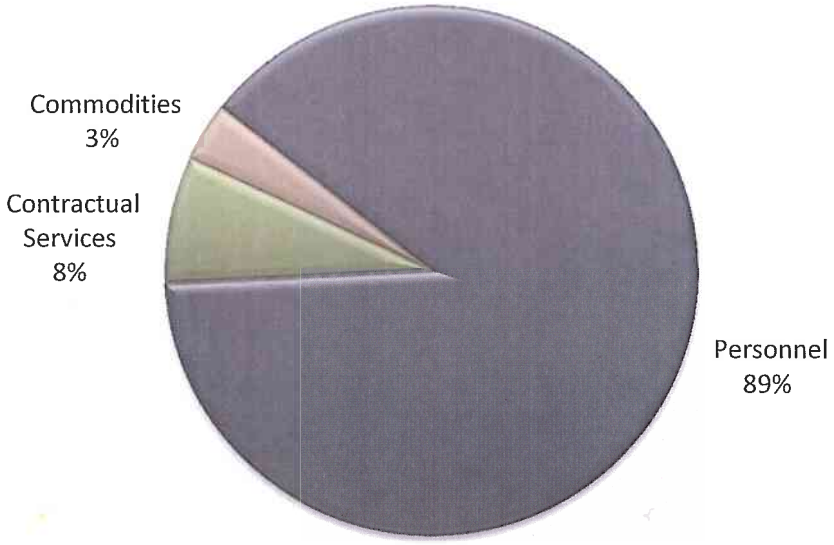
Major Program Accomplishments

- Adopted the 2012 ICC Codes and Amendments, effective April 1, 2013.
- Inspectors achieved Disaster Assessment Certification.
- The Building Official achieved Erosion Control Inspector, Commercial Energy Inspector and Commercial Energy Plans Examiner Certifications.
- Participation in the ICC Metro Board of Directors.
- Participation in the KC Metro Association of Permit Technicians.

Department: Community Development

Programs: Codes and Neighborhood Services

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	739,003	777,900	790,800	760,100
Contractual Services	36,225	67,900	67,900	66,200
Commodities	21,996	30,900	32,200	30,900
Capital	26,255	-	-	-
Debt Service	-	-	-	-
Grand Total	**823,479**	**876,700**	**890,900**	**857,200**
Expenditures by Fund Type				
General	797,224	876,700	890,900	857,200
Special Revenue	-	-	-	-
Capital	26,255	-	-	-
Debt	-	-	-	-
Grand Total	**823,479**	**876,700**	**890,900**	**857,200**



2015 Budget Summary

This presentation combines the Neighborhood Services and Code Enforcement programs. Included within Contractual Services is $20,000 to contract the mowing of vacant/abandoned properties and nuisance removal expense; $15,000 for scanning of permits/plans; $10,900 for staff training/travel/professional memberships; $8,000 for monthly credit card fees; and $6,000 for communication expenses. Commodities reflects budget for gasoline and vehicle maintenance for City assigned vehicles of $21,700; materials and supplies of $5,700; and employee clothing costs of $2,000.

CITY OF LEAWOOD, KANSAS

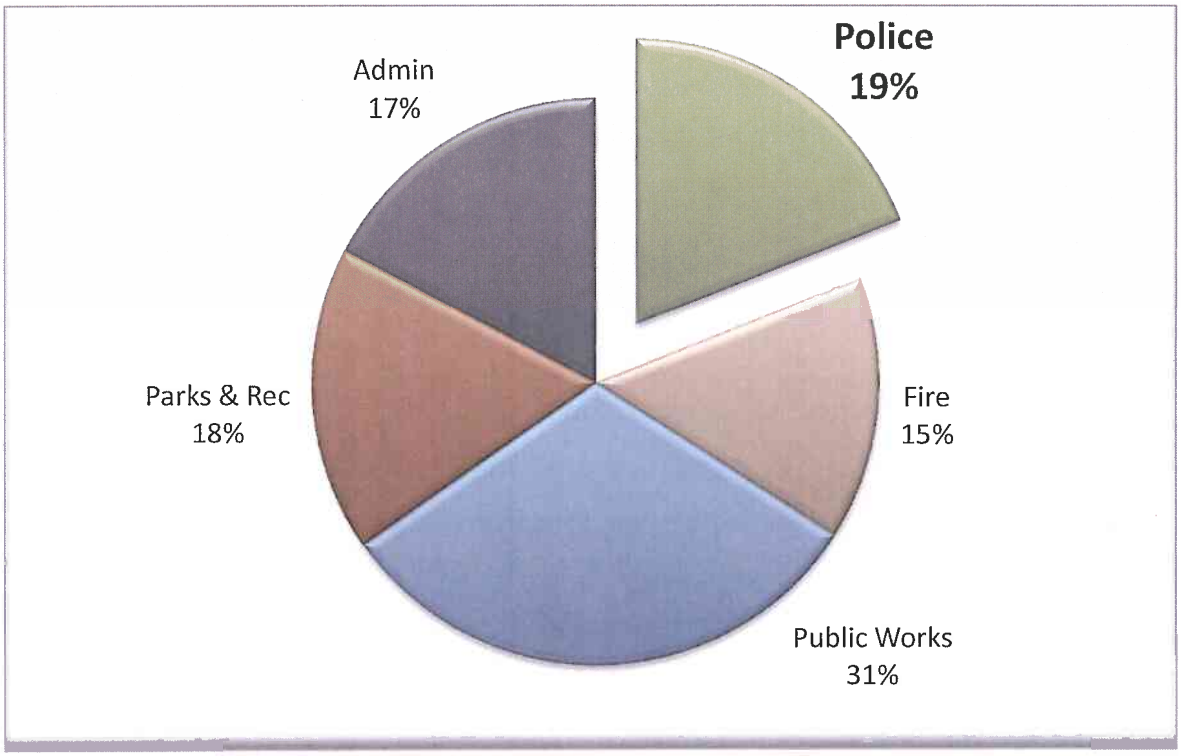
"Growing with Distinction"

The City of Leawood received the ***Tree City USA Growth award*** for the 4th Year in 2013. This honor is received from the Arbor Day Foundation to recognize higher levels of tree care by participating Tree City USA communities. The Growth Award highlights innovative programs and projects, increased commitment resources for urban forestry, and provides an opportunity to share new ideas and successes across the country.

The criteria categories include: Education and Public Relations; Partnerships; Planning and Management; and Tree Planting and Maintenance.

POLICE

Budget: $10.3M Positions: 83



Council Priorities

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

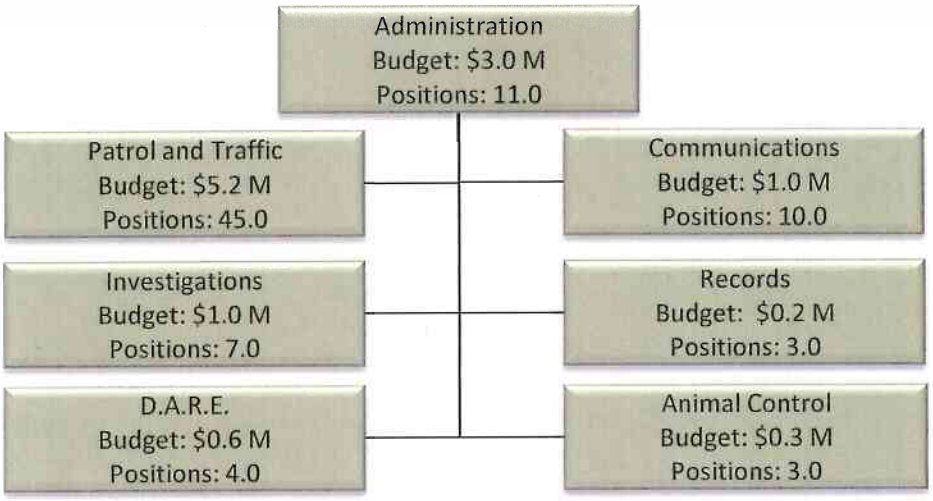
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

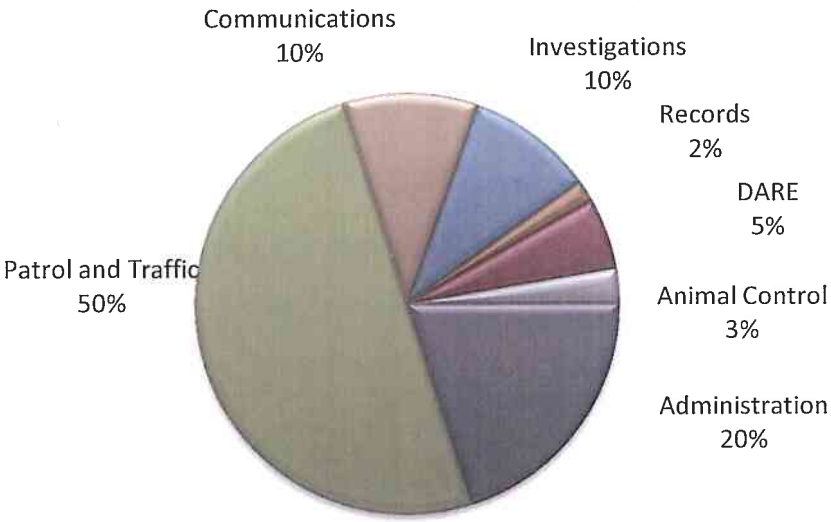
Governing Body Goals For 2015-2019

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

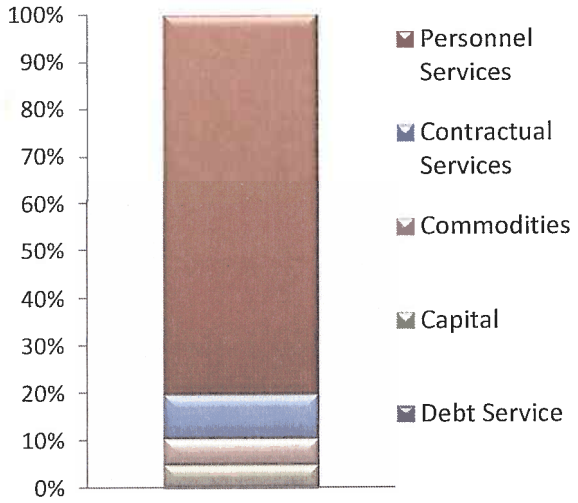
POLICE

Budget: $10.3M Positions: 83

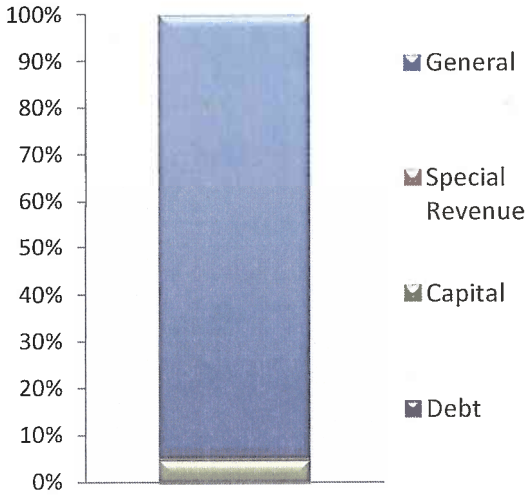




By Character



By Fund Type



POLICE

Budget: $10.3M Positions: 83

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Expenditures by Program				
Administration	9,977,585	2,964,100	3,200,000	2,073,100
Patrol and Traffic	4,465,170	5,131,700	4,958,500	5,157,300
Communications	915,420	1,043,700	1,018,000	1,056,800
Investigations	761,322	872,400	941,300	1,004,600
Records	156,212	178,800	172,900	174,800
DARE	453,221	484,500	477,200	560,700
Animal Control	205,628	243,300	238,700	273,900
Total	$16,934,558	$10,918,500	$11,006,600	$10,301,200
Expenditures by Character				
Personnel Services	7,256,396	8,029,100	7,890,900	8,273,200
Contractual Services	494,162	833,500	957,900	960,300
Commodities	413,420	603,100	563,700	569,200
Capital	8,770,580	1,452,800	1,594,100	498,500
Debt Service	-	-	-	-
Total	$16,934,558	$10,918,500	$11,006,600	$10,301,200
Expenditures by Fund Type				
General	11,271,813	10,369,000	10,295,900	9,750,600
Special Revenue	-	4,500	59,700	52,100
Capital	5,662,745	545,000	651,000	498,500
Debt	-	-	-	-
Total	$16,934,558	$10,918,500	$11,006,600	$10,301,200
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	54,435	53,000	56,000	54,000
Animal Control/Shelter Fees	2,405	3,000	2,500	2,500
Dare Salary Reimbursement	271,000	282,000	282,000	288,000
School Resource Fees	31,080	30,500	30,000	30,000
Total	$358,920	$368,500	$370,500	$374,500

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service to citizens:				
Budgeted cost per citizen	$524	$336	$339	$316
Citizens per Commissioned Officer	530	532	532	535
Alarm fee revenue	$54,435	$55,000	$56,000	$54,000
✓ Effectively manage the increasing calls for service impacting the organization:				
Overtime as a % of regular salaries	8%	9%	9%	9%
Response time emergency calls	3:55 min	3:30 min	4:00 min	3:50 min
✓ Establish a strong community presence and rapport with residents:				
% respondents satisfied	78.0%	80.0%	80.0%	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	3	3
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*	*2.00*	*2.00*	*2.00*
Lieutenant	*1.00*	*0.00*	*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

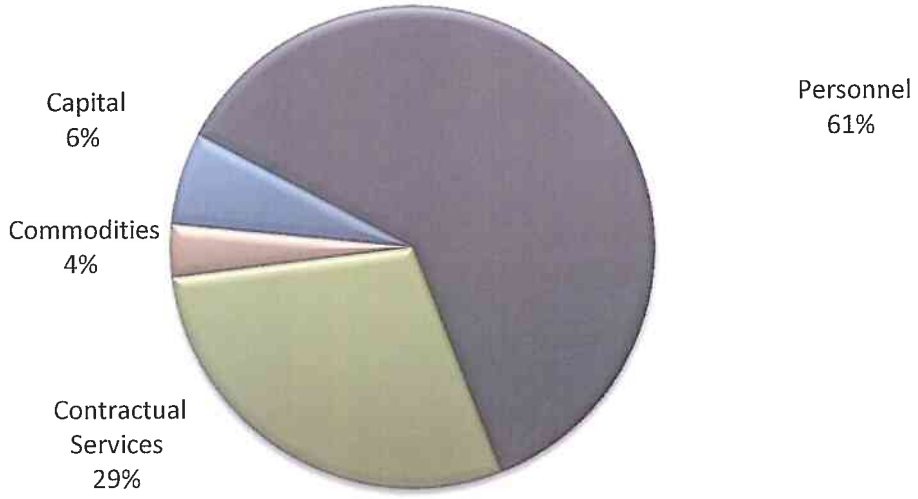
Major Program Accomplishments

- Successfully transitioned into the Justice Center with minimal disruptions.
- Overall reduction in crime.

Department: Police

Program: Administration

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	1,102,111	1,231,700	1,254,400	1,270,400
Contractual Services	259,171	507,600	588,500	600,700
Commodities	61,413	82,000	73,000	73,000
Capital	8,554,890	1,142,800	1,284,100	129,000
Debt Service	-	-	-	-
Grand Total	**9,977,585**	**2,964,100**	**3,200,000**	**2,073,100**
Expenditures by Fund Type				
General	4,530,530	2,729,100	2,859,000	1,944,100
Special Revenue	-	-	-	-
Capital	5,447,055	235,000	341,000	129,000
Debt	-	-	-	-
Grand Total	**9,977,585**	**2,964,100**	**3,200,000**	**2,073,100**



2015 Budget Summary

Operating expenses includes $349,800 for projected utilities and building expenses for the Justice Center; $47,000 for school crossing guards; $63,600 for contractual and shared expenses; $23,100 for staff training; $50,000 for housing of prisoners at the county facility; $31,700 for law enforcement liability insurance; office supplies of $21,000; and gasoline/vehicle maintenance of $39,000. Capital in 2015 will purchase replacement radios for the department and a firearms simulator. In both 2014 and 2015, approximately $900,000 in each year, is included for the transfer of the .25% special county sales tax receipts from the General Fund to the Public Safety fund.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Effectively manage the increasing calls for service impacting the organization:				
Total calls for service	12,657	13,400	13,400	13,200
Response time emergency calls	3:55 min	3:30 min	4:00 min	3:50 min
Total traffic citations	12,703	15,200	14,000	14,400
✓ Monitor and analyze the crime rate for changing threats to the community:				
Crime rate (per 1,000 citizens)	27.8	30.2	29.9	30.9
Part I	12.9	16.8	15.1	15.6
Part II	14.9	13.4	14.8	15.3
✓ Promote the public's sense of security:				
% of residents who feel safe in their neighborhood during the day/night	96.4%	95.0%	95.0%	95.0%
✓ Reduce traffic incidents:				
# of traffic crashes with injuries	134	115	125	135
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*	*5.00*	*5.00*	*5.00*
Police Officer (I, II, III, IV)	*32.00*	*33.00*	*33.00*	*33.00*

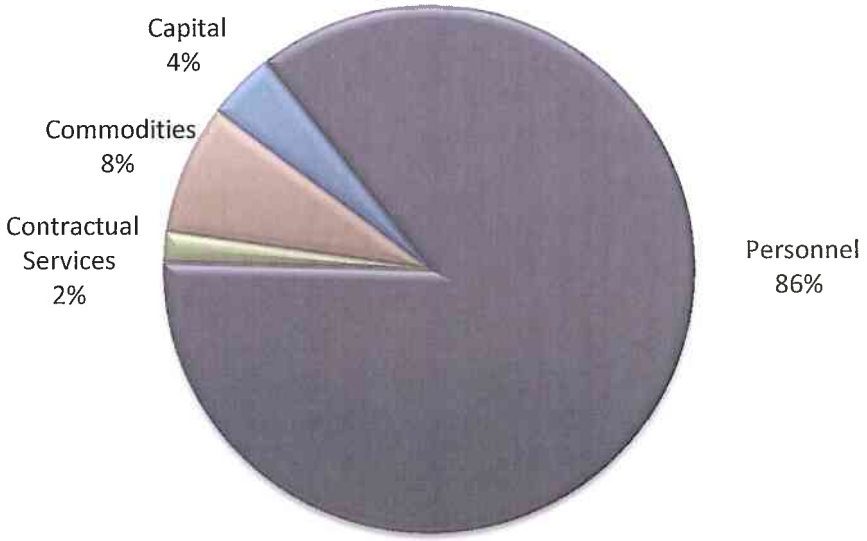
Major Program Accomplishments

- Overall reduction of crime, particularly property crimes.
- Full implementation of the Directed Patrol Unit.
- Completed retirement of the K-9's and fully introduced the new K-9's.
- Transitioned to all-wheel drive platform patrol vehicles.
- The City received a AAA Platinum Award for community safety which was largely the result of efforts of the traffic management unit.

Department: Police

Program: Patrol and Traffic

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	3,853,205	4,316,900	4,187,600	4,435,400
Contractual Services	90,509	105,400	95,900	95,900
Commodities	305,766	443,400	409,000	412,000
Capital	215,690	266,000	266,000	214,000
Debt Service	-	-	-	-
Grand Total	**4,465,170**	**5,131,700**	**4,958,500**	**5,157,300**
Expenditures by Fund Type				
General	4,249,480	4,865,700	4,692,500	4,943,300
Special Revenue	-	-	-	-
Capital	215,690	266,000	266,000	214,000
Debt	-	-	-	-
Grand Total	**4,465,170**	**5,131,700**	**4,958,500**	**5,157,300**



2015 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 $239,700 for vehicle repairs, gasoline and supplies; $47,100 for uniforms; $40,100 for officer training; $32,900 for mobile phones; $18,400 for ammunition supplies; and $79,300 for expendable equipment. Reflected in Capital is $214,000 for the replacement purchase of six patrol vehicles and a motorcycle.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Monitor workload to ensure adequate staffing levels:				
Total calls dispatched	32,543	33,000	33,000	33,000
911 calls dispatched	3,319	3,300	3,300	3,300
✓ Dispatch information within target time of 30 seconds:				
Response time from time of call to dispatch (emergency calls)	29.6 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	81.0%	90.0%	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

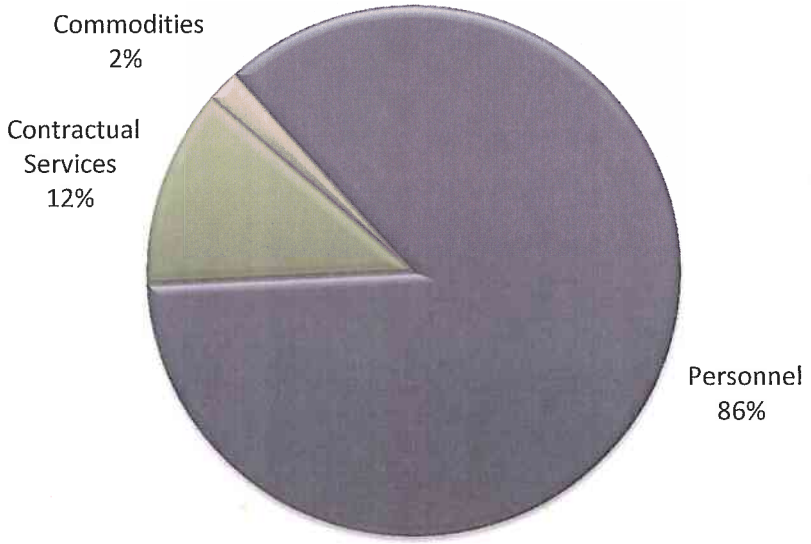
Major Program Accomplishments

- Moved the entire dispatch/911 call center to the new facility without any service disruptions.
- Upgraded to the Patriot 3.2 phone system.
- Upgraded the Computer Aided Dispatch system.
- Transitioned to a "paperless" warrant system for City warrants.

Department: Police

Program: Communications

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	811,808	895,100	869,400	908,200
Contractual Services	93,831	127,500	127,500	127,500
Commodities	9,781	21,100	21,100	21,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**915,420**	**1,043,700**	**1,018,000**	**1,056,800**
Expenditures by Fund Type				
General	915,420	1,043,700	1,018,000	1,056,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**915,420**	**1,043,700**	**1,018,000**	**1,056,800**



2015 Budget Summary

Within Contractual Services is $91,100 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Effectively manage caseloads to facilitate a high crime clearance rate:				
# of cases investigated	897	940	990	1,000
Part I	417	525	500	500
Part II	480	415	490	500
# of cases per officer	150	157	165	167
Part I	70	88	83	83
Part II	80	69	82	83
Active cases cleared	364	280	335	340
✓ 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

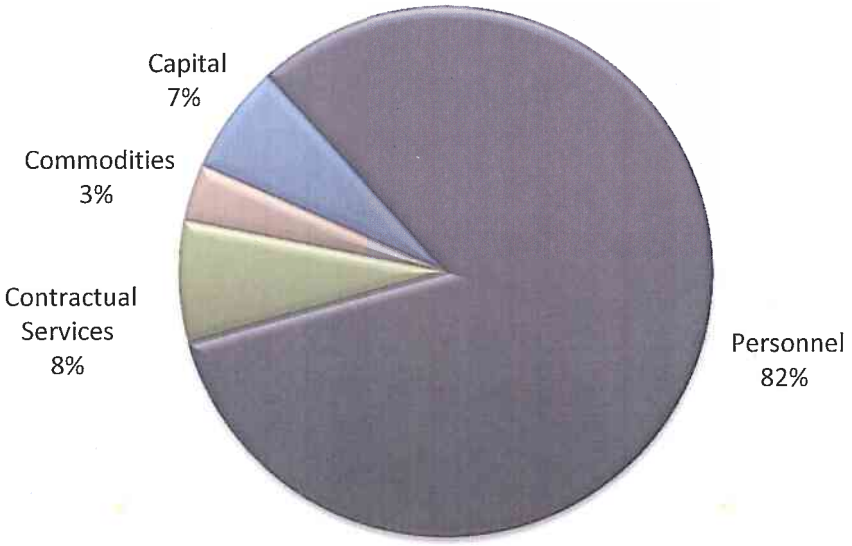
Major Program Accomplishments

- Detective Burke received the Postal Service Task Force Investigator of the Year Award in recognition of his work with the Operation Homeless Crime Group.
- Investigation resulting from a burglary arrest resulted in linking the burglar to multiple burglaries in Kansas and Missouri. One of the burglaries had a loss of approximately $500,000.

Department: Police

Program: Investigations

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	730,967	772,600	783,300	827,200
Contractual Services	10,787	24,000	78,200	75,100
Commodities	19,568	31,800	35,800	34,800
Capital	-	44,000	44,000	67,500
Debt Service	-	-	-	-
Grand Total	**761,322**	**872,400**	**941,300**	**1,004,600**
Expenditures by Fund Type				
General	761,322	823,900	837,600	885,000
Special Revenue	-	4,500	59,700	52,100
Capital	-	44,000	44,000	67,500
Debt	-	-	-	-
Grand Total	**761,322**	**872,400**	**941,300**	**1,004,600**



2015 Budget Summary

Within Contractual Services is $8,200 for communication devices; $5,600 for staff training; and $4,900 for outside professional services. Included in Commodities is $6,500 for the purchase of uniforms, $7,200 for office supplies/materials, $2,000 for vehicle repairs and $15,000 for gasoline. Capital in 2015 reflects the replacement purchase of three vehicles. Also shown in this program is an estimated $52,100 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Ensure timely submission of reports through appropriate workloads:				
Case mgmt entries per employee	7,613	10,000	6,000	6,000
Accident reports entered	719	650	675	705
Arrest reports entered	1,637	1,400	1,650	1,650
Ticket entered	9,545	12,000	10,000	10,000
Full-Time Equivalent Positions	***3.0***	***3.0***	***3.0***	***3.0***
Commissioned Officers	***0.0***	***0.0***	***0.0***	***0.0***
Records Specialist	3.0	3.0	3.0	3.0

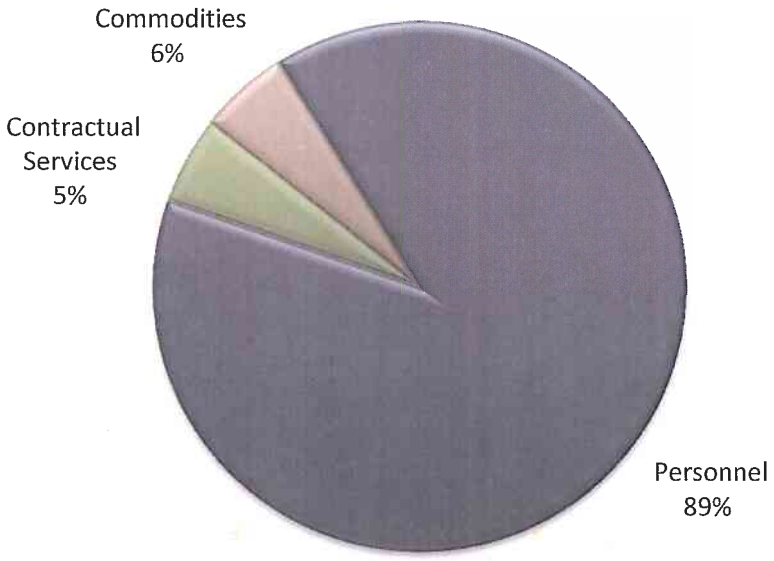
Major Program Accomplishments

- Shredded and digitized thousands of documents.
- All employees maintained certifications in REGIS and NCIC.
- Transitioned to the new facility with minimal down time.

Department: Police

Program: Records

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	134,611	152,000	147,300	155,900
Contractual Services	12,742	17,200	16,000	9,300
Commodities	8,859	9,600	9,600	9,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**156,212**	**178,800**	**172,900**	**174,800**
Expenditures by Fund Type				
General	156,212	178,800	172,900	174,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**156,212**	**178,800**	**172,900**	**174,800**



2015 Budget Summary

The major change to this program in 2015 is the removal of the copy machine budget as this will be consolidated and paid 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 $5,200, printing of forms of $2,000, 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Promote safety through education and outreach efforts:				
# of children receiving DARE presentations	3,000	3,700	3,500	3,400
✓ Promote safety through enforcement efforts:				
Cases initiated during SRO service	43	50	50	50
✓ Use of City funds:				
Portion of the sub-program funded by the Alcohol Tax	60%	58%	59%	51%
✓ Provide efficient service:				
Program revenue	$302,080	$312,500	$312,000	$318,000
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*

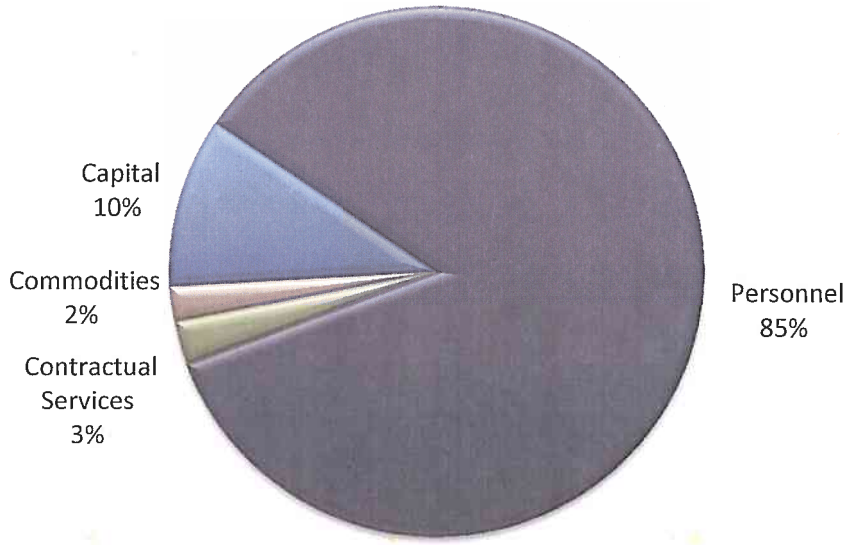
Major Program Accomplishments

- Maintained a presence in both school districts, located in the City, as well as private schools.
- Provided numerous presentations to citizens and citizen groups on topics such as self defense and residential security.

Department: Police

Program: D.A.R.E.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	442,665	461,400	454,100	476,100
Contractual Services	4,019	14,600	14,600	14,600
Commodities	6,537	8,500	8,500	12,000
Capital	-	-	-	58,000
Debt Service	-	-	-	-
Grand Total	**453,221**	**484,500**	**477,200**	**560,700**
Expenditures by Fund Type				
General	453,221	484,500	477,200	502,700
Special Revenue	-	-	-	-
Capital	-	-	-	58,000
Debt	-	-	-	-
Grand Total	**453,221**	**484,500**	**477,200**	**560,700**



2015 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, communication of $1,600 and $3,500 for the replacement of a color jet printer. Two DARE vehicles will be replaced in 2015.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate fees:				
Cost recovery on boarding strays	17%	21%	17%	17%
Animal impound fees	$2,405	$3,000	$2,500	$2,500
# of animal control calls	1,009	1,600	1,400	1,480
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

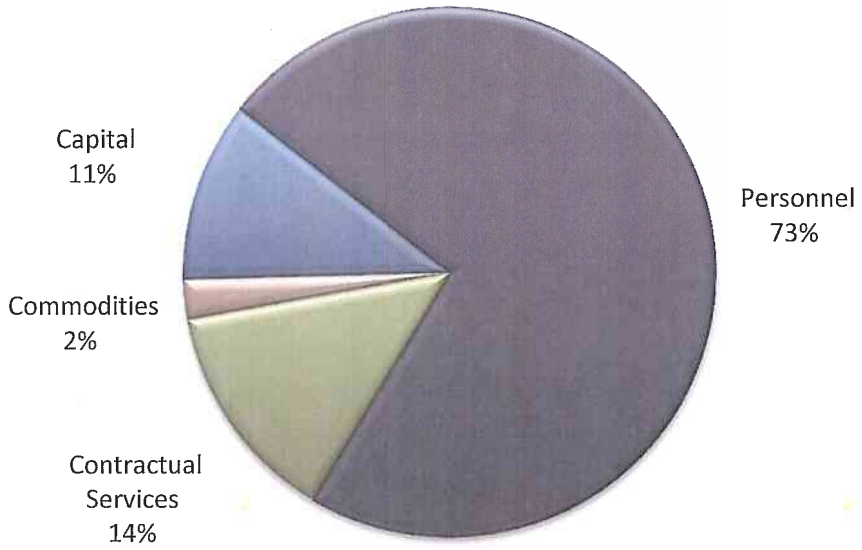
Major Program Accomplishments

- Implemented a Dog Bite Prevention Program for elementary aged children. During the first year of the program it has already been taught to Kindergartens at two schools.

Department: Police

Program: Animal Control

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	181,029	199,400	194,800	200,000
Contractual Services	23,103	37,200	37,200	37,200
Commodities	1,496	6,700	6,700	6,700
Capital	-	-	-	30,000
Debt Service	-	-	-	-
Grand Total	**205,628**	**243,300**	**238,700**	**273,900**
Expenditures by Fund Type				
General	205,628	243,300	238,700	243,900
Special Revenue	-	-	-	-
Capital	-	-	-	30,000
Debt	-	-	-	-
Grand Total	**205,628**	**243,300**	**238,700**	**273,900**



2015 Budget Summary

Besides planned wage and benefit increases, the program budget remains unchanged from the 2014 estimate for the upcoming budget year. A total of $14,400 is included annually for the boarding of stray animals, the majority of which is recoverable when animals are picked up. Other operating expenses include: $2,300 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. One truck will be replaced in 2015.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

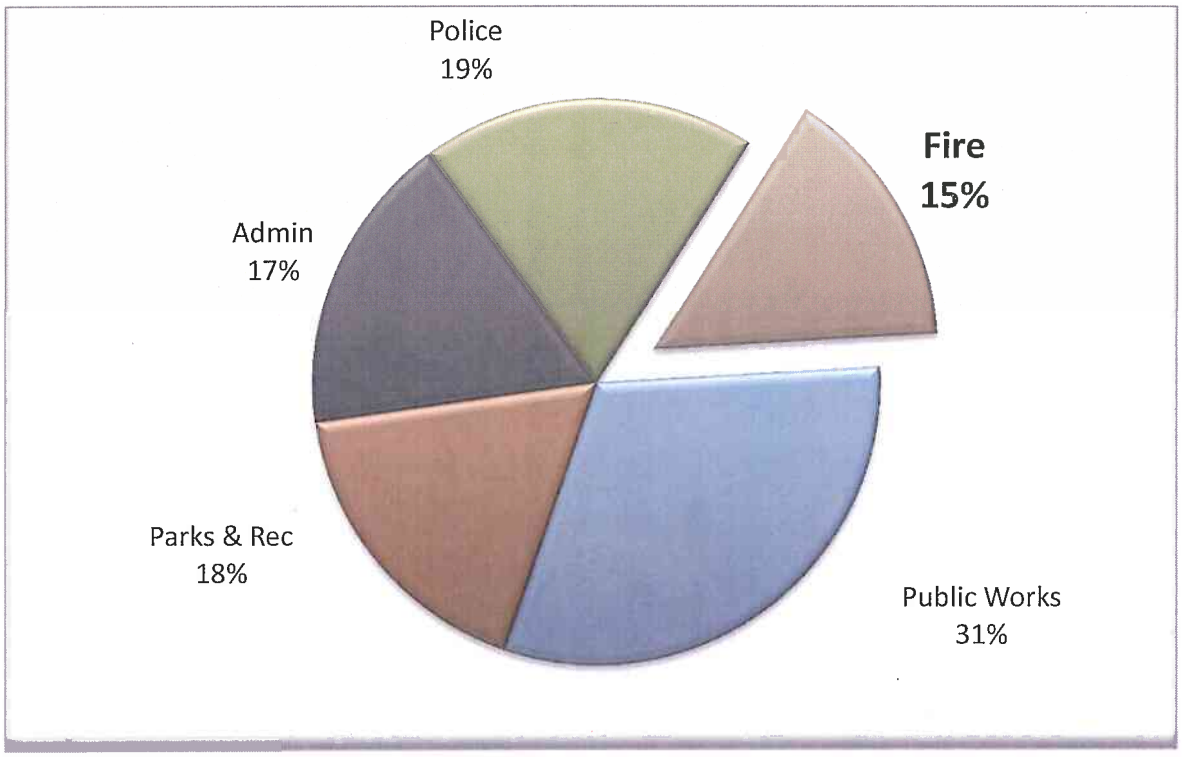
What is Arbor Day?

Arbor Day is a holiday in which individuals and groups are encouraged to plant and care for trees. Today, many countries observe this holiday. Though usually observed in the spring, the date varies, depending on climate and suitable planting season.

Fire Budget

FIRE

Budget: $8.2M 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.

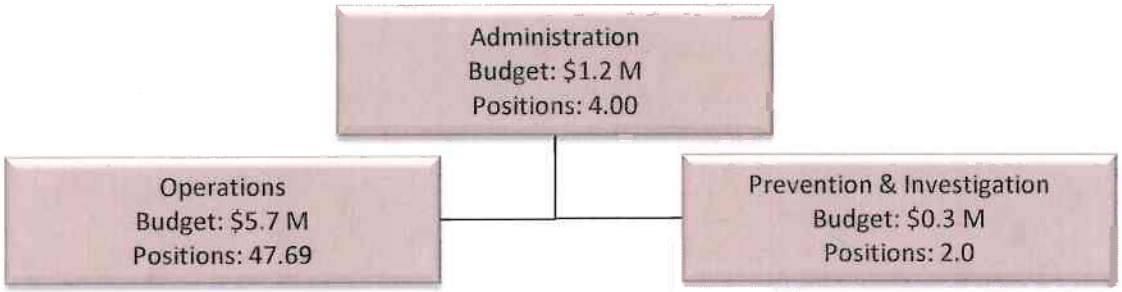
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

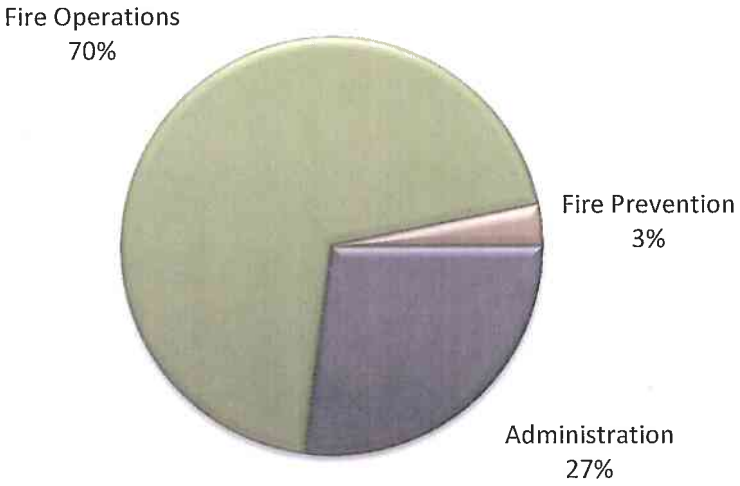
Governing Body Goals For 2015-2019

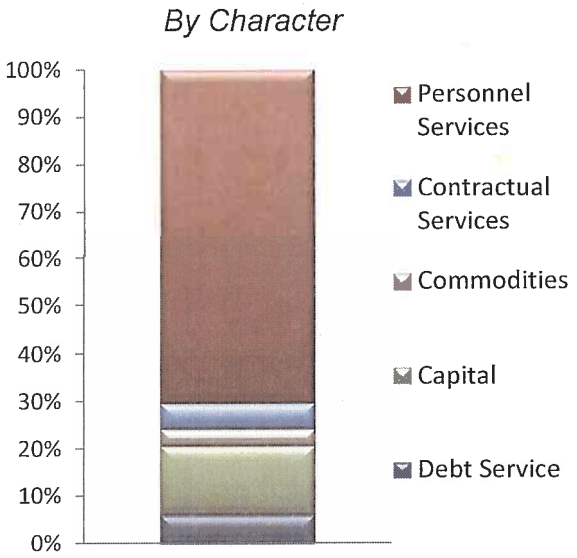
- *Evaluation of usage of City-owned property at 97th Street and Lee Boulevard.*

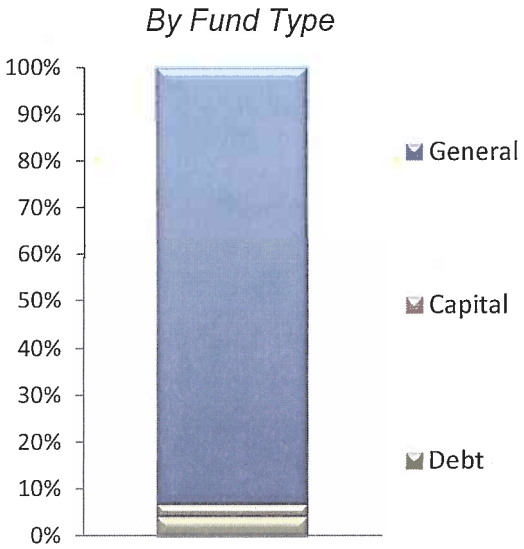
FIRE

Budget: $8.2M Positions: 53.69









FIRE

Budget: $8.2M Positions: 53.69

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Expenditures by Program				
Administration	987,581	1,168,463	1,143,363	2,206,363
Fire Operations	5,234,569	5,513,400	5,418,400	5,688,700
Fire Prevention	234,371	249,600	262,200	256,000
Total	$6,456,521	$6,931,463	$6,823,963	$8,151,063
Expenditures by Character				
Personnel Services	5,253,195	5,490,800	5,449,900	5,741,400
Contractual Services	241,400	312,200	317,800	444,600
Commodities	183,624	248,100	245,700	291,900
Capital	90,988	398,500	328,700	1,189,900
Debt Service	687,314	481,863	481,863	483,263
Total	$6,456,521	$6,931,463	$6,823,963	$8,151,063
Expenditures by Fund Type				
General	6,026,014	6,197,900	6,160,200	7,604,600
Special Revenue	-	-	-	-
Capital	90,988	398,500	328,700	210,000
Debt	339,519	335,063	335,063	336,463
Total	$6,456,521	$6,931,463	$6,823,963	$8,151,063
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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient fire and EMS service to the citizens of Leawood:				
Budgeted cost per citizen	$200	$213	$210	$250
Citizens per Firefighter	602	605	605	608
✓ Ensure quality service by maintaining adequate staffing & training levels:				
Training hours per month per Firefighter/EMT	23	17	22	22
Overtime as a % of regular salaries	8%	9%	9%	9%
Employee turnover	0	0	0	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

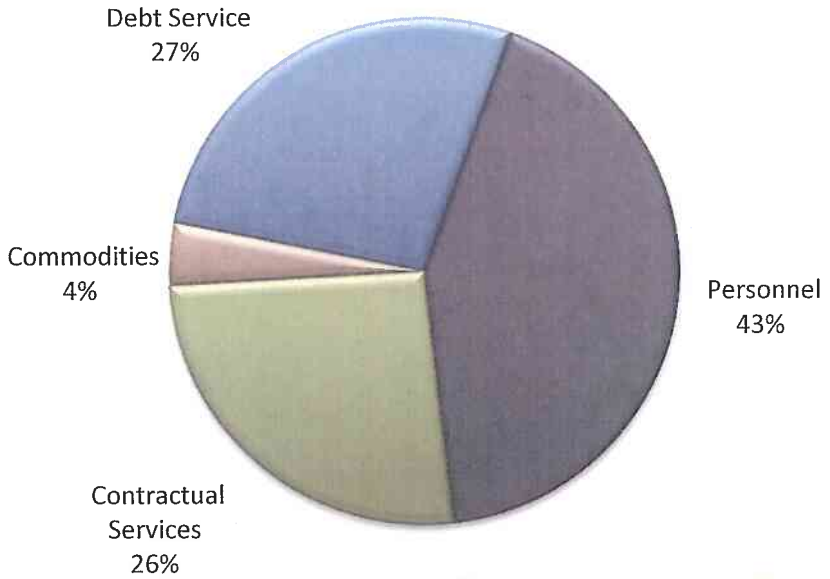
Major Program Accomplishments

- Started the Accreditation process.
- Created a Formal Officer Mentoring Program.
- Co-Hosted the Police and Fire Open House.
- Hosted a French foreign exchange Intern.
- Certified 200 people in CPR, AED and First Aid; an increase of 83 students from 2012.
- Revised Standard Operating Guidelines and Administrative Policies.
- Recertification of all EMT's.
- Conducted a joint training exercise with Technical Rescue and the Church of the Resurrection CERT team.
- Attended Emergency Management Training with Johnson County EMI.

