CITY OF
LEAWOOD
KANSAS

GROWING WITH DISTINCTION

2018
ANNUAL BUDGET

City of Leawood, Kansas

ANNUAL BUDGET

Fiscal Year 2018, Beginning January 1st

The following individuals are recognized for their significant contributions toward the City's 2018 budget process.

Mayor

Peggy J. Dunn

City Council

Ward 1	Debra Filla Andrew Osman
Ward 2	Jim Rawlings VACANT
Ward 3	Lisa Harrison Chuck Sipple
Ward 4	James Azeltine Julie Cain

Budget and Finance Committee

City Council	Committee as a Whole
Citizen Appointees	Anab Abdulahi Linda Hanson Jim Morris

Budget Staff

City Administrator	Scott M. Lambers
Finance Director	Dawn Long
Budget Manager	Kathy Byard

The top picture is a sculpture titled "Point Defiance" located at City Hall; in the third row is "Cloud Gate" at I-Lan Park; in the fourth row, the first picture is a piece, also located at City Hall, called "Sentinel"; the second picture in this row is "Introspection" placed along Tomahawk Creek Pkwy; in that same row is "Variance" also on Tomahawk Creek Pkwy; and lastly is "Pastoral Dreamer" located on 133rd Street between Mission Road and Roe Avenue.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Leawood

Kansas

For the Fiscal Year Beginning

January 1, 2017

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, 2017. 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 2018 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 2018 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 2016 actuals, 2017 estimate, and 2018 budgets. It also includes a projection of the reserves, both debt and operating, through 2024.

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 2016, 2017 and 2018.

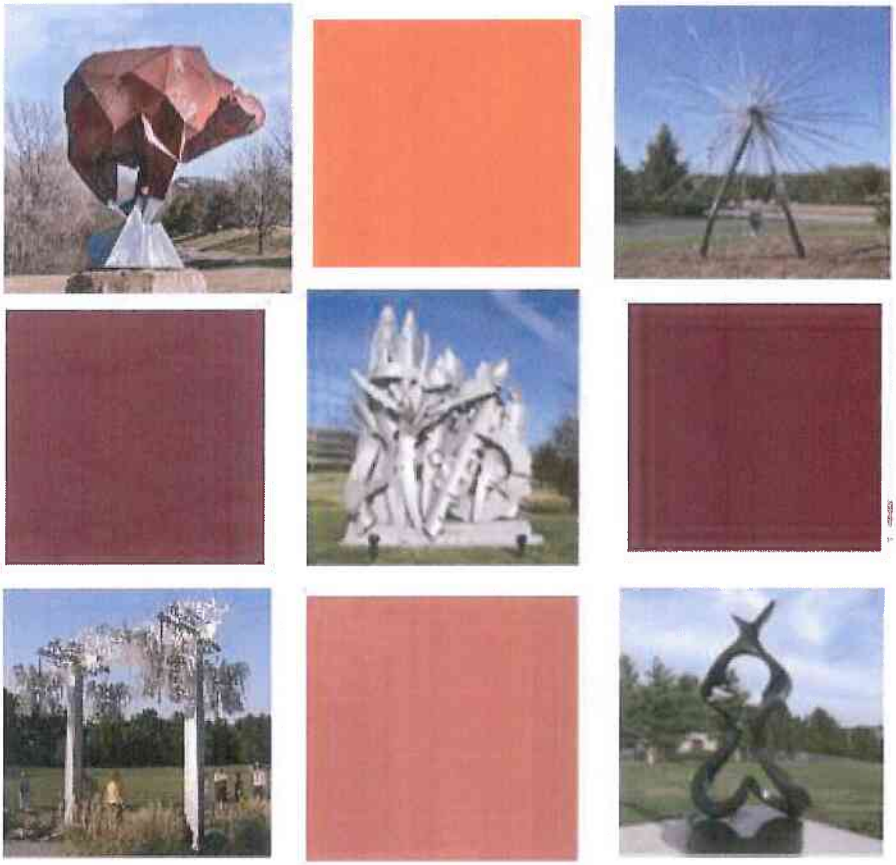
11. **Budget & Financial Policies and Glossary of Terms:** Includes the budget and financial policies of the City and provides the reader with a glossary of terms found in the document.

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"



2018 Annual Budget
City of Leawood, Kansas

City of Leawood

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

August 1, 2017

Honorable Mayor, Council Members, and the Leawood Community:

Submitted to you is the 2018 Budget for the City of Leawood. The total 2018 Budget equals $62,235,600 and represents a 2.2% decrease from the 2017 Estimated Budget. It continues to reflect conservative revenue estimates, as in previous years. The 2018 revenues are projected at $58,199,500, a 1.2% decrease from the 2017 Estimate, and 10.8% less than the 2016 actuals of $65,256,610.

Based upon a solid set of financial measures and benchmarks, the 2018 budget is expected to deliver the same quality and exceptional services, which have been the 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 2018 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, 39%, comes from property taxes; followed by other governmental revenue of 31%, 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 ranked the third best city, with populations of 25,000 to 100,000, in the United States by *WalletHub.com*. Almost 1,300 cities were evaluated on 30 livability factors including economic health, quality of life, education, health and safety.

For the 2018 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 this year, the appraisal statistics were again very positive. Residential appraisal growth year-over-year was 6.1% as compared to 4.9% last year; and the change in the commercial appraisal value was 3.8% as compared to 11.8% last year. Over the past ten years, the City's property tax base has increased 1.8% per year on average. However, the strongest growth occurred in the years prior to 2010. Assessed values decreased three years in a row, before rebounding slightly in 2013. The growth for the current year is 5.48% as compared to 5.25% for last year. During the last ten years, real commercial property has grown faster than all other classifications, and today represents 23% of total taxable

property. Residential real property continues to comprise the majority of the total, at 68%, while personal property classifications have dropped in importance, once representing 13% of the total base, now only 9% of the total.

The second largest single source of City revenue is sales tax. The 2018 budget projects revenue from the City 1% sales tax to be $7,517,500 or an increase of 2.95% from the 2017 estimated budget. Over the last five years, revenue from this single source has grown an average of 2.7% 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 were bolstered by the collection of the capital taxes. Included in this classification was the Public Safety sales tax, which was in existence for four years, ending on March 31, 2011. 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, 62% of the revenue comes from the City's sales tax levies and the remaining 38% 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 2018 Annual Budget began with discussion at the April 17, 2017 Governing Body work session. Both the 2018-2022 Capital Improvement Program (C.I.P.) and financial assumptions for the 2018 budget were discussed. The financial framework for the development of the 2018 budget was managed around these discussions. Another integral part of the annual operating budget is assessed valuation. The 2018 appraised values were released by the County in early March. All of these aided in the development of the budget directives, which include:

Sustaining financial stability

- ✓ Reserves for all Operating Funds are budgeted at 54% of expenditures, above the 11% minimum.
- ✓ Debt Service reserve levels remain at 35% or above throughout the financial planning period.
- ✓ The 2018 budget includes a mill levy of 24.517. Current projections include a 0.95 mill levy increase in each year of 2022, 2024, and 2026.
- ✓ All long term forecasting parameters have been met as outlined in the budget document.
- ✓ In 2018, all sales and use tax areas are expected to increase 2.95% from the 2017 Estimate. 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, including specialty food stores, which offer an array of upscale and unique selections.
- ✓ 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 1.8 commissioned officers per 1,000 citizens.
- ✓ Firefighters will average 620 residents per one firefighter.
- ✓ Parks & Recreation will average 527 residents per one FTE.
- ✓ Administrative employees, as a percentage of direct employees, will average 17.5%.
- ✓ Mandates and operating costs of capital are funded.
- ✓ An average PCI rating of 77.7, compared to the Governing Body goal of a street rating of not less than 70.0.

Sustaining efficient delivery of services

- ✓ The City's 2018 Budget continues to provide a high level of service to the citizens by increasing efficiency in service delivery and addressing resource needs in every part of the City. Employees in all departments continually participate in training and obtain certifications to ensure that City services are being delivered by well-trained, knowledgeable individuals. Each department reviews both industry standards and internal goals on a regular basis to determine if services are being delivered efficiently and identify improvements, when needed.
- ✓ 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 a Windows 10 integration, fiber connectivity, and EMV (Chip & Pin) compliance. 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 final installation of fiber from 143rd Street & Mission Rd to Overbrook and south to 154th Street.

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

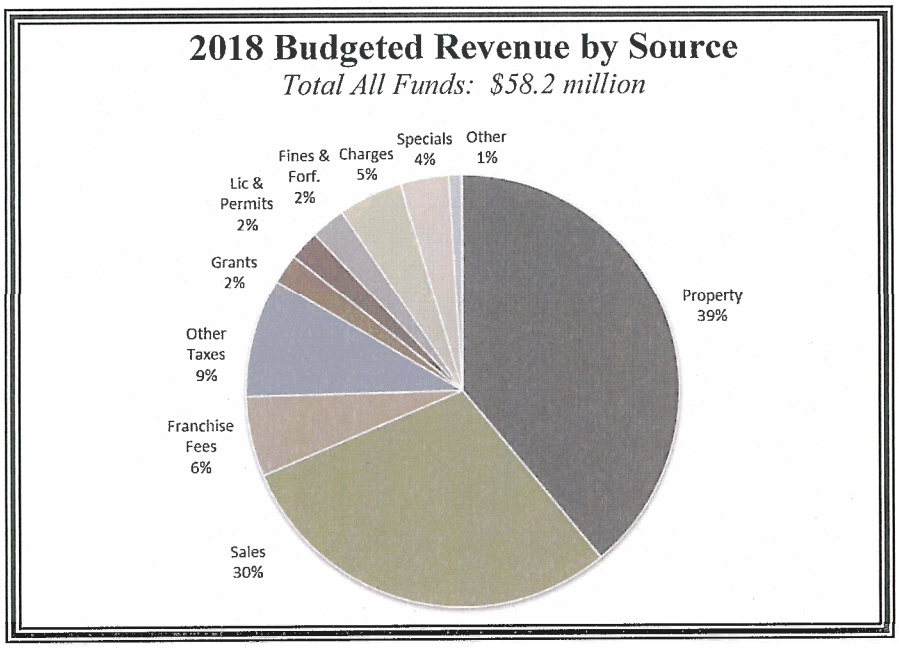
Each year the Governing Body reviews, reaffirms and develops strategic goals, which support the City's vision. Goals are categorized in the five main areas that have allowed the City to flourish: Public Safety, Financial Stability, Capital Improvements, Growth Management, and Quality of Life. Short-term goals are either incorporated into the 2017 operations plan or will be addressed in the 2018 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 2018 by 1.2% or $706,870.

- For 2018, the mill levy is 24.517; a slight increase from the previous year.



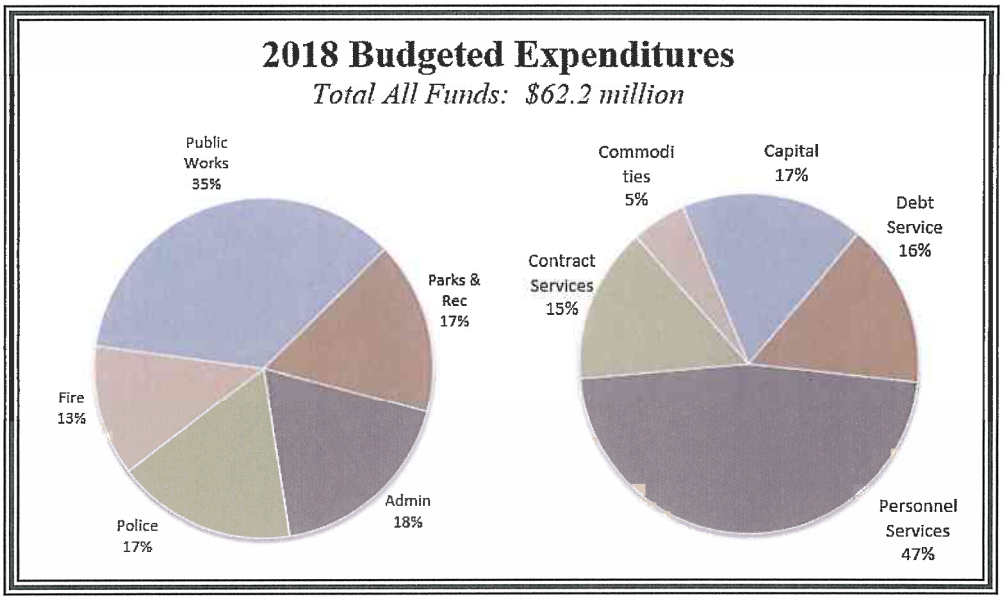
- Property taxes, of $22,718,705, represent 39% of the total 2018 budget. Staff is projecting an increase of 5.21% in assessed valuation for 2018; followed by growth of 3.10% for 2019 and each year thereafter. When converted to assessed valuation, real property increased by 5.29%, as compared to an increase of 6.03% last year. The County Clerk will distribute the final assessed valuation at year-end at which time the financial planning model projections will be updated.

- Other Governmental Revenues total 31% of the budget, or $18,252,395. 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; contributions from other entities for major street projects; licenses and permits, fees for recreational activities or classes, and court fines/forfeitures.

- Sales and Use Tax comprises 30% of total revenue in 2018 and is expected to rise 2.95%, in total for all categories, from 2017. Included in the 2018 budget is $17,228,400 and $16,734,200 in the 2017 estimated budget. Total collections in 2016 were 3.0% higher than 2015 and 0.9% higher than the 2016 estimated budget. The City use tax area experienced the greatest growth from 2015 with receipts 9.3% higher than in 2016. The combined City sales and use tax revenue for 2016 was 3.8% more than the 2015 collections.

Expenditure Highlights

❖ Expenditures for 2018 decreased by 2.2% or $1,406,600.



❖ Personnel Services increased by 4.8% over the 2017 Estimated Budget, totaling $29,197,800 in 2018. In addition to a 3.90% maximum merit wage change, increases have been included for health and dental insurance, social security, unemployment payments, group life, and long term disability payments.

❖ Operating expenditures decreased by 4.5%, or $504,500, from the 2017 Estimated Budget. The majority of this change is due to the carryover of Transient Guest Tax receipts from 2016 to 2017, and the planned usage of these funds for economic development activities in 2017. All types of building, vehicle, and liability insurance is expected to increase by $16,400, or 5.0%, from 2017. A total of $25,000 has been included in 2018 for the purchase of banners, both replacement and new, to be placed throughout the City.

❖ Capital costs are projected to decrease by 25.5%, or $3,721,200, from 2017. Within 2017 were funds for the Ironhorse Clubhouse expansion ($1.5m), higher costing Arterial street projects ($3.7m), and the Patrician Woods Stormwater project ($1.7m). Planned 2018 pay-as-you-go capital purchases/improvements include: $4,020,600 for street repairs; $2,114,800 in replacement vehicles/equipment; $2,831,600 in City building, park, golf course repairs/ maintenance; $645,000 for storm water projects; and $152,500 for public art.

❖ Debt is projected to increase by 18.0%, or $1,476,200, from the 2017 Estimated Budget. New debt, totaling $20.2m, will be issued in 2017 with the first payment due in 2018. Projects include: 143rd Street-Nall to Windsor; 2015 and 2016 Curb Replacements; and the 89th & Mission storm sewer improvement projects.

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

EXPENDITURE SUMMARY, *All Budgeted Funds*				
DEPARTMENT	2016 Actual	2017 Estimate	2018 Budget	% Change
General Government				
General Operations	13,262,655	5,403,431	4,908,481	-9.2%
City Administration	529,586	564,800	578,400	2.4%
Finance	730,133	766,200	802,900	4.8%
Information Services	1,213,010	1,546,000	1,748,100	13.1%
Human Resources	503,000	579,900	590,800	1.9%
Legal Services	477,257	490,300	513,000	4.6%
Municipal Court	539,784	612,500	642,300	4.9%
Community Development	1,526,869	1,534,300	1,683,800	9.7%
	18,782,294	*11,497,431*	*11,467,781*	-0.3%
Public Safety				
Police	9,407,364	10,377,400	10,645,200	2.6%
Fire	8,308,606	7,822,402	7,817,633	-0.1%
	17,715,970	*18,199,802*	*18,462,833*	1.4%
Public Works	*15,687,837*	*22,686,415*	*22,050,549*	-2.8%
Parks & Recreation	*9,432,340*	*11,258,552*	*10,254,437*	-8.9%
TOTAL BUDGETED FUNDS	***$61,618,441***	***$63,642,200***	***$62,235,600***	-2.2%

FUND HIGHLIGHTS

General Fund

The General Fund is the principal fund of the City, accounting for all financial transactions not accounted for in other funds. Anticipated revenue in 2018 is $41,810,500 with the largest source coming from property tax collections. The General Fund expenditures, of $41,811,100, comprise 67.1% of expenses planned for all budgeted funds. The majority of the total expenses in the General Fund, or 70%, is for the payment of wages and benefits for the City's employees. Other notable spending planned for 2018 from the General Fund include:

- $25,000 for the purchase of new and replacement banners to be placed throughout the City.
- $200,000 to replace the current audio/visual systems at both the Oak Room at City Hall and the Lodge at Ironwoods Park.
- $520,000 in the Information Services department for the continuation of fiber installation for the area south of the City to 154th Street and to connect redundantly to Overland Park, KS and Johnson County at 143rd Street/Nall Avenue. This initiative began in 2015 and this represents the third and final phase.
- $410,300 to replace 5 Police Patrol/Traffic vehicles; 1 Investigation vehicle; 1 motorcycle; 1 PSO truck; 1 Administration vehicle; 1 Animal Control vehicle, a treadmill, and the replacement of the Automated Fingerprint Imaging system.
- $271,900 for the lease payments due on two Fire pumpers and the first payment on the platform truck.
- $160,000 in the Fire Department for replacement of storm warnings, mobile data terminals, exercise equipment and a service utility vehicle.
- $314,000 in Public Works to replace 1 pick-up truck, 1 dump body, an air compressor, 2 high reach maintenance lifts, a cutter plotter/scanner and the lease payments due on 2 skid steer loaders.

- $70,000 for culvert cleaning; $12,000 for Operation Green light; $29,000 for bi-annual inspection of bridges; and $14,000 to update the traffic model and GASB streets/storm water.

- $1.0m for the expansion/addition of a bay at the Public Works Facility.

- $240,000 to replace four Park Maintenance vehicles and various mowing equipment.

- $325,000 to replace the HVAC systems and controls at the Ironwoods Lodge and the Nature Center, both at Ironwoods Park.

- $400,000 towards the $1.0m for park improvements as identified in the Park Master plan. The Special Parks/Recreation fund will provide the remainder of the funds in 2018.

- $165,500 for the replacement of mowing and landscape care equipment for the Golf Course.

- $81,000 for the replacement of the HVAC system at the Ironhorse Golf Clubhouse and to replace the Driving Range Mats at the course.

- $105,300 for the first year payment of a new 3-year lease to replace golf carts at the Ironhorse Golf Course.

Special Revenue Funds

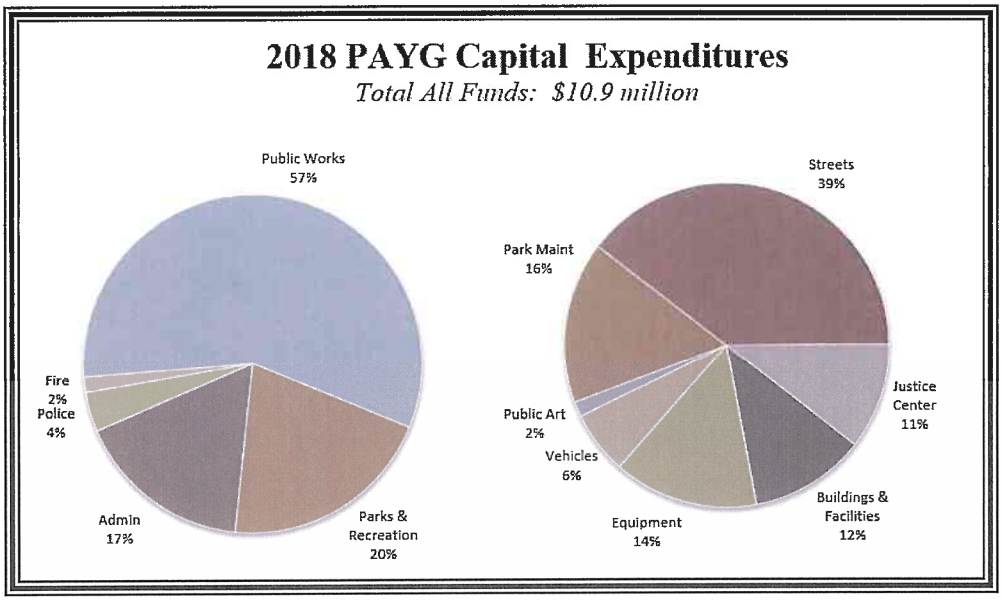
Leawood has five budgeted Special Revenue Funds: the Special Alcohol Fund, the Special City/ County Highway Fund, the Special Parks & Recreation Fund, the Special Law Enforcement Fund, and the Special Transient Guest Tax Fund. Special Revenue Funds are used to account for revenue derived from specific taxes, governmental grants or other revenue sources, which are designed to finance particular functions or activities of the City.

The Alcohol Fund for 2018 includes a transfer of $247,000 to the General Fund which will help offset the cost of the Leawood D.A.R.E. program; a total of $325,000 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 $400,000 for the Slurry Seal program, $50,000 to treat the walking trails, which are parallel to the street, and $1,134,600 for mill and overlay. The Special Parks & Recreation Fund will finance 60% of the park improvements as identified in the Parks Master plan in 2018. The Special Law Enforcement Fund collects the City's share of forfeiture monies and can be used for police equipment. It is estimated that expenses may be approximately $24,100 in 2018. The Special Transient Guest Tax Fund consists of quarterly hotel tax payments disbursed from the State. The current transient guest tax rate is 8%.

Capital Project Funds

The Governing Body continues its commitment to capital investments. Capital Funds coordinate resources used for the acquisition and/or construction of capital projects or equipment or other fixed assets or infrastructure improvements, not being financed by other funds. The City has eight capital funds, which include: the City Equipment fund; the Street Improvements fund; the Capital Improvements fund; the 1/8-Cent Sales Tax (storm & street repairs) fund; the City Capital Art fund; and three impact fee funds for parks, public art, and the improvements along the 135th Street corridor. In fiscal year 2018, the Capital Improvement Program totals $10.9 million

dollars. These funds are used to replace and to purchase new capital equipment, for improvements and additions to municipal facilities, storm drainage, and street maintenance and repairs. This represents 17.5% of the total budget of $62,152,600, higher than the 22.9% in 2017.



PERSONNEL HIGHLIGHTS

Personnel costs and benefits represent a 4.8% increase over 2017. From the 2017 Original Budget to the 2017 Estimate, two full–time, vacant positions were eliminated: the Assistant Finance Director and a Court Clerk. Minor adjustments to FTE calculations were also made, resulting in a net decrease of 1.83 FTE's from the 2017 Original Budget.

In the 2018 Budget, 2 Police Intern (casual/seasonal) positions were added, an increase of 0.23 FTE's in the Police Department. In Park Maintenance, two of the four Greenway Workers (casual/seasonal) were eliminated and a full-time Park Maintenance Worker was added. All of these changes resulted in a net decrease of 0.11 FTE's and the addition of 1 full-time position for all departments in 2018.

Summary of Personnel

Year	2014	2015	2016	2017	2018
Full-time	256	258	258	256	257
FTE's	292.20	295.40	295.92	294.09	293.98

- The 2018 budget provides funding for wages for current employees at 3.9% above the 2017 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 2018 budget is projected conservatively and assumes full employment. The wage base is projected to grow by 2.8% and benefit increases are projected at 10.2%.

- Funding for both the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Fire (KP&F) employees are projected to increase slightly next year. The 2018 budget includes the KPERS employer rate changing from 8.46% to 9.39%; and the KP&F rate from 19.58% to 20.61%. The contribution rate for employees in the KPERS system is

6.00% and 7.15% for KP&F employees. For the year ended June 30, 2016, KPERS 25-year investment return average was 8.5 percent, exceeding the 8 percent target. The valuation showed the System's new funded ratio at 67%, up from 62% in the previous year, but still below the 80% that is expected for public pension plans, but still rising for the third year in a row. While the system does not have an immediate crisis, long-term funding requires ongoing, careful oversight. Continued funding improvement hinges on meeting investment targets and the increase of employer contributions.

- 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 2018 Budget anticipates an increase of 10% for health insurance, for a total 2018 budget of $3,134,830; and a 5% increase for dental insurance rates, for a total 2018 budget of $38,788.

- Historically, the City has been a trustee in a workers' compensation trust (Kansas Eastern Region Insurance Trust), 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 2016, the City paid a total premium of $275,813 for workers compensation to KERIT; and later in the year, received a dividend in the amount of $79,443 because of a successful safety program and capable claims management for prior claim years. These dividends are not guaranteed. The 2018 Budget includes $325,000 for the annual KERIT payment, with $311,000 in 2017.

LONG TERM STRATEGIC FINANCIAL PLANNING

During the work sessions held to date in 2017, the Governing Body has discussed 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 2018, it is estimated at 33,138. 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 2022, 2024, and 2026.
- ✓ Assessed Valuation projections for 2018 of 5.21%; and 3.10% in 2019 and each year thereafter.
- ✓ All Sales and Use tax categories are projecting revenue growth of 2.95% for 2018 and each year thereafter.
- ✓ All other revenue annual growth of 2.0% to 3.0% each year.
- ✓ Interest Income of 1.1% in 2018; and 2.0% in 2018-2022.

Expenditure Assumptions:

- ✓ No new positions in 2018. The financial planning model reflects the addition of one full-time position every other year, beginning in 2019.

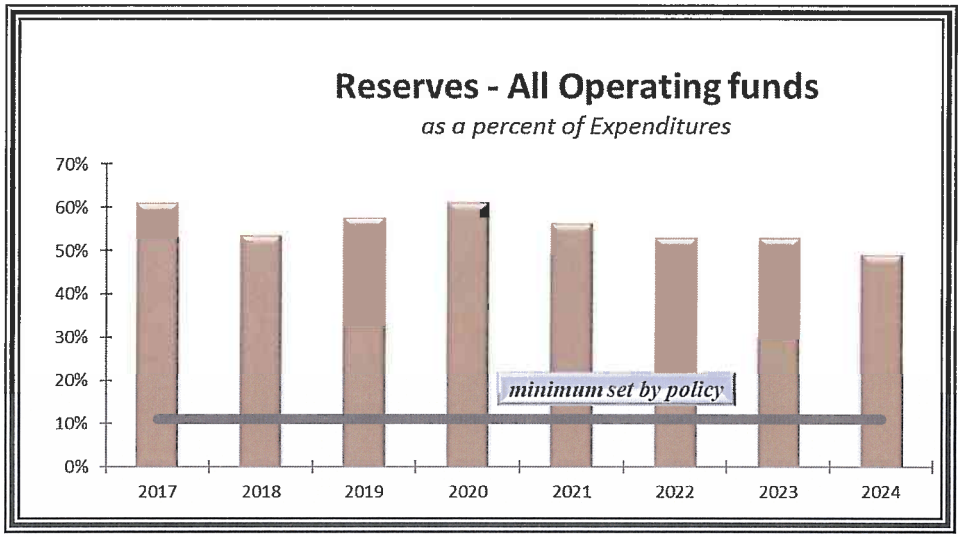
- ✓ The financial planning model reflects annual salary increases, based on performance, at a maximum of 3.9% in each year.
- ✓ Growth in Health Insurance rates beginning at 11.25% in 2019 and increasing slightly each year to 12.00% in 2023.
- ✓ Benefit growth of 5.70% in 2019; increasing each year to 5.90% in 2023.
- ✓ Contractual Services and Commodities for 2019-2023, growth at 1.5% annually.

Accelerated Street, Storm Water, and Curb Programs:

- ✓ Phase III of the *Accelerated Street Reconstruction Program* begins in 2019 with $3,000,000 and continues with this same amount every other year. These street reconstruction costs are financed with long-term debt.
- ✓ The debt-financed *Stormwater Improvements Program* begins in 2018 with $3.0 million and funding continues every other year at the same amount. The replacement program will address over 105,000 linear feet of galvanized pipe.

FINANCIAL POSITION

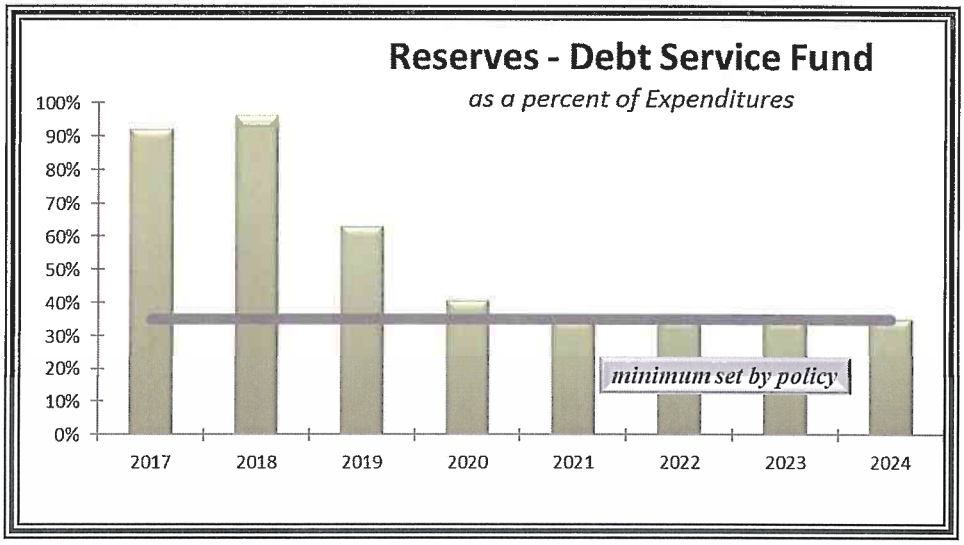
At the close of 2018, the City's operating reserves are expected to be at 54% of expenditures, which is above the minimum set by the Governing Body. Reserves are established for three purposes: cash flow, natural emergencies, and large pay-as-you-go capital projects.



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 continue to be above the 11% goal. As discussed in the Budget & Financial Policies section of this document, 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 $9,288,100 in the 2018 Budget or 96% of debt service expenditures. This reserve level provides a financial cushion for the City for any unanticipated change in the economy, lower revenue collections, as well as to add a layer of protection should special benefit tax payments become delinquent. 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, former Director of Information Services, for their efforts in preparing this document.

Respectfully submitted,

Scott Lambers
City Administrator

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

"Cloud Gate"

By Jesse Small

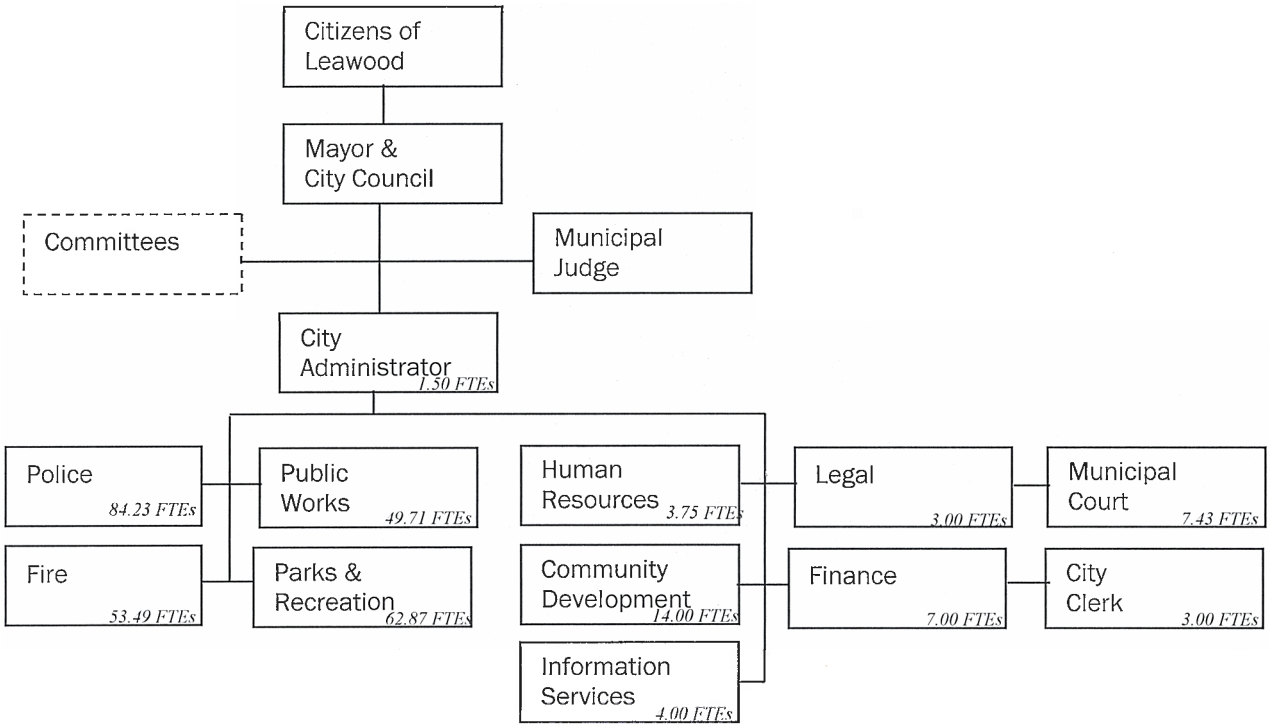
"Cloud Gate" is constructed of mild galvanized steel with a matte silver/gray finish. The top decorative portion of the gateway is intricately cut into lace-like clouds. Each corner features groups of cut steel representing lanterns. This Asian influenced sculpture stands 21' by 19' wide.

The placement of the piece serves as an inviting entrance to the park and will open from east and west allowing viewers to walk through the 12' opening. Passing though the gateway represents the social implications of the gateway serving as an open exchange or connection between Leawood and Taiwan.

City Overview

City Officials Directory

City Administrator	**Scott Lambers**
City Attorney	**Patty Bennett**
City Clerk	**Deb Harper**
Community Development Director	**Richard Coleman**
Finance Director	**Dawn Long**
Fire Chief	**Dave Williams**
Human Resources Director	**Nic Sanders**
Information Services Director	**Ross Kurz**
Parks/Recreation Director	**Chris Claxton**
Police Chief	**Troy Rettig**
Interim Public Works Director	**David Ley**

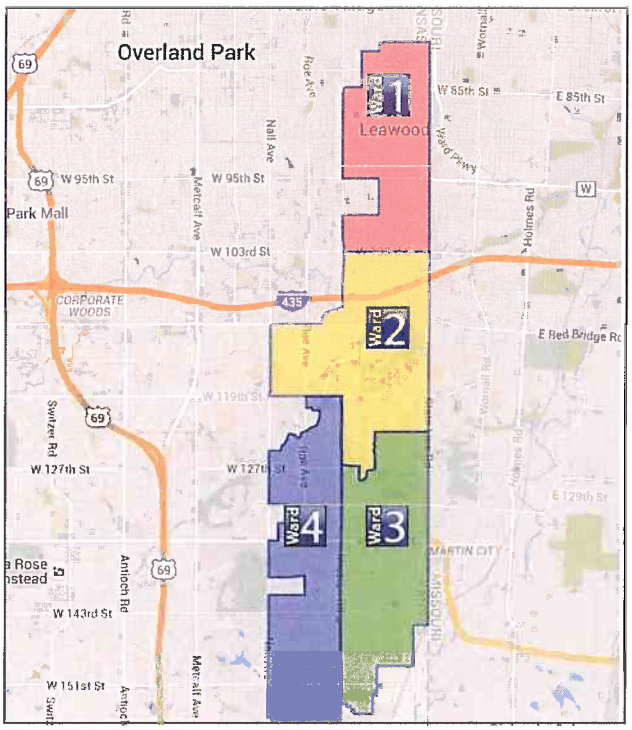


Total FTE's (Full-Time Equivalent) is 293.98 in the 2018 Budget.

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 odd 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	January, 2020
Debra Filla	WARD 1	January, 2018
Andrew Osman	WARD 1	January, 2020
VACANT	WARD 2	January, 2018
Jim Rawlings	WARD 2	January, 2020
Lisa Harrison	WARD 3	January, 2018
Chuck Sipple	WARD 3	January, 2018
James Azeltine	WARD 4	January, 2020
Julie Cain	WARD 4	January, 2018

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 recommends directors for the City departments, which are then formally approved by the City Council. 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, 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]

1. Complete the 135th Street Community Plan including:
   a) Updated development assumptions [2016].
   b) Best management practices regarding sustainable landscaping into LDO and City property; and [2016]
   c) Cultural amenities [2016].
2. Create a policy for recognizing donations, sponsorships, and partnerships within the City's parks [2016].
3. Evaluate usage of City-owned property at 96th and Lee Boulevard [2013].
4. Evaluate solar energy regulations for commercial properties only [2016].
5. Evaluate new home building codes with other Johnson County cities [2017].
6. Publicize the Stormwater Grant through Johnson County Stormwater Management Advisory Commission (SMAC) [2017].
7. Expand the placement of recycle bins at City parks and expand the types of recycle depositories at City facilities [2017].
8. Request Johnson County Water District #1 for permission to decorate fire hydrants, "Adopt a Hydrant" [2017].
9. Update audio-visual equipment at City facilities [2017].
10. Explore having Parks & Recreation staff be trained to reduce goose population [2017].
11. Review fence permit procedures with area cities [2017].

Near-Term Goals [1-2 Years]

- Evaluate temporary low-impact uses [e.g., community gardens, horseshoes, etc.] for undeveloped land at Ironwoods Park [2015].
- Integrate upgrades and new improvements to the City's Trail System [2015].
- 90/10 stormwater projects to use 1/8-cent sales tax for small stormwater projects [2017].
- Feasibility of installing signage at City entrances [2017].
- Review notice requirements for residential building activity [2017].
- Cure of Ars traffic management improvement [2017].
- Review feasibility of bike lanes along Tomahawk Creek Parkway from 119th Street to College Blvd [2017].
- Complete main routes to schools [2017].

Long-Term Goals [2-5 Years]

- Evaluate land-use options for the remaining un-developed portion of City-owned property at 117th Street and Tomahawk Creek Parkway [2013].
- Evaluate the feasibility/scope of an Activity Center at Town Center Drive and Roe Avenue [2015].

Tax Comparison – Ad Valorem

The City's mill levy to support the 2018 Budget is 24.517 mills. The City levies a property tax (ad valorem tax) to support general government services and debt service obligations.

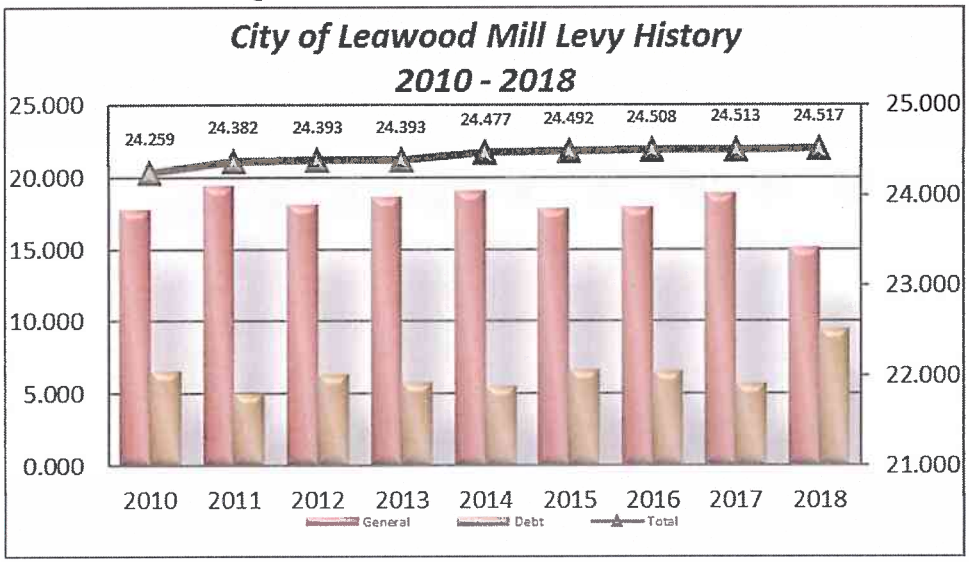
Rate Comparison

2017 Mill Levy	2017 Tax $		2018 Mill Levy	2018 Tax $
18.875	$16,552,237	General Fund	15.056	$13,891,958
5.638	$4,944,200	Debt Service Fund	9.461	$8,725,184
24.513	**$21,496,437**	**Total**	**24.517**	**$22,617,142**

Valuation Comparison

2017		2018
$866,259,543	Real Property	$911,435,862
$3,172,732	Personal Property	$2,879,015
$7,522,042	Utilities	$7,909,291
$876,954,317	**Total Assessed Valuation**	**$922,224,168**

ONE MILL IS EQUAL TO $922,224 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. As a result, minimal increases in Leawood's total mill levy has occurred each year. These are not by action of the Governing Body, but instead the result of changes in assessed valuation.

AD VALOREM ILLUSTRATION/COMPARISON

Tax Value Illustration

According to the 2017 Johnson County Property Tax Listing, the average home in Leawood has a market value (appraised value) of $498,269*. The 2016 average market value was $471,583**.

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 $57,301 (or 11.5% of $498,269).

The "mill levy", or tax level, for the City is determined annually. The 2018 mill levy is 24.517. 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 2018 would be:
$1,404.85

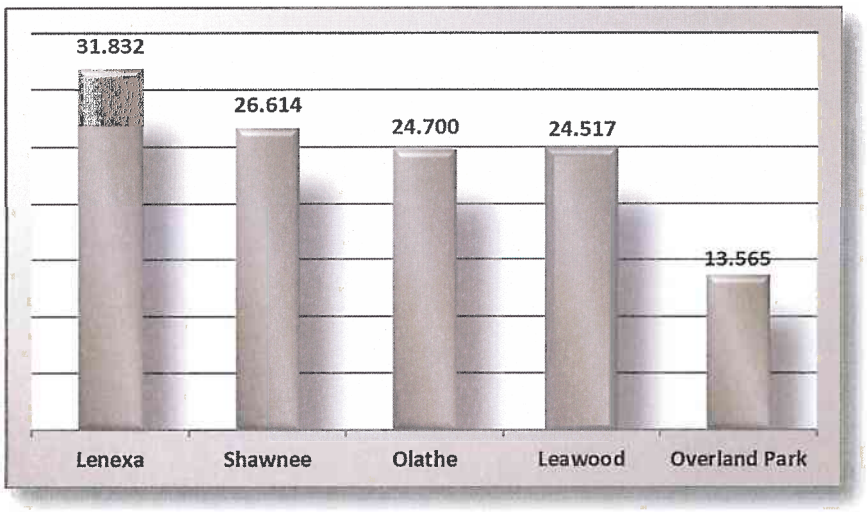
The *monthly* City tax this resident would pay in 2018 would be:
$117.07

Annual Comparison	*2017 Actual*	*2018 Budget*	*Difference*
Valuation	$876,954,317	$922,224,168	$45,269,851
Ad Valorem	$21,496,437	$22,617,142	$1,120,705
Mill Levy	24.513	24.517	0.004
City *Annual* Tax-Average Home	$1,329.39**	$1,404.85*	$75.46
City *Monthly* Tax – Average Home	$110.78	$117.07	$6.29

* Represents the 2017 appraised value of a home in Leawood. The taxes on this home value would be paid in 2018 and included in the 2018 Budget.
** Represents the 2016 appraised value of a home in Leawood. The taxes on this home value would be paid in 2017 and included in the 2017 Budget.

Mill Levy Comparison

Below are the 2018 Budget mill levies for selected cities in Johnson County.



WHERE DO YOUR TAX DOLLARS GO?

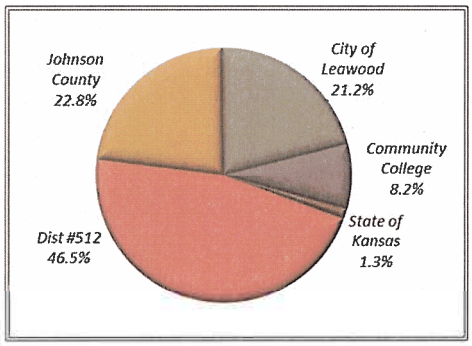
Two public school districts serve the City of Leawood. Therefore, depending on a property address, the total mill levy a resident would pay varies.

Shawnee Mission School District

Estimated 2017 mill levy for 2018 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)	53.663	46.5%
City of Leawood	24.517	21.2%
Johnson County	26.351	22.8%
Community College	9.503	8.2%
State of Kansas	1.500	1.3%
Total	*115.534*	*100.0%*

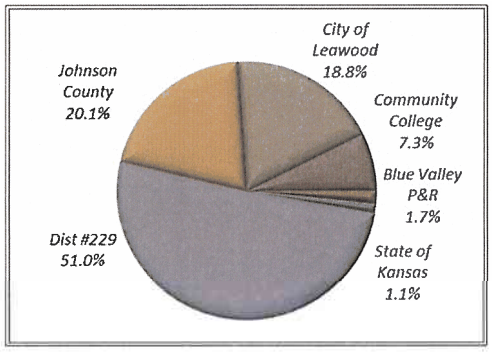


Blue Valley School District

Estimated 2017 mill levy for 2018 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:

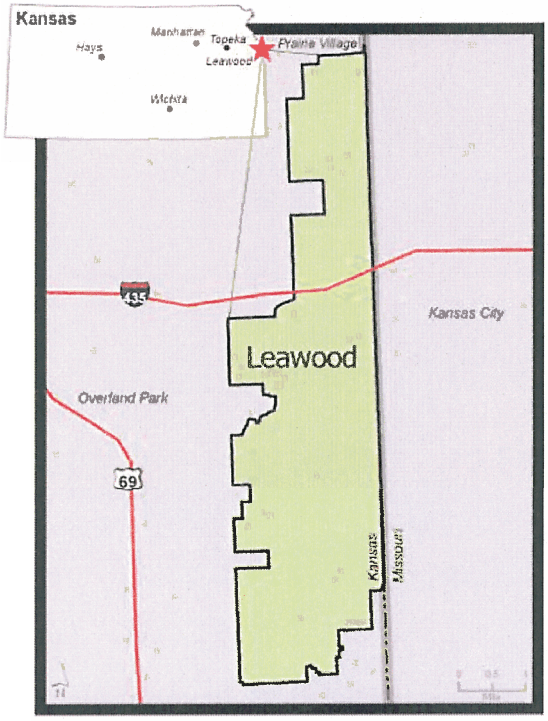
	Mills	
School District (229)	66.614	51.0%
City of Leawood	24.517	18.8%
Johnson County	26.351	20.1%
Community College	9.503	7.3%
Blue Valley Park/Rec	2.199	1.7%
State of Kansas	1.500	1.1%
Total	*130.684*	*100.0%*



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 States, 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:
202.0 Street Miles
4,131 Streetlights

Major Initiatives – the Past Year

There were several remarkable accomplishments and accolades that occurred in 2016 for the City of Leawood. Some of these include:

- ☆ *Retainage of the Aaa rating from Moody's for the 9th consecutive year; first achieved in 2009.*
- ☆ *The City's mill levy held relatively steady for the 13th straight year and Leawood maintained its ranking as having the second lowest mill levy in the State of Kansas among cities of the first class.*
- ☆ *Leawood was rated as the number one safest city in the State of Kansas by BackgroundChecks.org. In addition, the SafeWise Report rated Leawood as the 5th safest city in Kansas.*
- ☆ *WalletHub ranked Leawood as 3rd in the country, from almost 1,300 cities with populations between 25,000 and 100,000, on 30 livability factors including economic health, quality of life, education, health and safety.*
- ☆ *For the 2nd year in a row, SmartAsset named Leawood as the best City in the State of Kansas to retire based on tax friendliness, availability of medical care, and recreational & social opportunities for seniors.*
- ☆ *Zippia, a website focused on career and places to work, ranked Leawood as the most successful City in the state of Kansas. The same website also identified Leawood as the 2nd happiest City in Kansas based on low unemployment, a short work commute, a low cost of living, home ownership, a family-oriented community, very low poverty, and an extremely well educated citizenry.*
- ☆ *FindTheHome ranked Leawood 8th in the country among cities with a population over 25,000 for having the highest percentage of people holding a bachelor's degree or post-graduate degree.*
- ☆ *The Kansas City Business Journal reported that Leawood has the second, third, fourth and seventh wealthiest zip codes in the metropolitan area.*

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 close to 40,000 within the next 10+ 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 U.S. 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 realized a 20.6% growth; and Leawood a 15.2% increase. Johnson County makes up 19% of the total population for the State of Kansas.

Year	*City Of Leawood*	*Johnson County*
2018 Est.	33,138	597,888
2017 Est.	32,973	591,131
2016	32,809	584,451
2010 Census	31,867	545,816
2009	32,548	539,396
2008	31,910	532,175
2007	31,284	523,879
2000 Census	27,656	451,086
1980	13,360	270,269

Socioeconomic Profile

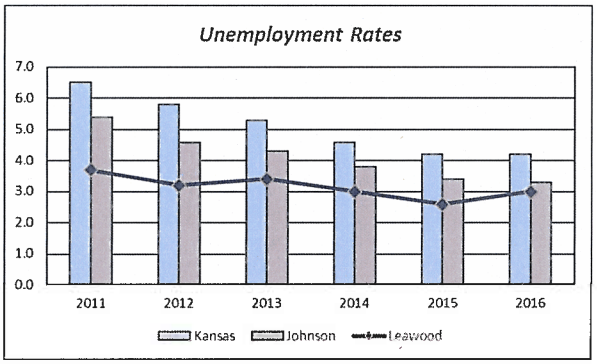
The City of Leawood's socioeconomic profile can be characterized by high levels of population growth, educational attainment, and home values. The City attracts many upper-middle to high-income families moving into the area for the first time or from surrounding cities. The City is home to the State's 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 2016. As a result, there were numerous new entries into the Leawood business community during the past year. Some of the highlights include the following banks: The First Federal Bank (formerly Interstate Federal Savings & Loan) on State Line Road, The Community America/Special Needs Planning Center and the Mutual of Omaha Bank in the newly constructed Pinnacle V building. Other corporate additions were Asurion and The Philadelphia Insurance Company.

Approved and under construction in the Village of Seville is a micro-hospital yet to be named. Other medical additions under construction are the expansion of The Kansas City Orthopedic Institute and Mid-America Orthopedics. At the Bi-State/ Centennial Park, Heartland Services Inc. recently completed their newest 23,000 square foot building bringing the total to three. Additional projects approved and under construction are the first phase of Bright Space, an assisted living facility at 137th Street & Mission Road and the Ironhorse Golf Clubhouse addition, which will improve the ability to host tournaments and events.

The phased remodeling of the Ranchmart shopping center began at the east end of the center. New tenants include The Foot Spot, Gordon Dental, Cosmo Professional Salon Products and CareNow.

The Mission Farms development realized the completion of a new apartment complex with 132 apartments, 7 townhomes and office/retail space that includes the Better Homes and Garden Real Estate offices and Secured Title of Kansas City. Other additions were the Enjoy Pure Food restaurant and Kincaid Antiques & Interiors. The renovation of the Camelot Court shopping center was complete last year and the expanded Hen House Market re-opened in August 2016. New businesses at the center include Digital Doc, Harry's Liquor Store, Mr. Gyros, and Hand & Stone Massage/Facial Spa. Park Place added Alysa Rene Boutique, The Gents Place, Pink Antlers Studio, Bloom Financial and Tom Tivol Jewels. Town Center Plaza saw the grand opening of the new three-story, 56,000 square foot Restoration Hardware store and CycleBar. Town Center Crossing welcomed the opening of Kendra Scott, Suitsupply, and Health House.

Other shopping areas experienced changes as well. Parkway Plaza was approved for a new office/retail building that will contain Stephen Huber Dental and another retail/office building with a yet to be named tenant. Other new businesses at the center were Redrock Traditions LLC, KC Tan, and the Schabel Performance Health & Wellness Center. Plaza Pointe added Oomph Salon; Market Square added Sarpino's Pizzeria; Leawood Plaza added the Windy City Pub; Cornerstone added BRGR restaurant; and Somerset Shops added the Classic Kitchens Design Studio and Spruce Home.

According to the 2016 tax rolls of the Johnson County Clerk's Office, the following is a list of the ten largest property tax payers in the City:

Principal Taxpayers - December 31, 2016			
Taxpayer	*Location*	*Assessed Value*	*% of Total AV*
Town Center Plaza	5400 W 119th	$29,643,000	3.58%
Park Place Village LLC	115xx-116xx Ash St	$22,169,006	2.68%
119th Street Development, LLC	119th & Roe Ave	$14,427,502	1.74%
Camelot Court, LLC	11721 Roe Ave	$8,679,000	1.05%
Hallbrook Office Center	11150 Overbrook	$7,844,831	0.95%
Academy 1740, Inc.	11400 Tomahawk	$5,879,501	0.71%
Villa Milano	13740 Howe Ln	$5,468,596	0.66%
Park Place Residences 1, LLC	5251 W 115th Pl	$4,633,005	0.56%
Dick's Sporting Goods	11801 Nall Ave	$4,226,000	0.51%
Kansas City Power & Light	NA	$4,041,158	0.49%

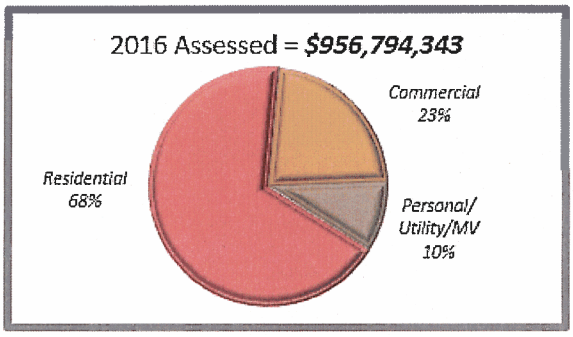
Leawood offers an excellent environment for businesses. Easy access to the metro highways, well-maintained streets, and low crime are some of the amenities. Leawood and Johnson County have combined to be known as the Kansas City metropolitan area's growth engine and one of the nation's top business locations. 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		
Taxpayer	*Business*	*Employees*
AMC Theaters Support Center	Leisure	450
ReeceNichols	Realtors/Real Estate	415
American Academy of Family Physicians	Professional Assn	362
Unified School District #229	Public School District	346
SelectQuote	Insurance	290
City of Leawood, KS	Government	256
Murphy-Hoffman Co.	Trucking	250
Nueterra Holdings Co.	Healthcare Mgmt	200
DEMDACO, Inc	Home Decorative	150
Bukaty Companies	Financial Services	120

** As of May, 2017*

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 23% of the total taxable property. In 2016, 126 commercial building permits were issued with a construction valuation of $38.1 million. Total construction value for all permits issued in 2016 was $93 million, a 49% decrease from $190 million in 2015.



Residential construction in 2016 realized 48 new single home permits, which included 22 re-builds in the Old Leawood (northern part of the city) area. Over the past five years, the City has seen an average of 20 tear-downs and re-builds per year. A total of 254 permits were issued for remodels or additions to existing homes last year. Total residential construction value was $54.8 million for the 1,797 permits issued.

Recreation & Cultural

The City currently maintains six municipal park facilities encompassing a total of 493 acres. *Leawood City Park* at 10601 Lee Boulevard includes an aquatic center, picnic shelters, soccer and tee-ball/coach pitch fields, tennis and basketball courts, sand volleyball courts, trails and open green space. Several pieces of public art also enhance the park including "Lloopi", "Run Red Run", and "For the Goal". The newest addition is the replacement of the existing playground with a new all-inclusive playground.

An off-leash dog park *(Leawoof)*, opened in 2014 at the east side of Leawood City Park. The approximate five-acre park is enclosed by a wooden fence with a bullpen entry area for removal of dog leashes. The area also includes benches with shade structures, water fountains, and pet waste stations. It currently connects to the existing Indian Creek trail with future plans for a trail connection from the dog park to College Blvd.

I-Lan Park at 126th & 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 play-ground, public art entitled "Cloud Gate", rest rooms, and an open play area. The park also includes a loop trail that connects to the City's trail system east to Tomahawk Park and west to Overland Park.

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 are a challenge course, a climbing wall, a low ropes course, four unique cabins with a bathhouse, a shelter, an outdoor amphitheater, a fishing pond, 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 trail system and includes a baseball field, a shelter, a rain garden and a playground as well as open space, with a loop trail that connects to the City's trail system both east and west bound.

Brook Beatty Park is located at 87th and Lee Boulevard and was named after Leawood's first Fire Chief. The .51-acre pocket park includes a small playground, a public art bench entitled "Faith" and the City's first rain garden.

The *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, an expanded and updated 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 course has received several awards recognizing it as one of the best courses in the country 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 now as the Sustainability Advisory Board (SAB). 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 as well as an annual Sustainability Summit for Homes Associations with the intent of furthering the resources available to Leawood residents. Their mission is to lead, motivate and collaborate with citizens to increase recycling, encourage conservation, and promote 'green' mobility in the City. Under the guidance of the SAB, the City adopted a Bicycle Pedestrian Plan in 2014 to begin enhancements for walking/biking opportunities.

Recently, the city acquired an additional 6/7 acres of parkland at 89th and Sagamore streets. The space will include an interior trail that leads to a connection with State Line Road, along with open space for the enjoyment of nature.

City residents enjoy access to many cultural and recreational programs, in and around the greater Kansas City metro area. Sports enthusiasts have access to a number of programs sponsored by the Leawood Parks and Recreation Department and the Blue Valley Recreation Commission including sports leagues, tournaments, instructional, enrichment and educational classes, outdoor recreation education and multiple community special events.

For many 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 art events are offered to the public, with increases in quantity and participation each year. Leawood has been very active in selecting and displaying art pieces throughout the City; and currently has 16 pieces of art in its collection, including the recent addition of "weight of your heart, weight of a feather", which has been installed adjacent to the Justice Center, located at Tomahawk Creek Parkway and Town Center Drive.

Financial Overview

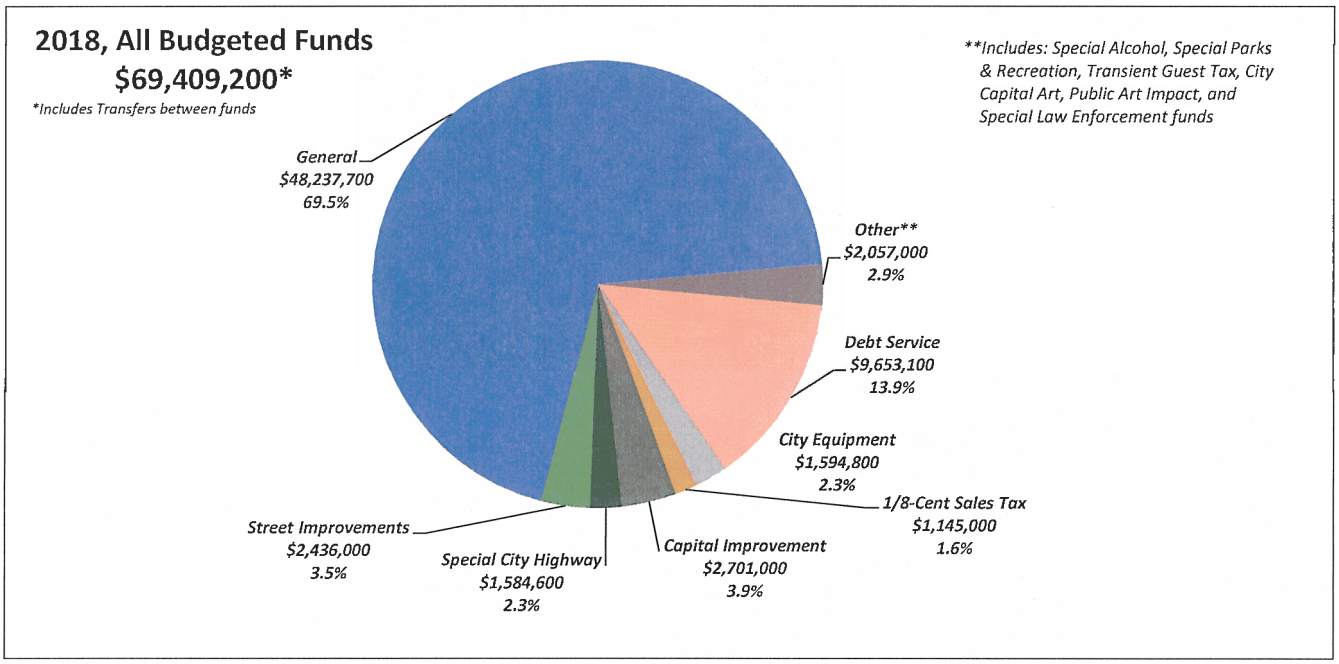
FINANCIAL OVERVIEW

Basis of Accounting: The City budgets all funds on a modified accrual basis of accounting, in which revenues are recognized in the accounting period when they become available and measurable. 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, under the modified actual basis of accounting, are recognized in the accounting period in which the 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.



Below are descriptions of the City's budgeted funds. The City also uses several non-budgeted funds, which are exempt by Kansas statutes. They are reviewed annually and reported in the City's Comprehensive Annual Finance Report (CAFR), and can also be found in the Budget Financial Policies & Terms section of this document.

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 Kansas Statutes Annotated (K.S.A.) 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 shall be deposited in this fund as well.

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.

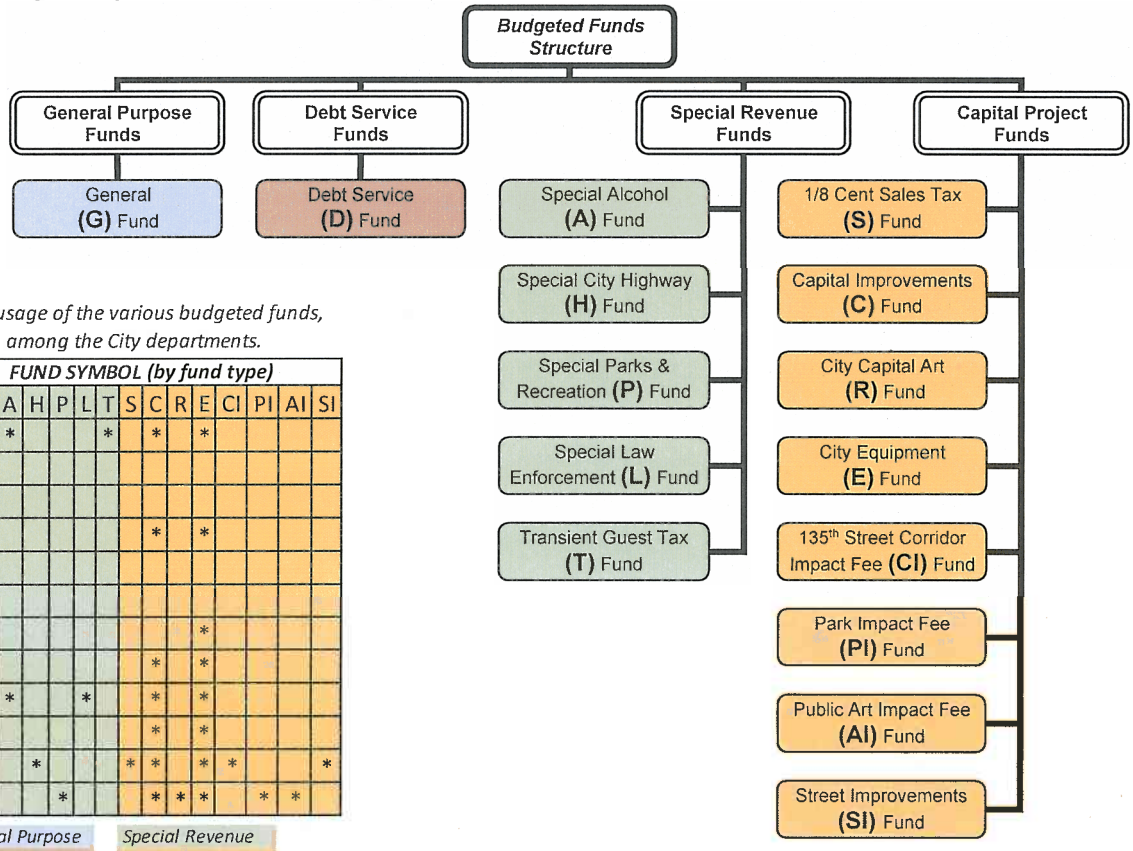
City Equipment Fund – (a.k.a. Municipal Equipment Reserve Fund) created to finance the acquisition of City equipment. Monies may be budgeted and transferred to the fund from any source, which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies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



This matrix displays the usage of the various budgeted funds, by fund structure, among the City departments.

	FUND SYMBOL (by fund type)													
DEPARTMENT	G	D	A	H	P	L	T	S	C	R	E	CI	PI	AI	SI
Gen Ops	*	*	*				*		*		*				
City Admin	*														
Finance	*														
Info Svcs	*								*		*				
Human Resources	*														
Legal	*														
Municipal Court	*										*				
Comm Developmnt	*								*		*				
Police	*		*			*			*		*				
Fire	*	*							*		*				
Public Works	*	*		*				*	*		*	*			*
Parks/Rec	*	*			*				*	*	*		*	*	

General Purpose *Special Revenue*
Debt Service *Capital Project*

City of Leawood
Budget Summary by Fund
For Fiscal Year 2018

Listed below are the funding sources and expenditures for the 2018 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	$12,829,940	$ 952,800	$20,006,400	$ 7,541,000	$41,330,140
Revenues					
Property Taxes	13,950,850	-	-	8,767,855	22,718,705
Sales & Use Taxes	16,291,100	-	937,300	-	17,228,400
Franchise Fees	3,490,000	-	-	-	3,490,000
Other Taxes	2,110,439	2,603,556	-	467,987	5,181,982
Grants	-	-	1,297,700	-	1,297,700
Licenses & Permits	1,304,500	-	-	-	1,304,500
Fines & Forfeitures	1,500,000	-	-	-	1,500,000
Charges for Service	2,798,600	-	-	-	2,798,600
Special Assessments	-	-	-	2,083,512	2,083,512
All Other	201,011	13,244	301,000	80,846	596,101
Transfers In	247,000	600,000	6,326,600	-	7,173,600
Total	$41,893,500	$ 3,216,800	$ 8,862,600	$11,400,200	$65,373,100
Expenditures, by Department					
Administration	15,736,600	982,800	740,000	434,981	17,894,381
Police	10,210,800	271,100	410,300	-	10,892,200
Fire	7,334,900	-	160,000	322,733	7,817,633
Public Works	7,778,800	1,584,600	5,150,000	8,037,149	22,550,549
Parks & Recreation	7,176,600	650,600	1,569,000	858,237	10,254,437
Total	$48,237,700	$ 3,489,100	$ 8,029,300	$ 9,653,100	$69,409,200
Expenditures, by Character					
Personnel Services	29,197,800	-	-	-	29,197,800
Contractual Services	7,877,000	1,006,900	-	365,000	9,248,900
Commodities	3,269,300	-	-	-	3,269,300
Capital	1,089,800	2,235,200	7,529,300	-	10,854,300
Debt Service	377,200	-	-	9,288,100	9,665,300
Transfers Out	6,426,600	247,000	500,000	-	7,173,600
Total	$48,237,700	$ 3,489,100	$ 8,029,300	$ 9,653,100	$69,409,200
Revenues Over (Under) Expenditures	(6,344,200)	(272,300)	833,300	1,747,100	(4,036,100)
Ending Balance	$ 6,485,740	$ 680,500	$20,839,700	$ 9,288,100	$37,294,040

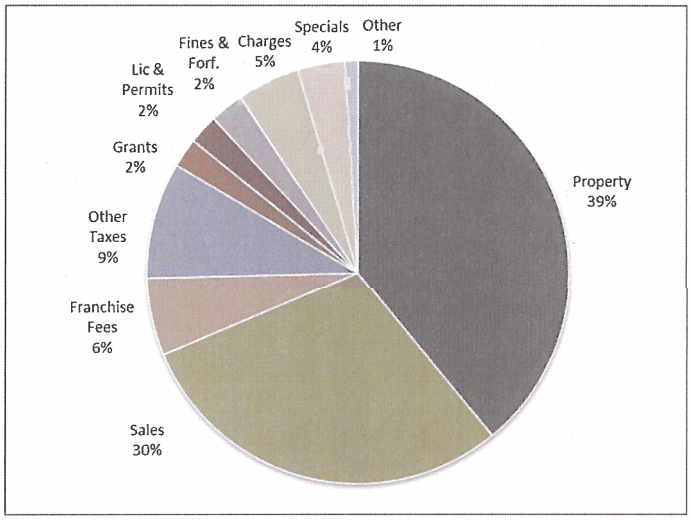
City of Leawood

Budget Summary by Year

Listed below are the funding sources and expenditures for the 2018 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.

	2016 Actual	2017 Estimate	2018 Budget	2018 % change
Beginning Fund Balance	$42,427,802	$46,065,970	$41,330,140	-10.3%
Revenues				
Property Taxes	20,280,247	21,652,660	22,718,705	4.9%
Sales & Use Taxes	16,255,542	16,734,200	17,228,400	3.0%
Franchise Fees	3,568,312	3,490,000	3,490,000	0.0%
Other Taxes	4,966,175	5,064,890	5,181,982	2.3%
Grants	311,027	3,613,050	1,297,700	-64.1%
Licenses & Permits	1,475,530	1,302,300	1,304,500	0.2%
Fines & Forfeitures	1,743,936	1,500,000	1,500,000	0.0%
Charges for Service	2,491,006	2,622,200	2,798,600	6.7%
Special Assessments	1,790,552	2,153,978	2,083,512	-3.3%
All Other	12,374,283	773,092	596,101	-22.9%
Total	$65,256,610	$58,906,370	$58,199,500	-1.2%
Expenditures				
by Department				
Administration	18,782,294	11,497,431	11,467,781	-0.3%
Police	9,407,364	10,377,400	10,645,200	2.6%
Fire	8,308,606	7,822,402	7,817,633	-0.1%
Public Works	15,687,837	22,686,415	22,050,549	-2.8%
Parks & Recreation	9,432,340	11,258,552	10,254,437	-8.9%
Total	$61,618,441	$63,642,200	$62,235,600	-2.2%
by Character				
Personnel Services	26,791,304	27,854,900	29,197,800	4.8%
Contractual Services	5,959,828	9,760,600	9,248,900	-5.2%
Commodities	2,216,165	3,262,100	3,269,300	0.2%
Capital	8,262,995	14,575,500	10,854,300	-25.5%
Debt Service	18,388,149	8,189,100	9,665,300	18.0%
Total	$61,618,441	$63,642,200	$62,235,600	-2.2%
Revenues Over (Under) Expenditures	3,638,169	(4,735,830)	(4,036,100)	
Ending Fund Balance	$46,065,970	$41,330,140	$37,294,040	-9.8%

2018 Budgeted Revenue by Source
Total All Funds $58.2 million



Revenues for all budgeted funds in the 2018 Budget are projected to decrease by 1.2% from the 2017 Estimated Budget. The areas projecting decreases are: Grants (64.1%), All Other (22.9%), and Special Assessments (3.3%). The Grants and All Other categories decrease due to less County SMAC funded projects and lower donations/reimbursements, all decreasing in 2018 when compared to 2017. The principal debt balance of Special Assessment projects continue to decrease as no new special assessment debt has been assumed for several years. The Charges for Services category reflects the largest increase, 6.7%, primarily within the Ironhorse Golf revenues due to the completion of the expanded clubhouse project in 2017, and anticipated user fee revenue growth. Some of the larger revenue categories are:

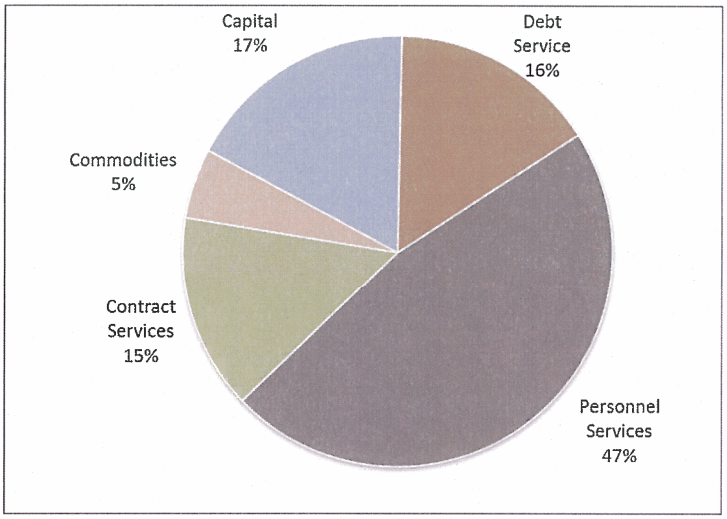
Property Tax, 39%: Total property taxes for 2018 are budgeted at $22,718,705 and comprise 39% of all City revenues. Staff is projecting a 5.21% increase in assessed valuation for 2018, and growth of 3.10% for 2019 and thereafter. In early 2017, the County Appraiser projected that Leawood's market value had increased by 6.11% as compared to 5.80% last year. Using this information, when converted to assessed valuation, real property increased by 5.29%, as compared to 6.03% last year.

Sales and Use Taxes, 30%: Sales tax revenue represents 30% of total 2018 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. The 2017 Estimated Budget for both City and County sales and compensating use taxes are expected to increase 2.95% over the 2016 actuals. The 2018 Budget also anticipates that these areas will increase by 2.95% over the 2017 estimate; with 2.95% growth each year thereafter. The combined total for these areas is $17,228,400 in 2018.

Other Taxes, 9%: This category totals $5,181,982 in 2018 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 $3,490,000 in 2018, remaining unchanged from the 2017 estimate. Included are electricity, gas, telephone, cable and video franchise payments. This area is affected by several factors, such as weather, changes in rates, usage variances, and changes in technology and user demands.

2018 Budgeted Expenditures by Character
Total All Funds $62.2 million



Expenditures for all budgeted funds in the 2018 Budget are projected to decrease 2.2% from the 2017 Estimated Budget. Highlights of each of the budget categories are shown below followed by expenditure activity for departments on the next page.

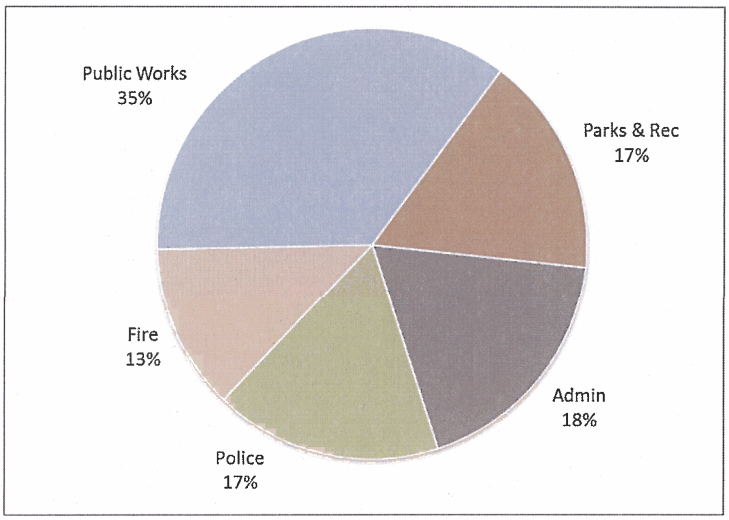
Personnel, 47%: Personnel Services will increase by 4.8% over the 2017 Estimated Budget, totaling $29,197,800 in 2018. A 3.9% factor has been applied to base wages to cover all merits, promotions, and market and equity issues. Increases have been included in 2018 for health insurance, social security, unemployment payments, group life, and long-term disability plans.

Operating, 20%: Operating expenses, which include contractual services and commodities, has decreased by $504,500, or 3.9%, from the 2017 Estimated Budget. The majority of this change is due to the carryover of Transient Guest Tax receipts from 2016 to 2017, and the planned usage of these funds for economic development activities. All types of building, vehicle, and liability insurance are expected to increase by $16,400, or 5.0%, from 2017. A total of $25,000 has been included in 2018 for the purchase of banners, both replacement and new, to be placed throughout the City.

Capital, 17%: Capital costs are projected to decrease by 25.5%, or $3,721,200, from 2017. Within 2017 were funds for the Ironhorse Clubhouse expansion ($1.5m), higher costing Arterial street projects ($3.7m), and the Patrician Woods Stormwater project ($1.7m). Planned 2018 pay-as-you-go capital purchases/ improvements include $2,436,000 for arterial street repairs; $1,584,600 for residential street repairs; $2,114,800 in replacement vehicles/equipment; $2,831,600 in City building, park, golf course repairs/maintenance; $645,000 for stormwater projects; and $152,500 for public art.

Debt Service, 16%: Debt is projected to increase by 18.0%, or $1,476,200 from the 2017 Estimated Budget. New debt, totaling $20.2m, will be issued in 2017. Projects include 143rd Street-Nall to Windsor; 2015 and 2016 Curb Replacements; and the 89th & Mission Stormsewer improvement projects. In 2018, a total of $3.9 million in new debt issuance is planned.

2018 Budgeted Expenditures by Program
Total All Funds $62.2 million



Administration & General Operations, 18%: Expenditures in these two areas are projected to be 0.3% lower or $29,650 less than 2017. The decrease of $691,500 in transient guest taxes in 2018 from 2017 is the result of the 2016 carryover funds being used in 2017 for economic development activities. This decrease is offset by increases for building and liability insurance; the final phase of the fiber connectivity project; the replacement of two inspection vehicles; and anticipated wage and benefit increases.

Police, 17%: The Police Department projected expenditures will increase by $267,800, or 2.6%, from the 2017 estimate. This change is due to planned wage and benefit increases and the annual maintenance contracts for the new records management system and the electronic ticketing system. These increases are offset by lower capital vehicle and equipment replacements in 2018. Other planned expenditures include contractual and shared contracts for school crossing guards; housing of prisoners at the county facility; and communication systems with other metropolitan agencies; utilities and operating costs for the Justice Center; gasoline and vehicle repairs; expendable equipment replacements; and officer training.

Fire, 13%: The Fire Department budget is $4,769 lower, or 0.1%, in 2018 over the 2017 estimate. An increase of $419,500 for planned wage and benefit changes is offset by decreases in all other areas, the largest being $359,900 lower in Capital equipment and vehicle replacements and building improvements.

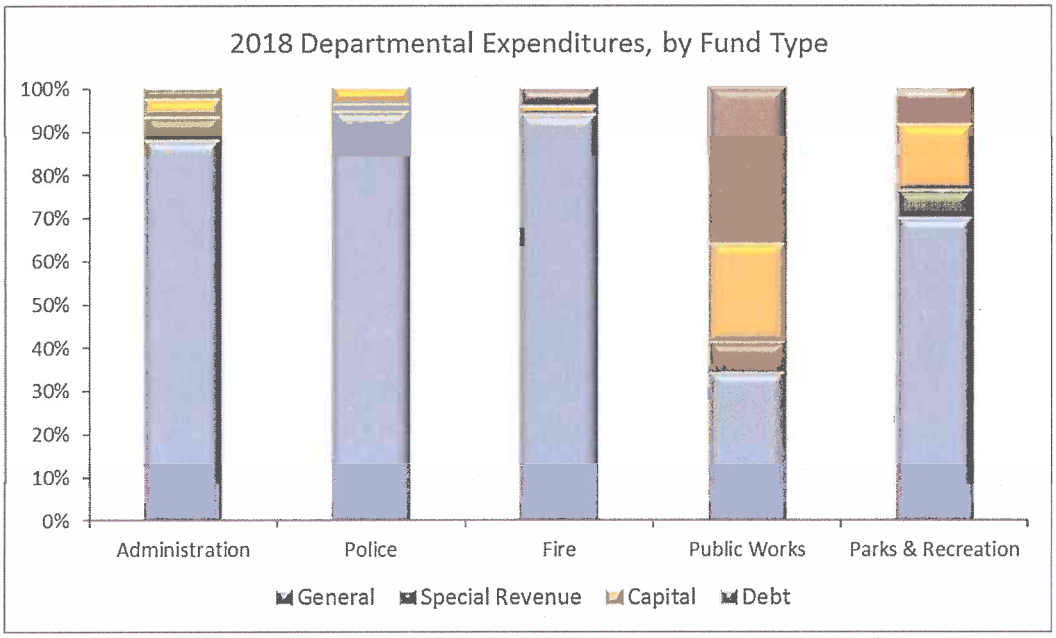
Public Works, 35%: The Public Works department is projecting a decrease of 2.8%, or $635,866, from 2017. Increases are included in 2018 for planned wage/benefit changes and higher debt service payments, resulting from new debt issuance in 2017. Capital decreases from 2017 for higher expenses in the Arterial program and for the Patrician Woods stormwater project.

Parks & Recreation, 17%: A decrease of 8.9%, or $1,004,115, is reflected in Parks and Recreation from 2017. The largest decrease occurs in the Capital category for the inclusion of the Ironhorse Golf Clubhouse expansion project in 2017. Other decreases are shown in Debt resulting from debt reduction in annual payments and in Operating for fewer building repairs planned for 2018. The only area with an increase is Personnel for planned wage & benefit changes.

City of Leawood

Budget Request by Department and Fund For Fiscal Year 2018

	Administration	Police	Fire	Public Works	Parks	Total
General	$15,736,600	$10,210,800	$ 7,334,900	$ 7,778,800	$ 7,176,600	$48,237,700
Special Alcohol	380,000	164,000	-	-	-	627,000
Special City Highway Fund	-	-	-	1,584,600	-	1,584,600
Special Parks & Rec Fund	-	-	-	-	650,600	650,600
Special Law Enforcement Fund	-	24,100	-	-	-	24,100
Special Transient Guest Tax Fund	602,800	-	-	-	-	602,800
City Equipment Fund	220,000	410,300	160,000	394,000	410,500	1,594,800
Street Improvement Fund	-	-	-	2,436,000	-	2,436,000
Capital Improvements Fund	520,000	-	-	1,175,000	1,006,000	2,701,000
1/8 Cent Sales Tax Fund	-	-	-	1,145,000	-	1,145,000
City Capital Art	-	-	-	-	152,500	152,500
Park Impact Fee	-	-	-	-	-	-
Public Art Impact Fee	-	-	-	-	-	-
135th St Corridor Impact Fee Fund	-	-	-	-	-	-
Debt Service Fund	434,981	-	322,733	8,037,149	858,237	9,653,100
TOTAL	***$17,894,381***	***$10,809,200***	***$ 7,817,633***	***$22,550,549***	***$10,254,437***	***$69,409,200***



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

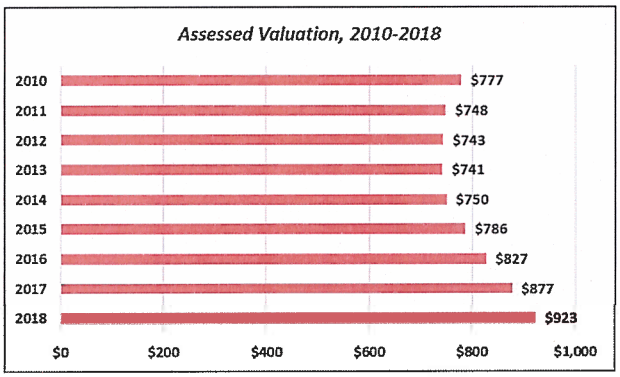
MAJOR REVENUE HIGHLIGHTS

The 2018 budget is based on projected receipts of taxes, fees and other revenues with a total of $58,199,500. Major categories of City revenue, the projection assumptions and methodology are as follows:

Ad Valorem Property Tax

Comprising 39% of City revenue, fiscal year 2018 ad valorem property tax receipts are estimated at $22,718,705. 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.

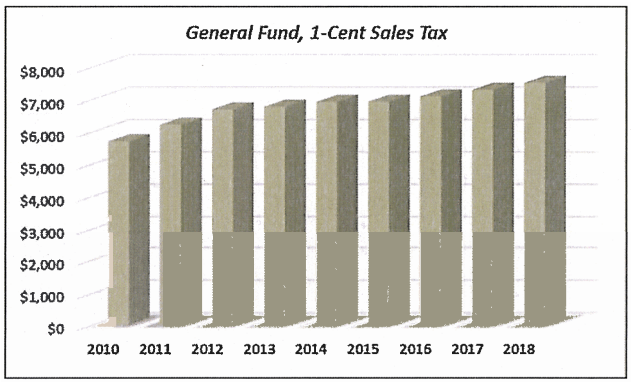
The assessed valuation for the 2018 budget is estimated at $922,662,546 for Leawood, and is 5.21% higher than 2017. The 2017 certification was $876,954,317. Estimated projections are received from the County Clerk on June 15th and certified by year-end. The chart below graphically shows Leawood's assessed 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 2018, the General Fund portion is budgeted to decrease from 18.875 mills to 15.056 mills, and conversely, the Debt Service Fund is budgeted to increase from 5.638 mills to 9.461. The total mill levy for Leawood's 2018 budget is 24.517.

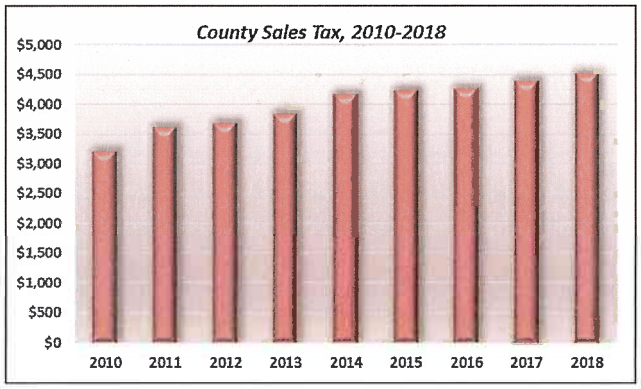
City Sales Tax

Comprising 18.0% of the General Fund revenues and being the second largest source of General Fund revenue, City sales tax receipts for 2018 are projected to be $7,517,500, a 2.95% increase over the 2017 Estimated Budget. The original 2017 budget for the 1% City sales tax was $7,279,200. City sales tax collections for 2016 were $7,092,955, slightly higher than projections by 0.3% and higher than the previous year collections by 2.3%.



County Retail Sales Tax

County retail tax collections are projected at $4,522,600 for 2018 or a 2.95% increase over the 2017 Estimated Budget of $4,393,100. Collections for 2016 were $4,267,284 or 0.5% higher than the 2015 receipts of $4,244,596.



1/8-Cent Sales Tax

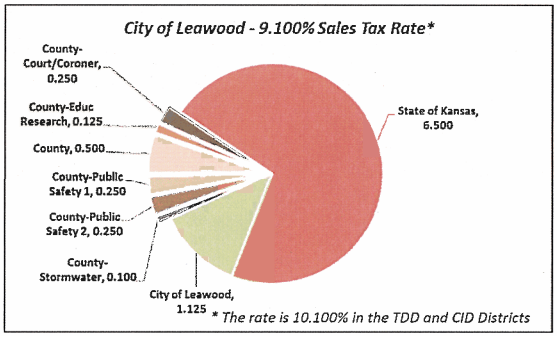
In July 2000, the City began collecting a 1/8-cent sales tax, which was to be used to accelerate repairs to residential streets and City stormwater projects. Initially this tax was effective for five years; voters approved an extension for five more years in August 2004 until 2010; and again in August 2008 for an additional five years until 2015. Another extension was approved in November 2014 extending it until 2021. In 2018, staff recommends $500,000 for accelerated street repairs and $645,000 for stormwater repairs, primarily the Waterford Area stormwater project. The cost of this project will be 75% reimbursed by the County. The 2017 Estimated Budget includes $500,000 for streets and $2,548,100 for stormwater projects, the largest portion to complete the Patrician Woods stormwater SMAC-reimbursed project. In some cases, a carryover is reserved until the next year to ensure that funding is available for the total cost of a project, thus causing fluctuations year to year for these repairs.

Total Sales & Local Use Taxes

The total sales tax paid in Leawood is 9.100%. The City receives 1.125%. One percent to provide for 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) TDD development districts and the Camelot Court CID area, the total sales tax is 1% higher, or 10.100%. The additional sales tax is used to pay for transportation-related or infrastructure improvements in these TDD (Transportation Development District) or CID (Community Improvement District) designated areas.

The State of Kansas receives 6.500% of the total sales tax paid and Johnson County receives 1.475%. 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 tax.

Another part is the 0.25% county sales tax, which originally began as an economic development sales tax in January 2003 and was renewed in September 2005 for three years. In August 2008, this sales tax was again approved by voters with no sunset provision. The last part of County sales tax is a 0.25% county Courthouse/Coroner Facility sales tax, which began on April 1, 2017. The revenue from this tax will construct those two facilities for the County and will end on March 31, 2027. As with any County sales tax, cities receive a calculated portion. When received, the 0.25% Public Safety sales tax will be placed into the Public Safety fund; and the 0.25% county Courthouse/Coroner Facility sales tax will be placed into the new Economic Development fund.



Included in the 2018 Budget is $17,228,400 for total sales taxes and $16,734,200 in the 2017 Estimated Budget. It is anticipated that all sales tax areas will increase by 2.95% from 2017 to 2018. The 2016 collections, of $16,255,542, were higher by 2.9% than the 2015 collections of $15,802,523.

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 fifteen special assessment general obligation debt projects. The 2018-2022 Capital Improvement Program does not anticipate any future special assessment projects. The 2018 Budget includes $2,073,512 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. The collections are 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 2018 Budget has projected $916,150 for this revenue source, and $920,150 in 2017.

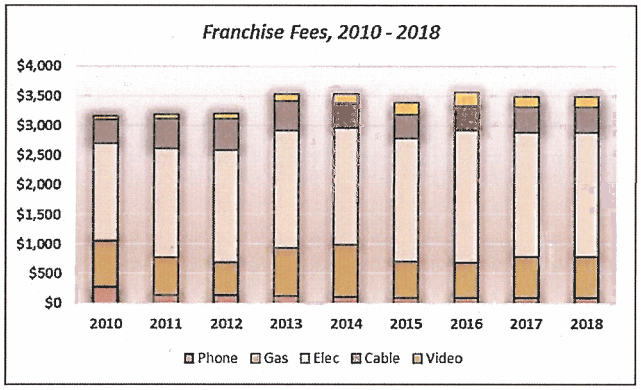
Alcohol Tax

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 used for the purchase, establishment, maintenance or expansion of services, programs and facilities, all park related. The Special Alcohol portion can be used only for the purchase, establishment, maintenance or expansion of services, education, and programs on alcoholism and drug prevention. The 2018 Budget has projected a total of $1,631,109 for this revenue source, or $543,703 for each of the three funds. The projections are received from the League of Kansas Municipalities annually.

Franchise Fees

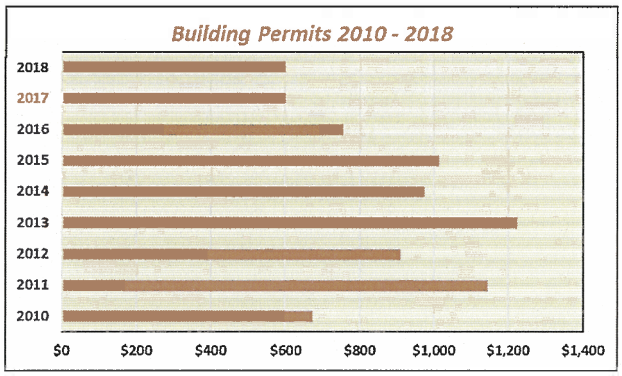
Franchise fees represent a tax levied on utility companies that service the City. The tax is based on the utility company's gross receipts and is typically passed onto the consumer. Currently the franchise fee levied on utility companies (telephone, electric, gas, cable, video franchise) is 5%. Comprising 6.0% of total revenues, this category totals $3,490,000 in both the 2018 and 2017 estimated budgets.

There is some uncertainty involved with these projections as they are based on a combination of rate increases, usage and weather conditions. Collections in 2016 were $3,568,312 and 5.1% lower than the 2015 receipts of $3,394,074.



Licenses and Permits

Licenses and Permits include a variety of building, occupation, and animal fees. The 2018 budget for this category is projected at $1,304,500 or 2.2% of total revenues. This is a slight increase over the 2017 estimated budget of $1,302,300, or $2,200. The 2015 collections of $1,475,530 were lower than the previous year collections of $2,017,186 primarily due to the issuance of a permit for a large valued expansion construction project in 2015.



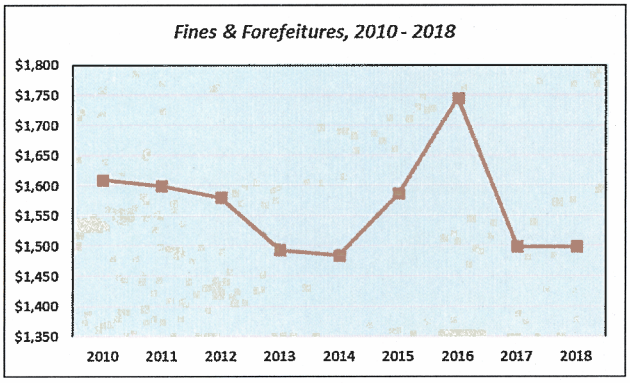
As the City's available land space continues to decrease, so will this revenue source. Collections for new construction, as realized over the last couple of years, will eventually diminish in future years. Revenue will then consist primarily of permits issued on remodels, reconstruction and maintenance-related repairs.

Charges for Services

This category reflects fees for park and recreation programs, including the Ironhorse Golf Club. The 2018 budget is $2,798,600, a 6.7% increase from the 2017 estimate of $2,622,200 and 12.3% more than the 2016 collections of $2,491,006. The change in 2018 is within the Ironhorse Golf facility and due to an anticipated increase in revenues due to the completion of the clubhouse expansion to be finished in late 2017.

Fines and Forfeitures

The 2018 Budget includes $1,500,000 in both years for traffic and court-related fines. A total of $1,743,936 was collected in 2016, 9.8% higher than the 2015 collections of $1,587,760.



All Funds Revenue

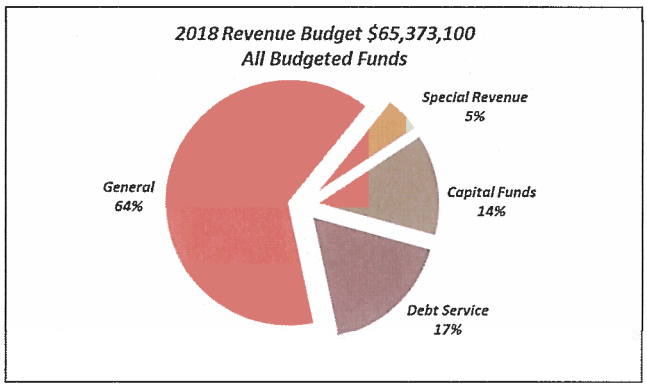
REVENUE SUMMARY, *All Budgeted Funds*

FUND	2016 Actual	2017 Estimate	2018 Budget	% Change
General Purpose	$43,118,331	$43,836,293	$41,893,500	*-4.4%*
Special Revenue Funds				
Special Alcohol	544,237	548,224	547,400	*-0.2%*
Special City St/Hwy	1,494,469	1,525,094	1,521,400	*-0.2%*
Special Parks/Rec	543,082	546,900	544,800	*-0.4%*
Special Law Enforce	2,948	340	400	*17.6%*
Transient Guest Tax	530,347	552,663	602,800	*9.1%*
	3,115,083	3,173,221	3,216,800	*1.4%*
Capital Project Funds				
City Equipment	1,916,504	1,926,760	2,384,000	*23.7%*
Street Improvements	1,196,151	3,382,835	2,141,000	*-36.7%*
Capital Improvements	3,090,748	3,070,760	3,177,500	*3.5%*
1/8 Cent Sales Tax	995,991	2,155,853	1,110,400	*-48.5%*
City Capital Art	64,967	46,761	46,700	*-0.1%*
Park Impact	4,859	664	600	*-9.6%*
Public Art Impact	10,144	1,881	2,000	*6.3%*
135th St Corridor Impact	11,958	339	400	*18.0%*
	7,291,322	10,585,853	8,862,600	*-16.3%*
Debt Service	$18,242,906	$7,737,403	$11,400,200	*47.3%*

Revenues for all budgeted funds in the 2018 Budget are projected to decrease by 1.2% or $706,870, from the 2017 estimate The areas projecting decreases are: Grants (64.1%), All Other (22.9%), and Special Assessments (3.3%). The Charges for Services category reflects the largest increase, 6.7%, primarily within the Ironhorse Golf revenues due to the completion of the expanded clubhouse project in 2017.

General Fund revenue is projected to decrease by 4.4% in 2018. The Debt Service Fund projects an increase of 76.0% in property tax revenue, due the shift of more of the mill levy dedicated towards this fund to provide for higher debt service payments in 2018. A 1.4% 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 16.3% in 2018. Capital costs are projected to decrease from 2017 as funds for the Ironhorse Clubhouse expansion ($1.5m), higher costing Arterial street projects ($3.7m), and the Patrician Woods Stormwater project ($1.7m) will be complete in 2017.

The graph below provides a visual view of the budgeted funds in the 2018 budget.



SALES TAX HISTORY

SALES TAX RATE - *LEAWOOD, KS*	
(Excludes Special Districts)	
State of Kansas	6.500%
Leawood, KS	1.000%
1/8 Cent Sales Tax	0.125%
Johnson County	0.500%
Stormwater	0.100%
Public Safety	0.250%
Public Safety II	0.250%
Education Research Triangle	0.125%
County Court/Coroner Facility	0.250%
	9.100%

The City levies a 1.125-cent local option sales and use tax on all applicable goods and services purchased or provided within the City. The total sales tax paid in Leawood, excluding the special districts, is 9.100%. Besides the City's 1.125-cent tax, the State levies a 6.500-cent tax, Johnson County levies a 1.350-cent tax, and the Johnson County Education Research Triangle levies a 0.125-cent tax. The City has three special districts: two Transportation Development Districts (TDD); and one Community Improvement District (CID) each of which levies an additional 1.00% sales tax. From April 1, 2007 until March 31, 2011, the City levied an additional 0.40-cent sales tax, which provided funds for construction of public safety improvements. It was originally due to end on March 31, 2012 or when a total of ten million dollars had been collected. Due to the collection of the $10m earlier than anticipated, the tax ended one year earlier.

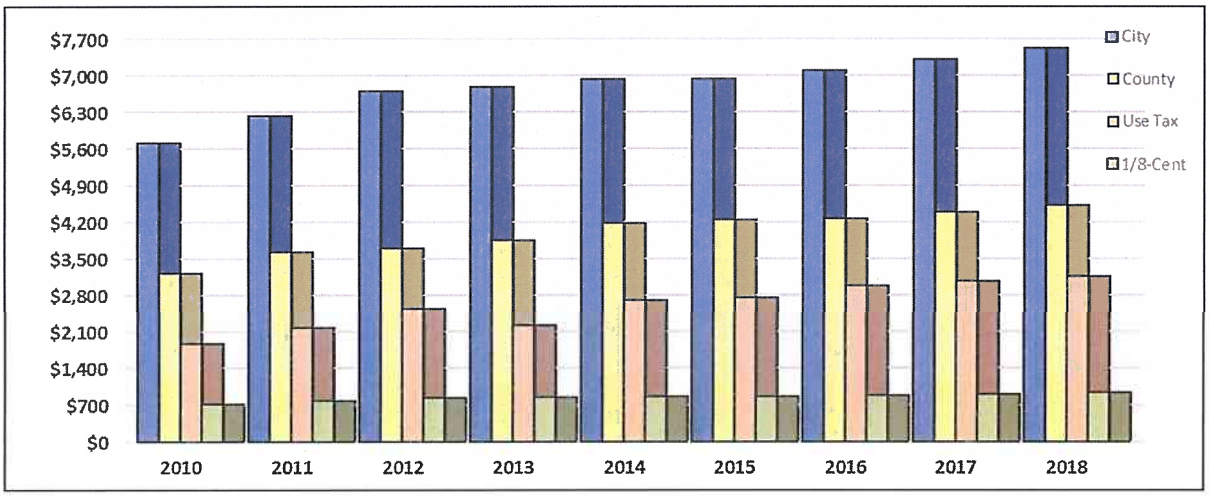
The City currently has 3 designated Special Districts. These include:

Park Place TDD	10.100%
One Nineteen* TDD	10.100%
Camelot Court CID	10.100%

**Town Center Crossing shops*

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% **
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	$6,926,500	$4,177,979	$863,059	$1,908,175	$795,244	$994,049	**$15,662,006**	$0
2015	$6,932,102	$4,244,596	$863,362	$1,928,293	$820,996	$1,013,173	**$15,802,522**	$0
2016	$7,092,955	$4,267,284	$884,323	$2,108,032	$874,574	$1,028,374	**$16,255,542**	$0
2017 Est	$7,301,600	$4,393,100	$910,400	$2,170,200	$900,200	$1,058,700	**$16,734,200**	$0
2018 Bud	$7,517,500	$4,522,600	$937,300	$2,234,200	$927,000	$1,089,800	**$17,228,400**	$0

** Not included in the total are the 1-cent sales tax projections for the City's three Special Districts.*
*** These funds are placed into a non-budgeted capital fund and reserved for public safety expenditures.*

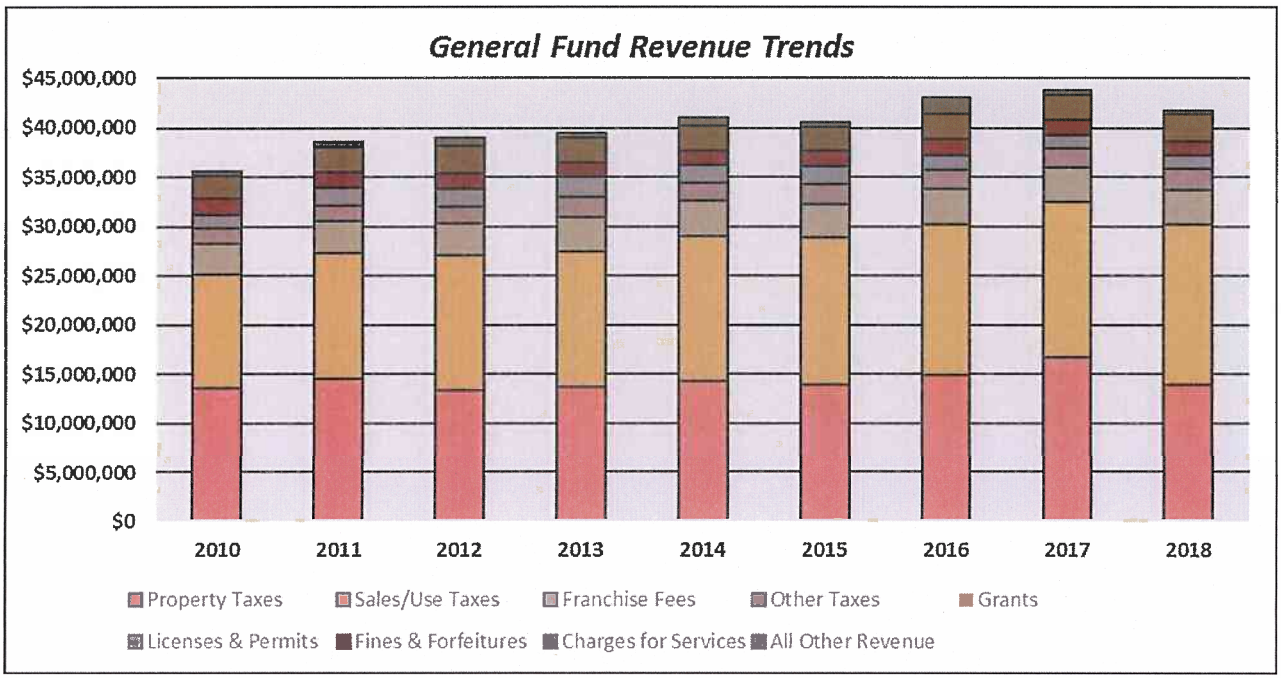


City sales and City compensating use taxes are a major source of revenue for the City. Without it, the City mill levy would have to increase 11.59 mills in 2018 to compensate for lost revenues or City-provided services would need to be reduced.

GENERAL FUND REVENUES

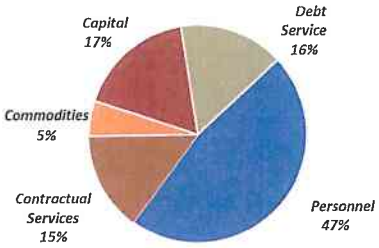
The General Fund revenues are projected to decrease 4.4% from the 2018 estimate to a total of $41,893,500 in 2018. All but two categories are showing increases. Decreases are anticipated in these areas: Transfers-In of -17.4% due to a small reduction of the DARE/SRO reimbursement from the Special Alcohol Fund based on program costs; and -16.3% in Property Taxes due the shift of the mill levy between the General and Debt Service funds resulting from the $20.2m debt issuance in 2017. The General Fund revenues are as follows:

Category	2016 Actual	2017 Estimate	2018 Budget	% Change
Property Taxes	$ 14,852,878	$ 16,664,114	$ 13,950,850	-16.3%
Sales/Use Taxes	15,371,219	15,823,800	16,291,100	3.0%
Franchise Fees	3,568,312	3,490,000	3,490,000	0.0%
Other Taxes	1,921,363	1,978,805	2,110,439	6.7%
Grants	7,052	0	0	0.0%
Licenses & Permits	1,451,244	1,302,300	1,304,500	0.2%
Fines & Forfeitures	1,743,936	1,500,000	1,500,000	0.0%
Charges for Services	2,491,006	2,622,200	2,798,600	6.7%
All Other	1,417,321	156,074	201,011	28.8%
Transfers In	294,000	299,000	247,000	-17.4%
Total	***$ 43,118,331***	***$ 43,836,293***	***$ 41,893,500***	***-4.4%***



EXPENDITURE HIGHLIGHTS

Total expenditures, for all funds, are expected to be $62,235,600 in 2018.



EXPENDITURE SUMMARY, *All Budgeted Funds*				
By CHARACTER	2016 Actual	2017 Estimate	2018 Budget	% Change
Personnel	26,791,304	27,854,900	29,197,800	4.8%
Contractual Services	5,959,828	9,760,600	9,248,900	-5.2%
Commodities	2,216,165	3,262,100	3,269,300	0.2%
Capital	8,262,995	14,575,500	10,854,300	-25.5%
Debt Service	18,388,149	8,189,100	9,665,300	18.0%
TOTAL BUDGETED FUNDS	*$61,618,441*	*$63,642,200*	*$62,235,600*	-2.2%

Total governmental expenditures for 2018 are budgeted as follows:

EXPENDITURE SUMMARY, *All Budgeted Funds*				
DEPARTMENT	2016 Actual	2017 Estimate	2018 Budget	% Change
General Government				
General Operations	13,262,655	5,403,431	4,908,481	-9.2%
City Administration	529,586	564,800	578,400	2.4%
Finance	730,133	766,200	802,900	4.8%
Information Services	1,213,010	1,546,000	1,748,100	13.1%
Human Resources	503,000	579,900	590,800	1.9%
Legal Services	477,257	490,300	513,000	4.6%
Municipal Court	539,784	612,500	642,300	4.9%
Community Development	1,526,869	1,534,300	1,683,800	9.7%
	18,782,294	*11,497,431*	*11,467,781*	-0.3%
Public Safety				
Police	9,407,364	10,377,400	10,645,200	2.6%
Fire	8,308,606	7,822,402	7,817,633	-0.1%
	17,715,970	*18,199,802*	*18,462,833*	1.4%
Public Works	*15,687,837*	*22,686,415*	*22,050,549*	-2.8%
Parks & Recreation	*9,432,340*	*11,258,552*	*10,254,437*	-8.9%
TOTAL BUDGETED FUNDS	*$61,618,441*	*$63,642,200*	*$62,235,600*	-2.2%

General Government expenditures are projected to be 0.3% lower or $29,650 less than 2017. The decrease of $691,500 in transient guest taxes in 2018 from 2017 is the result of the 2016 carryover funds being placed into the new Economic Development fund in 2017 for future economic development activities. This decrease is offset by increases for building and liability insurance; the final phase of the fiber connectivity project; the replacement of two inspection vehicles; and anticipated wage and benefit increases.

The Police Department projected expenditures will increase by $267,800, or 2.6%, from the 2017 estimate. This change is due to planned wage and benefit increases and the annual maintenance contracts for the new records management system and the electronic ticketing system. These increases are offset by lower capital vehicle and equipment replacements in 2018.

The Fire Department budget is $4,769 lower, or 0.1% less, in 2018 over the 2017 estimate. An increase of $419,500 for planned wage and benefit changes is offset by decreases in all other areas, the largest being $359,900 lower in Capital equipment and vehicle replacements and building improvements.

The Public Works department is projecting a decrease of 2.8%, or $635,866, from 2017. Increases are included in 2018 for planned wage/benefit changes and higher debt service payments, resulting from new debt issuance in 2017. Capital decreases from 2017 for higher expenses in the Arterial program and for the Patrician Woods stormwater project.

A decrease of 8.9%, or $1,004,115, is reflected in Parks and Recreation from 2017. The largest decrease occurs in the Capital category for the inclusion of the Ironhorse Golf Clubhouse expansion project in 2017. Other decreases are shown in Debt resulting from debt reduction in annual payments and in Operating for fewer building repairs planned for 2018. The only area with an increase is Personnel for planned wage & benefit changes.