Department: Fire

Program: Administration

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	471,756	508,800	501,600	522,500
Contractual Services	148,496	211,500	212,100	318,700
Commodities	27,810	40,600	44,600	48,800
Capital	-	72,500	50,000	979,900
Debt Service	339,519	335,063	335,063	336,463
Grand Total	**987,581**	**1,168,463**	**1,143,363**	**2,206,363**
Expenditures by Fund Type				
General	648,062	760,900	758,300	1,869,900
Special Revenue	-	-	-	-
Capital	-	72,500	50,000	-
Debt	339,519	335,063	335,063	336,463
Grand Total	**987,581**	**1,168,463**	**1,143,363**	**2,206,363**



2015 Budget Summary

New in 2015 is $18,000 to cover expenses associated with department accreditation. Contractual Services includes: $122,000 for exterior painting and carpet replacement at FS #2 & #3; $79,500 for utilities for all the fire station buildings; $30,000 for building/ground repairs; $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; $20,000 to replace furniture and appliances at the fire stations; and $4,000 for building and ground supplies for the fire stations. Capital in 2014 will complete the sewer repairs at FS #2. Debt reflects the annual principal and interest payments due on Fire Stations #2 and #3; paid in full in 2024 and 2021, respectively.

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; and referrals to the Citizen Assist Program.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Respond to emergencies within department goal of 5 minute average:				
Average response time to fire incidents (in minutes)	4:51	5:00	5:00	5:00
% of Emg Med responses in 5 min	64.5%	70.0%	70.0%	70.0%
% of ALS/Med-Act response in 9 min	77.5%	80.0%	80.0%	80.0%
✓ Number of fire incidents	1,037	1,000	1,000	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	23.00	23.00	23.00
Firefighter (I, II, III)	6.00	9.00	9.00	9.00
Part-Time Firefighter *(Seasonal/Casual)*	0.69	0.69	0.69	0.69

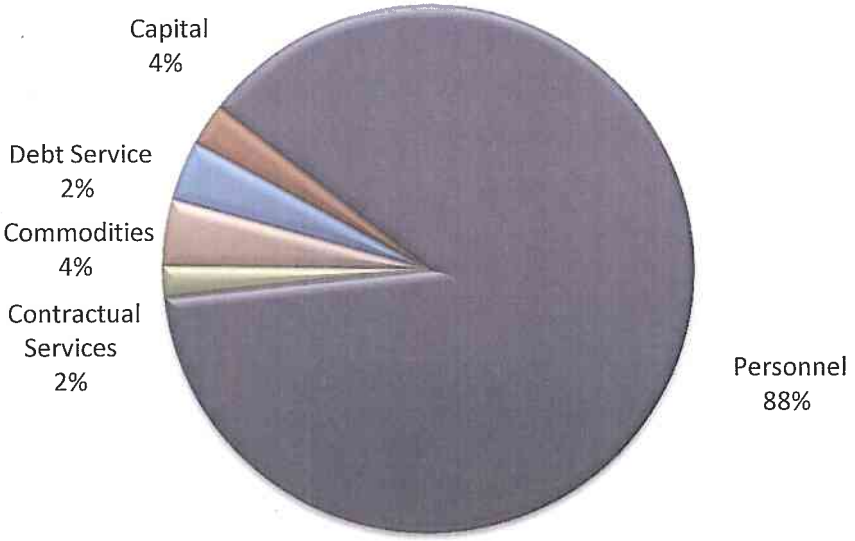
Major Program Accomplishments

- Upgraded all Automatic External Defibrillators and Medical Bags.
- Installed 94 car seats.
- Four Fire Fighters received the Medal of Valor.
- Four Code saves.
- Technical Rescue personnel completed several exercises at Crisis City.
- Fire Apparatus and ladders were tested to meet all NFPA Standards.
- Successful transition of new officer promotions: 2 Battalion Chiefs, 2 Captains, and 2 Lieutenants.
- Four Firefighters attended the National Fire Academy.

Department: Fire

Program: Fire Service Operations

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	4,571,905	4,761,400	4,720,100	4,992,600
Contractual Services	77,709	84,000	89,000	108,800
Commodities	146,172	195,200	183,800	230,500
Capital	90,988	326,000	278,700	210,000
Debt Service	347,795	146,800	146,800	146,800
Grand Total	**5,234,569**	**5,513,400**	**5,418,400**	**5,688,700**
Expenditures by Fund Type				
General	5,143,581	5,187,400	5,139,700	5,478,700
Special Revenue	-	-	-	-
Capital	90,988	326,000	278,700	210,000
Debt	-	-	-	-
Grand Total	**5,234,569**	**5,513,400**	**5,418,400**	**5,688,700**



2015 Budget Summary

The first year of a three-year new initiative, $18,000 for paramedic training of firefighters, is included in 2015. Other operating expenses include $31,100 for firefighter training; $24,200 for communication; $40,000 for uniforms; $78,000 for gasoline, vehicle & equipment maintenance supplies/service; $40,000 to replace bunker gear; and $58,000 for other expendable equipment items such as hoses, flashlights, and rescue equipment. Included in Debt Service is the lease payment for the two fire pumpers purchased in 2011 with a payment of $146,800 due on the ten-year lease. Capital reflects $75,000 for the replacement of SCBA equipment; $40,000 for the installation of opticom systems to be placed at selected traffic signals throughout the City; and $95,000 to replace 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Reduce fire incidents:				
Fire calls per 1,000 citizens	32	31	31	31
✓ Maintain fire protection standards in city buildings:				
Number of inspections	952	1,100	1,000	1,000
Number of building plans reviewed	147	150	150	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

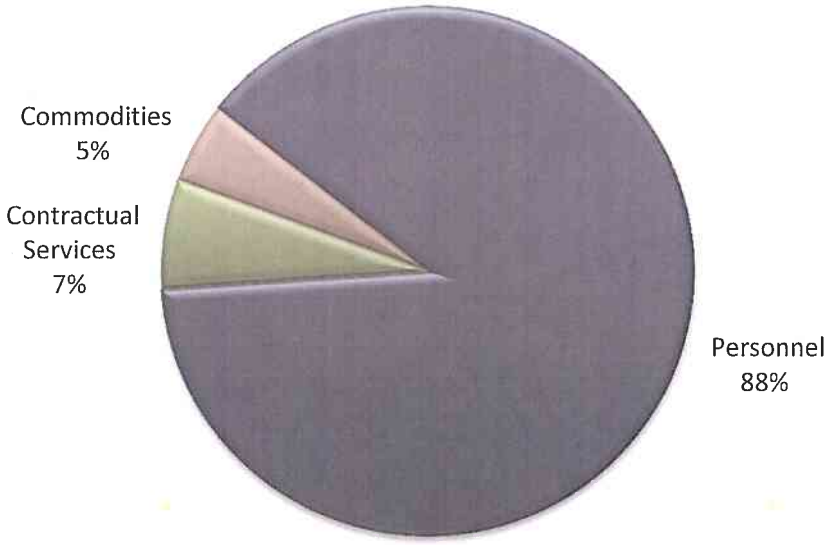
Major Program Accomplishments

- Reformed and redeployed of an IPad inspection system to fire officers.
- Completed extensive investigation of a fatality fire.
- Completed all inspections and acceptance testing at the City's newly completed Justice Center.
- Completed all inspections and acceptance testing at the new AMC Theater office building.
- Continued service of a growing number of smoke detectors and battery installations.

Department: Fire

Program: Prevention and Investigation

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	209,534	220,600	228,200	226,300
Contractual Services	15,195	16,700	16,700	17,100
Commodities	9,642	12,300	17,300	12,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**234,371**	**249,600**	**262,200**	**256,000**
Expenditures by Fund Type				
General	234,371	249,600	262,200	256,000
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**234,371**	**249,600**	**262,200**	**256,000**



2015 Budget Summary

No major changes are anticipated to this program in 2015. Contractual Services includes $11,400 for staff training and travel, $3,500 for communication devices, and $2,000 for dues and memberships to association organizations. A total of $6,000 is included for the purchase of prevention and arson related books & supplies, $3,000 for uniforms, and $2,300 for the replacement purchase of fire gear/equipment, a camera and a printer.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

What is Emerald Ash Borer?

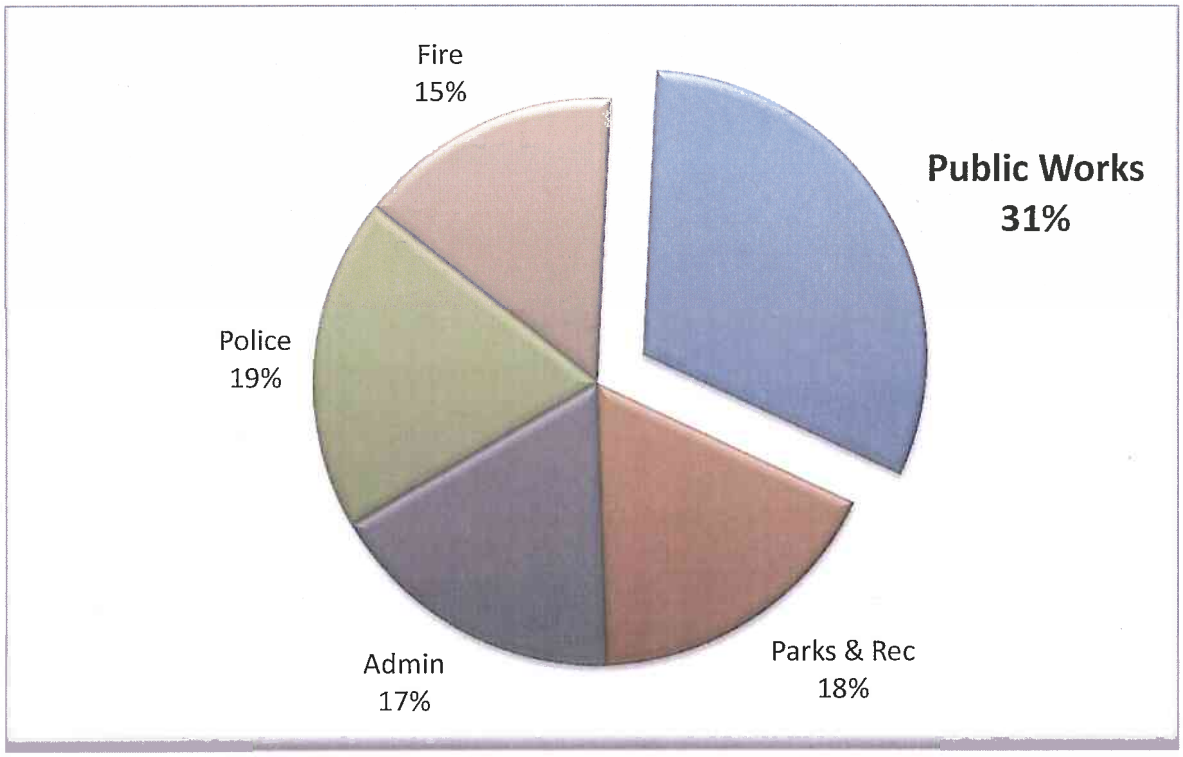
Emerald Ash Borer (EAB) is an invasive, non-native insect that feeds on, and ultimately causes, the death of Ash trees. The beetle is metallic green in color and approximately one half inch in length. This pest was first discovered in the United States in Michigan in 2002 and is believed to have been transported to the United States from Asia on wooden shipping crates approximately five years prior to its discovery. EAB has continued to slowly spread from state to state most often through human activities like transporting infested Ash fire wood or Ash logs.

Over the last two years, EAB was discovered in Platte County, Missouri and in Wyandotte County, Kansas. Current management guidelines recommend consideration of treatment options and other planning processes be implemented when EAB is found within a 15 to 20 mile radius of the discovery.

Public Works Budget

PUBLIC WORKS

Budget: $16.9M Positions: 49.23



Council Priorities

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

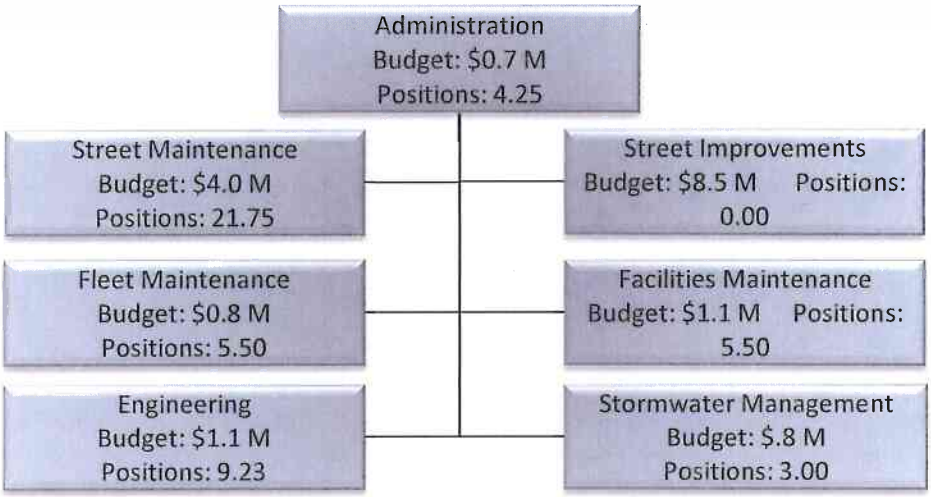
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

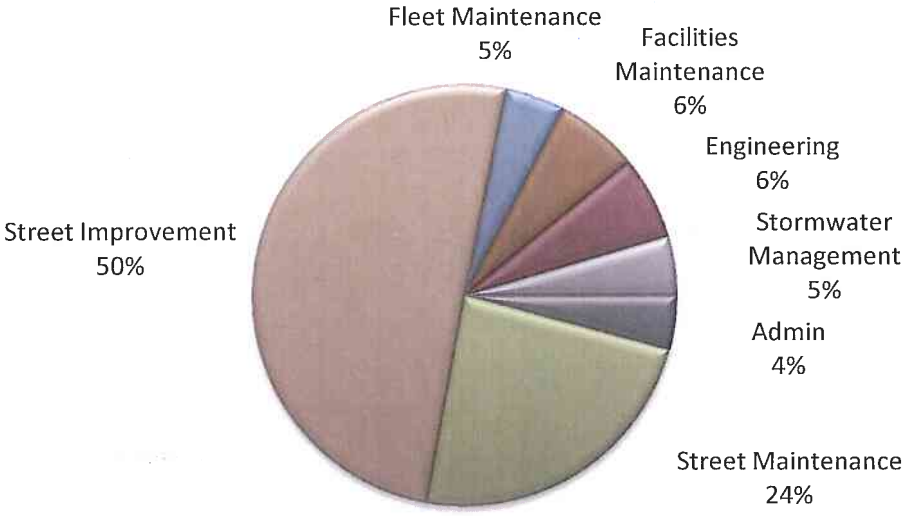
Governing Body Goals For 2015-2019

- *Prepare an analysis of establishing a Stormwater Utility supported by other revenue sources. 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 through Public Works.*
- *Evaluate City solar energy regulations.*
- *Evaluate possible impact of placing hi-speed fiber along 135th Street.*

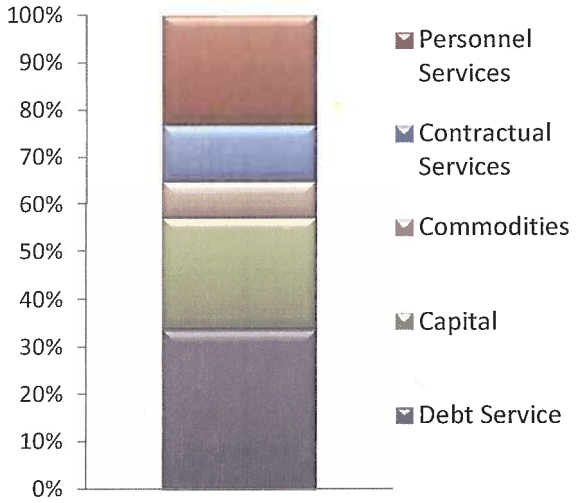
PUBLIC WORKS

Budget: $16.9M Positions: 49.23

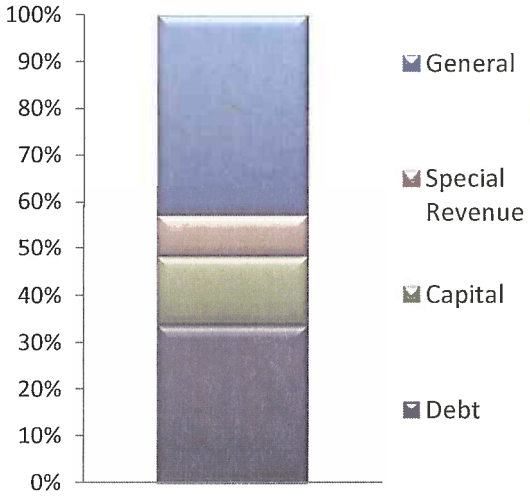




By Character



By Fund Type



PUBLIC WORKS

Budget: $16.9M Positions: 49.23

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Expenditures by Program				
Administration	622,170	693,464	698,364	708,064
Street Maintenance	4,033,960	4,919,300	4,806,500	3,994,000
Street Improvement	7,711,284	7,417,548	8,246,438	8,481,059
Fleet Maintenance	551,494	800,200	748,100	763,400
Facilities Maintenance	749,606	1,233,400	1,244,400	1,083,400
Engineering	828,102	1,090,900	1,058,400	1,080,600
Stormwater Management	1,398,086	2,499,792	4,096,142	759,317
Total	$15,894,702	$18,654,604	$20,898,344	$16,869,840
Expenditures by Character				
Personnel Services	3,399,901	3,740,800	3,678,400	3,924,700
Contractual Services	1,476,136	2,118,300	2,048,500	2,032,100
Commodities	997,019	1,351,500	1,316,800	1,310,500
Capital	4,789,558	6,381,918	8,791,758	3,930,400
Debt Service	5,232,088	5,062,086	5,062,886	5,672,140
Total	$15,894,702	$18,654,604	$20,898,344	$16,869,840
Expenditures by Fund Type				
General	5,873,056	7,210,600	7,043,700	7,267,300
Special Revenue	1,433,801	1,483,068	1,500,058	1,503,200
Capital	3,355,757	4,898,850	7,291,700	2,427,200
Debt	5,232,088	5,062,086	5,062,886	5,672,140
Total	$15,894,702	$18,654,604	$20,898,344	$16,869,840
Full-Time Equivalents	48.23	48.23	48.23	49.23
Exhibit: Revenue by Program				
County Participation				
Streets	940,048	559,000	959,000	967,000
Stormwater	7,600,842	4,306,088	5,220,736	3,944,100
Engineering *(Inspection Fees)*	96,752	63,000	63,000	65,000
Special Assessments	2,420,803	2,347,098	2,347,098	2,282,924
Total	11,058,445	7,275,186	8,589,834	7,259,024

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Efficiently respond to infrastructure demands of the City:				
Budgeted cost per citizen	$492	$574	$643	$517
% of 1/8 sales tax funding:				
streets	47%	44%	45%	55%
stormwater	53%	56%	55%	45%
✓ Effectively manage the increasing calls for service impacting the organization:				
Overtime as a % of regular salaries	2%	3%	3%	3%
Professional service contracts	93	50	75	75
✓ Develop staff by promoting a team environment, collaboration, and open communication:				
% employees maintaining professional certifications	63.0%	63.0%	63.0%	63.0%
Employee turnover	2	6	5	5
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

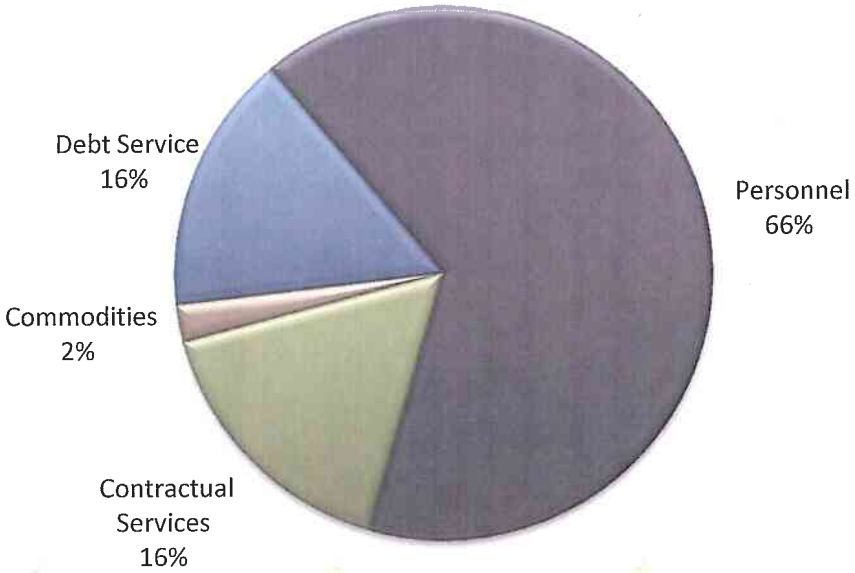
Major Program Accomplishments

- Initiated the purchase of leased streetlights from KC Power & Light. Completed in 2014.
- Worked with Police and Courts on the construction of the Justice Center.
- Worked with Information Services to run a fiber loop between City Hall and the Justice Center.
- Partnered with Blue Valley School Dist to run fiber along Mission Road from 123rd to 133rd.
- Implemented a 4 year, 20 million dollar curb replacement program that began in 2013.
- Coordination of auctioning surplus equipment for all departments.

Department: Public Works

Program: Administration

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	429,458	449,100	454,800	464,400
Contractual Services	73,842	117,100	116,300	116,400
Commodities	7,606	16,000	16,000	16,000
Capital	-	-	-	-
Debt Service	111,264	111,264	111,264	111,264
Grand Total	**622,170**	**693,464**	**698,364**	**708,064**
Expenditures by Fund Type				
General	510,906	582,200	587,100	596,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	111,264	111,264	111,264	111,264
Grand Total	**622,170**	**693,464**	**698,364**	**708,064**



2015 Budget Summary

Contractual Services includes $25,000 for the bi-annual inspection of City bridges, $15,000 for scanning services, $14,500 for professional services to be used as needed, $14,000 for operation green light, $16,000 to update the traffic model and GASB streets/stormwater, $17,200 for staffing training/travel/professional memberships, and $6,200 for communication services. Planned Commodities expenses are $9,400 for office and small office equipment. Debt Service represent payments due on the 2012 City facility improvements and the Public Works facility building and land, which will be paid in 2023.

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,

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide timely maintenance for streets and related infrastructure by applying cost effective treatments:				
Maintenance exp's per lane mile	$9,025	$10,956	$10,705	$8,836
Cost per foot of sidewalk replacement	$38.15	$44.00	$42.00	$43.00
Cost per foot of curb replacement	$28.57	$28.00	$29.00	$30.00
Street sweeping exp's per capita	$2.16	$2.00	$2.25	$2.50
✓ Maintain a safe and functional street system:				
Avg. work days to repair a pothole	1	1	1	1
Cost per pothole repair	$10.07	$8.50	$9.50	$10.00
% streets slurry sealed within 7 yrs	37.0%	33.0%	33.0%	33.0%
Snow & ice control budget per capita	$8.81	$7.00	$8.00	$8.00
✓ Maintain attractive streets and reduce pollution:				
Annual avg sweepings per lane mile	8	8	8	8
Cost per curb mile swept	$19.99	$20.00	$20.00	$20.25
Debris diverted from watershed (tons)	1,025	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	3.00	3.00	3.00
PW Maintenance Worker (I, II)	9.00	10.00	10.00	10.00
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75

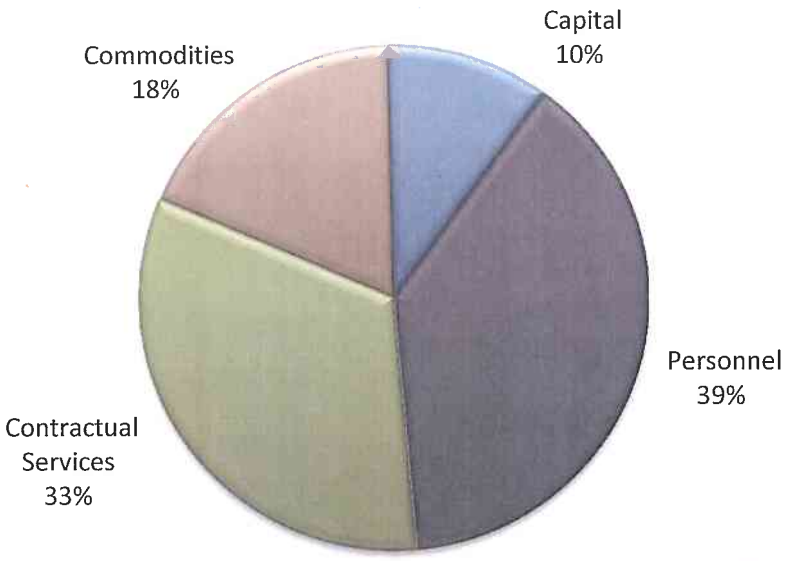
Major Program Accomplishments

- Replaced flexible seal joints on State Line Road bridges over Indian Creek.
- Replaced 1,265 feet of concrete sidewalk.
- Replaced 3,907 feet of curbing.
- Replaced/Installed 2,130 Traffic/Street signs.
- Responded to 899 requests for Temporary No Parking Signs.
- Swept 3,513 curb-line miles of street.
- Filled 1,329 Potholes.
- Placed 2,145.10 tons of asphalt and 22,527 lbs. of crack sealant in pavement repairs/maint.

Department: Public Works

Program: Street Maintenance

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	1,330,578	1,470,400	1,449,800	1,539,900
Contractual Services	1,041,163	1,311,800	1,291,800	1,313,300
Commodities	563,354	739,100	703,100	726,800
Capital	1,098,865	1,398,000	1,361,800	414,000
Debt Service	-	-	-	-
Grand Total	**4,033,960**	**4,919,300**	**4,806,500**	**3,994,000**
Expenditures by Fund Type				
General	2,935,095	3,521,300	3,444,700	3,580,000
Special Revenue	-	-	-	-
Capital	1,098,865	1,398,000	1,361,800	414,000
Debt	-	-	-	-
Grand Total	**4,033,960**	**4,919,300**	**4,806,500**	**3,994,000**



2015 Budget Summary

Within Contractual Services, $730,000 is included for streetlight electricity service, $340,000 for streetlight maintenance, $80,000 for construction debris removal and pavement striping, and $82,000 for utilities. Commodities reflects $467,600 for street repair materials such as concrete, asphalt, sod, signs and paint, $229,000 for snow removal supplies; and $10,200 for planned replacement of expendable equipment. Capital purchases include: a pickup truck, a dump body for a truck, a street sweeper, a skid steer loader, an asphalt roller and replacement of two-way radios for street maintenance employees.

Department: Public Works

Program: Street Improvements

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

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Manage a street system which is safe, well-maintained and visually pleasing:				
Overall average PCI all lane miles	76.3	78.0	76.3	76.3
% maintained at minimum 70 PCI:				
residential (122.8 CL)	68.2%	70.0%	68.2%	68.2%
arterial (45.9 CL)	66.5%	73.0%	66.5%	66.5%
collector (32.9 CL)	70.8%	75.0%	70.8%	70.8%
✓ Effectively manage replacement costs:				
Cost per lane mile	$17,251	$16,520	$18,366	$18,763
County participation (grants)	$940,048	$559,000	$959,000	$967,000
Full-Time Equivalent Positions	***0.00***	***0.00***	***0.00***	***0.00***
There are no positions in this program				

Major Program Accomplishments

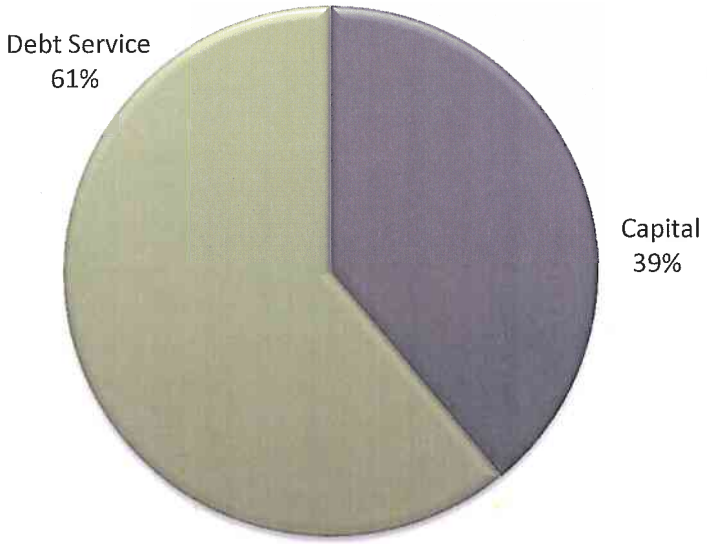
- Completed the overlay of Somerset from Belinder to Mission; joint project with Prairie Village KS.
- Completed the overlay of College from Nall to east of Roe; joint project with Overland Park KS.
- Completed the overlay of Roe from Tomahawk Creek Bridge to 119th St; with Overland Park KS.
- Completed the overlay of 119th Street from State Line to Roe adding a right turn for west bound traffic to go north on Tomahawk Creek Parkway.
- Began Year 1 of the City's $20.0m 4-yr curb replacement replacing approximately 192,000 feet of curb.
- Completed the 2013 Residential Mill and Overlay program.

Department: Public Works

Program: Street Improvements

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital	3,004,721	2,869,068	3,697,158	3,310,400
Debt Service	4,706,563	4,548,480	4,549,280	5,170,659
Grand Total	**7,711,284**	**7,417,548**	**8,246,438**	**8,481,059**

Expenditures by Fund Type				
General	-	-	-	-
Special Revenue	1,433,801	1,483,068	1,500,058	1,503,200
Capital	1,570,920	1,386,000	2,197,100	1,807,200
Debt	4,706,563	4,548,480	4,549,280	5,170,659
Grand Total	**7,711,284**	**7,417,548**	**8,246,438**	**8,481,059**



2015 Budget Summary

Capital in 2015 includes $873,300 for the Residential Mill and Overlay program; $529,900 for the Residential Slurry Seal program; $100,000 for sidewalk repairs to be used only if needed while associated streets are being repaired; and $1,807,200 for the Arterial/Collector program with an estimated reimbursement of $967,000 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Maximize equipment availability and reliability at the lowest possible costs to users				
Maintenance exp. per vehicle	$3,469	$5,033	$4,705	$4,771
Maint. exp. per vehicle work order	$318	$150	$300	$300
Heavy equip. exp. per work order	$639	$100	$500	$500
Repair expense/mile driven, police cars	$0.13	$0.08	$0.10	$0.10
% repair comebacks within 2 weeks	14.0%	10%	10%	10%
Avg. fleet operational readiness	87%	90%	90%	90%
% autos preventative maintenance	100%	100%	100%	100%
✓ Effectively manage the increasing calls for service impacting our organization:				
Maint. services performed per worker	664	450	650	650
Average age of vehicles	6.0	6.0	5.5	5.5
% customer satisfaction rating	95%	95%	95%	95%
No. of vehicles replaced per year	16	19	19	19
Full-Time Equivalent Positions	***4.50***	***4.50***	***4.50***	***5.50***
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	2.00

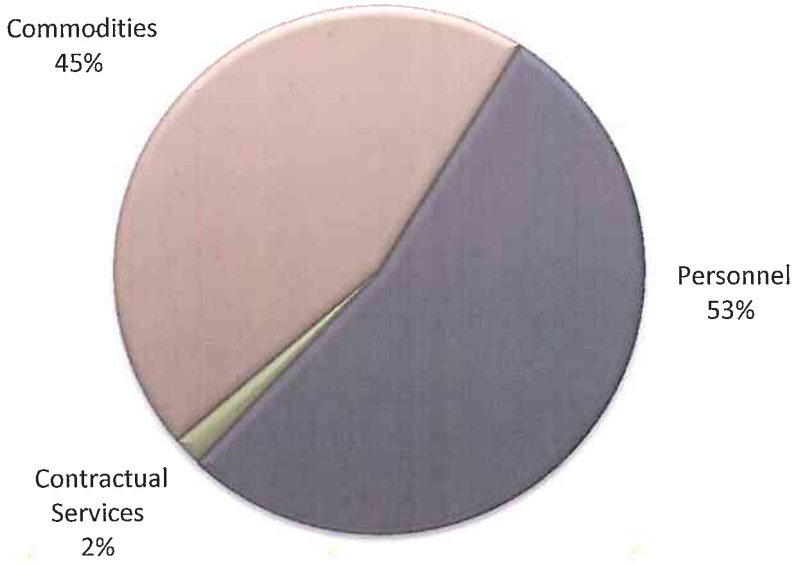
Major Program Accomplishments

- Placed a diverse fleet of Patrol vehicles, made up of three different models in service.
- Preparation of specifications, bidding, and up-fitting of new equipment and vehicles.
- Prepared specifications for replacement equipment and vehicles.

Department: Public Works

Program: Fleet Maintenance

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	310,017	344,300	326,200	405,900
Contractual Services	2,841	12,900	12,900	13,700
Commodities	238,636	378,000	344,000	343,800
Capital	-	65,000	65,000	-
Debt Service	-	-	-	-
Grand Total	**551,494**	**800,200**	**748,100**	**763,400**
Expenditures by Fund Type				
General	551,494	735,200	683,100	763,400
Special Revenue	-	-	-	-
Capital	-	65,000	65,000	-
Debt	-	-	-	-
Grand Total	**551,494**	**800,200**	**748,100**	**763,400**



2015 Budget Summary

A full-time Vehicle Electronics Technician position has been added to the 2015 Budget to assist with the increased demand of specialty outfitting of Police vehicles. A total of $7,200 is shown in Contractual Services for staff training along with $4,700 for telephone usage and $800 for trade memberships/subscriptions. Included in Commodities is $195,000 for unleaded and diesel gasoline for department vehicles, $130,500 for materials, vehicle, equipment maintenance supplies, and $11,700 to replace a parts washer, an engine hoist, a diagnostic monitor and a battery charger. 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide facility maintenance and repair services in a timely manner at the lowest possible cost to users:				
Custodial expenditures per sq.ft.	$0.03	$0.03	$0.02	$0.02
Utility cost per square foot	$0.48	$0.76	$0.48	$0.48
Response time (in days)	1.75	1.50	1.50	1.50
✓ Effectively manage the calls for service impacting our organization:				
Bldg Sq. Ft. per Facility Worker	57,710	57,718	70,718	70,718
Request for Svc per Facility Worker	881	1,000	1,000	1,000
Average age of facilities	15	15	15.0	15.0
% customer satisfaction rating	90%	90%	90%	90%
% of buildings inspected annually	100%	100%	100%	100%
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 Technician (I, II)	4.00	4.00	4.00	4.00

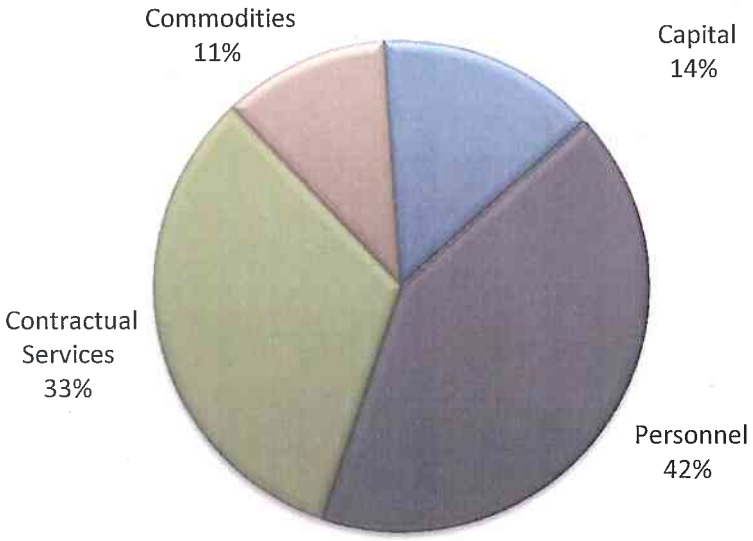
Major Program Accomplishments

- Key involvement in the opening of the new 65,000 sq. ft. Justice Center.

Department: Public Works

Program: Facilities Maintenance

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	361,903	415,800	417,500	453,300
Contractual Services	226,852	443,000	394,000	355,200
Commodities	145,205	114,600	149,900	118,900
Capital	15,646	260,000	283,000	156,000
Debt Service	-	-	-	-
Grand Total	**749,606**	**1,233,400**	**1,244,400**	**1,083,400**
Expenditures by Fund Type				
General	733,960	973,400	961,400	927,400
Special Revenue	-	-	-	-
Capital	15,646	260,000	283,000	156,000
Debt	-	-	-	-
Grand Total	**749,606**	**1,233,400**	**1,244,400**	**1,083,400**



2015 Budget Summary

Contractual Services includes $177,700 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 include the replacement of an entry gate and the shop walk door at the Public Works facility. Within Commodities are funds for materials and equipment maintenance supplies, uniform expense and the replacement of small expendable equipment. Capital in 2015 will provide funds for interior wall renovations at City Hall, the replacement of the HVAC unit at City Hall and an emergency generator.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 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	376	300	300	300
Public improvements by developers	$45,000	$50,000	$1,250,000	$50,000
✓ Provide cost effective in-house design & inspection:				
Roadway construction feet	30,500	20,830	42,100	50,500
Projects Surveyed and Designed	$3,600,000	$3,000,000	$3,200,000	$1,000,000
8% total construction/Design FTE	$288,000	$240,000	$256,000	$80,000
6% total construction/Inspect FTE	$216,000	$180,000	$192,000	$60,000
Inspection fee revenue	$96,752	$63,000	$63,000	$65,000
✓ Maintain traffic system elements for safe movement of vehicles and pedestrians:				
streetlight outages w/48 hr response	98%	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

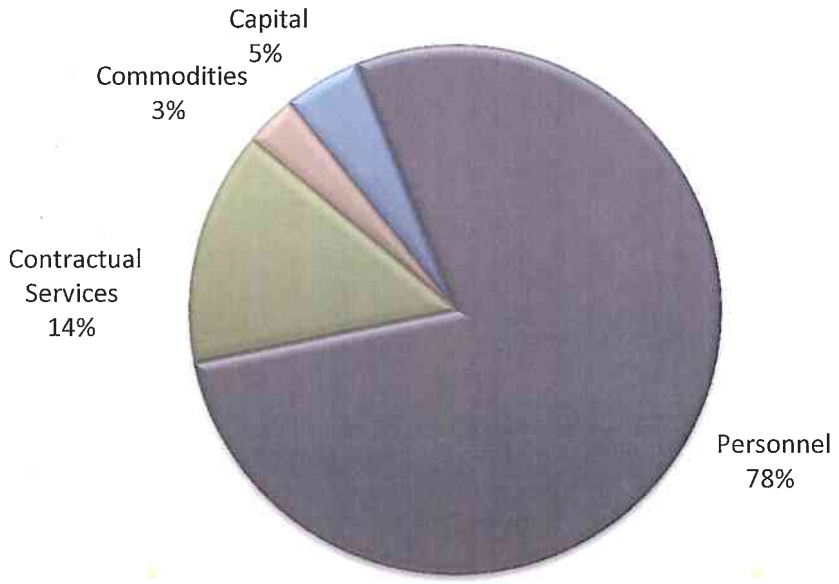
Major Program Accomplishments

- Completed the $5 Million 2013 Curb Replacement Project.
- Completed the purchase of KC Power & Light street lights.
- Completed 119th St Improvements including a westbound right turn lane at Tomahawk Creek.
- Completed the 87th & Mission Reinforced Concrete Box (RCB) Replacement.
- Completed the Fiber Ring Extension along Town Center Dr and along 119th St.
- Obtained SMAC approval for Preliminary Engineering Study for Leawood South & Patrician Woods.