City of Leawood

Projection of Financial Condition
Operating Funds

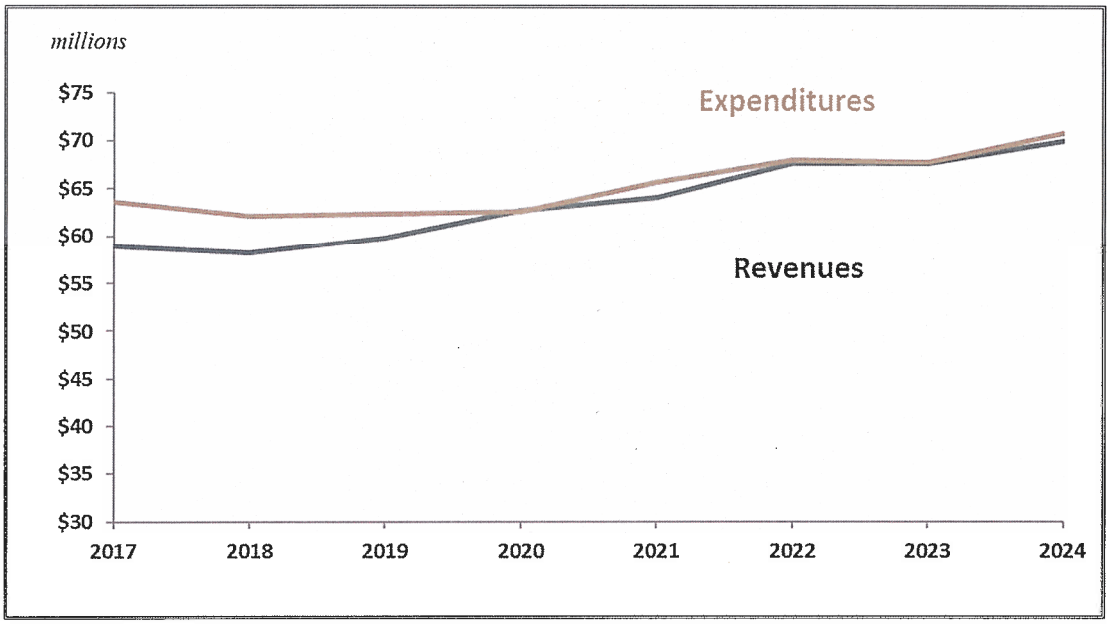
	2017 Estimate	2018 Budget	2018 Estimated*	2019 Projected	2020 Projected	2021 Projected
Beginning Balance	$38,085,573	$33,789,140	$33,789,140	$29,458,559	$30,397,184	$32,672,890
Revenues						
Property Taxes	16,664,114	13,950,850	13,941,607	18,326,656	19,628,798	16,949,478
Sales & Use Taxes	16,734,200	17,228,400	17,400,684	17,914,004	18,442,467	18,986,520
All Other Revenue	17,770,653	15,620,050	16,021,906	17,669,173	17,844,124	18,221,139
Total	$51,168,967	$46,799,300	47,364,197	$53,909,833	$55,915,390	$54,157,138
Expenditures						
Personnel Services	27,854,900	29,197,800	28,613,844	30,170,922	31,707,396	33,473,886
Contractual Services	9,395,600	8,883,900	8,653,350	8,787,268	8,919,262	9,053,471
Commodities	3,262,100	3,269,300	3,195,584	3,242,240	3,289,576	3,337,604
Capital	14,575,500	10,854,300	10,854,800	10,393,914	9,148,586	9,097,717
Debt Service	377,300	377,200	377,200	376,864	574,865	828,865
Total	$55,465,400	$52,582,500	$51,694,778	$52,971,208	$53,639,685	$55,791,542
Ending Fund Balance	**$33,789,140**	**$28,005,940**	**$29,458,559**	**$30,397,184**	**$32,672,890**	**$31,038,485**
percent of exp's	**61%**	**54%**	**57%**	**57%**	**61%**	**56%**

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

The operating funds include the General Fund, the Capital Improvement Fund, and the City Equipment Fund. As reflected in the 2018 Estimated column, a 1.0% variance is included in the financial planning model for revenues and a 2.0% variance for expenditures. Basically, this assumes that the 2018 actual revenues will be 1.0% higher than budgeted and the actual expenditures will be 2.0% lower. Historically, however, since 2000 the revenues have exceeded projections each year by an average of 4.2%. Since the same time, expenditures have been lower than projections by 13.1% 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 2017, the balance in the Operating Funds is expected to be $33.8 million, or 61% 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

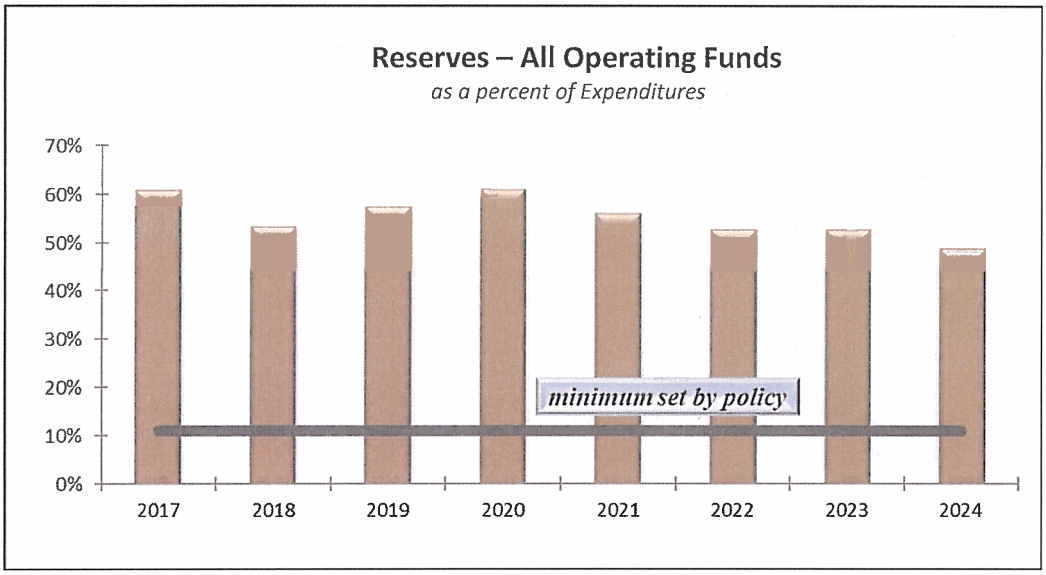


This chart depicts the structural balance of all operating funds by comparing projected revenues and expenditures. Managing for structural balance guarantees services promised today can be funded tomorrow. A decreasing gap of revenues greater than expenditures, or an increasing gap of expenditures greater 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 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 2018, by $4,036,100, due to planned wage and benefit costs; and higher debt service payments due in 2018. In 2018 these increases will need to be recovered either through revenue receipts, over and above the 2017 Estimated and 2018 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 2022, 2024 and 2026. As shown above the gap between revenues and expenditures remains consistently apart between 2017 and 2020, when it narrows. However, projections show revenues and expenditures very close to the same amount from 2022 to 2024. 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 2018, the City's operating reserves across all funds, not including Debt Service, are expected to be at 54.0% of expenditures. The Governing Body has established a minimum goal of 11% as the limit 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.

City of Leawood

Projection of Financial Condition
Debt Service Fund

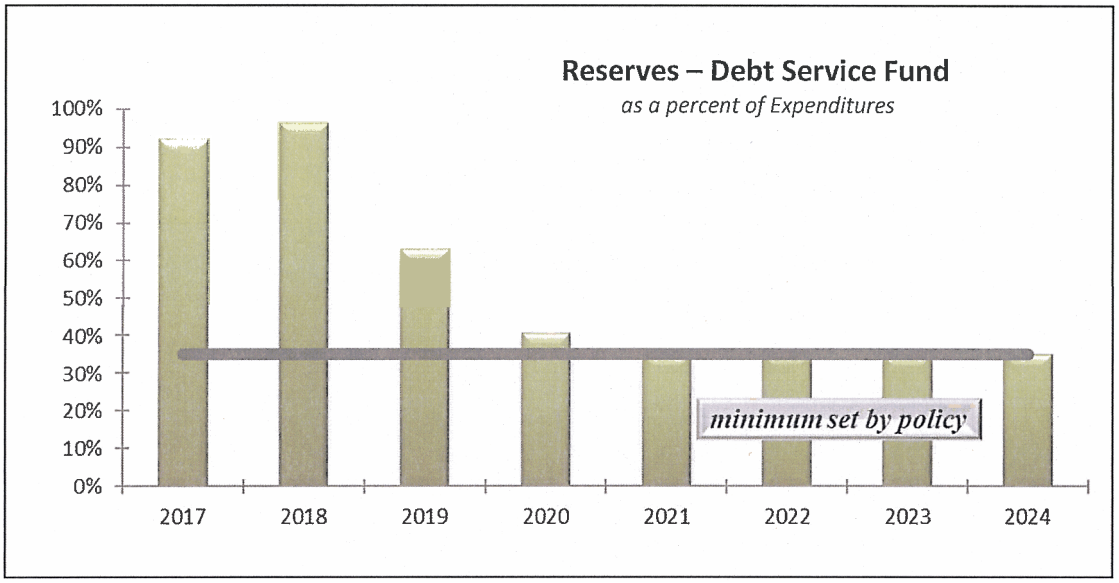
	2017 Estimate	2018 Budget	2018 Estimated*	2019 Projected	2020 Projected	2021 Projected
Beginning Balance	$7,980,397	$7,541,000	$7,541,000	$9,293,242	$5,876,459	$3,638,148
Revenues						
Property Taxes	4,988,546	8,767,855	8,765,620	5,081,705	4,502,432	7,927,030
Sales & Use Taxes	-	-	-	-	-	-
All Other	2,748,857	2,632,345	2,639,723	859,390	2,239,143	1,922,007
Total	$7,737,403	$11,400,200	$11,405,342	$5,941,095	$6,741,576	$9,849,037
Expenditures						
Personnel Services	-	-	-	-	-	-
Contractual Services	365,000	365,000	365,000	200,000	200,000	200,000
Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Debt Service	7,811,800	9,288,100	9,288,100	9,157,878	8,779,887	9,806,913
Total	$8,176,800	$9,653,100	$9,653,100	$9,357,878	$8,979,887	$10,006,913
Ending Fund Balance	**$7,541,000**	**$9,288,100**	**$9,293,242**	**$5,876,459**	**$3,638,148**	**$3,480,272**
percent of exp's	**92%**	**96%**	**96%**	**63%**	**41%**	**35%**

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

Debt reserves are maintained to deal with a variety of issues. These total $9,288,100 in the 2018 Budget or 96% of debt service expenditures. This reserve level provides a financial cushion for the City for financial circumstances, which could include a decline in property tax collection rates; delayed payments from special benefit debt; or any change in planned debt expenditures. 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

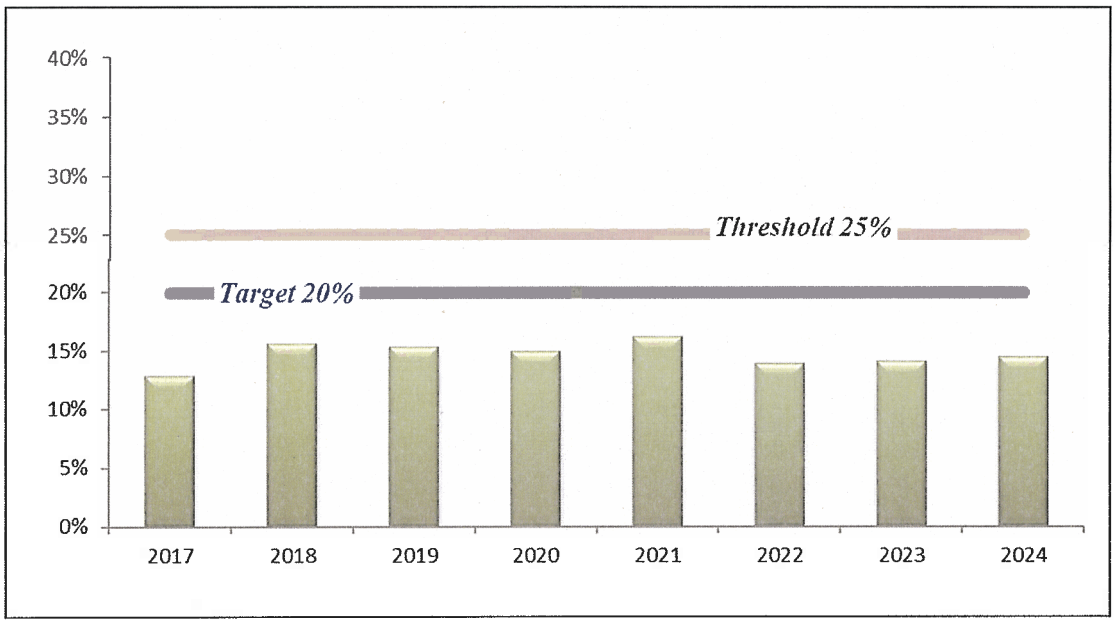


Debt reserves are maintained to deal with a variety of issues, but mainly to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of the underlying bonds. State law allows the City to maintain a reserve equal to one year of debt service payments. 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 96% of expenditures in 2018. This reserve level provides a financial cushion for the City in the event of an unanticipated loss in revenue, a negative change in the economy or for any delay in the payment of special benefit debt from the bondholders.

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	$922,224,168
Plus Estimated assessed value, motor/recreation vehicles	$72,655,631
Total assessed value	$994,879,799
New debt limitation percentage	30%
2017 debt limitation	$298,463,940
Total general obligation debt outstanding at 12/31/17	$60,535,000

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

	2017 Estimate	2018 Budget	2018 Estimated	2019 Projected	2020 Projected	2021 Projected
Beginning Balance	$46,065,970	$41,330,140	$41,330,139	$38,751,801	$36,273,644	$36,311,038
Revenues						
Property Taxes	21,652,660	22,718,705	22,707,227	23,408,361	24,131,230	24,876,508
Sales & Use Taxes	16,734,200	17,228,400	17,400,684	17,914,004	18,442,467	18,986,520
All Other Revenue	20,519,510	18,252,395	18,661,628	18,528,563	20,083,268	20,143,146
Total	$58,906,370	58,199,500	$58,769,539	$59,850,928	$62,656,965	$64,006,174
Expenditures						
Personnel Services	27,854,900	29,197,800	28,613,844	30,170,922	31,707,396	33,473,886
Contractual Services	9,760,600	9,248,900	9,018,350	8,987,268	9,119,262	9,253,471
Commodities	3,262,100	3,269,300	3,195,584	3,242,240	3,289,576	3,337,604
Capital	14,575,500	10,854,300	10,854,800	10,393,914	9,148,586	9,097,717
Debt Service	8,189,100	9,665,300	9,665,300	9,534,742	9,354,752	10,635,778
Total	$63,642,200	$62,235,600	$61,347,878	$62,329,086	$62,619,571	$65,798,455
Ending Fund Balance	**$41,330,140**	**$37,294,040**	**$38,751,800**	**$36,273,644**	**$36,311,038**	**$34,518,757**
percent of exp's	**65%**	**60%**	**63%**	**58%**	**58%**	**52%**

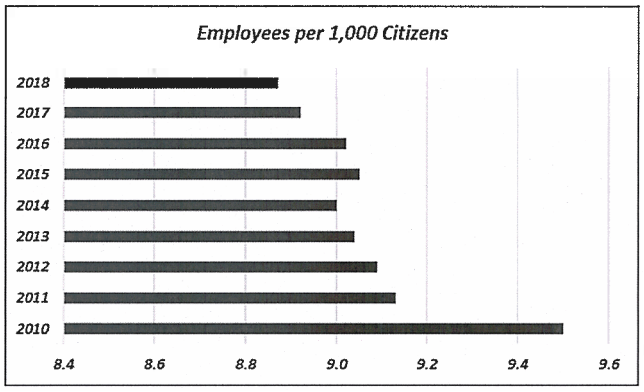
POSITION COMPARISON

Full-Time Equivalent	2014	2015	2016	2017	2018
Admin	4.50	4.50	4.50	4.50	4.50
Finance	8.23	8.23	8.00	7.00	7.00
Human Resources	3.98	3.98	3.75	3.75	3.75
Municipal Court	8.50	8.43	8.43	7.43	7.43
Legal Services	2.50	3.00	3.00	3.00	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	84.00	84.00	84.23
Fire	53.69	53.69	53.44	53.49	53.49
Public Works	48.23	49.48	49.71	49.71	49.71
Parks & Rec	61.57	63.09	63.09	63.21	62.87
TOTAL	292.20	295.40	295.92	294.09	293.98
Population	32,482	32,644	32,809	32,973	33,138
Ratio/1000 Population	9.00	9.05	9.02	8.92	8.87

From the 2017 Original Budget to the 2017 Estimate, two vacant full-time positions were eliminated; the Assistant Finance Director in Finance and one Court Clerk position in Municipal Court. Minor adjustments to the FTE calculations for a few part-time positions, occurred resulting in a net decrease of 1.83 FTE's from the 2017 Original Budget.

In 2018, the Police Department is adding two casual/seasonal Police Intern positions resulting in a 0.23 FTE increase. In Park Maintenance, two of the four casual/seasonal Greenway Worker positions were eliminated and one full-time Park Maintenance worker position was added. All changes resulting in a net decrease of 0.11 FTE's for all departments.

The City's financial planning model reflects the addition of one full-time position every other year, beginning in 2019.

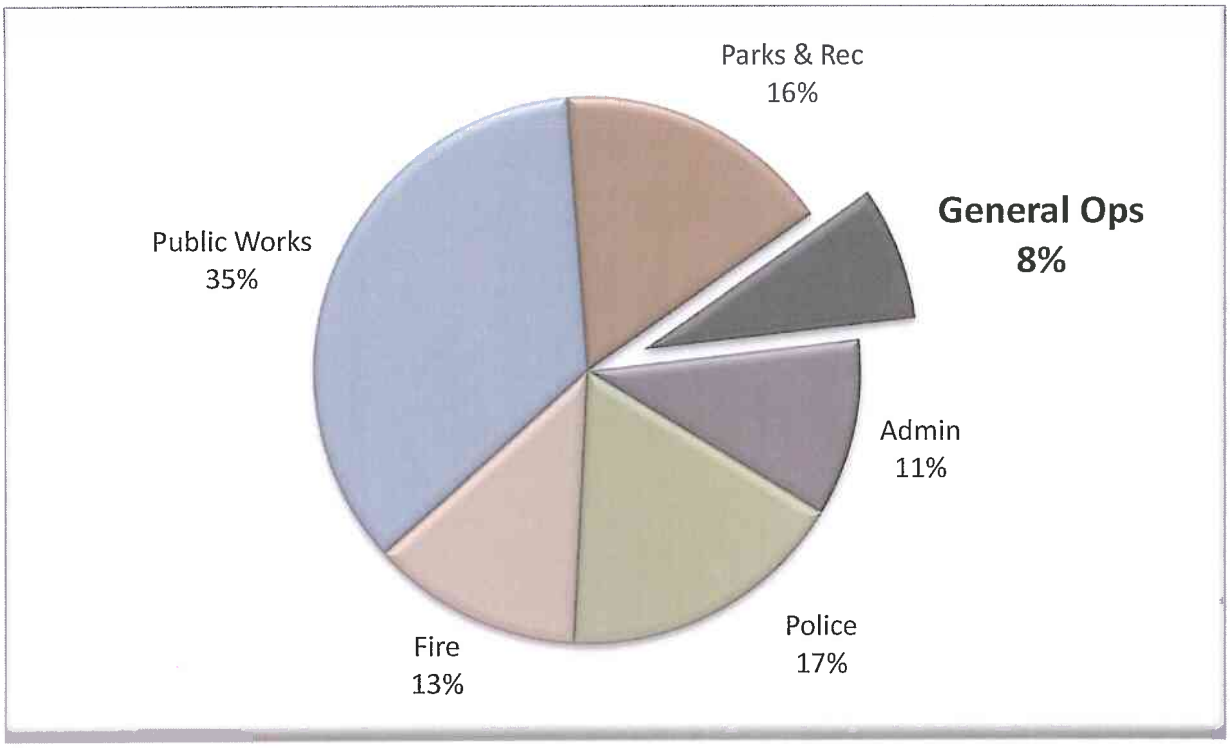


The above graph depicts the number of City employees for each 1,000 citizens. As displayed, the ratio number of employees decreased every year since 2010, and then increased in 2015 when 3.20 FTE's were added. City services have never been negatively impacted by any previous personnel changes. In fact, 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: $4.9M Elected Officials: 9



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

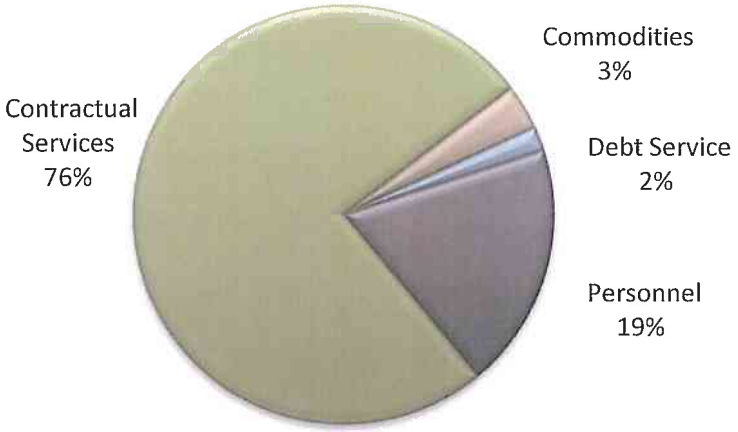
Council Priorities

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

Administration

General Operations

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	534,188	705,800	702,800	725,800
Contractual Services	1,265,856	2,995,700	3,449,900	2,889,500
Commodities	69,681	125,400	125,400	133,400
Capital	1,028,374	1,063,800	1,058,700	1,089,800
Debt Service	10,364,556	66,631	66,631	69,981
Grand Total	**13,262,655**	**4,957,331**	**5,403,431**	**4,908,481**
Expenditures by Fund Type				
General	2,558,460	3,438,300	3,297,500	3,490,700
Special Revenue	273,300	1,077,400	1,674,300	982,800
Capital	-	-	-	-
Debt	10,430,895	441,631	431,631	434,981
Grand Total	**13,262,655**	**4,957,331**	**5,403,431**	**4,908,481**

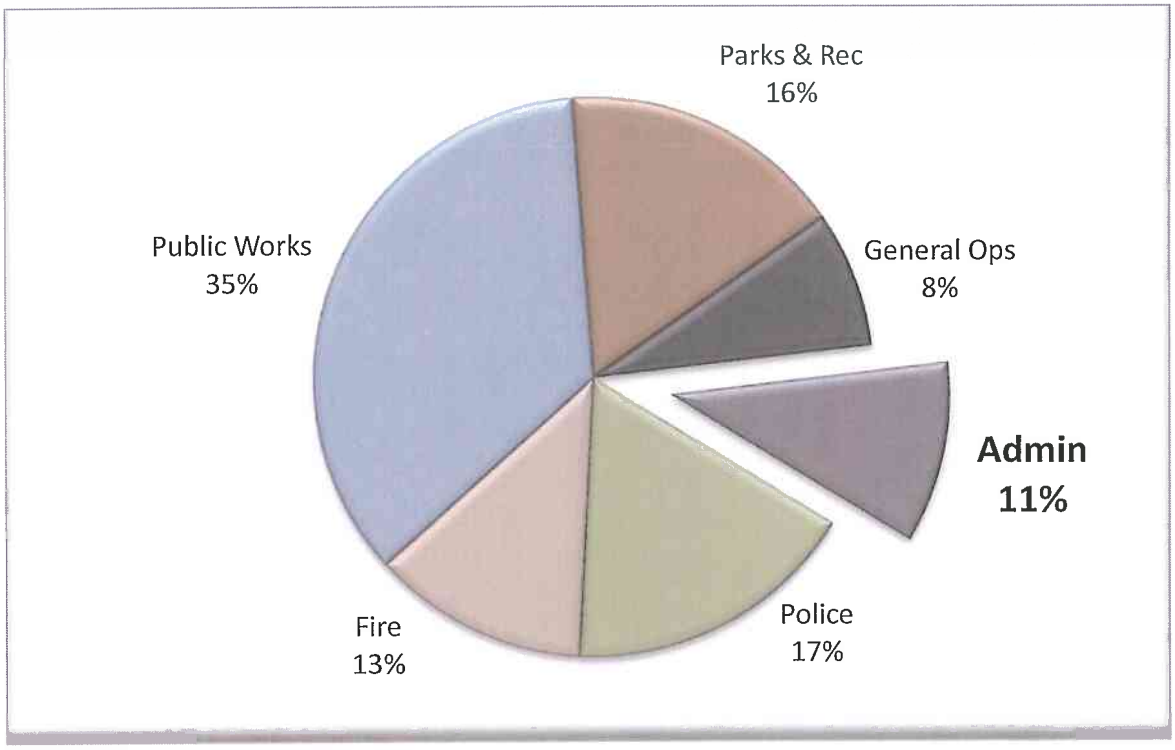


2018 Budget Summary

Personnel Services includes payments for citywide expenses, such as workers' compensation ($325,000), supplemental retirement ($140,000), and long term disability payments ($65,755). The Contractual Services category includes citywide expenses such as: auto/property/liability insurance coverage premiums, grants, donations, city memberships, sustainability activities; sister city expenses; communication charges; copy machine rentals for all City departments, election expense, scanning services, bond issuance expense and professional services as needed. A total of $25,000 has been added in 2018 for replacement and new banners to be placed throughout the City. Also included in this area are expenses within Special Revenue funds: of $602,800 in Transient Guest Tax collections; and $380,000 in the Special Alcohol fund disbursed for drug/alcohol agencies and related awareness activities. Commodities reflects funds for office supplies, meeting expense and all City postage needs. Capital represents the transfer of the .25% special county sales tax receipts from the General Fund to the Public Safety fund. Included in Debt Service is the payment due on the 2012 City Hall improvements, along with expenses associated with the 2016 debt refunding undertaken by the City. The 2016 expenses are offset by revenue in the same year.

ADMINISTRATION

Budget: $6.6M Positions: 43.68



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.

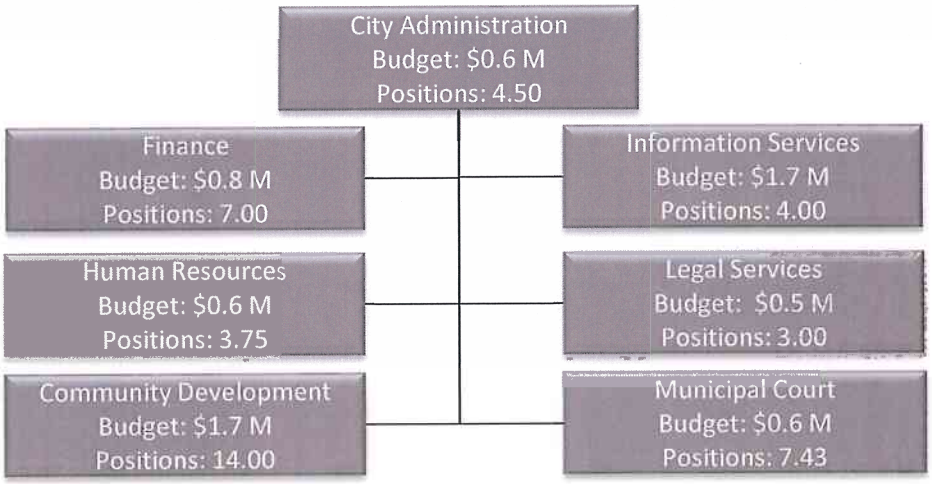
To promote development that sustains rather than depletes the community, that is fiscally sound, that contributes to a high quality of life, and that nourishes the community.

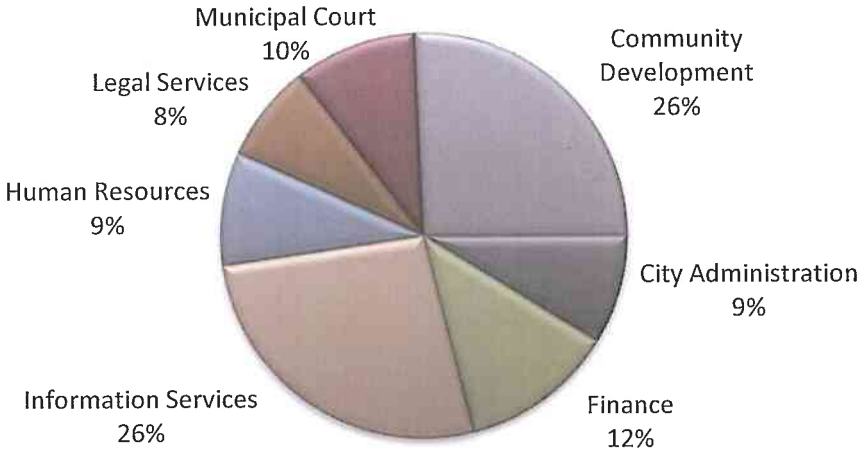
Governing Body Goals For 2018-2022

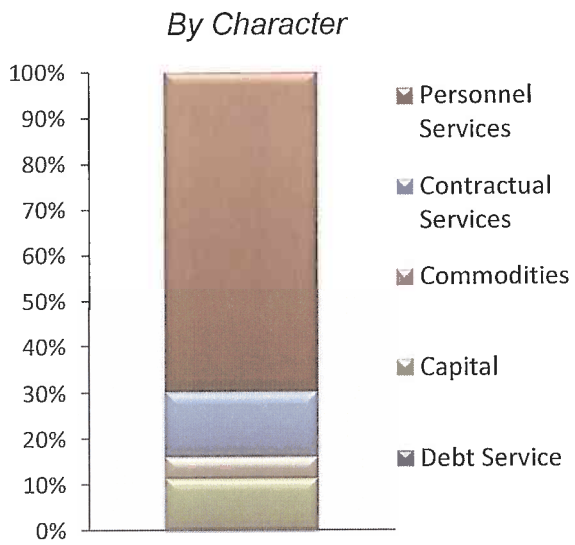
- *Complete the 135th Street Community Plan including: updated development assumptions; best management practices regarding sustainable landscaping into LDO and City property; and cultural amenities.*
- *Evaluate usage of City-owned property at 96th Street & Lee Boulevard.*
- *Evaluate new home building codes with other Johnson County cities.*
- *Update audio-visual equipment at City facilities.*
- *Evaluate temporary low-impact uses [e.g., community gardens, horseshoes, etc.] for undeveloped land at Ironwoods Park.*
- *Review notice requirements for residential building activity.*
- *Evaluate land-use options for remaining undeveloped portion of City-owned property at 117th Street and Tomahawk Creek Parkway.*
- *Evaluate feasibility/scope of an Activity Center at Town Center Drive and Roe Avenue.*

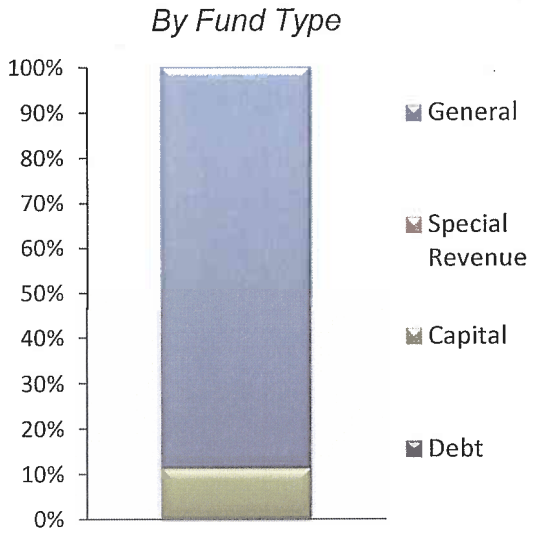
ADMINISTRATION

Budget: $6.6M Positions: 43.68









ADMINISTRATION

Budget: $6.6M Positions: 43.68

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Expenditures by Department				
City Administration	529,586	566,200	564,800	578,400
Finance	730,133	896,900	766,200	802,900
Information Services	1,213,010	1,430,300	1,546,000	1,748,100
Human Resources	503,000	574,700	579,900	590,800
Legal Services	477,257	507,800	490,300	513,000
Municipal Court	539,784	688,200	612,500	642,300
Community Development	1,526,869	1,561,400	1,534,300	1,683,800
Total	$5,519,639	$6,225,500	$6,094,000	$6,559,300
Expenditures by Character				
Personnel Services	4,362,837	4,687,700	4,497,000	4,580,200
Contractual Services	691,889	932,000	932,100	933,900
Commodities	170,085	277,400	276,200	305,200
Capital	294,828	328,400	388,700	740,000
Debt Service	-	-	-	-
Total	$5,519,639	$6,225,500	$6,094,000	$6,559,300
Expenditures by Fund Type				
General	5,224,811	5,897,100	5,705,300	5,819,300
Special Revenue	-	-	-	-
Capital	294,828	328,400	388,700	740,000
Debt	-	-	-	-
Total	$5,519,639	$6,225,500	$6,094,000	$6,559,300
Full-Time Equivalents	45.68	45.68	43.68	43.68
Exhibit: Revenue by Program				
City Clerk *(Liquor Licenses)*	15,475	10,600	13,300	15,500
Finance *(Occupational & Animal)*	317,224	308,000	308,000	308,000
Municipal Court *(Fines)*	1,743,936	1,500,000	1,500,000	1,500,000
Planning *(Zoning)*	22,225	18,000	18,000	18,000
Codes *(Bldg Permits/Fees/Review)*	925,149	786,000	786,000	786,000
Total	$3,024,009	$2,622,600	$2,625,300	$2,627,500

Administration

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service to the citizens of Leawood:				
Ratio of Admin. Employees to Direct Service employees	18.3%	18.3%	17.4%	17.5%
✓ Information statistics on maintaining City documents:				
No.of City Council minutes and agendas				
for Regular Meetings	44	48	40	40
for Work sessions/Exec Sessions	30	24	40	40
No. of public records requests	8	10	10	10
Liquor license revenue	$15,475	$10,600	$13,300	$15,500
✓ Ensure quality service by maintaining adequate administration staffing levels:				
Overtime as a % of regular salaries	0.3%	0.9%	0.9%	0.9%
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

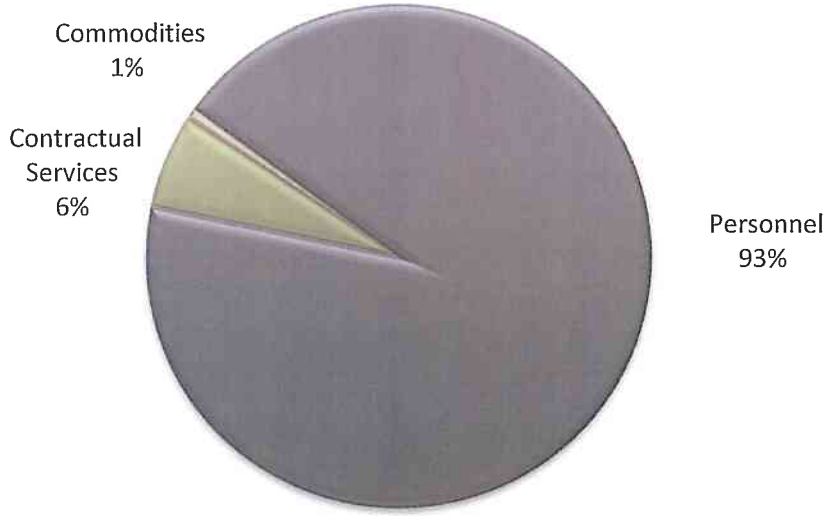
Major Program Accomplishments

- Administered and implemented the policies set forth by the Governing Body.
- Presented the 2017 Operating Budget and the 2017-2021 Capital Improvements Program.
- Coordinated and managed City-wide government operations.
- Provided an accurate record of City Council and City Committee meetings.

Administration

Department: City Administration

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	514,067	526,100	524,700	539,300
Contractual Services	12,995	34,500	34,500	34,500
Commodities	2,524	5,600	5,600	4,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**529,586**	**566,200**	**564,800**	**578,400**
Expenditures by Fund Type				
General	529,586	566,200	564,800	578,400
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**529,586**	**566,200**	**564,800**	**578,400**



2018 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; $2,500 for cellular and internet usage; and $4,600 for office and computer supplies and meeting expense.

Administration

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 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	13,339	15,000	14,000	14,000
No. of payroll checks issued	8,614	8,700	8,700	8,700
License revenue	$317,224	$308,000	$308,000	$308,000
Full-Time Equivalent Positions	***8.00***	***8.00***	***7.00***	***7.00***
Finance Director	1.00	1.00	1.00	1.00
Assistant Director of Finance *(Vacant)*	1.00	1.00	0.00	0.00
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

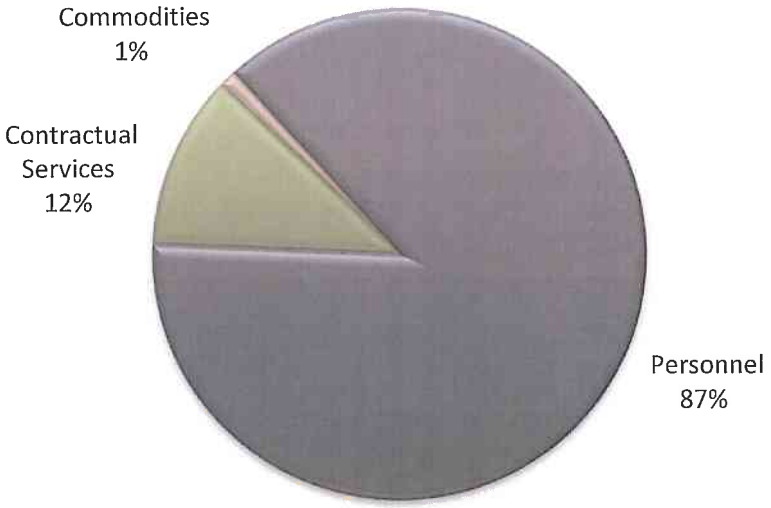
Major Program Accomplishments

- GFOA CAFR Award – 2015.
- GFOA Budget Achievement Award – 2017.
- Issued a Request for Proposal (RFP) for Audit services.
- Issued a Request for Proposal (RFP) for Bond Counsel services.

Administration

Department: Finance

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	651,079	795,100	664,400	701,600
Contractual Services	74,293	92,500	92,500	92,100
Commodities	4,761	9,300	9,300	9,200
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**730,133**	**896,900**	**766,200**	**802,900**
Expenditures by Fund Type				
General	730,133	896,900	766,200	802,900
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**730,133**	**896,900**	**766,200**	**802,900**



2018 Budget Summary

The vacant Assistant Director of Finance position has been eliminated in the 2017 Estimated budget. Major expenses include the payment to an outside firm to audit the City and provide assistance with the preparation of the CAFR ($35,000); banking/investment consulting ($12,000); other banking fees/services ($23,500); staff training/travel ($11,400); monthly cell phone and other communication charges ($1,400); finance membership association dues ($2,600); and office/checks/computer supplies ($7,200).

Administration

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 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)	315	315	315	315
Number of Physical Servers	23	23	23	23
Number of Phone Systems	3	3	2	2
✓ Maintain the City's website to provide the most accurate information:				
Average monthly website visits	130,169	118,000	132,000	133,000
Full-Time Equivalent Positions	***4.00***	***4.00***	***4.00***	***4.00***
Information Services Director	1.00	1.00	1.00	1.00
Information Services Specialist	2.00	2.00	2.00	2.00
Network Administrator/Webmaster	1.00	1.00	1.00	1.00

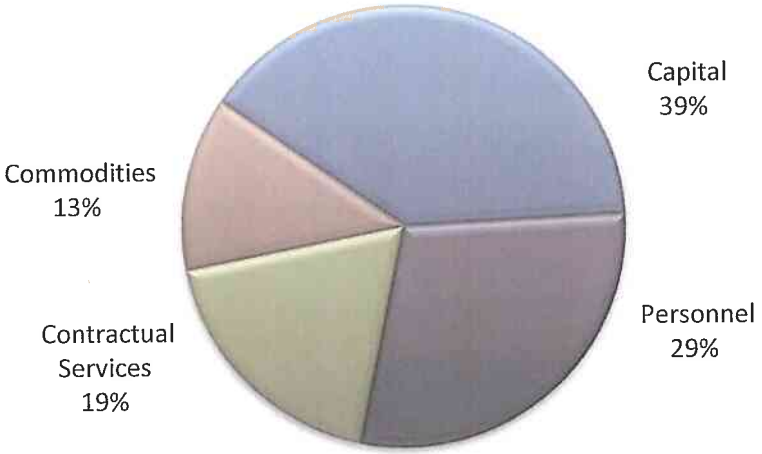
Major Program Accomplishments

- *Windows 10 Integration:* Updated the Active Directory, tested applications for compatibility, upgraded applications like anti-virus software, determined which native windows programs can run and established a base image for use when new desktops are rolled out. The amount of time and resources to accommodate a new operating system is significant.
- *EMV Compliance (Chip & Pin):* This is a technical standard developed by credit card companies to provide for a more secure credit card transaction. Chips help encrypt transactions and aid in reducing the City's liability and maintaining trust with citizens and customers. As part of this process, new software was implemented at the Ironhorse Golf facility, the Rec Trac program was upgraded, and new EMV compliant point-of-sale credit card devices were purchased, installed and configured.
- In 2017, 3 long-time employees, with over 87 years of Leawood experience, retired resulting in a 75% turnover rate for the department.
- *See the department's annual update at: http://www.leawood.org/is/pdf/2016.pdf*

Administration

Department: Information Services

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	570,424	583,400	640,600	507,700
Contractual Services	291,531	326,000	324,200	326,900
Commodities	125,668	192,500	192,500	223,500
Capital	225,387	328,400	388,700	690,000
Debt Service	-	-	-	-
Grand Total	**1,213,010**	**1,430,300**	**1,546,000**	**1,748,100**
Expenditures by Fund Type				
General	987,623	1,101,900	1,157,300	1,058,100
Special Revenue	-	-	-	-
Capital	225,387	328,400	388,700	690,000
Debt	-	-	-	-
Grand Total	**1,213,010**	**1,430,300**	**1,546,000**	**1,748,100**



2018 Budget Summary

Contractual Services includes $326,900 for license renewals and annual maintenance agreements for computer and telecommunications equipment, staff telephones, training/travel and association memberships. Within Commodities is: $191,000 for replacement expendable equipment such as computers, servers, printers and telephone equipment for all City departments; $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. Planned capital expenses includes: $520,000 in 2018 for the final phase of fiber connectivity in the south area of the City; and $170,000 annually for City-wide software, hardware and phone upgrades.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Informational statistics:				
Employment applications processed and reviewed	1,248	1,800	1,800	1,600
Worker's Comp Cases Managed	42	30	40	30
Full-Time Jobs Posted	18	25	20	25
Seasonal Jobs Posted	148	150	150	150
No. of New Full-Time Hires	19	25	20	25
No. of Seasonal Hires	228	150	240	225
Personnel Actions Processed	673	750	700	750
Full-Time Equivalent Positions	***3.75***	***3.75***	***3.75***	***3.75***
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Generalist	2.00	2.00	2.00	2.00
HR Assistant *(Regular PT)*	0.75	0.75	0.75	0.75

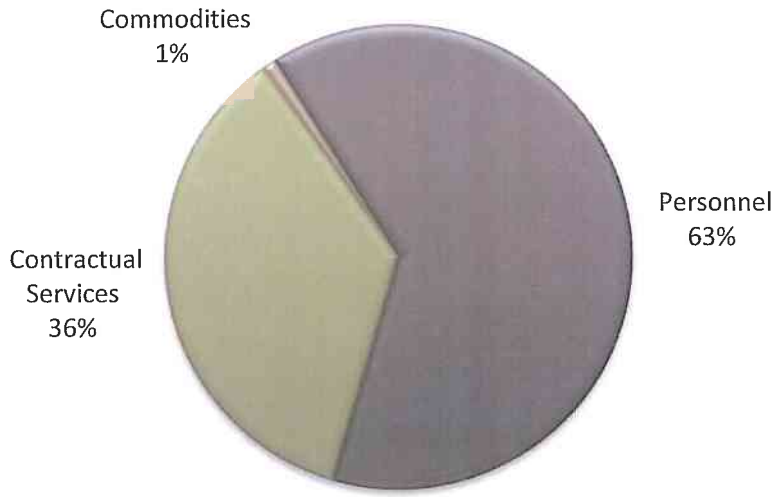
Major Program Accomplishments

- Reviewed and updated fifty-three position descriptions throughout the City.
- Implemented an online I-9 management system for efficiency, security and compliance.
- Transitioned to a new online benefits administration system.
- Reviewed and updated the City's Occupational Exposure Plan & Safety policies.
- Management of City Safety Committee and program-related activities. Maintained a workers compensation rating of less than 1.0 and received the maximum KERIT discount.
- Successful management of 80+ Family Medical Leave Act (FMLA) cases.
- Coordination and oversight of various employee activities, including: the quarterly newsletter; the Employee Appreciation luncheon/recognition program; the City-wide United Way campaign; and the Employee Activity Committee.
- Addition of a Bicycle Transit benefit for employees.

Administration

Department: Human Resources

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	335,340	358,500	363,700	374,600
Contractual Services	164,187	210,600	210,600	210,600
Commodities	3,473	5,600	5,600	5,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**503,000**	**574,700**	**579,900**	**590,800**
Expenditures by Fund Type				
General	503,000	574,700	579,900	590,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**503,000**	**574,700**	**579,900**	**590,800**



2018 Budget Summary

The majority of this program's budget provides for Personnel expenses, followed by Contractual Services. Included in this category 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; $20,000 for temporary employment expense for all City departments, when needed; $15,000 for employee tuition reimbursement; $10,000 for special City-wide training programs; and $6,500 for 125 plan administration. Included in Commodities is $3,000 for office supplies 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 Governing Body 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

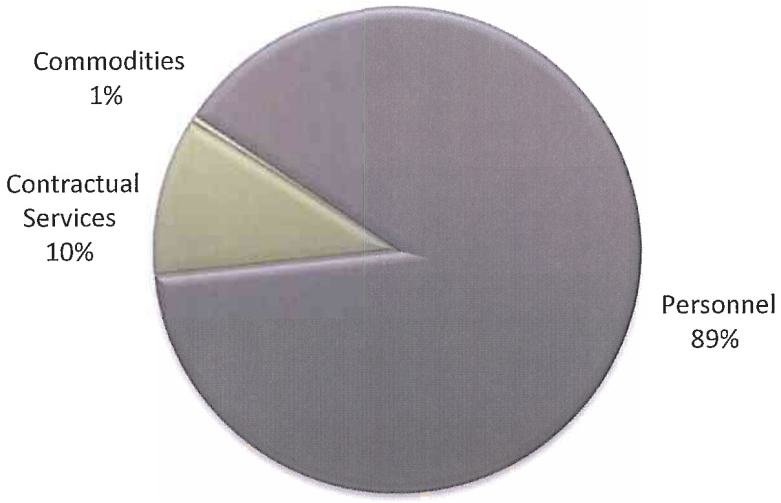
	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Informational statistics:				
No. of ordinances/resolutions prepared or reviewed	227	230	230	230
Clearance % Rate - Municipal Court Charges (no. of cases closed as a % of total no. of cases filed)	98.0%	95.0%	95.0%	95.0%
Full-Time Equivalent Positions	***3.00***	***3.00***	***3.00***	***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	1.00	1.00	1.00	1.00

Major Program Accomplishments

- Updated the election ordinances and revised ward boundaries.
- Assisted the Governing Body to draft the new Tobacco 21 ordinances.

Department: Legal Services

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	443,604	453,600	433,300	456,500
Contractual Services	32,550	51,500	54,300	53,800
Commodities	1,103	2,700	2,700	2,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**477,257**	**507,800**	**490,300**	**513,000**
Expenditures by Fund Type				
General	477,257	507,800	490,300	513,000
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**477,257**	**507,800**	**490,300**	**513,000**



2018 Budget Summary

No major changes are planned for this area in 2018. Included in Contractual Services is $8,500 for staff training and travel, $8,000 for Westlaw access charges, $8,800 for professional association memberships and subscriptions. Other expenses include $1,600 for office supplies/materials, $600 for meeting supplies, and $500 for the replacement of small office equipment.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service to the public:				
Net receipts processed	$1,743,936	$1,500,000	$1,500,000	$1,500,000
Average Ticket Processed	$124	$101	$130	$125
✓ Informational statistics:				
Number of cases filed	14,009	14,900	11,500	12,000

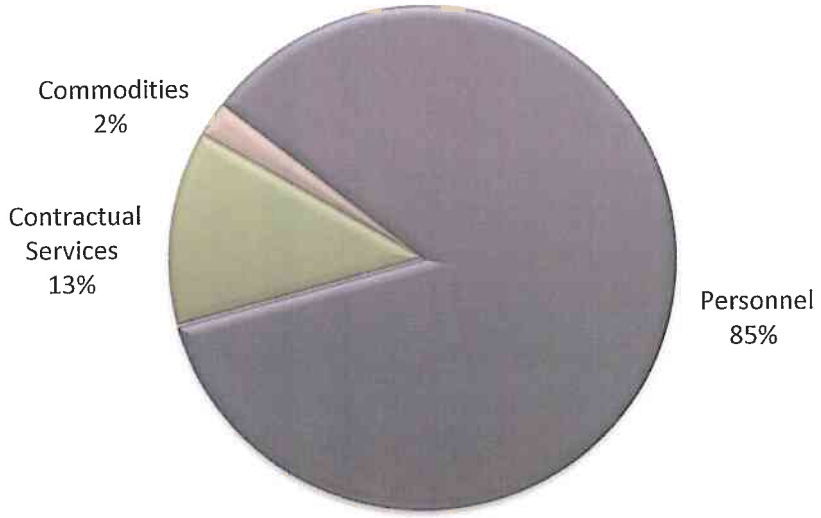
Full-Time Equivalent Positions	***8.43***	***8.43***	***7.43***	***7.43***
Judge *(Part Time)*	0.68	0.68	0.68	0.68
Court Administrator	1.00	1.00	1.00	1.00
Court Supervisor	1.00	1.00	1.00	1.00
Legal/Court Assistant *(Regular Part Time)*	0.75	0.75	0.75	0.75
Court Clerk (I, II, III)	5.00	5.00	4.00	4.00

Major Program Accomplishments

- In a coordinated effort between the Municipal Court and the Police Department, selected a vendor (Digi Ticket) for an electronic ticketing system.
- Implemented the Hit Notification System via the Regional Justice Information Service (REJIS) to more efficiently monitor defendants on diversion/probation.

Department: Municipal Court

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	496,548	594,800	520,000	547,700
Contractual Services	38,930	80,800	79,900	79,900
Commodities	4,306	12,600	12,600	14,700
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**539,784**	**688,200**	**612,500**	**642,300**
Expenditures by Fund Type				
General	539,784	688,200	612,500	642,300
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**539,784**	**688,200**	**612,500**	**642,300**



2018 Budget Summary

A vacant Court Clerk position has been eliminated in the 2017 Estimated budget. The majority of spending in this program is for personnel expenses. Included in Contractual Services is $29,400 to provide a public defender; $16,800 for monthly REJIS system user charges and credit card fees; $7,000 for the printing of forms; $12,600 for staff training and travel; $10,000 for court interpreters; and $1,000 for telephone expense. A total of $11,500 is planned for office supplies/materials, $500 for meeting materials, and $2,200 to replace office chairs and a paper trimmer.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Informational statistics:				
Board of Zoning Appeals Cases	37	35	35	35
Planning Commission meetings	17	20	20	20
No. of development applications	69	135	75	75
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

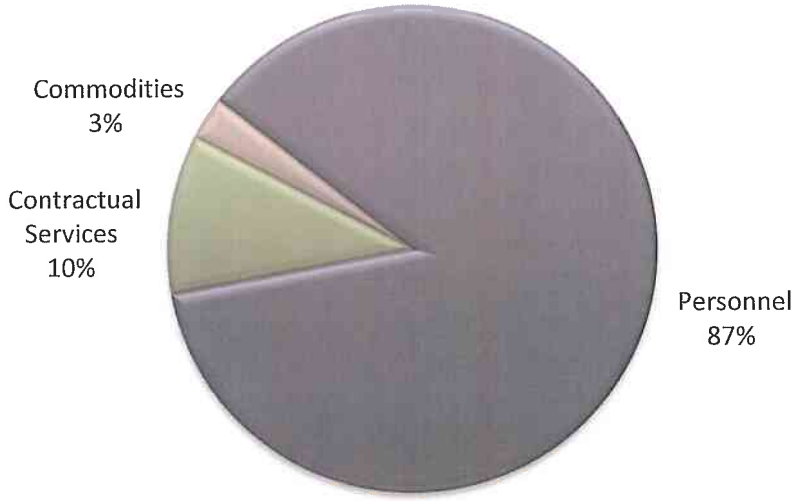
Major Program Accomplishments

- Conducted public meetings for the 135th Street Implementation Plan.
- Updated the City's Comprehensive Plan.
- Updated the Leawood Development Ordinance with new provisions.
- Reviewed and approved the 2017-2021 Capital Improvement Program (CIP).
- Completed the 2016 Landscape Development Report.
- Reviewed 20 building plan applications for compliance with the Governing Body approval.
- Issued 62 sign permits.

Department: Community Development

Programs: Administration and Planning

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	509,651	527,000	534,700	576,100
Contractual Services	41,862	70,300	70,300	70,300
Commodities	13,137	20,100	20,100	19,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**564,650**	**617,400**	**625,100**	**665,500**
Expenditures by Fund Type				
General	564,650	617,400	625,100	665,500
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**564,650**	**617,400**	**625,100**	**665,500**



2018 Budget Summary

This presentation includes the programs of Community Development Administration and Planning. Planned expenditures in Contractual Services are $22,000 for outside professional services to be used as needed; $20,400 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; $7,600 for office supplies; and $2,500 to replace a label maker machine.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Ensure building safety and development compliance:				
Neighborhood inspections per employee	1,264	1,667	2,000	2,000
Code inspections performed	9,538	8,000	8,500	8,500
% inspections on time	100%	100%	100%	100%
✓ Informational statistics:				
No. of Certificates of Occupancy	119	125	125	125
Number of Massage Licenses	63	60	60	60
Licensed single-family rentals	142	125	140	140
Licensed apartment rentals (Units)	1,154	750	1,200	1,200
Court cases initiated	72	150	100	100
No. of One & Two Family Permits	48	65	65	65
No. of Other Permits	126	250	200	200
Construction Valuation Cost	$92,956,594	$100,000,000	$100,000,000	$100,000,000
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

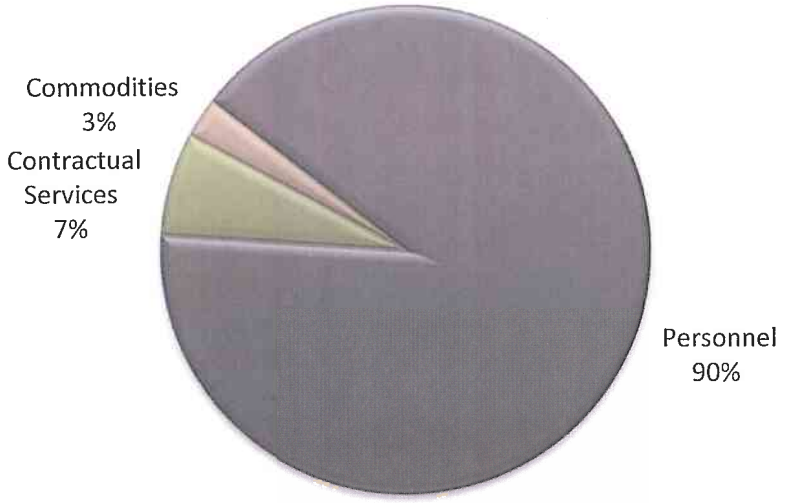
Major Program Accomplishments

- Maintained all certifications, Disaster Assessment, Erosion Control, Building, etc.
- Staff attended the annual ICC Code conference in Kansas City, Mo.
- The Building Official served as President of the Johnson County Building Officials Association.
- The Permit Technician served as Secretary for the KC Metro Permit Technicians Association.