Department: Public Works

Program: Engineering

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	740,276	850,100	817,600	841,900
Contractual Services	65,791	154,500	154,500	154,500
Commodities	22,035	36,300	36,300	34,200
Capital	-	50,000	50,000	50,000
Debt Service	-	-	-	-
Grand Total	**828,102**	**1,090,900**	**1,058,400**	**1,080,600**
Expenditures by Fund Type				
General	828,102	1,040,900	1,008,400	1,030,600
Special Revenue	-	-	-	-
Capital	-	50,000	50,000	50,000
Debt	-	-	-	-
Grand Total	**828,102**	**1,090,900**	**1,058,400**	**1,080,600**



2015 Budget Summary

Reflected in this presentation are both the Inspection Engineering and Design Engineering programs. Contractual Services includes $45,000 to inspect 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.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service with maximum leverage of non-operating monies:				
Total operating exp's per lineal feet	$6.03	$7.15	$7.18	$7.38
Stormwater grants per lineal feet	$7,600,842	$4,306,088	$5,220,736	$3,944,100
✓ 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

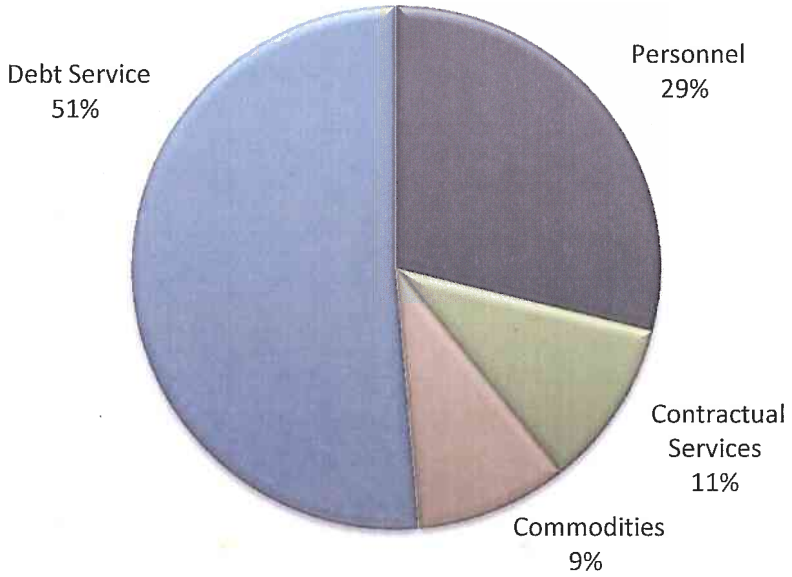
Major Program Accomplishments

- Developed the bi-annual outfall/culvert inspection program in Lucity software.
- The Stormwater Crewleader graduated from the APWA Public Works Institute Supervision module.
- Verified and updated physical dimensions of all box culverts in the Stormwater inventory.
- Provided annual training to all Public Works maintenance personnel in NPDES.
- Televised 30,951 feet of storm pipe.
- Inspected 555 storm inlet structures.
- Responded to two illicit discharge reports.

Department: Public Works

Program: Stormwater Management

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	227,669	211,100	212,500	219,300
Contractual Services	65,647	79,000	79,000	79,000
Commodities	20,183	67,500	67,500	70,800
Capital	670,326	1,739,850	3,334,800	-
Debt Service	414,261	402,342	402,342	390,217
Grand Total	**1,398,086**	**2,499,792**	**4,096,142**	**759,317**
Expenditures by Fund Type				
General	313,499	357,600	359,000	369,100
Special Revenue	-	-	-	-
Capital	670,326	1,739,850	3,334,800	-
Debt	414,261	402,342	402,342	390,217
Grand Total	**1,398,086**	**2,499,792**	**4,096,142**	**759,317**



2015 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. There are no capital projects planned using the 1/8-Cent Sales tax stormwater projects in 2015. In 2014, $2.8m will be spent on the Leawood Heritage Stormwater projects and $380,000 on various stormwater reconstruction repairs. Shown in Debt Service are the annual payments due on completed stormwater projects.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

City of Leawood, KS Emerald Ash Borer (EAB) Management Plan

In 2013, the City developed a management plan which serves as a guide to manage the City's publicly-owned Ash trees and how the City will work with property owners to manage private Ash trees. The goal of the plan is to take a proactive, methodical, and measured approach to slow the spread of the Emerald Ash Borer in Leawood, while attempting to minimize the impact of tree loss to Leawood's neighborhoods.

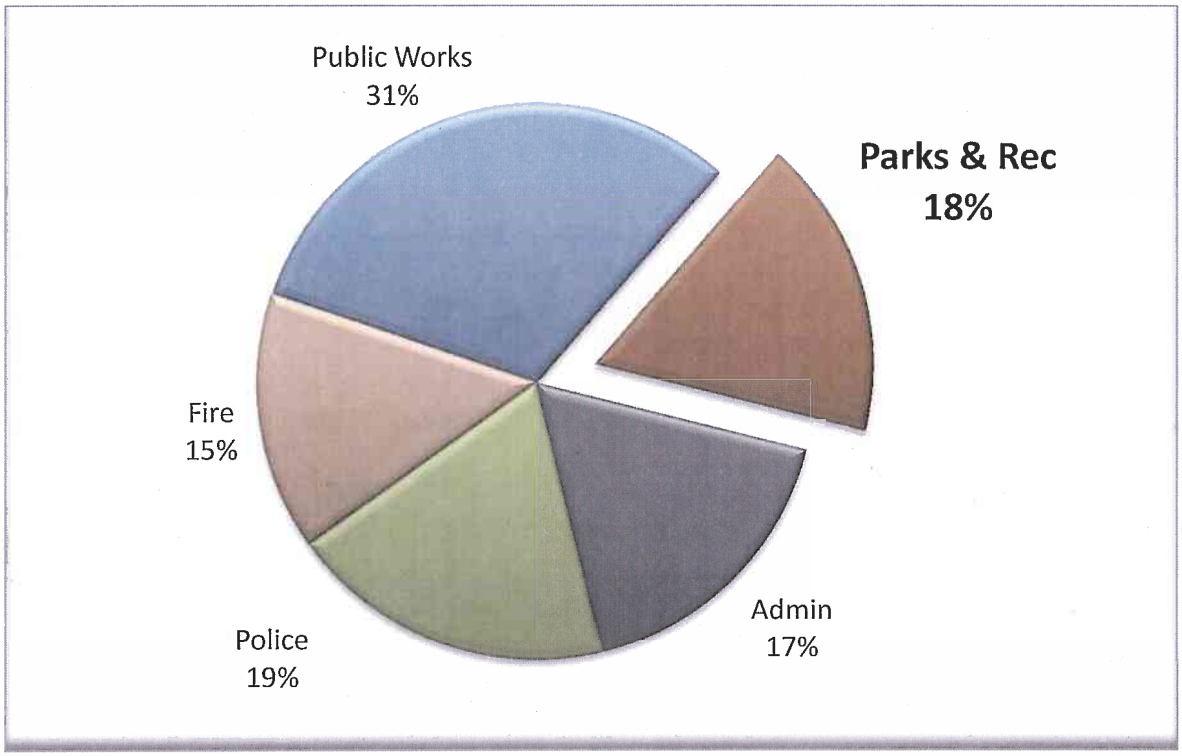
The management plan includes specific procedures the City will implement to manage the spread of the EAB within its borders. Currently the City owns 436 Ash trees in it parks, greenways and public building lawns. To help slow the spread of the EAB, the City will remove approximately 121 trees, will treat 180 trees with a systemic insecticide and will plant approximately 256 trees over the next 6 years to replace those which had to be removed.

The management plan will be reviewed by the Parks Superintendent and the Department director on an annual basis.

Parks and Recreation
Budget

PARKS AND RECREATION

Budget: $9.5M Positions: 63.82



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.

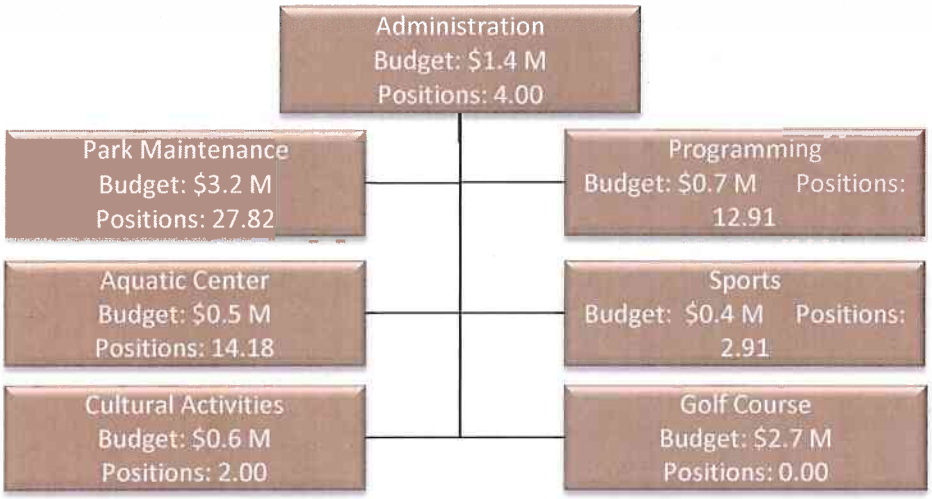
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

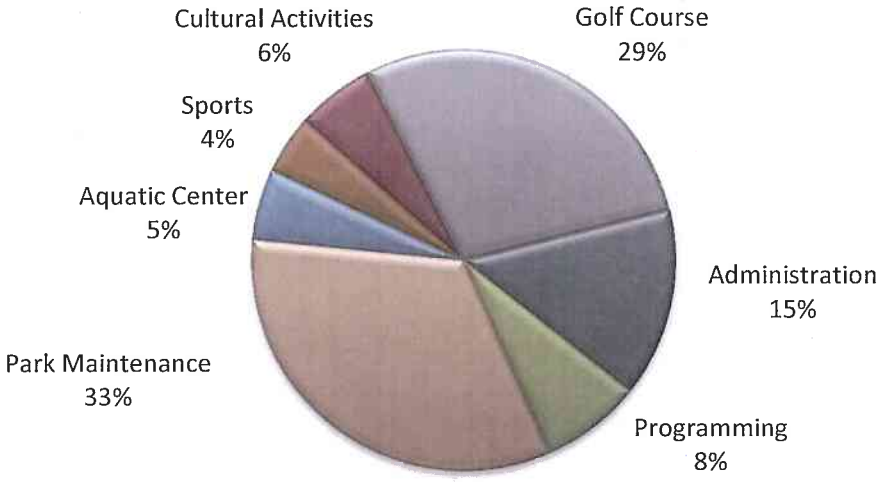
Governing Body Goals For 2015-2019

- *Research alternative method of financing trail and pedestrian improvements.*
- *Pursue public/private funding opportunities for possible amphitheater improvements in Ironwoods Park.*

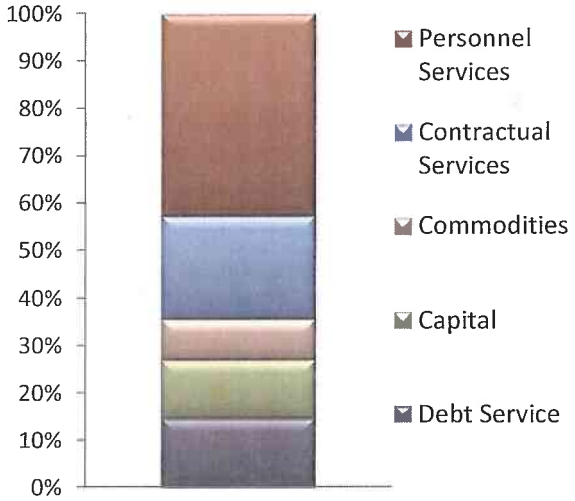
PARKS AND RECREATION

Budget: $9.5M Positions: 63.82

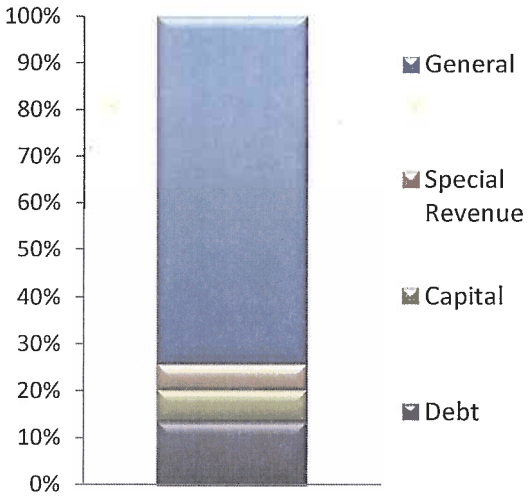




By Character



By Fund Type



PARKS AND RECREATION

Budget: $9.5M Positions: 63.82

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Expenditures by Program				
Administration	1,311,605	1,367,376	1,343,376	1,374,634
Programming	566,428	763,600	818,900	728,300
Park Maintenance	3,640,967	3,005,700	3,742,900	3,142,600
Aquatic Center	420,892	511,800	485,800	514,400
Sports	295,849	414,500	411,100	427,200
Cultural Activities	447,333	649,650	883,750	563,300
Golf Course	2,540,434	3,125,785	3,588,485	2,702,113
Total	$9,223,508	$9,838,411	$11,274,311	$9,452,547
Expenditures by Character				
Personnel Services	3,419,958	3,900,600	3,757,400	4,053,700
Contractual Services	1,657,984	1,995,800	1,946,000	2,042,200
Commodities	536,894	771,900	782,100	820,500
Capital	2,023,941	1,731,250	3,349,950	1,157,400
Debt Service	1,584,731	1,438,861	1,438,861	1,378,747
Total	$9,223,508	$9,838,411	$11,274,311	$9,452,547
Expenditures by Fund Type				
General	5,743,956	6,668,300	6,485,500	7,021,800
Special Revenue	972,461	570,000	688,100	517,200
Capital	1,051,480	1,161,250	2,661,850	640,200
Debt	1,455,611	1,438,861	1,438,861	1,273,347
Total	$9,223,508	$9,838,411	$11,274,311	$9,452,547
Full-Time Equivalents	61.57	61.57	61.57	63.82
Exhibit: Revenue by Program				
Administration	11,030	11,500	11,500	9,000
Aquatic Center	288,602	391,250	341,500	341,500
Programming	387,154	438,050	413,050	413,050
Sports	278,575	329,850	295,000	295,000
Cultural Activities	25,844	45,850	28,250	32,050
Golf Course	1,448,946	1,801,200	1,667,300	1,887,100
Total	$2,440,151	$3,017,700	$2,756,600	$2,977,700

Department: Parks and Recreation

Program: Administration

Provides management control 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service to Leawood citizens:				
Budgeted cost per citizen	$285	$303	$347	$290
Fee revenue per citizen	$75	$93	$85	$91
Citizens per employee	525	528	528	512
Sponsorships	$10,000	$10,000	$10,000	$8,000
Number of volunteer hours	16,324	17,000	18,000	18,500
Value of volunteer time	$204,050	$212,500	$225,000	$231,250
✓ Ensure quality service by maintaining adequate staffing levels:				
Overtime as a % of regular salaries	2%	1%	2%	2%
✓ Develop and retain staff by promoting a team environment, collaboration, and open communication:				
% employees maintaining certification	80.0%	80.0%	80.0%	80.0%
Employee turnover	1	0	0	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

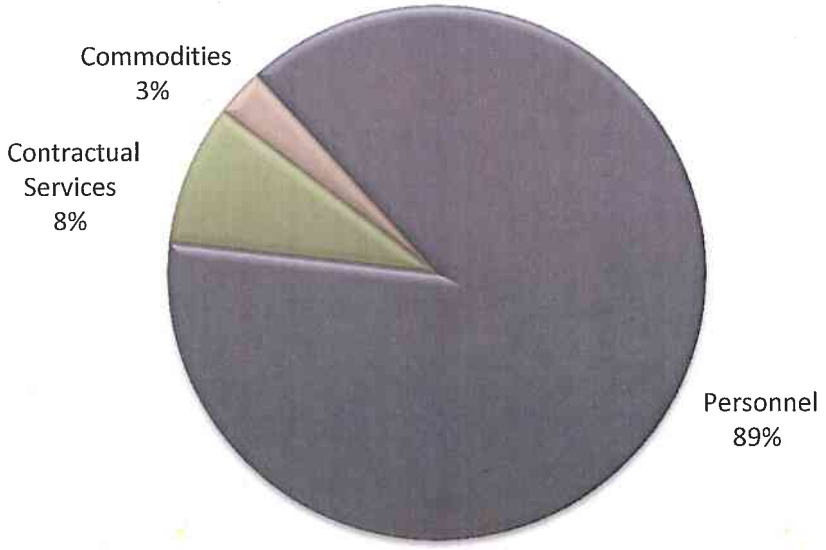
Major Program Accomplishments

- Took delivery of and provided for presentation of a Revised Master Plan – Phase I.
- Completed the design and construction of a new Off-Leash Dog area in City Park.
- Initiated the "Did You Know" Program as a new marketing initiative.
- Hosted an After Hours Program for the Leawood Chamber of Commerce.
- Completed installation of Informational Signage at Gezer and I-Lan parks.
- Developed an RFP for the Golf Clubhouse Expansion and Initiated a Design-Build Contract.
- Completed Renovation/Repairs to the 123rd & Mission Trail (south from Tomahawk Park).
- Assisted with the annual Sustainability Advisory Board Home-Owners-Association Meeting.
- Assisted with the Art in Public Places Initiative (APPI) to site the art piece called "Variance".
- Attended Artists interviews coordinated by APPI for Justice Center Art.
- Created, planned and implemented activities for Parks & Recreation's 40th Anniversary.
- Completed the renovation of Brook Beatty Park and hosted a dedication ceremony.
- Worked with the Park Board, IT Department, and staff on the use of Social Media (Facebook).

Department: Parks and Recreation

Program: Administration

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	332,572	372,700	348,700	373,300
Contractual Services	20,513	35,700	35,700	35,900
Commodities	11,517	15,900	15,900	12,500
Capital	-	-	-	-
Debt Service	947,003	943,076	943,076	952,934
Grand Total	**1,311,605**	**1,367,376**	**1,343,376**	**1,374,634**
Expenditures by Fund Type				
General	364,602	424,300	400,300	421,700
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	947,003	943,076	943,076	952,934
Grand Total	**1,311,605**	**1,367,376**	**1,343,376**	**1,374,634**



2015 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 $3,200 in advertising expense. A total of $6,700 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. No capital expenditures are planned for 2015.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service to citizens:				
Percent of total acres by type of maintenance				
High maintenance	57%	57%	57%	57%
Medium maintenance	30%	30%	30%	30%
Developed park acre per employee	19.0	19.0	19.0	17.5
✓ 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	10 tons	14 tons	12 tons	12 tons
✓ Informational statistics:				
No. of acres maintained	486	486	486	486
No. of trees pruned	371	470	470	470
Miles of trail	8	8	8	8
Full-Time Equivalent Positions	***25.57***	***25.57***	***25.57***	***27.82***
Park Superintendent	1.00	1.00	1.00	1.00
Park 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
Park Maintenance Worker *(Regular PT)*	0.00	0.00	0.00	2.25
Seasonal/Casual Employees	5.19	5.19	5.19	5.19

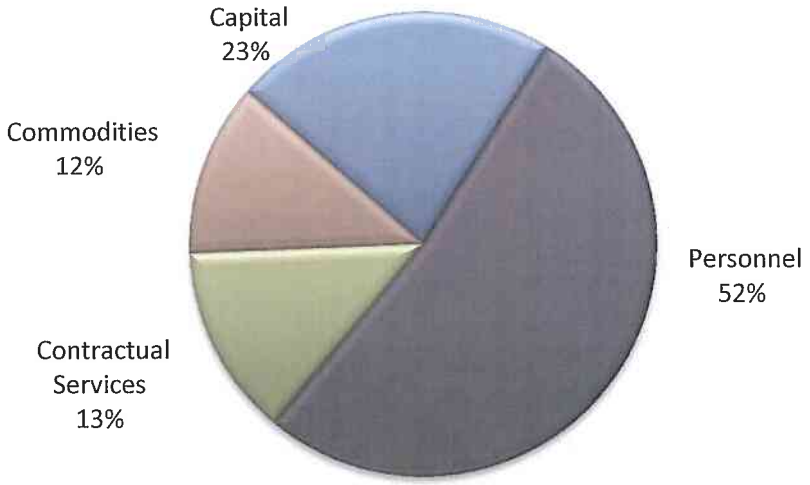
Major Program Accomplishments

- Replaced park drinking fountains with filtered water bottle fillers.
- Received the Tree City USA award for the 18th yr & the Tree City USA Growth award for the 4th yr.
- Completed the Off-Leash Dog area in City Park.
- Completed the Amphitheater Restroom construction.
- Began property management of the Justice Center grounds.
- Implemented Year 2 of the Emerald Ash Borer Management Plan.

Department: Parks and Recreation

Program: Park Maintenance

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	1,346,013	1,472,100	1,448,000	1,637,900
Contractual Services	292,397	381,000	353,400	420,400
Commodities	262,128	366,600	362,100	379,100
Capital	1,740,429	786,000	1,579,400	705,200
Debt Service	-	-	-	-
Grand Total	**3,640,967**	**3,005,700**	**3,742,900**	**3,142,600**
Expenditures by Fund Type				
General	1,900,538	2,219,700	2,163,500	2,437,400
Special Revenue	972,461	570,000	688,100	517,200
Capital	767,968	216,000	891,300	188,000
Debt	-	-	-	-
Grand Total	**3,640,967**	**3,005,700**	**3,742,900**	**3,142,600**



2015 Budget Summary

New in 2015 is the addition of 3 part-time Park Maintenance Workers to assist with the increased park/landscaping demands. Also requested and added in 2015 is $16,000 for tree inventory/management software; $15,000 for a walk behind mower and a blade grinder. Contractual Services includes $196,300 for utilities at the various parks in the City and the Park Maintenance buildings; $73,000 for striping of park parking lots and playground cushioning; $59,500 for contractual mowing services (medians); $38,100 for building/grounds maintenance and repairs; and $15,000 for portable toilet rentals. Reflected in Commodities is $161,300 for materials and supplies to maintain the City parks, structures and amenities; $70,000 for unleaded and diesel gasoline; and $50,000 for miscellaneous trail repairs, as needed. Capital improvements over the two years include: $716,000 to complete the 123rd Street bank stabilization project; $201,000 for the Off-Leash Dog park; $230,000 for the 96th & Lee Future park; $304,000 for the Amphitheater Restrooms; $200,000 for Park Access improvements; and $414,000 for replacement vehicles and equipment.

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, managed in a cost-effective manner.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate class fees:				
*Costs recovered through fees**	68%	57%	50%	57%
Facility utilization:				
Community Center	72%	75%	75%	75%
The Lodge at Ironwoods	53%	45%	45%	45%
Cabins at Ironwoods	26%	25%	25%	25%
Shelters	81%	85%	85%	86%
✓ Ensure customer satisfaction with:				
Recreation classes:				
Number of participants	1,399	1,500	1,500	1,500
Customer satisfaction rating	97%	95%	95%	95%
Meets participation requirement	83%	85%	85%	85%
✓ Nature Center classes:				
Number of participants	350	2,000	800	800
Customer satisfaction rating	97%	95%	98%	98%
Meets participation requirement	91%	95%	95%	95%
Full-Time Equivalent Positions	***12.91***	***12.91***	***12.91***	***12.91***
Superintendent of Recreation Services	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	8.91	8.91	8.91	8.91

Major Program Accomplishments

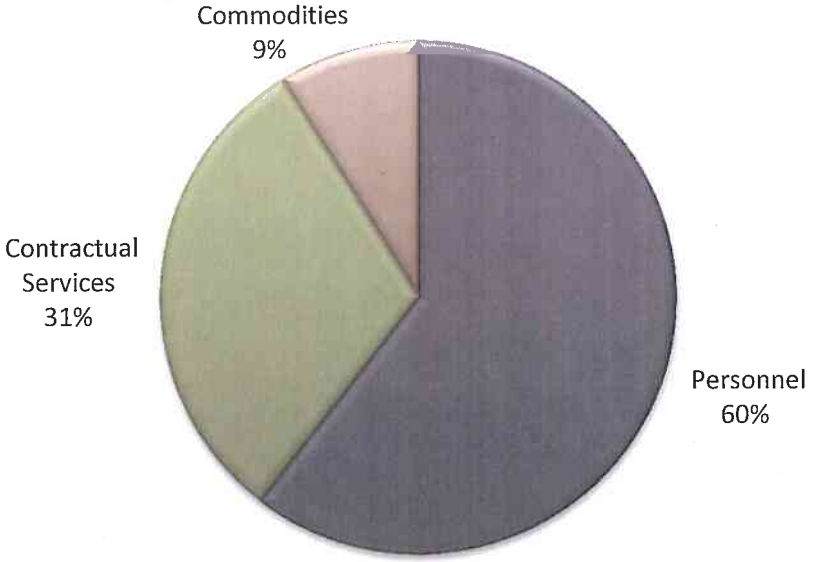
- Hosted 184 participants at the Challenge Course during the Fearless Friday and Cliffhanger.
- Participated in National Trails Day for the 10th consecutive year.
- Increased the number of Bridge classes offered at the Community Center.
- Hosted 108 groups at The Lodge at Ironwoods.
- Hosted 102 groups in the Ironwoods Cabins.
- Partnered with Midtown Tennis Club to offer tennis lessons at an indoor facility during winter.
- Offered Camp KC and Outdoor Camp on alternating weeks to offer campers different options.
- Received almost 300 volunteer hours of trail and park litter clean-up coordinated by the Outdoor Education Department.
- Hosted the Holiday Open House at the Nature Center in conjunction with Breakfast with Santa.

** 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

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	357,336	445,300	423,100	440,700
Contractual Services	175,116	246,400	237,200	223,700
Commodities	33,976	71,900	70,600	63,900
Capital	-	-	88,000	-
Debt Service	-	-	-	-
Grand Total	**566,428**	**763,600**	**818,900**	**728,300**
Expenditures by Fund Type				
General	566,428	763,600	730,900	728,300
Special Revenue	-	-	-	-
Capital	-	-	88,000	-
Debt	-	-	-	-
Grand Total	**566,428**	**763,600**	**818,900**	**728,300**



2015 Budget Summary

Included in this presentation 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 $10,000 to paint the interior of the cabins. Other budgeted expenses include $79,700 for instructor fees, monthly credit card fees and registration management software maintenance, $80,200 for utilities and custodial services at the buildings, $16,400 for a pro-rata share of the program guide printing, and $12,000 for staff training/travel and field trip transportation and admission fees. Capital in 2014 reflects the HVAC replacement 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate pool fees:				
Costs recovered through pool fees	69%	76%	70%	66%
✓ Ensure customer satisfaction:				
Customer satisfaction rating	95%	98%	98%	98%
% days closed-inclement weather/events	9%	5%	5%	5%
✓ Maintain a safe pool environment:				
Daily attendees per on-duty staff	14.11	14.85	14.85	14.85
% lifeguard audits above 85%/5star	100.0%	100.0%	100.0%	100.0%
Swim lesson participants	586	750	750	750
No. of in-service staff training	27	18	20	20
Full-Time Equivalent Positions	***14.18***	***14.18***	***14.18***	***14.18***
Seasonal/Casual Employees	14.18	14.18	14.18	14.18

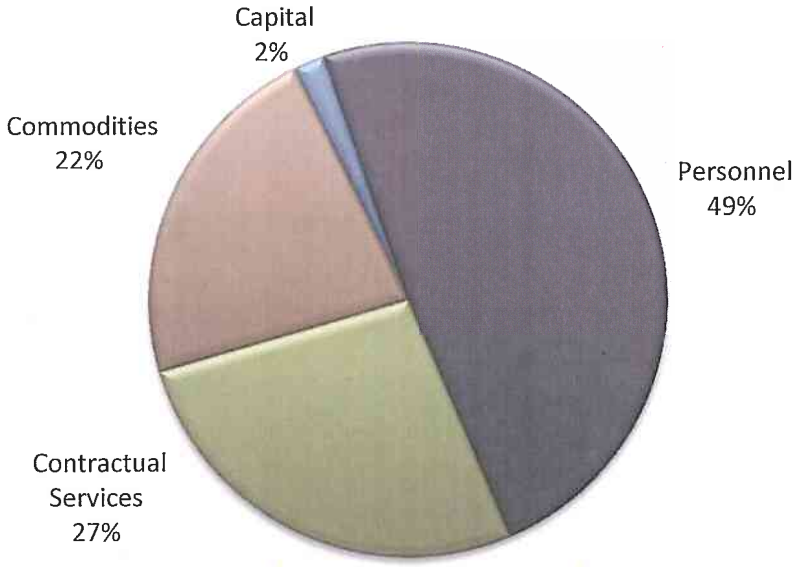
Major Program Accomplishments

- Organized and implemented adult water fitness classes.
- Replaced the automatic pool vacuum.
- Added a lift to the main pool to provide assistance getting into the water.
- Hosted the 9th annual Doggie Dunk.
- Continuing to refurbish floating pool animals to improve safety and aesthetics.

Department: Parks and Recreation

Program: Aquatic Center

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	217,296	263,900	250,900	251,200
Contractual Services	124,925	137,900	124,900	138,700
Commodities	78,671	110,000	110,000	114,500
Capital	-	-	-	10,000
Debt Service	-	-	-	-
Grand Total	**420,892**	**511,800**	**485,800**	**514,400**
Expenditures by Fund Type				
General	420,892	511,800	485,800	504,400
Special Revenue	-	-	-	-
Capital	-	-	-	10,000
Debt	-	-	-	-
Grand Total	**420,892**	**511,800**	**485,800**	**514,400**



2015 Budget Summary

The increase in Contractual Services in 2015 will replace the building awnings and a large walk-in freezer at the Aquatic Center. Other expenses include funds for utilities ($55,000), pool repair parts/service ($25,000), swim and dive sanctioning and league fees, professional memberships ($9,400), staff training ($8,200), and a share of the printing of the program guide ($8,250). 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 $20,700 for replacement of expendable equipment. Capital in 2015 includes the replacement of the HVAC at the Aquatic Center.

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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate league fees:				
Costs recovered through fees	94%	80%	72%	69%
✓ Ensure customer satisfaction:				
No. of participants	3,875	4,400	4,000	4,000
Program attendance rates	95%	92%	95%	95%
Customer Satisfaction	92%	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

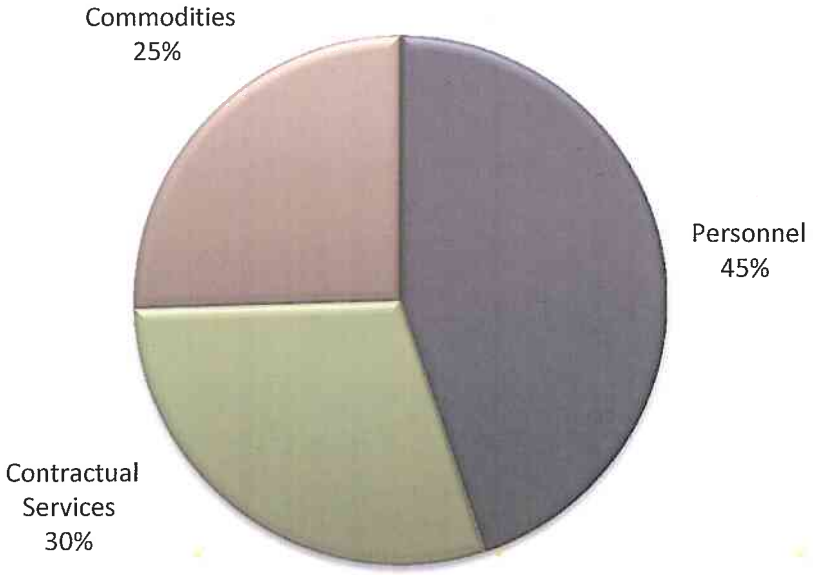
Major Program Accomplishments

- Hosted a week-long Mountain Bike camp.
- Continued working with The First Tee of Greater Kansas City to offer youth golf instruction.
- Hosted a one week soccer camp led by The Kansas City Legends coaching staff as well as a one week camp led by Challenger British Soccer Camps.
- Partnered with neighboring agencies to host the annual Hershey Track & Field meet.
- Implemented Spring and Fall soccer Leagues serving over 3,000 participants.
- Implemented a Tee-ball and Coach Pitch baseball league serving 451 participants.
- Hosted 2 one-week tennis camps.

Department: Parks and Recreation

Program: Sports

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	178,153	188,600	185,200	191,700
Contractual Services	63,051	118,000	118,000	126,800
Commodities	54,645	107,900	107,900	108,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**295,849**	**414,500**	**411,100**	**427,200**
Expenditures by Fund Type				
General	295,849	414,500	411,100	427,200
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**295,849**	**414,500**	**411,100**	**427,200**



2015 Budget Summary

An increase of $9,000 is included to use contracted instructors instead of City staff to teach tennis lessons. Contractual Services includes $69,400 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 $4,700 for a share of the printing cost of the program guide. Within Commodities is $52,200 to purchase league uniforms, $36,900 for awards, $13,000 for sport supplies and $6,600 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Offer a variety of theater, arts and special events:				
Audience Event count	13,254	15,000	15,000	15,000
No. of Main Stage productions	3	3	3	3
No. of Cultural events	36	30	30	30
No. of Public Art Commissions	1	3	3	2
No. of Special Events	8	8	8	8
✓ Ensure customer satisfaction with:				
Special Events	98%	97%	97%	97%
Oxford School House programs	98%	98%	95%	95%
Full-Time Equivalent Positions	***2.00***	***2.00***	***2.00***	***2.00***
Special Project & Events Supervisor	1.00	1.00	1.00	1.00
Coordinator Cultural Arts	1.00	1.00	1.00	1.00

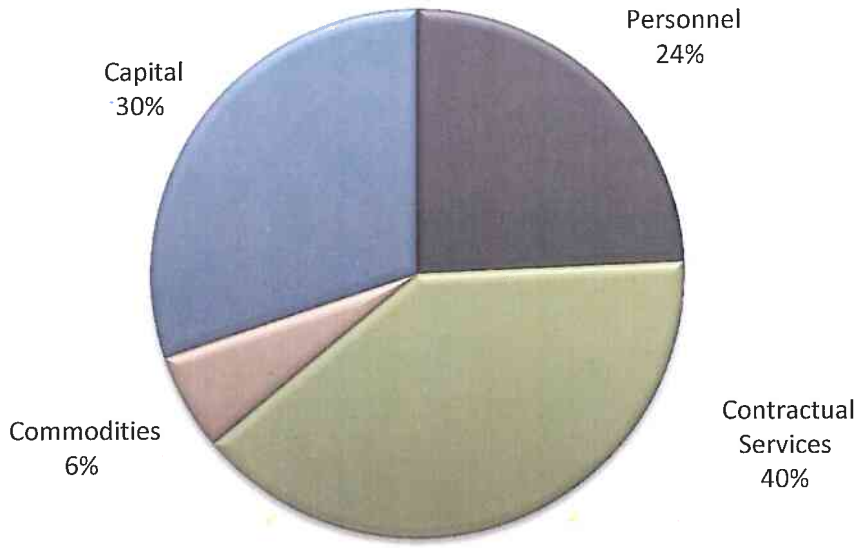
Major Program Accomplishments

- Hosted a performance of "Frost & Friends" by the Senior Barn Players
- Produced "Songs for a New World", a musical revue with the Leawood Stage Company.
- Hosted a "Tea with Shakespeare" event in partnership with various groups.
- Produced "The Sound of Music" with the Leawood Stage Company.
- Hosted Will's Players Shakespeare Camp for 5-8 year olds.
- Presented the play "Harvey" with the Leawood Stage Company.
- The Leawood Arts Council (LAC) presented a concert by Rockin' Rob for the 1st annual Duck Derby.
- Presented 4 children's cultural events on Tuesday mornings in June at Ironwoods Park.
- The LAC and Leawood Foundation hosted the 2nd annual Arti Gras juried art show and Gala.
- Presented 3 concerts on Sunday evenings in August at Ironwoods Park.
- Hosted a 15th anniversary celebration for the Leawood Stage Company.
- Hosted an Art Show at Rice Gallery.
- Participated in a booth at the Plaza Art Fair with other Johnson County Community Theaters.
- Hosted 340 runners at the 23rd Annual Labor Day Run.
- Purchased "Variance", a sculpture by Albert Paley.

Department: Parks and Recreation

Program: Cultural Activities/Special City-Wide Events

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	122,311	130,700	132,800	136,800
Contractual Services	200,221	225,100	225,100	223,400
Commodities	26,713	32,600	32,600	33,400
Capital	98,088	261,250	493,250	169,700
Debt Service	-	-	-	-
Grand Total	**447,333**	**649,650**	**883,750**	**563,300**
Expenditures by Fund Type				
General	349,245	388,400	390,500	393,600
Special Revenue	-	-	-	-
Capital	98,088	261,250	493,250	169,700
Debt	-	-	-	-
Grand Total	**447,333**	**649,650**	**883,750**	**563,300**



2015 Budget Summary

Included in this presentation are the annual costs for Special Events, Community Theater, Cultural Arts and Historic Programs. Reflected in Contractual Services and Commodities are funds to provide City-sponsored events such as the 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.

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate fees:				
Costs recovered through golf revenue				
Total costs (includes debt)	57%	58%	46%	70%
Operating costs	76%	68%	54%	83%
Total revenue	$1,448,946	$1,801,200	$1,667,300	$1,887,100
Total revenue per paid round	$61	$69	$68	$72
✓ Ensure customer satisfaction:				
Customer satisfaction rating	98%	98%	98%	98%
Utilization ratio	60%	65%	61%	65%
✓ Informational statistics:				
Number of paid rounds	23,792	26,251	24,500	26,226
Tournament Events	2,668	4,600	4,000	4,040
Full-Time Equivalent Positions	***0.00***	***0.00***	***0.00***	***0.00***

No City Employees - Course is operated by a Golf Management Company with 31 employees

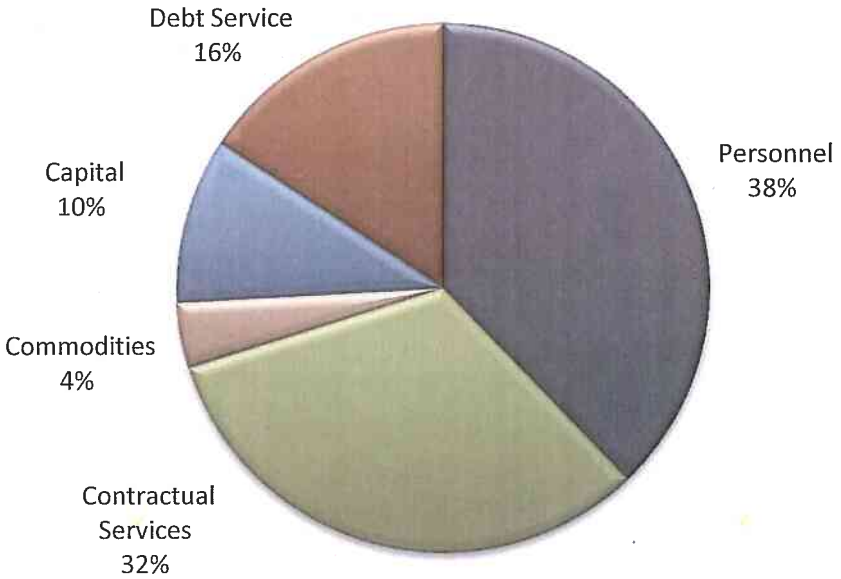
Major Program Accomplishments

- 2013 was a difficult year with weather affecting rounds. Revenues were down 10% vs. 2012.
- Effort by the entire staff resulted savings in expenses, which helped minimize losses.
- Coordinated with Fox 4 News in a special highlighting the First Tee Program - July 2013.
- Worked with staff/Design Build team on design and development of the Clubhouse expansion.
- Continued safety improvements throughout the golf course.
- Updated driving range aesthetics - October 2013.
- Updated carpet throughout the Clubhouse - April 2013.

Department: Parks and Recreation

Sub-Program: Golf Course

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures by Character				
Personnel	866,277	1,027,300	968,700	1,022,100
Contractual Services	781,761	851,700	851,700	873,300
Commodities	69,244	67,000	83,000	108,400
Capital	185,424	684,000	1,189,300	272,500
Debt Service	637,728	495,785	495,785	425,813
Grand Total	**2,540,434**	**3,125,785**	**3,588,485**	**2,702,113**
Expenditures by Fund Type				
General	1,846,402	1,946,000	1,903,400	2,109,200
Special Revenue	-	-	-	-
Capital	185,424	684,000	1,189,300	272,500
Debt	508,608	495,785	495,785	320,413
Grand Total	**2,540,434**	**3,125,785**	**3,588,485**	**2,702,113**



2015 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 2015 include $272,500 for the replacement purchase of several pieces of mowing, landscape care equipment and a dump truck. Debt Service reflects the final year of principal and interest payments for the golf course and the first year of a three-year lease for golf carts.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

The History of Arbor Day

Arbor Day's origination is credited to a Nebraska pioneer and journalist, J. Sterling Morton and his wife. After they settled in the Nebraska territory in 1854, he advocated tree planting by individuals in his articles and editorials, but also encouraged civic organizations and groups to join in. Several years later, Morton proposed a tree-planting holiday called "Arbor Day". It was first observed on April 10, 1874 and in 1885 Nebraska named it a legal holiday, choosing April 22nd (Morton's birthday) as its annual observance.

During the 1870s, other states passed legislation to observe Arbor Day, and the tradition began in schools nationwide in 1882. Today the most common date for the state observance is the last Friday in April, and several U.S. presidents have proclaimed a national Arbor Day on that date. But a number of state Arbor Days are at other times to coincide with the best tree planting weather.

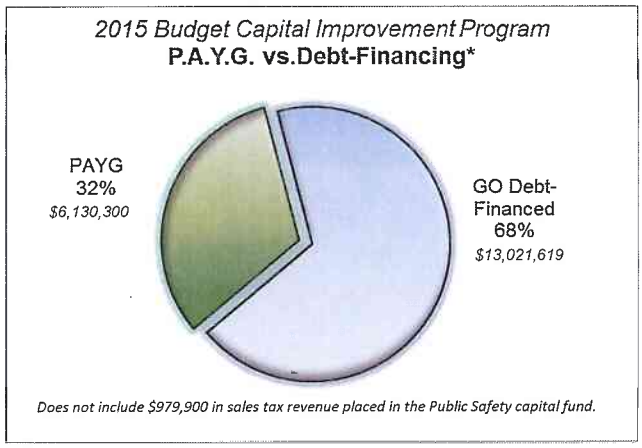
Capital & Debt Overview

Capital Improvement Program (C.I.P.)
2015 – 2019

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 2015 Budget includes $6,130,300 for PAYG expenses. Planned expenses are $3,310,400 for arterial & residential street improvements; $1,932,000 for the replacement of vehicles/equipment; $718,200 in City building, and park repairs/ maintenance; and $169,700 for public art.