Department: Community Development

Programs: Codes and Neighborhood Services

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	842,124	849,200	815,600	876,700
Contractual Services	35,541	65,800	65,800	65,800
Commodities	15,113	29,000	27,800	25,800
Capital	69,441	-	-	50,000
Debt Service	-	-	-	-
Grand Total	**962,219**	**944,000**	**909,200**	**1,018,300**
Expenditures by Fund Type				
General	892,778	944,000	909,200	968,300
Special Revenue	-	-	-	-
Capital	69,441	-	-	50,000
Debt	-	-	-	-
Grand Total	**962,219**	**944,000**	**909,200**	**1,018,300**



2018 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 $4,900 for communication expenses. Commodities reflects budget for gasoline and vehicle maintenance for City assigned vehicles of $16,200; materials and supplies of $5,000; and employee uniforms of $2,300. Capital in 2018 will replace two SUV's used by the inspectors.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

"Introspection"

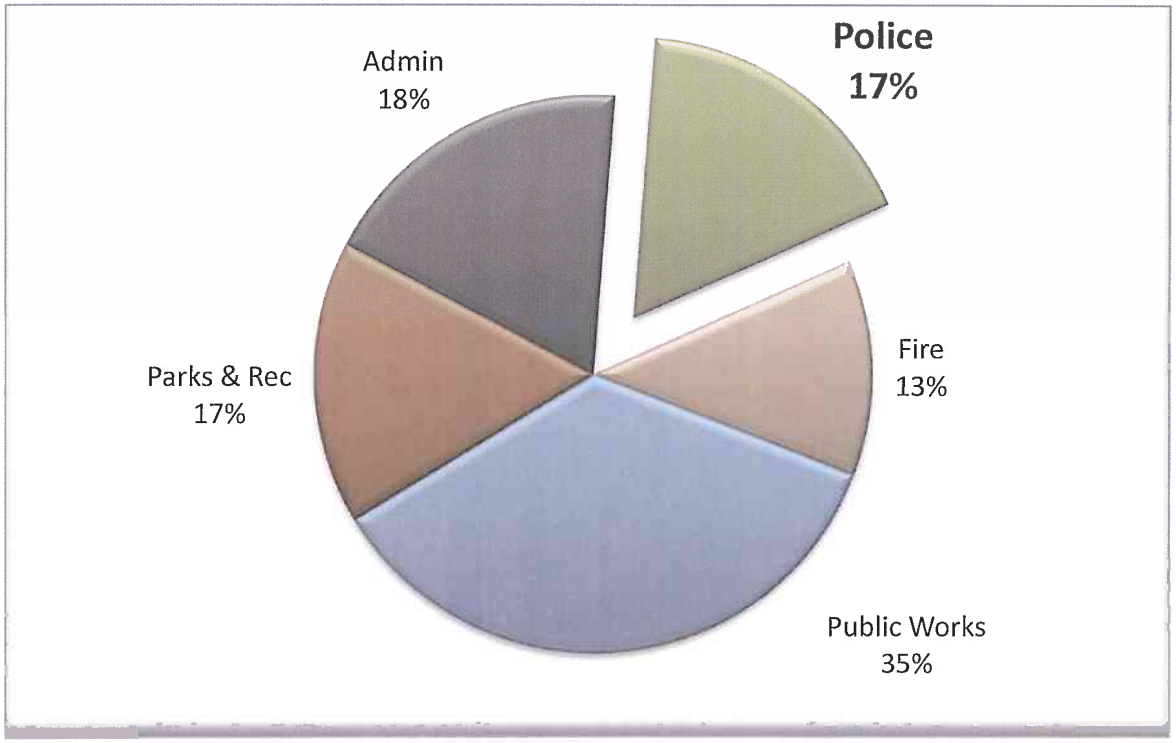
By Larry Young

"Introspection" is a monumental bronze sculpture (11.5' x 6' x four'), cast by the lost wax casting process. This sculpture symbolizes human contemplation and reflection by creating three-dimensional negative space. Introspection happens to focus on human beings' internal search for the meaning of life and the meaning of self. The interior space is surrounded by life forms, which frame a human image in the center. This symbolizes man's ability and need to be reflective, thus the title "Introspection".

This sculpture was originally part of the Leawood Art on Loan program and is now located on Tomahawk Creek Parkway at 114th Street. It was the seventh installation of this program. Following the loan period, it was purchased by the City to become a part of the permanent collection due to the popularity of the piece with residents.

POLICE

Budget: $10.6M Positions: 84.23



Council Priorities

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

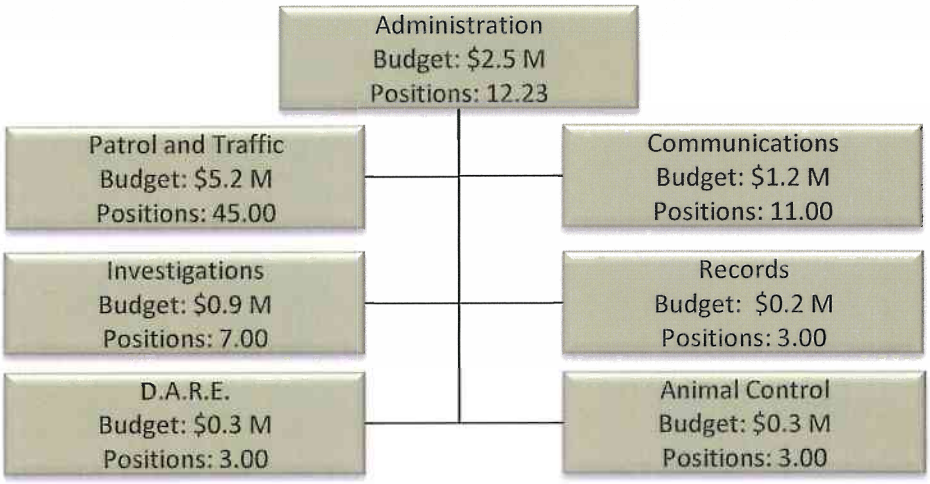
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

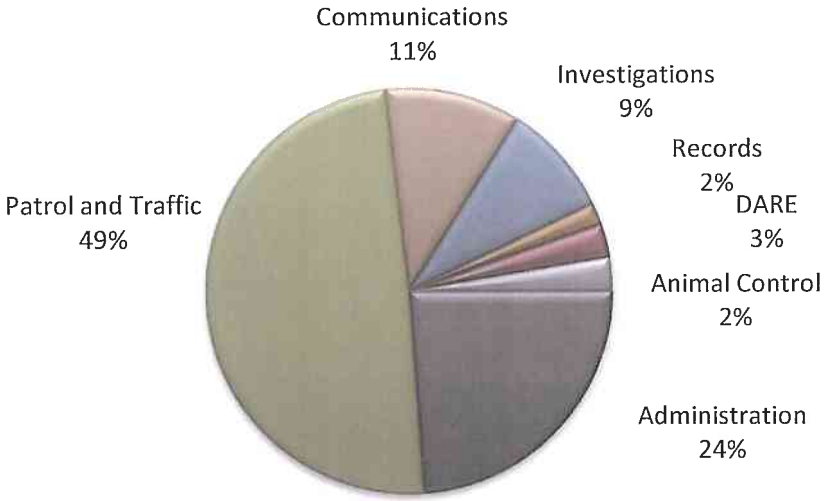
Governing Body Goals For 2018-2022

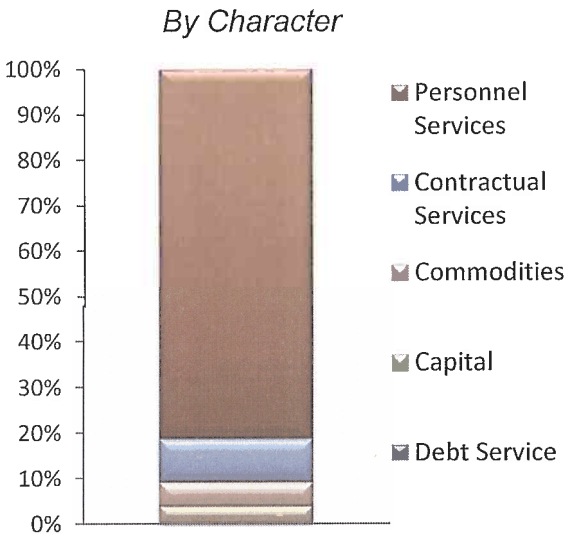
- *Evaluate Cure of Ars church/school traffic management improvements.*
- *Complete a review of main routes to schools.*

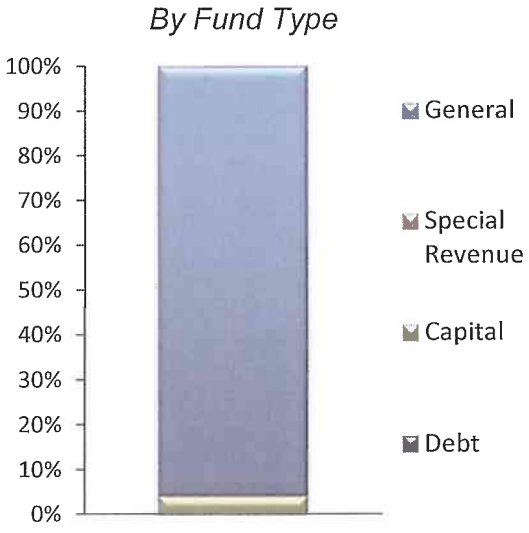
POLICE

Budget: $10.6M Positions: 84.23









POLICE

Budget: $10.6M Positions: 84.23

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Expenditures by Program				
Administration	2,052,352	2,236,300	2,429,400	2,538,300
Patrol and Traffic	4,609,556	5,481,900	4,960,400	5,248,000
Communications	1,007,601	1,171,700	1,180,100	1,154,200
Investigations	918,443	921,800	922,200	952,600
Records	153,822	183,000	174,800	187,800
DARE	436,252	439,300	444,700	286,000
Animal Control	229,338	271,200	265,800	278,300
Total	$9,407,364	$10,705,200	$10,377,400	$10,645,200
Expenditures by Character				
Personnel Services	8,007,450	8,662,900	8,215,700	8,659,600
Contractual Services	709,796	964,000	990,200	1,021,100
Commodities	299,431	521,800	491,700	554,200
Capital	390,687	556,500	679,800	410,300
Debt Service	-	-	-	-
Total	$9,407,364	$10,705,200	$10,377,400	$10,645,200
Expenditures by Fund Type				
General	9,016,677	10,122,900	9,677,600	10,210,800
Special Revenue	-	25,800	20,000	24,100
Capital	390,687	556,500	679,800	410,300
Debt	-	-	-	-
Total	$9,407,364	$10,705,200	$10,377,400	$10,645,200
Full-Time Equivalents	83.00	84.00	84.00	84.23
Commissioned Officers	*61.00*	*61.00*	*61.00*	*61.00*
Exhibit: Revenue by Program				
Alarm Fees	52,013	54,000	52,000	52,000
Animal Control/Shelter Fees	2,245	3,000	2,500	2,700
Dare/SRO Reimbursement	294,000	299,000	299,000	247,000
School Resource Fees	31,265	30,000	30,000	30,000
Total	$379,523	$386,000	$383,500	$331,700

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service to citizens:				
Budgeted cost per citizen	$287	$325	$315	$321
Citizens per Commissioned Officer	538	541	541	543
Alarm fee revenue	$52,013	$54,000	$52,000	$52,000
✓ Effectively manage the increasing calls for service impacting the organization:				
Overtime as a % of regular salaries	8%	10%	10%	10%
Response time emergency calls	3:25 min	3:45 min	3:45 min	3:45 min
✓ Establish a strong community presence and rapport with residents:				
% respondents satisfied	86.0%	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	7	2	3	2
Full-Time Equivalent Positions	***11.00***	***11.00***	***12.00***	***12.23***
Commissioned Officers	***6.00***	***6.00***	***7.00***	***7.00***
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	*2.00*	*2.00*	*2.00*	*2.00*
Professional Standards Officer (Sergeant)	*1.00*	*1.00*	*1.00*	*1.00*
Police Officer	*1.00*	*1.00*	*2.00*	*2.00*
Police Services Coordinator	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
Police Interns *(Casual/Seasonal)*	0.00	0.00	0.00	0.23

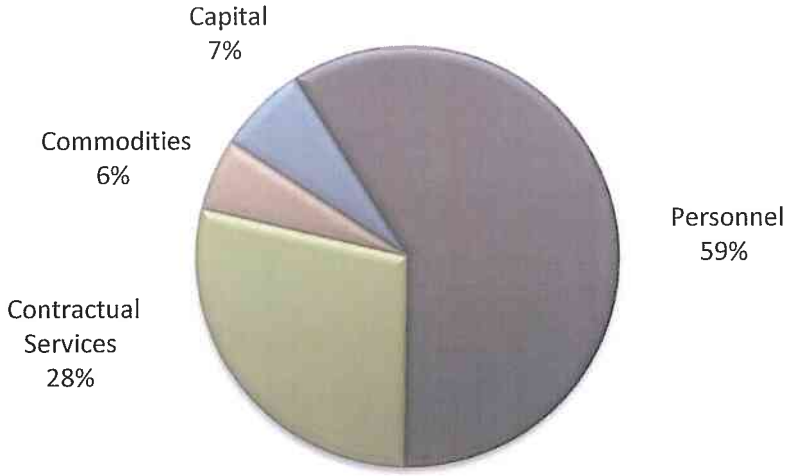
Major Program Accomplishments

- Completion of a recruiting video for the Department.
- Creation of a Leadership Development Program for Commissioned Personnel.
- Selection of an Electronic Ticketing System (Digi Ticket).
- Coordinated county-wide Hostile Event training sessions.

Department: Police

Program: Administration

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	1,277,630	1,299,100	1,311,400	1,501,000
Contractual Services	524,945	621,000	653,100	722,900
Commodities	52,723	98,200	93,200	139,900
Capital	197,054	218,000	371,700	174,500
Debt Service	-	-	-	-
Grand Total	**2,052,352**	**2,236,300**	**2,429,400**	**2,538,300**
Expenditures by Fund Type				
General	1,855,298	2,018,300	2,057,700	2,363,800
Special Revenue	-	-	-	-
Capital	197,054	218,000	371,700	174,500
Debt	-	-	-	-
Grand Total	**2,052,352**	**2,236,300**	**2,429,400**	**2,538,300**



2018 Budget Summary

Personnel changes include the movement of 1 Patrol Officer, previously assigned to the DARE/SRO program to Admin in the 2017 Estimated budget and the addition of 2 casual/seasonal (0.23 FTE) Police Interns in 2018. Operating expenses includes $375,300 for projected utilities and building expenses for the Justice Center; $59,000 for school crossing guards; $138,100 for contractual and shared expenses; $24,600 for staff training; $50,000 for housing of prisoners at the county facility; $33,400 for law enforcement liability insurance; office supplies of $21,800; and gasoline/vehicle maintenance of $22,000. Capital in 2018 will replace 1 Administration vehicle, 1 canine unit, 1 Public Service Officer (PSO) truck, the Automated Fingerprint Imaging System (AFIS) and a treadmill.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Effectively manage the increasing calls for service impacting the organization:				
Total calls for service	11,577	13,200	13,200	13,200
Response time emergency calls	3:25 min	3:45 min	3:45 min	3:45 min
Total traffic citations	10,368	14,900	11,500	12,000
✓ Monitor and analyze the crime rate for changing threats to the community:				
Crime rate (per 1,000 citizens)	27.6	26.5	26.5	26.4
Part I	13.6	13.6	13.6	13.6
Part II	14.1	12.9	12.9	12.8
✓ Promote the public's sense of security:				
% of residents who feel safe in their neighborhood during the day/night	95.0%	95.0%	95.0%	95.0%
✓ Reduce traffic incidents:				
# of traffic crashes with injuries	160	125	125	125
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*
Police Officer (I, II, III, IV)	*38.00*	*38.00*	*38.00*	*38.00*

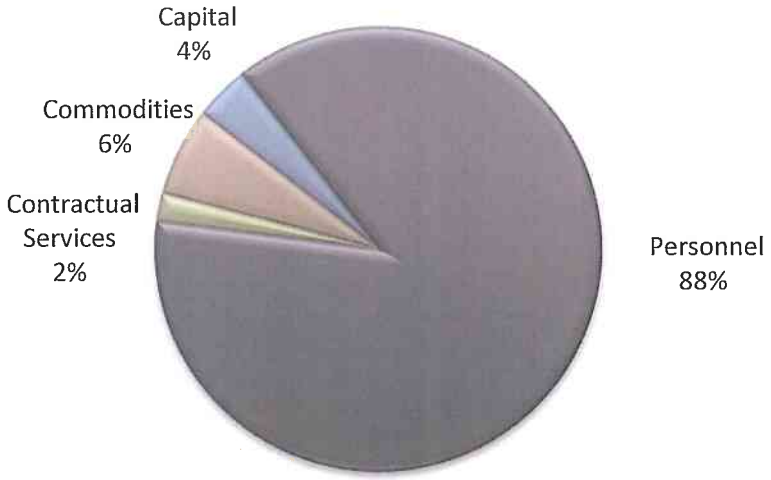
Major Program Accomplishments

- Reduction of both Emergency and Non-Emergency response times.
- Four lifesaving events occurred in which officers received Lifesaving Awards.
- A Patrol Officer was awarded the Kansas Association of Chiefs of Police Silver Award for Valor.
- The department received the AAA Platinum Traffic Safety Award.

Department: Police

Program: Patrol and Traffic

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	4,197,622	4,699,200	4,234,700	4,598,200
Contractual Services	57,272	122,900	122,000	107,300
Commodities	203,581	344,800	326,200	337,500
Capital	151,081	315,000	277,500	205,000
Debt Service	-	-	-	-
Grand Total	**4,609,556**	**5,481,900**	**4,960,400**	**5,248,000**
Expenditures by Fund Type				
General	4,458,475	5,166,900	4,682,900	5,043,000
Special Revenue	-	-	-	-
Capital	151,081	315,000	277,500	205,000
Debt	-	-	-	-
Grand Total	**4,609,556**	**5,481,900**	**4,960,400**	**5,248,000**



2018 Budget Summary

Included are both the Patrol and Traffic functions of the department. In 2018, Patrol Officers will receive a market adjustment, between 2.2% and 2.9%, on their annual review date. The three groups of officers in the Patrol division 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 $140,000 for vehicle repairs, gasoline and supplies; $40,600 for uniforms; $40,100 for officer training; $29,000 for mobile phones; $23,400 for ammunition supplies; and $97,400 for expendable equipment. Within Capital is $205,000 for the replacement purchase of 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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Monitor workload to ensure adequate staffing levels:				
Total calls dispatched	31,532	33,000	33,000	33,000
911 calls dispatched	3,615	3,300	3,500	3,500
✓ Dispatch information within target time of 30 seconds:				
Response time from time of call to dispatch (emergency calls)	33.15 seconds	30.00 seconds	30.00 seconds	30.00 seconds
✓ Promote departmental teamwork to ensure efficient communication				
% rating dispatch services as good or better on in-department survey	92.6%	90.0%	90.0%	90.0%
Full-Time Equivalent Positions	***10.00***	***11.00***	***11.00***	***11.00***
Commissioned Officers	***0.00***	***0.00***	***0.00***	***0.00***
Communications Officer (I, II, III)	10.00	11.00	11.00	11.00

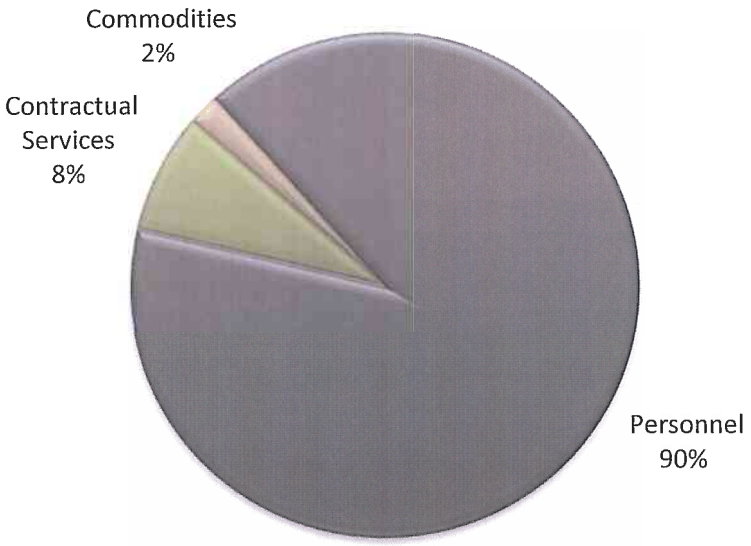
Major Program Accomplishments

- Introduced Bluetooth phone headsets - one of the first dispatch centers in the metro area to use this technology that allows better keyboard operation.
- Added a stand-up treadmill at one station to improve employee wellness.
- Used lessons learned from a bank robbery & pursuit to produce a training video shown metro-wide.
- Developed a program to make the municipal arrest warrant system paperless.
- Successfully implemented a new unit supervisor position and integrated 2 new dispatchers.

Department: Police

Program: Communications

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	910,137	1,035,400	1,043,800	1,042,800
Contractual Services	85,237	114,200	116,200	88,300
Commodities	12,227	22,100	20,100	23,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**1,007,601**	**1,171,700**	**1,180,100**	**1,154,200**
Expenditures by Fund Type				
General	1,007,601	1,171,700	1,180,100	1,154,200
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**1,007,601**	**1,171,700**	**1,180,100**	**1,154,200**



2018 Budget Summary

The largest proposed expenses are for personnel to perform the 9-1-1 function. Within Contractual Services is $61,400 for the payment of interlocal and Intergraph agreements; $3,500 for communication expense; and $13,400 for staff training and professional memberships. Office materials and supplies of $7,100, the purchase of staff uniforms of $7,000, equipment maintenance expenses of $6,000, and $3,000 for replacement expendable equipment are shown in Commodities.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Effectively manage caseloads to facilitate a high crime clearance rate:				
# of cases investigated	906	950	950	970
Part I	445	450	450	450
Part II	461	500	500	520
# of cases per officer	151	158	158	162
Part I	74	75	75	75
Part II	77	83	83	87
Active cases cleared	245	260	260	270
✓ 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 (Detective)	*5.00*	*5.00*	*5.00*	*5.00*
Administrative Assistant	1.00	1.00	1.00	1.00

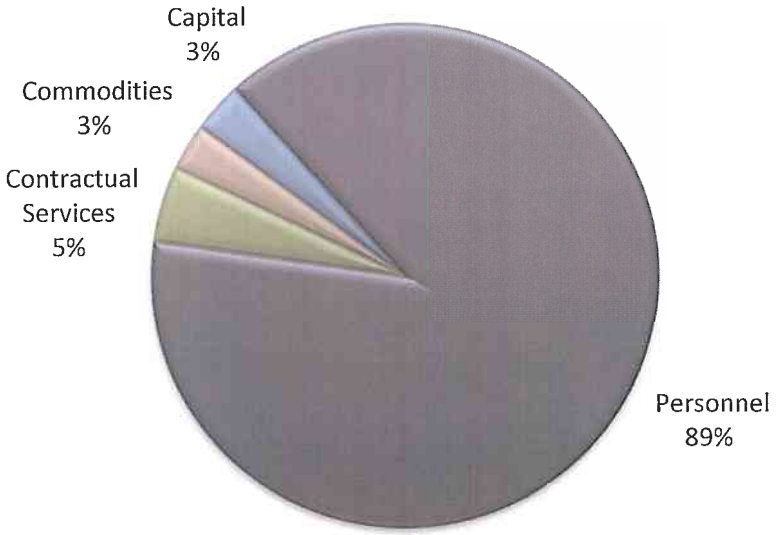
Major Program Accomplishments

- Assisted with the capture and prosecution of bank robbers who shot at Leawood officers.
- Assisted with the capture and prosecution of the Leawood Bank of Midwest robbery suspects.
- Assisted with the prosecution of a nationwide organized crime ring using credit card skimmers.
- Participated in three Metro Squad homicide investigations.
- Participated in two Johnson County officer involved shooting investigations.

Department: Police

Program: Investigations

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	841,262	818,500	821,800	847,400
Contractual Services	16,478	48,500	41,500	45,600
Commodities	18,151	31,300	28,300	28,800
Capital	42,552	23,500	30,600	30,800
Debt Service	-	-	-	-
Grand Total	**918,443**	**921,800**	**922,200**	**952,600**
Expenditures by Fund Type				
General	875,891	872,500	871,600	897,700
Special Revenue	-	25,800	20,000	24,100
Capital	42,552	23,500	30,600	30,800
Debt	-	-	-	-
Grand Total	**918,443**	**921,800**	**922,200**	**952,600**



2018 Budget Summary

Within Contractual Services is $6,500 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, $7,700 for office supplies/materials, $2,000 for vehicle repairs and $12,000 for gasoline. Capital reflects the replacement purchase of 1 vehicle each in 2017 and 2018. Also shown in this program is an estimated $44,810, combined in 2017 and 2018, in the Special Law Enforcement Trust fund. 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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Ensure timely submission of reports through appropriate workloads:				
Case mgmt entries per employee	6,657	6,500	6,500	6,500
Accident reports entered	753	700	800	800
Arrest reports entered	1,123	1,200	1,200	1,200
Tickets entered	10,368	10,000	4,000	100
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

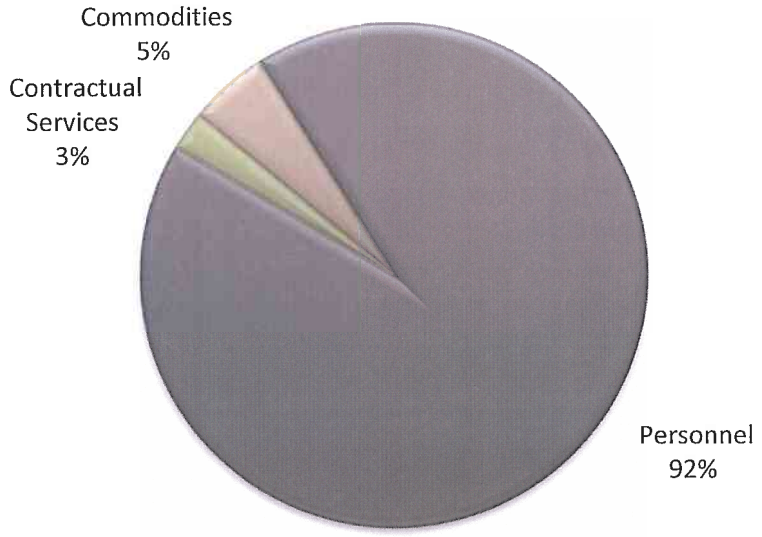
Major Program Accomplishments

- Successfully trained and integrated a new Records Specialist into the unit.
- Employees retained REJIS, KCJIS, NCIC and Trustware certifications.
- Assisted in testing for a new electronic ticketing system.
- Finished retention review of 2011-2013 written record files.
- Integrated the new electronic process for retrieving county and state crime lab reports.

Department: Police

Program: Records

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	150,658	168,800	160,600	173,600
Contractual Services	423	4,600	4,600	4,600
Commodities	2,741	9,600	9,600	9,600
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**153,822**	**183,000**	**174,800**	**187,800**
Expenditures by Fund Type				
General	153,822	183,000	174,800	187,800
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**153,822**	**183,000**	**174,800**	**187,800**



2018 Budget Summary

There are no major changes to this program in 2018. Funds have been budgeted in Contractual Services to provide for leased equipment and owned equipment repairs of $500, printing of forms of $2,000, and $1,700 for staff training/travel and professional memberships. 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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Promote safety through education and outreach efforts:				
# of children receiving DARE	2,037	2,300	2,000	2,000
# of children completing DARE	346	325	345	345
✓ Promote safety through enforcement efforts:				
Cases initiated during SRO service	17	50	25	25
Hours of SRO Service	2,650	2,600	2,600	2,600
✓ Use of City funds:				
Portion of the sub-program funded by the Alcohol Tax	67%	68%	67%	86%
✓ Provide efficient service:				
Program revenue	$325,265	$329,000	$329,000	$277,000
Full-Time Equivalent Positions	***4.00***	***4.00***	***3.00***	***3.00***
Commissioned Officers	***4.00***	***4.00***	***3.00***	***3.00***
DARE Officer	*2.00*	*2.00*	*1.00*	*1.00*
School Resource Officer (SRO)	*2.00*	*2.00*	*2.00*	*2.00*

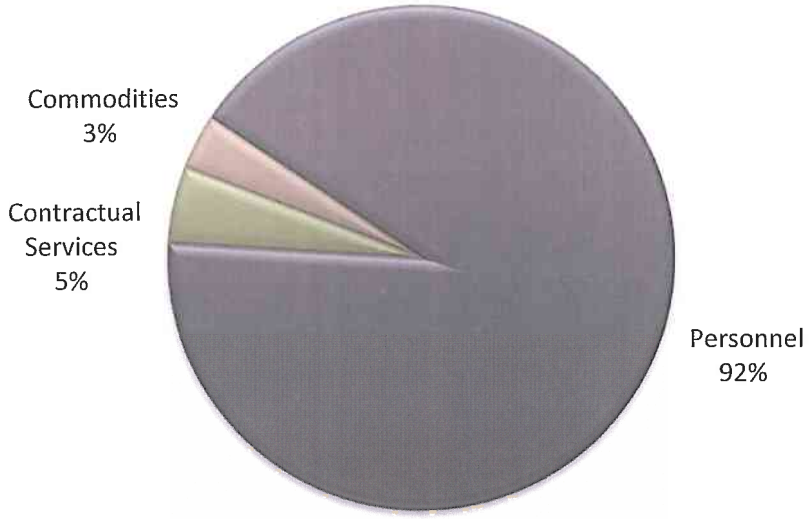
Major Program Accomplishments

- The DARE/SRO officers are responsible for the majority of community presentations and tours of the Justice Center.
- The officers are able to spend time in all Leawood public and private schools, as well as one in Prairie Village, Ks and one in Kansas City, Mo.

Department: Police

Program: D.A.R.E.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	423,893	415,100	420,500	261,800
Contractual Services	3,771	15,100	15,100	14,100
Commodities	8,588	9,100	9,100	10,100
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**436,252**	**439,300**	**444,700**	**286,000**
Expenditures by Fund Type				
General	436,252	439,300	444,700	286,000
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**436,252**	**439,300**	**444,700**	**286,000**



2018 Budget Summary

One officer has been reassigned from this program to the Police Administration program, in the 2017 Estimated Budget. Operating 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 $6,000, DARE materials and supplies of $8,600, communication of $2,100 and $1,500 for uniforms.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate fees:				
Cost recovery on boarding strays	16%	20%	17%	18%
Animal impound fees	$2,245	$3,000	$2,500	$2,700
Animal Impound fees, daily	$45	$45	$45	$45
# of animal control calls	1,076	1,300	1,300	1,300
# of Loose Animals Captured	261	210	250	250
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

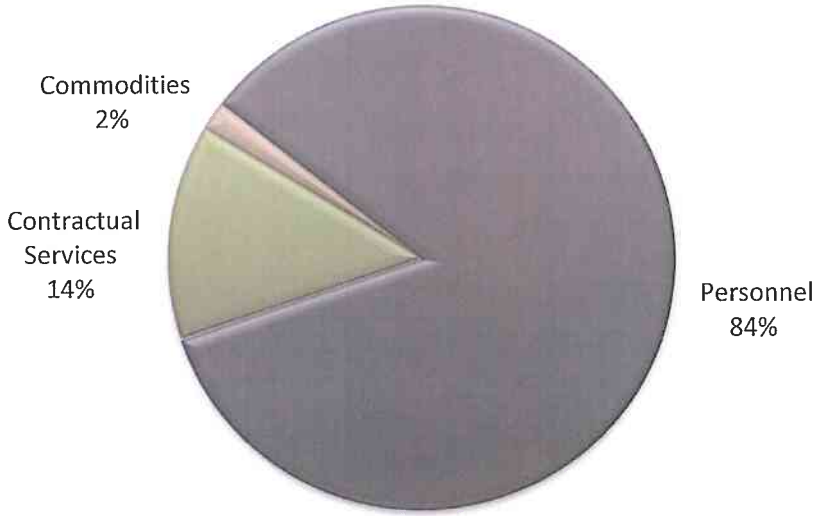
Major Program Accomplishments

- Hosted county-wide training on large animal rescue.
- Helped to host the Barktober Fest program with the Parks/Recreation department at the Leawood Dog Park.
- Taught bite prevention classes for children.
- Unit members taught a chemical immobilization course for Kansas Animal Control officers.
- Continued involvement with the KC Metro Animal Response team.
- Continued assistance with Johnson County Emergency Management's ESF11 planning.
- Animal Control Officer, Carla Lewis, is the President of the Kansas Animal Control Assn.

Department: Police

Program: Animal Control

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	206,248	226,800	222,900	234,800
Contractual Services	21,670	37,700	37,700	38,300
Commodities	1,420	6,700	5,200	5,200
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**229,338**	**271,200**	**265,800**	**278,300**
Expenditures by Fund Type				
General	229,338	271,200	265,800	278,300
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**229,338**	**271,200**	**265,800**	**278,300**



2018 Budget Summary

A total of $15,000 is included annually for the boarding of stray animals, a portion of which is recoverable when animals are picked up. Other operating expenses include: $10,000 annually for wildlife control; $2,300 for the "Barktober Fest" event; $3,800 for disposal fees; $1,000 for rabies testing; $3,900 for officer training/travel and memberships; $2,700 for office, medical and veterinary supplies; $1,500 for uniforms; and $1,000 for vehicle repairs/parts.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

"Pastoral Dreamer"

By David Phelps

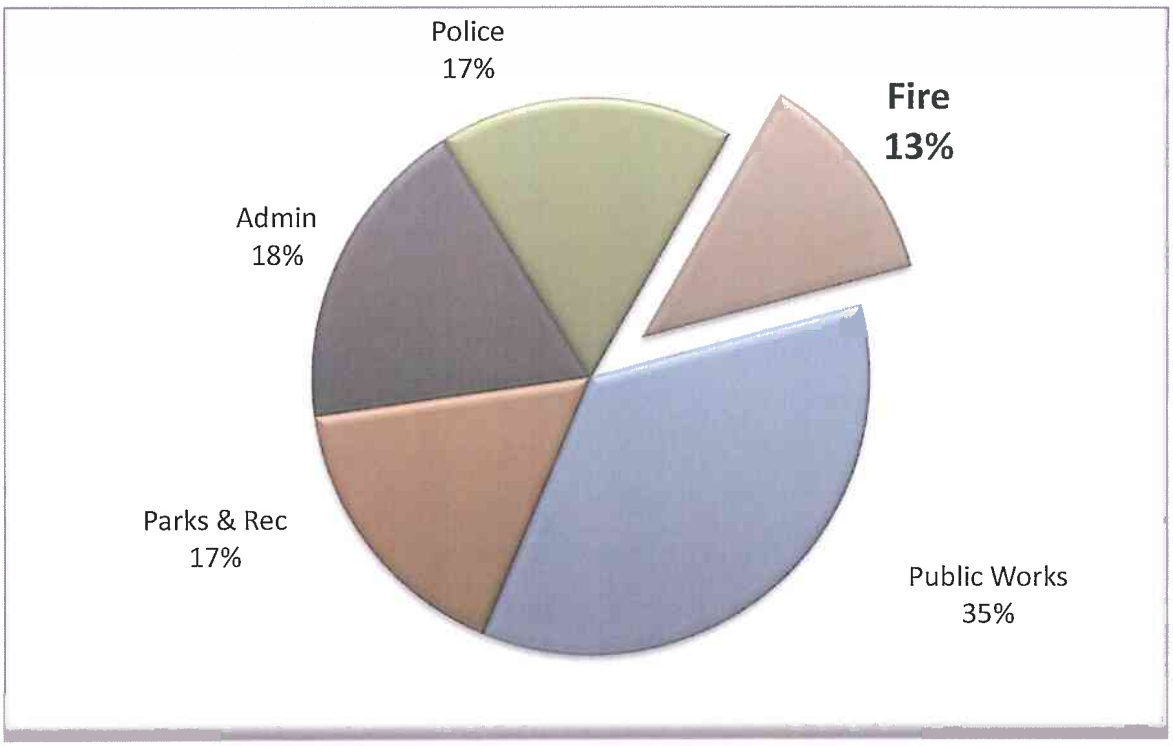
Phelps' figurative bronze sculpture is three times life-size and appears to emerge from the ground. His monumental work is serenely contemplative and imbued with a dry, subtle sense of humor. Although he creates large and small-scale pieces, his sculptures evoke reaction no matter the proportion. The imagery of his figurative bronze sculpture is rooted in his early years growing up on the family farm.

"Pastoral Dreamer" depicts a man relaxing, partially submerged in the ground, at a length of 17 feet. By combining opposites, he can infuse his art with the power of that tension. This imagery is strengthened because the viewer has to put the image together. This limited edition sculpture was selected by the Art in Public Places Initiative to be placed along 133rd street in southern Leawood to be enjoyed by families and the children attending the nearby elementary school.

Fire Budget

FIRE

Budget: $7.8M Positions: 53.49



Council Priorities

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

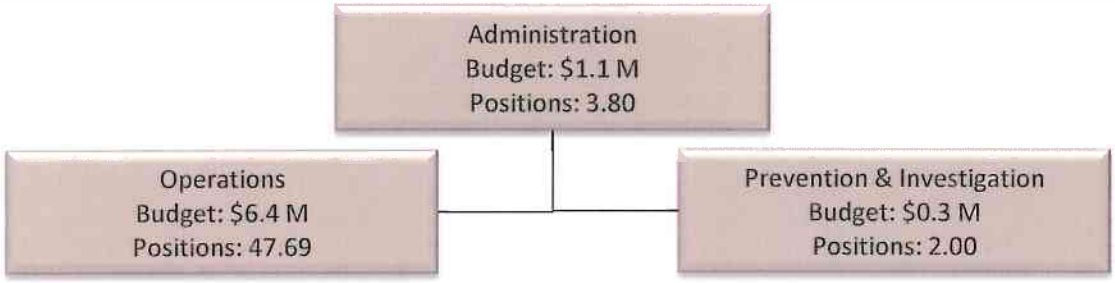
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

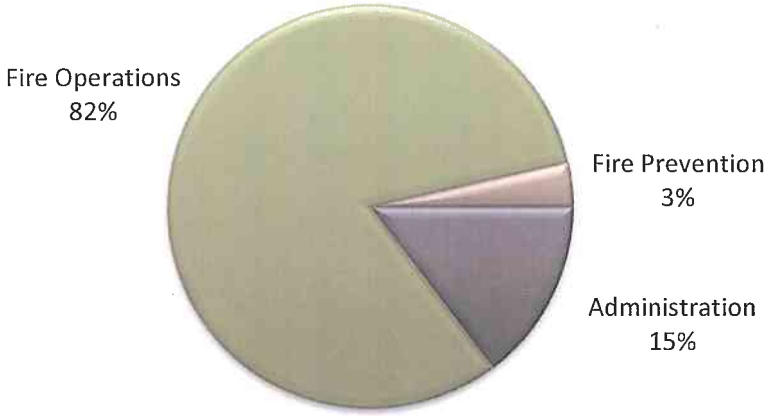
Governing Body Goals For 2018-2022

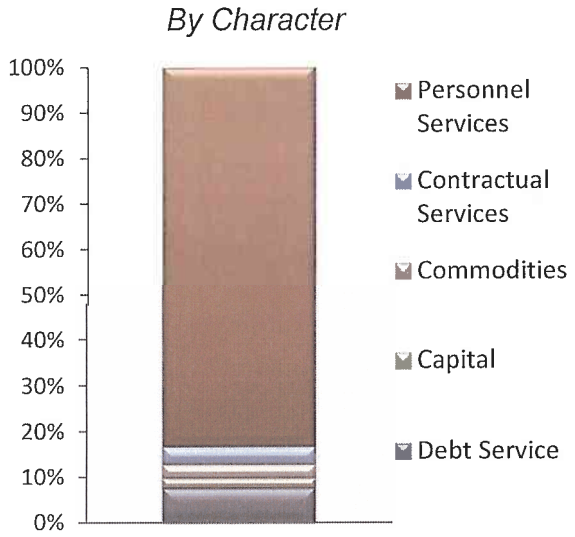
- *Evaluate usage of City-owned property at 96th Street and Lee Boulevard.*
- *Request Johnson County Water District #1 for permission to decorate fire hydrants, "Adopt a Hydrant".*
- *Evaluate land-use options for remaining undeveloped portion of City-owned property at 117th Street and Tomahawk Creek Parkway.*

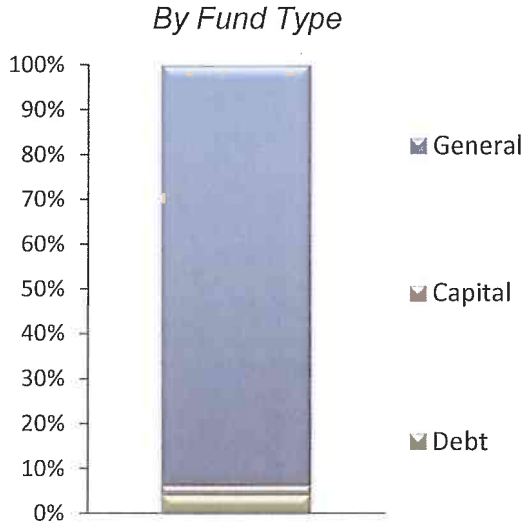
FIRE

Budget: $7.8M Positions: 53.49









FIRE

Budget: $7.8M Positions: 53.49

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Expenditures by Program				
Administration	2,371,015	1,413,013	1,417,602	1,147,333
Fire Operations	5,683,585	6,286,700	6,132,300	6,397,000
Fire Prevention	254,006	266,800	272,500	273,300
Total	$8,308,606	$7,966,513	$7,822,402	$7,817,633
Expenditures by Character				
Personnel Services	6,123,796	6,330,300	6,100,900	6,520,400
Contractual Services	230,721	307,800	305,300	309,700
Commodities	167,094	292,200	284,200	232,900
Capital	1,303,529	401,000	519,900	160,000
Debt Service	483,466	635,213	612,102	594,633
Total	$8,308,606	$7,966,513	$7,822,402	$7,817,633
Expenditures by Fund Type				
General	7,780,512	7,223,800	6,962,400	7,334,900
Special Revenue	-	-	-	-
Capital	191,331	401,000	519,900	160,000
Debt	336,763	341,713	340,102	322,733
Total	$8,308,606	$7,966,513	$7,822,402	$7,817,633
Full-Time Equivalents	53.44	53.44	53.49	53.49

Department: Fire

Program: Administration

Oversee 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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient fire and EMS service to the citizens of Leawood:				
Budgeted cost per citizen	$253	$242	$237	$236
Citizens per Firefighter	614	617	616	620
✓ Ensure quality service by maintaining adequate staffing & training levels:				
Training hours per month per Firefighter/EMT	24	22	23	23
Overtime as a % of regular salaries	8%	8%	8%	9%
Employee turnover	1	0	0	0
✓ Maintain emergency preparedness:				
Number of warning sirens	11	11	11	11
Number of siren tests performed	12	11	12	12
% of tested in working condition	100%	100%	100%	100%
Full-Time Equivalent Positions	***3.75***	***3.75***	***3.80***	***3.80***
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	0.75	0.75	0.80	0.80

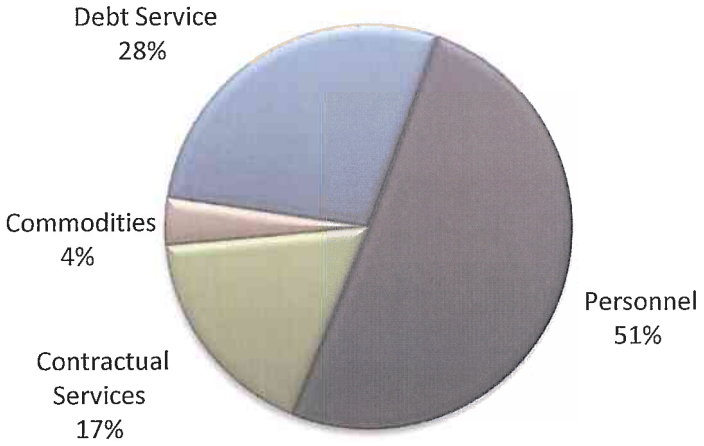
Major Program Accomplishments

- Received ISO Class 1 rating from the Insurance Services Offices.
- Received a $9,898 Fire Prevention Grant for Fall & Prevention for Senior Citizens.
- Conducted Live Burn training at the Southern Platte Fire Protection District.
- Completed annual reporting for accreditation to the Commission on Fire Accreditation.
- Received the HeartSafe Community designation.
- Hosted a French intern student for the 6th time.
- Attended the HOA Sustainability Summit.
- Co-hosted the annual Police and Fire Open House.
- Conducted CPR or CPR/AED/First Aid classes for 325 students.
- Successfully reviewed and ordered a 100' aerial platform apparatus, with delivery in mid-2017.
- Completed the Fire/Police/Public Works tornado tabletop exercise.

Department: Fire

Program: Administration

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	558,042	560,400	563,300	581,000
Contractual Services	149,794	191,800	195,100	199,500
Commodities	38,024	56,100	56,100	44,100
Capital	1,288,392	263,000	263,000	-
Debt Service	336,763	341,713	340,102	322,733
Grand Total	**2,371,015**	**1,413,013**	**1,417,602**	**1,147,333**
Expenditures by Fund Type				
General	1,858,058	808,300	814,500	824,600
Special Revenue	-	-	-	-
Capital	176,194	263,000	263,000	-
Debt	336,763	341,713	340,102	322,733
Grand Total	**2,371,015**	**1,413,013**	**1,417,602**	**1,147,333**



2018 Budget Summary

Planned expenses within Contractual Services in 2018 includes: $84,900 for utility expense for the fire station buildings; $30,000 for building/ground repairs; $37,400 for training and travel for staff and various fire association memberships; $16,000 for telephone/communication; $12,000 for the City's share of the countywide Medical Director; and $8,000 for siren maintenance. Shown is $18,000 to replace furniture, appliances, and exercise equipment at the fire stations; $3,000 for sponsored meeting expenses; and $1,000 for building and ground supplies for the fire stations. No capital purchases are planned in 2018. The large capital expense in 2016 represents the assumption of the lease for the platform apparatus. 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

Provides incident response and mitigation including fire, medical, rescue and hazardous materials emergencies. Ensures readiness through training, planning, inspections, and maintenance. Public services including non-emergency calls for service, public education, child and infant car seat installation, and smoke detector support. Efficiency is now tracked using time response data at the 90th percentile allowing for the inclusion of almost all data except for extreme outliers that skew workable results. This method replaced averages that only look at roughly half the data. Effective Response Force includes all units necessary to mitigate the overall incident.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Respond to emergencies within				
Turnout Times, All Calls (90th %)	1:29	1:30	1:30	1:30
Emergency Calls Lights & Sirens, 1st Unit				
Travel Time (90th %)	5:25	5:40	5:30	5:30
Total Response Time (90th %)	7:06	7:05	7:05	7:05
Effective Response Force Time (90th %)	10:05	11:05	10:30	10:30
✓ Total Number of fire incidents	3,046	3,035	3,090	3,090
Fire Incidents	88	90	90	90
EMS Incidents	1,866	1,918	1,900	1,900
Other Calls/Rescue/Haz-Mat	1,092	1,027	1,100	1,100
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

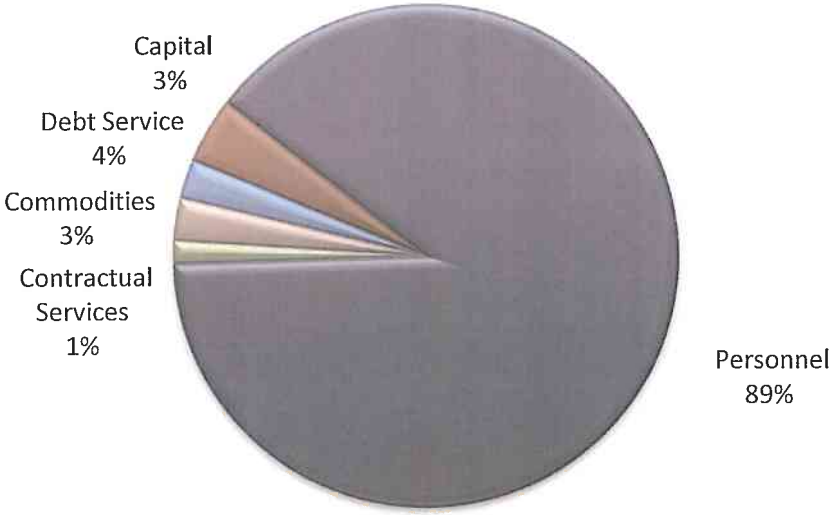
Major Program Accomplishments

- Received ISO Class 1 rating from the Insurance Services Offices.
- Installed 113 infant or child car seats.
- Tested/certified fire hose, ladders and equipment to industry standards.
- Conducted 187 public education/public relations events.
- Started fire pre-plans for all commercial buildings.
- Two Fire Officers completed the National Fire Academy Managing Officer program.

Department: Fire

Program: Fire Service Operations

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	5,330,650	5,536,100	5,297,300	5,696,000
Contractual Services	67,401	97,600	92,600	92,600
Commodities	123,694	221,500	213,500	176,500
Capital	15,137	138,000	256,900	160,000
Debt Service	146,703	293,500	272,000	271,900
Grand Total	**5,683,585**	**6,286,700**	**6,132,300**	**6,397,000**
Expenditures by Fund Type				
General	5,668,448	6,148,700	5,875,400	6,237,000
Special Revenue	-	-	-	-
Capital	15,137	138,000	256,900	160,000
Debt	-	-	-	-
Grand Total	**5,683,585**	**6,286,700**	**6,132,300**	**6,397,000**



2018 Budget Summary

Operating expenses include: $37,100 for firefighter training; $20,000 for communication; $40,000 for uniforms; $87,000 for gasoline, vehicle & equipment maintenance supplies/service; $66,000 for the replacement of expendable equipment items such as training manuals/books, fire hose, and extrication, rescue, CERT and communication equipment. Capital reflects $44,000 to replace a truck, $39,000 for storm warning replacements, $65,000 for mobile data terminals, and $12,000 for exercise equipment. Included in Debt Service is the lease payment for the two fire pumpers purchased in 2011 and the platform truck to be received in 2017.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Reduce fire incidents:				
Total Fire incidents per 1,000 citizens	93	92	94	93
✓ Maintain fire protection standards in city buildings:				
Number of inspections	1,038	900	1,000	1,000
% of Apt/Comm Bldgs Inspected	100%	100%	100%	100%
Number of building plans reviewed	112	175	125	125
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

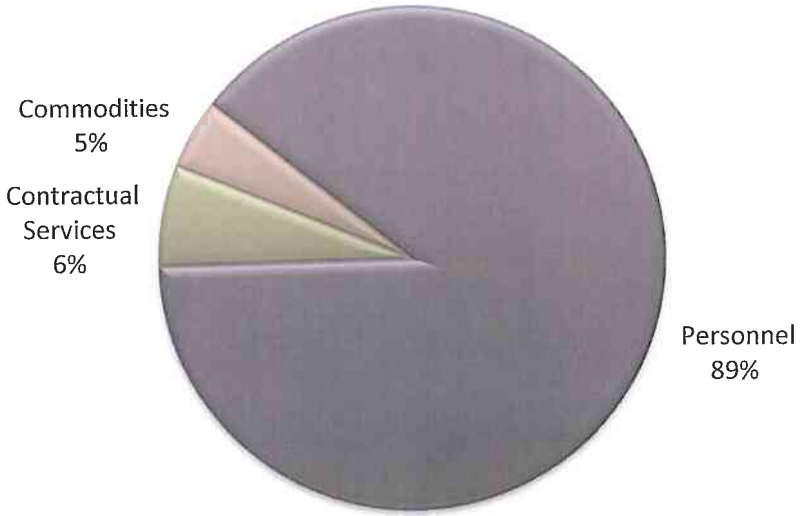
Major Program Accomplishments

- Coordinated fire safety training for 2,828 students, kindergarten through 5th grade.
- Performed 1,038 building inspections.
- Reviewed 112 construction plans.
- Coordinated 187 public education/relations events.
- Investigated all fires for cause and origin.
- Provided documentation for the ISO Class 1 rating from the Insurance Services Offices.
- Issued 11 special permits.