The graph shows the funding components of capital expenses planned for 2015. 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 2015 and the estimated impact on the City's operating budget, 2016 and forward.

PAY-AS-YOU-GO Financed Improvements:

PROJECT	*C.I.P. #*	*Budget Page #*	*2015 City Cost*	*Operating Budget Impact*
Arterial Street Improvements		P. 129		*No impact. All of these projects represent mill and overlay repairs to the roadways. The Nall Ave and State Line projects will be done in cooperation with partnering cities, Overland Park and Kansas City, Mo.*
College Blvd-El Monte to State Line	72061		$402,000	
Nall Ave, 119th to College Blvd	72046		$237,600	
Granada, 115th St to Roe Ave	72062		$58,0000	
State Line, 123rd to 135th Streets	72056		$25,000	
2015 Residential Street Program		P. 131		*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	70017		$529,837	
Mill & Overlay	70018		$873,285	
2015 Sidewalk Repair/Replace	70515		$100,000	
1/8 Cent Sales Tax Projects		P. 132		*No impact.*
NO Projects Planned for 2015				
Other Projects		P. 133		*The only project that could potentially have an impact on operating expenses and revenues is the Golf Clubhouse Expansion. If this project is approved to move forward, the improvements could result in additional revenue from rentals & special events and a slight increase in operating expenses, i.e. utilities, food/beverage supplies.*
96th & Lee Future Park	71020		$150,000	
Park Access Improvements	71021		$200,000	
Projects, *To-Be-Determined*	*TBD*		$150,000	
Expansion-Ironhorse Golf Clubhouse	49132		$940,441	

Debt-Financed Improvements:

PROJECT	*C.I.P. #*	*Budget Page #*	*2015 City Cost*	*Operating Budget Impact*
2015 Curb Repair/Replacement (General Obligation Bonded Project)	80252	P. 140	$5,000,000	*No financial impact, other than the annual debt payments. However, the aesthetic impact is immeasurable.*
143rd Street, Nall Ave to Windsor (General Obligation Bonded Project)	80162	P.140	$8,021,618	*Minor impact, less than $5,000 of General Fund maintenance repairs currently being performed in-house.*

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.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Beginning Capital Reserves	14,977,370	9,757,300	14,197,802	11,631,953
Revenues				
Sales Tax	845,979	910,000	879,300	914,100
Gasoline Tax	818,098	843,750	829,990	836,790
Alcohol Tax	529,760	475,844	500,000	524,015
Grants	1,317,511	1,814,388	3,159,736	967,000
All Other	1,143,443	793,086	806,333	771,695
General Fund	10,887,186	6,253,000	6,288,300	6,829,100
Total	15,541,977	11,090,068	12,463,659	10,842,700
Expenditures				
by Department				
Administration	246,478	210,000	565,000	334,000
Police	8,770,580	1,452,800	1,594,100	1,478,400
Fire	90,988	398,500	328,700	210,000
Public Works	4,789,558	6,381,918	8,791,758	3,930,400
Parks & Recreation	2,023,941	1,731,250	3,349,950	1,157,400
Total	**15,921,545**	**10,174,468**	**14,629,508**	**7,110,200**
by Project				
Arterial Streets	1,570,920	1,386,000	2,197,100	1,807,200
Residential Streets	1,433,801	1,483,068	1,500,058	1,503,200
Stormwater	670,326	1,739,850	3,334,800	-
Park Maintenance	692,676	1,070,000	1,628,600	502,200
Buildings & Facilities	766,569	387,500	1,451,300	216,000
Public Safety Fund	8,484,355	1,107,800	1,249,100	979,900
Equipment	1,506,097	1,602,500	1,613,000	1,189,500
Vehicles	698,713	1,136,500	1,162,300	742,500
Public Art	98,088	261,250	493,250	169,700
Total	**15,921,545**	**10,174,468**	**14,629,508**	**7,110,200**
Revenues Over (Under) Expenditures	(379,568)	915,600	(2,165,849)	3,732,500
Transfers	(400,000)	(400,000)	(400,000)	(500,000)
Ending Capital Reserves	14,197,802	10,272,900	11,631,953	14,864,453

Pay-As-You-Go Capital Program
2015 – 2019
Capital Improvement Summary by Fund

Special Highway Fund

	2015	2016	2017	2018	2019
Projected Expenditures	$1,503,200	$1,523,546	$1,444,188	$1,465,129	$1,486,373

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 2015. These programs total of ***$1,503,200*** in 2015 to fund slurry seal ($529,900); mill/overlay repairs ($873,300); 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 $500,000 annually from the 1/8-Cent Sales Tax fund.

Special Parks and Recreation Fund

	2015	2016	2017	2018	2019
Projected Expenditures	$515,000	$250,000	$850,000	$500,000	$500,000

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 2015 budget includes ***$15,000*** for equipment including a walk behind mower and a blade grinder; ***$150,000*** for development of the 96th & Lee future park area; ***$300,000*** for park access improvements that were identified in the park master plan; and ***$50,000*** that is included for a purpose yet to be determined.

Street Improvements Fund

	2015	2016	2017	2018	2019
Projected Expenditures	$1,807,200	$2,099,500	$2,275,000	$1,712,200	$2,347,200

This fund provides for pay-as-you-go street improvements for the Arterial program and other street/signal repairs. In 2015 the City will be financially responsible for ***$840,200*** of the $2,277,200 total improvements after the projects are complete. Two of the five planned projects for 2015 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 2015, ***$967,000*** for the planned projects will be paid with C.A.R.S. (County Assistance Road System) reimbursements and $470,000 from surrounding entities, Overland Park and Kansas City Mo.

1/8-cent Sales Tax Fund

	2015	2016	2017	2018	2019
Projected Expenditures	$500,000	$1,548,500	$900,000	$800,000	$1,125,000

The collection of this revenue began in July, 2000 with a purpose of completing residential street repairs and stormwater repairs. Currently no stormwater projects are planned for 2015. The 2014 Estimated Budget includes $2,847,700, 75% reimbursable by the County, to address the Leawood Heritage Stormwater project, a major project to improve the open channel and increase culvert sizes; $66,000 to extend the existing storm sewer system in the Pavilions of Leawood; and $380,000 for the Accelerated Stormwater Reconstruction program to address needs as identified. Lastly, as mentioned previously, ***$500,000*** will be transferred to the Special Highway fund for residential street projects in 2015.

Pay-As-You-Go Capital Program
2015 – 2019
Capital Improvement Summary by Fund

City Equipment Fund

	2015	2016	2017	2018	2019
Projected Expenditures	$1,806,500	$1,782,500	$1,750,500	$1,440,800	$1,426,000

A total of **$1,806,500** is planned for purchase from the City Equipment Fund. The details of these vehicles and equipment can be found on the following pages.

Capital Improvements Fund

	2015	2016	2017	2018	2019
Projected Expenditures	$351,200	$367,500	$428,000	$313,000	$328,000

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 for 2015 total ***$301,000***:

HVAC Unit – *City Hall*	$81,000
Emergency Generator – *City Hall*	50,000
Interior Wall Renovations – *City Hall*	25,000
Sustainable Places Planning Grant Match - *Planning*	50,000
Fiber Technology Installation, Phase I - *Citywide*	85,000
HVAC Replacement – *Aquatic Center*	10,000

City Capital Art

	2015	2016	2017	2018	2019
Projected Expenditures	$169,700	$95,000	$87,500	$70,000	$55,000

Annually, the City allocates funding for cultural arts and the acquisition of art pieces. The 2015 art allocation is $163,300 and is distributed as follows: Cultural Arts in the amount of $46,600; Community Theater in the amount of $72,500; and the remainder of $44,200 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 2015 total ***$55,000*** and $105,000 in 2014. This fund also includes a reserve for annual art maintenance repairs, of ***$114,700***, in 2015. 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

	2015	2016	2017	2018	2019
Projected Expenditures	$0	$0	$0	$0	$0

This fund collects fees from developers for the purchase of public art. No purchases are planned for 2015 or future years at this time. If additional impact fee revenue is collected, the funds can be used to purchase art. In 2014, $285,000 is included to purchase a piece of art for the Justice Center. 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 ***$979,900*** to the Public Safety Fund. This fund was initially established to accumulate resources to cash-finance the construction of the Justice Center. Future spending of these funds is undetermined at this time.

Pay-As-You-Go Capital Program
2015 - 2019

The next few pages detail the planned capital equipment and vehicle purchases for 2015 through 2019. 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:	*2015 Payment*	*Lease Expires*
Golf Course *(11110.44610.871100/872100)*		
Golf Carts	$105,400	2017
Fire *(11110.22530.871100/872100)*		
Fire Pumpers (2)	$146,800	2021
Total Capital Lease/Purchase Payments:	**$252,200**	

Capital Equipment/Vehicles

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:

	2015	2016	2017	2018	2019	Operating Impact
MUNICIPAL COURT						
(13010.11310.814000) Computerization						
Full Court Software	$44,000	$0	$0	$0	$0	2
	$44,000	**$0**	**$0**	**$0**	**$0**	
INFORMATION SERVICES						
(13010.11610.814000) Computerization						
Software Upgrades	$20,000	$20,000	$20,000	$20,000	$20,000	1
Hardware & General Technologies	$20,000	$20,000	$20,000	$20,000	$20,000	1
Phone System Upgrades	$20,000	$20,000	$20,000	$20,000	$20,000	1
Microsoft Select 6.0 Licensing	$95,000	$95,000	$95,000	$95,000	$100,000	1
	$155,000	**$155,000**	**$155,000**	**$155,000**	**$160,000**	

Pay-As-You-Go Capital Program
2015 - 2019
CITY EQUIPMENT FUND - Planned Capital Purchases:

	2015	2016	2017	2018	2019	Operating Impact
INFORMATION SERVICES - *continued:*						
(13010.11610.812000) Vehicles						
Service Utility Vehicle (#801)	$0	$25,000	$0	$0	$0	2
	$0	**$25,000**	**$0**	**$0**	**$0**	
COMMUNITY DEVELOPMENT						
(13010.118xx.812000) Vehicles						
3 Service Utility Vehicles (#501,507,508)	$0	$75,000	$0	$0	$0	2
2 Service Utility Vehicles (#503,506)	$0	$0	$0	$50,000	$0	2
1 Service Utility Vehicle (#502)	$0	$0	$0	$0	$25,000	2
	$0	**$75,000**	**$0**	**$50,000**	**$25,000**	
POLICE DEPARTMENT						
(13010.221xx.811000) Equipment						
Mobile & Two-Way Radios	$94,000	$55,000	$0	$94,000	$0	1
Speed Control System	$0	$0	$10,000	$0	$0	1
Exercise Equipment	$0	$5,500	$0	$0	$0	1
Automated Fingerprint Imaging System	$0	$0	$0	$50,000	$0	2
Total Station Data Collection Equip	$0	$0	$0	$0	$13,000	2
Arbitrator System-Mobile Cameras	$0	$0	$75,000	$0	$0	1
Firearms Simulator - DEC PKG	$35,000	$0	$0	$0	$0	1
	$129,000	**$60,500**	**$85,000**	**$144,000**	**$13,000**	
(13010.221xx.812000) Vehicles						
3 Admin Vehicles (100,101,102)	$0	$84,000	$0	$0	$0	2
1 Admin Vehicle (#110)	$0	$0	$0	$25,000	$0	2
Patrol Vehicles	$204,000	$241,500	$280,000	$248,000	$216,000	2
Patrol/Traffic SUV (#185)	$0	$0	$0	$38,500	$0	2
Harley Motorcycle Trade-Ins	$10,000	$10,000	$10,000	$10,000	$10,000	1
2 DARE Vehicles (#150,152)	$58,000	$0	$0	$0	$0	2
2 Investigation Vehicles (#160,162)	$0	$0	$0	$0	$49,000	2
2 Investigation Vehicles (#161,164)	$0	$0	$47,000	$0	$0	2
3 Investigation Vehicles (#163,165,166)	$67,500	$0	$0	$0	$0	2
2 Canine Units (#173,174)	$0	$69,000	$0	$0	$0	2
Animal Control Truck (#195)	$0	$50,000	$0	$0	$0	2
1 PSO Truck (#191)	$30,000	$0	$0	$0	$0	2
	$369,500	**$454,500**	**$337,000**	**$321,500**	**$275,000**	
(13010.221xx.814000) Computerization						
CryWolf Software	$0	$0	$0	$0	$35,000	1
	$0	**$0**	**$0**	**$0**	**$35,000**	
FIRE DEPARTMENT						
(13010.225xx.812000) Vehicles						
F250 Truck (#310)	$0	$0	$35,000	$0	$0	2
F250Truck (#312)	$0	$43,000	$0	$0	$0	2
Large SUV (#1284)	$0	$0	$0	$43,000	$0	2
Large SUV (#4587)	$0	$0	$0	$0	$45,000	2
	$0	**$43,000**	**$35,000**	**$43,000**	**$45,000**	

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

Pay-As-You-Go Capital Program
2015 - 2019
CITY EQUIPMENT FUND - Planned Capital Purchases:

	2015	2016	2017	2018	2019	Operating Impact
FIRE DEPARTMENT - *continued:*						
(13010.225xx.811000) Equipment						
ATV Emerg Response/Rescue Unit	$0	$0	$0	$0	$21,000	1
Storm Warning Siren Replacements	$0	$25,000	$50,000	$25,000	$0	1
Mobile Data Terminals	$0	$0	$0	$65,000	$0	1
SCBA Fire Equipment	$75,000	$0	$0	$0	$0	1
Exercise Equipment	$0	$10,000	$0	$10,000	$0	1
Thermal Imaging Cameras	$0	$13,000	$28,000	$29,000	$0	1
Rescue Boat/Trailer	$0	$0	$20,000	$0	$0	1
Opticom Systems	$40,000	$0	$0	$0	$0	1
Air Bag Lift System	$0	$0	$0	$0	$10,000	1
Hydraulic Rescue Tools	$0	$0	$60,000	$0	$0	1
Emergency Radios	$95,000	$95,000	$0	$0	$0	1
	$210,000	**$143,000**	**$158,000**	**$129,000**	**$31,000**	
PUBLIC WORKS DEPARTMENT						
(13010.33xx.811000) Equipment						
Backhoe (#473)	$0	$0	$130,000	$0	$0	1
Skid Steer Loader (#475, 476)	$40,000	$0	$0	$0	$40,000	1
Asphalt Roller (#477)	$28,000	$0	$0	$0	$0	1
Utility Trailers (#479,484,492)	$0	$10,000	$10,000	$0	$5,000	1
Breaker Attachment (# 480)	$0	$0	$0	$0	$15,000	1
Bobcat Planer Attachment (# 482)	$0	$18,000	$0	$0	$0	1
Air Compressor (#487)	$0	$0	$0	$15,000	$0	1
Large Capacity Pump (#489)	$0	$22,000	$0	$0	$0	1
Paint Striper *(Unit 497)*	$0	$0	$0	$10,000	$0	1
Mobile Column Lift	$0	$0	$50,000	$0	$0	1
2 High Reach Maintenance Lifts	$0	$0	$0	$90,000	$0	1
Cutter Plotter/Scanner	$0	$25,000	$0	$0	$0	1
Two-Way Radios	$93,000	$0	$0	$93,000	$0	1
Brine Production System - DEC PKG	$24,500	$0	$0	$0	$0	1
	$185,500	**$75,000**	**$190,000**	**$208,000**	**$60,000**	
(13010.33xx.812000) Vehicles						
1 Service Utility Vehicle (#405)	$0	$33,000	$0	$0	$0	2
3 Pick-up Trucks (#408,409,410)	$0	$0	$105,000	$0	$0	2
5 Pick-up Trucks (#421,431,434,435,437)	$0	$247,000	$0	$0	$0	2
1 Pick-up Truck (#423)	$0	$0	$35,000	$0	$0	2
1 Pick-up Truck (#432)	$53,000	$0	$0	$0	$0	2
3 Pick-up Trucks (#440,441,442)	$0	$0	$0	$0	$120,000	2
Dump Bodys (449,451,452,453,456,457,458)	$35,000	$35,000	$71,000	$36,000	$187,000	2
1 Dump Truck (#456)	$0	$210,000	$0	$0	$0	2
Street Sweeper (#470)	$165,000	$0	$0	$0	$0	3
	$253,000	**$525,000**	**$211,000**	**$36,000**	**$307,000**	

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

Pay-As-You-Go Capital Program
2015 - 2019
CITY EQUIPMENT FUND - Planned Capital Purchases:

	2015	2016	2017	2018	2019	Operating Impact
PARKS & RECREATION DEPARTMENT						
(13010.44500.811000) Equipment						
Mowers (Various)	$24,000	$0	$63,000	$10,000	$40,000	1
Skid loader (#644)	$0	$0	$43,000	$0	$0	1
Trencher (#649)	$0	$0	$15,000	$0	$0	1
Workman Cart (#650)	$0	$0	$15,000	$0	$0	1
Truckster (#656)	$25,000	$0	$0	$0	$0	1
Turf Sprayer (#657)	$15,000	$0	$0	$0	$0	1
Club Car Turf II (Various)	$0	$0	$7,500	$34,000	$0	1
Topdresser (#658)	$15,000	$0	$0	$0	$0	1
Fertilizer Spreader/Sprayer (#659)	$0	$0	$15,000	$0	$0	1
Walk Behind Auto Scrubber (#663)	$0	$0	$0	$10,000	$0	1
No-Till Overseeder (#664)	$0	$0	$0	$13,000	$0	1
Compact Excavator (#665)	$0	$0	$0	$0	$69,000	1
Trailers	$0	$0	$10,000	$7,000	$0	1
Shade Structures	$0	$25,000	$0	$0	$0	1
Floor Scrubber	$0	$0	$7,000	$0	$0	1
Two-Way Radios	$18,000	$0	$0	$18,000	$0	1
Tree Management System - DEC PKG	$16,000	$0	$0	$0	$0	1
	$113,000	**$25,000**	**$175,500**	**$92,000**	**$109,000**	
(13010.44500.812000) Vehicles						
Pick-up Trucks (601,608,617)	$35,000	$0	$0	$50,000	$0	2
Dump Truck & Body (Unit #607,616)	$15,000	$0	$150,000	$15,000	$0	2
Service Utility Vehicle (Unit #611)	$0	$0	$0	$60,000	$0	2
Water Truck (Unit #614)	$0	$0	$0	$0	$160,000	3
Passenger Vans (633,634)	$25,000	$25,000	$0	$0	$0	2
Extended Pick-Up Truck (Unit #635)	$0	$0	$30,000	$0	$0	2
	$75,000	**$25,000**	**$180,000**	**$125,000**	**$160,000**	
Golf Course (13010.44610.812000) Vehicles						
Dump Truck (Unit #951)	$45,000	$0	$0	$0	$0	2
	$45,000	**$0**	**$0**	**$0**	**$0**	
Golf Course (13010.44610.811000) Equipment						
Dump Trailer	$0	$0	$0	$12,500	$0	1
Aerway Greens Express	$0	$0	$11,000	$0	$0	1
Fairway Sprayer/Rough Tow Sprayer	$0	$0	$14,000	$9,000	$0	1
Light Duty Carry-All	$0	$0	$0	$6,300	$0	1
Mowers (Various Sizes)	$9,000	$93,000	$115,000	$0	$68,000	1
Core Processor	$0	$24,000	$0	$0	$0	1
Backhoe	$0	$0	$50,000	$0	$0	1
Core Aerifier	$0	$0	$0	$44,000	$0	1
Truckster	$43,000	$44,000	$0	$44,000	$0	1
Lake/Aerifier Fountains	$18,300	$0	$0	$0	$0	1
Greens Sprayer	$30,000	$0	$0	$0	$0	1
Top Mounted Topdresser	$10,000	$0	$0	$0	$0	1

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

Pay-As-You-Go Capital Program
2015 - 2019
CITY EQUIPMENT FUND - Planned Capital Purchases:

	2015	2016	2017	2018	2019	Operating Impact
PARKS/RECREATION DEPARTMENT - *continued:*						
Golf Course (13010.44610.811000) Equipment - *continued:*						
Club Cars (3)	$27,000	$0	$0	$0	$0	1
Rake-O-Vac Turf Vacuum	$0	$0	$25,000	$0	$0	1
Tru-Surface VIB Rollers	$0	$0	$9,000	$0	$0	1
Sub-Surface/Pro-Force Blowers	$9,000	$6,500	$0	$0	$0	1
Toro Reelmaster	$0	$0	$0	$0	$48,000	1
Course Fans	$35,000	$0	$0	$0	$0	1
Riding Fertilizer Sprayer	$9,000	$0	$0	$0	$0	1
Radio/Headsets	$5,000	$0	$0	$0	$0	1
Walk-In Freezer/Cooler	$17,000	$0	$0	$0	$0	1
Computer Software/POS System	$0	$0	$0	$0	$10,000	1
Range Ball Dispenser	$0	$0	$0	$6,500	$0	1
Driving Range Netting	$6,200	$0	$0	$0	$0	1
Pump Controller	$0	$0	$0	$15,000	$0	1
Irrigation Controllers	$9,000	$9,000	$0	$0	$80,000	1
Irrigation Control System	$0	$0	$0	$0	$0	1
Security Cameras-Clubhouse	$0	$0	$0	$0	$35,000	1
	$227,500	$176,500	$224,000	$137,300	$206,000	
TOTAL - CITY EQUIPMENT FUND:	$1,806,500	$1,782,500	$1,750,500	$1,440,800	$1,426,000	
Estimated Annual Operating Impact:	*$32,250*	*$31,250*	*$28,000*	*$27,500*	*$21,750*	

These increases will occur in Contractual Services & Commodities; not in Personnel

SPECIAL PARKS & RECREATION FUND - Planned Capital Expenditures:

	2015	2016	2017	2018	2019	Operating Impact
PARKS/RECREATION DEPARTMENT						
(12030.44500.811000) Equipment						
48" Walk Behind Mower	$7,500	$0	$0	$0	$0	1
Blade Grinder	$7,500	$0	$0	$0	$0	1
	$15,000	$0	$0	$0	$0	
Capital Projects						
#71006, NE City Park Trail Imprv	$0	$0	$350,000	$0	$0	3
#71020, 96th & Lee, Future Park	$150,000	$0	$0	$0	$0	3
#71021, Park Access Improvements	$300,000	$0	$0	$0	$0	3
#71013, Future Park Improvements	$0	$0	$500,000	$500,000	$500,000	NA
Projects, TBD	$50,000	$250,000				NA
	$500,000	$250,000	$850,000	$500,000	$500,000	
TOTAL - SPECIAL PKS/REC FUND:	$515,000	$250,000	$850,000	$500,000	$500,000	
Estimated Annual Operating Impact:	*$5,000*	*$0*	*$2,000*	*$0*	*$0*	

These increases will occur in Contractual Services & Commodities; not in Personnel

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

2014 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	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	$649,000	$81,000 Curb Prg $400,000 JCW		$168,000
95th Street, Mission to Wenonga		72048	Mill/Overlay	$378,500	$93,000 OP	$167,500	$118,000
Briar St, 133rd - 135th Streets	*	72050	Mill/Overlay	$175,000			$175,000
State Line, College to 123rd St		72055	Mill/Overlay	$500,000	$250,000 KCMo	$125,000	$125,000
Indian Creek Pkwy/Mission Signals		72059	Traffic Signals	$300,000	$150,000 OP		$150,000
137th Street/Nall Signals		72060	Traffic Signals	$280,000	$140,000 OP		$140,000
2014 Annual Total				***$2,884,500***	***$1,289,500***	***$559,000***	***$1,036,000***

2015 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
College Blvd-El Monte to State Line	*	72061	Mill/Overlay	$804,000		$402,000	$402,000
Nall, Ave 119th to College Blvd		72046	Mill/Overlay	$915,200	$237,600 OP	$440,000	$237,600
Granada, 115th St to Roe Ave	*	72062	Mill/Overlay	$58,000			$58,000
State Line, 123rd to 135th Streets		72056	Mill/Overlay	$500,000	$250,000 KCMo	$125,000	$125,000
2015 Annual Total				***$2,277,200***	***$487,600***	***$967,000***	***$822,600***

2016 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
Roe Ave, College to 119th Street	*	72063	Ovrly/Crb/Storm	$2,340,000	$795,000 Curb Prg $380,500 1/8 Cent	$585,000	$579,500
115th Street, Roe to Tomahawk Crk	*	72024	Mill/Overlay	$176,000			$176,000
Mission Rd, Lee Blvd to 103rd St	*	72052	Joints/Patch	$304,000	$76,000 OP	$152,000	$76,000
119th Street, Nall to Roe	*	72064	Mill/Overlay	$708,000	$177,000 OP	$354,000	$177,000
2016 Annual Total				***$3,528,000***	***$1,428,500***	***$1,091,000***	***$1,008,500***

2017 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
Mission Rd, 119th to 127th Streets	*	72065	Ovrly/Crb/Storm	$1,917,000	$812,000 CMP Prg	$552,500	$552,500
Roe Avenue, 121st to 135th Streets	*	72053	Mill/Overlay	$730,000		$365,000	$365,000
151st Street, Nall to E City Limits	*	72068	Mill/Overlay	$440,000		$220,000	$220,000
2017 Annual Total				***$3,087,000***	***$812,000***	***$1,137,500***	***$1,137,500***

2018 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
133rd Street, State Line to Roe	*	72022	Mill/Overlay	$762,000	$19,800 OP	$381,000	$361,200
Lee Blvd, Mission Rd to 103rd	*	72030	Mill/Overlay	$530,000		$265,000	$265,000
137th St, Nall to Roe/Briar	*	72031	Mill/Overlay	$280,000			$280,000
114th Street, 115th to Tomahawk Crk	*	72029	Mill/Overlay	$160,000			$160,000
2018 Annual Total				***$1,732,000***	***$19,800***	***$646,000***	***$1,066,200***

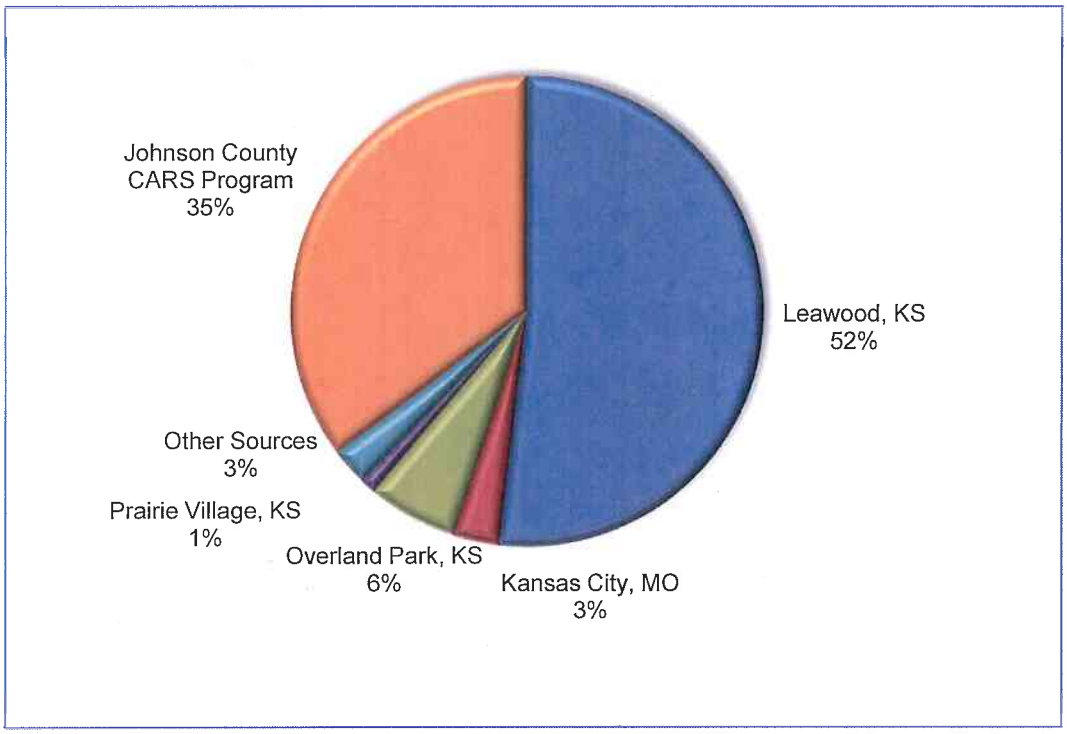
2019 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
Kenneth Rd, 135th St to S City Limit	*	72034	Mill/Overlay	$660,000	$87,800 OP	$330,000	$242,200
Lee Blvd, 103rd to 95th Streets	*	72066	Mill/Ovrly/Storm	$1,775,000		$887,500	$887,500
2019 Annual Total				***$2,435,000***	***$87,800***	***$1,217,500***	***$1,129,700***

** Project administered by the City of Leawood*

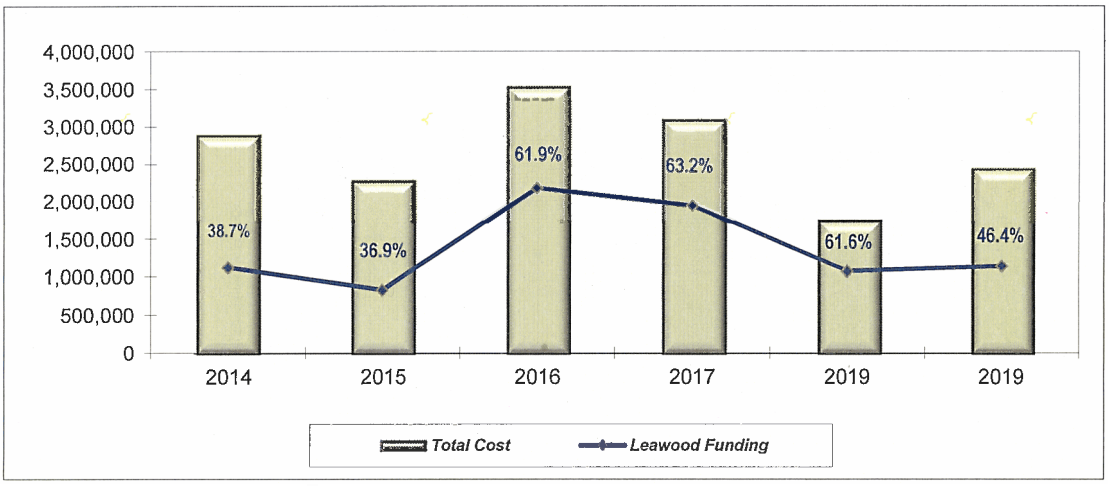
ARTERIAL STREET PROGRAM

By Funding Source:

Leawood, KS	$	8,269,000
Kansas City, MO	$	500,000
Overland Park, KS	$	981,200
Prairie Village, KS	$	175,500
Other Sources	$	400,000
Johnson County CARS Program	$	5,618,000
	$	***15,943,700***



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.

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

2015 Program	Project #		Program Cost
Residential Slurry Seal	70017		529,837
Residential Mill & Overlay	70018		873,285
2015 Sidewalk Repair/Replacement	70515		100,000
		2015 Annual Total	**$1,503,122**

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

2017 Program	Project #		Program Cost
Residential Slurry Seal	70021		545,314
Residential Mill & Overlay	70022		898,794
		2017 Annual Total	**$1,444,108**

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

2019 Program	Project #		Program Cost
Residential Slurry Seal	70025		561,243
Residential Mill & Overlay	70026		925,048
		2019 Annual Total	**$1,486,291**

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, to become effective on July 1st of the same year. In August 2004 voters approved, with 71% of the vote, to extend this tax for another five years until June 30, 2010. An additional five years, through 6/30/15, was approved in August 2008. An extension of the tax, to be in force until 2021, will be placed on the November 2014 ballot. Approximately half of the tax goes towards increasing the number of streets for rehabilitation.

Year	Project #	Project Name	Subdivision	Project Description	Project Cost
2014	77113	2013 Accelerated Stormwater Reconstruction *(specific projects TBD)*	Various	Repair failing curb inlets, junction boxes and point repairs. Some pipe will be replaced, but these will not be significant.	$380,000
2014	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). No expenses occurred in 2013.*	$3,100,000 *Construction costs to be funded in the Capital Improvement Fund.*
2014	77009	14601 Delmar	Pavilions of Leawood	Extend the existing storm sewer system by approximately 200 feet.	$66,000
				TOTAL 2014	***$3,546,000***
				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 existing storm system by 200 feet.	$68,000
2016	72063	Roe Ave, College to 119th Street	NA	Provide for storm sewer repairs in conjunction with the street project in the Arterial Program.	$380,500
				TOTAL 2016	***$1,048,500***
2017	77117	2017 Accelerated Stormwater Reconstruction *(specific projects TBD)*	Various	Repair failing curb inlets, junction boxes and point repairs. Some pipe will be replaced, but these will not be significant.	$400,000
				TOTAL 2017	***$400,000***
2018	77118	2018 Accelerated Stormwater Reconstruction *(specific projects TBD)*	NA	Repair failing curb inlets, junction boxes and point repairs. Some pipe will be replaced, but these will not be significant.	$300,000
				TOTAL 2018	***$300,000***
2019	77119	2019 Accelerated Stormwater Reconstruction *(specific projects TBD)*	Various	Repair failing curb inlets, junction boxes and point repairs. Some pipe will be replaced, but these will not be significant.	$600,000
				TOTAL 2019	***$600,000***
				TOTAL FOR ALL YEARS, 2014 - 2019	***$5,894,500***

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
2014	76027	Gezer Park Amenities	Additional amenities for Gezer Park. *(Capital Improvement Fund; and donations).*	$37,000
2014	76029	Justice Center	Technology, Communication & Computer Equipment for the Justice Center. This represents the balance of this project. *($1,332,071 SPENT in 2012/2013).*	$267,929
2014	76008	Justice Center	These funds provide for the completion of landscaping at the Justice Center. *($4,000 SPENT in 2013).*	$196,000
2014	76040	City Hall	Renovation of existing office space vacated after the move to the Justice Center.	$200,000
2014	71020	96th & Lee Future Park	Review potential use of this area; the former location of the Police Department *(Special Parks & Recreation Fund).*	$80,000
2014	71012	123rd Street Trail Repairs	Improvements/repairs to existing trail at Tomahawk Crk Pk, 119/Mission, S to 123rd St. *(Capital Improvements Fund and Special Parks & Recreation Fund). ($674,858 SPENT IN 2013)*	$897,763
2014	80118	Ironwoods Park Improvements	Construction of a Rest Station facility [restrooms] at Ironwoods Park. *(Fund Sources: $296,000 balance from 2008 bonded park improvement debt; and $304,000 in Special Parks/Rec Fund).*	$600,000
2014	71019	Off-Leash Dog Park	Six acre area with perimeter fencing, drinking fountain, agility course, waste receptacles, signage & benches *(Special Parks & Recreation Fund). ($18,703 SPENT IN 2013)*	$201,297
2014	TBD	TBD	An estimate of funds potentially available and currently unallocated in the Special Parks/Rec Fund.	$100,000
			TOTAL 2014	***$2,579,989***
2015	49132	Ironhorse Golf Clubhouse Expansion	This project will include an expansion of the current facility. *($59,559 SPENT in 2013)*	$940,441
2015	71020	96th & Lee Future Park	Review potential use of this area; the former location of the Police Department *(Special Parks & Recreation Fund).*	$150,000
2015	71021	Park Access Improvements	Provide access improvements within the Parks at various locations *(Special Parks & Recreation Fund).*	$300,000
2015	TBD	TBD	An estimate of funds potentially available and currently unallocated in the Special Parks/Rec Fund.	$50,000
			TOTAL 2015	***$1,440,441***
2016	TBD	TBD	Projects-To-Be-Determined *(Special Parks/Rec Fund).*	$150,000
2016	TBD	TBD	An estimate of funds potentially available and currently unallocated in the Special Parks/Rec Fund.	$100,000
			TOTAL 2016	***$250,000***

OTHER PROJECTS - *continued*

IMPROVEMENTS TO PARKS, BUILDINGS, LAND, TECHNOLOGY

Year	Project #	Project Name	Project Description	City Project Cost
2017	71006	City Park-Indian Creek Bank Stabilization	NE City Park [Indian Creek] Bank Stabilization *(Special Parks & Recreation Fund)*	$350,000
2017-2019	71013	Future Park Improvements, TBD	Expansion of Ironwoods Park (roads, utilities, trails, berm, etc.). Approx.. $600,000 per year has been proposed. *(Special Parks & Recreation Fund)*	$1,800,000
2019	76042	Fire Station #1	Replacement and/or renovation of Fire Station #1 located at 9609 Lee Blvd *(Public Safety Fund).*	$3,500,000
			TOTAL 2017-2019	***$5,650,000***

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

Priority Ranking	Project #	Description	Estimated Cost
1	#76036	Replace Parking Lot - Fire Station #3	$370,000
2	#76030	Tennis Court Resurface-City Park	$180,000
3	#76041	Overlay Public Works Facility Parking Lot	$200,000
4	#76016	City Park Restroom/Shelter House Replacement	$608,000
5	#76038	Parking Lot Addition - Ironwoods Park Lodge	$450,000
6	#76037	Overlay Roadway/Parking Lots - Ironwoods Park	$390,000
7	#76037	Access Road for Ironwoods Lodge	$96,000
8	#76043	Restrooms-Tomahawk Creek Pk, S of 119th Street	$200,000
9	#76044	Restrooms-North Lake	$150,000
10	#76045	Restrooms-Tomahawk Crk Trail, Fields 20/21, N of 119th St	$350,000
11	#76024	Improvements to Roe Ave Trail Tunnel	$100,000
12	#80156	Leawood Town Center Fire Station	$6,652,000
13	#76023	Lawn/Landscape Improvements, North Side of City Hall	$325,000
14	#76033	Lawn/Landscape Improvements, West Side of City Hall	$100,000
15	#80157	Fire Department Training Facility	$1,493,000
16	#80154	Leawood Activity Center	$10,000,000
		TOTAL Submitted & Anticipated Projects	***$21,664,000***

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*
2014	#79004	Justice Center Art	Public Art Impact Fund *(includes 15% site preparation)*	$285,000
2014	#79014	"Paley" Art - *(Sculpture Garden Site #1)*	City Capital Art Fund *(includes 15% site preparation)*	$100,000
2014	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2014 Projects **	***$390,000***
2015	#79015	Sculpture Garden Addition, *"B1"*	City Capital Art Fund	$50,000
2015	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2015 Projects **	***$55,000***
2016	#79015	Sculpture Garden Addition, *"B2"*	City Capital Art Fund *(includes 15% site preparation)*	$65,000
2016	#79020	Art - Old City Hall Site, *"C1"*	City Capital Art Fund	$25,000
2016	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2016 Projects **	***$95,000***
2017	#79016	Sculpture Garden Addition, *"D1"*	City Capital Art Fund	$50,000
2017	#79020	Art - Old City Hall Site, *"C2"*	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	#79016	Sculpture Garden Addition, *"D2"*	City Capital Art Fund *(includes 15% site preparation)*	$65,000
2018	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2018 Projects **	***$70,000***
2019	#79017	Sculpture Garden Addition, *"E1"*	City Capital Art Fund	$50,000
2019	#79005	Temporary Art	City Capital Art Fund	$5,000
			TOTAL Proposed 2019 Projects **	***$55,000***

The Art in Public Places initiative (APPI) Committee is authorized to commission a $50,000 piece of art on an annual basis with $7,500 additional installation expense; or to commission a $100,000 art piece with $15,000 installation expense on a bi-annual basis.