Department: Fire

Program: Prevention and Investigation

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	235,104	233,800	240,300	243,400
Contractual Services	13,526	18,400	17,600	17,600
Commodities	5,376	14,600	14,600	12,300
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**254,006**	**266,800**	**272,500**	**273,300**
Expenditures by Fund Type				
General	254,006	266,800	272,500	273,300
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**254,006**	**266,800**	**272,500**	**273,300**



2018 Budget Summary

No major changes are anticipated to this program in 2018. Contractual Services includes $11,400 for staff training and travel, $4,000 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 $2,000 for the replacement purchase of a camera and fire gear/equipment.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

"The Sentinel"

By Tex Jernigan

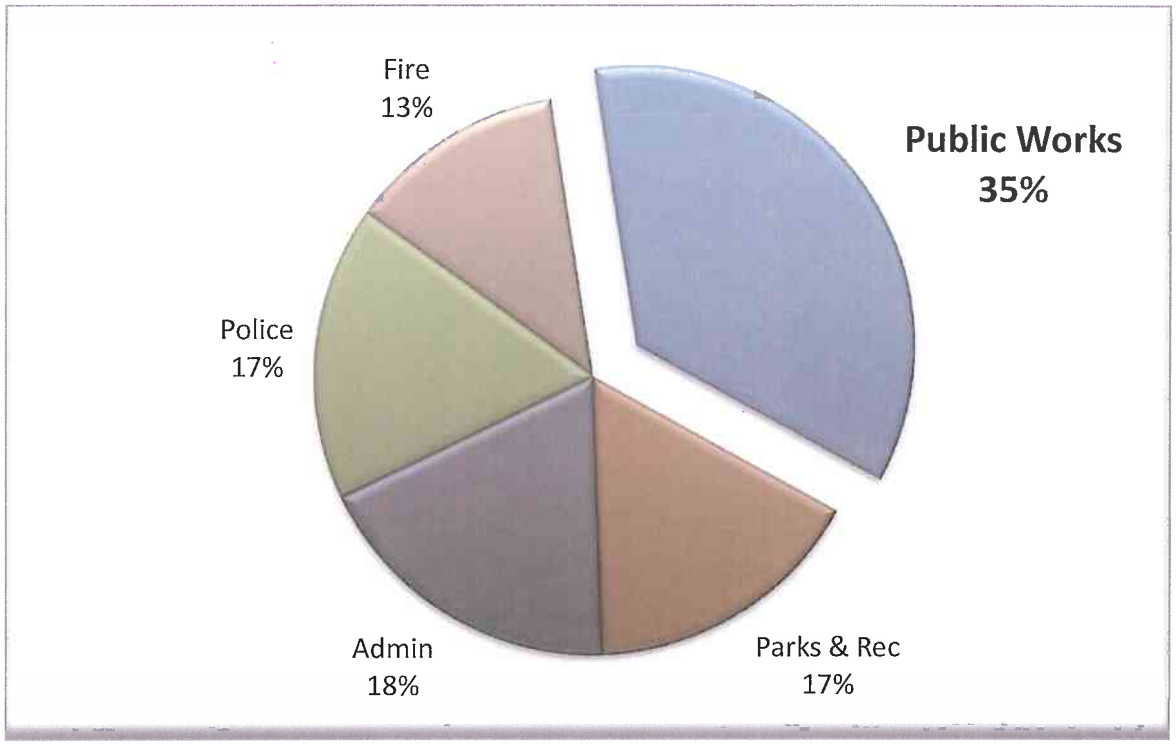
In Jernigan's signature style, his work when viewed from most angles looks chaotic, but when viewed from a certain, optimal perspective, manifests a perfect sense of organization. "Sentinel" is oriented to offer this perfect perspective as one drives towards City Hall. "Sentinel" appears as an aggressive behemoth watching and guarding. A sentinel is a watcher but as a sculpture, it is something that is being watched. As you look down the barrel of the entire piece and see the sky behind, you no longer see the wild twisting and flailing but instead a burst radiating from a center point. Its form is dictated by this view.

This work of art along with Hoffman's "Anagenisi apo Koinonia" was originally part of the Leawood Art on Loan program. At the time of installation, Jernigan was a senior at the Kansas City Art Institute. As with the previous piece, this was the first time Art on Loan was made possible through a cooperative effort of APPI with the Kansas City Art Institute and the KCAI Sculpture Department Chair, Michael Wickerson. Following the loan period, during which the piece was highly acclaimed, it was purchased by the City.

Public Works Budget

PUBLIC WORKS

Budget: $22.1M Positions: 49.71



Council Priorities

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

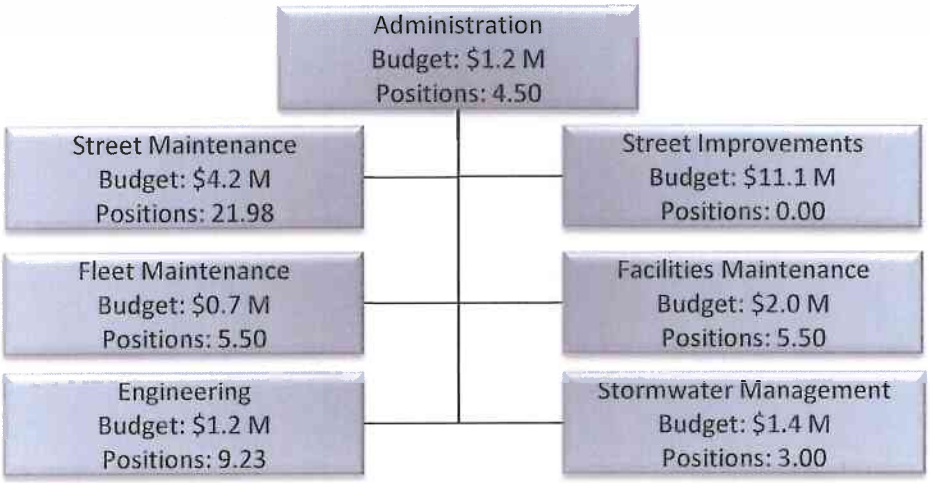
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

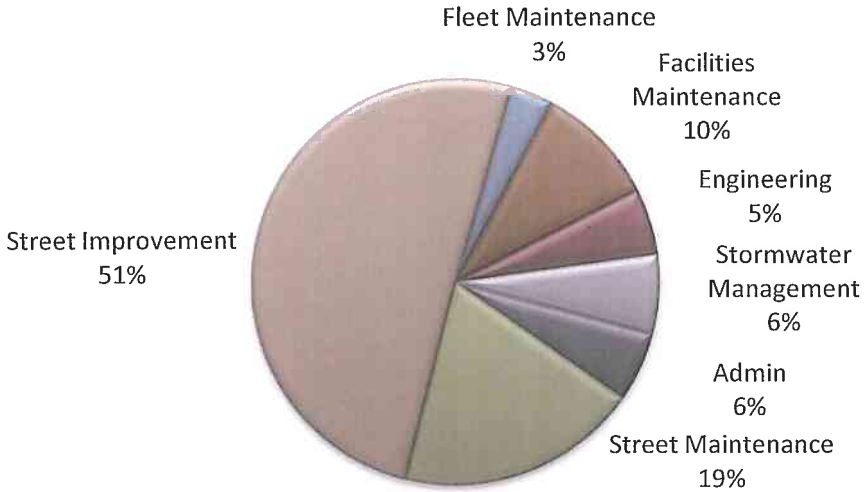
Governing Body Goals For 2018-2022

- *Evaluate City solar energy regulations for commercial properties only.*
- *Publicize the stormwater grant through the Johnson County Stormwater Management Advisory Commission.*
- *Review fence permit procedures with area cities.*
- *Explore 90/10 stormwater projects to use 1/8-Cent Sales Tax revenue for small stormwater projects.*
- *Review the feasibility of installing signage at City entrances.*
- *Evaluate Cure of Ars church/school traffic management improvements.*
- *Complete a review of main routes to schools.*

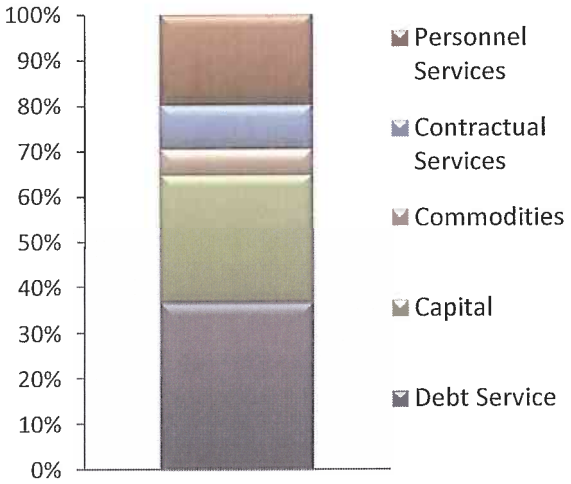
PUBLIC WORKS

Budget: $22.1M Positions: 49.71

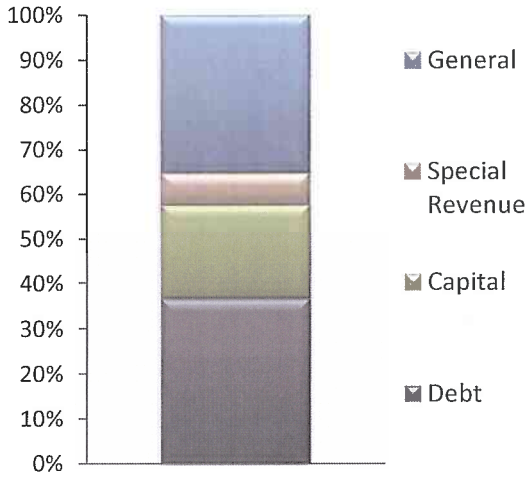




By Character



By Fund Type



PUBLIC WORKS

Budget: $22.1M Positions: 49.71

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Expenditures by Program				
Administration	1,170,268	1,231,926	1,228,526	1,228,386
Street Maintenance	3,444,769	4,096,600	4,208,300	4,239,600
Street Improvement	7,699,969	8,979,274	10,862,828	11,145,082
Fleet Maintenance	511,180	762,800	722,500	741,000
Facilities Maintenance	1,000,929	1,191,500	1,180,200	2,130,200
Engineering	936,932	1,153,800	1,155,900	1,167,300
Stormwater Management	923,790	2,967,762	3,328,161	1,398,981
Total	$15,687,837	$20,383,662	$22,686,415	$22,050,549
Expenditures by Character				
Personnel Services	3,885,671	4,275,700	4,209,300	4,395,600
Contractual Services	1,337,335	2,043,400	2,054,500	2,125,800
Commodities	830,503	1,283,500	1,253,000	1,257,400
Capital	3,127,976	6,444,100	8,678,000	6,234,600
Debt Service	6,506,352	6,336,962	6,491,615	8,037,149
Total	$15,687,837	$20,383,662	$22,686,415	$22,050,549
Expenditures by Fund Type				
General	6,053,509	7,602,600	7,516,800	7,778,800
Special Revenue	1,524,638	1,497,100	1,635,600	1,584,600
Capital	1,603,338	4,947,000	7,042,400	4,650,000
Debt	6,506,352	6,336,962	6,491,615	8,037,149
Total	$15,687,837	$20,383,662	$22,686,415	$22,050,549
Full-Time Equivalents	49.48	49.71	49.71	49.71
Exhibit: Revenue by Program				
County Participation				
Streets	185,695	1,070,800	2,371,800	1,129,000
Stormwater	118,280	1,200,000	1,241,250	168,700
Engineering *(Inspection Fees)*	93,003	85,000	90,000	90,000
Special Assessments	1,790,552	2,153,978	2,153,978	2,083,512
Total	2,187,530	4,509,778	5,857,028	3,471,212

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Efficiently respond to infrastructure demands of the City:				
Budgeted cost per citizen	$478	$618	$688	$665
% of 1/8 sales tax funding:				
streets	57%	55%	55%	53%
stormwater	43%	45%	45%	47%
✓ Effectively manage the increasing calls for service impacting the organization:				
Overtime as a % of regular salaries	1%	3%	3%	3%
Professional service contracts	85	85	88	88
✓ 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	0	5	0	0
Full-Time Equivalent Positions	***4.50***	***4.50***	***4.50***	***4.50***
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)*	1.50	1.50	1.50	1.50

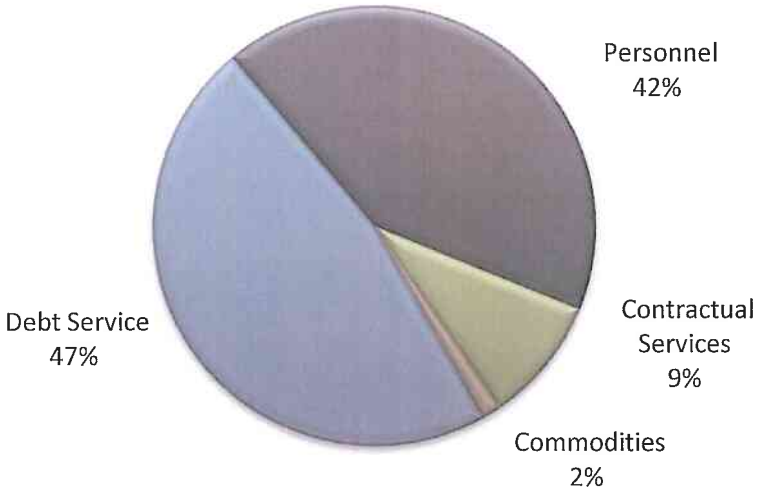
Major Program Accomplishments

- Completed Phase I of the 143rd Street project and received all reimbursements.
- Received over $2.5 million of Federal aid for the next phase of the 143rd Street improvements.
- Received C.A.R.S. and SMAC funding from Johnson County.
- Oversight of 85 contracts with a construction value over $12.5 million.
- Began design of Phase II of the 143rd Street Improvement project.
- Issued a total of 367 right of way permits.
- Coordination of meetings for both the Public Works and Stormwater Committees.
- Coordination of auctioning surplus equipment for all departments.

Department: Public Works

Program: Administration

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	498,459	508,900	505,500	519,400
Contractual Services	65,438	116,000	116,000	113,400
Commodities	5,107	16,900	16,900	17,200
Capital	-	-	-	-
Debt Service	601,264	590,126	590,126	578,386
Grand Total	**1,170,268**	**1,231,926**	**1,228,526**	**1,228,386**
Expenditures by Fund Type				
General	569,004	641,800	638,400	650,000
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	601,264	590,126	590,126	578,386
Grand Total	**1,170,268**	**1,231,926**	**1,228,526**	**1,228,386**



2018 Budget Summary

Contractual Services includes $29,000 for the bi-annual inspection of City bridges, $14,000 for scanning services, $14,500 for professional services to be used as needed, $12,000 for operation green light, $14,000 to update the traffic model and GASB streets/stormwater, $15,600 for staffing training/travel/professional memberships, and $5,800 for communication services. Planned Commodities expenses are $9,400 for office and equipment supplies, $4,400 for meeting expense, and $2,600 to replace various 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, traffic counts, temporary no parking signs and response to action center requests.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide timely maintenance for streets and related infrastructure by applying cost effective treatments:				
Maintenance exp's per lane mile	$7,672	$9,104	$9,352	$9,421
Cost per foot of sidewalk replacement	$54.20	$44.00	$44.00	$44.00
Cost per foot of curb replacement	$28.60	$37.00	$37.00	$37.00
Street sweeping exp's per capita	$1.71	$1.80	$1.80	$1.80
✓ Maintain a safe and functional street system:				
Avg. work days to repair a pothole	1	1	1	1
Cost per pothole repair	$7.92	$11.00	$11.00	$11.00
% streets slurry sealed within 7 yrs	36.5%	34.0%	34.0%	34.0%
Snow & ice control budget per capita	$7.08	$11.25	$11.25	$11.25
✓ Maintain attractive streets and reduce pollution:				
Annual avg sweepings per lane mile	7	8	8	8
Cost per curb mile swept	$17.75	$21.25	$21.25	$21.25
Debris diverted from watershed (tons)	1,717	1,600	1,600	1,600
Full-Time Equivalent Positions	***21.75***	***21.98***	***21.98***	***21.98***
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	5.00	5.00
PW Maintenance Worker (I, II)	9.00	10.00	8.00	8.00
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75
Summer Intern *(Seasonal/Casual)*	0.00	0.23	0.23	0.23

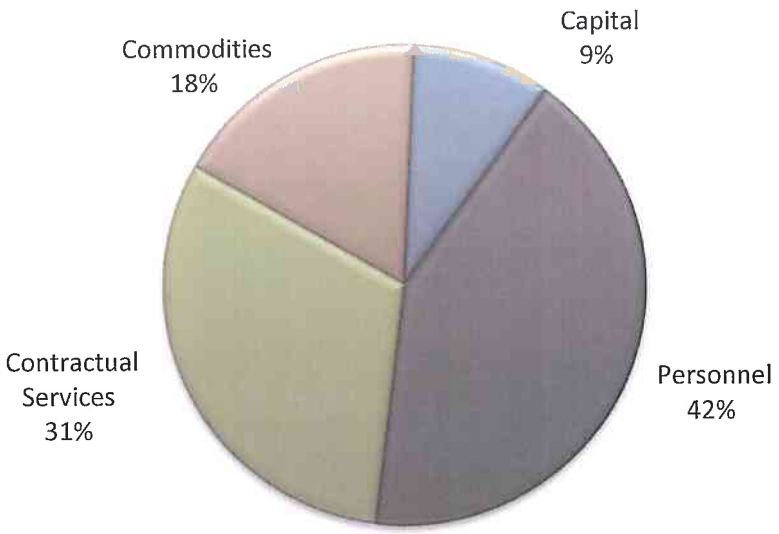
Major Program Accomplishments

- Replaced 432 feet of concrete sidewalk; and 4,134 feet of curbing.
- Replaced/Installed 648 Traffic/Street signs.
- Responded to 965 requests for Temporary No Parking Signs.
- Swept 3,216 curb-line miles of street.
- Placed 2,368.71 tons of asphalt and 22,500 lbs. of crack sealant in pavement repairs/maint.

Department: Public Works

Program: Street Maintenance

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	1,520,323	1,698,700	1,670,300	1,779,800
Contractual Services	962,255	1,320,500	1,320,500	1,328,100
Commodities	538,500	732,400	732,400	737,700
Capital	423,691	345,000	485,100	394,000
Debt Service	-	-	-	-
Grand Total	**3,444,769**	**4,096,600**	**4,208,300**	**4,239,600**
Expenditures by Fund Type				
General	3,021,078	3,751,600	3,723,200	3,845,600
Special Revenue	-	-	-	-
Capital	423,691	345,000	485,100	394,000
Debt	-	-	-	-
Grand Total	**3,444,769**	**4,096,600**	**4,208,300**	**4,239,600**



2018 Budget Summary

Within Contractual Services, $660,000 is included for streetlight electricity service, $413,000 for streetlight maintenance, $80,000 for construction debris removal and pavement striping, $17,000 for telephone/communication and $82,000 for utilities. Commodities reflects $477,600 for street repair materials such as concrete, asphalt, sod, signs and paint, $229,000 for snow removal supplies; and $9,300 for planned replacement of expendable equipment. Capital purchases include: the replacement of one pickup truck, one dump truck body, an air compressor, a high reach maintenance lift, a cutter/plotter/scanner and a lease/rental program for skid steer loaders.

Department: Public Works

Program: Street Improvements

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Manage a street system which is safe, well-maintained and visually pleasing:				
Overall average PCI all lane miles	77.7	77.4	78.0	78.0
% maintained at minimum 70 PCI:				
residential (122.8 CL)	74.1%	73.6%	75.0%	75.0%
arterial (45.9 CL)	63.5%	62.5%	63.0%	63.0%
collector (32.9 CL)	66.8%	69.5%	70.0%	70.0%
✓ Effectively manage replacement costs:				
Cost per lane mile	$17,149	$19,954	$24,140	$24,767
County participation (grants)	$185,695	$1,070,800	$2,371,800	$1,129,000
Full-Time Equivalent Positions	***0.00***	***0.00***	***0.00***	***0.00***
There are no positions in this program				

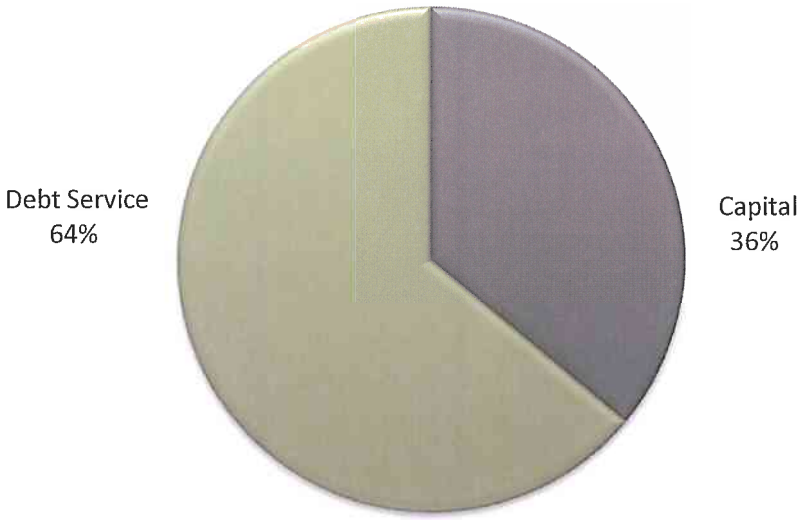
Major Program Accomplishments

- Completed concrete repairs to Mission Rd between Lee Blvd and 103rd Street.
- Completed concrete repairs to State Line Rd between I-435 and 103rd Street.
- Completed the 2016 Slurry Seal Program.
- Completed the residential and arterial mill and overlay programs.
- In 2018, switched from slurry seal to a thin asphalt overlay for all residential streets.

Department: Public Works

Program: Street Improvements

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital	2,173,423	3,599,100	5,349,300	4,020,600
Debt Service	5,526,546	5,380,174	5,513,528	7,124,482
Grand Total	**7,699,969**	**8,979,274**	**10,862,828**	**11,145,082**
Expenditures by Fund Type				
General	-	-	-	-
Special Revenue	1,524,638	1,497,100	1,635,600	1,584,600
Capital	648,785	2,102,000	3,713,700	2,436,000
Debt	5,526,546	5,380,174	5,513,528	7,124,482
Grand Total	**7,699,969**	**8,979,274**	**10,862,828**	**11,145,082**



2018 Budget Summary

Capital in 2018 includes $1,134,600 for the Residential Mill and Overlay program; $400,000 for the Residential Slurry Seal program; $50,000 to treat trails which run parallel to the street; and $2,600,500 for the Arterial/Collector program with an estimated reimbursement of $1,129,000 from the Johnson County C.A.R.S. program and $164,500 from surrounding cities. 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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Maximize equipment availability and reliability at the lowest possible costs to users				
Maintenance exp. per vehicle	$3,079	$4,859	$4,516	$4,631
Maint. exp. per vehicle work order	$202	$200	$200	$200
Heavy equip. exp. per work order	$547	$500	$500	$500
Repair expense/mile driven, police cars	$0.11	$0.09	$0.09	$0.10
% repair comebacks within 2 weeks	8%	10%	10%	8%
Avg. fleet operational readiness	86%	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	320	340	340	340
Average age of vehicles	6.0	6.5	6.5	6.0
% customer satisfaction rating	NA	80%	80%	80%
No. of vehicles replaced per year	22	21	21	23
Full-Time Equivalent Positions	***5.50***	***5.50***	***5.50***	***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	2.00	2.00	2.00	2.00

Major Program Accomplishments

- Placed 22 replacement vehicles into service and 4 heavy construction units.
- Instituted a skid loader government buy-back program to replace machines annually.

Department: Public Works

Program: Fleet Maintenance

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	367,263	442,600	430,300	452,400
Contractual Services	2,126	13,700	13,700	13,700
Commodities	141,791	306,500	278,500	274,900
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**511,180**	**762,800**	**722,500**	**741,000**
Expenditures by Fund Type				
General	511,180	762,800	722,500	741,000
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**511,180**	**762,800**	**722,500**	**741,000**

2018 Budget Summary

Planned expenses in this program involve costs to maintain the City's vehicles and equipment. Included in Contractual Services is $4,700 for telephone usage, $7,200 for staff training and certifications, and $800 for trade memberships/subscriptions. The largest expense in Commodities is the purchase of unleaded and diesel gasoline for all City fleet. The purchase is made from this program and then allocated to other departments, based on usage. A total of $125,000 is included for gasoline purchases, $74,500 for oils, chemicals, & maintenance related materials, $50,000 for vehicle/equipment repair parts, and $6,000 for employee uniforms. A total of $12,800 in expendable equipment will provide funds to replace an AC recycler, a bead blaster cabinet, a drill press, a floor jack and a vehicle diagnostic monitor.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 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	$0.04	$0.04	$0.04
Utility cost per square foot*	$0.48	$0.61	$0.60	$0.60
Response time (in days)	2.50	2.00	2.00	1.50
✓ Effectively manage the calls for service impacting our organization:				
Bldg Sq. Ft. per Facility Worker	57,368	57,368	57,800	57,800
Request for Svc per Facility Worker	393	545	455	455
Average age of facilities	18.00	20.00	20.00	22.00
% customer satisfaction rating	NA	85%	85%	90%
% of buildings inspected annually	100%	100%	100%	100%

** Utility costs includes: electricity, natural gas, communication, custodial, trash disposal, wastewater and water.*

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

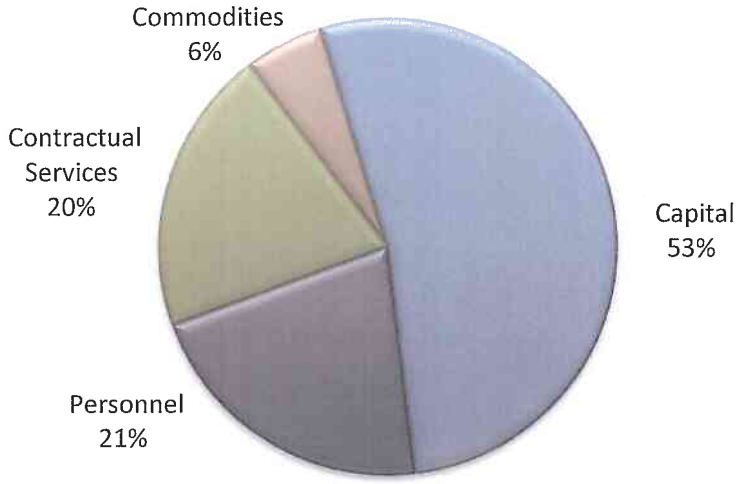
Major Program Accomplishments

- Coordinated and made emergency repairs to the Aquatic Center due to the failure of the water supply line under the facility.
- Project management for various painting refinishing projects at Ironwoods Park.
- Major interior and drainage renovations to the lower level of Fire Station #2.
- Project management for HVAC replacements at the Public Works facility.

Department: Public Works

Program: Facilities Maintenance

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	383,661	465,800	449,000	455,200
Contractual Services	265,497	358,000	368,000	431,500
Commodities	86,843	117,700	117,700	118,500
Capital	264,928	250,000	245,500	1,125,000
Debt Service	-	-	-	-
Grand Total	**1,000,929**	**1,191,500**	**1,180,200**	**2,130,200**
Expenditures by Fund Type				
General	736,001	941,500	934,700	1,005,200
Special Revenue	-	-	-	-
Capital	264,928	250,000	245,500	1,125,000
Debt	-	-	-	-
Grand Total	**1,000,929**	**1,191,500**	**1,180,200**	**2,130,200**



2018 Budget Summary

Contractual Services includes $186,500 for the payment of utilities and custodial services for City Hall and the Public Works facility. Additionally, $107,000 is included for building maintenance services, such as pest control, HVAC/generator repairs, etc. for the City Hall and the Justice Center buildings. Within Commodities are funds for materials and equipment maintenance supplies, uniform expense and the replacement of small expendable equipment. Capital in 2018 will provide funds for a bay expansion at the Public Works facility, radiant shop heaters and a car wash heater also at the facility, and replacement of the air conditioning system in the computer room at City Hall.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Work closely with planners and contractors, utilizing best engineering practices for long-term infrastructure performance:				
% streets inspected every 2-3 years	0%	100%	100%	0%
% bridges inspected bi-annually	100%	0%	0%	100%
ROW permits issued/inspected	367	500	400	400
Public improvements by developers	$715,000	$900,000	$900,000	$900,000
✓ Provide cost effective in-house design & inspection:				
Roadway construction feet	88,800	60,852	134,300	123,600
Projects Surveyed and Designed	$5,500,000	$5,100,000	$7,300,000	$4,200,000
8% total construction/Design FTE	$440,000	$408,000	$584,000	$336,000
6% total construction/Inspect FTE	$330,000	$306,000	$438,000	$252,000
Inspection fee revenue	$93,003	$85,000	$90,000	$90,000
✓ Maintain traffic system elements for safe movement of vehicles and pedestrians:				
streetlight outages w/48 hr response	98.0%	98.0%	98.0%	98.0%
City-owned traffic signals	30	36	30	30
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

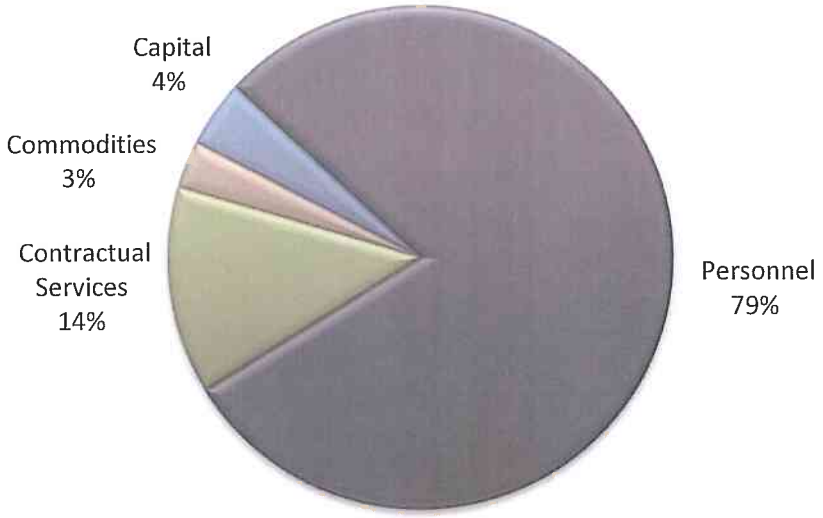
Major Program Accomplishments

- Completed the 4-year, $20.0 million Curb Replacement program.
- Completed the 143rd Street, Nall to Windsor, Reconstruction project.
- Completed Mission Rd, 103rd Street to Indian Creek Parkway, partial depth concrete repairs.
- Installed LED lighting on Town Center Drive, 117th Street, and Tomahawk Creek Parkway.
- Completed the mill and overlay of 4.7 miles of residential streets.

Department: Public Works

Program: Engineering

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	882,771	908,600	912,100	925,800
Contractual Services	35,976	154,700	155,800	156,100
Commodities	18,185	40,500	38,000	35,400
Capital	-	50,000	50,000	50,000
Debt Service	-	-	-	-
Grand Total	**936,932**	**1,153,800**	**1,155,900**	**1,167,300**
Expenditures by Fund Type				
General	936,932	1,103,800	1,105,900	1,117,300
Special Revenue	-	-	-	-
Capital	-	50,000	50,000	50,000
Debt	-	-	-	-
Grand Total	**936,932**	**1,153,800**	**1,155,900**	**1,167,300**



2018 Budget Summary

Reflected in this presentation are both the Inspection Engineering and Design Engineering programs. Contractual Services includes $50,000 for inspection services, as needed; $40,000 for a land survey for the Accelerated Street program; $25,000 for outside engineering services; $21,200 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 funds 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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service with maximum leverage of non-operating monies:				
Total operating exp's per lineal feet	$10.17	$8.02	$7.84	$8.39
Stormwater grant revenue	$118,280	$1,200,000	$1,241,250	$168,700
✓ Inspect & repair for adequate conveyance, to minimize flooding and reduce pollutant levels in stormwater runoff:				
Storm sewer televising (lineal feet)	27,452	50,000	50,000	50,000
Total storm sewer lineal feet	710,592	709,500	710,592	710,592
Inspections:				
Structures	622	600	600	600
Pipe Segments	270	300	300	300
Out Falls	257	250	250	250
Maintenance:				
Structures	45	30	30	30
Pipe Segments	27	20	20	20
Illicit Discharges Reported	2	3	3	3
Full-Time Equivalent Positions	***3.00***	***3.00***	***3.00***	***3.00***
Crewleader	1.00	1.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	2.00	2.00

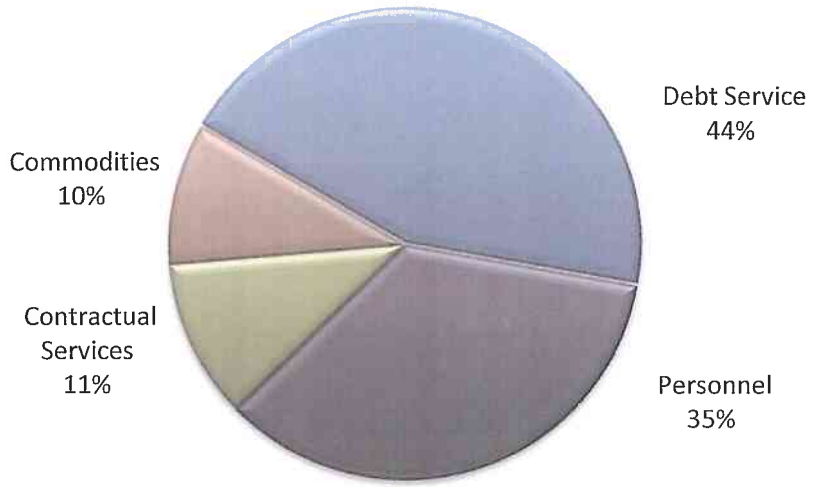
Major Program Accomplishments

- Purchased logo imprinted sewer lids for replacement.
- Cleaned over 3,200 feet of pipe.
- Constructed a program to present to the HOA meetings.
- Televised 27,452 feet of storm pipe.
- Trained Public Works employees on stormwater preparedness.
- Responded to two illicit discharge reports.
- Completed over 800 locate requests.

Department: Public Works

Program: Stormwater Management

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	233,194	251,100	242,100	263,000
Contractual Services	6,043	80,500	80,500	83,000
Commodities	40,077	69,500	69,500	73,700
Capital	265,934	2,200,000	2,548,100	645,000
Debt Service	378,542	366,662	387,961	334,281
Grand Total	**923,790**	**2,967,762**	**3,328,161**	**1,398,981**
Expenditures by Fund Type				
General	279,314	401,100	392,100	419,700
Special Revenue	-	-	-	-
Capital	265,934	2,200,000	2,548,100	645,000
Debt	378,542	366,662	387,961	334,281
Grand Total	**923,790**	**2,967,762**	**3,328,161**	**1,398,981**



2018 Budget Summary

Contractual Services includes $70,000 for culvert cleaning along with $6,900 for staff training, travel and professional memberships, $2,000 for water for the jet/vac truck and $1,400 for staff telephones. Reflected in Commodities is $61,000 to purchase building materials (concrete, pipe, rock, sand), camera parts/supplies, safety equipment, and $2,700 for uniforms. Capital expenses in 2018 include the completion of the Leawood Heritage stormwater project; $225,000 in engineering services for the Waterford Area stormwater project; and $390,000 for a joint stormwater project with Prairie Village, KS, with $168,000 in reimbursements. In 2017, five projects are planned for stormwater repairs funded with the 1/8-Cent Sales Tax receipts, with one project eligible for $1.2m in reimbursements from the County. Shown in Debt Service are the annual payments due on completed stormwater projects.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

"Variance"

By Albert Paley

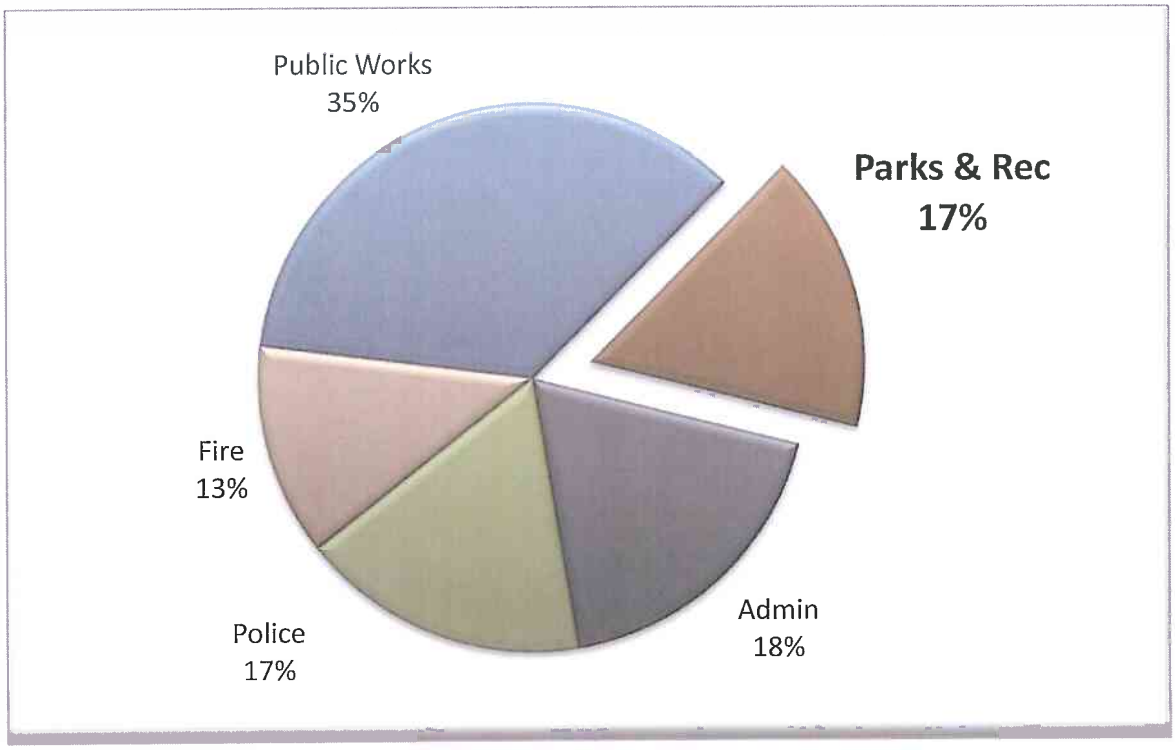
"Variance" was selected by the city's Art in Public Places Initiative (APPI) to be the centerpiece of the sculpture garden. This monumental piece stands 17' high x 13'wide x 5' deep and weighs over 4 tons. The selection took place prior to construction and was unveiled in New York City in June of 2013 as part of "Paley On Park Avenue: New York City".

Movement is implied through gesture and balance. Paley's intention is that the sculpture reflects the dynamism, stressing alterability and change. Complexity and attention to detail are fundamental in all of his work. The closer one approaches, the sculpture slowly reveals itself.

Parks and Recreation
Budget

PARKS AND RECREATION

Budget: $10.3M Positions: 62.87



Council Priorities

To promote a community that provides family-oriented activities, as well as recreational and cultural opportunities, to encourage and enhance the quality of life for citizens.

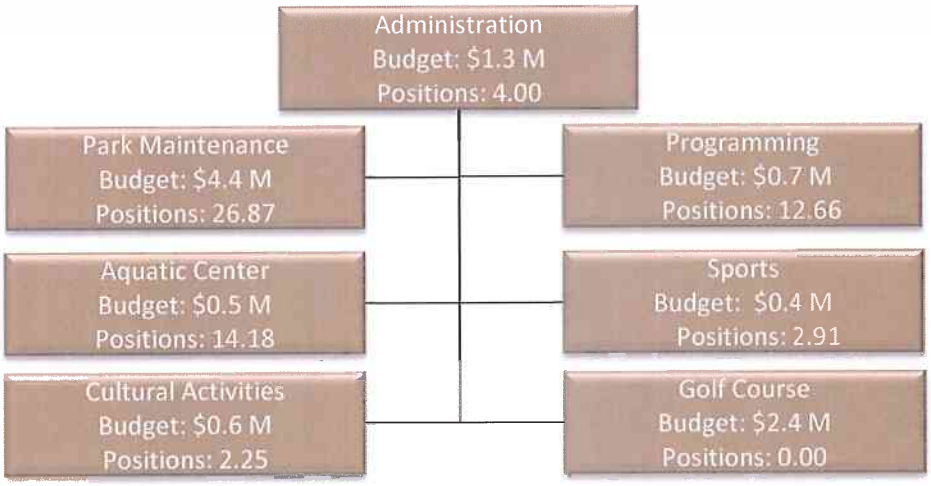
To ensure that Leawood is fiscally responsible, while investing in the infrastructure of the City, modernizing the government, investing in human resources, and improving customer service.

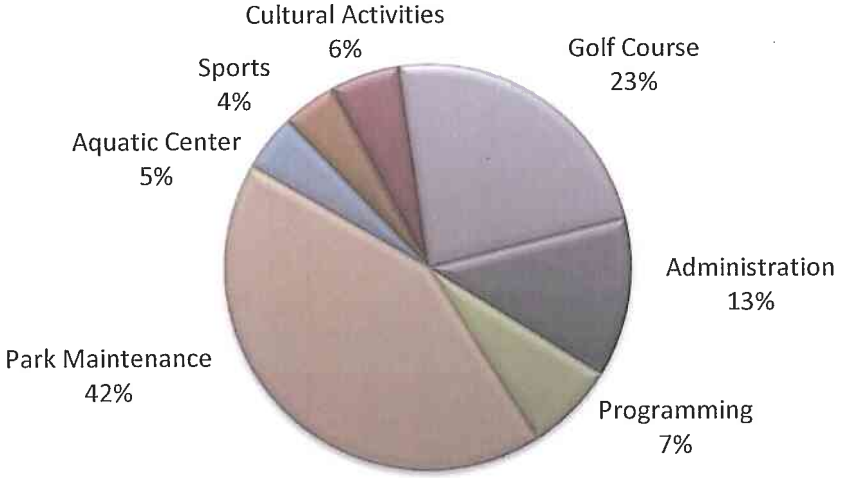
Governing Body Goals For 2018-2022

- *Create a policy for recognizing donations, sponsorships, and partnerships within the City's parks.*
- *Expand the placement of recycle bins at City parks and expand the types of recycle depositories at City facilities.*
- *Explore having Parks & Recreation staff trained to reduce the goose population.*
- *Integrate upgrades and new improvements to the City's trail system.*
- *Review the feasibility of bike lanes along Tomahawk Creek Parkway from 119th Street to College Blvd.*
- *Evaluate the feasibility and scope of an Activity Center at Town Center Drive and Roe Ave.*

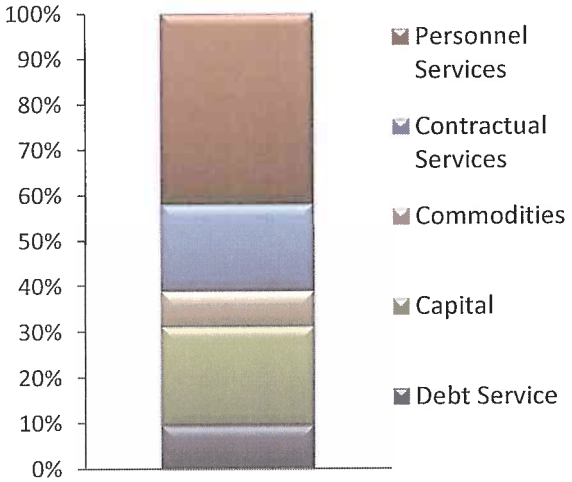
PARKS AND RECREATION

Budget: $10.3M Positions: 62.87

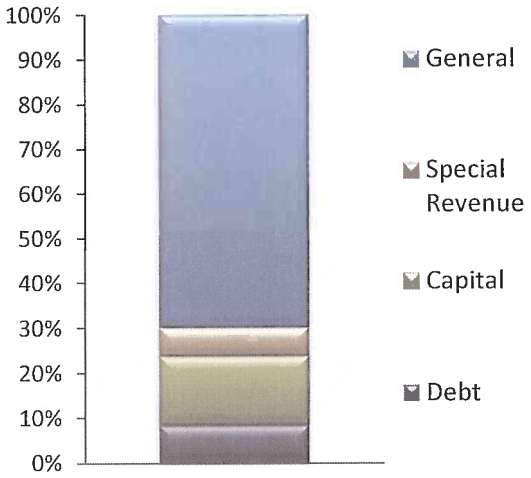




By Character



By Fund Type



PARKS AND RECREATION

Budget: $10.3M Positions: 62.87

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Expenditures by Program				
Administration	1,330,027	1,345,694	1,336,552	1,309,137
Programming	627,481	711,900	697,900	730,900
Park Maintenance	3,136,970	3,574,100	3,689,700	4,344,100
Aquatic Center	572,506	529,500	525,500	460,600
Sports	338,385	433,400	426,900	440,100
Cultural Activities	363,879	604,400	623,700	571,600
Golf Course	3,063,092	3,315,100	3,958,300	2,398,000
Total	$9,432,340	$10,514,094	$11,258,552	$10,254,437
Expenditures by Character				
Personnel Services	3,877,362	4,176,800	4,129,200	4,316,200
Contractual Services	1,724,231	1,993,100	2,028,600	1,968,900
Commodities	679,371	799,200	831,600	786,200
Capital	2,117,601	2,533,000	3,250,400	2,219,600
Debt Service	1,033,775	1,011,994	1,018,752	963,537
Total	$9,432,340	$10,514,094	$11,258,552	$10,254,437
Expenditures by Fund Type				
General	6,386,170	7,074,400	7,094,700	7,176,600
Special Revenue	601,590	600,000	600,000	650,600
Capital	1,516,011	1,933,000	2,650,400	1,569,000
Debt	928,569	906,694	913,452	858,237
Total	$9,432,340	$10,514,094	$11,258,552	$10,254,437
Full-Time Equivalents	63.09	63.09	63.21	62.87
Exhibit: Revenue by Program				
Administration	8,898	7,000	6,000	6,000
Aquatic Center	312,061	315,200	320,600	321,600
Programming	427,901	416,000	439,000	439,000
Sports	309,679	301,500	302,100	302,100
Cultural Activities	22,190	29,100	21,400	24,600
Golf Course	1,340,664	1,558,800	1,472,000	1,643,000
Total	$2,421,393	$2,627,600	$2,561,100	$2,736,300

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service to Leawood citizens:				
Budgeted cost per citizen	$287	$319	$341	$309
Fee revenue per citizen	$74	$80	$78	$83
Citizens per employee	520	523	522	527
Sponsorships	$8,318	$6,000	$6,000	$6,000
Number of volunteer hours	19,200	19,250	19,250	19,250
Value of volunteer time	$410,112	$411,180	$411,180	$411,180
✓ Ensure quality service by maintaining adequate staffing levels:				
Overtime as a % of regular salaries	1%	2%	2%	2%
✓ Develop and retain staff by promoting a team environment, collaboration, and open communication:				
% employees maintaining certification	85.0%	85.0%	85.0%	85.0%
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

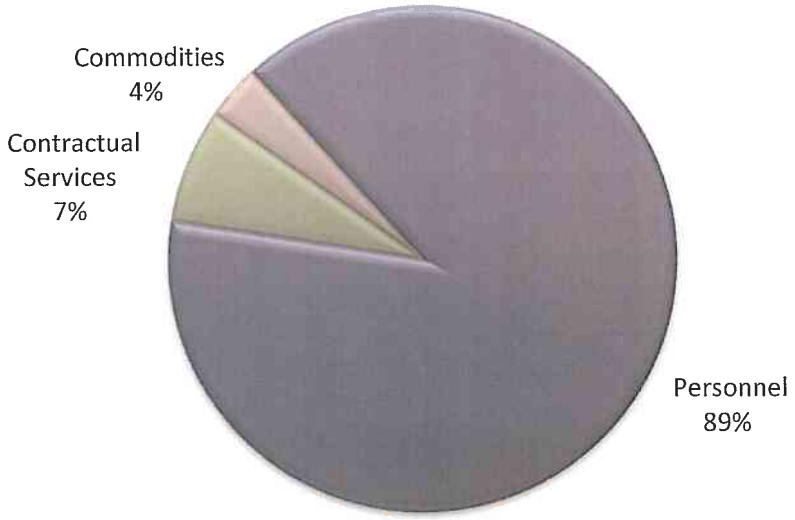
Major Program Accomplishments

- Worked with the Leawood Foundation to complete design and secure funding for the all-inclusive playground, replacing the existing the playground at City Park.
- Developed two new partnerships for sponsorship of special events/programs.
- Refined marketing strategies to enhance outcomes and maximize expenses.
- Assisted with the organization and implementation of the 8th annual SAB Homes Association meeting.
- Assisted the Leawood Foundation & Arts Council with the 6th annl Arti Gras Juried Art Show & Fundraiser.
- Facilitated 10 Parks/Rec Advisory Board meetings; and 4 Ironhorse Golf Committee/Course meetings.
- Attended 7 construction meetings pertaining to the expansion of the Ironhorse Golf Clubhouse.
- Assisted with the organization of the Mayor's annual State of the City address.
- Reviewed 43 special event use applications.
- Reserved 237 outdoor shelters in City parks.

Department: Parks and Recreation

Program: Administration

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	367,830	392,900	379,500	402,100
Contractual Services	18,016	34,200	31,200	32,800
Commodities	15,612	11,900	12,400	16,000
Capital	-	-	-	-
Debt Service	928,569	906,694	913,452	858,237
Grand Total	**1,330,027**	**1,345,694**	**1,336,552**	**1,309,137**
Expenditures by Fund Type				
General	401,458	439,000	423,100	450,900
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	928,569	906,694	913,452	858,237
Grand Total	**1,330,027**	**1,345,694**	**1,336,552**	**1,309,137**



2018 Budget Summary

Contractual Services includes $15,800 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 $6,400 is shown for office supplies and materials, and $4,300 for meeting expenses including the Park & Recreation Advisory Board and the Golf Committee. Debt Service represents principal and interest due on various park improvements.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate pool fees:				
Costs recovered through pool fees	55%	60%	61%	70%
✓ Ensure customer satisfaction:				
Customer satisfaction rating	95%	98%	98%	98%
% days closed-inclement weather/events	2%	5%	5%	5%
✓ Maintain a safe pool environment:				
% lifeguard audits above 85%/5star	100.0%	100.0%	100.0%	100.0%
Swim lesson participants	603	650	650	650
No. of in-service staff trainings	20	20	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

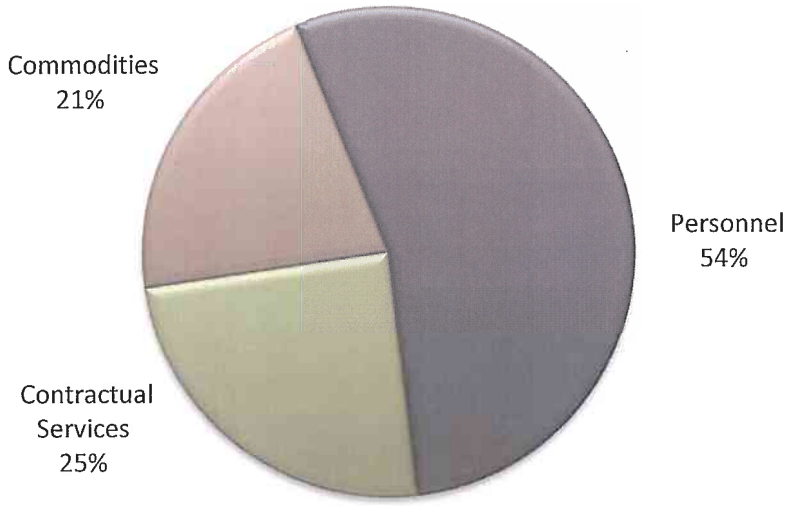
Major Program Accomplishments

- Hosted the 12th annual Doggie Dunk.
- Made a successful transfer from the MO-KAN Swim/Dive league to the City Swim/Dive league.
- Added computers and network access to the Aquatic Center.
- Added the ability to process credit cards at the Aquatic Center, resulting in increased sales.
- Added connectivity to RecTrac to give guests the ability to purchase pool passes and swim lessons at the Aquatic Center.
- Continued to work with the seasonal staff to improve the cleanliness of the facility.
- Purchased a greaseless fryer to help enhance and improve the menu to include healthy options at the concession stand.

Department: Parks and Recreation

Program: Aquatic Center

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	222,248	249,900	249,900	249,900
Contractual Services	117,262	112,000	113,000	113,100
Commodities	87,956	102,600	102,600	97,600
Capital	145,040	65,000	60,000	-
Debt Service	-	-	-	-
Grand Total	**572,506**	**529,500**	**525,500**	**460,600**
Expenditures by Fund Type				
General	427,466	464,500	465,500	460,600
Special Revenue	-	-	-	-
Capital	145,040	65,000	60,000	-
Debt	-	-	-	-
Grand Total	**572,506**	**529,500**	**525,500**	**460,600**



2018 Budget Summary

Contractual Services in 2018 includes: utilities of $54,000; pool repair parts/service of $25,000, swim and dive sanctioning and league fees; professional memberships of $2,300; staff training of $8,500; and a share of the printing of the program guide of $4,600. Within Commodities is $48,800 for materials and supplies to operate the facility, $25,000 to purchase food and beverage items for resale in concessions and $13,000 for replacement of expendable equipment. No capital purchases are planned in 2018.

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,

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate class fees:				
*Costs recovered through fees**	68%	58%	63%	60%
Facility utilization:				
Community Center	65%	60%	65%	60%
The Lodge at Ironwoods	40%	45%	40%	40%
Cabins at Ironwoods	40%	28%	40%	40%
Shelters	80%	88%	85%	85%
✓ Ensure customer satisfaction with:				
Recreation classes:				
Number of participants	1,300	1,500	1,400	1,500
Customer satisfaction rating	98%	95%	98%	98%
Meets participation requirement	90%	85%	85%	85%
✓ Nature Center classes:				
Number of participants	2,516	2,500	2,600	2,600
Customer satisfaction rating	98%	95%	98%	98%
Meets participation requirement	95%	95%	95%	95%
Full-Time Equivalent Positions	***12.66***	***12.66***	***12.66***	***12.66***
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	8.66	8.66	8.66	8.66

Major Program Accomplishments

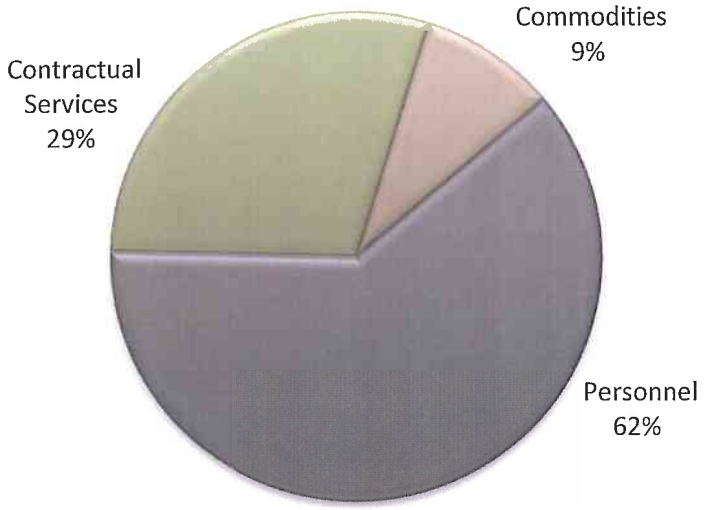
- Hosted the 1st annual Camp-out with Dad for 48 participants at Ironwoods Park.
- Started a science class for home-schooled students.
- Offered free monarch caterpillars to Nature Center visitors.
- Hosted 525 guests for birthday parties at the Nature Center.
- Added new fitness classes: LaBlast, Fitness with Mary and PopPilates.
- Added new reptiles (tree frogs, a bearded dragon and a gecko) to the Nature Center.
- Added a Fall Trail Clean-up Day in addition to the established Spring Trail Clean-up Day.
- Facilitated over 500 children in summer camp programs.
- Facilitated over 1,600 participants for climbing programs at the Challenge Course.
- Facilitated 160 cabin rentals.