The Ending combined Balance for the Capital ART fund and the Public ART IMPACT FEE fund was $669,404 on December 31, 2013. Assuming that the planned expenses occur as shown above for the years 2014 through 2019; and the $5/per person allocation occurs each year; and an annual expense of $20,000 for art maintenance repairs occurs; the ending balance is estimated to be approximately $139,000 at 12/31/2019 *(does not include the collection of any private sector impact fees).*

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
2015 - 2019
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	2014	2015	2016	2017	2018	2019	Total
City Hall (11110.33800.623400):							
Exterior Hand Rails Paint	$15,000				$15,000		**$30,000**
City Hall, Breakroom Appliances						$5,000	**$5,000**
City Hall, Interior Paint	$10,000					$10,000	**$20,000**
Old City Hall, Exterior Paint/Entry Doors			$12,000				**$12,000**
Fire Department (11110.22510.623400):							
All Fire Stations, Roof Repairs	$2,000	**$2,000**	$2,000	$2,000	$2,000	$2,000	**$12,000**
FS #1, Tube Heaters			$23,000				**$23,000**
FS #1, Driveway Replacement	$23,000						**$23,000**
FS #2, Carpet		**$40,000**					**$40,000**
FS #2, Exterior Paint		**$15,000**					**$15,000**
FS #3, Carpet		**$50,000**					**$50,000**
FS #2, Exterior Paint		**$15,000**					**$15,000**
Public Works (11110.33800.623400):							
Exterior Bollards/Frames/Island Curbs	$14,000						**$14,000**
Paint Steel Vehicle Storage	$50,000						**$50,000**
Oil Supply Reels/Dispensers				$25,000			**$25,000**
Interior Paint						$15,000	**$15,000**
Entry Gate		**$30,000**					**$30,000**
Shop Walk Door		**$20,000**					**$20,000**
Radiant Shop Heaters					$75,000		**$75,000**
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**
Building Awnings		**$10,000**					**$10,000**
Deck Awnings						$25,000	**$25,000**
Waterslide Restoration			$15,000				**$15,000**
Walk-In Freezer w/Roof Top Replace		**$3,500**					**$3,500**
Rec Programming (11110.44310.623400):							
Lodge, Exterior Stain/Paint					$35,000		**$35,000**
Lodge, Interior Paint	$23,000					$25,000	**$48,000**
Lodge, Entry Doors/Hardware						$7,000	**$7,000**
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**
Lions Shelter, Replace Doors						$5,000	**$5,000**
City Park, Stripe Parking Lot		**$10,000**					**$10,000**
City Park, Playground Cushioning		**$50,000**					**$50,000**
Pk Maint Bldg, Radiant Shop Heaters			$35,000				**$35,000**
Pk Maint Bldg, Car Wash Entry Door	$7,000					$7,500	**$14,500**
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, Bathroom Partitions		**$10,000**					**$10,000**
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, Paint Fence	$11,000						**$11,000**
Course, Plant Large Trees		**$5,000**		$5,000		$5,000	**$15,000**
Golf Facilities, Roof Repairs	$2,000	**$2,000**	$2,000	$2,000	$2,000	$2,000	**$12,000**
	$ 168,000	***$ 303,500***	***$ 168,000***	***$ 56,000***	***$ 145,000***	***$ 114,500***	***$ 955,000***

Pay-As-You-Go Capital Program
2015 - 2019
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.*

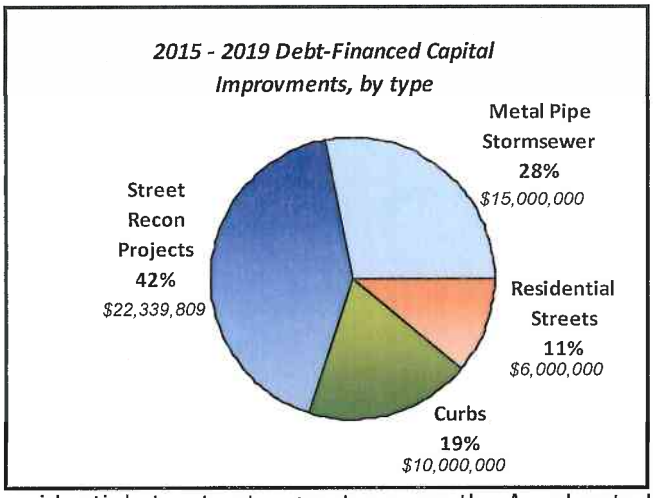
Building/Item		2014	2015	2016	2017	2018	2019	Total
City Hall:								
Interior Wall Renovations	74001.120.832000	$25,000	**$25,000**		$25,000		$25,000	**$100,000**
McQuay HVAC Unit	74053.120.832000		**$81,000**					**$81,000**
Emergency Generator	74054.120.832000		**$50,000**					**$50,000**
Fire Department:								
FS #1, Garage Floors	74016.120.832000			$22,500				**$22,500**
FS #1, Exterior Bldg Repairs	74033.120.832000			$25,000				**$25,000**
FS #1, HVAC Replace/Repairs	74048.120.832000			$75,000				**$75,000**
FS #2, HVAC Replace/Repairs	74046.120.832000				$120,000			**$120,000**
FS #2, Sewer Repairs	74052.120.832000	$70,000						**$70,000**
FS #3, HVAC Replace/Repairs	74018.120.832000				$143,000			**$143,000**
Public Works:								
HVAC Units, PW Facility	74047.120.832000			$80,000				**$80,000**
Car Wash Heater	74058.120.832000	$8,000						**$8,000**
Aquatic Center:								
Repaint Pool	74003.120.832000			$65,000				**$65,000**
HVAC Replace/Repairs	74055.120.832000		**$10,000**					**$10,000**
Recreation Programming:								
Ironwoods HVAC Replace/Repairs	74051.120.832000	$88,000				$250,000		**$338,000**
Outdoor Programming:								
Nature Cntr HVAC Replace/Repair	74056.120.832000						$40,000	**$40,000**
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, Raw Water Vault	49125.800.840140			$50,000				**$50,000**
Course, Sub-Air/Fans	49129.800.840140					$13,000	$13,000	**$26,000**
		$196,000	***$166,000***	***$317,500***	***$378,000***	***$263,000***	***$78,000***	***$1,398,500***

Debt-Financed Capital Improvements
2015 – 2019

The debt-financed projects included in the 2015 - 2019 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 2015 through 2019, totals $53,339,809 of which the City will fund 86%. Of the remaining amount, state/federal funding comprise 6%, reimbursement from other cities and counties totals 4%, and impact fee revenue totals 2%.

The largest estimated construction cost, $11,484,237 for the 143rd Street (Nall to Windsor) street repairs is planned for 2015. Included for residential street repairs is $3,000,000 in 2016 and 2018. Curb repair/replacement projects of $5,000,000, which began in 2013, will continue for two more years, 2015 and 2016. The seven-year, $5 million annual, Corrugated Metal Pipe Stormsewer program begins in 2017.

The chart below shows the types of projects which are targeted for debt-financing. The majority, or 42%, of the funds will provide for street improvements, followed by 28% for stormsewer improvements, 19% for the curb repair/replacement program, and 11% for residential streets.



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; followed by Phase II in 2009. A total of $3,000,000 will be spent in each year of 2014 and 2016. 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. It included $5,000,000 to 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 began in 2014 on the first year and will continue for 15 years.

The Corrugated Metal Pipe Stormsewer program received consensus at the July 15, 2013 work session. It will replace the current corrugated pipe with concrete pipe which has a lifespan of 75+ years. Most of the deteriorated pipe is located in the area from 123rd to 135th Streets. Including design, construction and restoration; the replacement program is anticipated to cost a total of $35 million. Addressing this over seven years, at $5 million each year, 15,000 linear feet of pipe could be replaced annually. The program will begin in 2017 and continue for seven consecutive years with completion planned for 2023.

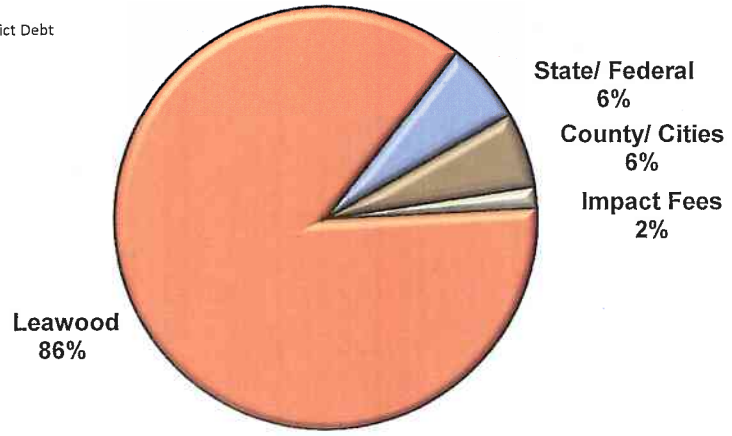
Debt Financed Capital Improvements

Summary of All Current Year & Future
2015 - 2019

Total Cost All Projects
Cost Distribution by Contributors

Year	*Leawood*	*SBD **	*TDD **	*State/ Federal*	*County/ Cities*	*Impact Fees*	*Total*
2015	$13,021,619	$0	$0	$1,500,000	$1,500,000	$462,619	$16,484,238
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	$8,000,000	$0	$0	$0	$0	$0	$8,000,000
2019	$12,076,893	$0	$0	$1,800,000	$1,600,000	$378,677	$15,855,570
	$46,098,513	**$0**	**$0**	**$3,300,000**	**$3,100,000**	**$841,296**	**$53,339,809**

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



The 2015 - 2019 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 $3,300,000 for the two 143rd Street projects (#80162 and #80129) will be financed with State grant funds in years 2015 and 2019.

County: The Johnson County CARS (County Assisted Road System) program is expected to provide a total of $3,100,000 for the two 143rd Street projects in years 2015 and 2019.

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 $841,000 in such collected fees will be used towards the two planned projects.

Debt Financed Capital Improvements

Summary of All Current Year & Future

2015 - 2019

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

Project # and Description		*2015*	*2016*	*2017*	*2018*	*2019*
# 80129	143rd Street, Windsor to Kenneth Rd					$10,855,570
# 80162	143rd Street, Nall Ave to Windsor	$11,484,237				
# 80216	2016 Residential Streets, Phase II-Yr 5		$3,000,000			
# 80218	2018 Residential Streets, Phase III-Yr 1				$3,000,000	
# 80252	2015 Curb Repair/Replace Program	$5,000,000				
# 80253	2016 Curb Repair/Replace Program		$5,000,000			
# 80255	2017 Metal Pipe Stormsewer Program-Yr 1			$5,000,000		
# 80256	2018 Metal Pipe Stormsewer Program-Yr 2				$5,000,000	
# 80257	2019 Metal Pipe Stormsewer Program-Yr 3					$5,000,000
		$16,484,237	**$8,000,000**	**$5,000,000**	**$8,000,000**	**$15,855,570**
	COMMITTED	$16,484,237	$8,000,000	$5,000,000	$8,000,000	$15,855,570
	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

2015 - 2019

General Obligation Bonding Projections and Total City Cost All Projects

(Reflects City of Leawood Costs only)

Project # and Description		*2015*	*2016*	*2017*	*2018*	*2019*
# 80129	143rd Street, Windsor to Kenneth Rd		$7,076,893			$7,076,893
# 80162	143rd Street, Nall Ave to Windsor	$8,021,618		$4,010,809	$4,010,809	
# 80214	2014 Residential Streets, Phase II-Yr 4	$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	$3,000,000
# 80251	2014 Curb Repair/Replace Program	$5,000,000				
# 80252	2015 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		
# 80255	2017 Metal Pipe Stormwater Program-Yr1		$5,000,000	$5,000,000	$5,000,000	
# 80256	2018 Metal Pipe Stormwater Program-Yr2			$5,000,000	$5,000,000	$5,000,000
# 80257	2019 Metal Pipe Stormwater Program-Yr3				$5,000,000	$5,000,000
# 80550	89th & Mission Stormsewer	$1,190,755				
		$30,212,373	**$20,076,893**	**$30,010,809**	**$22,010,809**	**$20,076,893**
Total Project Cost/Design Year		**$8,000,000**	**$12,076,893**	**$8,000,000**	**$5,000,000**	**$0**
Total City Cost/Construct Year		**$13,021,618**	**$8,000,000**	**$5,000,000**	**$8,000,000**	**$12,076,893**
Total Project Cost/Bond Year		**$9,190,755**	**$0**	**$17,010,809**	**$9,010,809**	**$8,000,000**

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
2015 – 2019
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 begins 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:

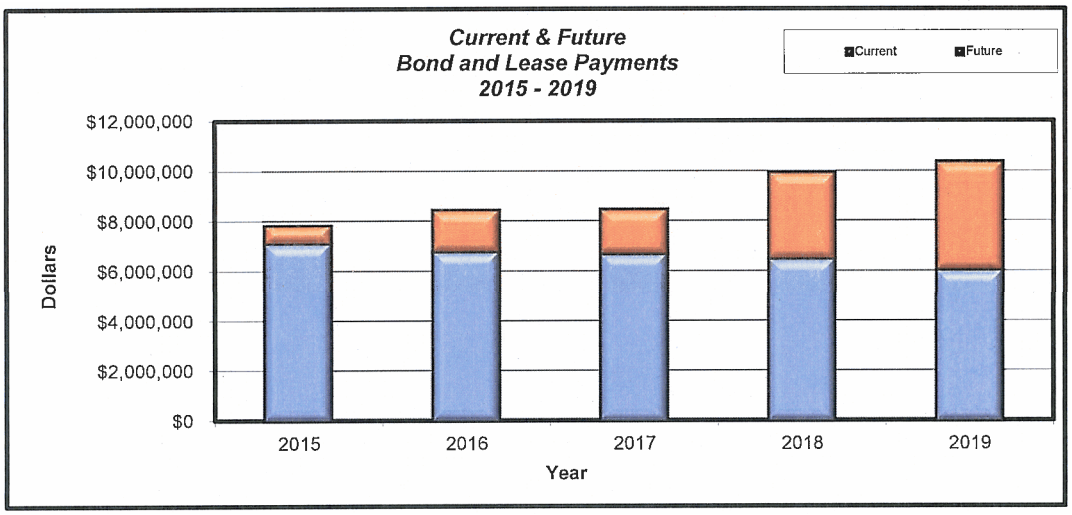
2014	$3,000,000
2015	$ 0
2016	$3,000,000
2017	$ 0
2018	$3,000,000
2019	$ 0

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 2013 overall average PCI rating of all lane miles was 76.3, compared to the Governing Body goal of a street rating minimum of 70.0. Currently, 70.8% of all collector streets are maintained above the 70 PCI; 66.5% of collector arterial streets are maintained above the 70 PCI; and 68.2% 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

	2015	2016	2017	2018	2019
Current Bond and Leases					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$5,280,000*	*$5,110,000*	*$5,205,000*	*$5,290,000*	*$5,020,000*
Interest	*$1,598,061*	*$1,426,799*	*$1,249,054*	*$1,063,370*	*$877,120*
Leases/Revenue Bonds					
Principal	*$211,435*	*$217,994*	*$224,774*	*$125,451*	*$130,456*
Interest	*$40,763*	*$34,029*	*$26,249*	*$21,252*	*$16,246*
Subtotal-Principal	**$5,491,435**	**$5,327,994**	**$5,429,774**	**$5,415,451**	**$5,150,456**
Subtotal-Interest	**$1,638,825**	**$1,460,828**	**$1,275,302**	**$1,084,622**	**$893,366**
Future Bond and Leases (Reflects COMMITTED Projects Only)					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$423,333*	*$1,036,050*	*$1,036,050*	*$2,170,104*	*$2,770,825*
Interest	*$194,627*	*$526,305*	*$490,353*	*$1,134,833*	*$1,413,951*
Leases/Revenue Bonds					
Principal	*$99,900*	*$101,985*	*$203,743*	*$103,664*	*$107,887*
Interest	*$5,500*	*$3,335*	*$47,370*	*$42,129*	*$37,906*
Subtotal-Principal	**$523,233**	**$1,138,036**	**$1,239,793**	**$2,273,768**	**$2,878,712**
Subtotal-Interest	**$200,127**	**$529,640**	**$537,723**	**$1,176,962**	**$1,451,857**
TOTAL Current & Future	$7,853,619	$8,456,497	$8,482,593	$9,950,804	$10,374,391



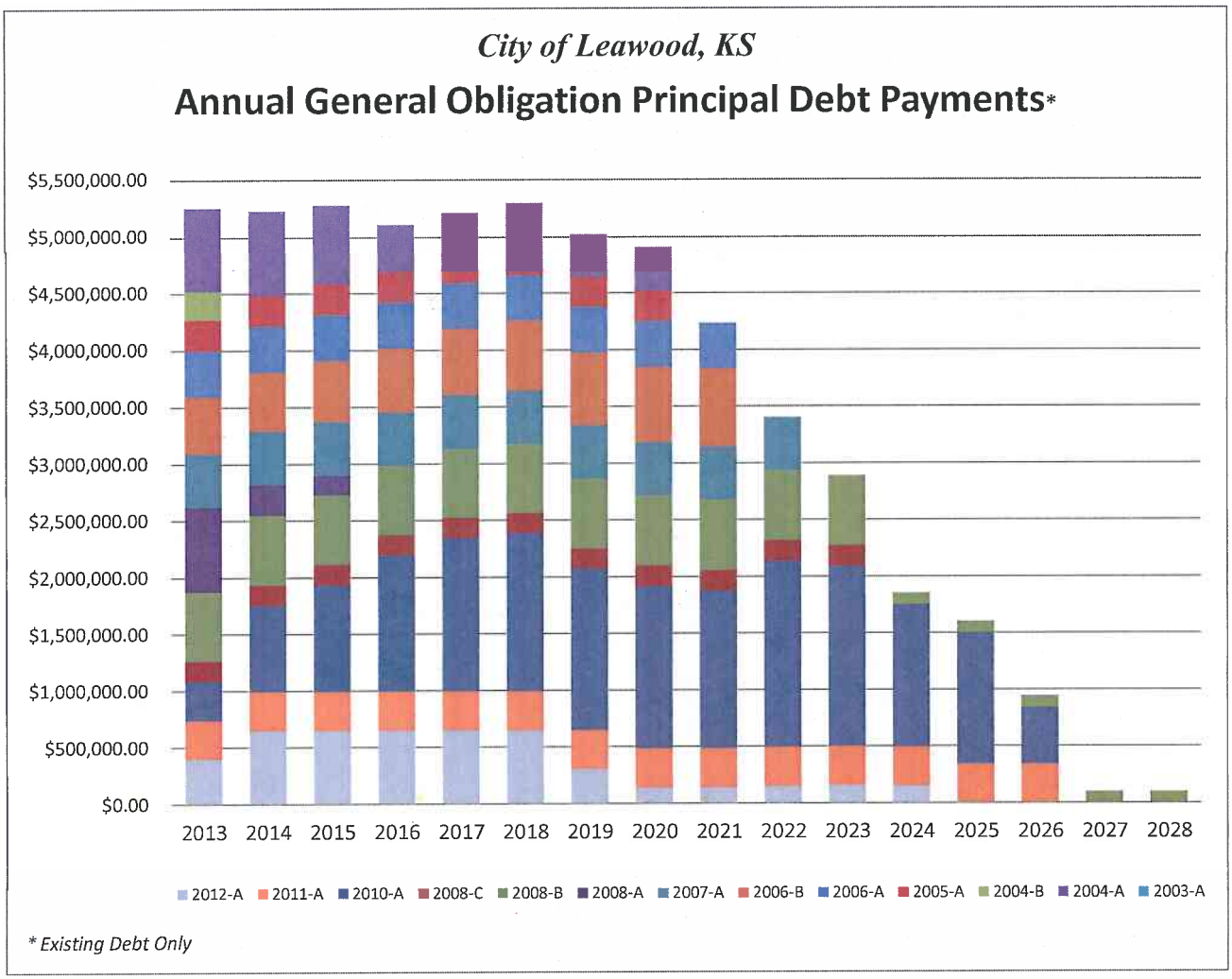
The City currently has five no-commitment special assessment Transportation Development District (TDD) bond issues. The City is no way liable for the repayment of these, but acts as the agent for the property owners to collect the assessments, forward them to the trustee and assist with foreclosure proceedings,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

CURRENT Agency Debt - includes Transportation District Debt					
Principal	*$180,000*	*$180,000*	*$200,000*	*$215,000*	*$230,000*
Interest & Fees	*$326,250*	*$311,975*	*$297,700*	*$281,875*	*$264,800*
Subtotal	**$506,250**	**$491,975**	**$497,700**	**$496,875**	**$494,800**
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	$506,250	$491,975	$497,700	$496,875	$494,800

Current Principal Debt Payments

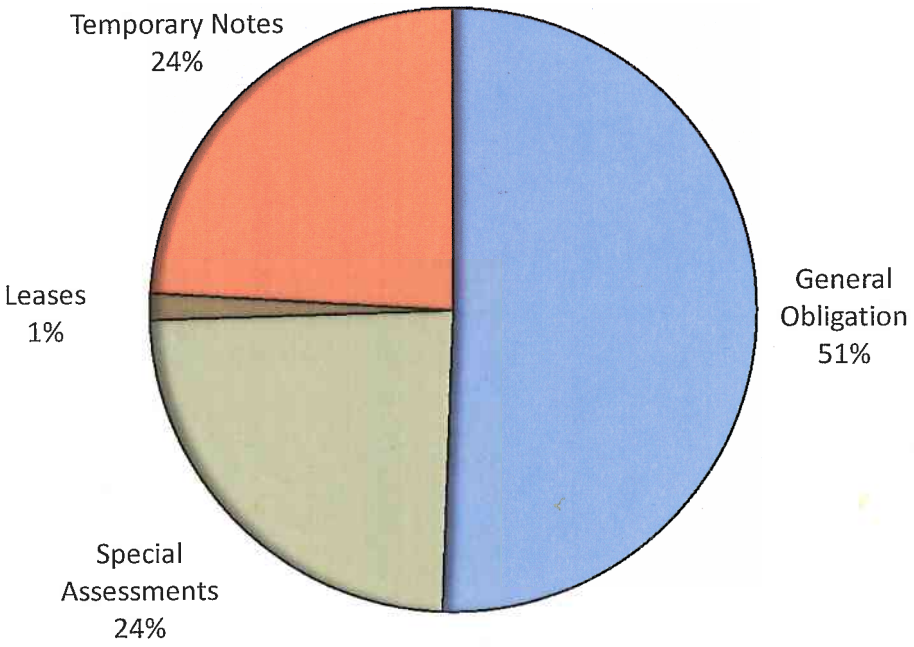
The City's C.I.P. includes capital improvement projects, planned to be debt-financed, over a five-year period. However, the resulting debt payments continue over a substantially longer period. General Obligation Bonds, the primary method of borrowing funds by state and local government, finance projects 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	34,734,800	50.6%
Special Assessments	16,445,200	24.0%
Leases	988,122	1.4%
Temporary Notes	16,475,000	24.0%
TOTAL	**$68,643,122**	100.0%
Transportation Dev District	*4,250,000*	

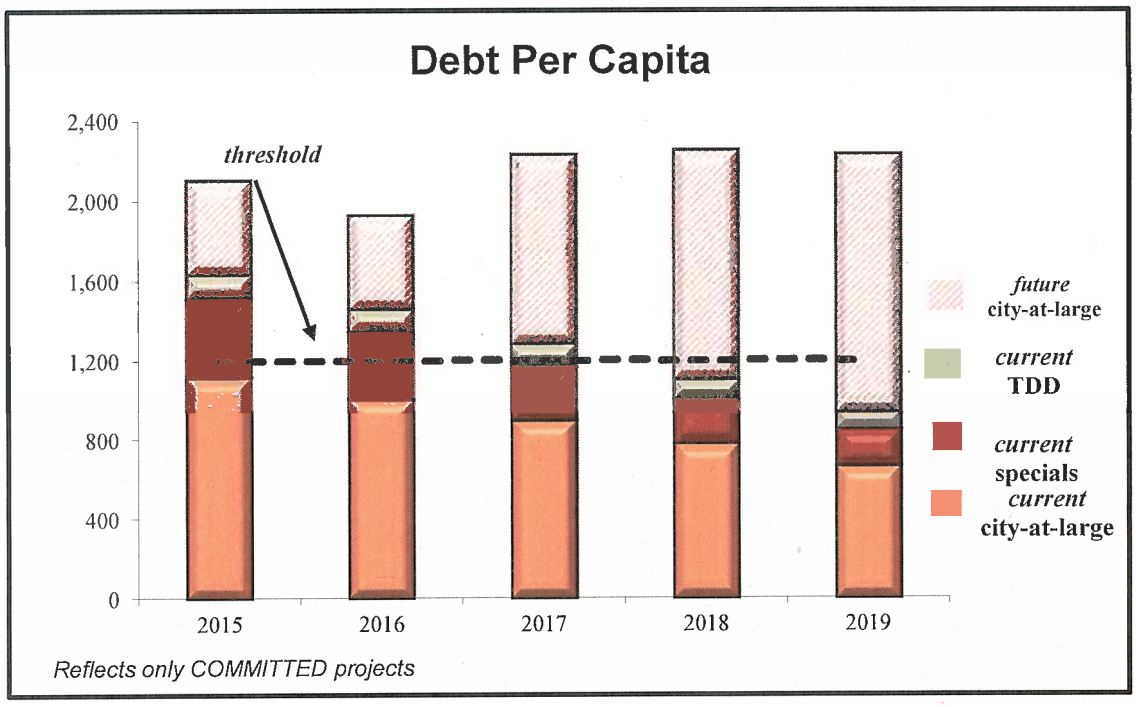


KEY DEBT MANAGEMENT RATIOS

	← Forecast →					
	2015	**2016**	**2017**	**2018**	**2019**	**Standard**
Outstanding Debt per capita						
Net Debt (1)	$1,588	$1,476	$1,839	$1,922	$1,955	**< $1,200**
Direct Debt (2)	$1,984	$1,817	$2,124	$2,154	$2,142	
Direct and Overlapping Debt (3)	$5,911	$5,719	$6,001	$6,005	$5,967	
Debt outstanding as a percent of full valuation of property						
Net Debt (1)	0.9%	0.8%	1.0%	1.0%	1.0%	**< 1.5%**
Direct Debt (2)	1.1%	1.0%	1.2%	1.2%	1.1%	
Direct and Overlapping Debt (3)	3.4%	3.2%	3.3%	3.3%	3.2%	
Total debt service as a percent of total expenditures (4)	16.3%	16.0%	15.7%	17.9%	17.7%	**< 20%**
Debt Service Levy (per $1,000 of assessed value)	3.900	7.000	7.000	4.900	9.100	**NA**
Debt Payout in 10 Years						
Current Debt (2)	84.95%	85.61%	84.44%	82.93%	80.77%	**NA**
Current + *Only* Committed Future Projects (2)	10.98%	14.70%	34.93%	44.15%	52.12%	**NA**

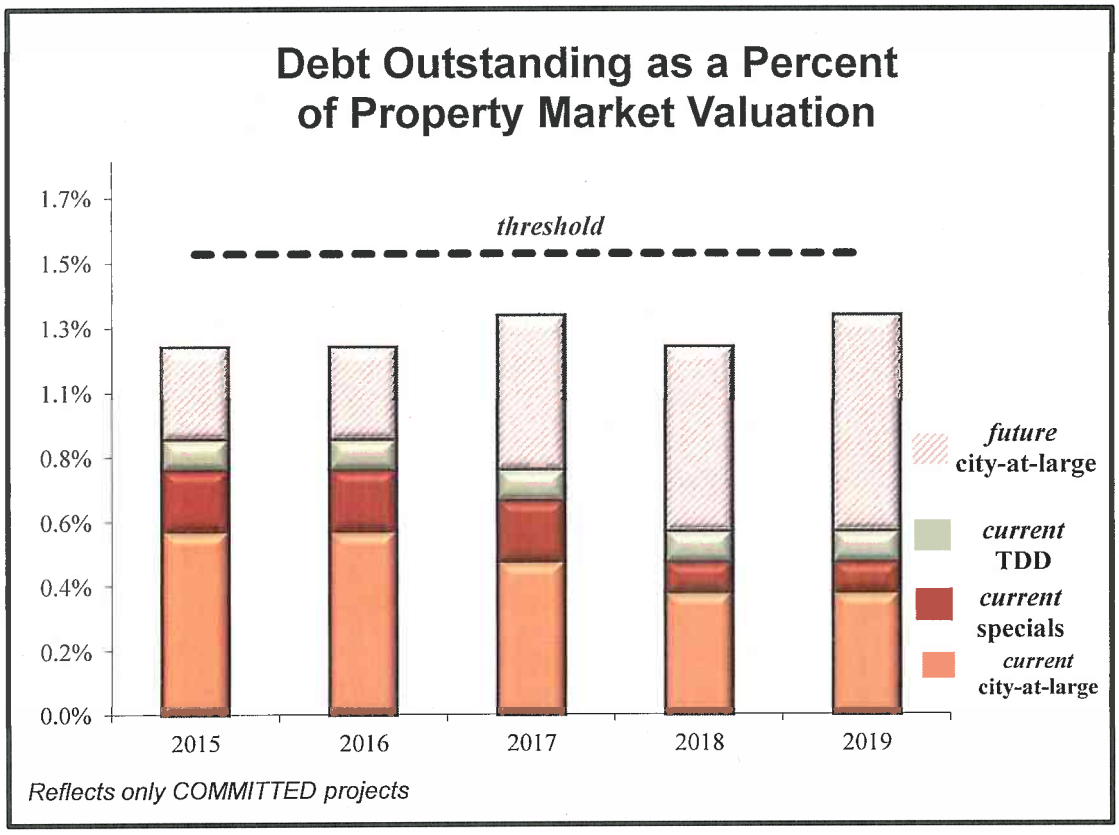
1. General Obligation debt and capital leases supported by general tax levy revenues.
2. General Obligation, Special Assessment debt and capital leases, excluding Transportation Development District debt (TDD).
3. All debt described in #2 plus Leawood's share of debt from Blue Valley & Shawnee Mission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



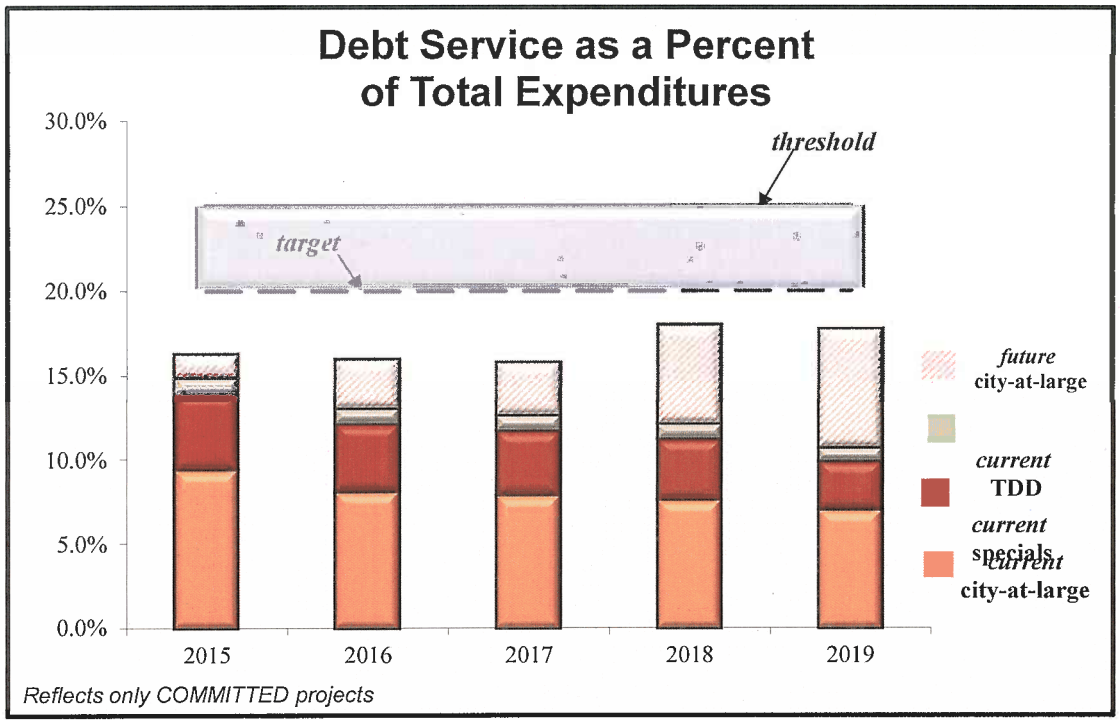
	2015	2016	2017	2018	2019
Debt Per Capita					
Current Tax-Supported:					
City-at-Large	$1,119	$1,007	$894	$778	$664
Special Assessments	$395	$340	$286	$232	$187
Current Agency-Supported:					
Transportation District Debt	$120	$114	$107	$100	$92
Future Tax-Supported:					
City-at-Large	$469	$469	$945	$1,144	$1,292
Special Assessments	$0	$0	$0	$0	$0
Future Agency-Supported:					
Transportation District Debt	$0	$0	$0	$0	$0
	$2,103	$1,930	$2,232	$2,254	$2,235
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 2019. Population is projected to increase approximately .5% annually throughout the planning period.



Debt as a Percent of Full Valuation	2015	2016	2017	2018	2019
Current Tax-Supported:					
City-at-Large	0.6%	0.6%	0.5%	0.4%	0.4%
Special Assessments	0.2%	0.2%	0.2%	0.1%	0.1%
Current Agency-Supported:					
Transportation District Debt	0.1%	0.1%	0.1%	0.1%	0.1%
Future Tax-Supported:					
City-at-Large	0.3%	0.3%	0.5%	0.6%	0.7%
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%	1.1%	1.2%	1.2%	1.2%
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.



	2015	2016	2017	2018	2019
Debt Service as a Percent of Total Expenditures					
Current Tax-Supported:					
City-at-Large	9.4%	8.1%	7.9%	7.6%	7.0%
Special Assessments	4.5%	4.0%	3.8%	3.6%	2.9%
Current Agency-Supported:					
Transportation District Debt	1.0%	0.9%	0.9%	0.9%	0.8%
Future Tax-Supported:					
City-at-Large	1.4%	3.0%	3.2%	5.9%	7.1%
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%
	16.3%	16.0%	15.7%	17.9%	17.7%
Threshold	25%	25%	25%	25%	25%
Target	20%	20%	20%	20%	20%

This measurement is a key operating ratio. The graph shows the current projects and the proposed future projects by category, city-at-large, special assessment and TDD. This ratio is projected to remain below the 20% target throughout the planning period.

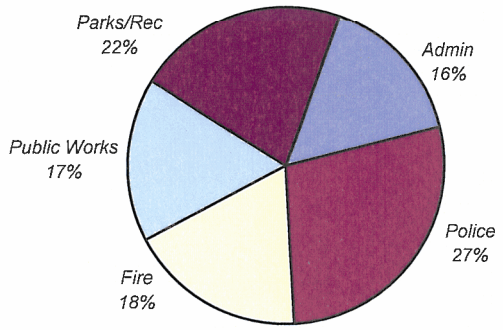
According to the City's financial advisors, George K. Baum, TDD debt is not included as direct debt but is included as overlapping debt by the rating agencies, thus this threshold is maintained throughout the five-year planning period.

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.

	2013 Estimate	2014 Budget	2014 Estimate	2015 Budget
ADMINISTRATION				
Administration	4.50	4.50	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	3.98	3.98	3.98	3.98
Legal Services	2.50	2.50	2.50	3.00
Municipal Court	8.50	8.50	8.50	8.50
Community Development				
Community Dev. Admin.	1.00	1.00	1.00	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***	***46.21***
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***	***49.23***
PARKS & RECREATION	***61.57***	***61.57***	***61.57***	***63.82***
TOTAL Full-Time Equivalent	**292.20**	**292.20**	**292.20**	**295.95**
FULL-TIME CIVILIAN POSITIONS	143.00	143.00	143.00	145.00
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	5.88
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 2015 Headcount, by Service Area 295.95 FTE's



The 2015 Budget reflects the addition of 3.75 FTE's. The current .50 Part-Time Prosecutor position in Legal Services will be increased to a 1.00 Full-Time position to assist with the increased court needs. A 1.00 Full-Time Vehicle Electronics position will be added to Fleet Maintenance to assist with the demands of outfitting Police vehicles with needed special equipment. And three headcount, all 0.75 Part-Time FTE Park Maintenance Workers will be added to Parks & Recreation. These positions are warranted to assist with the additional park maintenance needs, such as the Off-Leash Dog Park and the addition of the Justice Center.

Department/Position	2012 Estimate	2013 Budget	2014 Budget	2015 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	1	1	1	1
Management Intern (Seasonal/Casual)	0.50	0.50	0.50	0.50
	4.50	**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	0	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
	3.98	**3.98**	**3.98**	**3.98**
Legal Services (11410)				
City Attorney	1	1	1	1
Assistant City Attorney	1	1	1	1
City Prosecutor	0	0	0	1
City Prosecutor (Regular PT)	0.50	0.50	0.50	0.00
	2.50	**2.50**	**2.50**	**3.00**
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
Municipal 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**

Department/Position	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
Planning Services (11820)				
Planning Official	1	1	1	1
Planner I	1	2	2	2
Planning Technician	1	0	0	0
Administrative Assistant	1	1	1	1
	4.00	**4.00**	**4.00**	**4.00**
Neighborhood Services (11830)				
Code Enforcement Officer (I, II or III)	3	3	3	3
	3.00	**3.00**	**3.00**	**3.00**
Codes Services (11840)				
Building Official	1	1	1	1
Senior Building Inspector	3	3	3	3
Permit Technician II	1	1	1	1
Senior Plans Examiner	1	1	1	1
	6.00	**6.00**	**6.00**	**6.00**
TOTAL FULL-TIME	*43.00*	*43.00*	*43.00*	*44.00*
TOTAL REGULAR PART-TIME	*1.25*	*1.25*	*1.25*	*0.75*
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**	**46.21**

Department/Position	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
Police Administration Services (22110)				
Chief of Police	1	1	1	1
Deputy Chief of Police (Major)	1	1	1	1
Police Captain	1	2	2	2
Lieutenant	1	0	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	4	4	4
Corporal	3	3	3	3
Master Police Officer	5	5	5	5
Police Officer (I, II, III, IV)	26	33	33	33
	37.00	**45.00**	**45.00**	**45.00**
Police Traffic (22190)				
Sergeant	1	0	0	0
Master Police Officer	1	0	0	0
Police Officer (I, II, III, IV)	6	0	0	0
	8.00	**0.00**	**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**
Police Records (22140)				
Records Specialist	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**

Department/Position	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
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	23	23	23
Firefighter (I, II, III)	6	9	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 Estimate	2013 Budget	2014 Budget	2015 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	3	3	3
PW Maintenance Worker (I, II)	9	10	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	2
	4.50	**4.50**	**4.50**	**5.50**

Department/Position	2012 Estimate	2013 Budget	2014 Budget	2015 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*	*47.00*
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**	**49.23**
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
Park Maintenance Worker (Regular PT)	0	0	0	2.25
Seasonal/Casual Employees	5.19	5.19	5.19	5.19
	25.57	**25.57**	**25.57**	**27.82**
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 Estimate	2013 Budget	2014 Budget	2015 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*	*3.63*
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**	**63.82**

TOTAL FULL TIME EQUIVALENT POSITIONS	**292.20**	**292.20**	**292.20**	**295.95**
FULL TIME POSITIONS	**256**	**256**	**256**	**258**

TOTAL FULL-TIME CIVILIAN POSITIONS	**143.00**	**143.00**	**143.00**	**145.00**
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**	**5.88**
TOTAL PART-TIME (FTE)	**1.00**	**1.00**	**1.00**	**1.00**
TOTAL SEASONAL/CASUAL (FTE)	**31.07**	**31.07**	**31.07**	**31.07**

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, 2013	Planning for the 2015 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-February, 2014	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 February 3, 2014.
February, 2014	A Public Hearing regarding the 2015-2019 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 2015 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 2015 Budget.
March-April, 2014	The Governing Body met to review the 2015-2019 budget model assumptions as included in the financial planning model on April 7, 2014; revenue and expenditure projections were reviewed and the financial planning model was updated; departments developed their revenue and operating expenditure budget requests. The City Council adopted the 2015-2019 CIP for budget planning purposes on March 17, 2014.
April – May, 2014	A public hearing for citizen input on the 2015 Budget was held on April 7, 2014; the City Administrator met with departments to review expenditure needs to ensure compatibility with the Governing Body goals.
June – July, 2014	The proposed 2015 Budget was distributed to the Governing Body and the Budget & Finance Committee on June 12, 2014; the document will be discussed in an open work session on June 23rd; 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 2015 Budget will be published along with the publication notice for a public, as required by state law.
August, 2014	A public hearing on the 2015 Budget will be held to obtain citizen input on August 4, 2014; and the Governing Body will adopt the 2015 Budget the same evening. 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, 2015	The 2015 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; by Resolution #3931 on November 19, 2012; and most recently by Resolution #4173 on February 17, 2014.

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 or 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. The Finance Director or designee shall, prior to the issuance of new debt, or at least annually, 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 $100,000.

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 which 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 Resolutions 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 Obligations 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] 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 recapture rapidly 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 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 startup 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, liquidating 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 has monetary value.

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

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

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

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

"Growing with Distinction"

On November 1, 1984 the City established an Ordinance *[§13-401, et seq. Code of the City of Leawood, 2000]* regarding trees and shrubs. It addresses street trees, spacing, placement, care, tree-topping and pruning of trees.

General Fund Detail

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$13,651,338	$14,254,100	$14,254,100	$14,025,558
	411300	REAL PROPERTY - DELINQUENT	$22,385	$50,000	$104,000	$50,000
	411500	RECREATION VEHICLE TAX	$1,973	$1,342	$1,342	$2,117
	411600	HEAVY TRUCK TAX	$1,429	$1,169	$1,169	$429
	412100	CITY SALES TAX	$6,778,034	$7,244,700	$7,045,700	$7,324,000
	412200	CITY USE TAX	$1,529,316	$1,947,500	$1,841,100	$1,913,800
	413100	GAS FRANCHISE TAX	$797,289	$700,000	$800,000	$800,000
	413200	ELECTRIC FRANCHISE TAX	$1,999,394	$1,800,000	$1,900,000	$1,900,000
	413300	TELEPHONE FRANCHISE TAX	$128,259	$150,000	$130,000	$130,000
	413400	CABLE FRANCHISE TAX	$485,824	$500,000	$500,000	$500,000
	413500	OTHER FRANCHISE TAXES	$113,723	$75,000	$75,000	$85,000
		Category-Total	$25,508,964	$26,723,811	$26,652,411	$26,730,904
LICENSES & PRMTS.	421100	OCCUPATIONAL LICENSES	$287,516	$280,000	$285,000	$285,000
	421200	LIQUOR LICENSES	$17,100	$16,200	$13,000	$5,900
	421300	PUBLIC LAND USE FEES	$15,360	$30,000	$30,000	$30,000
	421400	CONCESSIONAIRE FEES	$50,000	$50,000	$50,000	$50,000
	422100	ANIMAL LICENSES	$18,239	$19,000	$18,000	$18,000
	425100	BUILDING PERMITS	$1,222,659	$700,000	$800,000	$650,000
	425200	LAND DISTURBANCE PERMIT	$18,450	$7,500	$7,500	$10,000
	425300	REINSPECTION FEES	$2,200	$1,000	$1,000	$1,000
	425500	REVIEW OF PLANS	$307,233	$150,000	$150,000	$175,000
	426100	PUBLIC WORKS INSPEC/ROW	$72,235	$45,000	$45,000	$45,000
	426200	INSPECTION FEES/RENTALS	$24,517	$18,000	$18,000	$20,000
	427100	PLANNING APPLICATION FEES	$19,300	$15,000	$15,000	$15,000
	427200	APPEALS BOARD FEES	$4,950	$4,000	$3,000	$3,000
	429100	SIGN PERMIT FEES	$10,753	$12,000	$12,000	$12,000
	429200	SPECIAL USE/OTHER PERMITS	$2,950	$4,000	$4,000	$5,000
		Category-Total	$2,073,462	$1,351,700	$1,451,500	$1,324,900
OTHER GOV. REV.	431100	OPERATING GRANTS	$6,041	$0	$0	$0
	434100	COUNTY RETAIL SALES TAX	$4,621,470	$4,614,800	$4,801,600	$4,988,800
	434200	COUNTY USE TAX	$825,531	$832,600	$857,600	$891,100
	434400	MOTOR VEHICLE TAX	$1,464,231	$1,260,415	$1,260,415	$1,382,225
	434600	ALCOHOL TAX	$529,760	$475,844	$500,000	$524,015
		Category-Total	$7,447,033	$7,183,659	$7,419,615	$7,786,140
CHARGES FOR SRVCS.	440010	TAXABLE SALES INCOME	$11,710	$12,000	$12,000	$12,000
	440011	PRO SHOP REVENUE	$138,596	$153,200	$153,200	$148,200

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CHARGES FOR SRVCS.	441010	ALARM FEES	$54,435	$53,000	$56,000	$54,000
	441020	ANIMAL CONTROL/SHELTER FEES	$2,405	$3,000	$2,500	$2,500
	441030	SCHOOL RESOURCE FEES	$31,080	$30,500	$30,000	$30,000
	441040	SPECIAL POLICE SERVICES	$23,337	$20,000	$20,000	$20,000
	442010	MOWING	$11,213	$2,000	$2,000	$2,000
	442020	FISHING LICENSES	$1,030	$0	$0	$0
	442040	ADVERTISEMENTS	$0	$1,500	$1,500	$1,000
	443010	MEMBERSHIPS, POOL	$118,964	$150,000	$130,000	$130,000
	443015	MEMBERSHIPS, IRONHORSE	$128,984	$200,000	$140,000	$170,000
	443020	POOL CARDS	$12,431	$12,000	$13,000	$13,000
	443025	POOL SUPERPASS	$6,443	$6,000	$7,000	$7,000
	443030	POOL DAILY	$57,771	$105,000	$85,000	$85,000
	443040	SWIM TEAM	$26,840	$28,000	$28,000	$28,000
	443050	SWIM LESSONS	$24,062	$32,000	$30,000	$30,000
	443060	DIVE TEAM	$6,398	$4,600	$5,000	$5,000
	443070	POOL SPECIAL EVENTS	$3,032	$3,650	$3,500	$3,500
	443080	FOOD & BEVERAGE, PARKS-REC	$32,661	$50,000	$40,000	$40,000
	443085	FOOD & BEVERAGE, IRONHORSE	$130,166	$205,400	$205,400	$209,600
	444100	SHELTER RENTAL	$16,225	$13,750	$13,750	$13,750
	444110	COMMUNITY CENTER RENTAL	$19,815	$32,000	$25,000	$25,000
	444120	LODGE RENTALS	$208,065	$205,000	$205,000	$205,000
	444130	CABIN RENTALS	$16,655	$23,000	$22,000	$22,000
	444140	NATURE CENTER RENTALS	$3,349	$4,000	$4,000	$4,000
	444150	FIELD RENTAL	$7,992	$5,000	$5,000	$5,000
	444200	CLASSES-COMMUNITY CENTER	$56,856	$65,000	$65,000	$65,000
	444210	CLASSES - NATURE CENTER	$6,309	$7,300	$6,500	$6,500
	444300	DAYCAMP	$26,598	$35,000	$30,000	$30,000
	444310	THEATER CAMP	$125	$0	$0	$0
	444320	HOLIDAY CAMP	$1,440	$2,000	$2,000	$2,000
	444330	TEEN CAMP	$6,372	$9,000	$7,000	$7,000
	444340	SPRING BREAK CAMP	$965	$2,000	$2,800	$2,800
	444350	SPORTS CAMP	$3,938	$8,000	$4,000	$4,000
	444410	CORPORATE EVENTS	$24,290	$40,000	$30,000	$30,000
	444510	TENNIS LEAGUE	$606	$8,000	$6,000	$6,000
	444530	SOCCER LEAGUE	$212,710	$251,000	$225,000	$225,000
	444540	T-BALL LEAGUE	$26,965	$31,850	$31,000	$31,000
	444610	TENNIS LESSONS	$12,672	$10,000	$10,000	$10,000
	444620	JR GOLF ACADEMY	$13,030	$16,000	$14,000	$14,000
	444640	SPORTS CLASSES	$662	$0	$0	$0
	445010	EGGSTRAVAGANZA	$0	$2,800	$0	$2,800
	445020	DADDY DAUGHTER DATE	$2,188	$4,500	$2,000	$3,000
	445030	JULY 4TH	$4,231	$6,300	$4,000	$4,000
	445040	CONCERT SERIES	$727	$0	$0	$0
	445060	LABOR DAY RUN	$10,160	$16,000	$12,000	$12,000
	445070	HALLOWEEN HAPPENINGS	$2,205	$6,800	$2,500	$2,500
	445090	BREAKFAST WITH SANTA	$3,819	$5,600	$4,000	$4,000
	445100	SENIOR EVENTS	$504	$700	$600	$600
	445110	LODGE SPECIAL EVENTS	$90	$0	$0	$0

REVENUE REPORT
GENERAL FUND
11110

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CHARGES FOR SRVCS.	445210	OXFORD SCHOOL TOURS	$1,265	$2,000	$2,000	$2,000
	445220	OXFORD SCHOOL SPECIAL EVENTS	$745	$1,150	$1,150	$1,150
	446010	GREEN FEES	$855,699	$1,006,200	$956,200	$1,118,300
	446020	DRIVING RANGE/PRACTICE TEE	$84,159	$89,200	$65,300	$75,000
	446040	IRONHORSE GOLF LESSONS	$39,467	$65,300	$65,300	$75,000
	446050	IRONHORSE GOLF SCHOOLS	$21,875	$31,900	$31,900	$41,000
		Category-Total	$2,514,331	$3,078,200	$2,819,100	$3,040,200
FINES & FORF.	451000	FINES & FORFEITURES	$1,494,714	$1,500,000	$1,500,000	$1,500,000
	453000	KBI FEES	$800	$0	$0	$0
		Category-Total	$1,495,514	$1,500,000	$1,500,000	$1,500,000
INTEREST INCOME	471000	INTEREST REVENUE	$27,673	$145,730	$45,063	$124,856
CONTRIB. & OTHER	481000	MISCELLANEOUS	$30,797	$25,000	$25,000	$25,000
	482000	REFUNDS & REIMBURSEMENTS	$84,427	$25,000	$25,000	$25,000
	483000	DONATIONS/CONTRIBUTIONS	$6,727	$0	$0	$0
	483100	SPONSORSHIPS	$10,000	$10,000	$10,000	$8,000
	487000	UNENC BAL FWD	$16,419,184	$8,669,500	$13,216,611	$10,225,100
		Category-Total	$16,551,135	$8,729,500	$13,276,611	$10,283,100
OTHER FIN. SOURCES	491020	TRANS FROM SPECIAL ALCOHOL	$271,000	$282,000	$282,000	$288,000
		Grand Total	$55,889,112	$48,994,600	$53,446,300	$51,078,100

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPVD. BUDGET
5	511000	REGULAR WAGES	$16,163,755	$16,980,239	$16,912,968	$17,498,519
	512000	PART TIME WAGES	$289,823	$318,118	$309,606	$331,740
	512100	CASUAL/SEASONAL WAGES	$428,687	$611,887	$579,000	$579,000
	513000	OTHER WAGES	$0	$170,000	$158,000	$170,000
	514000	OVERTIME WAGES	$853,082	$950,300	$951,300	$1,002,000
	521000	SOCIAL SECURITY	$1,276,595	$1,442,021	$1,436,797	$1,497,261
	522000	UNEMPLOYMENT TAXES	$34,748	$48,948	$31,533	$50,239
	523100	KPERS RETIREMENT	$743,853	$906,155	$898,637	$988,296
	523200	KP&F RETIREMENT	$1,365,526	$1,671,719	$1,652,998	$1,838,377
	523300	SUPPLEMENTAL RETIREMENT	$120,878	$140,080	$129,641	$134,287
	524100	HEALTH INSURANCE	$2,030,934	$2,529,654	$2,266,735	$2,619,269
	524200	DENTAL INSURANCE	$82,683	$100,261	$92,700	$101,557
	524300	GROUP LIFE INSURANCE	$35,395	$35,988	$35,326	$37,154
	524400	LONG TERM DISABILITY	$47,531	$55,855	$54,815	$57,266
	525000	WORKERS COMPENSATION	$244,443	$311,564	$311,564	$310,524
	526100	EMPLOYEE ASSISTANCE PROGRAM	$4,662	$5,211	$4,980	$5,211
	526200	AWARDS/HONORARIUMS	$0	$7,000	$7,000	$7,000
		Total	$23,722,595	$26,285,000	$25,833,600	$27,227,700
6	611000	ADMIN CONTRACTUAL EXPENSE	$435,357	$607,717	$637,617	$652,490
	611100	MISCELLANEOUS SERVICES	$319,070	$439,850	$440,250	$449,100
	612000	PROFESSIONAL SERVICES	$453,564	$647,212	$641,112	$665,950
	612100	LEGAL SERVICES	$57,213	$279,000	$279,000	$259,000
	618100	GRANTS	$111,500	$126,000	$126,000	$139,000
	618200	DONATIONS	$4,055	$10,100	$10,100	$10,100
	618300	SPECIAL EVENTS	$9,179	$12,100	$12,100	$11,600
	618400	RECEPTIONS/COUNCIL EVENTS	$10,699	$26,200	$26,200	$26,200
	618510	SISTER CITY - I-LAN	$18,225	$15,000	$15,000	$15,000
	618520	SISTER CITY - GEZER	$20,949	$15,000	$15,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$5,000	$5,000	$5,000
	621100	WATER SERVICE	$94,537	$156,880	$148,280	$148,800
	621200	NATURAL GAS	$62,391	$94,300	$133,500	$133,500
	621300	ELECTRICITY	$366,158	$428,300	$494,600	$494,600
	621301	ELECTRICITY-STREETLIGHTS/TRAF	$640,122	$750,000	$730,000	$730,000
	621400	WASTEWATER	$43,437	$59,300	$63,700	$63,700
	621500	CABLE	$5,093	$7,425	$6,525	$6,500
	621600	COMMUNICATION	$321,797	$393,700	$397,900	$400,600
	622100	CUSTODIAL	$63,493	$199,800	$149,800	$157,800
	622200	TRASH DISPOSAL	$41,586	$49,020	$53,920	$54,620
	623100	EQUIPMENT MAINTENANCE/SERVICE	$213,443	$263,200	$264,900	$267,900
	623200	BLDG/GRND MAINTENANCE/SERVICE	$244,745	$348,110	$348,110	$350,810
	623300	VEHICLE MAINTENANCE/SERVICE	$19,547	$36,500	$29,000	$29,000
	623400	CITY FACILITY MAINT/SVC	$126,452	$238,000	$168,000	$303,500
	625100	UTILITY MAINTENANCE	$0	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$258,994	$321,000	$321,000	$340,000
	625400	STREET MAINT. CONTRACTUAL	$54,409	$59,500	$59,500	$59,500
	625410	SIDEWALK MAINT. CONTRACTUAL	$25,000	$25,000	$25,000	$25,000
	627100	RENTAL-LAND/BUILDINGS	$2,941	$5,300	$5,300	$5,200
	627200	RENTAL - VEHICLES/EQUIPMENT	$172,271	$245,280	$244,380	$228,580

LINE ITEM EXPENDITURES FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPVD. BUDGET
6	627300	PRISONER CARE	$33,420	$50,000	$50,000	$50,000
	630510	AUTO LIABILITY INSURANCE	$56,794	$55,000	$68,300	$72,400
	630515	CRIME INSURANCE	$3,620	$4,000	$3,900	$4,200
	630520	EMPLOYMENT PRACTICES INSURANCE	$17,312	$20,000	$19,000	$20,200
	630525	GENERAL LIABILITY INSURANCE	$69,691	$76,500	$90,600	$93,800
	630530	LAW ENFORCEMENT LIABILITY INSU	$26,756	$29,000	$29,900	$31,700
	630535	PROPERTY/BOILER&MACH/INLAND MA	$79,965	$86,000	$114,000	$119,700
	630540	PUBLIC OFFICIALS LIABILITY	$5,440	$5,700	$4,900	$5,200
	630545	UMBRELLA INSURANCE	$41,717	$44,000	$43,800	$46,400
	630550	UNDERGROUND STORAGE INSURANCE	$12	$850	$900	$900
	630555	CLAIMS AND DEDUCTIBLES	$10,295	$46,000	$46,000	$46,000
	630560	NOTARY & TREASURER BONDS	$250	$300	$300	$300
	631000	LEGAL PUBLICATIONS/ADS	$26,793	$37,350	$39,050	$38,450
	632000	PRINTING AND BINDING	$62,435	$116,525	$113,375	$110,700
	633100	HIRING EXPENSE	$42,679	$90,800	$90,800	$90,800
	633200	MISC EMPLOYEE ACTIVITIES	$16,293	$32,300	$32,300	$32,800
	633300	TRANSPORTATION	$102,277	$134,300	$134,300	$133,000
	633400	TRAINING	$166,721	$326,600	$314,500	$333,300
	633410	EDUCATIONAL REIMBURSEMENT	$5,065	$15,000	$15,000	$15,000
	633500	UNIFORM CLEANING	$7,452	$18,400	$18,400	$18,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$100,797	$134,900	$138,400	$138,500
	635000	TAX & ASSESSMENTS	$5,532	$13,600	$8,900	$8,900
	681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	691000	COGS-MERCHANDISE	$154,148	$224,881	$224,881	$230,000
		Total	$5,231,691	$7,441,300	$7,467,800	$7,704,600
7	710500	MATERIALS & SUPPLIES	$852,310	$874,450	$881,650	$902,450
	710510	AWARD SUPPLIES	$15,720	$47,300	$47,300	$47,750
	710520	AMMUNITION SUPPLIES	$16,012	$18,400	$18,400	$18,400
	711000	POSTAGE	$43,752	$55,950	$55,950	$55,950
	711500	FOOD & BEVERAGE EXPENSE	$23,269	$39,800	$39,800	$39,800
	712000	UNIFORM/CLOTHING	$167,522	$259,000	$248,100	$254,350
	712500	MEETING EXPENSE	$37,654	$53,300	$54,300	$54,400
	713000	EXPENDABLE EQUIPMENT	$243,613	$467,300	$498,700	$582,300
	713500	SNOW REMOVAL SUPPLIES	$125,786	$229,000	$229,000	$229,000
	721000	VEHICLE OPERATIONS/MAINT	$109,105	$166,400	$166,400	$166,400
	721100	GASOLINE-UNLEADED	$280,594	$425,700	$370,000	$370,000
	721200	GASOLINE-DIESEL	$154,046	$200,000	$195,000	$195,000
	722000	BUILDING/GROUND SUPPLIES	$55,119	$88,900	$88,900	$94,100
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$75,573	$146,300	$146,300	$149,300
	724000	STREET MAINTENANCE	$135,777	$192,000	$192,000	$192,000
	725000	TRAIL MAINTENANCE	$18,261	$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
		Total	$2,354,113	$3,326,700	$3,294,700	$3,414,100

LINE ITEM EXPENDITURES
FOR GENERAL FUND

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPVD. BUDGET
8	871100	LEASE PRINCIPAL	$421,753	$107,300	$107,300	$211,500
	872100	LEASE INTEREST	$55,162	$39,500	$39,500	$40,700
		Total	$476,915	$146,800	$146,800	$252,200
9	912500	TRANS TO CITY EQUIPMENT	$550,000	$2,209,400	$2,209,400	$1,700,000
	913000	TRANS TO STREET IMPROVEMENTS	$800,000	$950,000	$950,000	$1,075,000
	913500	TRANS TO CAPITAL FUND	$6,377,400	$2,140,700	$2,140,700	$3,030,000
	913600	TRANSFER TO PUBLIC SAFETY FUND	$3,107,835	$907,800	$943,100	$979,900
	914000	TRANS TO CAPITAL ART	$51,951	$45,100	$45,100	$44,200
	932000	NON-APPROPRIATED EXPENSE	$0	$1,823,200	$0	$1,819,600
	934000	MISCELLANEOUS	$0	$3,718,600	$190,000	$3,830,800
		Total	$10,887,186	$11,794,800	$6,478,300	$12,479,500
		Grand Total	$42,672,500	$48,994,600	$43,221,200	$51,078,100

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	512000	PART TIME WAGES	$61,081	$77,335	$77,335	$77,335
	513000	OTHER WAGES	$0	$150,000	$150,000	$150,000
	521000	SOCIAL SECURITY	$6,859	$5,960	$6,001	$6,024
	523100	KPERS RETIREMENT	$4,017	$7,564	$7,494	$7,989
	523300	SUPPLEMENTAL RETIREMENT	$116,146	$135,000	$125,000	$130,000
	524400	LONG TERM DISABILITY	$47,096	$55,330	$54,290	$56,741
	525000	WORKERS COMPENSATION	$235,618	$300,000	$300,000	$300,000
	526100	EMPLOYEE ASSISTANCE PROGRAM	$4,662	$5,211	$4,980	$5,211
	526200	AWARDS/HONORARIUMS	$0	$7,000	$7,000	$7,000
		SUB-TOTAL	$475,479	$743,400	$732,100	$740,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$11,570	$51,350	$51,300	$51,300
	611100	MISCELLANEOUS SERVICES	$0	$36,000	$36,000	$36,000
	612000	PROFESSIONAL SERVICES	$29,312	$45,900	$45,900	$55,600
	612100	LEGAL SERVICES	$2,657	$15,000	$15,000	$15,000
	618100	GRANTS	$111,500	$126,000	$126,000	$139,000
	618200	DONATIONS	$4,055	$10,100	$10,100	$10,100
	618400	RECEPTIONS/COUNCIL EVENTS	$10,699	$26,200	$26,200	$26,200
	618510	SISTER CITY - I-LAN	$18,225	$15,000	$15,000	$15,000
	618520	SISTER CITY - GEZER	$20,949	$15,000	$15,000	$15,000
	618530	SISTER CITY - MISCELLANEOUS	$0	$5,000	$5,000	$5,000
	621400	WASTEWATER	$10,016	$13,000	$13,000	$13,000
	621600	COMMUNICATION	$120,016	$140,600	$140,600	$140,600
	622200	TRASH DISPOSAL	$3,967	$4,000	$4,000	$4,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$3,906	$2,800	$3,700	$4,100
	627200	RENTAL - VEHICLES/EQUIPMENT	$114,817	$178,000	$177,100	$170,100
	630510	AUTO LIABILITY INSURANCE	$56,794	$55,000	$68,300	$72,400
	630515	CRIME INSURANCE	$3,620	$4,000	$3,900	$4,200
	630520	EMPLOYMENT PRACTICES INSURANCE	$17,312	$20,000	$19,000	$20,200
	630525	GENERAL LIABILITY INSURANCE	$59,163	$63,200	$77,300	$80,500
	630535	PROPERTY/BOILER&MACH/INLAND MARINE INSUR	$79,965	$86,000	$114,000	$119,700
	630540	PUBLIC OFFICIALS LIABILITY	$5,440	$5,700	$4,900	$5,200
	630545	UMBRELLA INSURANCE	$41,717	$44,000	$43,800	$46,400
	630550	UNDERGROUND STORAGE INSURANCE	$12	$850	$900	$900
	630555	CLAIMS AND DEDUCTIBLES	$10,295	$46,000	$46,000	$46,000
	630560	NOTARY & TREASURER BONDS	$250	$300	$300	$300
	631000	LEGAL PUBLICATIONS/ADS	$12,400	$16,600	$16,600	$16,000
	632000	PRINTING AND BINDING	$7,172	$13,000	$13,000	$12,500
	633300	TRANSPORTATION	$28,704	$31,000	$31,000	$30,300
	633400	TRAINING	$1,450	$6,000	$6,000	$6,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$40,008	$48,400	$50,900	$51,000
	635000	TAX & ASSESSMENTS	$103	$1,000	$1,000	$1,000
		SUB-TOTAL	$826,094	$1,125,000	$1,180,800	$1,213,100

GENERAL OPERATIONS
11110.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$28,558	$49,000	$49,000	$50,900
	710510	AWARD SUPPLIES	$92	$3,000	$3,000	$3,000
	711000	POSTAGE	$25,292	$54,000	$54,000	$54,000
	712500	MEETING EXPENSE	$6,219	$12,500	$12,500	$12,500
	713000	EXPENDABLE EQUIPMENT	$5,127	$11,500	$1,500	$5,500
		SUB-TOTAL	$65,288	$130,000	$120,000	$125,900
OTHER FIN. USE	912500	TRANS TO CITY EQUIPMENT	$550,000	$2,209,400	$2,209,400	$1,700,000
	913000	TRANS TO STREET IMPROVEMENTS	$800,000	$950,000	$950,000	$1,075,000
	913500	TRANS TO CAPITAL FUND	$6,377,400	$2,140,700	$2,140,700	$3,030,000
	913600	TRANSFER TO PUBLIC SAFETY FUND	$3,107,835	$907,800	$943,100	$979,900
	914000	TRANS TO CAPITAL ART	$51,951	$45,100	$45,100	$44,200
	932000	NON-APPROPRIATED EXPENSE	$0	$1,823,200	$0	$1,819,600
	934000	MISCELLANEOUS	$0	$3,718,600	$190,000	$3,830,800
		SUB-TOTAL	$10,887,186	$11,794,800	$6,478,300	$12,479,500
		GRAND TOTAL	$12,254,047	$13,793,200	$8,511,200	$14,558,800

CITY ADMIN SERVICES
11110.11230

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$368,168	$348,760	$368,728	$371,163
	512100	CASUAL/SEASONAL WAGES	$0	$13,520	$10,000	$10,000
	513000	OTHER WAGES	$0	$20,000	$8,000	$20,000
	514000	OVERTIME WAGES	$315	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$22,200	$27,859	$29,073	$29,264
	522000	UNEMPLOYMENT TAXES	$373	$728	$381	$765
	523100	KPERS RETIREMENT	$31,717	$34,466	$35,534	$38,132
	524100	HEALTH INSURANCE	$36,221	$43,861	$40,864	$44,541
	524200	DENTAL INSURANCE	$1,524	$1,629	$1,552	$1,552
	524300	GROUP LIFE INSURANCE	$655	$577	$568	$583
		SUB-TOTAL	$461,173	$492,900	$496,200	$517,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,627	$3,000	$3,000	$3,000
	612000	PROFESSIONAL SERVICES	$821	$4,000	$4,000	$4,000
	621600	COMMUNICATION	$1,991	$2,600	$2,600	$2,600
	632000	PRINTING AND BINDING	$130	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$9,680	$10,000	$10,000	$10,000
	633400	TRAINING	$0	$8,800	$8,800	$8,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,683	$4,200	$4,200	$4,700
		SUB-TOTAL	$16,932	$34,100	$34,100	$34,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$104	$2,100	$2,100	$2,100
	712000	UNIFORM/CLOTHING	$0	$1,500	$1,500	$1,500
	712500	MEETING EXPENSE	$58	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$2,065	$0	$0	$500
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$500	$500	$500
		SUB-TOTAL	$2,227	$5,100	$5,100	$5,600
		GRAND TOTAL	$480,332	$532,100	$535,400	$557,700

FINANCE
11110.11240

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$438,378	$538,584	$538,711	$555,643
	512100	CASUAL/SEASONAL WAGES	$0	$8,400	$8,000	$8,000
	514000	OVERTIME WAGES	$1,281	$3,500	$3,500	$3,500
	521000	SOCIAL SECURITY	$32,040	$42,129	$42,126	$43,422
	522000	UNEMPLOYMENT TAXES	$440	$1,102	$551	$1,136
	523100	KPERS RETIREMENT	$38,073	$53,341	$52,546	$57,767
	524100	HEALTH INSURANCE	$49,648	$74,573	$50,253	$60,563
	524200	DENTAL INSURANCE	$1,715	$2,562	$2,624	$2,624
	524300	GROUP LIFE INSURANCE	$893	$1,109	$1,089	$1,145
		SUB-TOTAL	$562,468	$725,300	$699,400	$733,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$70,024	$55,150	$75,000	$75,000
	621600	COMMUNICATION	$1,384	$1,600	$1,600	$1,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$500	$500	$500
	631000	LEGAL PUBLICATIONS/ADS	$125	$150	$150	$150
	632000	PRINTING AND BINDING	$205	$200	$250	$250
	633300	TRANSPORTATION	$3,074	$3,300	$3,300	$3,300
	633400	TRAINING	$3,826	$8,000	$8,000	$8,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,489	$2,400	$2,400	$2,400
		SUB-TOTAL	$80,127	$71,300	$91,200	$91,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,434	$6,500	$6,500	$6,500
	712500	MEETING EXPENSE	$49	$700	$700	$700
	713000	EXPENDABLE EQUIPMENT	$1,033	$1,200	$1,200	$100
	782000	REFUNDS	$0	$300	$300	$300
		SUB-TOTAL	$4,516	$8,700	$8,700	$7,600
		GRAND TOTAL	$647,111	$805,300	$799,300	$832,600

HUMAN RESOURCES
11110.11250

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$236,866	$258,026	$273,128	$258,059
	512000	PART TIME WAGES	$35,109	$36,215	$36,036	$37,479
	512100	CASUAL/SEASONAL WAGES	$0	$8,500	$5,000	$5,000
	514000	OVERTIME WAGES	$132	$1,500	$1,500	$1,500
	521000	SOCIAL SECURITY	$18,732	$23,260	$24,154	$22,718
	522000	UNEMPLOYMENT TAXES	$273	$609	$316	$595
	523100	KPERS RETIREMENT	$22,948	$29,098	$29,762	$29,809
	524100	HEALTH INSURANCE	$28,533	$26,751	$42,633	$50,329
	524200	DENTAL INSURANCE	$679	$1,272	$1,651	$1,849
	524300	GROUP LIFE INSURANCE	$533	$569	$620	$562
		SUB-TOTAL	$343,805	$385,800	$414,800	$407,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$5,082	$31,000	$41,000	$41,000
	612000	PROFESSIONAL SERVICES	$0	$3,000	$3,000	$3,000
	621600	COMMUNICATION	$1,011	$1,100	$1,100	$1,200
	632000	PRINTING AND BINDING	$0	$1,000	$1,000	$1,000
	633100	HIRING EXPENSE	$42,679	$90,800	$90,800	$90,800
	633200	MISC EMPLOYEE ACTIVITIES	$14,202	$31,300	$31,300	$31,300
	633300	TRANSPORTATION	$3,105	$4,000	$4,000	$4,000
	633400	TRAINING	$1,644	$32,000	$20,000	$20,000
	633410	EDUCATIONAL REIMBURSEMENT	$5,065	$15,000	$15,000	$15,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$2,065	$3,500	$3,500	$3,400
		SUB-TOTAL	$74,853	$212,700	$210,700	$210,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$619	$2,500	$2,500	$2,500
	710510	AWARD SUPPLIES	$0	$2,400	$2,400	$2,400
	712500	MEETING EXPENSE	$0	$500	$500	$500
	713000	EXPENDABLE EQUIPMENT	$0	$1,500	$0	$400
		SUB-TOTAL	$619	$6,900	$5,400	$5,800
		GRAND TOTAL	$419,277	$605,400	$630,900	$624,400

MUNICIPAL COURT
11110.11310

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$342,099	$361,873	$346,494	$358,573
	512000	PART TIME WAGES	$46,712	$42,357	$41,530	$43,848
	514000	OVERTIME WAGES	$3,630	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$28,608	$31,517	$30,351	$31,381
	522000	UNEMPLOYMENT TAXES	$384	$826	$396	$822
	523100	KPERS RETIREMENT	$33,280	$40,564	$38,375	$42,396
	524100	HEALTH INSURANCE	$48,414	$85,068	$66,297	$93,528
	524200	DENTAL INSURANCE	$2,339	$3,758	$2,670	$3,819
	524300	GROUP LIFE INSURANCE	$720	$837	$787	$833
		SUB-TOTAL	$506,186	$574,800	$534,900	$583,200
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$8,018	$16,800	$16,800	$16,800
	611100	MISCELLANEOUS SERVICES	$22	$200	$200	$200
	612000	PROFESSIONAL SERVICES	$5,809	$10,000	$10,000	$10,000
	612100	LEGAL SERVICES	$21,600	$24,000	$24,000	$24,000
	621600	COMMUNICATION	$5,354	$5,800	$6,800	$7,100
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$4,310	$8,000	$8,000	$8,000
	633300	TRANSPORTATION	$0	$300	$300	$300
	633400	TRAINING	$2,126	$12,300	$12,300	$12,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,260	$1,300	$1,300	$1,300
		SUB-TOTAL	$48,499	$79,700	$80,700	$81,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,302	$11,500	$11,500	$11,500
	712500	MEETING EXPENSE	$0	$0	$500	$500
	713000	EXPENDABLE EQUIPMENT	$0	$1,600	$100	$1,900
	782000	REFUNDS	$0	$500	$500	$500
		SUB-TOTAL	$5,302	$13,600	$12,600	$14,400
		GRAND TOTAL	$559,987	$668,100	$628,200	$678,600

LEGAL SERVICES
11110.11410

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$245,480	$262,731	$252,604	$349,939
	512000	PART TIME WAGES	$47,527	$50,914	$47,906	$0
	521000	SOCIAL SECURITY	$18,811	$23,983	$23,004	$26,718
	522000	UNEMPLOYMENT TAXES	$296	$628	$301	$732
	523100	KPERS RETIREMENT	$25,310	$30,863	$29,120	$36,268
	524100	HEALTH INSURANCE	$26,389	$38,163	$29,012	$31,623
	524200	DENTAL INSURANCE	$1,134	$1,190	$1,134	$1,134
	524300	GROUP LIFE INSURANCE	$588	$528	$519	$586
		SUB-TOTAL	$365,535	$409,000	$383,600	$447,000
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$0	$1,000	$1,000	$1,000
	612100	LEGAL SERVICES	$32,956	$240,000	$240,000	$220,000
	621600	COMMUNICATION	$2,007	$2,200	$2,200	$2,000
	633300	TRANSPORTATION	$3,025	$3,500	$3,500	$3,500
	633400	TRAINING	$2,959	$4,000	$4,000	$4,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$11,821	$14,500	$14,500	$14,500
		SUB-TOTAL	$52,768	$265,200	$265,200	$245,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$2,234	$1,600	$1,600	$1,600
	712500	MEETING EXPENSE	$0	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$0	$600	$600	$500
		SUB-TOTAL	$2,234	$2,800	$2,800	$2,700
		GRAND TOTAL	$420,537	$677,000	$651,600	$694,700

INFORMATION SERVICES
11110.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$389,411	$396,329	$411,322	$411,636
	514000	OVERTIME WAGES	$12,528	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$27,928	$30,942	$32,087	$32,144
	522000	UNEMPLOYMENT TAXES	$399	$810	$420	$841
	523100	KPERS RETIREMENT	$35,050	$39,786	$40,632	$43,348
	524100	HEALTH INSURANCE	$37,164	$43,861	$40,863	$44,541
	524200	DENTAL INSURANCE	$836	$1,629	$1,432	$1,432
	524300	GROUP LIFE INSURANCE	$754	$743	$744	$758
		SUB-TOTAL	$504,070	$522,100	$535,500	$542,700
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$58,614	$101,900	$101,900	$110,900
	621600	COMMUNICATION	$6,371	$7,600	$7,600	$7,600
	623100	EQUIPMENT MAINTENANCE/SERVICE	$127,597	$132,200	$132,200	$136,700
	633300	TRANSPORTATION	$3,025	$3,400	$3,400	$3,400
	633400	TRAINING	$0	$5,000	$5,000	$5,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$30	$200	$200	$200
		SUB-TOTAL	$195,637	$250,300	$250,300	$263,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$21,427	$25,000	$25,000	$25,000
	713000	EXPENDABLE EQUIPMENT	$83,455	$110,000	$145,000	$180,000
	721000	VEHICLE OPERATIONS/MAINT	$0	$500	$500	$500
	721100	GASOLINE-UNLEADED	$1,063	$2,000	$2,000	$2,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,072	$5,000	$5,000	$5,000
		SUB-TOTAL	$107,017	$142,500	$177,500	$212,500
		GRAND TOTAL	$806,724	$914,900	$963,300	$1,019,000

COMMUNITY DEVELOPMENT ADMIN
11110.11810

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$126,923	$133,007	$133,770	$137,904
	521000	SOCIAL SECURITY	$9,060	$10,189	$10,234	$10,550
	522000	UNEMPLOYMENT TAXES	$128	$266	$160	$275
	523100	KPERS RETIREMENT	$11,234	$13,088	$12,962	$14,245
	524100	HEALTH INSURANCE	$4,828	$5,697	$5,310	$5,788
	524200	DENTAL INSURANCE	$298	$313	$298	$298
	524300	GROUP LIFE INSURANCE	$256	$240	$266	$240
		SUB-TOTAL	$152,727	$162,800	$163,000	$169,300
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$0	$8,000	$8,000	$8,500
	621600	COMMUNICATION	$1,510	$1,600	$1,600	$1,600
	631000	LEGAL PUBLICATIONS/ADS	$0	$500	$500	$500
	632000	PRINTING AND BINDING	$0	$1,000	$1,000	$500
	633300	TRANSPORTATION	$3,025	$3,000	$3,000	$3,000
	633400	TRAINING	$765	$3,000	$3,000	$3,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$1,600	$1,600	$1,600
		SUB-TOTAL	$5,300	$18,700	$18,700	$18,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$0	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$1,033	$0	$0	$0
		SUB-TOTAL	$1,033	$600	$600	$600
		GRAND TOTAL	$159,060	$182,100	$182,300	$188,600

PLANNING SERVICES
11110.11820

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$223,060	$242,729	$228,221	$246,302
	514000	OVERTIME WAGES	$663	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$16,687	$18,717	$17,604	$18,980
	522000	UNEMPLOYMENT TAXES	$224	$490	$230	$497
	523100	KPERS RETIREMENT	$18,881	$24,081	$22,308	$25,650
	524100	HEALTH INSURANCE	$21,518	$39,472	$34,322	$37,411
	524200	DENTAL INSURANCE	$1,247	$1,710	$1,551	$1,551
	524300	GROUP LIFE INSURANCE	$419	$501	$464	$509
		SUB-TOTAL	$282,699	$329,700	$306,700	$332,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$3,975	$14,000	$14,000	$14,000
	612000	PROFESSIONAL SERVICES	$14,336	$25,500	$21,000	$21,000
	621600	COMMUNICATION	$718	$700	$800	$800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$325	$500	$500	$500
	631000	LEGAL PUBLICATIONS/ADS	$1,830	$1,500	$2,500	$2,500
	632000	PRINTING AND BINDING	$411	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$2,747	$9,500	$9,500	$9,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,230	$3,400	$3,400	$3,400
	635000	TAX & ASSESSMENTS	$2	$0	$0	$0
		SUB-TOTAL	$25,574	$56,600	$53,200	$53,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,134	$6,500	$6,500	$6,500
	712500	MEETING EXPENSE	$8,790	$9,000	$9,500	$9,500
		SUB-TOTAL	$12,924	$15,500	$16,000	$16,000
		GRAND TOTAL	$321,197	$401,800	$375,900	$402,100

NEIGHBORHOOD SERVICES
11110.11830

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$162,397	$175,826	$170,045	$181,387
	514000	OVERTIME WAGES	$1,294	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$12,238	$13,875	$13,381	$14,104
	522000	UNEMPLOYMENT TAXES	$162	$363	$175	$374
	523100	KPERS RETIREMENT	$13,715	$17,793	$16,962	$19,254
	524100	HEALTH INSURANCE	$20,435	$24,116	$22,471	$24,494
	524200	DENTAL INSURANCE	$1,014	$1,064	$1,014	$1,014
	524300	GROUP LIFE INSURANCE	$321	$363	$352	$373
		SUB-TOTAL	$211,576	$238,400	$229,400	$246,000
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$5,429	$21,200	$21,200	$20,000
	621600	COMMUNICATION	$1,163	$3,500	$3,500	$3,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$200	$200	$200
	633300	TRANSPORTATION	$0	$300	$300	$300
	633400	TRAINING	$352	$2,500	$2,500	$2,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$400	$400	$400
		SUB-TOTAL	$6,944	$28,100	$28,100	$26,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$359	$1,200	$1,200	$1,200
	712000	UNIFORM/CLOTHING	$0	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$500	$1,800	$500
	721000	VEHICLE OPERATIONS/MAINT	$798	$1,000	$1,000	$1,000
	721100	GASOLINE-UNLEADED	$12,609	$10,000	$15,000	$15,000
		SUB-TOTAL	$13,766	$13,700	$20,000	$18,700
		GRAND TOTAL	$232,286	$280,200	$277,500	$291,100

CODE SERVICES
11110.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$411,560	$406,379	$425,674	$377,912
	514000	OVERTIME WAGES	$0	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$29,923	$31,209	$32,707	$29,053
	522000	UNEMPLOYMENT TAXES	$407	$817	$428	$760
	523100	KPERS RETIREMENT	$35,315	$40,185	$41,442	$39,245
	524100	HEALTH INSURANCE	$47,589	$56,154	$55,908	$61,905
	524200	DENTAL INSURANCE	$1,826	$1,917	$2,396	$2,445
	524300	GROUP LIFE INSURANCE	$807	$839	$845	$780
		SUB-TOTAL	$527,427	$539,500	$561,400	$514,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$21,850	$22,000	$22,000	$23,000
	612000	PROFESSIONAL SERVICES	$0	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$1,968	$4,000	$4,000	$3,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$600	$600	$600
	632000	PRINTING AND BINDING	$2,883	$3,500	$3,500	$3,500
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$2,040	$6,200	$6,200	$6,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$540	$1,000	$1,000	$1,000
		SUB-TOTAL	$29,281	$39,800	$39,800	$39,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,450	$4,500	$4,500	$4,500
	712000	UNIFORM/CLOTHING	$754	$1,000	$1,000	$1,000
	712500	MEETING EXPENSE	$642	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$2,803	$0	$0	$0
	721000	VEHICLE OPERATIONS/MAINT	$581	$700	$700	$700
	721100	GASOLINE-UNLEADED	$0	$10,000	$5,000	$5,000
		SUB-TOTAL	$8,230	$17,200	$12,200	$12,200
		GRAND TOTAL	$564,938	$596,500	$613,400	$566,100

POLICE ADMIN SERVICES
11110.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$867,199	$889,660	$910,029	$899,569
	514000	OVERTIME WAGES	$9,350	$23,000	$23,000	$23,000
	521000	SOCIAL SECURITY	$63,730	$69,853	$71,385	$70,502
	522000	UNEMPLOYMENT TAXES	$863	$1,830	$933	$1,850
	523100	KPERS RETIREMENT	$21,753	$27,507	$28,258	$27,290
	523200	KP&F RETIREMENT	$67,132	$129,726	$131,425	$144,515
	524100	HEALTH INSURANCE	$67,013	$84,641	$83,689	$97,974
	524200	DENTAL INSURANCE	$3,386	$3,713	$3,885	$3,935
	524300	GROUP LIFE INSURANCE	$1,685	$1,770	$1,796	$1,765
		SUB-TOTAL	$1,102,111	$1,231,700	$1,254,400	$1,270,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$63,470	$110,600	$110,600	$110,600
	611100	MISCELLANEOUS SERVICES	$892	$1,800	$1,800	$1,800
	612000	PROFESSIONAL SERVICES	$1,713	$2,000	$2,000	$2,000
	618300	SPECIAL EVENTS	$3,044	$3,000	$3,000	$3,500
	621100	WATER SERVICE	$2,510	$11,800	$11,800	$11,800
	621200	NATURAL GAS	$6,214	$12,500	$48,000	$48,000
	621300	ELECTRICITY	$35,662	$75,000	$120,000	$120,000
	621400	WASTEWATER	$1,146	$15,000	$15,000	$15,000
	621600	COMMUNICATION	$20,929	$24,700	$24,700	$26,600
	622100	CUSTODIAL	$20,399	$85,000	$85,000	$93,000
	622200	TRASH DISPOSAL	$3,927	$10,100	$10,100	$10,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$18,795	$25,300	$25,300	$25,300
	623300	VEHICLE MAINTENANCE/SERVICE	$13	$1,500	$1,500	$1,500
	627300	PRISONER CARE	$33,420	$50,000	$50,000	$50,000
	630530	LAW ENFORCEMENT LIABILITY	$26,756	$29,000	$29,900	$31,700
	632000	PRINTING AND BINDING	$3,536	$5,500	$5,500	$5,500
	633300	TRANSPORTATION	$1,495	$3,600	$3,600	$3,600
	633400	TRAINING	$8,756	$19,500	$19,500	$19,500
	633500	UNIFORM CLEANING	$599	$11,000	$11,000	$11,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$4,577	$8,200	$8,200	$8,200
	635000	TAX & ASSESSMENTS	$1,318	$2,500	$2,000	$2,000
		SUB-TOTAL	$259,171	$507,600	$588,500	$600,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$20,515	$21,000	$21,000	$21,000
	711000	POSTAGE	$5,066	$0	$0	$0
	712000	UNIFORM/CLOTHING	$2,753	$5,500	$5,500	$5,500
	712500	MEETING EXPENSE	$4,470	$5,000	$5,000	$5,000
	713000	EXPENDABLE EQUIPMENT	$522	$0	$0	$0
	721000	VEHICLE OPERATIONS/MAINT	$3,658	$4,000	$4,000	$4,000
	721100	GASOLINE-UNLEADED	$24,429	$44,000	$35,000	$35,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$2,500	$2,500	$2,500
		SUB-TOTAL	$61,413	$82,000	$73,000	$73,000
		GRAND TOTAL	$1,422,695	$1,821,300	$1,915,900	$1,944,100

POLICE INVESTIGATIONS
11110.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$484,520	$508,276	$516,102	$530,616
	514000	OVERTIME WAGES	$40,458	$35,000	$35,000	$45,000
	521000	SOCIAL SECURITY	$37,724	$41,542	$42,163	$43,266
	522000	UNEMPLOYMENT TAXES	$521	$1,094	$551	$1,138
	523100	KPERS RETIREMENT	$2,749	$3,345	$3,218	$3,595
	523200	KP&F RETIREMENT	$88,592	$104,351	$106,117	$116,513
	524100	HEALTH INSURANCE	$72,761	$75,000	$76,416	$83,294
	524200	DENTAL INSURANCE	$2,701	$2,945	$2,685	$2,685
	524300	GROUP LIFE INSURANCE	$941	$1,047	$1,048	$1,093
		SUB-TOTAL	$730,967	$772,600	$783,300	$827,200
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$116	$0	$0	$0
	612000	PROFESSIONAL SERVICES	$554	$4,900	$4,900	$4,900
	621500	CABLE	$0	$1,000	$0	$0
	621600	COMMUNICATION	$5,259	$8,200	$8,200	$8,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$830	$1,600	$1,600	$1,600
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$500	$500	$500
	627200	RENTAL - VEHICLES/EQUIPMENT	$750	$1,200	$1,200	$1,200
	632000	PRINTING AND BINDING	$0	$500	$500	$500
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$3,128	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$150	$500	$500	$500
		SUB-TOTAL	$10,787	$24,000	$23,000	$23,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,300	$7,200	$7,200	$7,200
	712000	UNIFORM/CLOTHING	$4,053	$6,500	$6,500	$6,500
	713000	EXPENDABLE EQUIPMENT	$497	$600	$600	$4,100
	721000	VEHICLE OPERATIONS/MAINT	$93	$2,000	$2,000	$2,000
	721100	GASOLINE-UNLEADED	$11,625	$11,000	$15,000	$15,000
		SUB-TOTAL	$19,568	$27,300	$31,300	$34,800
		GRAND TOTAL	$761,322	$823,900	$837,600	$885,000