** 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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	378,889	436,700	438,700	449,700
Contractual Services	211,241	204,100	189,700	214,700
Commodities	37,351	71,100	69,500	66,500
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**627,481**	**711,900**	**697,900**	**730,900**
Expenditures by Fund Type				
General	627,481	711,900	697,900	730,900
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**627,481**	**711,900**	**697,900**	**730,900**



2018 Budget Summary

Included in this presentation are both Recreation Programming, which primarily handles recreation classes, the Lodge and Community Center rentals; and Outdoor Programming, which focuses on the Nature Center, the Challenge Course, the Cabins and other Ironwoods Park activities. Included in Contractual Services is $79,100 for instructor fees, monthly credit card fees and registration management software maintenance, $69,700 for utilities and custodial services at the buildings, $8,500 for a pro-rata share of the program guide printing, and $10,600 for staff training/travel and field trip transportation and admission fees. Commodities will provide for office, camp, animal supplies of $27,600; and $32,800 for replacement expendable equipment items such as various tables, chairs, outdoor equipment, and challenge course ropes, etc. No Capital purchases are planned for 2018.

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 or athletic activities for youths and adults.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate league fees:				
Costs recovered through fees	92%	70%	71%	69%
✓ Ensure customer satisfaction:				
No. of participants	4,188	4,000	4,100	4,100
Program attendance rates	95%	95%	95%	95%
Customer Satisfaction	95%	95%	95%	95%
Full-Time Equivalent Positions	***2.91***	***2.91***	***2.91***	***2.91***
Sports Supervisor	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Seasonal/Casual Employees	0.91	0.91	0.91	0.91

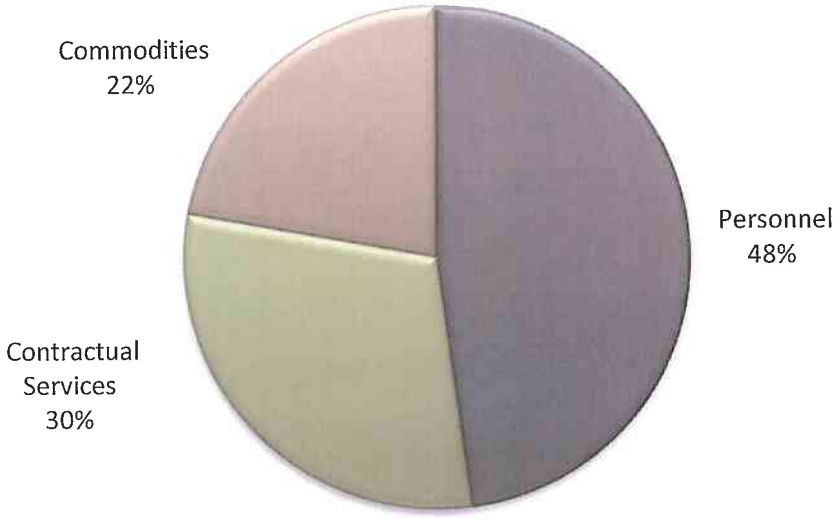
Major Program Accomplishments

- Partnered with the Leawood Soccer Club to offer a premier soccer league option to the Leawood recreational league participants.
- The T-Ball/Coach Pitch league reached an all-time high of 715 participants.
- Over 220 children participated in the First Tee Golf program at Ironhorse Golf Club.
- Over 3,000 children participated in the Spring and Fall Soccer leagues.

Department: Parks and Recreation

Program: Sports

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	193,361	203,300	198,900	210,500
Contractual Services	75,895	125,800	123,700	132,200
Commodities	69,129	104,300	104,300	97,400
Capital	-	-	-	-
Debt Service	-	-	-	-
Grand Total	**338,385**	**433,400**	**426,900**	**440,100**
Expenditures by Fund Type				
General	338,385	433,400	426,900	440,100
Special Revenue	-	-	-	-
Capital	-	-	-	-
Debt	-	-	-	-
Grand Total	**338,385**	**433,400**	**426,900**	**440,100**



2018 Budget Summary

Contractual Services includes $77,600 for the payment of officials, instructors, sports camps, and monthly credit card fees; $28,300 for the purchase of supplies to maintain the fields and courts; $13,000 for electricity and telephone usage; $6,800 for staff training, travel and professional memberships; and $2,700 for a share of the printing cost of the program guide. Within Commodities is $52,200 to purchase league uniforms, $27,500 for awards, $11,870 for sport supplies and $5,800 for the replacement of expendable equipment.

Department: Parks and Recreation

Program: Cultural Activities/Special City-Wide Events

Offers cultural activities and amenities including public art commissions, theater productions through the Leawood Stage Company, educational programs at the Oxford School, and citywide special events, including the July 4th celebration. To promote community spirit and inspire citizens through live theater, public art and family-oriented public events. Connect citizens to their heritage through educational activities at the Oxford School.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Offer a variety of theater, arts and special events:				
Audience Event count	25,000	25,000	30,000	25,000
No. of Main Stage productions	3	3	3	3
No. of Arts events	39	40	40	40
No. of Public Art Commissions	1	2	3	3
No. of Special Events	8	8	8	8
✓ Ensure customer satisfaction with:				
Special Events	98%	98%	98%	98%
Oxford School House programs	98%	95%	98%	98%
Full-Time Equivalent Positions	***2.25***	***2.25***	***2.25***	***2.25***
Special Project & Events Supervisor	1.00	1.00	1.00	1.00
Coordinator Cultural Arts	1.00	1.00	1.00	1.00
Oxford School House Staff *(Seasonal/Casual)*	0.25	0.25	0.25	0.25

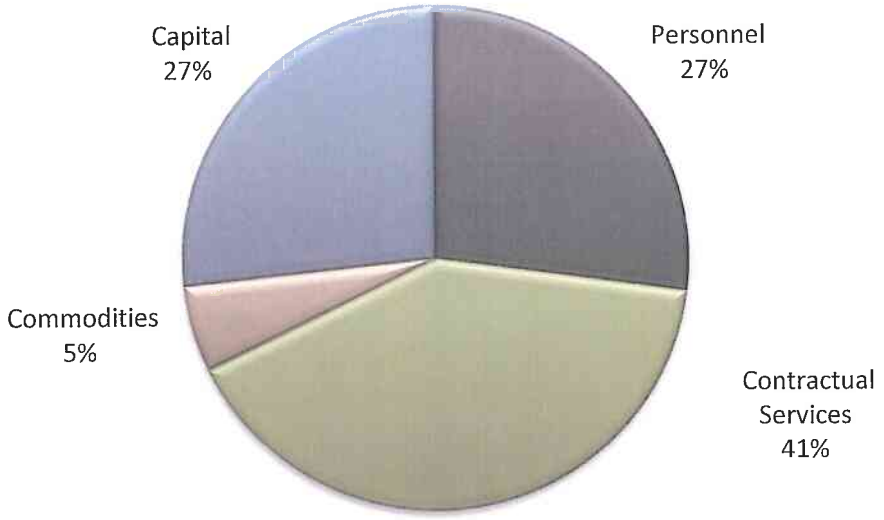
Major Program Accomplishments

- The Leawood Art Council (LAC) and Leawood Foundation hosted the 5th annl Arti Gras show/reception.
- The LAC hosted an exhibit by Johnson County Developmental Support Artists.
- The Leawood Stage Company (LSC) hosted "Letters by the Grave" by the Senior Barn Players.
- The LSC hosted the Annual Tea with Shakespeare in partnership with 3 other groups.
- The LSC produced "My Fair Lady" with the Church of the Resurrection at their venue.
- APPI held a reception for Beth Nybeck's Art-on-Loan sculpture "Point Defiance".
- The LAC held an art show and reception in partnership with the Eva Reynolds Art Gallery.
- Presented 4 children's cultural events at Ironwoods Park on Tuesday mornings in June.
- Presented a "Mr. Stinky Feet" concert at the annual Duck Derby in Gezer Park.
- The LSC produced "Once Upon a Mattress" musical at Ironwoods Amphitheater for 7 nights in July.
- The LAC presented 5 Sunday evening concerts at Ironwoods Park in August.
- The LSC produced the blockbuster musical "Sweeney Todd" in 4 performances at the Ironwoods Lodge.
- The LAC hosted a performance/demonstration by KC Ballet II at the Ironwoods Lodge.
- The LAC held the first Plein Air Art event throughout Leawood parks.

Department: Parks and Recreation

Program: Cultural Activities/Special City-Wide Events

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	143,886	146,100	149,300	155,000
Contractual Services	184,313	229,000	228,600	232,600
Commodities	26,610	30,800	30,800	31,500
Capital	9,070	198,500	215,000	152,500
Debt Service	-	-	-	-
Grand Total	**363,879**	**604,400**	**623,700**	**571,600**
Expenditures by Fund Type				
General	354,809	405,900	408,700	419,100
Special Revenue	-	-	-	-
Capital	9,070	198,500	215,000	152,500
Debt	-	-	-	-
Grand Total	**363,879**	**604,400**	**623,700**	**571,600**



2018 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, and educational outreach programs at the Oxford School. Included in Capital, are funds for potential art purchases, to be determined by two selection panels, from the City Capital Art fund and the Public Art Impact Fee fund.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service to citizens:				
Percent of total acres by type of maintenance				
Modes 1-2 Acres Maintained	57%	57%	57%	56%
Modes 3-4 Acres Maintained	30%	30%	30%	31%
Modes 5-6 Acres Maintained	13%	13%	13%	13%
Developed park acre per employee	17.9	17.9	17.9	18.3
✓ Maintain attractive green spaces:				
No. of days between park mowings	7-14	7	7-14	7-14
No. median mowings each season	33	30	30	30
✓ Informational statistics:				
No. of acres maintained	486	486	486	493
No. of trees pruned	51	470	470	300
No. of trees removed	779	400	400	400
No. of trees planted	211	250	250	250
Miles of trail	8.00	8.00	8.00	8.25
Full-Time Equivalent Positions	***27.09***	***27.09***	***27.21***	***26.87***
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)	14.00	14.00	14.00	15.00
Building Custodian	1.00	1.00	1.00	1.00
Park Attendant *(Regular PT)*	1.38	1.38	1.50	1.50
Park Maintenance Worker *(Regular PT)*	2.25	2.25	2.25	2.25
Seasonal/Casual Employees	3.46	3.46	3.46	2.12

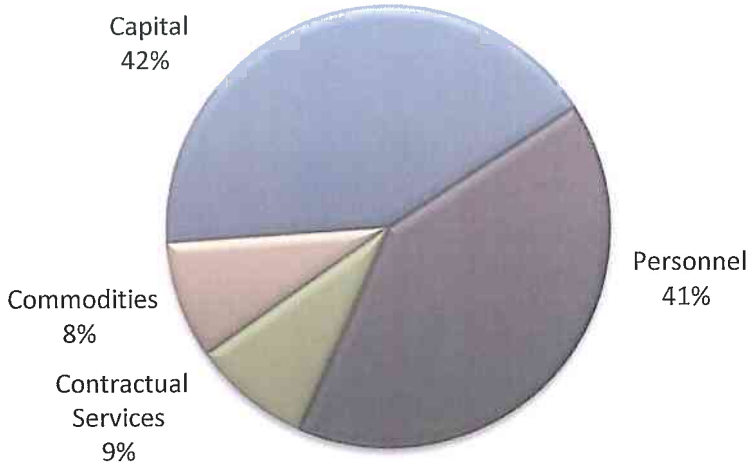
Major Program Accomplishments

- Oversight of the construction of the new all-inclusive playground at City Park.
- Planted screening buffer of the Ironhorse maintenance facility.
- Received the Tree City USA for the 21st year.
- Oversight of the Tomahawk Creek Trail reconstruction from Tomahawk Park to Roe Avenue.
- Staff support provided to the Sustainability, Park and Bike Walk Advisory Boards.
- Staff support provided to the Community Garden plots.
- Replaced the Ironwoods Park Amphitheater deck.
- Installed interpretive signs at Gezer, I-Lan and Ironwoods parks.

Department: Parks and Recreation

Program: Park Maintenance

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	1,579,932	1,763,000	1,680,100	1,773,400
Contractual Services	326,726	418,100	472,600	375,900
Commodities	338,749	384,500	376,500	374,200
Capital	891,563	1,008,500	1,160,500	1,820,600
Debt Service	-	-	-	-
Grand Total	**3,136,970**	**3,574,100**	**3,689,700**	**4,344,100**
Expenditures by Fund Type				
General	2,245,407	2,565,600	2,529,200	2,523,500
Special Revenue	601,590	600,000	600,000	650,600
Capital	289,973	408,500	560,500	1,170,000
Debt	-	-	-	-
Grand Total	**3,136,970**	**3,574,100**	**3,689,700**	**4,344,100**



2018 Budget Summary

Contractual Services includes $201,900 for utilities at the various parks in the City and the Park Maintenance buildings; $71,000 for contractual mowing services (medians/ROW); $42,100 for building/grounds maintenance and repairs; and $15,000 for portable toilet rentals. Reflected in Commodities is $83,500 for materials and supplies to maintain the City parks, structures and amenities; $90,600 for chemicals to control weeds, pesticides, fertilizer at all of the City parks/greenways, and management of the emerald ash borer program; $47,000 for unleaded and diesel gasoline; and $50,000 for miscellaneous trail repairs, as needed. Capital in 2018 includes: $245,000 for vehicles/equipment; $1,000,000 for City-wide park improvements; $200,000 to upgrade the audio-visual systems at the City Hall Oak Room and the Ironwoods Lodge; and $325,000 to replace the HVAC systems at several buildings in Ironwoods Park.

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.

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Performance Measures				
✓ Provide efficient service and charge appropriate fees:				
Costs recovered through golf revenue				
Total costs (includes debt)	44%	47%	37%	69%
Operating costs	45%	49%	38%	72%
Total revenue	$1,340,664	$1,558,800	$1,472,000	$1,643,000
Total revenue per paid round	$57	$65	$60	$63
✓ Ensure customer satisfaction:				
Customer satisfaction rating	98%	98%	98%	98%
Utilization ratio	41.3%	44.6%	43.1%	45.7%
✓ Informational statistics:				
Number of paid rounds	23,479	23,803	24,500	25,962
Tournament Event rounds	2,118	2,004	2,300	2,500
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

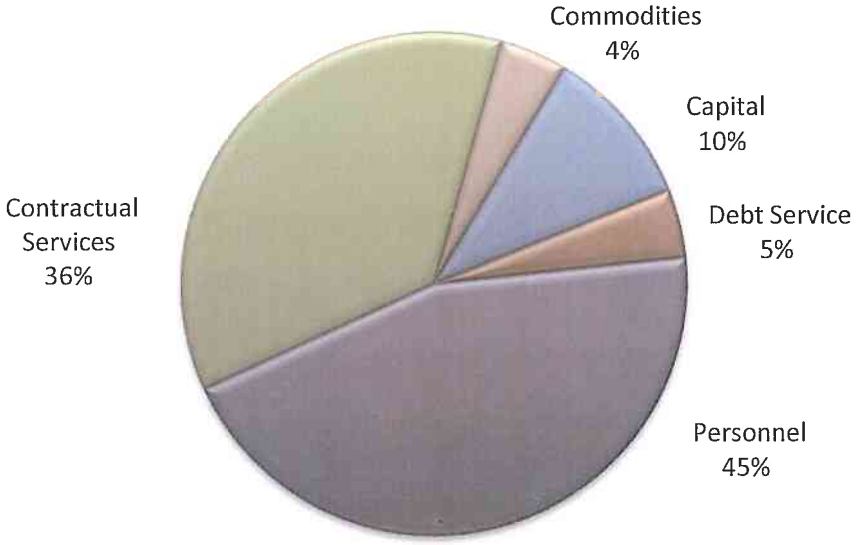
Major Program Accomplishments

- Major technology upgrades for point of sale, tee time systems and credit card access.
- Completed the Bunker Renovation project.
- Finalized all pricing and programming for a new banquet space.
- Completed tree work on the golf course to improve air flow to the turf and clean-out debris.
- Substantially increased followers on Facebook and other social media outlets.
- Introduced a dynamic pricing strategy resulting in successful outcomes.
- Reduced the Golf Shop inventory by $15,000 from the previous year to year-end 2016.
- Updated the signage on the course to include directions, alcohol rules and golfer liability.
- Assisted City staff with planning for the Clubhouse expansion project.

Department: Parks and Recreation

Sub-Program: Golf Course

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Expenditures by Character				
Personnel	991,216	984,900	1,032,800	1,075,600
Contractual Services	790,778	869,900	869,800	867,600
Commodities	103,964	94,000	135,500	103,000
Capital	1,071,928	1,261,000	1,814,900	246,500
Debt Service	105,206	105,300	105,300	105,300
Grand Total	**3,063,092**	**3,315,100**	**3,958,300**	**2,398,000**
Expenditures by Fund Type				
General	1,991,164	2,054,100	2,143,400	2,151,500
Special Revenue	-	-	-	-
Capital	1,071,928	1,261,000	1,814,900	246,500
Debt	-	-	-	-
Grand Total	**3,063,092**	**3,315,100**	**3,958,300**	**2,398,000**

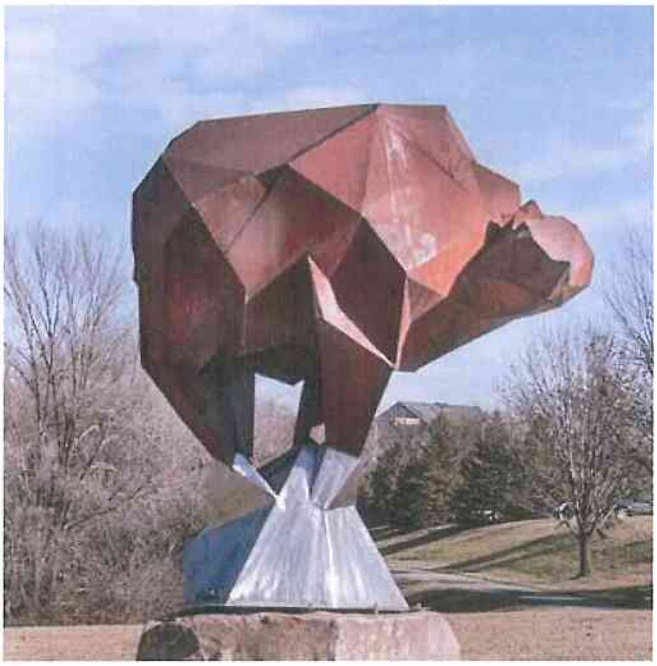


2018 Budget Summary

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 2018 includes $165,500 for the replacement purchase of several pieces of mowing and landscape care equipment; $45,000 to replace the Clubhouse HVAC; and $36,000 to replace the driving range mats. Debt Service reflects the annual payment for a three-year golf cart lease with the first payment due in 2018.

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"



"Point Defiance"

By Beth Nybeck

"Point Defiance" is the ninth temporary installation of the "Art on Loan Program" which provides local artists the opportunity to display their work to the residents of Leawood.

The abstract sculpture stands 7.5' high X 7' long X 4' wide, constructed of stainless and mild steel and sits on top of a Kansas limestone rock base. The piece, an abstract representation of an animal, was constructed in 2009.

This new sculpture currently stands in the lawn to the west side of the front of Leawood City Hall. Since its creation, Point Defiance was previously exhibited in Iowa, Indiana, Florida and Colorado.

Capital & Debt Overview

Capital Improvement Program (C.I.P.)
2018 – 2022

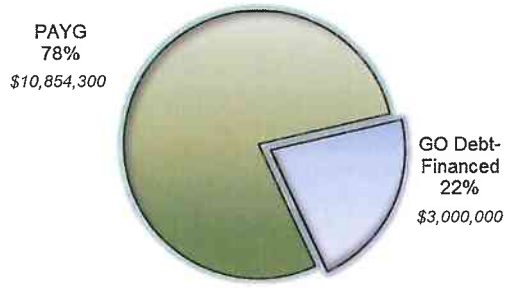
What is a Capital Improvement Program (C.I.P.)?
This is a plan, which is the result of a systematic evaluation of Leawood's capital needs. It serves as a roadmap for the acquisition and/or improvement of City infrastructure and public facilities over a five-year period. Formulation of the plan includes the prioritization of public improvements and cost projections, which allows the City to take full advantage of federal, state and county funds. The intent of a Capital Improvement program is to schedule major physical improvements, which are formulated by City departments.

Who Develops and Reviews the C.I.P.?
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 who is responsible for reviewing and recommending project priority from a professional planning perspective.

How is the C.I.P. Financed? 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 2018 Budget includes $10,854,300 for PAYG expenses. Planned expenses are $4,020,600 for arterial & residential street improvements; $2,114,800 for the replacement of vehicles/equipment; $645,000 for stormwater projects; $2,831,600 in City building and park repairs/maintenance; and $152,500 for public art.

2018 Budget Capital Improvement Program
P.A.Y.G. vs.Debt-Financing*



The graph shows the funding components of capital expenses planned for 2018. 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 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, more costly improvements and additions. The below tables show the planned capital spending for 2018 and the estimated impact on the City's operating budget, 2019 and forward.

PAY-AS-YOU-GO Financed Improvements:

PROJECT	C.I.P. #	Budget Page #	2018 City Cost	Recurring/ Non-Recurring	Operating Budget Impact
Arterial Street Improvements		P. 141			*No impact. These projects represent repairs to prolong the roadway life. The Mission Rd, 95th-83rd Streets project will be done in cooperation with the partner city of Prairie Village, Ks.*
114th Street, 115th to Tomahawk Crk	72029		$160,000	NR	
Lee Blvd, 103rd to I-435 Bridge	72030		$150,000	NR	
137th Street, Nall to Roe/Briar	72031		$280,000	NR	
Mission Rd, 119th to 127th Streets	72065		$552,500	NR	
Mission Rd, 95th to 83rd Streets	72074		$164,500	NR	
2018 Residential Street Program		P. 143			*No impact. The completion of these projects will alleviate future repairs.*
Slurry Seal/Trail Treatment	70023		$450,000	R	
Mill & Overlay	70024		$1,134,600	R	
1/8 Cent Sales Tax Projects		P. 144			*No impact. The Waterford stormwater project represents the engineering design. The construction is planned for 2019, with a total cost of $1,900,000, of which Leawood will be responsible for $475,000.*
Waterford Stormwater	77017		$56,250	NR	
4012 W 128th Street	77020		$30,000	NR	
Prairie Village Stormwater Project	77021		$390,000	NR	
Other Projects		P. 145			*It is anticipated that the majority of these repairs, replacements and/or enhancements will reduce future maintenance costs, with the exception of the Public Works Facility Bay Expansion. There will be some associated on-going daily costs with this addition such as operating utility costs.*
Ironhorse Golf Clubhouse, HVAC	49128		$45,000	NR	
Ironhorse Course, Driving Range Mats	49136		$36,000	NR	
Ironwoods Lodge, HVAC	74051		$285,000	NR	
Ironwoods Nature Center, HVAC	74056		$40,000	NR	
Ironwoods Lodge/Oak Room, AV System	74089/90		$200,000	NR	
PW Facility, Radiant Shop Heaters	74070		$75,000	NR	
PW Facility, Bay Expansion	76050		$1,000,000	NR	
Fiber Technology Install, Phase 3	76048		$520,000	NR	
Park Improvement Projects		P. 146			*The specific repairs scheduled for 2018 will not impact the operating budget. These include: asphalt overlay, road repairs at Ironwoods Park, irrigation repairs to the Ironhorse Golf Course, improvements to the Roe Avenue tunnel, and tennis court resurfacing at City Park.*
2018 Park Improvements, Year 3	71025		$1,000,000	NR	

Debt-Financed Improvements:

PROJECT	C.I.P. #	Budget Page #	2017 City Cost	Recurring/ Non-Recurring	Operating Budget Impact
2018 Stormwater Improvements, Yr 1 (General Obligation Bonded Project)	80255	P.152	$3,000,000	R	*No impact. The project will allow for the replacement of corrugated pipe; and will be done in conjunction with street projects.*

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. Included are the General, Special Revenue and Capital funds. This presentation *does not* include transfers between capital funds.

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Beginning Capital Reserves	$18,406,621	$18,397,400	$21,201,748	$20,006,400
Revenues				
Sales Tax	884,323	906,500	910,400	937,300
Gasoline Tax	915,167	892,710	920,150	916,150
Alcohol Tax	542,128	545,949	545,949	543,703
Grants	303,975	2,270,800	3,613,050	1,297,700
All Other	1,054,925	694,881	1,204,444	976,347
General Fund	7,857,604	6,691,260	6,686,160	7,516,400
Total	**$11,558,122**	**$12,002,100**	**$13,880,153**	**$12,187,600**
Expenditures				
by Department				
Administration	1,323,202	1,392,200	1,447,400	1,829,800
Police	390,687	556,500	679,800	410,300
Fire	1,303,529	401,000	519,900	160,000
Public Works	3,127,976	6,444,100	8,678,000	6,234,600
Parks & Recreation	2,117,601	2,533,000	3,250,400	2,219,600
Total	**$ 8,262,995**	**$11,326,800**	**$14,575,500**	**$10,854,300**
by Project				
Arterial Streets	648,785	2,102,000	3,713,700	2,436,000
Residential Streets	1,524,638	1,497,100	1,635,600	1,584,600
Stormwater	265,934	2,200,000	2,548,100	645,000
Park Maintenance	1,589,390	1,860,000	2,513,600	1,656,600
Buildings and Facilities	586,162	628,000	618,500	1,175,000
Public Safety Fund	1,028,374	1,063,800	1,219,200	1,089,800
Equipment	700,905	1,085,900	1,485,100	1,473,000
Vehicles	1,909,737	691,500	626,700	641,800
Public Art	9,070	198,500	215,000	152,500
Total	**$ 8,262,995**	**$11,326,800**	**$14,575,500**	**$10,854,300**
Revenues Over (Under) Expenditures	3,295,127	675,300	(695,347)	1,333,300
Transfers	(500,000)	(500,000)	(500,000)	(500,000)
Ending Capital Reserves	$21,201,748	$18,572,700	$20,006,400	$20,839,700

Pay-As-You-Go Capital Program
2018 – 2022
Capital Improvement Summary by Fund

Special Highway Fund

	2018	2019	2020	2021	2022
Projected Expenditures	$1,584,600	$1,573,000	$1,612,400	$1,652,800	$1,694,200

The purpose of this special revenue fund is to provide for the Pay-As-You-Go slurry seal and residential street improvement programs. These programs total $1,584,600 in 2018 to fund slurry seal ($400,000); treatment of trails that run parallel to the street ($50,000); and mill/overlay repairs ($1,134,600). A 2.5% 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 $500,000 annually from the 1/8-Cent Sales Tax fund and $100,000 to $175,000 from the General Fund.

Special Parks and Recreation Fund

	2018	2019	2020	2021	2022
Projected Expenditures	$600,000	$600,000	$600,000	$600,000	$600,000

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. Several park improvements/repairs were identified in the comprehensive park plan study that was performed in 2013. These items have been prioritized and a total of $600,000 was included in 2017. In 2018, a total of $1.0m per year is planned for these improvements. The Capital Improvements fund will provide $400,000 annually in years 2018-2022.

Street Improvements Fund

	2018	2019	2020	2021	2022
Projected Expenditures	$2,436,000	$2,175,000	$2,368,750	$2,170,000	$3,700,000

This fund provides for pay-as-you-go street improvements for the Arterial program and other street/signal repairs. In 2018, this fund will provide for $2,150,595 of the $3,444,095 total improvements after the projects are complete. All but one of the planned projects for 2018 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 2018, $1,129,000 for the planned projects will be paid with C.A.R.S. (County Assistance Road System) reimbursements, and $164,500 from Overland Park KS.

1/8-cent Sales Tax Fund

	2018	2019	2020	2021	2022
Projected Expenditures	$1,170,000	$2,400,000	$1,000,000	$1,000,000	$1,000,000

The collection of this revenue began in July 2000 with a purpose of completing residential street repairs and stormwater repairs. The 2018 Budget includes $225,000 for stormwater improvements in the Waterford Area neighborhood, 75% of which will be reimbursed by Johnson County; $390,000 for a partner project with Prairie Village, KS for the Cloisters neighborhood; and $30,000 for a minor repair in the Cherry Creek neighborhood area. As mentioned previously, $500,000 will be transferred to the Special Highway fund for residential street projects each year, through 2022.

Pay-As-You-Go Capital Program
2018 – 2022
Capital Improvement Summary by Fund

City Equipment Fund

	2018	2019	2020	2021	2022
Projected Expenditures	$1,524,800	$1,940,500	$1,733,500	$1,709,000	$2,102,300

A total of $1,524,800 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

	2018	2019	2020	2021	2022
Projected Expenditures	$2,701,000	$920,000	$869,000	$1,007,000	$602,000

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. Pay-as-you-go expenses for 2018 total $2,651,000:

City Hall Computer Room A/C – *Citywide*	$45,000
Fiber Technology Install, Phase 3 – *Citywide*	520,000
Radiant Shop Heaters – *Public Works Facility*	75,000
Car Wash Heater – *Public Works Facility*	5,000
Bay Expansion – *Public Works Facility*	1,000,000
Replace Audio/Visual System – *Ironwoods Lodge & City Hall Oak Room*	200,000
HVAC Replacement – *Ironwoods Lodge*	285,000
HVAC Replacement – *Nature Center*	40,000
Citywide Park Improvements - *Citywide*	400,000
HVAC Replacement – *Ironwoods Golf Clubhouse*	45,000
Replacement Driving Range Mats – *Ironhorse Golf Course*	36,000

City Capital Art

	2018	2019	2020	2021	2022
Projected Expenditures	$152,500	$73,500	$100,000	$5,000	$50,000

Annually, the City allocates funding for cultural arts and the acquisition of art pieces. The 2018 art allocation is $165,700 and is distributed as follows: Cultural Arts in the amount of $47,600; Community Theater in the amount of $73,500; and the remainder of $44,600 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. In 2018, a total of $102,500 has been included for yet-to-be-identified art pieces. This fund also includes a reserve for annual art maintenance repairs, of $50,000, in 2018.

Public Art Impact Fee

	2018	2019	2020	2021	2022
Projected Expenditures	$0	$0	$120,000	$150,000	$100,000

This fund collects fees from developers for the purchase of public art. No purchases are planned for 2018. The fund balance in this fund was $340,419 at year-end 2016. When impact fee revenue is collected, the funds are placed in this fund for art purchases. Similar to the City Capital Art fund, money in this fund may also be carried over to the next budget year if not spent.

Pay-As-You-Go Capital Program
2018 - 2022

The next few pages detail the planned capital equipment and vehicle purchases for 2018 through 2022. 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	3 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	8 - 15 years / 200,000 miles
Fire Trucks	10 - 15 years
Fire, Heavy Duty Specialty Units	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:	*2018 Payment*	*Lease Expires*
Golf Course *(11110.44610.871100/872100)*		
Golf Carts	$105,300	2020
Fire *(11110.22530.871100/872100)*		
Fire Pumpers (2)	$146,700	2021
Fire Platform Truck *(reflects estimated payment)*	$125,200	2026
Total Capital Lease/Purchase Payments:	$377,200	

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:

	2018	2019	2020	2021	2022	Operating
MUNICIPAL COURT						
(13010.11310.810000) Equipment						
Automated Fingerprint Imaging System	$25,000	$0	$0	$0	$0	2
Postage Machine	$0	$0	$0	$0	$10,000	1
	$25,000	**$0**	**$0**	**$0**	**$10,000**	
INFORMATION SERVICES						*Impact*
(13010.11610.814000) Computerization						
Software Upgrades	$25,000	$25,000	$25,000	$25,000	$25,000	1
Hardware & General Technologies	$25,000	$25,000	$25,000	$25,000	$25,000	1
Phone System Upgrades	$20,000	$20,000	$20,000	$20,000	$20,000	1
Microsoft Select 6.0 Licensing	$100,000	$100,000	$100,000	$100,000	$100,000	1
	$170,000	**$170,000**	**$170,000**	**$170,000**	**$170,000**	

Pay-As-You-Go Capital Program
2018 - 2022
CITY EQUIPMENT FUND - Planned Capital Purchases:

	2018	2019	2020	2021	2022	Operating Impact
COMMUNITY DEVELOPMENT						
(13010.118xx.812000) Vehicles						
2 Service Utility Vehicles (#503,506)	$50,000	$0	$0	$0	$0	3
1 Service Utility Vehicle (#502)	$0	$25,000	$0	$0	$0	2
1 Large Service Utility Vehicle (#505)	$0	$0	$0	$0	$35,000	2
	$50,000	$25,000	$0	$0	$35,000	
POLICE DEPARTMENT						
(13010.221xx.811000) Equipment						
Automated Fingerprint Imaging System	$50,000	$0	$0	$0	$0	2
Exercise Equipment	$6,500	$0	$0	$7,000	$0	0
Mobile License Plate Reader	$0	$0	$0	$25,000	$0	1
Total Station Data Collection Equip	$0	$13,000	$0	$0	$0	2
In-Car Camera System	$0	$0	$0	$0	$155,000	1
Radio Consoles	$0	$0	$0	$0	$250,000	5
	$56,500	$13,000	$0	$32,000	$405,000	
(13010.221xx.812000) Vehicles						
2 Admin Vehicles (#100,101)	$0	$0	$58,000	$0	$0	3
1 Admin Vehicle (#102)	$0	$0	$0	$32,000	$0	2
Admin Vans (#104,105)	$0	$0	$56,000	$0	$0	3
1 Admin Vehicle (#110)	$28,000	$0	$0	$0	$0	2
Patrol Vehicles	$152,000	$192,000	$234,000	$118,500	$200,000	3
Harley Motorcycle Trade-Ins	$15,000	$15,000	$15,000	$15,000	$15,000	1
1 DARE/SRO Vehicle (#150)	$0	$0	$0	$0	$40,000	2
1 DARE/SRO Vehicle (#151)	$38,000	$0	$0	$39,500	$0	2
2 Investigation Vehicles (#160,162)	$0	$62,000	$0	$0	$0	2
1 Investigation Vehicle (#161)	$0	$0	$0	$0	$32,000	2
2 Investigation Vehicles (#163,165)	$0	$0	$0	$63,000	$0	2
1 Investigation Vehicle (#164)	$30,800	$0	$0	$0	$0	2
2 Canine Units (#173,174)	$0	$0	$78,000	$0	$0	3
1 PSO Truck (#191)	$30,000	$0	$0	$0	$0	2
Animal Control Truck (#195)	$60,000	$0	$0	$0	$0	2
	$353,800	$269,000	$441,000	$268,000	$287,000	
(13010.221xx.814000) Computerization						
Cry Wolf Software	$0	$35,000	$0	$0	$0	1
	$0	$35,000	$0	$0	$0	
FIRE DEPARTMENT						
(13010.22530.811000) Equipment						
ATV Emerg Response/Rescue Unit	$0	$21,000	$0	$0	$0	1
Storm Warning Siren Replacements	$39,000	$39,000	$40,000	$40,000	$40,000	0
Mobile Data Terminals	$65,000	$0	$0	$0	$70,000	1
Exercise Equipment	$12,000	$0	$0	$12,000	$0	0
Thermal Imaging Cameras	$0	$0	$0	$0	$50,000	2
EMS Upgrade	$0	$0	$0	$0	$68,000	1
SCBA Equipment	$0	$0	$0	$150,000	$0	0
Air Bag Lift System	$0	$10,000	$0	$0	$0	1
	$116,000	$70,000	$40,000	$202,000	$228,000	

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

Pay-As-You-Go Capital Program
2018 - 2022
CITY EQUIPMENT FUND - Planned Capital Purchases:

	2018	2019	2020	2021	2022	Operating Impact
FIRE DEPARTMENT - *continued:*						
(13010.22530.812000) Vehicles						
F250Truck (#312)	$0	$0	$0	$45,000	$0	2
Large SUV (#1284)	$44,000	$0	$0	$0	$0	2
	$44,000	**$0**	**$0**	**$45,000**	**$0**	
PUBLIC WORKS DEPARTMENT						
(13010.33200.811000) Equipment						
National Signal Arrowboard	$0	$0	$0	$15,000	$0	1
Changeable Message Boards	$0	$0	$0	$0	$30,000	1
Paver (#467)	$0	$0	$0	$0	$55,000	1
Case Wheel Loader (#472)	$0	$0	$125,000	$0	$0	1
Skid Steer Loader (Lease Program)	$10,000	$10,000	$10,000	$10,000	$10,000	0
Breaker Attachment (# 480)	$0	$15,000	$0	$0	$0	1
Asphalt Planer Attachement (#481)	$0	$0	$0	$0	$18,000	1
EZ Melter (#488)	$0	$0	$0	$43,000	$0	1
Compressors (#486,487)	$15,000	$0	$0	$0	$15,500	1
Brush Leaf Vac (#494)	$0	$0	$0	$50,000	$0	1
Redi-Haul Lift Trailers	$0	$0	$0	$0	$15,000	1
Utiltiy Trailer (#499)	$0	$0	$7,000	$0	$0	1
Mobile Column Lifts	$0	$20,000	$50,000	$0	$0	1
2 High Reach Maintenance Lifts	$90,000	$0	$0	$0	$0	1
Tire Changer	$0	$0	$0	$0	$8,000	1
Tenant 5400 Floor Scrubber	$0	$0	$0	$0	$10,000	1
Cutter Plotter/Scanner (Color & B/W)	$25,000	$0	$0	$20,000	$0	1
Diagnostic Monitor	$0	$9,000	$0	$0	$0	1
Two-Way Radios	$95,000	$0	$0	$0	$0	1
	$235,000	**$54,000**	**$192,000**	**$138,000**	**$161,500**	
(13010.33200.812000) Vehicles						
1 Service Utility Vehicle (#404)	$0	$33,000	$0	$0	$0	2
1 Service Utility Vehicle (#413)	$0	$0	$0	$0	$39,000	2
1 Pickup Truck (#419)	$0	$0	$0	$0	$35,000	2
1 Pickup Truck (#421)	$33,000	$0	$0	$0	$0	2
1 Pickup Truck (#438)	$0	$0	$0	$40,000	$0	2
1 Pickup Truck (#439)	$0	$0	$0	$0	$38,000	2
2 Pick-up Trucks (#440,441)	$0	$80,000	$0	$0	$0	3
Pick-up Truck/TV Inspect Equip (#442)	$0	$0	$0	$130,000	$0	3
Dump Truck (Unit #451)	$0	$190,000	$0	$0	$0	3
Dump Truck (Unit #457)	$0	$0	$0	$0	$200,000	3
Dump Bodys (450,453,456,459)	$36,000	$37,000	$87,000	$0	$0	1
1 Jet/Vac Combo Unit (#460)	$0	$250,000	$0	$0	$0	3
Street Sweeper (#470)	$0	$180,000	$0	$0	$0	3
	$69,000	**$770,000**	**$87,000**	**$170,000**	**$312,000**	
PARKS & RECREATION DEPARTMENT						
(13010.44500.811000) Equipment						
Mowers (various)	$0	$0	$8,500	$0	$8,500	1
Bunker/Field Rake (Unit #641)	$0	$0	$0	$15,000	$0	1
Rotary Mower (Unit #645)	$0	$40,000	$0	$0	$0	1
Zero Turn Mowers	$0	$0	$36,000	$0	$0	1
Pro Gater	$0	$0	$0	$0	$15,000	1

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

Pay-As-You-Go Capital Program
2018 - 2022
CITY EQUIPMENT FUND - Planned Capital Purchases:

	2018	2019	2020	2021	2022	Operating Impact
PARKS & RECREATION DEPARTMENT - *continued:*						
(13010.44500.811000) Equipment						
Club Car Turf II (Various)	$38,000	$0	$0	$0	$8,800	1
All Terrain Mower (Unit #655)	$40,000	$0	$0	$0	$0	1
Stump Grinder (#660)	$0	$0	$18,000	$0	$0	1
Walk Behind Auto Scrubber (#663)	$10,000	$0	$0	$0	$0	1
Compact Excavator (#665)	$0	$69,000	$0	$0	$0	1
Trailers	$7,000	$0	$5,000	$6,000	$0	0
Tractor (Unit #669)	$0	$0	$0	$45,000	$0	1
Rubber Tracked Multi-Terr Loader (#674)	$0	$0	$0	$36,000	$0	1
Bark Blower (#680)	$0	$0	$0	$62,000	$0	1
Vermeer Chipper	$0	$0	$0	$40,000	$0	1
Walk Behind Mower	$0	$0	$7,500	$0	$0	1
Blade Grinder	$0	$0	$12,000	$0	$0	1
Material Spreader	$0	$0	$0	$10,000	$0	1
Aquatic Center Pumps	$0	$0	$0	$20,000	$0	1
Tree Resistigraph	$0	$0	$9,000	$0	$0	1
Chemtroller	$0	$0	$0	$0	$12,000	1
Tire Changer	$0	$0	$0	$0	$5,500	1
Pool Portable Lift & Cover	$0	$0	$0	$0	$6,500	1
Two-Way Radios	$20,000	$0	$0	$0	$0	1
	$115,000	$109,000	$96,000	$234,000	$56,300	
(13010.44500.812000) Vehicles						
Pick-up Truck (Unit #601)	$25,000	$0	$0	$0	$0	2
Utility Van (Unit #602)	$0	$0	$0	$25,000	$0	2
Extended Cab Pickup Truck (Unit #603)	$0	$0	$36,000	$0	$0	2
Pick-up Truck (Unit #604)	$0	$0	$0	$30,000	$0	2
Chipper Truck (Unit #605)	$0	$0	$55,000	$0	$0	2
Dump Truck/Body (Unit #607)	$15,000	$0	$150,000	$0	$0	3
Service Utility Vehicle (Unit #611)	$60,000	$0	$0	$0	$0	2
Extended Pickup Truck (Unit #612)	$0	$0	$0	$0	$28,000	2
Water Truck (Unit #614)	$0	$160,000	$0	$0	$0	3
Swaploader Truck (Unit #615)	$0	$0	$150,000	$0	$0	3
Bucket Truck (Unit #616)	$0	$0	$0	$175,000	$0	3
Pickup Truck(Unit #617)	$25,000	$0	$0	$0	$0	2
Platform Bed (Unit #622)	$0	$0	$0	$0	$55,000	2
Service Utility Vehicle (Unit #631)	$0	$0	$0	$0	$25,000	2
Extended Cab PickupTruck (Unit #632)	$0	$0	$0	$40,000	$0	2
Service Utility Vehicle (Unit #636)	$0	$0	$35,000	$0	$0	2
	$125,000	$160,000	$426,000	$270,000	$108,000	
Golf Course **(13010.44610.811000) Equipment**						
Dump Trailer	$12,500	$0	$0	$0	$0	1
Irrigation Pumps	$0	$0	$0	$0	$28,000	1
Rough Tow Sprayer	$0	$9,000	$0	$0	$0	1
Backhoe	$50,000	$0	$0	$0	$0	1
Core Aerifier	$44,000	$0	$0	$0	$0	1
Truckster	$0	$0	$0	$0	$45,000	1
Jacobson Tri-King	$0	$26,000	$0	$0	$26,500	1
Various Mowers	$0	$101,500	$0	$0	$8,500	1

KEY: 1 = *Annual Operating Impact of less than $500 per year.*
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Pay-As-You-Go Capital Program
2018 - 2022
CITY EQUIPMENT FUND - Planned Capital Purchases:

	2018	2019	2020	2021	2022	Operating Impact
Golf Course (13010.44610.811000) Equipment - *continued:*						
Fairway Aerator	$0	$0	$28,000	$0	$0	1
Tractor	$0	$0	$0	$32,000	$0	1
Garden Fairway Verticut	$0	$0	$15,000	$0	$0	1
Dakota Material Handler	$0	$0	$0	$0	$32,000	1
Overseeder	$0	$0	$15,500	$0	$0	1
Greensmaster Tri-plex	$0	$0	$0	$0	$33,000	1
Subsurface Blower	$0	$0	$0	$10,500	$0	1
John Deere Tractor	$0	$0	$0	$0	$32,000	1
Reelmaster	$0	$48,000	$0	$0	$0	1
Core Processor	$0	$0	$0	$0	$72,000	1
Truckster	$44,000	$0	$0	$0	$0	1
200 Gallon Sprayer	$0	$0	$0	$22,500	$0	1
Sand Pro	$0	$0	$22,000	$0	$0	1
Slope Mower	$0	$0	$32,000	$0	$0	1
JD Gator	$0	$36,000	$0	$0	$0	1
Ventrac 4500	$0	$0	$25,000	$0	$0	1
Triflex Hybrid	$0	$0	$64,000	$0	$0	1
Toro MultiPro 1750	$0	$35,000	$0	$0	$0	1
Toro Workman HDX	$0	$0	$0	$50,000	$0	1
Club Car	$0	$0	$0	$0	$30,000	1
Computer Software/POS System	$0	$10,000	$0	$0	$0	1
Range Ball Dispenser	$0	$0	$0	$10,000	$0	1
Pump Controller	$15,000	$0	$0	$0	$0	1
Irrigation Controllers	$0	$0	$0	$9,000	$9,000	1
Irrigation Control System	$0	$0	$80,000	$0	$0	1
Cooktop/Oven	$0	$0	$0	$0	$7,000	1
Driving Range Netting	$0	$0	$0	$0	$6,500	1
Fountains/Aerifiers	$0	$0	$0	$23,000	$0	1
	$165,500	$265,500	$281,500	$157,000	$329,500	
(13010.44610.812000) Vehicles						
Service Utility Vehicle (Unit #901)	$0	$0	$0	$23,000	$0	2
	$0	$0	$0	$23,000	$0	
TOTAL - CITY EQUIPMENT FUND:	$1,524,800	$1,940,500	$1,733,500	$1,709,000	$2,102,300	
Estimated Annual Operating Impact:	*$19,000*	*$24,240*	*$22,250*	*$22,600*	*$24,250*	
(Resulting from City Equipment Fund Purchases)	*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.***
3 = ***Annual Operating Impact greater than $1,000 per year.***

Pay-As-You-Go Capital Program
2018 - 2022
CITY EQUIPMENT FUND - Planned Capital Purchases:
SPECIAL PARKS & RECREATION FUND - Planned Capital Expenditures:

PARKS/RECREATION DEPARTMENT	2018	2019	2020	2021	2022	Operating Impact
Capital Projects						
#71025, 2018 Park Improvements	$600,000	$0	$0	$0	$0	3
#71026, 2019 Park Improvements	$0	$600,000	$0	$0	$0	3
#71027, 2020 Park Improvements	$0	$0	$600,000	$0	$0	3
#71028, 2021 Park Improvements	$0	$0	$0	$600,000	$0	3
#71029, 2022 Park Improvements	$0	$0	$0	$0	$600,000	3
	$600,000	$600,000	$600,000	$600,000	$600,000	
TOTAL - SPECIAL PKS/REC FUND:	$600,000	$600,000	$600,000	$600,000	$600,000	
Estimated Annual Operating Impact:	*$2,000*	*$2,000*	*$2,000*	*$2,000*	*$2,000*	
(Resulting from Special Parks/Rec Fund Purchases)	*These increases will occur in Contractual Services & Commodities; not in Personnel*					

PUBLIC SAFETY FUND - Planned Capital Expenditures:

POLICE/FIRE DEPARTMENTS	2018	2019	2020	2021	2022	Operating Impact
(13220.xxxxx.811000) Equipment						
POLICE Radio Consoles	$0	$0	$0	$0	$250,000	3
POLICE Radio Replacement	$42,000	$42,000	$42,000	$13,000	$0	0
	$42,000	$42,000	$42,000	$13,000	$0	
(13220.xxxxx.812000) Vehicles						
Mobile Command Vehicle	$0	$0	$400,000	$400,000	$0	3
	$0	$0	$400,000	$400,000	$0	
Estimated Annual Operating Impact:	*$0*	*$0*	*$0*	*$2,000*	*$2,000*	
(Resulting from Public Safety Fund Purchases)	*These increases will occur in Contractual Services & Commodities; not in Personnel*					

POLICE/FIRE DEPARTMENTS					
(Annual Debt Service Payments)					
FIRE Station #1 Replacement	$0	$0	$0	$400,000	$392,500
	$0	$0	$0	$400,000	$392,500

The construction of the Fire Station #1 replacement facility is planned for completion in 2019/2020, with the first debt service payment due in 2021.

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

ARTERIAL STREET PROGRAM

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

2017 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,KS	$381,000	$361,200
Roe Avenue, 121st to 135th Streets	*	72053	Mill/Overlay	$800,000		$400,000	$400,000
Roe Ave, College to 119th Street		72063	Ovly, Crb/Storm	$2,522,000 +	$795,000 Curb Prog $195,500 1/8 Cent	$1,301,000	$230,500
151st Street, Nall to E City Limits	*	72068	Mill/Overlay	$540,000		$270,000	$270,000
2017 Annual Total				**$4,624,000**	**$1,010,300**	**$2,352,000**	**$1,261,700**

2018 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
114th Street, 115th to Tomahawk Crk	*	72029	Mill/Overlay	$160,000			$160,000
Lee Blvd, 103rd to I-435 Bridge	*	72030	Mill/Overlay	$150,000			$150,000
137th St, Nall to Roe/Briar	*	72031	Mill/Overlay	$280,000			$280,000
Mission Rd, 119th to 127th Streets	*	72065	Ovly, Crb/Storm	$2,196,095	$843,595 CMP Prg	$800,000	$552,500
Mission Rd, 95th to 83rd Streets		72074	Mill/Overlay	$918,000	$164,500 PV,KS	$459,000	$294,500
2018 Annual Total				**$3,704,095**	**$1,008,095**	**$1,259,000**	**$1,437,000**

2019 Program		Project #	Project Description	Estimated Cost	Funding from Partner City	Proposed CARS Funds	Program Cost
Kenneth Rd, 135th to 143rd Streets	*	72034	Mill/Overlay	$400,000			$400,000
Lee Blvd, 103rd to 95th Streets	*	72066	Mill/Ovrly/Storm	$1,775,000		$887,500	$887,500
2019 Annual Total				**$2,175,000**	**$0**	**$887,500**	**$1,287,500**

2020 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
Lee Blvd, 95th to Somerset	*	72054	Mill/Overlay	$2,070,000		$1,035,000	$1,035,000
Mission Rd - 95th to 103rd Streets		72078	Mill/Overlay	$595,000	$446,250 OP,KS		$148,750
137th Street, Pawnee to Chadwick	*	72067	Mill/Overlay	$150,000			$150,000
2020 Annual Total				**$2,815,000**	**$446,250**	**$1,035,000**	**$1,333,750**

2021 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
83rd St, State Line to W. City Limits	*	72070	Rehab	$1,840,000		$920,000	$920,000
89th St, Mission Rd to Lee Blvd	*	72071	Mill/Overlay	$330,000			$330,000
2021 Annual Total				**$2,170,000**	**$0**	**$920,000**	**$1,250,000**

2022 Program		Project #	Project Description	Estimated Cost	Funding from Other Sources	Proposed CARS Funds	Program Cost
135th Street - Nall to Mission	*	72075	Rehab	$1,000,000		$500,000	$500,000
Mission Rd - 127th to 135th Streets	*	72076	Mill/Overlay	$1,500,000		$750,000	$750,000
95th Street - State Line to Wenonga	*	72079	Rehab	$1,200,000	$75,000 OP,KS	$600,000	$525,000
2022 Annual Total				**$3,700,000**	**$75,000**	**$1,850,000**	**$1,775,000**

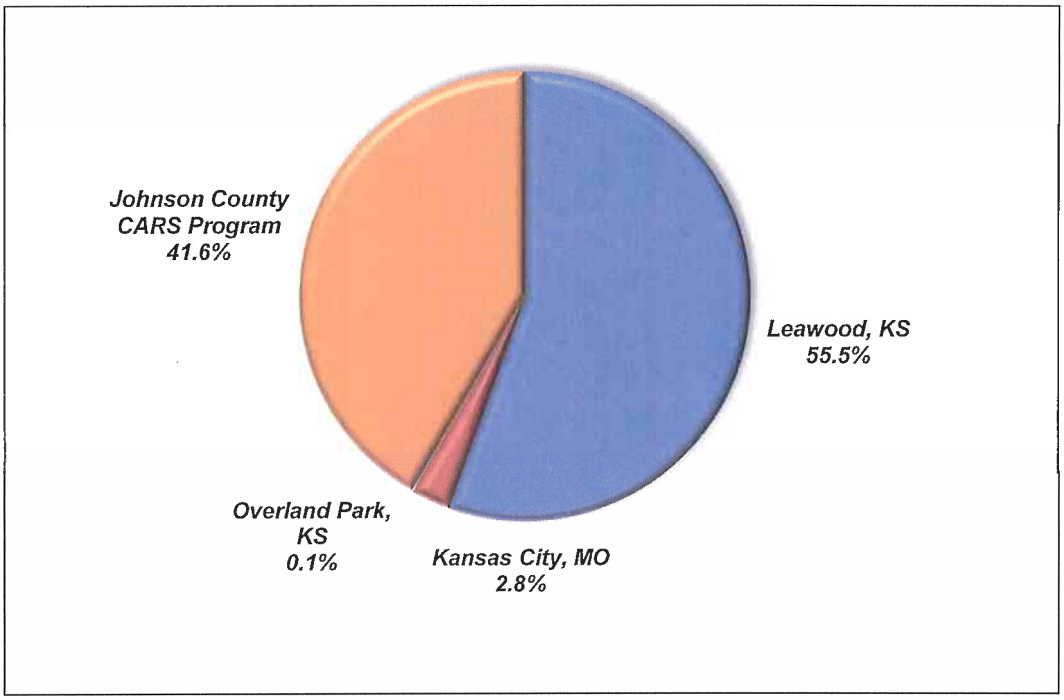
** Project administered by the City of Leawood*

(+) A portion of this project involves stormwater repairs/reconstruction. These repairs will be funded with the 1/8-Cent Sales Tax fund and include:

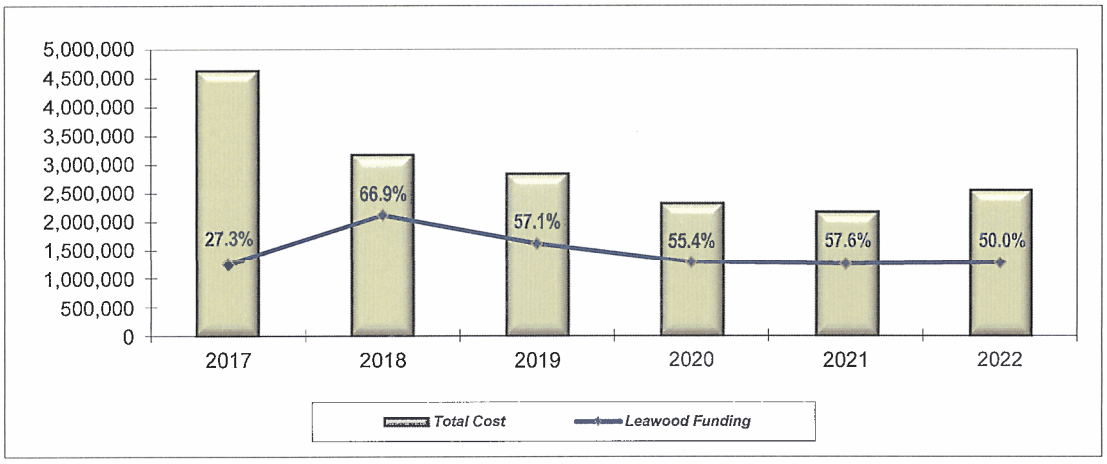
ARTERIAL STREET PROGRAM

By Funding Source:

Leawood, KS	$	9,799,200
Kansas City, MO	$	495,000
Overland Park, KS	$	19,800
Johnson County CARS Program	$	7,352,000
	$	***17,666,000***



By Program Years:



RESIDENTIAL STREET PROGRAM

This program is primarily funded with Gasoline Tax revenue from the Special Highway Fund and/or from the General Fund. These funds provide for the Residential Slurry Seal, and the Mill & Overlay programs. Staff reviews these programs annually and changes are made, if necessary, to reflect both current needs and funding availability. A 2.5% inflation factor has been included in each year.