POLICE PATROL
11110.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$2,511,855	$2,718,749	$2,611,640	$2,725,017
	514000	OVERTIME WAGES	$258,479	$303,000	$303,000	$306,200
	521000	SOCIAL SECURITY	$198,912	$231,139	$222,599	$231,773
	522000	UNEMPLOYMENT TAXES	$2,756	$6,150	$2,877	$6,117
	523200	KP&F RETIREMENT	$493,560	$619,157	$597,196	$664,634
	524100	HEALTH INSURANCE	$367,944	$416,656	$428,644	$478,794
	524200	DENTAL INSURANCE	$14,641	$16,441	$16,398	$17,237
	524300	GROUP LIFE INSURANCE	$5,058	$5,608	$5,246	$5,628
		SUB-TOTAL	$3,853,205	$4,316,900	$4,187,600	$4,435,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$205	$1,500	$1,500	$1,500
	611100	MISCELLANEOUS SERVICES	$250	$1,500	$1,500	$1,500
	612000	PROFESSIONAL SERVICES	$14,388	$3,000	$3,000	$3,000
	621600	COMMUNICATION	$22,532	$32,900	$32,900	$32,900
	623100	EQUIPMENT MAINTENANCE/SERVICE	$7,048	$13,100	$13,100	$13,100
	623300	VEHICLE MAINTENANCE/SERVICE	$1,053	$10,500	$0	$0
	632000	PRINTING AND BINDING	$999	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$148	$800	$800	$800
	633400	TRAINING	$42,645	$39,300	$39,300	$39,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,241	$1,800	$2,800	$2,800
		SUB-TOTAL	$90,509	$105,400	$95,900	$95,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$18,388	$15,000	$18,500	$18,500
	710520	AMMUNITION SUPPLIES	$16,012	$18,400	$18,400	$18,400
	712000	UNIFORM/CLOTHING	$29,139	$58,000	$47,100	$47,100
	713000	EXPENDABLE EQUIPMENT	$41,893	$86,300	$86,300	$79,300
	721000	VEHICLE OPERATIONS/MAINT	$50,670	$64,700	$64,700	$64,700
	721100	GASOLINE-UNLEADED	$143,923	$192,000	$175,000	$175,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$5,741	$9,000	$9,000	$9,000
		SUB-TOTAL	$305,766	$443,400	$419,000	$412,000
		GRAND TOTAL	$4,249,480	$4,865,700	$4,702,500	$4,943,300

POLICE RECORDS
11110.22140

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$95,971	$100,543	$98,242	$103,120
	514000	OVERTIME WAGES	$1,774	$7,000	$7,000	$7,000
	521000	SOCIAL SECURITY	$6,678	$8,270	$8,066	$8,462
	522000	UNEMPLOYMENT TAXES	$97	$217	$105	$222
	523100	KPERS RETIREMENT	$8,443	$10,582	$10,198	$11,375
	524100	HEALTH INSURANCE	$20,437	$24,116	$22,471	$24,494
	524200	DENTAL INSURANCE	$1,014	$1,064	$1,014	$1,014
	524300	GROUP LIFE INSURANCE	$197	$208	$204	$213
		SUB-TOTAL	$134,611	$152,000	$147,300	$155,900
CONTRCT. SRVCS.	621600	COMMUNICATION	$273	$400	$400	$400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$920	$7,900	$6,700	$5,200
	627200	RENTAL - VEHICLES/EQUIPMENT	$10,711	$5,200	$5,200	$0
	632000	PRINTING AND BINDING	$0	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$88	$100	$100	$100
	633400	TRAINING	$750	$1,500	$1,500	$1,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$100	$100	$100
		SUB-TOTAL	$12,742	$17,200	$16,000	$9,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$7,273	$7,200	$7,200	$7,200
	711000	POSTAGE	$1,000	$0	$0	$0
	712000	UNIFORM/CLOTHING	$586	$2,400	$2,400	$2,400
		SUB-TOTAL	$8,859	$9,600	$9,600	$9,600
		GRAND TOTAL	$156,212	$178,800	$172,900	$174,800

DARE/S.R.O.
11110.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$307,091	$303,573	$300,647	$310,852
	514000	OVERTIME WAGES	$13,424	$20,000	$20,000	$20,000
	521000	SOCIAL SECURITY	$22,760	$24,762	$24,527	$25,348
	522000	UNEMPLOYMENT TAXES	$318	$651	$321	$666
	523200	KP&F RETIREMENT	$57,470	$66,300	$65,701	$72,622
	524100	HEALTH INSURANCE	$39,414	$43,860	$40,863	$44,541
	524200	DENTAL INSURANCE	$1,574	$1,629	$1,432	$1,432
	524300	GROUP LIFE INSURANCE	$614	$625	$609	$639
		SUB-TOTAL	$442,665	$461,400	$454,100	$476,100
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,489	$1,600	$1,600	$1,600
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$510	$5,000	$5,000	$5,000
	633300	TRANSPORTATION	$485	$500	$500	$500
	633400	TRAINING	$1,495	$5,500	$5,500	$5,500
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$40	$1,000	$1,000	$1,000
		SUB-TOTAL	$4,019	$14,600	$14,600	$14,600
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$6,443	$7,500	$7,500	$7,500
	712000	UNIFORM/CLOTHING	$94	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$3,500
		SUB-TOTAL	$6,537	$8,500	$8,500	$12,000
		GRAND TOTAL	$453,221	$484,500	$477,200	$502,700

POLICE COMMUNICATIONS
11110.22170

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$540,987	$572,123	$568,273	$590,375
	514000	OVERTIME WAGES	$89,895	$95,000	$95,000	$95,000
	521000	SOCIAL SECURITY	$45,647	$51,003	$50,784	$52,430
	522000	UNEMPLOYMENT TAXES	$625	$1,353	$663	$1,390
	523100	KPERS RETIREMENT	$54,009	$65,645	$64,271	$70,799
	524100	HEALTH INSURANCE	$76,433	$104,813	$85,805	$93,528
	524200	DENTAL INSURANCE	$3,158	$3,984	$3,459	$3,459
	524300	GROUP LIFE INSURANCE	$1,054	$1,179	$1,145	$1,219
		SUB-TOTAL	$811,808	$895,100	$869,400	$908,200
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$79,393	$87,800	$87,800	$87,800
	612000	PROFESSIONAL SERVICES	$13	$1,000	$1,000	$1,000
	621600	COMMUNICATION	$8,317	$17,800	$17,800	$17,800
	623100	EQUIPMENT MAINTENANCE/SERVICE	$4,095	$6,000	$6,000	$6,000
	632000	PRINTING AND BINDING	$0	$3,000	$3,000	$3,000
	633300	TRANSPORTATION	$272	$200	$200	$200
	633400	TRAINING	$799	$10,000	$10,000	$10,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$942	$1,700	$1,700	$1,700
		SUB-TOTAL	$93,831	$127,500	$127,500	$127,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$3,068	$9,100	$9,100	$9,100
	712000	UNIFORM/CLOTHING	$2,265	$6,000	$6,000	$6,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$4,448	$6,000	$6,000	$6,000
		SUB-TOTAL	$9,781	$21,100	$21,100	$21,100
		GRAND TOTAL	$915,420	$1,043,700	$1,018,000	$1,056,800

ANIMAL CONTROL
11110.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$126,836	$134,678	$136,125	$137,450
	514000	OVERTIME WAGES	$3,043	$3,800	$3,800	$3,800
	521000	SOCIAL SECURITY	$8,756	$10,554	$10,763	$10,836
	522000	UNEMPLOYMENT TAXES	$129	$278	$140	$283
	523100	KPERS RETIREMENT	$11,229	$13,626	$13,559	$14,591
	524100	HEALTH INSURANCE	$29,743	$35,101	$29,012	$31,623
	524200	DENTAL INSURANCE	$1,033	$1,084	$1,134	$1,134
	524300	GROUP LIFE INSURANCE	$260	$279	$267	$283
		SUB-TOTAL	$181,029	$199,400	$194,800	$200,000
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$17,920	$29,200	$29,200	$29,200
	618300	SPECIAL EVENTS	$2,185	$2,300	$2,300	$2,300
	621600	COMMUNICATION	$694	$1,000	$1,000	$1,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$649	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$0	$300	$300	$300
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$1,640	$3,000	$3,000	$3,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$15	$300	$300	$300
		SUB-TOTAL	$23,103	$37,200	$37,200	$37,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$911	$2,700	$2,700	$2,700
	712000	UNIFORM/CLOTHING	$495	$1,500	$1,500	$1,500
	721000	VEHICLE OPERATIONS/MAINT	$90	$2,500	$2,500	$2,500
		SUB-TOTAL	$1,496	$6,700	$6,700	$6,700
		GRAND TOTAL	$205,628	$243,300	$238,700	$243,900

FIRE ADMIN SERVICES
11110.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$347,895	$366,587	$372,351	$382,249
	521000	SOCIAL SECURITY	$26,283	$28,080	$28,477	$29,246
	522000	UNEMPLOYMENT TAXES	$354	$733	$372	$764
	523100	KPERS RETIREMENT	$4,125	$4,916	$5,138	$5,354
	523200	KP&F RETIREMENT	$56,309	$64,876	$65,431	$72,527
	524100	HEALTH INSURANCE	$34,994	$41,697	$27,781	$30,281
	524200	DENTAL INSURANCE	$1,102	$1,165	$1,312	$1,312
	524300	GROUP LIFE INSURANCE	$694	$746	$738	$767
		SUB-TOTAL	$471,756	$508,800	$501,600	$522,500
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,524	$3,300	$3,400	$21,500
	621100	WATER SERVICE	$9,353	$12,000	$12,000	$12,000
	621200	NATURAL GAS	$12,868	$14,000	$14,000	$14,000
	621300	ELECTRICITY	$36,924	$40,600	$40,600	$40,600
	621400	WASTEWATER	$3,027	$5,900	$5,900	$5,900
	621500	CABLE	$646	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$11,611	$22,300	$22,300	$14,800
	622200	TRASH DISPOSAL	$1,642	$1,500	$2,000	$2,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$298	$10,500	$10,500	$9,200
	623200	BLDG/GRND MAINTENANCE/SERVICE	$29,705	$30,000	$30,000	$30,000
	623300	VEHICLE MAINTENANCE/SERVICE	$86	$3,000	$3,000	$3,000
	623400	CITY FACILITY MAINT/SVC	$1,475	$25,000	$25,000	$122,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$3,860	$2,600	$2,600	$2,600
	632000	PRINTING AND BINDING	$1,493	$1,500	$1,500	$1,500
	633300	TRANSPORTATION	$14,326	$21,200	$21,200	$21,200
	633400	TRAINING	$4,341	$11,300	$11,200	$11,300
	633500	UNIFORM CLEANING	$296	$300	$300	$300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$4,469	$4,500	$4,500	$4,500
	635000	TAX & ASSESSMENTS	$0	$0	$100	$100
		SUB-TOTAL	$138,944	$211,500	$212,100	$318,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$19,705	$20,000	$20,000	$20,000
	711000	POSTAGE	$291	$0	$0	$0
	712000	UNIFORM/CLOTHING	$1,531	$1,600	$1,600	$1,600
	712500	MEETING EXPENSE	$2,871	$3,000	$3,000	$3,000
	713000	EXPENDABLE EQUIPMENT	$3,412	$12,000	$16,000	$20,200
	722000	BUILDING/GROUND SUPPLIES	$0	$4,000	$4,000	$4,000
		SUB-TOTAL	$27,810	$40,600	$44,600	$48,800
		GRAND TOTAL	$638,510	$760,900	$758,300	$890,000

EMERGENCY PREPAREDNESS
11110.22520

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	621300	ELECTRICITY	$1,262	$0	$0	$0
	623100	EQUIPMENT MAINTENANCE/SERVICE	$6,314	$0	$0	$0
	633400	TRAINING	$1,976	$0	$0	$0
		SUB-TOTAL	$9,552	$0	$0	$0
		GRAND TOTAL	$9,552	$0	$0	$0

FIRE SERVICE OPERATIONS
11110.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$3,001,590	$2,987,107	$2,987,107	$3,102,931
	512100	CASUAL/SEASONAL WAGES	$30,375	$51,000	$51,000	$51,000
	514000	OVERTIME WAGES	$297,593	$300,000	$300,000	$325,000
	521000	SOCIAL SECURITY	$240,682	$255,340	$255,433	$266,155
	522000	UNEMPLOYMENT TAXES	$3,302	$6,686	$4,040	$7,023
	523200	KP&F RETIREMENT	$591,098	$673,528	$673,528	$752,431
	524100	HEALTH INSURANCE	$385,469	$462,683	$426,179	$464,535
	524200	DENTAL INSURANCE	$16,188	$18,893	$16,703	$17,121
	524300	GROUP LIFE INSURANCE	$5,608	$6,163	$6,110	$6,404
		SUB-TOTAL	$4,571,905	$4,761,400	$4,720,100	$4,992,600
CONTRCT. SRVCS.	621600	COMMUNICATION	$21,243	$22,400	$22,400	$24,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$12,473	$15,000	$15,000	$15,000
	623300	VEHICLE MAINTENANCE/SERVICE	$18,395	$15,000	$20,000	$20,000
	633300	TRANSPORTATION	$1,504	$7,000	$7,000	$7,000
	633400	TRAINING	$23,780	$24,100	$24,100	$42,100
	633500	UNIFORM CLEANING	$314	$500	$500	$500
		SUB-TOTAL	$77,709	$84,000	$89,000	$108,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,518	$5,000	$5,000	$5,000
	710510	AWARD SUPPLIES	$1,899	$2,000	$2,000	$2,000
	712000	UNIFORM/CLOTHING	$38,976	$39,000	$39,000	$40,000
	713000	EXPENDABLE EQUIPMENT	$45,693	$61,500	$52,800	$98,000
	721000	VEHICLE OPERATIONS/MAINT	$12,462	$25,000	$25,000	$25,000
	721100	GASOLINE-UNLEADED	$6,794	$15,700	$13,000	$13,000
	721200	GASOLINE-DIESEL	$29,118	$40,000	$40,000	$40,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$6,712	$7,000	$7,000	$7,500
		SUB-TOTAL	$146,172	$195,200	$183,800	$230,500
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$296,333	$107,300	$107,300	$111,600
	872100	LEASE INTEREST	$51,462	$39,500	$39,500	$35,200
		SUB-TOTAL	$347,795	$146,800	$146,800	$146,800
		GRAND TOTAL	$5,143,581	$5,187,400	$5,139,700	$5,478,700

FIRE PREVENTION SERVICES
11110.22540

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$162,329	$165,581	$176,310	$172,109
	514000	OVERTIME WAGES	$384	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$12,392	$12,813	$13,708	$13,318
	522000	UNEMPLOYMENT TAXES	$168	$336	$179	$349
	523100	KPERS RETIREMENT	$9,066	$9,872	$10,846	$10,863
	523200	KP&F RETIREMENT	$11,365	$13,781	$13,600	$15,135
	524100	HEALTH INSURANCE	$13,014	$15,356	$10,620	$11,576
	524200	DENTAL INSURANCE	$495	$520	$596	$596
	524300	GROUP LIFE INSURANCE	$321	$341	$341	$354
		SUB-TOTAL	$209,534	$220,600	$228,200	$226,300
CONTRCT. SRVCS.	621600	COMMUNICATION	$3,000	$3,500	$3,500	$3,500
	633300	TRANSPORTATION	$6,655	$7,500	$7,500	$7,500
	633400	TRAINING	$3,470	$3,500	$3,500	$3,900
	633500	UNIFORM CLEANING	$0	$200	$200	$200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$2,070	$2,000	$2,000	$2,000
		SUB-TOTAL	$15,195	$16,700	$16,700	$17,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,792	$5,000	$10,000	$6,000
	712000	UNIFORM/CLOTHING	$1,521	$3,000	$3,000	$3,000
	712500	MEETING EXPENSE	$175	$300	$300	$300
	713000	EXPENDABLE EQUIPMENT	$3,154	$3,000	$3,000	$2,300
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$1,000	$1,000	$1,000
		SUB-TOTAL	$9,642	$12,300	$17,300	$12,600
		GRAND TOTAL	$234,371	$249,600	$262,200	$256,000

PUB WORKS ADMIN SERVS.
11110.33110

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$290,235	$296,321	$308,341	$305,938
	512000	PART TIME WAGES	$50,514	$45,281	$45,823	$46,644
	514000	OVERTIME WAGES	$0	$2,000	$2,000	$2,000
	521000	SOCIAL SECURITY	$22,047	$26,278	$27,261	$27,083
	522000	UNEMPLOYMENT TAXES	$340	$688	$356	$710
	523100	KPERS RETIREMENT	$30,030	$33,811	$34,512	$36,628
	524100	HEALTH INSURANCE	$34,571	$42,534	$34,322	$43,199
	524200	DENTAL INSURANCE	$1,110	$1,604	$1,610	$1,610
	524300	GROUP LIFE INSURANCE	$611	$583	$575	$588
		SUB-TOTAL	$429,458	$449,100	$454,800	$464,400
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$16,004	$20,300	$20,300	$20,300
	612000	PROFESSIONAL SERVICES	$42,102	$69,500	$69,500	$69,500
	621600	COMMUNICATION	$5,565	$6,200	$6,200	$6,200
	623100	EQUIPMENT MAINTENANCE/SERVICE	$95	$1,000	$1,000	$1,000
	632000	PRINTING AND BINDING	$588	$2,000	$2,000	$2,000
	633300	TRANSPORTATION	$6,075	$7,000	$7,000	$7,000
	633400	TRAINING	$2,532	$8,500	$8,500	$8,600
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$822	$1,600	$1,600	$1,600
	635000	TAX & ASSESSMENTS	$59	$1,000	$200	$200
		SUB-TOTAL	$73,842	$117,100	$116,300	$116,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,354	$5,400	$5,400	$5,400
	712000	UNIFORM/CLOTHING	$534	$800	$800	$800
	712500	MEETING EXPENSE	$1,425	$4,400	$4,400	$4,400
	713000	EXPENDABLE EQUIPMENT	$230	$1,400	$1,400	$1,400
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,063	$4,000	$4,000	$4,000
		SUB-TOTAL	$7,606	$16,000	$16,000	$16,000
		GRAND TOTAL	$510,906	$582,200	$587,100	$596,800

STREETS
11110.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$961,821	$1,015,116	$1,029,402	$1,067,000
	512000	PART TIME WAGES	$27,735	$28,816	$30,130	$29,803
	514000	OVERTIME WAGES	$42,341	$60,000	$53,000	$60,000
	521000	SOCIAL SECURITY	$75,957	$84,430	$85,665	$88,507
	522000	UNEMPLOYMENT TAXES	$1,014	$2,220	$1,120	$2,326
	523100	KPERS RETIREMENT	$86,573	$108,627	$108,483	$119,498
	524100	HEALTH INSURANCE	$127,223	$161,359	$133,595	$162,984
	524200	DENTAL INSURANCE	$5,969	$7,677	$6,261	$7,514
	524300	GROUP LIFE INSURANCE	$1,945	$2,155	$2,144	$2,268
		SUB-TOTAL	$1,330,578	$1,470,400	$1,449,800	$1,539,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,185	$5,000	$5,000	$5,000
	611100	MISCELLANEOUS SERVICES	$30,390	$80,000	$80,000	$80,000
	612000	PROFESSIONAL SERVICES	$4,423	$5,300	$5,300	$5,300
	621100	WATER SERVICE	$9,515	$14,000	$14,000	$14,000
	621200	NATURAL GAS	$9,467	$19,500	$19,500	$19,500
	621300	ELECTRICITY	$29,398	$40,000	$40,000	$40,000
	621301	ELECTRICITY-STREETLIGHTS/TRAF SIGNALS	$640,122	$750,000	$730,000	$730,000
	621400	WASTEWATER	$5,984	$8,500	$8,500	$8,500
	621600	COMMUNICATION	$13,620	$12,500	$12,500	$15,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,600	$1,600	$1,600
	625100	UTILITY MAINTENANCE	$0	$9,500	$9,500	$9,500
	625200	STREET LIGHT/TRAF SIG/MAINT	$258,994	$321,000	$321,000	$340,000
	625410	SIDEWALK MAINT. CONTRACTUAL	$25,000	$25,000	$25,000	$25,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$4,361	$11,500	$11,500	$11,500
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$6,262	$6,700	$6,700	$6,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,442	$1,600	$1,600	$1,600
		SUB-TOTAL	$1,041,163	$1,311,800	$1,291,800	$1,313,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$288,091	$259,600	$259,600	$275,600
	712000	UNIFORM/CLOTHING	$9,716	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$3,984	$5,000	$5,000	$5,000
	713000	EXPENDABLE EQUIPMENT	$0	$38,500	$2,500	$10,200
	713500	SNOW REMOVAL SUPPLIES	$125,786	$229,000	$229,000	$229,000
	724000	STREET MAINTENANCE	$135,777	$192,000	$192,000	$192,000
		SUB-TOTAL	$563,354	$739,100	$703,100	$726,800
		GRAND TOTAL	$2,935,095	$3,521,300	$3,444,700	$3,580,000

DESIGN
11110.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$251,765	$265,760	$269,739	$271,077
	512100	CASUAL/SEASONAL WAGES	$5,225	$5,000	$5,000	$5,000
	514000	OVERTIME WAGES	$6,274	$6,000	$6,000	$6,000
	521000	SOCIAL SECURITY	$19,770	$21,176	$21,497	$21,532
	522000	UNEMPLOYMENT TAXES	$261	$555	$281	$565
	523100	KPERS RETIREMENT	$21,991	$26,741	$26,719	$28,622
	524100	HEALTH INSURANCE	$23,231	$33,774	$21,240	$23,152
	524200	DENTAL INSURANCE	$1,091	$1,145	$1,192	$1,192
	524300	GROUP LIFE INSURANCE	$505	$549	$532	$560
		SUB-TOTAL	$330,113	$360,700	$352,200	$357,700
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$26,871	$40,000	$40,000	$40,000
	621600	COMMUNICATION	$1,489	$2,400	$2,400	$2,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$456	$2,500	$2,500	$2,500
	632000	PRINTING AND BINDING	$1,802	$7,000	$7,000	$7,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$15	$5,900	$5,900	$5,900
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$484	$1,000	$1,000	$1,000
		SUB-TOTAL	$31,117	$59,300	$59,300	$59,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$14,372	$23,600	$23,600	$23,600
	712000	UNIFORM/CLOTHING	$450	$700	$700	$700
	712500	MEETING EXPENSE	$270	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$0	$1,500	$1,500	$700
		SUB-TOTAL	$15,092	$26,800	$26,800	$26,000
		GRAND TOTAL	$376,322	$446,800	$438,300	$443,000

PUB WORKS INSPECTIONS
11110.33400

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$324,380	$366,477	$359,949	$366,034
	514000	OVERTIME WAGES	$4,664	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$24,315	$28,372	$27,953	$28,416
	522000	UNEMPLOYMENT TAXES	$324	$744	$365	$743
	523100	KPERS RETIREMENT	$28,324	$36,553	$35,364	$38,328
	524100	HEALTH INSURANCE	$26,389	$49,558	$34,322	$43,199
	524200	DENTAL INSURANCE	$1,134	$1,942	$1,730	$1,730
	524300	GROUP LIFE INSURANCE	$633	$754	$717	$750
		SUB-TOTAL	$410,163	$489,400	$465,400	$484,200
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$23,148	$75,000	$75,000	$75,000
	621600	COMMUNICATION	$5,544	$7,000	$7,000	$7,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$70	$1,000	$1,000	$1,000
	633300	TRANSPORTATION	$15	$500	$500	$500
	633400	TRAINING	$4,638	$10,300	$10,300	$10,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,259	$1,400	$1,400	$1,400
		SUB-TOTAL	$34,674	$95,200	$95,200	$95,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$5,329	$5,500	$5,500	$6,000
	712000	UNIFORM/CLOTHING	$930	$1,200	$1,200	$1,200
	712500	MEETING EXPENSE	$264	$1,000	$1,000	$1,000
	713000	EXPENDABLE EQUIPMENT	$420	$1,800	$1,800	$0
		SUB-TOTAL	$6,943	$9,500	$9,500	$8,200
		GRAND TOTAL	$451,780	$594,100	$570,100	$587,600

STORMWATER MANAGEMENT
11110.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$159,870	$142,292	$143,136	$151,662
	514000	OVERTIME WAGES	$8,570	$6,000	$13,000	$6,000
	521000	SOCIAL SECURITY	$11,696	$11,334	$11,443	$12,085
	522000	UNEMPLOYMENT TAXES	$166	$298	$149	$317
	523100	KPERS RETIREMENT	$14,436	$14,592	$14,451	$16,286
	524100	HEALTH INSURANCE	$31,452	$35,101	$29,012	$31,623
	524200	DENTAL INSURANCE	$1,175	$1,190	$1,014	$1,014
	524300	GROUP LIFE INSURANCE	$304	$293	$295	$313
		SUB-TOTAL	$227,669	$211,100	$212,500	$219,300
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$59,156	$70,000	$70,000	$70,000
	612000	PROFESSIONAL SERVICES	$1,800	$2,200	$2,200	$2,200
	621100	WATER SERVICE	$1,535	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$647	$1,200	$1,200	$1,200
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$500	$500	$500
	633300	TRANSPORTATION	$90	$100	$100	$100
	633400	TRAINING	$2,192	$2,700	$2,700	$2,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$227	$300	$300	$300
		SUB-TOTAL	$65,647	$79,000	$79,000	$79,000
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$19,461	$62,000	$62,000	$62,000
	712000	UNIFORM/CLOTHING	$722	$2,500	$2,500	$2,500
	713000	EXPENDABLE EQUIPMENT	$0	$0	$0	$3,300
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$3,000	$3,000	$3,000
		SUB-TOTAL	$20,183	$67,500	$67,500	$70,800
		GRAND TOTAL	$313,499	$357,600	$359,000	$369,100

FLEET MAINT. / OPS.
11110.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$229,957	$234,942	$235,082	$286,737
	514000	OVERTIME WAGES	$4,563	$7,000	$7,000	$7,000
	521000	SOCIAL SECURITY	$16,649	$18,496	$18,573	$22,410
	522000	UNEMPLOYMENT TAXES	$232	$485	$242	$618
	523100	KPERS RETIREMENT	$19,489	$23,807	$23,458	$30,286
	524100	HEALTH INSURANCE	$37,369	$57,480	$39,632	$56,099
	524200	DENTAL INSURANCE	$1,319	$1,604	$1,730	$2,130
	524300	GROUP LIFE INSURANCE	$439	$486	$483	$620
		SUB-TOTAL	$310,017	$344,300	$326,200	$405,900
CONTRCT. SRVCS.	621600	COMMUNICATION	$1,602	$3,900	$3,900	$4,700
	623200	BLDG/GRND MAINTENANCE/SERVICE	$0	$500	$500	$500
	627200	RENTAL - VEHICLES/EQUIPMENT	$0	$500	$500	$500
	633300	TRANSPORTATION	$0	$1,000	$1,000	$1,000
	633400	TRAINING	$490	$6,200	$6,200	$6,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$749	$800	$800	$800
		SUB-TOTAL	$2,841	$12,900	$12,900	$13,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$33,633	$33,500	$33,500	$33,500
	712000	UNIFORM/CLOTHING	$2,137	$5,000	$5,000	$6,000
	712500	MEETING EXPENSE	$381	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$0	$12,900	$12,900	$11,700
	721000	VEHICLE OPERATIONS/MAINT	$32,409	$50,000	$50,000	$50,000
	721100	GASOLINE-UNLEADED	$47,878	$95,000	$70,000	$70,000
	721200	GASOLINE-DIESEL	$103,803	$134,000	$125,000	$125,000
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$18,395	$41,000	$41,000	$41,000
	781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
		SUB-TOTAL	$238,636	$378,000	$344,000	$343,800
		GRAND TOTAL	$551,494	$735,200	$683,100	$763,400

FACILITY MAINTENANCE
11110.33800

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$270,207	$292,647	$290,321	$313,737
	514000	OVERTIME WAGES	$2,323	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$19,606	$22,996	$22,783	$24,632
	522000	UNEMPLOYMENT TAXES	$270	$603	$299	$645
	523100	KPERS RETIREMENT	$23,143	$29,584	$28,907	$33,235
	524100	HEALTH INSURANCE	$44,300	$59,216	$64,565	$70,376
	524200	DENTAL INSURANCE	$1,519	$2,149	$2,028	$2,028
	524300	GROUP LIFE INSURANCE	$535	$605	$597	$647
		SUB-TOTAL	$361,903	$415,800	$417,500	$453,300
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$43,633	$56,000	$56,000	$56,000
	621100	WATER SERVICE	$8,237	$8,000	$8,300	$8,500
	621200	NATURAL GAS	$18,340	$30,000	$30,000	$30,000
	621300	ELECTRICITY	$73,388	$75,000	$75,000	$75,000
	621400	WASTEWATER	$4,718	$4,300	$5,000	$5,000
	621600	COMMUNICATION	$2,363	$2,700	$2,700	$2,700
	622100	CUSTODIAL	$34,612	$100,000	$50,000	$50,000
	622200	TRASH DISPOSAL	$6,408	$6,500	$6,500	$6,500
	623200	BLDG/GRND MAINTENANCE/SERVICE	$13,374	$55,000	$55,000	$55,000
	623400	CITY FACILITY MAINT/SVC	$21,338	$92,000	$92,000	$53,000
	633300	TRANSPORTATION	$0	$500	$500	$500
	633400	TRAINING	$299	$6,300	$6,300	$6,300
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$142	$700	$700	$700
	681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
		SUB-TOTAL	$226,852	$443,000	$394,000	$355,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$122,973	$50,000	$50,000	$50,000
	712000	UNIFORM/CLOTHING	$4,191	$15,000	$15,000	$15,000
	712500	MEETING EXPENSE	$50	$200	$200	$200
	713000	EXPENDABLE EQUIPMENT	$0	$1,400	$36,700	$5,700
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$17,991	$48,000	$48,000	$48,000
		SUB-TOTAL	$145,205	$114,600	$149,900	$118,900
		GRAND TOTAL	$733,960	$973,400	$961,400	$927,400

PARKS & REC ADMIN SERV.
11110.44110

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$249,994	$270,023	$262,670	$271,384
	514000	OVERTIME WAGES	$1,383	$1,500	$2,500	$5,000
	521000	SOCIAL SECURITY	$16,799	$20,769	$20,280	$21,103
	522000	UNEMPLOYMENT TAXES	$255	$543	$265	$554
	523100	KPERS RETIREMENT	$21,658	$26,718	$25,695	$28,550
	524100	HEALTH INSURANCE	$40,426	$50,884	$35,553	$44,541
	524200	DENTAL INSURANCE	$1,567	$1,755	$1,254	$1,671
	524300	GROUP LIFE INSURANCE	$490	$508	$483	$497
		SUB-TOTAL	$332,572	$372,700	$348,700	$373,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$75	$2,500	$2,500	$2,500
	612000	PROFESSIONAL SERVICES	$3,155	$8,000	$8,000	$8,000
	621600	COMMUNICATION	$1,434	$3,400	$3,400	$3,400
	623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$800	$800	$800
	631000	LEGAL PUBLICATIONS/ADS	$1,615	$3,100	$3,100	$3,200
	632000	PRINTING AND BINDING	$1,782	$3,900	$3,900	$3,900
	633300	TRANSPORTATION	$6,050	$6,100	$6,100	$6,100
	633400	TRAINING	$4,724	$5,900	$5,900	$5,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,678	$2,000	$2,000	$2,200
		SUB-TOTAL	$20,513	$35,700	$35,700	$35,900
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$4,824	$6,200	$6,200	$6,700
	711000	POSTAGE	$216	$0	$0	$0
	711500	FOOD & BEVERAGE EXPENSE	$0	$400	$400	$400
	712000	UNIFORM/CLOTHING	$680	$1,000	$1,000	$1,100
	712500	MEETING EXPENSE	$5,797	$4,000	$4,000	$4,000
	713000	EXPENDABLE EQUIPMENT	$0	$4,000	$4,000	$0
	782000	REFUNDS	$0	$300	$300	$300
		SUB-TOTAL	$11,517	$15,900	$15,900	$12,500
		GRAND TOTAL	$364,602	$424,300	$400,300	$421,700

AQUATIC CENTER
11110.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$201,619	$244,640	$231,906	$231,906
	521000	SOCIAL SECURITY	$15,475	$18,771	$18,749	$18,805
	522000	UNEMPLOYMENT TAXES	$202	$489	$245	$489
		SUB-TOTAL	$217,296	$263,900	$250,900	$251,200
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$2,852	$3,500	$3,500	$3,200
	612000	PROFESSIONAL SERVICES	$8,888	$9,600	$9,300	$10,150
	621100	WATER SERVICE	$11,530	$23,000	$15,000	$15,000
	621300	ELECTRICITY	$28,937	$27,000	$34,500	$34,500
	621600	COMMUNICATION	$5,263	$5,000	$5,500	$5,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$96	$100	$100	$100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$21,210	$25,000	$25,000	$25,000
	623400	CITY FACILITY MAINT/SVC	$27,375	$10,000	$0	$13,500
	627100	RENTAL-LAND/BUILDINGS	$0	$500	$500	$400
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,380	$1,700	$1,700	$1,700
	631000	LEGAL PUBLICATIONS/ADS	$0	$0	$300	$300
	632000	PRINTING AND BINDING	$4,226	$8,200	$8,200	$8,250
	633400	TRAINING	$3,168	$8,200	$8,200	$8,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$7,417	$9,600	$9,600	$9,400
	635000	TAX & ASSESSMENTS	$2,583	$6,500	$3,500	$3,500
		SUB-TOTAL	$124,925	$137,900	$124,900	$138,700
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$43,443	$50,800	$50,800	$50,800
	710510	AWARD SUPPLIES	$1,139	$2,000	$2,000	$1,950
	711000	POSTAGE	$646	$0	$0	$0
	711500	FOOD & BEVERAGE EXPENSE	$22,514	$35,000	$35,000	$35,000
	712000	UNIFORM/CLOTHING	$3,656	$5,000	$5,000	$5,150
	712500	MEETING EXPENSE	$174	$600	$600	$600
	713000	EXPENDABLE EQUIPMENT	$7,099	$16,300	$16,300	$20,700
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$300	$300	$300
		SUB-TOTAL	$78,671	$110,000	$110,000	$114,500
		GRAND TOTAL	$420,892	$511,800	$485,800	$504,400

PARKS & REC PROGRM.
11110.44310

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$103,914	$126,481	$122,374	$128,157
	512100	CASUAL/SEASONAL WAGES	$43,836	$83,159	$70,426	$70,426
	514000	OVERTIME WAGES	$396	$0	$0	$0
	521000	SOCIAL SECURITY	$10,957	$16,013	$15,770	$16,219
	522000	UNEMPLOYMENT TAXES	$143	$419	$206	$423
	523100	KPERS RETIREMENT	$8,655	$12,446	$11,858	$13,239
	524100	HEALTH INSURANCE	$7,645	$11,395	$10,620	$11,576
	524200	DENTAL INSURANCE	$472	$626	$596	$596
	524300	GROUP LIFE INSURANCE	$202	$261	$250	$264
		SUB-TOTAL	$176,220	$250,800	$232,100	$240,900
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$5,447	$7,000	$7,000	$7,000
	612000	PROFESSIONAL SERVICES	$44,679	$67,000	$66,000	$66,000
	621100	WATER SERVICE	$2,707	$4,000	$4,000	$4,000
	621200	NATURAL GAS	$4,698	$6,000	$9,000	$9,000
	621300	ELECTRICITY	$24,664	$27,000	$27,000	$27,000
	621400	WASTEWATER	$1,293	$1,000	$1,500	$1,500
	621500	CABLE	$1,965	$1,900	$2,000	$2,000
	621600	COMMUNICATION	$2,159	$3,300	$3,300	$3,300
	622100	CUSTODIAL	$3,889	$7,000	$7,000	$7,000
	622200	TRASH DISPOSAL	$0	$1,500	$1,500	$1,500
	623100	EQUIPMENT MAINTENANCE/SERVICE	$1,716	$1,500	$2,500	$2,000
	623200	BLDG/GRND MAINTENANCE/SERVICE	$4,011	$4,000	$4,000	$4,000
	623400	CITY FACILITY MAINT/SVC	$25,932	$23,000	$23,000	$0
	627200	RENTAL - VEHICLES/EQUIPMENT	$2,688	$3,400	$3,400	$3,400
	631000	LEGAL PUBLICATIONS/ADS	$144	$2,800	$2,800	$2,800
	632000	PRINTING AND BINDING	$8,590	$15,800	$12,200	$12,100
	633300	TRANSPORTATION	$0	$3,700	$3,700	$3,700
	633400	TRAINING	$1,139	$3,200	$3,200	$3,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$313	$800	$800	$800
	635000	TAX & ASSESSMENTS	$120	$200	$200	$200
		SUB-TOTAL	$136,154	$184,100	$184,100	$160,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$15,112	$20,700	$20,700	$20,800
	711000	POSTAGE	$2,593	$0	$0	$0
	711500	FOOD & BEVERAGE EXPENSE	$43	$1,100	$1,100	$1,100
	712000	UNIFORM/CLOTHING	$176	$700	$700	$700
	712500	MEETING EXPENSE	$193	$400	$400	$400
	713000	EXPENDABLE EQUIPMENT	$782	$20,600	$20,600	$14,900
	722000	BUILDING/GROUND SUPPLIES	$0	$1,700	$1,700	$1,700
		SUB-TOTAL	$18,899	$45,200	$45,200	$39,600
		GRAND TOTAL	$331,273	$480,100	$461,400	$441,000

SPORTS
11110.44330

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$125,374	$124,022	$122,877	$125,768
	512100	CASUAL/SEASONAL WAGES	$10,286	$14,982	$14,982	$14,982
	521000	SOCIAL SECURITY	$9,060	$10,664	$10,510	$10,746
	522000	UNEMPLOYMENT TAXES	$135	$278	$138	$281
	523100	KPERS RETIREMENT	$10,787	$12,204	$11,907	$12,992
	524100	HEALTH INSURANCE	$21,561	$25,442	$23,702	$25,835
	524200	DENTAL INSURANCE	$707	$752	$836	$836
	524300	GROUP LIFE INSURANCE	$243	$256	$248	$260
		SUB-TOTAL	$178,153	$188,600	$185,200	$191,700
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$34,439	$40,300	$40,300	$40,300
	612000	PROFESSIONAL SERVICES	$2,603	$20,500	$20,200	$29,100
	621300	ELECTRICITY	$5,532	$6,000	$6,000	$6,000
	621600	COMMUNICATION	$5,419	$5,900	$5,900	$5,900
	623100	EQUIPMENT MAINTENANCE/SERVICE	$947	$10,100	$10,100	$10,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$8,518	$20,000	$20,000	$20,000
	627100	RENTAL-LAND/BUILDINGS	$841	$1,800	$1,800	$1,800
	627200	RENTAL - VEHICLES/EQUIPMENT	$950	$1,800	$1,800	$1,800
	631000	LEGAL PUBLICATIONS/ADS	$0	$0	$300	$300
	632000	PRINTING AND BINDING	$3,221	$4,800	$4,800	$4,700
	633400	TRAINING	$581	$6,400	$6,400	$6,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$0	$400	$400	$400
		SUB-TOTAL	$63,051	$118,000	$118,000	$126,800
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$6,600	$13,000	$13,000	$13,000
	710510	AWARD SUPPLIES	$11,708	$36,900	$36,900	$36,900
	711000	POSTAGE	$864	$0	$0	$0
	712000	UNIFORM/CLOTHING	$33,487	$52,200	$52,200	$52,200
	713000	EXPENDABLE EQUIPMENT	$1,986	$5,800	$5,800	$6,600
		SUB-TOTAL	$54,645	$107,900	$107,900	$108,700
		GRAND TOTAL	$295,849	$414,500	$411,100	$427,200

OUTDOOR PROGRAMMING
11110.44320

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$90,594	$91,460	$89,790	$95,313
	512100	CASUAL/SEASONAL WAGES	$54,596	$62,086	$62,086	$62,086
	514000	OVERTIME WAGES	$389	$500	$500	$500
	521000	SOCIAL SECURITY	$11,119	$11,737	$11,659	$12,069
	522000	UNEMPLOYMENT TAXES	$149	$308	$153	$316
	523100	KPERS RETIREMENT	$7,772	$9,049	$8,749	$9,897
	524100	HEALTH INSURANCE	$15,607	$18,418	$17,161	$18,706
	524200	DENTAL INSURANCE	$716	$752	$716	$716
	524300	GROUP LIFE INSURANCE	$174	$190	$186	$197
		SUB-TOTAL	$181,116	$194,500	$191,000	$199,800
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$1,234	$1,400	$1,400	$1,300
	612000	PROFESSIONAL SERVICES	$3,334	$4,100	$4,100	$5,400
	621100	WATER SERVICE	$1,281	$2,500	$1,500	$1,500
	621200	NATURAL GAS	$1,767	$2,100	$2,800	$2,800
	621300	ELECTRICITY	$10,571	$12,000	$12,000	$12,000
	621400	WASTEWATER	$605	$500	$700	$700
	621600	COMMUNICATION	$9,242	$8,500	$9,400	$9,400
	622100	CUSTODIAL	$448	$2,100	$2,100	$2,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$2,447	$4,900	$4,900	$4,600
	623400	CITY FACILITY MAINT/SVC	$0	$10,000	$0	$10,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$1,500	$2,300	$2,300	$1,500
	631000	LEGAL PUBLICATIONS/ADS	$144	$200	$300	$300
	632000	PRINTING AND BINDING	$4,355	$3,800	$4,300	$4,300
	633400	TRAINING	$240	$5,100	$5,100	$5,100
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$471	$700	$700	$700
	635000	TAX & ASSESSMENTS	$1,323	$2,100	$1,500	$1,500
		SUB-TOTAL	$38,962	$62,300	$53,100	$63,200
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$8,977	$10,400	$9,100	$9,500
	711000	POSTAGE	$890	$0	$0	$0
	711500	FOOD & BEVERAGE EXPENSE	$712	$900	$900	$900
	712000	UNIFORM/CLOTHING	$449	$500	$500	$400
	712500	MEETING EXPENSE	$123	$200	$200	$200
	713000	EXPENDABLE EQUIPMENT	$2,292	$13,700	$13,700	$12,500
	722000	BUILDING/GROUND SUPPLIES	$1,634	$1,000	$1,000	$800
		SUB-TOTAL	$15,077	$26,700	$25,400	$24,300
		GRAND TOTAL	$235,155	$283,500	$269,500	$287,300