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. 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.

** In 2017, a new process called Ultra-Thin Asphalt Mill & Overlay will be applied. This is a 1" thick new asphalt surface and will be used on all streets previously planned to be addressed in the 2017 Slurry Seal & Mill/Overlay programs. The Ultra-Thin surface has a 10-year life, as opposed to only a few years for the slurry seal surface.*

2017 Program	Project #	Program Cost
Residential Slurry Seal *	70021	0
Residential Mill & Overlay	70022	1,597,100
	2017 Annual Total	**$1,597,100**

2018 Program	Project #	Program Cost
Residential Slurry Seal *(includes treatment of trails parallel to street)*	70023	450,000
Residential Mill & Overlay	70024	1,134,600
	2018 Annual Total	**$1,584,600**

2019 Program	Project #	Program Cost
Residential Slurry Seal	70025	400,000
Residential Mill & Overlay	70026	1,173,000
	2019 Annual Total	**$1,573,000**

2020 Program	Project #	Program Cost
Residential Slurry Seal	70027	400,000
Residential Mill & Overlay	70028	1,212,400
	2020 Annual Total	**$1,612,400**

2021 Program	Project #	Program Cost
Residential Slurry Seal	70029	400,000
Residential Mill & Overlay	70030	1,252,800
	2021 Annual Total	**$1,652,800**

2022 Program	Project #	Program Cost
Residential Slurry Seal	70031	400,000
Residential Mill & Overlay	70032	1,294,200
	2022 Annual Total	**$1,694,200**

1/8-CENT SALES TAX - STORMWATER PROJECTS

In April of 2000, the citizens of Leawood approved a 1/8-cent sales tax for improvement of City owned storm water projects as well as acceleration of the annual street improvement program. This five-year tax became effective July 1, 2000. In August 2004 voters approved, with 71% of the vote, to extend this tax for another five years until June 30, 2010. Then in August 2008, the tax was extended for an additional five years until 2015. Voters most recently, November 2014, approved the extension of this tax until June 30, 2021. Approximately half of the tax goes towards increasing the number of streets for rehabilitation.

Year	Project #	Project Name	Subdivision	Project Description	Project Cost
2017	72063	Roe Ave, College to 119th Street	NA	Provide for storm sewer repairs in conjunction with the street project in the Arterials Program.	$195,500
2017	73002	Wenonga, 91st to 93rd Streets	Various	Replace the existing storm sewer that is failing and is undersized.	$508,000
2017	77015	12504 Cedar Street	Cedar & Linden	Storm sewer improvements	$160,000
2017	77018	Patrician Woods Stormwater	W 126th Terr/Delmar	Construction for SMAC project TM-04-006 *(cost reflects the City's portion; this project is 75% reimbursable by the County; total cost is $1,655,000).*	$413,750
2017	77019	Stormsewer Improvements (2016 Curb Program)	State Line, N of 89th Street	Carry-forward costs for the stormsewer improvements needed in conjunction with the debt-financed 2016 Curb Program.	$29,600
				TOTAL 2017	***$1,306,850***
2018	77017	Waterford Stormsewer	Leawood South (Cherokee Ln & Wenonga Ln)	Design for SMAC project *(cost reflects the City's portion; this project is 75% reimbursable by the County).*	$56,250
2018	77020	4012 W. 128th Street	Cherry Creek	Construct area inlet to minimize backyard flooding.	$30,000
2018	77021	Prairie Village Stormwater Project	Cloisters (Rinehart Ln & Wenonga Rd)	Increase the size of the existing stormsewer to reduce flooding of property and homes.	$390,000
				TOTAL 2018	***$476,250***
2019	77017	Waterford Stormsewer	Leawood South (Cherokee Ln & Wenonga Ln)	Replace the existing stormsewer to control flooding of property and streets. *(cost reflects the City's portion; this project is 75% reimbursable by the County).*	$475,000
				TOTAL 2019	***$475,000***
2020	77120	2020 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.	$500,000
				TOTAL 2020	***$500,000***
2021	77121	2021 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.	$500,000
				TOTAL 2021	***$500,000***
2022	77122	2022 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.	$50,000
				TOTAL 2022	***$50,000***
				TOTAL FOR ALL YEARS, 2017 - 2022	***$3,308,100***

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
2017	71026	Bicycle Route Sign System	Signage on trails/bike routes as identified in the Park Master Plan.	$50,000
2017	74018	FS #3, HVAC Replacement	Replacement of the existing system at Fire Station #3 located at 14801 Mission Rd *(life expectancy=15 yrs)*.	$143,000
2017	74046	FS #2, HVAC Replacement	Replacement of the existing system at Fire Station #2 located at 12701 Mission Rd *(life expectancy=15 yrs)*.	$120,000
2017	74047	Fiber Technology Installation, Phase 2	This represents phase 2 of a three-phase project to install fiber. The area of 143rd St, Mission-Overbrook will be addressed.	$158,400
2017	74075	City Hall, Courtyard Repairs	Concrete repairs/replacement of the courtyard and steps in front of the City Hall building.	$200,000
2017	74084	Justice Center, Waterproof Parking Deck	Provide a durable covering/coating to the parking deck of the Justice Center *(life expectancy=5+ yrs)*.	$70,000
2017	74085	Justice Center, Garage Doors	Replace the overhead garage doors at the Justice Center with heavy-duty, commercial type doors *(life expectancy=7 yrs)*.	$80,000
			TOTAL 2017	***$821,400***
2018	49128	Ironhorse Golf Clubhouse, HVAC Replacement	Replacement of the existing system at the Ironhorse Golf Clubhouse *(life expectancy=15 yrs)*.	$45,000
2018	49136	Ironhorse Golf Course, Driving Range Mats	Replacement of the driving range mats *(life expectancy=7 yrs)*	$36,000
2018	74051	Ironwoods Lodge, HVAC & Controls Replacement	Replacement of the existing system at the Ironwoods Lodge located at 147th & Mission Rd *(life expectancy=15 yrs)*.	$285,000
2018	74056	Ironwoods Nature Center, HVAC Replacement	Replacement of the existing system at the Ironwoods Nature Center located at 147th & Mission Rd *(life expectancy=15 yrs)*.	$40,000
2018	74089/ 74090	Ironwoods Lodge & City Hall Oak Room	Replacement of the Audio Visual system in both facilities.	$200,000
2018	74070	PW Facility, Radiant Shop Heaters	Replace the shop heaters at the Public Works Building located at 14303 Overbrook Rd *(life expectancy=15 yrs)*.	$75,000
2018	76050	PW Facilty Expansion	Addition of two bay areas to the Public Works Maintenance Facility located at 14303 Overbrook Rd.	$1,000,000
2018	76048	Fiber Technology Installation, Phase 3	Final Phase: Area south to 154th S will be addressed; connect redundantly to Overland Park and the County at 143rd/Nall.	$520,000
			TOTAL 2018	***$2,201,000***
2019	74076	City Hall, Heating Boilers	Replacement of the heating boilers in the City Hall building.	$200,000
2019	74077	FS #2, Radiant Shop Heaters	Replace the shop heaters at Fire Station #2 located at 12701 Mission Rd *(life expectancy=15 yrs)*.	$37,000
2019	49136	Ironhorse Golf Clubhouse, Kitchen Appliances	Replace the original kitchen appliances in the clubhouse kitchen *(life expectancy=15+ yrs)*.	$200,000
			TOTAL 2019	***$437,000***
2020	74057	Oxford School House, HVAC Replacement	Replacement of the existing system at the Oxford School House located at 147th & Mission Rd *(life expectancy=15 yrs)*.	$14,000
2020	74067	PW Facility, Overhead Garage Doors	Replace the overhead garage doors at the Public Works Facility located at 14303 Overbrook Rd *(life expectancy=10+ yrs)*.	$40,000
2020	74087/ 74088	City Hall & Public Works Maintenance Facility	Parking lot asphalt overlay.	$200,000
2020	74086	Ironwoods Lodge, Kitchen Appliances	Replace the original (2004) kitchen appliances at the Ironwoods Lodge *(life expectancy=15+ yrs)*.	$150,000
			TOTAL 2020	***$404,000***
2021	74065	Park Maintenance Facility, Fuel Canopy	Replace the existing covering to the fuel pumps located at the Park Maintenance Facility *(life expectancy=15+ yrs)*.	$75,000
2021	74091	Park Maintenance Facility, Roof Replacement	Replace the existing roof at the Park Maintenance Facility *(life expectancy=20+ yrs)*.	$270,000
			TOTAL 2021	***$345,000***
2022			Projects TO-BE-DETERMINED	
			TOTAL 2022	***$0***
			TOTAL FOR ALL YEARS, 2017 - 2022	***$4,208,400***

PARKS MASTER PLAN PROJECT LIST

In 2013 a Comprehensive Park Plan Study was completed with the findings discussed at a work session on October 6, 2014 with the Governing Body. Several improvements, to be in compliance with the Americans with Disabilities Act (ADA), were identified as priority; all of these were addressed and completed in 2015. All other items were placed into two other categories: Repair/Replacements or New. These improvements, as shown below, were then proioritized by the Governing Body and the Park Board. The below improvements are reviewed, and re-prioritized if necessary, annually .

Year	Project #/Location	Project Description	City Project Cost
2017	**71024: Citywide Park Improvements, Year 2**		
	Trails	Renovate older sections (Tomahawk to Roe)	$300,000
	Ironwoods Park	Retaining wall, drainage and garden repairs	$200,000
	Ironwoods Park	Amphitheater Stage	$40,000
		TOTAL 2017	***$540,000***
2018	**71025: Citywide Park Improvements, Year 3**		
	Ironwoods Park	Overlay roads/parking lots	$460,000
	Ironwoods Park	Repair access road between Lodge & Nature Center	$100,000
	Ironhorse Golf	Perimeter irrigation (7 greens)	$31,000
	Ironhorse Golf	Course Improvements	$9,000
	Ironhorse Golf	Add irrigation to traffic areas	$25,000
	Roe Ave	Improvements to tunnel	$100,000
	City Park	Resurface tennis courts;repair short fence	$275,000
		TOTAL 2018	***$1,000,000***
2019	**71026: Citywide Park Improvements, Year 4**		
	City Park	Pool Bathhouse renovation (estimate)	$1,000,000
		TOTAL 2019	***$1,000,000***
2020	**71027: Citywide Park Improvements, Year 5**		
	Ironwoods	Enhance Pond Outfall Structure	$300,000
	City Park	Replace the sprayground	$150,000
	Greenway	Construct restroom (north lake or Fields 20/21)	$150,000
	TBD	Improvements TBD	$400,000
		TOTAL 2020	***$1,000,000***
2021	**71028: Citywide Park Improvements, Year 6**		
	TBD	Improvements TBD	$1,000,000
		TOTAL 2021	***$1,000,000***
2022	**71029: Citywide Park Improvements, Year 7**		
	TBD	Improvements TBD	$1,000,000
		TOTAL 2022	***$1,000,000***
		TOTAL FOR ALL YEARS, 2017 - 2022	***$5,540,000***

UNFUNDED PARKS PROJECTS - *TO BE PRORITIZED by the Governing Body*

$250,000	*96th & Lee,*	Future Park
$200,000	*City Park,*	Restrooms at West End - Fields 11 & 12
$609,000	*City Park,*	New Shelter/Restrooms at East end of Park
$400,000	*City Park,*	Indian Crk Bank Stabilization NE
$35,000	*CP/Tom/Ind/Iwds,*	Add Wayfinding Signage-Constitution Court, Trails
$15,000	*Gezer,*	Access Route from West end to Playground
$70,000	*I-Lan,*	Add Irrigation
$237,000	*Ironhorse Golf,*	10-12 Tees Leveled;7-9 Tees Realigned/Expanded
$250,000	*Ironhorse Golf,*	Replace all TORO 7730 Sprinklerheads
$1,800,000	*Ironwoods,*	Improvements to Ironwoods (new land)
$450,000	*Ironwoods,*	Parking Lot Addition
$100,000	*Ironwoods,*	Storage/Support Building for Amphitheater
$150,000	*Ironwoods,*	Vestibule Area at Lodge
$200,000	*Tomahawk Creek Park,*	Restrooms-S of 119th Street
$25,000	*Tomahawk Creek Park,*	Drinking Fountain
$100,000	*Trail,*	City Hall Connection
$350,000	*Trail,*	Restroom at North Side of 119th Soccer Fields
$5,241,000	Total	

ART PROJECTS

The following represent planned art projects which have been identified by the Leawood Arts Council/APPI. 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. The annual budgeted amount varies annually as it represents 10% of the total purchase price for all city-owned art at that year-end. The acquisition of one art piece typically occurs over a 2-year period, as reflected below. A down payment is made in the first year and the final payment and site preparation expense (assumed at 15%) occurs in the second year.

Year	Project #	Project Name	Projected Fund Source	Cost
2017	#79015	Selection Panel (17-1)	*This includes the art piece and site preparation costs*	$115,000
2017	#79021	Selection Panel (17-2A)	*This includes the down-payment for an art piece.*	$50,000
			TOTAL Proposed 2017 Projects	***$165,000***
2018	#79021	Selection Panel (17-2B)	*This includes the final payment and site preparation costs.*	$100,000
2018	#79005	Temporary Art	*Third/Final payment due on Pointe Defiance temporary art*	$2,500
			TOTAL Proposed 2018 Projects	***$102,500***
2019	#79022	Pointe Defiance Art	*Balance due to own this art piece & relocation expenses.*	$18,500
2019	#79017	Selection Panel (19-1A)	*This includes the down-payment for an art piece.*	$50,000
2019	#79005	Temporary Art	*Acquire a temporary art piece.*	$5,000
			TOTAL Proposed 2019 Projects	***$73,500***
2020	#79017	Selection Panel (19-1B)	*This includes the final payment and site preparation costs.*	$100,000
2020	#79020	Art - Old City Hall Site	*Acquisition and site preparation costs.*	$70,000
2020	#79023	Selection Panel (20-1A)	*This includes the down-payment for an art piece.*	$50,000
			TOTAL Proposed 2020 Projects	***$220,000***
2021	#79023	Selection Panel (20-1B)	*This includes the final payment and site preparation costs.*	$100,000
2021	#79024	Selection Panel (21-1A)	*This includes the down-payment for an art piece.*	$50,000
2021	#79005	Temporary Art	*Acquire a temporary art piece.*	$5,000
			TOTAL Proposed 2021 Projects	***$155,000***
2022	#79024	Selection Panel (21-1B)	*This includes the final payment and site preparation costs.*	$100,000
2022	#79025	Selection Panel (22-1A)	*This includes the down-payment for an art piece.*	$50,000
			TOTAL Proposed 2022 Projects	***$150,000***
			TOTAL FOR ALL YEARS, 2017 - 2022	***$866,000***

- Locations for Public Art installatons are greatly limited to land that is owned by the City, is not within the right-of-way and is outside of, or not manageable, within a flood zone. Several future art installaton sites are identified however, some of those will not be available due to pending projects (City or private development), i.e., 96th & Lee, the 135th Street Corridor, Mission & Lee Blvd. - JoCo WW expansion.

- The combined, unaudited Ending Balance for the Capital ART fund and the Public ART IMPACT FEE fund is $718,758, as of December 31, 2016. Assuming that the planned expenses occur as shown above for the years 2017 through 2022 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 $153,334 at 12/31/2022 *(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
2018 - 2022
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	2017	2018	2019	2020	2021	2022	Total
City Hall (11110.33800.623400):							
City Hall, Exterior Hand Rails Paint		$5,000				$5,000	$10,000
City Hall, Balcony Deck Waterproof			$10,000				$10,000
City Hall, Air Balance Control				$15,000			$15,000
City Hall, Breakroom Appliances			$8,000				$8,000
City Hall, Interior Paint			$15,000				$15,000
City Hall, Roof Repairs	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$12,000
Old City Hall, Exterior Paint/Entry Doors		$12,000					$12,000
Police Department (11110.22110.623400):							
Justice Center, Roof Repairs	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$12,000
Justice Center, Interior Paint			$30,000				$30,000
Fire Department (11110.22510.623400):							
FS #2, Exterior Paint				$20,000			$20,000
FS #3, Exterior Paint				$15,000			$15,000
All Fire Stations, Roof Repairs	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$18,000
Public Works (11110.33800.623400):							
PW Facility, Car Wash Heater		$5,000					$5,000
PW Facility, Chloride Containment		$20,000					$20,000
PW Facility, Guard Rails/Fence Painting						$20,000	$20,000
PW Facility, Interior Car Wash Seal/Paint		$8,000					$8,000
PW Facility, Paint Vehicle Storage Building				$70,000			$70,000
PW Facility, Ext Bollards/Frames/Curbs		$8,500					$8,500
PW Facility, Interior Paint			$20,000				$20,000
PW Facility, Kitchen Remodel			$25,000				$25,000
PW Facility, Door/Frame Painting		$5,000					$5,000
PW Buildings, Roof Repairs	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$18,000
Aquatic Center (11110.44200.623400):							
Aquatic Center, Exterior Paint			$10,000				$10,000
Aquatic Center, Exterior Doors			$8,000				$8,000
Aquatic Center, Building Awnings						$10,000	$10,000
Aquatic Center, Deck Awnings			$25,000				$25,000
Aquatic Center, Waterslide Restoration						$10,000	$10,000
Rec Programming (11110.44310.623400):							
Lodge, Exterior Stain/Paint		$28,000					$28,000
Lodge, Interior Paint				$22,000			$22,000
Lodge, Entry Doors/Hardware			$7,000				$7,000
Outdoor Programming (11110.44320.623400):							
Cabins, Interior Paint					$25,000		$25,000
Maintenance (11110.44500.623400):							
City Park, Repair Gate Operator				$12,000			$12,000
Gezer Park, Int/Ext Paint	$4,000						$4,000
I-Lan Park, Int/Ext Paint	$4,000						$4,000
Lions Shelter, Replace Doors			$5,000				$5,000
Pk Maint Bldg, Radiant Shop Heaters	$35,000						$35,000
Pk Maint Bldg, Car Wash Entry Door	$7,500				$7,500		$15,000
Pk Maint Bldg, Replace Office Cubicles	$50,000						$50,000
Pk Maint Bldg, Fuel Island Bollards/Curbs/Paint				$9,000			$9,000
All Facilities, Roof Repairs	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$18,000
Golf Course (46400.600.623400.623410):							
Clubhouse, Exterior Painting	$14,900					$15,000	$29,900
Clubhouse, Stall Partitions	$13,600						$13,600
Clubhouse, Door Replacements	$1,300						$1,300
Clubhouse, Wall Tile	$4,400						$4,400
Clubhouse, Sprinkler System Repairs	$5,500						$5,500
Clubhouse, Carpet				$25,000			$25,000
Clubhouse, Interior Paint/Wallcoverings				$15,000			$15,000
Course, Fence Repairs	$5,000		$5,000		$5,000		$15,000
Course, Plant Large Trees	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$30,000
Course, Sprinkler System Repairs	$8,000						$8,000
Golf Facilities, Roof Repairs	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$12,000
	$ 173,200	*$ 111,500*	*$ 188,000*	*$ 223,000*	*$ 57,500*	*$ 80,000*	*$ 833,200*

Pay-As-You-Go Capital Program
2018 - 2022
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.*

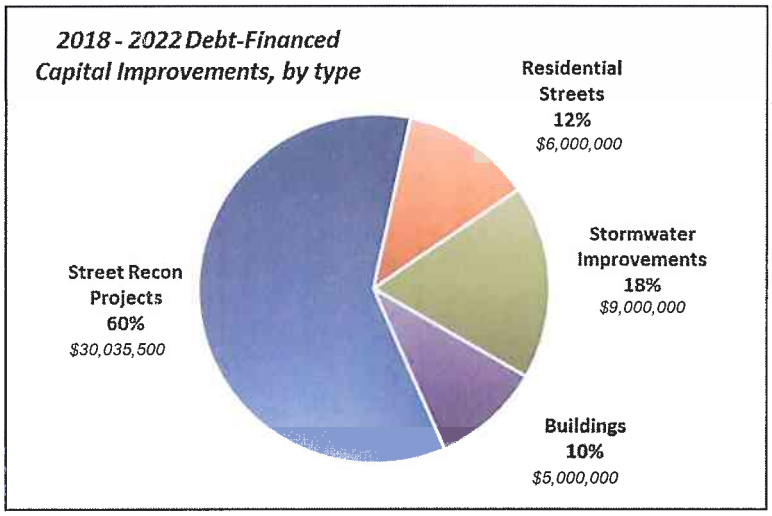
Building/Item		2017	2018	2019	2020	2021	2022	Total
City Hall:								
City Hall, Int Wall Renovations	74001.120.832000	$45,500		$25,000		$25,000		**$95,500**
City Hall, Computer Room A/C	74012.120.832000		$45,000					**$45,000**
City Hall, Courtyard/Front Step Repairs	74075.120.832000	$200,000						**$200,000**
City Hall, Heating Boilers	74076.120.832000			$200,000				**$200,000**
City Hall, Overlay Asphalt Parking Lot	74087.120.832000				$100,000			**$100,000**
Justice Center:								
Justice Center, Waterproof Parking Deck	74084.120.832000	$70,000						**$70,000**
Justice Center, Garage Doors	74085.120.832000	$80,000						**$80,000**
Fire Department:								
FS #2, HVAC Replace/Repairs	74046.120.832000	$120,000						**$120,000**
FS #2, Standby Generator	74059.120.832000						$50,000	**$50,000**
FS #2, Radiant Shop Heaters	74077.120.832000			$37,000				**$37,000**
FS #3, HVAC Replace/Repairs	74081.120.832000	$143,000						**$143,000**
FS #3, Standby Generator	74062.120.832000						$50,000	**$50,000**
Public Works:								
PW Facility, Salt Storage Doors	74044.120.832000					$30,000		**$30,000**
PW Facility, Shop Overhead Garage Doors	74067.120.832000				$40,000			**$40,000**
PW Facility, Radiant Shop Heaters	74070.120.832000		$75,000					**$75,000**
PW Facility, HVAC #6 Unit	74071.120.832000					$20,000		**$20,000**
PW Facility, Overlay Asphalt Parking Lot	74088.120.832000				$100,000			**$100,000**
Aquatic Center:								
Aquatic Center, Repaint Pool	74003.120.832000	$60,000				$65,000		**$125,000**
Aquatic Center, Sun Deck Replacement	74004.120.832000						$35,000	**$35,000**
Recreation Programming:								
Oak Room, Audio/Visual System	74090.120.832000		$100,000					**$100,000**
Ironwoods Lodge, Audio/Visual System	74089.120.832000		$100,000					**$100,000**
Ironwoods Lodge, Security System	74006.120.832000				$15,000			**$15,000**
Ironwoods Lodge, HVAC Controls	74031.120.832000		$35,000					**$35,000**
Ironwoods Lodge, HVAC Replace/Repairs	74051.120.832000		$250,000					**$250,000**
Ironwoods Lodge, Kitchen Appliances	74086.120.832000				$150,000			**$150,000**
Outdoor Programming:								
Nature Center, HVAC Replace/Repair	74056.120.832000		$40,000					**$40,000**
Oxford School, HVAC Rplc/Rpr	74057.120.832000				$14,000			**$14,000**
Park Maintenance:								
Park Maint Bldg, Fuel Canopy	74065.120.832000					$75,000		**$75,000**
Park Maint Bldg, Roof Replacement	74091.120.832000					$270,000		**$270,000**
Golf Course:								
Clubhouse, HVAC Replacement	49134.800.832000		$45,000					**$45,000**
Clubhouse, Kitchen Appliances	49136.800.832000			$200,000				**$200,000**
Course, Driving Range Mats	49135.800.840140		$36,000					**$36,000**
Course, Sub-Air/Fans	49129.800.840140					$17,000	$17,000	**$34,000**
		$718,500	***$726,000***	***$462,000***	***$419,000***	***$502,000***	***$152,000***	***$2,979,500***

Debt-Financed Capital Improvements 2018 – 2022

The debt-financed projects included in the 2018 - 2022 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 2018 through 2022, totals $50,035,500 of which the City will fund 94%. Of the remaining amount, reimbursement from other cities and counties totals 1%.

The largest estimated construction cost, $14,059,900 for the 143rd Street (Windsor to Kenneth Rd) street repairs, is planned for 2019. Included for residential street repairs is $3,000,000 in 2019 and 2021. The first year of the Stormwater Improvement program begins in 2018 at $3,000,000 and continues every other year at the same amount.

The chart below shows the types of projects, which are targeted for debt-financing. The majority, or 60%, of the funds will provide for street improvements, followed by 12% for residential street projects, 18% for stormwater improvements, and 10% for building projects.



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 2019, which will be the first year of Phase III. A total of $3,000,000 is planned for every other year. This program is debt-financed with general obligation debt.

The debt-financed Stormwater Improvements program begins in 2018 with $3.0 million and continues every other year at the same amount. The replacement program will address over 105,000 linear feet of pipe.

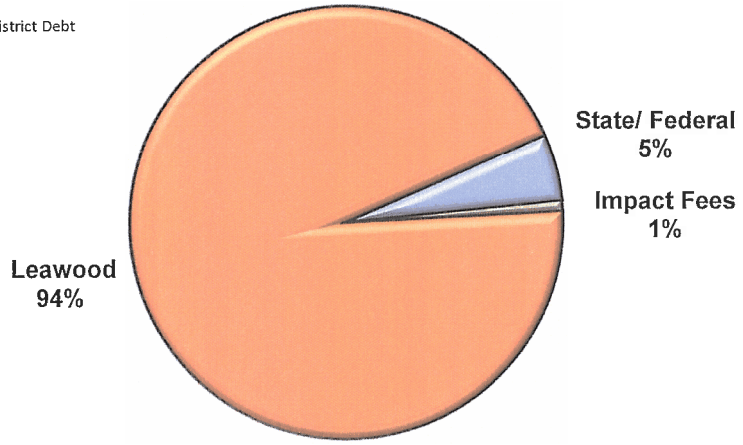
Debt Financed Capital Improvements

Summary of All Current Year & Future
2018 - 2022

Total Cost All Projects
Cost Distribution by Contributors

Year	Leawood	SBD *	TDD *	State/ Federal	County/ Cities	Impact Fees	Total
2018	$3,000,000	$0	$0	$0	$0	$0	$3,000,000
2019	$19,738,323	$0	$0	$2,520,000	$0	$378,677	$22,637,000
2020	$3,000,000	$0	$0	$0	$0	$0	$3,000,000
2021	$3,000,000	$0	$0	$0	$0	$0	$3,000,000
2022	$18,398,500	$0	$0	$0	$0	$0	$18,398,500
	$47,136,823	**$0**	**$0**	**$2,520,000**	**$0**	**$378,677**	**$50,035,500**

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



The 2018 - 2022 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.

Other: The 143rd Street improvement program occurs within the identified boundaries of the South Leawood 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 $378,677 in developer fees received in this particular area will be used to help with the cost of this project.

Debt Financed Capital Improvements

Summary of All Current Year & Future
2018 - 2022

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

Project # and Description		*2018*	*2019*	*2020*	*2021*	*2022*
# 80129	143rd Street, Windsor to Kenneth Rd		$14,637,000			
# 80158	Fire Station #1 Replacement		$5,000,000			
# 80175	Mission Road, 135th to 143rd Streets					$15,398,500
# 80219	2019 Residential Streets, Phase III-Yr 1		$3,000,000			
# 80221	2021 Residential Streets, Phase III-Yr 2				$3,000,000	
# 80255	2018 Stormwater Improvements, Yr 1	$3,000,000				
# 80256	2020 Stormwater Improvements, Yr 2			$3,000,000		
# 80257	2022 Stormwater Improvements, Yr 3					$3,000,000
		$3,000,000	**$22,637,000**	**$3,000,000**	**$3,000,000**	**$18,398,500**

Debt Financed Capital Improvements

Summary of All Current Year & Future

2018 - 2022

General Obligation Bonding Projections and Total City Cost All Projects

(Reflects City of Leawood Costs only)

Project # and Description		*2018*	*2019*	*2020*	*2021*	*2022*
# 80129	143rd Street, Windsor to Kenneth Rd		$11,738,323	$11,738,323		
# 80158	Fire Station #1 Replacement		$5,000,000	$5,000,000		
# 80175	Mission Road, 135th to 143rd Streets			$15,398,500		$15,398,500
# 80217	2017 Residential Streets, Phase II-Yr 5	$3,000,000				
# 80219	2019 Residential Streets, Phase III-Yr 1	$3,000,000	$3,000,000	$3,000,000		
# 80221	2021 Residential Streets, Phase III-Yr 2			$3,000,000	$3,000,000	$3,000,000
# 80255	2018 Stormwater Improvements, Yr 1	$3,000,000		$3,000,000		
# 80256	2020 Stormwater Improvements, Yr 2		$3,000,000	$3,000,000		$3,000,000
# 80257	2022 Stormwater Improvements, Yr 3				$3,000,000	$3,000,000
# 80602	College Blvd Wall, Brookwood-Indian Crk	$950,000				
		$9,950,000	**$22,738,323**	**$44,136,823**	**$6,000,000**	**$24,398,500**
Total Project Cost/Design Year		**$3,000,000**	**$3,000,000**	**$18,398,500**	**$3,000,000**	**$0**
Total City Cost/Construct Year		**$3,000,000**	**$19,738,323**	**$3,000,000**	**$3,000,000**	**$18,398,500**
Total Project Cost/Bond Year		**$3,950,000**	**$0**	**$22,738,323**	**$0**	**$6,000,000**

Debt-Financed Capital Improvements
2018 – 2022
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 2017. Phase III begins in 2019 with the same funding level, and continues 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:

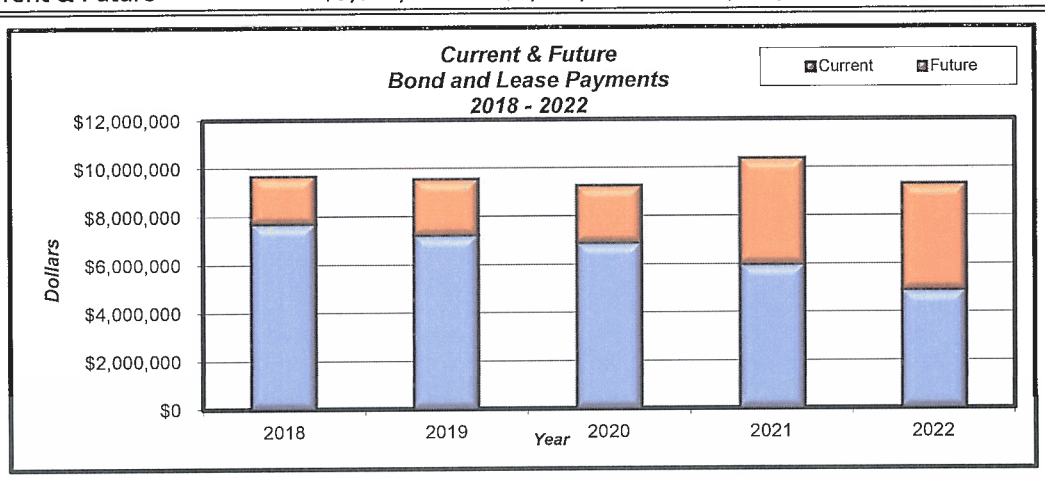
2017	$3,000,000
2018	$ 0
2019	$3,000,000
2020	$ 0
2021	$3,000,000
2022	$ 0

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 2016 overall average PCI rating of all lane miles was 77.7, compared to the Governing Body goal of a street rating minimum of 70.0. Currently, 66.8% of all collector streets are maintained above the 70 PCI; 63.5% of arterial streets are maintained above the 70 PCI; and 74.1% 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*
2019 Program			
Mohawk Rd (89th St to Pawnee Ln)	1,702	NA	Reconstruction
Pawnee Ln (89th to 91st Streets)	1,098	NA	Reconstruction
Wenonga (93rd to 95th Streets)	1,494	NA	Reconstruction
Cherokee (89th to 91st Streets)	1,102	NA	Reconstruction
Manor Rd (92nd to 93rd Streets)	1,142	NA	Reconstruction
92nd Street (91st to Belinder)	1,047	NA	Reconstruction
2021 Program			
Howe Dr (S of 103rd Street)	725	NA	Reconstruction
Ensley Ln (91st to 93rd Streets)	1,200	NA	Reconstruction
100th Street (Mission Rd to Howe Dr)	759	NA	Reconstruction
101st Street (Mission Rd to Howe Dr)	776	NA	Reconstruction
Howe Dr (100th to Mohawk Ln)	1,032	NA	Reconstruction
Ensley Ln (S of 98th and 99th Streets)	2,493	NA	Reconstruction

Current and Future Bond and Lease Payments

	2018	2019	2020	2021	2022
Current Bond and Leases					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$6,025,000*	*$5,730,000*	*$5,580,000*	*$4,965,000*	*$4,215,000*
Interest	*$1,311,310*	*$1,114,975*	*$936,580*	*$736,115*	*$565,713*
Leases/Revenue Bonds					
Principal	*$330,269*	*$337,637*	*$345,259*	*$250,145*	*$111,601*
Interest	*$46,595*	*$39,227*	*$31,606*	*$21,720*	*$13,561*
Subtotal-Principal	**$6,355,269**	**$6,067,637**	**$5,925,259**	**$5,215,145**	**$4,326,601**
Subtotal-Interest	**$1,357,905**	**$1,154,202**	**$968,186**	**$757,835**	**$579,274**
Future Bond and Leases					
General Obligation - *includes Property Tax Supported & Special Assessments* *(Bond & Interest Fund)*					
Principal	*$1,346,000*	*$1,609,333*	*$1,609,333*	*$2,791,888*	*$2,791,888*
Interest	*$605,700*	*$703,570*	*$653,973*	*$1,313,909*	*$1,217,011*
Leases/Revenue Bonds					
Principal	*$0*	*$0*	*$69,651*	*$211,071*	*$315,499*
Interest	*$0*	*$0*	*$23,047*	*$67,024*	*$65,709*
Subtotal-Principal	**$1,346,000**	**$1,609,333**	**$1,678,984**	**$3,002,959**	**$3,107,387**
Subtotal-Interest	**$605,700**	**$703,570**	**$677,020**	**$1,380,933**	**$1,282,720**
TOTAL Current & Future	$9,664,874	$9,534,742	$9,249,449	$10,356,872	$9,295,982



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.

	2018	2019	2020	2021	2022
CURRENT Agency Debt -Transportation Development District Debt					
Principal	*$215,000*	*$230,000*	*$240,000*	*$255,000*	*$220,000*
Interest & Fees	*$140,725*	*$123,650*	*$105,400*	*$86,350*	*$66,125*
Subtotal	**$355,725**	**$353,650**	**$345,400**	**$341,350**	**$286,125**
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	$355,725	$353,650	$345,400	$341,350	$286,125

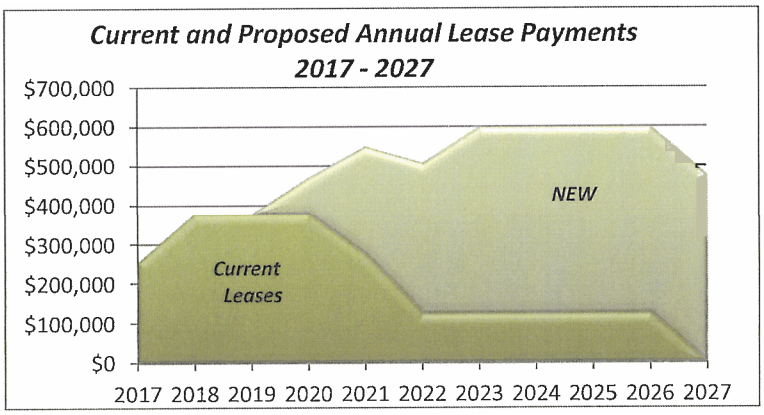
Future Bonded Debt and Lease Obligations

Proposed FUTURE – General Obligation Debt, Capital Projects

Number	Project	Project Cost	Finish Date	GO Bond Issue Amt	Developer/ TDD/SBD Amt	Bond Date	Bond Life
# 80162	143rd Street, Nall Ave to Windsor	$12,854,619	2017	$9,000,000	$0	2017	15
# 80252	2015 Curb Repair/Replace Program	$5,000,000	2015	$5,000,000	$0	2017	15
# 80253	2016 Curb Repair/Replace Program	$5,000,000	2016	$5,000,000	$0	2017	15
# 80550	89th & Mission Stormsewer	$1,190,000	2015	$1,190,000	$0	2017	15
	2017 BONDED PROJECTS			*$20,190,000*	*$0*		
# 80217	2017 Residential Streets, Phase II-Yr 5	$3,000,000	2017	$3,000,000	$0	2018	15
# 80602	College Blvd Wall, Brookwood-Ind Crk	$950,000	2017	$950,000	$0	2018	15
	2018 BONDED PROJECTS			*$3,950,000*	*$0*		
	2019 BONDED PROJECTS - No Projects Currently Planned to be Bonded						
# 80129	143rd Street, Windsor to Kenneth Rd	$14,637,000	2019	$11,738,323	$0	2020	15
# 80158	Fire Station #1 Replacement*	$5,000,000	2019	$5,000,000	$0	2020	20
# 80219	2019 Residential Streets, Phase III-Yr 1	$3,000,000	2019	$3,000,000	$0	2020	15
# 80255	2018 Stormwater Improvements, Yr 1	$3,000,000	2018	$3,000,000	$0	2020	15
	2020 BONDED PROJECTS			*$22,738,323*	*$0*		
	2021 BONDED PROJECTS - No Projects Currently Planned to be Bonded						
# 80221	2021 Residential Streets, Phase III-Yr 2	$3,000,000	2021	$3,000,000	$0	2022	15
# 80256	2020 Stormwater Improvements, Yr 2	$3,000,000	2020	$3,000,000	$0	2022	15
	2022 BONDED PROJECTS			*$6,000,000*	*$0*		
	TOTAL	**$59,631,619**		**$52,878,323**	**$0**		

Proposed FUTURE – Capital Equipment/Vehicle Lease Purchases

Year	Description	Proposed Item Cost	Funding	Replacement/ New	Year of First Payment	Lease Term	Year Paid
2019	Fire Quint Unit (Unit #Q33)	$800,000	Tax Levy	Replacement	2020	10	2029
2020	Fire Pumper Unit (Unit# E31)	$800,000	Tax Levy	Replacement	2021	10	2030
2020	Fire Pumper Unit (Unit# E32)	$800,000	Tax Levy	Replacement	2021	10	2030
2021	Golf Carts	$300,000	Tax Levy	Replacement	2021	3	2024
2022	Fire Pumper	$800,000	Tax Levy	Replacement	2023	10	2032
	TOTAL	**$3,500,000**					



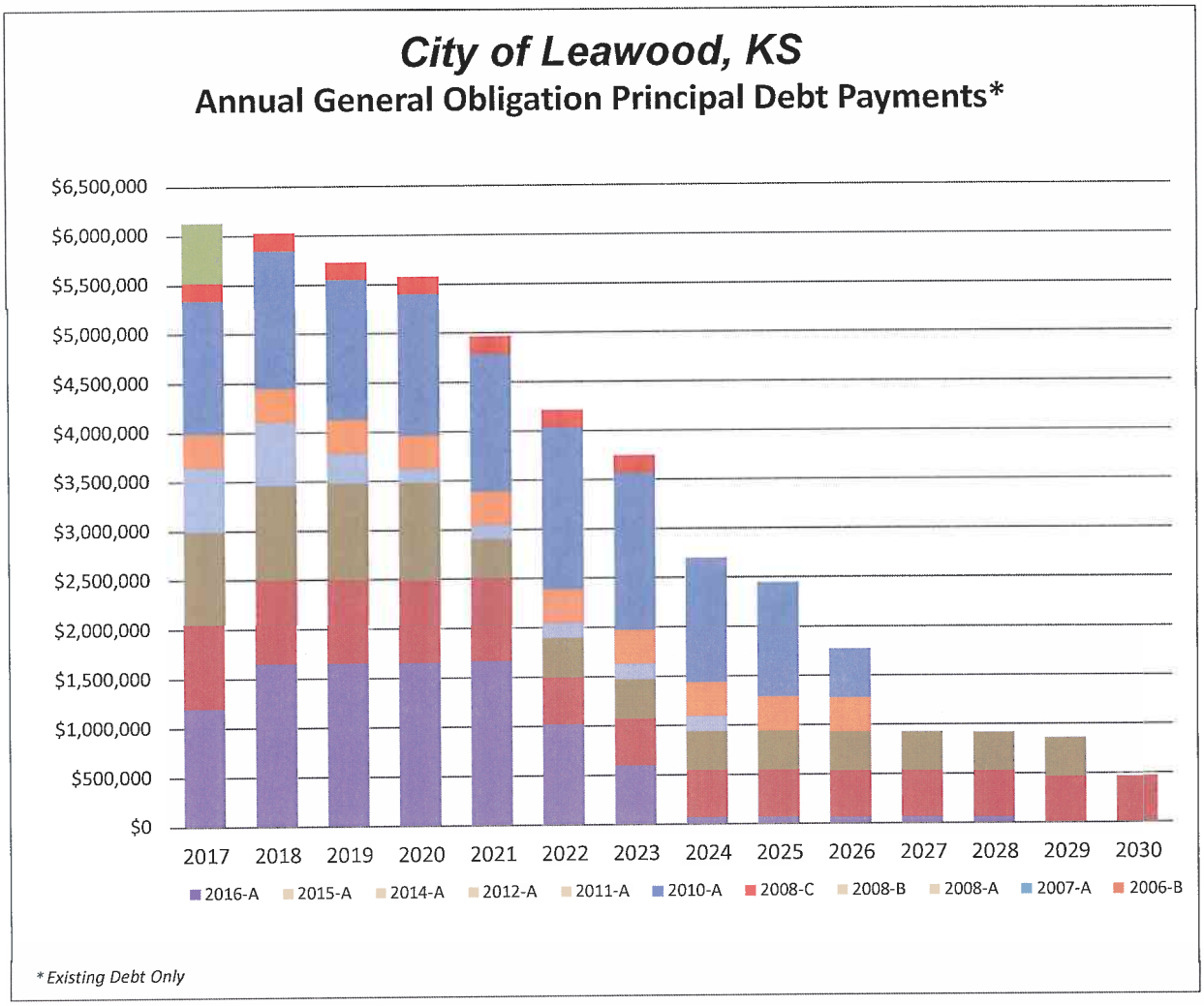
As shown in the graph, the City's annual lease/purchase payments increase in 2017 due to the cost of the Fire platform truck relacement. Future leases will continue to increase each year thereafter for the Fire apparatus listed above. All current lease payment obligations will be paid in full by year-end 2026.

The City's plans to replace golf carts every three years.

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.

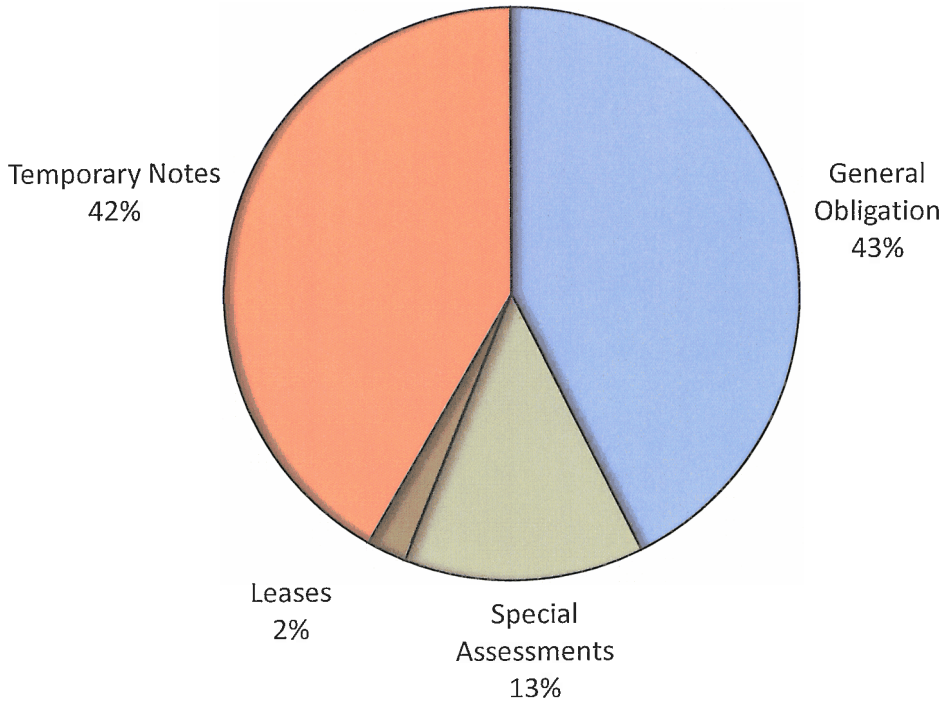
The below chart shows the payments for the City's current bond issues, in Year/Series order.



BONDS, NOTES, AND LEASES OUTSTANDING

	Outstanding 12/31/2016	Percent of Total
General Obligation	35,309,010	42.6%
Special Assessments	11,165,990	13.5%
Leases	1,868,531	2.3%
Temporary Notes	34,460,000	41.6%
TOTAL	**$82,803,531**	100.0%

Transportation Development District *$1,975,000*



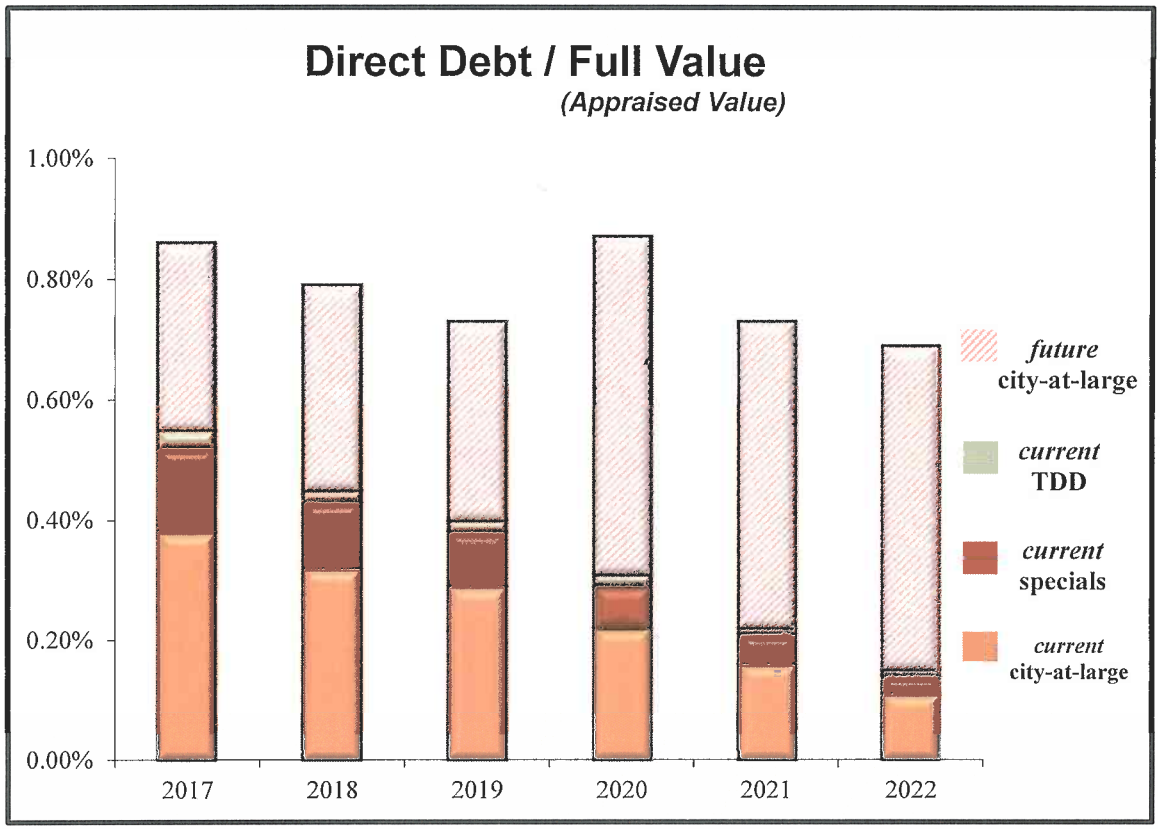
KEY DEBT MANAGEMENT INFORMATION

	← Forecast →						
	2017	**2018**	**2019**	**2020**	**2021**	**2022**	**Standard**
Economy/Tax Base Factors							
Full Value per Capita (Appraised Value)	$198,489	$202,933	$207,476	$212,121	$216,870	$221,725	**>$150,000**
Projected % Change in Assessed Value	6.01%	2.75%	2.75%	2.75%	2.75%	2.75%	**>0.0%**
Debt Factors							
Net Direct Debt/Full Value (1)	1.12%	1.03%	0.98%	0.99%	0.87%	0.85%	**<0.75%**
Net Direct Debt/Operating Revenues (2)	3.90%	20.12%	27.40%	25.68%	38.61%	35.04%	**<0.33%**
Direct Debt/Full Value (3)	0.83%	0.78%	0.71%	0.85%	0.71%	0.69%	**NA**
Direct & Overlapping Debt/Full Value (4)	3.30%	3.11%	2.93%	2.87%	2.68%	2.60%	**NA**
Total debt service as a percent of total expenditures (5)	14.3%	16.0%	16.5%	15.2%	17.4%	14.7%	**< 20%**
Debt Service Levy (per $1,000 of assessed value)	5.638	5.400	4.150	6.700	8.150	6.200	**NA**
Total G.O. Debt at Year-End 12/31	$60.5	$57.1	$49.8	$60.3	$52.6	$51.6	**NA**
Prin/Int Paid as a % of Total Debt	12.9%	16.3%	18.4%	14.5%	18.3%	16.7%	**NA**
% of New Debt/Total G.O. Debt	33.4%	5.3%	0.0%	29.4%	0.0%	11.6%	**NA**

1. General Obligation debt, temporary notes, and capital leases supported by general tax levy revenues.
2. This metric expresses the potential budgetary impact of future debt service. A high debt burden relative to operating revenues implies a possibility that debt will consume a greater portion of the local government's budget in future years.
3. General Obligation, Special Assessment debt and capital leases, excluding Transportation Development District debt (TDD).
4. All Debt described in #3 plus Leawood's share of debt from Blue Valley & Shawnee Mission school districts, Johnson County, County Parks & Rec and Leawood's TDD debt.
5. The Target is less than 20%, not to exceed 25% in any given year.

DEFINITIONS:			
Net Direct Debt	*This is debt supported by a government's general tax levy revenues; and includes General Obligation Debt, Temporary Notes, and Capital Leases.*	**Full Value**	*The full value represents the Appraised Value for the City of Leawood.*
Direct Debt	*Includes all of the above debt, and Special Assessment Debt, which is to be paid by the assessed property owners.*	**Per Capita**	*Leawood's population is projected to increase 0.5% annually. The 2018 estimate is 35,101.*
Overlapping Debt	*This includes debt issued by the City of Leawood, along with any other debt issued by overlapping jurisdictions, such as Johnson County and the School Districts.*	**Operating Revenues**	*Includes all revenue for the City, excluding Special Revenue fund sources, as those are restricted for specific purposes.*

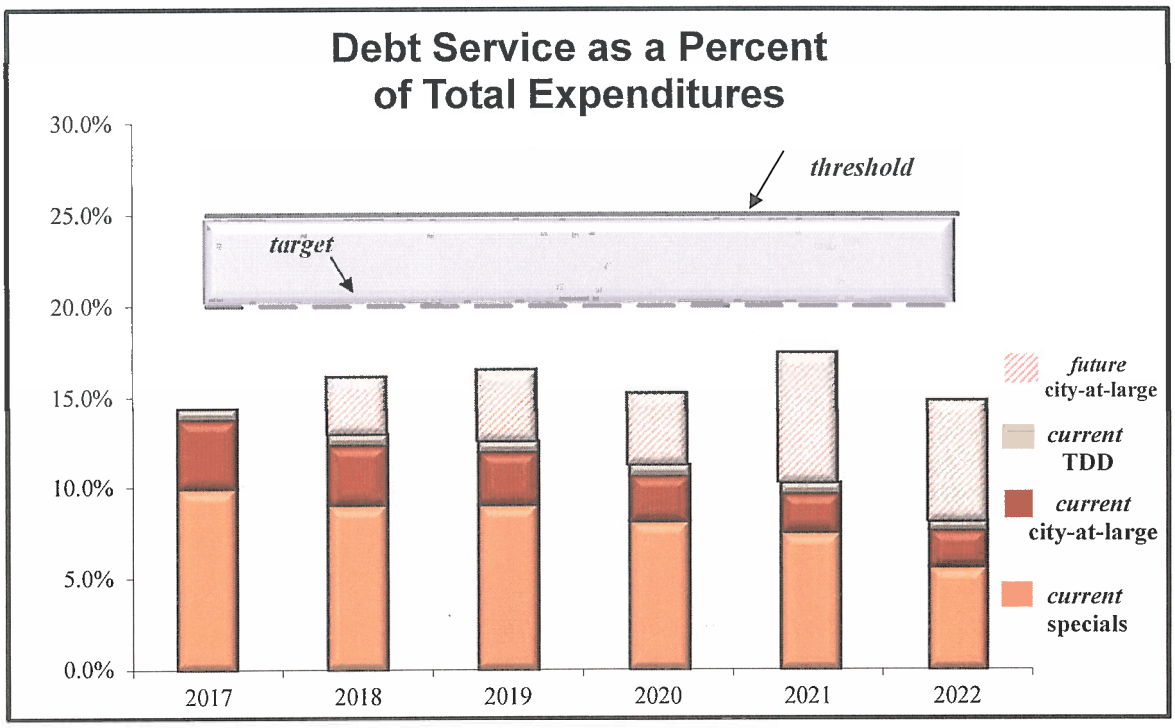
These projections are based on the current assumptions in the City's comprehensive Financial Planning Model.