SPECIAL EVENTS
11110.44410

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$40,519	$42,845	$41,511	$43,913
	521000	SOCIAL SECURITY	$2,642	$3,304	$3,169	$3,337
	522000	UNEMPLOYMENT TAXES	$40	$86	$42	$88
	523100	KPERS RETIREMENT	$3,514	$4,216	$4,023	$4,536
	524100	HEALTH INSURANCE	$10,781	$12,721	$11,851	$12,918
	524200	DENTAL INSURANCE	$418	$439	$418	$418
	524300	GROUP LIFE INSURANCE	$83	$89	$86	$90
		SUB-TOTAL	$57,997	$63,700	$61,100	$65,300
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$269	$400	$400	$400
	612000	PROFESSIONAL SERVICES	$78,996	$78,900	$78,900	$76,300
	621600	COMMUNICATION	$264	$700	$700	$700
	627200	RENTAL - VEHICLES/EQUIPMENT	$946	$2,500	$2,500	$2,500
	630525	GENERAL LIABILITY INSURANCE	$0	$400	$400	$400
	631000	LEGAL PUBLICATIONS/ADS	$0	$1,000	$1,000	$900
	632000	PRINTING AND BINDING	$5,021	$5,200	$5,200	$4,500
	633300	TRANSPORTATION	$7,051	$7,900	$7,900	$7,800
	633400	TRAINING	$705	$3,200	$3,200	$3,200
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$174	$200	$200	$200
	635000	TAX & ASSESSMENTS	$0	$200	$200	$200
		SUB-TOTAL	$93,426	$100,600	$100,600	$97,100
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$9,230	$8,400	$8,400	$8,100
	710510	AWARD SUPPLIES	$882	$400	$400	$900
	711000	POSTAGE	$1,319	$0	$0	$0
	711500	FOOD & BEVERAGE EXPENSE	$0	$2,400	$2,400	$2,400
	712000	UNIFORM/CLOTHING	$2,802	$4,800	$4,800	$4,800
	712500	MEETING EXPENSE	$370	$300	$300	$300
	713000	EXPENDABLE EQUIPMENT	$297	$2,000	$2,000	$2,500
		SUB-TOTAL	$14,900	$18,300	$18,300	$19,000
		GRAND TOTAL	$166,323	$182,600	$180,000	$181,400

COMMUNITY THEATER
11110.44420

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$14,863	$12,550	$12,550	$15,400
	611100	MISCELLANEOUS SERVICES	$6,701	$5,850	$5,850	$5,600
	612000	PROFESSIONAL SERVICES	$3,955	$4,500	$4,500	$7,500
	618300	SPECIAL EVENTS	$0	$500	$500	$500
	627100	RENTAL-LAND/BUILDINGS	$2,100	$3,000	$3,000	$3,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$23,776	$26,400	$26,400	$23,600
	630525	GENERAL LIABILITY INSURANCE	$233	$400	$400	$400
	631000	LEGAL PUBLICATIONS/ADS	$5,095	$5,000	$5,000	$5,000
	632000	PRINTING AND BINDING	$2,868	$3,200	$3,200	$3,200
	633300	TRANSPORTATION	$0	$1,000	$1,000	$1,000
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$15	$200	$200	$200
		SUB-TOTAL	$59,606	$62,600	$62,600	$65,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,100	$1,000	$1,000	$1,000
	710510	AWARD SUPPLIES	$0	$300	$300	$300
	711000	POSTAGE	$539	$0	$0	$0
	712000	UNIFORM/CLOTHING	$4,404	$4,800	$4,800	$4,800
	712500	MEETING EXPENSE	$715	$1,000	$1,000	$1,000
		SUB-TOTAL	$6,758	$7,100	$7,100	$7,100
		GRAND TOTAL	$66,364	$69,700	$69,700	$72,500

HISTORIC PROGRAMS
11110.44430

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	512100	CASUAL/SEASONAL WAGES	$4,520	$5,000	$5,000	$5,000
	521000	SOCIAL SECURITY	$346	$390	$390	$390
	522000	UNEMPLOYMENT TAXES	$5	$10	$10	$10
		SUB-TOTAL	$4,871	$5,400	$5,400	$5,400
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$550	$2,000	$2,000	$2,000
	612000	PROFESSIONAL SERVICES	$147	$2,000	$2,000	$2,000
	618300	SPECIAL EVENTS	$448	$2,000	$2,000	$2,000
	621600	COMMUNICATION	$735	$800	$800	$800
	622100	CUSTODIAL	$0	$300	$300	$300
	623200	BLDG/GRND MAINTENANCE/SERVICE	$224	$1,500	$1,500	$1,500
	631000	LEGAL PUBLICATIONS/ADS	$2,333	$3,500	$3,500	$3,500
	632000	PRINTING AND BINDING	$1,661	$3,200	$3,200	$3,200
	633400	TRAINING	$40	$1,700	$1,700	$1,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$90	$400	$400	$400
		SUB-TOTAL	$6,228	$17,400	$17,400	$17,500
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,769	$1,900	$1,900	$1,900
	711000	POSTAGE	$324	$0	$0	$0
	712000	UNIFORM/CLOTHING	$555	$700	$700	$700
	712500	MEETING EXPENSE	$80	$500	$500	$500
	722000	BUILDING/GROUND SUPPLIES	$0	$1,000	$1,000	$1,000
		SUB-TOTAL	$2,728	$4,100	$4,100	$4,100
		GRAND TOTAL	$13,827	$26,900	$26,900	$27,000

CULTURAL ART
11110.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$46,695	$46,198	$50,614	$49,732
	514000	OVERTIME WAGES	$0	$1,000	$1,000	$1,000
	521000	SOCIAL SECURITY	$3,550	$3,663	$3,920	$3,836
	522000	UNEMPLOYMENT TAXES	$46	$95	$52	$102
	523100	KPERS RETIREMENT	$4,032	$4,644	$5,002	$5,241
	524100	HEALTH INSURANCE	$4,828	$5,697	$5,310	$5,788
	524200	DENTAL INSURANCE	$197	$207	$298	$298
	524300	GROUP LIFE INSURANCE	$95	$96	$104	$103
		SUB-TOTAL	$59,443	$61,600	$66,300	$66,100
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$21,254	$19,800	$19,800	$19,800
	618300	SPECIAL EVENTS	$3,502	$4,300	$4,300	$3,300
	621600	COMMUNICATION	$0	$400	$400	$400
	631000	LEGAL PUBLICATIONS/ADS	$3,107	$3,000	$3,000	$3,000
	632000	PRINTING AND BINDING	$5,885	$8,900	$8,900	$9,100
	633300	TRANSPORTATION	$4,385	$4,900	$4,900	$4,400
	633400	TRAINING	$2,498	$2,500	$2,500	$2,700
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$330	$700	$700	$700
		SUB-TOTAL	$40,961	$44,500	$44,500	$43,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$1,126	$2,300	$2,300	$2,300
	710510	AWARD SUPPLIES	$0	$300	$300	$300
	711000	POSTAGE	$647	$0	$0	$0
	712500	MEETING EXPENSE	$554	$500	$500	$600
		SUB-TOTAL	$2,327	$3,100	$3,100	$3,200
		GRAND TOTAL	$102,731	$109,200	$113,900	$112,700

PARK MAINTENANCE
11110.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$904,110	$921,951	$943,986	$961,761
	512000	PART TIME WAGES	$21,145	$37,200	$30,846	$96,631
	512100	CASUAL/SEASONAL WAGES	$78,230	$115,600	$115,600	$115,600
	514000	OVERTIME WAGES	$38,950	$25,000	$25,000	$35,000
	521000	SOCIAL SECURITY	$75,781	$84,132	$85,279	$92,498
	522000	UNEMPLOYMENT TAXES	$1,028	$2,205	$1,116	$2,498
	523100	KPERS RETIREMENT	$82,535	$96,841	$96,884	$112,988
	524100	HEALTH INSURANCE	$137,002	$179,367	$141,368	$210,155
	524200	DENTAL INSURANCE	$5,438	$7,823	$5,963	$8,416
	524300	GROUP LIFE INSURANCE	$1,794	$1,981	$1,958	$2,353
		SUB-TOTAL	$1,346,013	$1,472,100	$1,448,000	$1,637,900
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$26,579	$29,900	$30,300	$30,400
	621100	WATER SERVICE	$44,014	$74,900	$75,000	$75,000
	621200	NATURAL GAS	$4,623	$6,000	$6,000	$6,000
	621300	ELECTRICITY	$56,399	$51,200	$65,000	$65,000
	621400	WASTEWATER	$10,908	$9,000	$12,000	$12,000
	621600	COMMUNICATION	$15,058	$14,300	$16,000	$16,900
	622100	CUSTODIAL	$4,145	$5,400	$5,400	$5,400
	622200	TRASH DISPOSAL	$15,279	$11,600	$16,000	$16,000
	623100	EQUIPMENT MAINTENANCE/SERVICE	$365	$6,100	$7,100	$7,100
	623200	BLDG/GRND MAINTENANCE/SERVICE	$34,603	$28,000	$28,000	$31,000
	623300	VEHICLE MAINTENANCE/SERVICE	$0	$5,000	$3,000	$3,000
	623400	CITY FACILITY MAINT/SVC	$12,603	$60,000	$10,000	$73,000
	625400	STREET MAINT. CONTRACTUAL	$54,409	$59,500	$59,500	$59,500
	627200	RENTAL - VEHICLES/EQUIPMENT	$4,316	$5,700	$5,700	$5,700
	633300	TRANSPORTATION	$0	$100	$100	$100
	633400	TRAINING	$7,438	$12,400	$12,400	$12,400
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$1,658	$1,800	$1,800	$1,800
	635000	TAX & ASSESSMENTS	$0	$100	$100	$100
		SUB-TOTAL	$292,397	$381,000	$353,400	$420,400
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$69,568	$70,600	$70,600	$75,300
	712000	UNIFORM/CLOTHING	$20,466	$21,100	$21,100	$25,200
	713000	EXPENDABLE EQUIPMENT	$21,475	$36,700	$34,200	$34,500
	721000	VEHICLE OPERATIONS/MAINT	$8,344	$16,000	$16,000	$16,000
	721100	GASOLINE-UNLEADED	$32,273	$46,000	$40,000	$40,000
	721200	GASOLINE-DIESEL	$21,125	$26,000	$30,000	$30,000
	722000	BUILDING/GROUND SUPPLIES	$53,485	$81,200	$81,200	$86,600
	723000	EQUIPMENT MAINTENANCE SUPPLIES	$20,151	$19,000	$19,000	$21,500
	725000	TRAIL MAINTENANCE	$15,241	$50,000	$50,000	$50,000
		SUB-TOTAL	$262,128	$366,600	$362,100	$379,100
		GRAND TOTAL	$1,900,538	$2,219,700	$2,163,500	$2,437,400

GOLF COURSE OPERATIONS
11110.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
PERSONAL SRVCS.	511000	REGULAR WAGES	$723,705	$872,583	$817,653	$857,500
	514000	OVERTIME WAGES	$8,986	$8,000	$8,000	$8,000
	521000	SOCIAL SECURITY	$54,176	$66,500	$63,269	$77,899
	522000	UNEMPLOYMENT TAXES	$17,919	$12,955	$12,955	$12,955
	523300	SUPPLEMENTAL RETIREMENT	$4,732	$5,080	$4,641	$4,287
	524100	HEALTH INSURANCE	$40,588	$45,069	$45,069	$43,755
	524200	DENTAL INSURANCE	$1,947	$2,114	$2,114	$3,745
	524300	GROUP LIFE INSURANCE	$4,964	$2,910	$2,910	$2,910
	524400	LONG TERM DISABILITY	$435	$525	$525	$525
	525000	WORKERS COMPENSATION	$8,825	$11,564	$11,564	$10,524
		SUB-TOTAL	$866,277	$1,027,300	$968,700	$1,022,100
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$83,706	$97,067	$97,067	$91,590
	611100	MISCELLANEOUS SERVICES	$92,283	$53,700	$53,700	$53,700
	612000	PROFESSIONAL SERVICES	$103,343	$102,312	$102,312	$105,500
	621100	WATER SERVICE	$3,855	$4,680	$4,680	$5,000
	621200	NATURAL GAS	$4,414	$4,200	$4,200	$4,200
	621300	ELECTRICITY	$63,421	$74,500	$74,500	$74,500
	621400	WASTEWATER	$5,740	$2,100	$2,100	$2,100
	621500	CABLE	$2,482	$2,525	$2,525	$2,500
	621600	COMMUNICATION	$12,553	$9,400	$9,400	$13,000
	622200	TRASH DISPOSAL	$10,363	$13,820	$13,820	$13,820
	623100	EQUIPMENT MAINTENANCE/SERVICE	$45,243	$45,600	$45,600	$47,000
	623200	BLDG/GRND MAINTENANCE/SERVICE	$111,858	$153,910	$153,910	$153,910
	623400	CITY FACILITY MAINT/SVC	$37,729	$18,000	$18,000	$32,000
	627200	RENTAL - VEHICLES/EQUIPMENT	$2,216	$1,980	$1,980	$1,980
	630525	GENERAL LIABILITY INSURANCE	$10,295	$12,500	$12,500	$12,500
	632000	PRINTING AND BINDING	$787	$2,525	$2,425	$1,400
	633200	MISC EMPLOYEE ACTIVITIES	$2,091	$1,000	$1,000	$1,500
	633400	TRAINING	$19,071	$10,900	$10,900	$10,900
	633500	UNIFORM CLEANING	$6,243	$6,400	$6,400	$6,800
	634000	MEMBERSHIPS/SUBSCRIPTIONS	$9,896	$9,700	$9,700	$9,300
	635000	TAX & ASSESSMENTS	$24	$0	$100	$100
	691000	COGS-MERCHANDISE	$154,148	$224,881	$224,881	$230,000
		SUB-TOTAL	$781,761	$851,700	$851,700	$873,300
COMMOD. & SUPP.	710500	MATERIALS & SUPPLIES	$43,814	$38,850	$38,850	$39,850
	711000	POSTAGE	$4,065	$1,950	$1,950	$1,950
	713000	EXPENDABLE EQUIPMENT	$18,345	$20,400	$36,400	$60,800
	725000	TRAIL MAINTENANCE	$3,020	$5,000	$5,000	$5,000
	790000	MISCELLANEOUS COMMODITIES	$0	$700	$700	$700
	791000	CASH OVER - SHORT	$0	$100	$100	$100
		SUB-TOTAL	$69,244	$67,000	$83,000	$108,400
CAPITAL OUTLAY	871100	LEASE PRINCIPAL	$125,420	$0	$0	$99,900
	872100	LEASE INTEREST	$3,700	$0	$0	$5,500
		SUB-TOTAL	$129,120	$0	$0	$105,400
		GRAND TOTAL	$1,846,402	$1,946,000	$1,903,400	$2,109,200

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

Tree Events/Activities in Leawood during 2013:

- In 2013, the Parks Maintenance program began implementation of the Emerald Ash Borer management plan.
- Hosted the Kansas Arborist Association Field Day at Ironwoods Park which brought arborists from all over the State for training and research updates.
- The City hosted three separate Arbor Day events and also benefited from Eagle Scout projects which focused on riparian zone restoration.
- The City partnered with the Kansas Master Naturalists to help preserve native habitats and remove invasive species from a few of the parks.

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.

2015 Original Budget - Revenue

	Taxes	Permits/ Licences	Intergovern-mental	Charges for Service	Other	Transfers In	Total
Debt Service	***5,265,961***	-	***2,679,777***	-	***7,147,362***	-	***15,093,100***
Bond & Interest	5,265,961	-	2,679,777	-	7,147,362	-	15,093,100
Capital Funds	***914,100***	-	***967,000***	-	***11,262,500***	***5,774,200***	***18,917,800***
City Equipment	-	-	-	-	8,134,700	1,700,000	9,834,700
Street Improvement	-	-	967,000	-	473,100	1,000,000	2,440,100
Capital Improvement	-	-	-	-	2,202,700	3,030,000	5,232,700
1/8-Cent Sales Tax	914,100	-	-	-	140,500	-	1,054,600
City Capital Art	-	-	-	-	203,600	44,200	247,800
Park Impact Fee	-	-	-	-	67,600	-	67,600
Public Art Impact Fee	-	-	-	-	5,400	-	5,400
135th St Corridor Impact Fee F	-	-	-	-	34,900	-	34,900
Special Revenue Funds	***389,500***	-	***1,886,820***	-	***976,480***	***575,000***	***3,827,800***
Special Alcohol Fund	-	-	524,015	-	606,285	-	1,130,300
Special City/County Hgwy	-	-	836,790	-	311,510	575,000	1,723,300
Special Parks & Rec	-	-	524,015	-	8,185	-	532,200
Special Law Enforcement	-	-	2,000	-	50,100	-	52,100
Special Transient Guest Tax	389,500	-	-	-	400	-	389,900
Total	**6,569,561**	-	**5,533,597**	-	**19,386,342**	**6,349,200**	**37,838,700**

2015 Original Budget - Expenditures

	Personnel	Contractual Services	Commodities	Capital	Debt	Transfers/ Reserves	Total
Debt Service	-	***227,900***	-	-	***7,432,600***	***7,432,600***	***15,093,100***
Bond & Interest	-	227,900	-	-	7,432,600	7,432,600	15,093,100
Capital Funds	-	***114,700***	-	***3,995,200***	-	***14,807,900***	***18,917,800***
City Equipment	-	-	-	1,782,000	-	8,052,700	9,834,700
Street Improvement	-	-	-	1,807,200	-	632,900	2,440,100
Capital Improvement	-	-	-	351,000	-	4,881,700	5,232,700
1/8-Cent Sales Tax	-	-	-	-	-	1,054,600	1,054,600
City Capital Art	-	114,700	-	55,000	-	78,100	247,800
Park Impact Fee	-	-	-	-	-	67,600	67,600
Public Art Impact Fee	-	-	-	-	-	5,400	5,400
135th St Corridor Impact Fee F	-	-	-	-	-	34,900	34,900
Special Revenue Funds	-	***1,189,800***	***52,100***	***1,490,500***	-	***1,095,400***	***3,827,800***
Special Alcohol Fund	-	270,000	-	-	-	860,300	1,130,300
Special City/County Hgwy	-	529,900	-	973,300	-	220,100	1,723,300
Special Parks & Rec	-	-	-	517,200	-	15,000	532,200
Special Law Enforcement	-	-	52,100	-	-	-	52,100
Special Transient Guest Tax	-	389,900	-	-	-	-	389,900
Total	-	**1,532,400**	**52,100**	**5,485,700**	**7,432,600**	**23,335,900**	**37,838,700**

REVENUE REPORT
ALCOHOL FUND
12010

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$529,760	$475,844	$500,000	$524,015
INTEREST INCOME	471000	INTEREST REVENUE	$1,043	$7,056	$1,805	$6,985
CONTRIB. & OTHER	487000	UNENC BAL FWD	$714,512	$704,500	$789,495	$599,300
		Grand Total	$1,245,315	$1,187,400	$1,291,300	$1,130,300

GENERAL OPERATIONS
12010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$9,820	$20,000	$20,000	$20,000
	618100	GRANTS	$175,000	$350,000	$350,000	$250,000
		SUB-TOTAL	$184,820	$370,000	$370,000	$270,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$45,000	$40,000	$30,000
	936000	CITYWIDE PROJECTS	$0	$490,400	$0	$542,300
		SUB-TOTAL	$0	$535,400	$40,000	$572,300
		GRAND TOTAL	$184,820	$905,400	$410,000	$842,300

DARE / S.R.O.
12010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER FIN. USE	911000	TRANS TO GENERAL FUND	$271,000	$282,000	$282,000	$288,000
		GRAND TOTAL	$271,000	$282,000	$282,000	$288,000

REVENUE REPORT
SPECIAL CITY COUNTY HIGHWAY FUND
12015

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER GOV. REV.	434500	GASOLINE TAX	$818,098	$843,750	$829,990	$836,790
INTEREST INCOME	471000	INTEREST REVENUE	$2,072	$5,750	$2,554	$3,910
CONTRIB. & OTHER	487000	UNENC BAL FWD	$588,786	$333,400	$475,156	$307,600
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$100,000	$150,000	$150,000	$75,000
	491040	TRANS FROM CAPITAL FUNDS	$400,000	$400,000	$400,000	$500,000
		Category-Total	$500,000	$550,000	$550,000	$575,000
		Grand Total	$1,908,956	$1,732,900	$1,857,700	$1,723,300

STREET IMPRV. (RESIDENTIAL)
12015.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	625300	SLURRY SEAL	$338,830	$522,265	$348,999	$529,900
	625410	SIDEWALK MAINT. CONTRACTUAL	$106,053	$100,000	$100,057	$100,000
		SUB-TOTAL	$444,883	$622,265	$449,056	$629,900
CAPITAL OUTLAY	852000	STREET/SIDEWALKS	$988,918	$860,803	$1,051,002	$873,300
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$50,000	$50,042	$50,000
	936000	CITYWIDE PROJECTS	$0	$199,832	$0	$170,100
		SUB-TOTAL	$0	$249,832	$50,042	$220,100
		GRAND TOTAL	$1,433,801	$1,732,900	$1,550,100	$1,723,300

REVENUE REPORT
SPECIAL PARKS & RECREATION FUND
12030

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER GOV. REV.	434600	ALCOHOL TAX	$529,760	$475,844	$500,000	$524,015
INTEREST INCOME	471000	INTEREST REVENUE	$921	$6,456	$1,076	$1,985
CONTRIB. & OTHER	487000	UNENC BAL FWD	$650,004	$101,500	$208,224	$6,200
		Grand Total	$1,180,685	$583,800	$709,300	$532,200

PARKS MAINTENANCE
12030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	800500	CAPITAL OUTLAY	$616,802	$570,000	$688,100	$502,200
	811000	MACHINERY	$224,714	$0	$0	$15,000
	812000	VEHICLES	$130,945	$0	$0	$0
		SUB-TOTAL	$972,461	$570,000	$688,100	$517,200
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$13,800	$15,000	$15,000
		GRAND TOTAL	$972,461	$583,800	$703,100	$532,200

REVENUE REPORT
SPECIAL LAW ENFORCEMENT
12040

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER GOV. REV.	434700	CONTROLLED SUBSTANCE TAX	$1,090	$0	$2,000	$2,000
FINES & FORF.	451000	FINES & FORFEITURES	$1,500	$0	$50,000	$50,000
INTEREST INCOME	471000	INTEREST REVENUE	$12	$0	$152	$100
CONTRIB. & OTHER	481000	MISCELLANEOUS	$478	$0	$0	$0
	487000	UNENC BAL FWD	$4,468	$4,500	$7,548	$0
		Category-Total	$4,946	$4,500	$7,548	$0
		Grand Total	$7,548	$4,500	$59,700	$52,100

POLICE INVESTIGATIONS
12040.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$0	$0	$55,200	$52,100
COMMOD. & SUPP.	713000	EXPENDABLE EQUIPMENT	$0	$4,500	$4,500	$0
		GRAND TOTAL	$0	$4,500	$59,700	$52,100

REVENUE REPORT
SPECIAL TRANSIENT GUEST TAX FUND
12065

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
TAXES	412300	TRANSIENT GUEST TAX	$372,164	$363,324	$380,000	$389,500
INTEREST INCOME	471000	INTEREST REVENUE	$253	$476	$329	$400
CONTRIB. & OTHER	487000	UNENC BAL FWD	$123,438	$0	$122,271	$0
		Grand Total	$495,855	$363,800	$502,600	$389,900

SPECIAL TRANSIENT GUEST TAX FUND
12065.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	611000	ADMIN CONTRACTUAL EXPENSE	$373,584	$363,800	$502,600	$389,900
		GRAND TOTAL	$373,584	$363,800	$502,600	$389,900

REVENUE REPORT
CITY EQUIPMENT FUND
13010

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$19,075	$98,000	$20,057	$75,000
CONTRIB. & OTHER	481000	MISCELLANEOUS	$93,690	$60,000	$60,000	$60,000
	487000	UNENC BAL FWD	$9,790,974	$8,211,500	$8,735,543	$7,999,700
		Category-Total	$9,884,664	$8,271,500	$8,795,543	$8,059,700
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$550,000	$2,209,400	$2,209,400	$1,700,000
		Grand Total	$10,453,739	$10,578,900	$11,025,000	$9,834,700

GENERAL OPERATIONS
13010.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$100,000	$250,000	$250,000
	935000	CITYWIDE EQUIPMENT	$0	$7,739,900	$0	$7,802,700
		SUB-TOTAL	$0	$7,839,900	$250,000	$8,052,700
		GRAND TOTAL	$0	$7,839,900	$250,000	$8,052,700

MUNICIPAL COURT
13010.11310

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	814000	COMPUTERIZATION	$0	$0	$0	$44,000
		GRAND TOTAL	$0	$0	$0	$44,000

INFORMATION SERVICES
13010.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	814000	COMPUTERIZATION	$89,267	$185,000	$240,000	$155,000
		GRAND TOTAL	$89,267	$185,000	$240,000	$155,000

CODE SERVICES
13010.11840

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$26,255	$0	$0	$0
		GRAND TOTAL	$26,255	$0	$0	$0

POLICE ADMIN SERVICES
13010.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$49,355	$0	$0	$129,000
	812000	VEHICLES	$21,180	$0	$0	$0
	814000	COMPUTERIZATION	$0	$35,000	$35,000	$0
		SUB-TOTAL	$70,535	$35,000	$35,000	$129,000
		GRAND TOTAL	$70,535	$35,000	$35,000	$129,000

POLICE INVESTIGATIONS
13010.22120

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$44,000	$44,000	$67,500
		GRAND TOTAL	$0	$44,000	$44,000	$67,500

POLICE PATROL
13010.22130

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$21,500	$21,500	$0
	812000	VEHICLES	$215,690	$244,500	$244,500	$214,000
		SUB-TOTAL	$215,690	$266,000	$266,000	$214,000
		GRAND TOTAL	$215,690	$266,000	$266,000	$214,000

DARE/S.R.O.
13010.22160

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$0	$0	$58,000
		GRAND TOTAL	$0	$0	$0	$58,000

ANIMAL CONTROL
13010.22180

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	812000	VEHICLES	$0	$0	$0	$30,000
		GRAND TOTAL	$0	$0	$0	$30,000

FIRE SERVICE OPS.
13010.22530

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$54,096	$281,000	$233,700	$210,000
	812000	VEHICLES	$36,892	$45,000	$45,000	$0
		SUB-TOTAL	$90,988	$326,000	$278,700	$210,000
		GRAND TOTAL	$90,988	$326,000	$278,700	$210,000

STREETS
13010.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$831,114	$620,000	$558,000	$161,000
	812000	VEHICLES	$267,751	$778,000	$803,800	$253,000
		SUB-TOTAL	$1,098,865	$1,398,000	$1,361,800	$414,000
		GRAND TOTAL	$1,098,865	$1,398,000	$1,361,800	$414,000

FLEET MAINT. / OPS.
13010.33700

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$0	$65,000	$65,000	$0
		GRAND TOTAL	$0	$65,000	$65,000	$0

PARK MAINTENANCE
13010.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$17,045	$211,000	$211,000	$97,000
	812000	VEHICLES	$0	$0	$0	$75,000
	814000	COMPUTERIZATION	$0	$0	$0	$16,000
		SUB-TOTAL	$17,045	$211,000	$211,000	$188,000
		GRAND TOTAL	$17,045	$211,000	$211,000	$188,000

GOLF COURSE OPERATIONS
13010.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	811000	MACHINERY	$109,550	$184,000	$248,800	$227,500
	812000	VEHICLES	$0	$0	$0	$45,000
		SUB-TOTAL	$109,550	$184,000	$248,800	$272,500
		GRAND TOTAL	$109,550	$184,000	$248,800	$272,500

REVENUE REPORT
STREET IMPROVEMENTS FUND
13020

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER GOV. REV.	431100	OPERATING GRANTS	$95,500	$0	$0	$0
	437100	COUNTY CONTRIBUTION	$837,064	$559,000	$559,000	$967,000
	437200	CITY CONTRIBUTION	$7,484	$0	$0	$0
	437900	OTHER CONTRIBUTION	$0	$0	$400,000	$0
		Category-Total	$940,048	$559,000	$959,000	$967,000
INTEREST INCOME	471000	INTEREST REVENUE	$2,713	$8,700	$3,087	$10,000
CONTRIB. & OTHER	487000	UNENC BAL FWD	$876,273	$317,900	$948,113	$463,100
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$700,000	$800,000	$800,000	$1,000,000
		Grand Total	$2,519,034	$1,685,600	$2,710,200	$2,440,100

STREET IMPRV. (MILL/OVERLAY - ARTERIAL)
13020.33300

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	625400	STREET MAINT. CONTRACTUAL	$1,570,920	$1,386,000	$2,197,100	$1,807,200
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$50,000	$50,000	$50,000
	936000	CITYWIDE PROJECTS	$0	$249,600	$0	$582,900
		SUB-TOTAL	$0	$299,600	$50,000	$632,900
		GRAND TOTAL	$1,570,920	$1,685,600	$2,247,100	$2,440,100

REVENUE REPORT
CAPITAL IMPROVEMENT FUND
13030

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER GOV. REV.	437900	OTHER CONTRIBUTION	$96,000	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$8,965	$27,800	$10,083	$30,000
CONTRIB. & OTHER	487000	UNENC BAL FWD	$2,787,271	$619,800	$2,919,717	$2,172,700
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$6,377,400	$2,140,700	$2,140,700	$3,030,000
		Grand Total	$9,269,636	$2,788,300	$5,070,500	$5,232,700

GENERAL OPERATIONS
13030.11210

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$0	$300,000	$0
OTHER FIN. USE	913600	TRANSFER TO PUBLIC SAFETY FUND	$3,400,000	$0	$0	$0
	934000	MISCELLANEOUS	$0	$100,000	$200,000	$200,000
	936000	CITYWIDE PROJECTS	$0	$1,600,800	$0	$4,681,700
		SUB-TOTAL	$3,400,000	$1,700,800	$200,000	$4,881,700
		GRAND TOTAL	$3,400,000	$1,700,800	$500,000	$4,881,700

INFORMATION SERVICES
13030.11610

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	800500	CAPITAL OUTLAY	$0	$0	$0	$85,000
		GRAND TOTAL	$0	$0	$0	$85,000

COMMUNITY DEVELOPMENT ADMIN
13030.11810

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	612000	PROFESSIONAL SERVICES	$130,956	$0	$0	$50,000
		GRAND TOTAL	$130,956	$0	$0	$50,000

POLICE ADMIN. (MAJOR REPAIRS)
13030.22110

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	800500	CAPITAL OUTLAY	$1,976,520	$0	$306,000	$0
	831000	BUILDINGS	$0	$200,000	$0	$0
		SUB-TOTAL	$1,976,520	$200,000	$306,000	$0
		GRAND TOTAL	$1,976,520	$200,000	$306,000	$0

FIRE ADMIN. (MAJOR REPAIRS)
13030.22510

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$72,500	$50,000	$0
		GRAND TOTAL	$0	$72,500	$50,000	$0

DESIGN
13030.33500

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 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.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$15,646	$260,000	$283,000	$156,000
		GRAND TOTAL	$15,646	$260,000	$283,000	$156,000

AQUATIC CENTER (MAJOR REPAIRS)
13030.44200

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$0	$0	$10,000
		GRAND TOTAL	$0	$0	$0	$10,000

PARK MAINT. (MAJOR REPAIRS)
13030.44310

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$0	$0	$88,000	$0
		GRAND TOTAL	$0	$0	$88,000	$0

PARK MAINT. (MAJOR REPAIRS)
13030.44500

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	832000	BUILDING IMPROVEMENTS	$750,923	$5,000	$680,300	$0
		GRAND TOTAL	$750,923	$5,000	$680,300	$0

GOLF COURSE OPS. (MAJOR REPAIRS)
13030.44610

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	843000	GOLF COURSE IMPROVEMENTS	$75,874	$500,000	$940,500	$0
		GRAND TOTAL	$75,874	$500,000	$940,500	$0

REVENUE REPORT
1/8 CENT SALES TAX FUND
13040

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
TAXES	412100	CITY SALES TAX	$845,979	$910,000	$879,300	$914,100
OTHER GOV. REV.	437100	COUNTY CONTRIBUTION	$67,719	$1,255,388	$2,200,736	$0
	437200	CITY CONTRIBUTION	$213,744	$0	$0	$0
		Category-Total	$281,463	$1,255,388	$2,200,736	$0
INTEREST INCOME	471000	INTEREST REVENUE	$1,133	$7,612	$2,195	$8,000
CONTRIB. & OTHER	487000	UNENC BAL FWD	$768,319	$58,400	$826,569	$132,500
		Grand Total	$1,896,894	$2,231,400	$3,908,800	$1,054,600

STORMWATER MANAGEMENT
13040.33600

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	855000	STORM SEWER	$670,326	$1,739,850	$3,334,800	$0
OTHER FIN. USE	913000	TRANS TO STREET IMPROVEMENTS	$400,000	$400,000	$400,000	$500,000
	934000	MISCELLANEOUS	$0	$50,000	$41,500	$50,000
	936000	CITYWIDE PROJECTS	$0	$41,550	$0	$504,600
		SUB-TOTAL	$400,000	$491,550	$441,500	$1,054,600
		GRAND TOTAL	$1,070,326	$2,231,400	$3,776,300	$1,054,600

REVENUE REPORT
CITY CAPITAL ART FUND
13050

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$840	$4,200	$1,507	$3,000
CONTRIB. & OTHER	487000	UNENC BAL FWD	$422,268	$271,500	$377,293	$200,600
OTHER FIN. SOURCES	491010	TRANS. FROM GENERAL FUND	$51,951	$45,100	$45,100	$44,200
		Grand Total	$475,059	$320,800	$423,900	$247,800

CULTURAL ART
13050.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	625500	ART MAINTENANCE	$13,505	$103,250	$103,250	$114,700
CAPITAL OUTLAY	846100	PUBLIC ART	$84,260	$93,000	$105,000	$55,000
OTHER FIN. USE	934000	MISCELLANEOUS	$0	$15,050	$15,050	$15,000
	936000	CITYWIDE PROJECTS	$0	$109,500	$0	$63,100
		SUB-TOTAL	$0	$124,550	$15,050	$78,100
		GRAND TOTAL	$97,765	$320,800	$223,300	$247,800

REVENUE REPORT
PARK IMPACT FUND
13060

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$43,829	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$72	$300	$225	$600
CONTRIB. & OTHER	487000	UNENC BAL FWD	$22,874	$23,000	$66,775	$67,000
		Grand Total	$66,775	$23,300	$67,000	$67,600

CULTURAL ART
13060.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$23,300	$0	$67,600
		GRAND TOTAL	$0	$23,300	$0	$67,600

REVENUE REPORT
PUBLIC ART IMPACT FEE FUND
13070

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
LICENSES & PRMTS.	429300	IMPACT FEE	$14,073	$0	$0	$0
INTEREST INCOME	471000	INTEREST REVENUE	$579	$2,700	$868	$100
CONTRIB. & OTHER	487000	UNENC BAL FWD	$275,103	$220,800	$289,432	$5,300
		Grand Total	$289,755	$223,500	$290,300	$5,400

CULTURAL ART
13070.44440

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CAPITAL OUTLAY	846100	PUBLIC ART	$323	$65,000	$285,000	$0
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$158,500	$0	$5,400
		GRAND TOTAL	$323	$223,500	$285,000	$5,400

REVENUE REPORT
135TH STREET CORRIDOR IMPACT FEE FUND
13090

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
INTEREST INCOME	471000	INTEREST REVENUE	$70	$300	$143	$400
CONTRIB. & OTHER	487000	UNENC BAL FWD	$34,288	$34,400	$34,357	$34,500
		Grand Total	$34,358	$34,700	$34,500	$34,900

135TH STREET CORRIDOR IMPACT FEE
13090.33200

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
OTHER FIN. USE	936000	CITYWIDE PROJECTS	$0	$34,700	$0	$34,900
		GRAND TOTAL	$0	$34,700	$0	$34,900

REVENUE REPORT
DEBT SERVICE FUND
14450

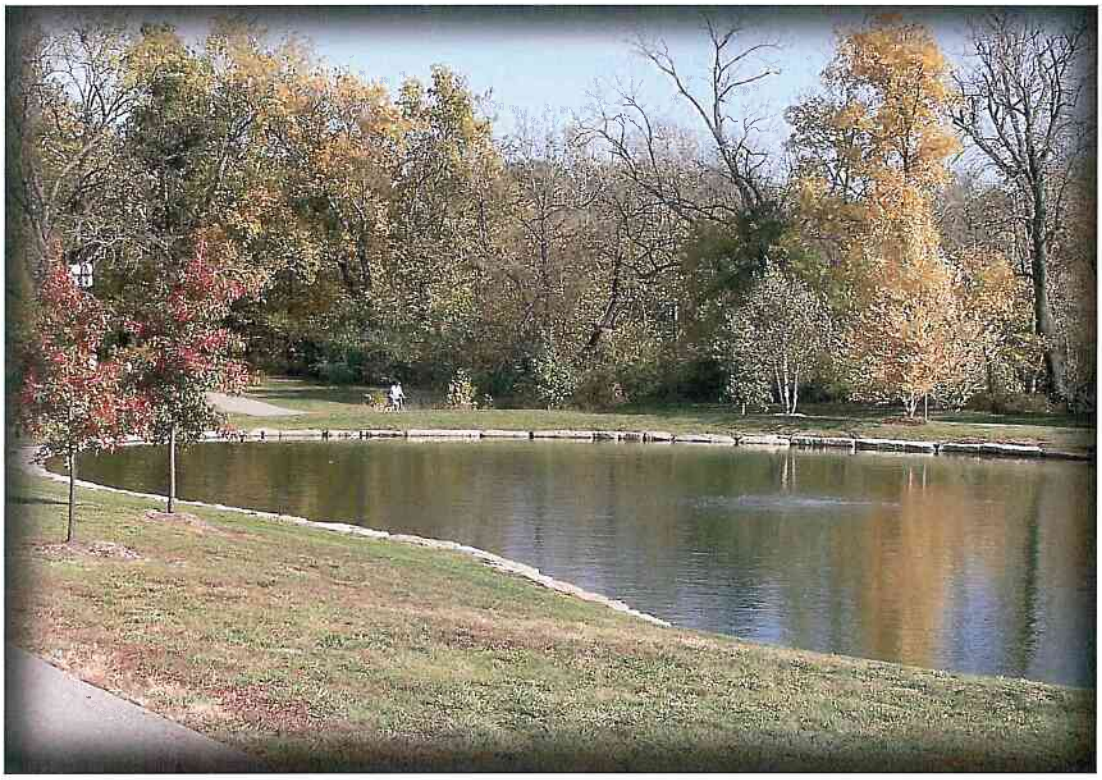
	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
TAXES	411100	REAL PROPERTY - CURRENT	$4,210,433	$4,092,565	$4,092,565	$5,233,205
	411300	REAL PROPERTY - DELINQUENT	$5,087	$10,000	$33,200	$32,000
	411500	RECREATION VEHICLE TAX	$664	$414	$414	$607
	411600	HEAVY TRUCK TAX	$366	$300	$300	$149
		Category-Total	$4,216,550	$4,103,279	$4,126,479	$5,265,961
OTHER GOV. REV.	434400	MOTOR VEHICLE TAX	$487,132	$388,746	$388,746	$396,853
SPECIAL ASSMTS.	461000	SPECIAL ASSESSMENTS-CURRENT	$2,348,888	$2,337,098	$2,337,098	$2,272,924
	462000	SPECIAL ASSESSMENTS-DELINQUENT	$71,915	$10,000	$10,000	$10,000
		Category-Total	$2,420,803	$2,347,098	$2,347,098	$2,282,924
INTEREST INCOME	471000	INTEREST REVENUE	$19,038	$56,177	$25,095	$69,962
CONTRIB. & OTHER	481000	MISCELLANEOUS	$5	$0	$0	$0
	487000	UNENC BAL FWD	$7,277,174	$7,135,300	$7,231,082	$7,077,400
		Category-Total	$7,277,179	$7,135,300	$7,231,082	$7,077,400
		Grand Total	$14,420,702	$14,030,600	$14,118,500	$15,093,100

DEBT SERVICE
14450.55000

	LINE ITEM NO:	LINE ITEM DESC.:	2013 ACTUAL:	2014 BUDGET:	2014 ESTIMATED:	2015 APPRVD. BUDGET:
CONTRCT. SRVCS.	611100	MISCELLANEOUS SERVICES	$3,800	$50,000	$50,000	$227,900
CAPITAL OUTLAY	871200	BOND PRINCIPAL	$5,255,000	$5,230,000	$5,230,000	$5,703,400
	872200	BOND INTEREST	$1,930,820	$1,760,300	$1,761,100	$1,729,200
		SUB-TOTAL	$7,185,820	$6,990,300	$6,991,100	$7,432,600
OTHER FIN. USE	933000	CASH BASIS RESERVE	$0	$6,990,300	$0	$7,432,600
		GRAND TOTAL	$7,189,620	$14,030,600	$7,041,100	$15,093,100

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"



Leawood is very proud of its attractive and well-maintained City. The Parks Maintenance program will purchase a tree inventory and management software program in 2015 resulting in more efficient record-keeping on maintenance, tree locations and specific needs on the various tree species.