Direct Debt as a Percent of Full Value *(Appraised Value)*	2017	2018	2019	2020	2021	2022
Current Tax-Supported:						
City-at-Large	0.38%	0.32%	0.29%	0.22%	0.16%	0.11%
Special Assessments	0.14%	0.11%	0.09%	0.07%	0.05%	0.03%
Current Agency-Supported:						
Transportation District Debt	0.03%	0.02%	0.02%	0.02%	0.01%	0.01%
Future Tax-Supported:						
City-at-Large	0.31%	0.34%	0.33%	0.56%	0.51%	0.54%
Special Assessments	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Future Agency-Supported:						
Transportation District Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0.83%	0.78%	0.71%	0.85%	0.71%	0.69%

Net Direct Debt includes only General Obligation debt and Capital leases which are supported by general tax levy revenues. Direct Debt includes all other debt such special assessment, which is self-supported, but excludes TDD debt.

The rating agencies evaluate net direct debt to full value. This metric gauges how onerous future debt service payments could be to the tax base. Full value (appraised value) is a proxy for the capacity of a local government to generate additional revenues to pay debt service.



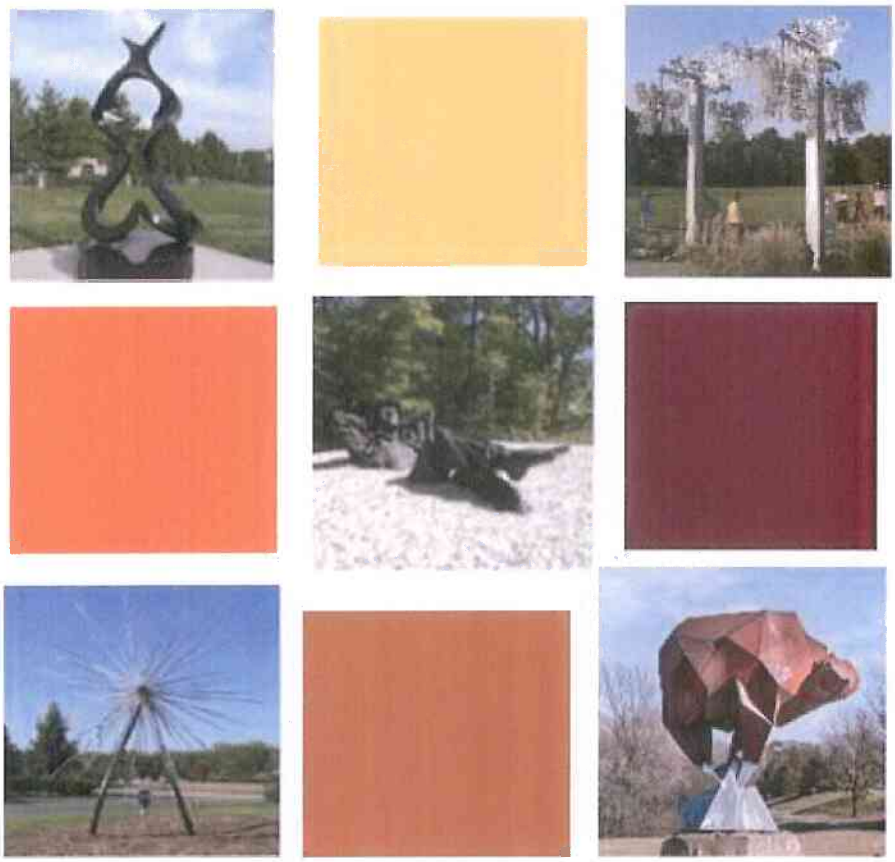
Debt Service as a Percent of Total Expenditures	2017	2018	2019	2020	2021	2022
Current Tax-Supported:						
City-at-Large	9.9%	9.0%	9.0%	8.1%	7.5%	5.6%
Special Assessments	3.8%	3.3%	2.9%	2.5%	2.1%	2.0%
Current Agency-Supported:						
Transportation District Debt	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%
Future Tax-Supported:						
City-at-Large	0.0%	3.2%	4.0%	4.0%	7.2%	6.7%
Special Assessments	0.0%	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%	0.0%
	14.3%	16.0%	16.5%	15.2%	17.4%	14.7%
Threshold	25%	25%	25%	25%	25%	25%
Target	20%	20%	20%	20%	20%	20%

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

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

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"



2018 Annual Budget
City of Leawood, Kansas

SUMMARY OF PERSONNEL
Full-Time Equivalents

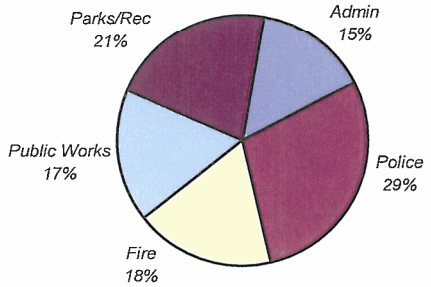
Full Time Equivalent (FTE) represents the conversion of a position into one year of work. A full-time position (one FTE) equals 2,080 hours of work (a 40-hour work week times 52 weeks). By using the FTE method, a combination of part-time slots equals a full-time position.

	2016 Estimate	2017 Budget	2017 Estimate	2018 Budget
ADMINISTRATION				
Administration	4.50	4.50	4.50	4.50
Finance	8.00	8.00	7.00	7.00
Information Services	4.00	4.00	4.00	4.00
Human Resources	3.75	3.75	3.75	3.75
Legal Services	3.00	3.00	3.00	3.00
Municipal Court	8.43	8.43	7.43	7.43
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
	45.68	***45.68***	***43.68***	***43.68***
PUBLIC SAFETY				
Police	84.00	84.00	84.00	84.23
Fire	53.44	53.44	53.49	53.49
	137.44	***137.44***	***137.49***	***137.72***
PUBLIC WORKS	***49.71***	***49.71***	***49.71***	***49.71***
PARKS & RECREATION	***63.09***	***63.09***	***63.21***	***62.87***
TOTAL Full-Time Equivalent	**295.92**	**295.92**	**294.09**	**293.98**
FULL-TIME CIVILIAN POSITIONS	145.00	145.00	143.00	144.00
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)	8.81	8.81	8.98	8.98
TOTAL SEASONAL/CASUAL (FTE)	29.11	29.11	29.11	29.00

From the 2017 Original Budget to the 2017 Estimate, two full–time, vacant positions were eliminated: the Assistant Finance Director and a Court Clerk. Minor adjustments to FTE calculations were also made, resulting in a net decrease of 1.83 FTE's from the 2017 Original Budget.

In the 2018 Budget, 2 Police Intern positions were added, a total increase of 0.23 to the FTE's in the Casual/Seasonal classification. In Park Maintenance, two of the four Greenway Workers (Casual/ Seasonal) were eliminated and a full-time Park Maintenance Worker was added. All changes result in a net decrease of 0.11 FTE's for all departments.

City of Leawood 2018 Headcount, by Service Area 293.98 FTE's



Department/Position	2016 Estimate	2017 Budget	2017 Estimate	2018 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	1	1	0	0
Budget Manager (I, II, Sr)	1	1	1	1
Senior Accountant	1	1	1	1
Accountant (I, II)	1	1	4	4
Accounting Specialist	3	3	0	0
	8.00	**8.00**	**7.00**	**7.00**
Human Resources (11250)				
Human Resource Director	1	1	1	1
HR Generalist (I, II, Sr)	2	2	2	2
HR Assistant (Regular PT)	0.75	0.75	0.75	0.75
	3.75	**3.75**	**3.75**	**3.75**
Municipal Court (11310)				
Court Administrator	1	1	1	1
Court Supervisor	1	1	1	1
Court Clerk (I, II, III)	5	5	4	4
Court Clerk II (Regular PT)	0.75	0.75	0.75	0.75
Municipal Judge (Regular Part Time)	0.68	0.68	0.68	0.68
	8.43	**8.43**	**7.43**	**7.43**
Legal Services (11410)				
City Attorney	1	1	1	1
Assistant City Attorney	1	1	1	1
Assistant City Atorney/Prosecutor	1	1	1	1
	3.00	**3.00**	**3.00**	**3.00**
Information Services (11610)				
Information Services Director	1	1	1	1
Information Services Specialist (I, II, III)	2	2	2	2
Network & Comm Systems Adminstrator	1	1	1	1
	4.00	**4.00**	**4.00**	**4.00**
Community Development Admin (11810)				
Community Development Director	1	1	1	1
	1.00	**1.00**	**1.00**	**1.00**
Planning Services (11820)				
Planning Official	1	1	1	1
Planner (I, II)	2	2	2	2
Administrative Assistant	1	1	1	1
	4.00	**4.00**	**4.00**	**4.00**
Neighborhood Services (11830)				
Code Enforcement Officer (I, II, III)	3	3	3	3
	3.00	**3.00**	**3.00**	**3.00**

Department/Position	2016 Estimate	2017 Budget	2017 Estimate	2018 Budget
Codes Services (11840)				
Building Official	1	1	1	1
Senior Building Inspector	2	2	2	2
Building Inspector (I, II)	1	1	1	1
Permit Technician (I, 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*	*41.00*	*41.00*
TOTAL REGULAR PART-TIME	*2.18*	*2.18*	*2.18*	*2.18*
TOTAL SEASONAL/CASUAL	*0.50*	*0.50*	*0.50*	*0.50*
TOTAL ADMINISTRATION - FTE	**45.68**	**45.68**	**43.68**	**43.68**

Department/Position	2016 Estimate	2017 Budget	2017 Estimate	2018 Budget
Police Administration Services (22110)				
Chief of Police	1	1	1	1
Deputy Chief of Police (Major)	1	1	1	1
Police Captain	2	2	2	2
Professional Standards Officer (Sergeant)	1	1	1	1
Police Officer III	1	1	2	2
Police Services Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
Public Service Officer	2	2	2	2
Alarm Coordinator	1	1	1	1
Police Interns	0.00	0.00	0.00	0.23
	11.00	**11.00**	**12.00**	**12.23**
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 Patrol/Traffic (22130)				
Sergeant	4	4	4	4
Corporal	3	3	3	3
Master Police Officer	5	5	5	5
Police Officer (I, II, III, IV)	33	33	33	33
	45.00	**45.00**	**45.00**	**45.00**
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 Officer	2	2	1	1
School Resource Officer (SRO)	2	2	2	2
	4.00	**4.00**	**3.00**	**3.00**
Police Communications (22170)				
Communications Officer (I, II, III)	11	11	11	11
	11.00	**11.00**	**11.00**	**11.00**
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	*23.00*	*23.00*	*23.00*	*23.00*
TOTAL REGULAR PART-TIME	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL SEASONAL/CASUAL	*0.00*	*0.00*	*0.00*	*0.23*
TOTAL POLICE DEPARTMENT	**84.00**	**84.00**	**84.00**	**84.23**

Department/Position	2016 Estimate	2017 Budget	2017 Estimate	2018 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	0	0	0	0
Fire Administrative Assistant (Regular PT)	0.75	0.75	0.80	0.80
	3.75	**3.75**	**3.80**	**3.80**
Fire Service Operations (22530)				
Battalion Chief	3	3	3	3
Captain	9	9	9	9
Lieutenant	3	3	3	3
Master Firefighter	23	23	23	23
Firefighter (I, II, III)	9	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	*0.00*	*0.00*	*0.00*	*0.00*
TOTAL REGULAR PART-TIME	*0.75*	*0.75*	*0.80*	*0.80*
TOTAL SEASONAL/CASUAL	*0.69*	*0.69*	*0.69*	*0.69*
TOTAL FIRE DEPARTMENT	**53.44**	**53.44**	**53.49**	**53.49**

Department/Position	2016 Estimate	2017 Budget	2017 Estimate	2018 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)	1.50	1.50	1.50	1.50
	4.50	**4.50**	**4.50**	**4.50**
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
Traffic Control Sign Tech (I, II, III)	2	2	2	2
Heavy Equipment Operator (I, II)	4	4	4	4
PW Maintenance Worker (I, II, III, Sr)	9	9	9	9
Administrative Assistant (Regular PT)	0.75	0.75	0.75	0.75
Intern-1 (Seasonal/Casual)	0.23	0.23	0.23	0.23
	21.98	**21.98**	**21.98**	**21.98**
PW Engineering/Inspections (33400)				
City Engineer	1	1	1	1
Engineer - Special Projects	1	1	1	1
Construction Inspector (I, II, III)	2	2	2	2
Right of Way Technician (I, II, III)	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
Construction Inspector (I, II, III)	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 (I,II, Sr)	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 (I, II, III, Sr)	2	2	2	2
Vehicle Electronics Technician (I, II, III)	2	2	2	2
	5.50	**5.50**	**5.50**	**5.50**
PW Facility Maintenance (33800)				
Manager - Fleet/Facilities	0.50	0.50	0.50	0.50
Building Maintenance Supervisor	1	1	1	1
Facility Technician (I, II)	4	4	4	4
	5.50	**5.50**	**5.50**	**5.50**
TOTAL FULL-TIME	*47.00*	*47.00*	*47.00*	*47.00*
TOTAL REGULAR PART-TIME	*2.25*	*2.25*	*2.25*	*2.25*
TOTAL SEASONAL/CASUAL	*0.46*	*0.46*	*0.46*	*0.46*
TOTAL PUBLIC WORKS	**49.71**	**49.71**	**49.71**	**49.71**

Department/Position	2016 Estimate	2017 Budget	2017 Estimate	2018 Budget
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 Outdoor Programming (44320)				
Outdoor Recreation Supervisor	1	1	1	1
Outdoor Recreation Specialist	1	1	1	1
Seasonal/Casual Employees	4.04	4.04	4.04	4.04
	6.04	**6.04**	**6.04**	**6.04**
PR 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**
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)				
Cultural Arts Coordinator	1	1	1	1
	1	**1**	**1**	**1**
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, Sr)	14	14	14	15
Building Custodian	1	1	1	1
Parks Attendant (Regular PT) - 2	1.38	1.38	1.50	1.50
Park Maintenance Worker (Regular PT) - 3	2.25	2.25	2.25	2.25
Seasonal/Casual Employees	3.46	3.46	3.46	2.12
	27.09	**27.09**	**27.21**	**26.87**

Department/Position	2016 Estimate	2017 Budget	2017 Estimate	2018 Budget
TOTAL FULL-TIME	*32.00*	*32.00*	*32.00*	*33.00*
TOTAL REGULAR PART-TIME	*3.63*	*3.63*	*3.75*	*3.75*
TOTAL SEASONAL/CASUAL	*27.46*	*27.46*	*27.46*	*26.12*
TOTAL PARKS AND RECREATION	**63.09**	**63.09**	**63.21**	**62.87**

CITY OF LEAWOOD - TOTALS

TOTAL FULL TIME EQUIVALENT POSITIONS	**295.92**	**295.92**	**294.09**	**293.98**
FULL TIME POSITIONS	**258**	**258**	**256**	**257**

TOTAL FULL-TIME CIVILIAN POSITIONS	**145.00**	**145.00**	**143.00**	**144.00**
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)	**8.81**	**8.81**	**8.98**	**8.98**
TOTAL SEASONAL/CASUAL (FTE)	**29.11**	**29.11**	**29.11**	**28.00**

Budget and Financial Policies & Glossary

Budget and Financial Policies

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

BUDGET POLICIES

I. OPERATING BUDGET

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

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

   Basic or Core Services
   Debt Services
   Police & Fire

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

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

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

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

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

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

Budget Basis The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations that are the legal authority to spend or collect revenues. 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.

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, were used to construct the Justice Center. After the City one-cent sales tax ended in 2011, the .25% county sales tax collections continued to be receipted in this fund. Future uses may include the replacement of public safety equipment and vehicles.

TDD Agency Funds – established to account for collections and remittance of Transportation Development Districts. Currently the City utilizes two of these funds: 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, 2016	Planning for the 2018 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) document.
January-February, 2017	The Governing Body met to discuss short, near and long-term goals on January 23, 2017; and staff prepared the pay-as-you-go capital replacement schedules and expendable equipment schedules.
February-March, 2017	Preliminary assessed valuation information was received from the Johnson County Appraiser to establish the mill levy for the 2018 Budget. Departments developed their revenue and operating expenditure budget requests; the City Administrator met with departments to review expenditure needs to ensure compatibility with the Governing Body goals.
March-April, 2017	The 2018-2022 CIP was distributed to both the Governing Body and the Planning Commission on April 7, 2017. The Governing Body met to discuss the CIP document in a work session on April 17, 2017; and the Planning Commission reviewed the document and held a public hearing on April 11, 2017.
April – May, 2017	A public hearing for citizen input on the 2018 Budget was held on April 17, 2017. The Governing Body met to review the 2018-2022 budget model assumptions as included in the financial planning model on April 17, 2017; revenue and expenditure projections were reviewed and the financial planning model was updated.
June – July, 2017	The City Council held a public hearing and formally adopted the 2018-2022 CIP for budget planning purposes on June 5, 2017. The proposed 2018 Budget was distributed to the Governing Body and the Budget & Finance Committee on June 1, 2017. The 2018 Budget document was discussed in an open work session on June 12th with the Governing Body and the Budget & Finance Committee. Estimated assessed valuation information was received from the Johnson County Clerk on June 15, 2017. After agreement by the Governing Body on any changes to the mill levy, the 2018 Budget was published along with the publication notice for a public hearing, as required by state law.
August, 2017	A public hearing on the 2018 Budget was held to obtain citizen input on August 7, 2017; and the Governing Body adopted the 2018 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, 2018	The 2018 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 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; by 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.

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

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 Project Funds account for and report financial resources that are restricted and required for the acquisition of capital assets.

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, but has had such funds in the past.

VII. 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.

VIII. 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 TERMS & ACRONYMS

Accrual Accounting: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem: A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as "property taxes").

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

Appropriation: An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

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%.

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 revenues (fund balance plus current 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: A financial plan, for a specified period of time, of the governmental operation, that matches all planned revenues and expenditures with the services provided to the residents of the City.

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.

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

Capital Assets: Assets of significant value and having a useful life of several years, also called fixed assets. Capital assets includes land, improvements to land, right-of-way, buildings, building improvements, vehicles, machinery, equipment, art and infrastructure.

Capital Expenditure: An expenditure which results in the acquisition of, or addition to, fixed assets.

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

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project and identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

Capital Project: A capital project is a project that constructs, expands or acquires a City asset, including infrastructure, facilities or large equipment.

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

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.

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

Community Improvement District (C.I.D.): Established to encourage and promote economic development, tourism and community investment within a defined area. A CID project should provide public benefit such as strengthening economic development and employment opportunities; reducing blight, enhancing tourism; upgrading older real estate through redevelopment or rehabilitation; or promoting sustainability. Public financing is achieved by levying and collecting special assessments and/or a CID sales tax upon property in the district.

Contingency: A budgetary resource set aside for emergencies or unforeseen expenditures not otherwise known at the time the budget is adopted.

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

County Assisted Road System (CARS): 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 this program.

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: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Drug Abuse Resistance Education (DARE): A police officer-led series of classroom lessons that teaches children how to resist peer pressure and live productive drug and violence-free lives.

EDEN: The integrated Human Resources/Financial Management system that the City implemented in 2003 with Purchasing, Accounts Payable, General Ledger, HR/Payroll, Budgeting, Project Accounting, Fixed Assets, Cash Receipts, Code Enforcement, and Planning & Permits.

Encumbrance: The commitment of appropriated funds to purchase goods or services. To encumber funds means to set aside or commit funds for a specified future expenditure, to a specific vendor.

Enterprise Fund: An enterprise fund is used to account for the acquisition, operation, and maintenance of governmental facilities and services which are predominately self-supporting through user charges. The City currently has no enterprise funds.

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: The outflow of funds paid or to be paid for assets, goods or services obtained regardless of when the expense is actually paid.

Fiscal Year: The time period designated by the City signifying the beginning and the ending period of recording financial transactions. The City of Leawood has specified the calendar year as its fiscal year.

Franchise Tax: A tax levied by the City on the utility companies, such as electricity, telephone, tele cable and natural gas.

Full Time Equivalent (FTE): 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 difference between an entity's assets and its liabilities.

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.

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

Government Finance Officers Association (GFOA): 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.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds: Funds used to account for tax-supported activities. Budgeted governmental funds include the General Fund, Special Revenue Funds and the Debt Service Fund.

Grant: A contribution by a government or other organization to support a specific function.

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.

Interfund Transfers: Amounts transferred from one fund to another.

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

Kansas Eastern Regional Insurance Trust (KERIT): This trust 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.

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

Kansas Public Employees Retirement System (KPERS): 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.

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 for the support of government 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: An individual expenditure category listing in the budget. (Example: salaries, professional services, gasoline, materials & supplies).

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

Mid-America Regional Council (MARC): An association that serves city and county governments and the metropolitan planning organization for the bi-state Kansas City region.

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

Modified Accrual 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 in which the fund liability is incurred.

National Pollutant Discharge Elimination System (NPDES): A national program under Section 402 of the Clean Water Act for regulation of discharges of pollutants from point sources to waters of the United States. Discharges are illegal unless authorized by an NPDES permit.

Objective: A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a specific program.

Operating Budget: The portion of the budget that pertains to daily operations that provides basic governmental services within a set period of time. The operating budget contains appropriations for such expenditures as personnel, commodities and contractual services.

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.

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.

Pavement Condition Index (PCI): This is a numerical index, developed by the United States Army Corps of Engineers, between 0 and 100 which is used to indicate the general condition of a pavement.

Pay-As-You-Go (PAYG): Represents the capital projects and equipment purchases/repairs that will be funded with cash and not debt-financed.

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.

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

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: All money that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

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.

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.

Stormwater Management Advisory Council (SMAC): These represent 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%.

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

Tax Rate Limit: The maximum legal rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

Tax Rate: The amount of tax levied for each $1,000 of assessed valuation.

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.

Transient Guest Tax: The City imposes an 8% tax on transient guests occupying a room in a hotel or motel located within the City. Revenue from this tax is receipted into the Transient Guest Tax 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.

Use Tax: Compensating Use Tax is a tax on goods from outside Kansas purchased by individual and businesses in Kansas which are used, stored or consumed in Kansas.

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

ACRONYMS

ADSAP	Alcohol and Drug Abuse Program
ADA	Americans with Disabilities Act
AED	Automated External Defibrillators
AFIS	Automated Fingerprint Identification System
ALICE	Alert, Lockdown, Inform, Counter, Evacuate
AP	Accounts Payable
APPI	Art in Public Places Initiative
APWA	American Public Works Association
AV	Assessed Valuation
CAD	Computer Aided Design
CAFR	Comprehensive Annual Financial Report
CARS	County Assisted Road System
CIP	Capital Improvement Program
CID	Community Improvement District
DARE	Drug Abuse Resistance Education
EMS	Emergency Medical System
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GO	General Obligation Bonded Debt
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
ICMA	International City/County Mgmt. Assn
JCPRD	Johnson County Park & Rec District
KDOT	Kansas Department of Transportation
KERIT	Kansas Eastern Regional Insurance Trust
KPERS	Kansas Public Employees Retirement System
KP&F	Kansas Police and Fire Retirement
KRPA	Kansas Recreation & Park Association
KSA	Kansas Statutes Annotated
LAC	Leawood Arts Council
LDO	Leawood Development Ordinance
LERA	Labor and Employment Relations Association
LPR	License Plate Recognition
LSC	Leawood Stage Company
MARC	Mid-American Regional Council
NCIC	National Crime Information Center
NPDES	National Pollutant Discharge Elimination System
OGL	Operation Greenlight
PAYG	Pay-As-You-Go
PCI	Pavement Condition Index
PT	Part-Time Employees
REJIS	Regional Justice Information Service
RFT	Regular Full-Time Employees
ROW	Right of Way
RPT	Regular Part-Time Employees
SBD	Special Benefit District
SMAC	Stormwater Management Advisory Council
SRO	School Resource Officer
SUV	Service Utility Vehicle
TDD	Transportation Development District

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"

"Pastoral Dreamer"

By David Phelps

Phelps' figurative bronze sculpture is three times life-size and appears to emerge from the ground. His monumental work is serenely contemplative and imbued with a dry, subtle sense of humor. Although he creates large and small-scale pieces, his sculptures evoke reaction no matter the proportion. The imagery of his figurative bronze sculpture is rooted in his early years growing up on the family farm.

"Pastoral Dreamer" depicts a man relaxing, partially submerged in the ground, at a length of 17 feet. By combining opposites, he can infuse his art with the power of that tension. This imagery is strengthened because the viewer has to put the image together. This limited edition sculpture was selected by the Art in Public Places Initiative to be placed along 133rd street in southern Leawood to be enjoyed by families and the children attending the nearby elementary school.

General Fund Detail

General Fund - *LINE ITEM REVENUES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
411100	REAL PROPERTY - CURRENT	$14,687,048	$16,552,237	$16,552,237	$13,891,958
411300	REAL PROPERTY - DELINQUENT	$156,858	$50,000	$100,000	$50,000
411500	RECREATION VEHICLE TAX	$3,252	$2,267	$2,267	$2,546
411600	HEAVY TRUCK TAX	$338	$392	$392	$202
411700	COMMERCIAL VEHICLE TAX	$5,382	$9,218	$9,218	$6,144
412100	CITY SALES TAX	$7,092,955	$7,279,200	$7,301,600	$7,517,500
412200	CITY USE TAX	$2,108,032	$2,024,800	$2,170,200	$2,234,200
413100	GAS FRANCHISE TAX	$587,922	$720,000	$700,000	$700,000
413200	ELECTRIC FRANCHISE TAX	$2,228,196	$2,005,000	$2,100,000	$2,100,000
413300	TELEPHONE FRANCHISE TAX	$96,085	$105,000	$95,000	$95,000
413400	CABLE FRANCISE TAX	$420,566	$400,000	$420,000	$420,000
413410	VIDEO FRANCHISE TAX	$231,040	$150,000	$175,000	$175,000
413500	OTHER FRANCHISE TAXES	$4,503	$0	$0	$0
414200	RENTAL EXCISE TAX	$408	$0	$0	$433
	TOTAL TAXES	***$27,622,585***	***$29,298,114***	***$29,625,914***	***$27,192,983***
421100	OCCUPATIONAL LICENSES	$300,159	$290,000	$290,000	$290,000
421200	LIQUOR LICENSES	$15,475	$10,600	$13,300	$15,500
421300	PUBLIC LAND USE FEES	$13,120	$20,000	$20,000	$20,000
421400	CONCESIONAIRE FEES	$50,000	$50,000	$50,000	$50,000
422100	ANIMAL LICENSES	$17,065	$18,000	$18,000	$18,000
425100	BUILDING PERMITS	$754,486	$600,000	$600,000	$600,000
425200	LAND DISTURBANCE PERMIT	$8,450	$10,000	$10,000	$10,000
425300	REINSPECTION FEES	$1,350	$1,000	$1,000	$1,000
425500	REVIEW OF PLANS	$160,863	$175,000	$175,000	$175,000
426100	PUBLIC WORKS INSPEC/ROW	$50,329	$60,000	$60,000	$60,000
426200	INSPECTION FEES/RENTALS	$42,674	$25,000	$30,000	$30,000
427100	PLANNING APPLICATION FEES	$17,575	$15,000	$15,000	$15,000
427200	APPEALS BOARD FEES	$4,650	$3,000	$3,000	$3,000
429100	SIGN PERMIT FEES	$12,048	$12,000	$12,000	$12,000
429200	SPECIAL USE/OTHER PERMITS	$3,000	$5,000	$5,000	$5,000
	TOTAL LICENSES AND PERMITS	***$1,451,244***	***$1,294,600***	***$1,302,300***	***$1,304,500***
431100	OPERATING GRANTS	$7,052	$0	$0	$0
434100	COUNTY RETAIL SALES TAX	$5,120,743	$5,348,400	$5,271,700	$5,427,100
434200	COUNTY USE TAX	$1,049,489	$1,034,600	$1,080,300	$1,112,300
434400	MOTOR VEHICLE TAX	$1,378,827	$1,432,857	$1,432,857	$1,566,303
434600	ALCOHOL TAX	$542,128	$545,948	$545,948	$543,703
	TOTAL OTHER GOVERNMENTAL	***$8,098,239***	***$8,361,805***	***$8,330,805***	***$8,649,406***
440010	TAXABLE SALES INCOME	$12,946	$11,500	$11,500	$11,500
440011	PRO SHOP REVENUE	$157,811	$178,275	$170,000	$175,000
441010	ALARM FEES	$52,013	$54,000	$52,000	$52,000
441020	ANIMAL CONTROL/SHELTER FEES	$2,245	$3,000	$2,500	$2,700
441030	SCHOOL RESOURCE FEES	$31,265	$30,000	$30,000	$30,000
441040	SPECIAL POLICE SERVICES	$27,750	$20,000	$20,000	$21,000
442010	MOWING	$1,712	$1,100	$1,100	$1,100
442030	ADMIN PROGRAMS AND EVENTS	$580	$0	$0	$0
442040	ADVERTISEMENTS	$0	$1,000	$0	$0

General Fund - *LINE ITEM REVENUES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
443010	MEMBERSHIPS, POOL	$140,792	$130,000	$140,000	$140,000
443015	MEMBERSHIPS, IRONHORSE	$126,336	$140,000	$130,000	$136,000
443020	POOL CARDS	$9,026	$11,000	$10,000	$11,000
443025	POOL SUPERPASS	$8,256	$7,100	$8,500	$8,500
443030	POOL DAILY	$67,504	$70,000	$70,000	$70,000
443040	SWIM TEAM	$19,670	$28,000	$22,000	$22,000
443050	SWIM LESSONS	$25,406	$27,000	$27,000	$27,000
443060	DIVE TEAM	$2,220	$5,000	$3,000	$3,000
443070	POOL SPECIAL EVENTS	$2,056	$2,100	$2,100	$2,100
443080	FOOD & BEVERAGE, PARKS-REC	$37,131	$35,000	$38,000	$38,000
443085	FOOD & BEVERAGE, IRONHORSE	$112,626	$141,350	$125,000	$255,000
444100	SHELTER RENTAL	$17,711	$18,000	$18,000	$18,000
444110	COMMUNITY CENTER RENTAL	$21,661	$25,000	$25,000	$25,000
444120	LODGE RENTALS	$191,983	$200,000	$200,000	$200,000
444130	CABIN RENTALS	$20,810	$19,000	$21,000	$21,000
444140	NATURE CENTER RENTALS	$7,910	$8,000	$8,000	$8,000
444150	FIELD RENTAL	$12,615	$8,000	$8,000	$8,000
444200	CLASSES-COMMUNITY CENTER	$77,785	$67,000	$80,000	$80,000
444210	CLASSES-NATURE CENTER	$14,200	$9,000	$12,000	$12,000
444300	DAYCAMP	$30,960	$32,000	$32,000	$32,000
444320	HOLIDAY CAMP	$0	$1,500	$1,500	$1,500
444340	SPRING BREAK CAMP	$630	$1,500	$1,500	$1,500
444350	SPORTS CAMP	$4,404	$3,000	$3,500	$3,500
444410	CORPORATE EVENTS	$41,131	$35,000	$40,000	$40,000
444420	NATURE CENTER EVENTS	$1,840	$0	$0	$0
444510	TENNIS LEAGUE	$684	$1,500	$600	$600
444530	SOCCER LEAGUE	$220,575	$225,000	$225,000	$225,000
444540	T-BALL LEAGUE	$44,691	$35,000	$40,000	$40,000
444610	TENNIS LESSONS	$9,640	$15,000	$10,000	$10,000
444620	JR GOLF ACADEMY	$15,250	$14,000	$15,000	$15,000
444640	SPORTS CLASSES	$1,820	$0	$0	$0
445010	EGGSTRAVAGANZA	$0	$2,800	$0	$2,800
445020	DADDY DAUGHTER DATE	$2,259	$3,000	$2,000	$2,000
445030	JULY 4TH	$5,443	$4,000	$5,000	$5,000
445040	CONCERT SERIES - DUCK DERBY	$1,074	$1,200	$1,000	$1,000
445060	LABOR DAY RUN	$6,580	$11,000	$7,000	$7,000
445070	HALLOWEEN HAPPENINGS	$370	$700	$400	$400
445090	BREAKFAST WITH SANTA	$3,711	$4,000	$4,000	$4,000
445100	SENIOR EVENTS	$0	$400	$0	$400
445110	LODGE SPECIAL EVENTS	$1,280	$0	$0	$0
445210	OXFORD SCHOOL TOURS	$2,090	$1,500	$1,500	$1,500
445220	OXFORD SCHOOL SPECIAL EVENTS	$663	$500	$500	$500
446010	GREEN FEES	$561,271	$884,900	$850,000	$875,000
446020	DRIVING RANGE/PRACTICE TEE	$77,886	$86,275	$82,000	$85,000
446030	CART RENTAL	$192,973	$0	$0	$0
446040	IRONHORSE GOLF LESSONS	$24,015	$40,500	$27,000	$28,000
446050	IRONHORSE GOLF SCHOOLS	$37,746	$37,500	$38,000	$39,000
	TOTAL CHARGES FOR SERVICES	***$2,491,006***	***$2,691,200***	***$2,622,200***	***$2,798,600***
451000	FINES & FORFEITURES	$1,743,936	$1,500,000	$1,500,000	$1,500,000

General Fund - *LINE ITEM REVENUES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	TOTAL FINES AND FORFEITURES	***$1,743,936***	***$1,500,000***	***$1,500,000***	***$1,500,000***
471000	INTEREST REVENUE	$80,514	$64,981	$100,074	$120,011
	TOTAL INTEREST INCOME	***$80,514***	***$64,981***	***$100,074***	***$120,011***
481000	MISCELLANEOUS	$35,805	$25,000	$25,000	$25,000
482000	REFUNDS & REIMBURSEMENTS	$178,038	$25,000	$25,000	$25,000
483000	DONATIONS/CONTRIBUTIONS	$2,448	$0	$0	$25,000
483100	SPONSORSHIPS	$8,318	$6,000	$6,000	$6,000
487000	UNENC BAL FWD	$14,494,247	$9,374,900	$14,875,407	$12,329,900
	TOTAL CONTRIBUTIONS AND OTHER	***$14,718,856***	***$9,430,900***	***$14,931,407***	***$12,410,900***
491010	TRANS FROM GENERAL FUND				
491020	TRANS FROM SPECIAL ALCOHOL	$294,000	$299,000	$299,000	$247,000
499150	LEASES ISSUED	$1,112,198	$0	$0	$0
	TOTAL OTHER FINANCING SOURCES	***$1,406,198***	***$299,000***	***$299,000***	***$247,000***
	GRAND TOTAL	***$57,612,578***	***$52,940,600***	***$58,711,700***	***$54,223,400***

GENERAL FUND - *LINE ITEM EXPENDITURES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$17,828,495	$18,267,401	$18,232,417	$18,759,905
512000	PART TIME WAGES	$266,835	$429,264	$432,473	$440,743
512100	CASUAL/SEASONAL WAGES	$354,091	$531,700	$496,400	$502,460
513000	OTHER WAGES	$0	$100,000	$100,000	$100,000
513500	PARAMEDIC PREMIUM WAGES	$2,748	$25,000	$25,000	$25,000
514000	OVERTIME WAGES	$799,329	$1,037,600	$1,050,100	$1,088,900
521000	SOCIAL SECURITY	$1,366,642	$1,552,370	$1,546,245	$1,590,272
522000	UNEMPLOYMENT TAXES	$20,911	$38,303	$26,527	$27,913
523100	KPERS RETIREMENT	$880,837	$952,131	$868,342	$966,977
523200	KP&F RETIREMENT	$1,736,360	$1,734,032	$1,673,990	$1,858,783
523300	SUPPLEMENTAL RETIREMENT	$136,203	$142,575	$142,500	$148,025
524100	HEALTH INSURANCE	$2,937,911	$3,493,427	$2,742,771	$3,134,830
524200	DENTAL INSURANCE	$81,705	$102,262	$89,969	$108,249
524300	GROUP LIFE INSURANCE	$35,324	$41,527	$37,531	$38,788
524400	LONG TERM DISABILITY	$54,169	$64,918	$63,200	$66,305
525000	WORKERS COMPENSATION	$285,581	$322,050	$321,200	$336,050
526100	EMPLOYEE ASSISTANCE PROGRAM	$4,163	$4,640	$4,235	$4,600
	TOTAL PERSONNEL SERVICES	***$26,791,304***	***$28,839,200***	***$27,852,900***	***$29,197,800***
611000	ADMIN CONTRACTUAL EXPENSE	$465,243	$779,800	$636,700	$753,100
611100	MISCELLANEOUS SERVICES	$346,866	$525,900	$516,400	$516,700
612000	PROFESSIONAL SERVICES	$461,276	$677,500	$698,300	$723,600
612100	LEGAL SERVICES	$30,249	$254,400	$324,400	$254,400
618100	GRANTS	$137,309	$158,500	$158,500	$161,000
618200	DONATIONS	$3,251	$10,100	$10,100	$10,100
618300	SPECIAL EVENTS	$15,597	$11,600	$13,600	$16,100
618400	RECEPTIONS/COUNCIL EVENTS	$12,446	$26,200	$26,200	$26,200
618510	SISTER CITY - ILAN	$51,069	$15,000	$60,000	$15,000
618520	SISTER CITY - GEZER	$53	$15,000	$0	$15,000
618530	SISTER CITY - MISCELLANEOUS	$0	$5,000	$0	$5,000
621100	WATER SERVICE	$140,005	$138,900	$167,300	$168,000
621200	NATURAL GAS	$45,931	$102,900	$88,900	$88,600
621300	ELECTRICITY	$516,750	$525,000	$569,400	$594,000
621301	ELECTRICITY-STREETLIGHTS/TRAF SIGNALS	$505,006	$660,000	$660,000	$660,000
621400	WASTEWATER	$40,683	$61,100	$65,600	$65,850
621500	CABLE	$4,888	$6,700	$6,800	$7,300
621600	COMMUNICATION	$270,745	$396,700	$352,200	$354,300
622100	CUSTODIAL	$105,329	$143,000	$143,000	$143,000
622200	TRASH DISPOSAL	$41,933	$48,700	$46,400	$47,900
623100	EQUIPMENT MAINTENANCE/SERVICE	$214,715	$274,200	$275,200	$276,200
623200	BLDG/GRND MAINTENANCE/SERVICE	$331,876	$396,850	$407,400	$421,700
623300	VEHICLE MAINTENANCE/SERVICE	$27,590	$41,000	$41,500	$41,000
623400	CITY FACILITY MAINTENANCE/SERVICE	$116,388	$103,000	$184,800	$111,500
625100	UTILITY MAINTENANCE	$0	$9,500	$9,500	$9,500
625200	STREET LIGHT/TRAF SIG/MAINT	$312,096	$413,000	$413,000	$413,000
625400	STREET MAINT CONTRACTUAL	$75,514	$71,000	$71,000	$71,000
625410	SIDEWALK MAINT CONTRACTUAL	$27,593	$25,000	$25,000	$25,000
627100	RENTAL-LAND/BUILDINGS	$3,090	$5,800	$5,800	$5,800
627200	RENTAL-VEHICLES/EQUIPMENT	$202,520	$229,150	$230,200	$230,100
627300	PRISONER CARE	$29,315	$50,000	$50,000	$50,000
630510	AUTO LIABILITY INSURANCE	$45,587	$55,100	$55,100	$57,900

GENERAL FUND - *LINE ITEM EXPENDITURES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
630515	CRIME INSURANCE	$3,356	$3,800	$3,800	$4,000
630520	EMPLOYMENT PRACTICES INS	$13,828	$16,600	$16,600	$17,400
630525	GENERAL LIABILITY INSURANCE	$81,931	$96,100	$96,100	$99,500
630530	LAW ENFORCEMENT LIABILITY INS	$28,165	$32,000	$32,000	$33,400
630535	PROPERTY/BOILER&MACH/INLAD	$113,499	$124,500	$124,500	$130,700
630540	PUBLIC OFFICIALS LIABILITY	$6,504	$6,900	$6,900	$7,200
630545	UMBRELLA INSURANCE	$39,016	$44,100	$44,100	$46,300
630550	UNDERGROUND STORAGE INSURANCE	$1,302	$800	$800	$800
630555	CLAIMS & DEDUCTIBLES	$0	$51,100	$54,000	$74,500
630560	NOTARY & TREASURER BONDS	$125	$300	$1,300	$1,300
631000	LEGAL PUBLICATIONS/ADVERTISING	$35,872	$41,250	$40,650	$40,600
632000	PRINTING AND BINDING	$39,472	$97,800	$96,250	$96,550
633100	HIRING EXPENSE	$72,355	$90,800	$80,800	$90,800
633200	MISC EMPLOYEE ACTIVITIES	$38,796	$33,150	$34,200	$35,600
633300	TRANSPORTATION	$99,498	$131,100	$131,150	$130,800
633400	TRAINING	$163,124	$334,500	$333,750	$346,300
633410	EDUCATIONAL REIMBURSEMENT	$12,562	$15,000	$15,000	$15,000
633500	UNIFORM CLEANING	$7,421	$21,400	$21,400	$22,300
634000	MEMBERSHIP/SUBSCRIPTIONS	$100,481	$132,600	$137,300	$138,900
635000	TAX & ASSESSMENTS	$6,915	$8,100	$9,000	$9,400
681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
691000	COGS - MERCHANDISE	$175,054	$234,300	$158,500	$161,800
692000	COGS - FOOD & BEVERAGE	$0	$0	$30,000	$30,000
	TOTAL CONTRACTS AND SERVICES	***$5,620,189***	***$7,757,800***	***$7,786,400***	***$7,877,000***
710500	MATERIALS & SUPPLIES	$763,355	$914,550	$931,800	$942,950
710510	AWARD SUPPLIES	$18,573	$46,400	$46,400	$39,600
710520	AMMUNITION SUPPLIES	$13,468	$23,400	$23,400	$23,400
711000	POSTAGE	$45,088	$55,950	$57,850	$64,200
711500	FOOD & BEVERAGE EXPENSE	$24,314	$29,900	$31,900	$30,400
712000	UNIFORM/CLOTHING	$167,488	$255,500	$248,800	$253,800
712500	MEETING EXPENSE	$44,329	$57,400	$58,400	$60,100
713000	EXPENDABLE EQUIPMENT	$343,710	$623,700	$641,000	$633,700
713500	SNOW REMOVAL SUPPLIES	$81,417	$229,000	$229,000	$229,000
721000	VEHICLE OPERATIONS/MAINT	$89,184	$147,400	$155,500	$155,500
721100	GASOLINE - UNLEADED	$126,079	$275,000	$213,000	$213,000
721200	GASOLINE - DIESEL	$67,745	$140,000	$117,000	$117,000
722000	BUILDING/GROUND SUPPLIES	$87,803	$93,000	$103,000	$96,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$86,980	$154,300	$156,800	$156,500
724000	STREET MAINTENANCE	$208,795	$192,000	$192,000	$192,000
725000	TRAIL MAINTENANCE	$47,744	$55,000	$55,000	$55,000
781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
782000	REFUNDS	$0	$800	$800	$800
790000	MISCELLANEOUS COMMODITIES	$93	$100	$250	$250
791000	CASH OVER/SHORT	$0	$100	$600	$100
	TOTAL COMMODITIES AND SUPPLIES	***$2,216,165***	***$3,299,500***	***$3,268,500***	***$3,269,300***
800500	CAPITAL OUTLAY	$0	$0	$0	$0
811000	MACHINERY	$0	$0	$0	$0
812000	VEHICLES	$1,112,198	$0	$0	$0
813000	FURNITURE & OFFICE EQUIPMENT	$0	$0	$0	$0

GENERAL FUND - *LINE ITEM EXPENDITURES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
871100	LEASE PRINCIPAL	$216,951	$346,900	$329,800	$330,400
871100	LEASE PRINCIPAL	$34,958	$51,900	$47,500	$46,800
872200	BOND INTEREST	$0	$0	$0	$0
	TOTAL CAPITAL OUTLAY	***$1,364,107***	***$398,800***	***$377,300***	***$377,200***
912500	TRANS TO CITY EQUIPMENT	$1,700,000	$1,700,000	$1,700,000	$2,150,000
913000	TRANS TO STREET IMPROVEMENTS	$1,075,000	$1,100,000	$1,100,000	$1,100,000
913500	TRANS TO CAPITAL FUND	$2,879,000	$2,782,700	$2,782,700	$3,132,000
913600	TRANSFER TO PUBLIC SAFETY FUND	$1,028,374	$1,063,800	$1,058,700	$1,089,800
913800	TRANS TO ECON DEV FUND	$0	$0	$0	$1,058,700
914000	TRANS TO CAPITAL ART	$63,032	$44,760	$44,760	$44,600
932000	NON-APPROPRIATED EXPENSE	$0	$2,007,600	$0	$2,027,000
934000	MISCELLANEOUS	$0	$3,946,440	$410,540	$2,900,000
	TOTAL OTHER FINANCING USES	***$6,745,406***	***$12,645,300***	***$7,096,700***	***$13,502,100***
	GRAND TOTAL	***$42,737,171***	***$52,940,600***	***$46,381,800***	***$54,223,400***

GENERAL OPERATIONS Expenditures - *11110.11210*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
512000	PART TIME WAGES	$60,048	$77,335	$77,335	$77,335
513000	OTHER WAGES	$0	$100,000	$100,000	$100,000
521000	SOCIAL SECURITY	$6,740	$5,884	$5,987	$5,848
523100	KPERS RETIREMENT	$4,061	$7,873	$6,543	$7,262
523300	SUPPLEMENTAL RETIREMENT	$129,639	$135,000	$135,000	$140,000
524400	LONG TERM DISABILITY	$53,724	$64,068	$62,700	$65,755
525000	WORKERS COMPENSATION	$275,813	$311,000	$311,000	$325,000
526100	EMPLOYEE ASSISTANCE PROGRAM	$4,163	$4,640	$4,235	$4,600
	TOTAL PERSONNEL SERVICES	***$534,188***	***$705,800***	***$702,800***	***$725,800***
611000	ADMIN CONTRACTUAL EXPENSE	$20	$187,400	$48,400	$100,900
611100	MISCELLANEOUS SERVICES	$7,333	$36,000	$36,000	$36,000
612000	PROFESSIONAL SERVICES	$29,126	$55,300	$55,300	$95,300
612100	LEGAL SERVICES	$5,000	$200,000	$270,000	$200,000
618100	GRANTS	$137,309	$158,500	$158,500	$161,000
618200	DONATIONS	$3,251	$10,100	$10,100	$10,100
618400	RECEPTIONS/COUNCIL EVENTS	$12,446	$26,200	$26,200	$26,200
618510	SISTER CITY - ILAN	$51,069	$15,000	$60,000	$15,000
618520	SISTER CITY - GEZER	$53	$15,000	$0	$15,000
618530	SISTER CITY - MISCELLANEOUS	$0	$5,000	$0	$5,000
621400	WASTEWATER	$6,047	$10,000	$10,000	$10,000
621600	COMMUNICATION	$126,597	$139,000	$140,500	$140,500
622200	TRASH DISPOSAL	$4,265	$4,500	$4,500	$4,500
623100	EQUIPMENT MAINTENANCE/SERVICE	$1,986	$6,100	$6,100	$6,100
627200	RENTAL-VEHICLES/EQUIPMENT	$156,312	$170,100	$170,100	$170,100
630510	AUTO LIABILITY INSURANCE	$45,587	$55,100	$55,100	$57,900
630515	CRIME INSURANCE	3,356	3,800	3,800	4,000
630520	EMPLOYMENT PRACTICES INS	13,828	16,600	16,600	17,400
630525	GENERAL LIABILITY INSURANCE	71,782	84,800	84,800	87,900
630535	PROPERTY/BOILER&MACH/INLAD	113,499	124,500	124,500	130,700
630540	PUBLIC OFFICIALS LIABILITY	6,504	6,900	6,900	7,200
630545	UMBRELLA INSURANCE	39,016	44,100	44,100	46,300
630550	UNDERGROUND STORAGE INSURANCE	1,302	800	800	800
630555	CLAIMS & DEDUCTIBLES	0	51,100	54,000	74,500
630560	NOTARY & TREASURER BONDS	125	300	300	300
631000	LEGAL PUBLICATIONS/ADVERTISING	17,115	16,000	16,000	16,000
632000	PRINTING AND BINDING	6,623	12,500	12,500	12,500
633300	TRANSPORTATION	28,223	30,300	30,300	30,300
633400	TRAINING	0	6,000	6,000	6,000
634000	MEMBERSHIP/SUBSCRIPTIONS	38,336	51,300	53,200	53,200
635000	TAX & ASSESSMENTS	107	1,000	1,000	1,000
	TOTAL CONTRACTS AND SERVICES	***$926,217***	***$1,543,300***	***$1,505,600***	***$1,541,700***
710500	MATERIALS & SUPPLIES	$16,402	$51,400	$51,400	$51,400
710510	AWARD SUPPLIES	261	3,000	3,000	3,000
711000	POSTAGE	40,539	54,000	54,000	60,000
712500	MEETING EXPENSE	12,479	12,500	12,500	15,000
713000	EXPENDABLE EQUIPMENT	0	4,500	4,500	4,000
	TOTAL COMMODITIES AND SUPPLIES	***$69,681***	***$125,400***	***$125,400***	***$133,400***

GENERAL OPERATIONS Expenditures - *11110.11210*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
912500	TRANS TO CITY EQUIPMENT	$1,700,000	$1,700,000	$1,700,000	$2,150,000
913000	TRANS TO STREET IMPROVEMENTS	1,075,000	1,100,000	1,100,000	1,100,000
913500	TRANS TO CAPITAL FUND	2,879,000	2,782,700	2,782,700	3,132,000
913600	TRANSFER TO PUBLIC SAFETY FUND	1,028,374	1,063,800	1,058,700	1,089,800
914000	TRANS TO CAPITAL ART	63,032	44,760	44,760	44,600
932000	NON-APPROPRIATED EXPENSE	0	2,007,600	0	2,027,000
934000	MISCELLANEOUS	0	3,946,440	410,540	2,900,000
	TOTAL OTHER FINANCING USES	***$6,745,406***	***$12,645,300***	***$7,096,700***	***$13,502,100***
	GRAND TOTAL	***$8,275,492***	***$15,019,800***	***$9,430,500***	***$15,903,000***

CITY ADMIN SERVICES Expenditures - *11110.11230*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$403,626	$394,668	$404,347	$410,025
512100	CASUAL/SEASONAL WAGES	$0	$10,000	$10,000	$10,000
514000	OVERTIME WAGES	$1,999	$1,500	$1,500	$1,500
521000	SOCIAL SECURITY	$24,137	$31,127	$31,810	$32,311
522000	UNEMPLOYMENT TAXES	$413	$407	$457	$464
523100	KPERS RETIREMENT	$37,454	$37,478	$34,335	$38,628
524100	HEALTH INSURANCE	$44,377	$48,811	$40,295	$44,325
524200	DENTAL INSURANCE	$1,432	$1,504	$1,411	$1,482
524300	GROUP LIFE INSURANCE	$629	$605	$545	$565
	TOTAL PERSONNEL SERVICES	***$514,067***	***$526,100***	***$524,700***	***$539,300***
611000	ADMIN CONTRACTUAL EXPENSE	$0	$3,000	$3,000	$3,000
612000	PROFESSIONAL SERVICES	$0	$4,000	$4,000	$4,000
621600	COMMUNICATION	$1,646	$2,500	$2,500	$2,500
632000	PRINTING AND BINDING	$0	$1,500	$1,500	$1,500
633300	TRANSPORTATION	$9,640	$10,000	$10,000	$10,000
633400	TRAINING	$0	$8,800	$8,800	$8,800
634000	MEMBERSHIP/SUBSCRIPTIONS	$1,709	$4,700	$4,700	$4,700
	TOTAL CONTRACTS AND SERVICES	***$12,995***	***$34,500***	***$34,500***	***$34,500***
710500	MATERIALS & SUPPLIES	$15	$2,100	$2,100	$2,100
712000	UNIFORM/CLOTHING	$0	$1,500	$1,500	$1,500
712500	MEETING EXPENSE	$536	$1,000	$1,000	$1,000
713000	EXPENDABLE EQUIPMENT	$1,973	$500	$500	$0
723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$500	$500	$0
	TOTAL COMMODITIES AND SUPPLIES	***$2,524***	***$5,600***	***$5,600***	***$4,600***
	GRAND TOTAL	***$529,586***	***$566,200***	***$564,800***	***$578,400***

FINANCE Expenditures - *11110.11240*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$483,747	$578,045	$507,431	$528,878
514000	OVERTIME WAGES	$2,216	$3,500	$3,500	$3,500
521000	SOCIAL SECURITY	$35,188	$44,504	$39,118	$40,802
522000	UNEMPLOYMENT TAXES	$488	$582	$562	$586
523100	KPERS RETIREMENT	$45,041	$55,015	$43,225	$49,958
524100	HEALTH INSURANCE	$81,719	$109,941	$67,690	$74,459
524200	DENTAL INSURANCE	$1,803	$2,332	$2,329	$2,446
524300	GROUP LIFE INSURANCE	$877	$1,181	$545	$971
	TOTAL PERSONNEL SERVICES	***$651,079***	***$795,100***	***$664,400***	***$701,600***
611000	ADMIN CONTRACTUAL EXPENSE	$65,636	$76,200	$76,200	$75,700
621600	COMMUNICATION	$1,232	$1,400	$1,400	$1,400
623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$500	$500	$500
631000	LEGAL PUBLICATIONS/ADVERTISING	$111	$200	$200	$200
632000	PRINTING AND BINDING	$98	$300	$300	$300
633300	TRANSPORTATION	$3,074	$3,400	$3,400	$3,400
633400	TRAINING	$2,063	$8,000	$8,000	$8,000
634000	MEMBERSHIP/SUBSCRIPTIONS	$2,079	$2,500	$2,500	$2,600
	TOTAL CONTRACTS AND SERVICES	***$74,293***	***$92,500***	***$92,500***	***$92,100***
710500	MATERIALS & SUPPLIES	$4,283	$7,200	$7,200	$7,200
712500	MEETING EXPENSE	$282	$700	$700	$700
713000	EXPENDABLE EQUIPMENT	$196	$1,100	$1,100	$1,000
782000	REFUNDS	$0	$300	$300	$300
	TOTAL COMMODITIES AND SUPPLIES	***$4,761***	***$9,300***	***$9,300***	***$9,200***
	GRAND TOTAL	***$730,133***	***$896,900***	***$766,200***	***$802,900***

HUMAN SERVICES Expenditures - *11110.11250*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$220,021	$229,170	$241,972	$244,547
512000	PART TIME WAGES	$40,744	$40,252	$40,217	$41,825
514000	OVERTIME WAGES	$0	$1,500	$1,500	$1,500
521000	SOCIAL SECURITY	$19,309	$20,722	$21,672	$22,047
522000	UNEMPLOYMENT TAXES	$264	$271	$312	$317
523100	KPERS RETIREMENT	$24,424	$25,630	$24,000	$27,017
524100	HEALTH INSURANCE	$28,880	$39,127	$32,175	$35,392
524200	DENTAL INSURANCE	$1,211	$1,272	$1,348	$1,416
524300	GROUP LIFE INSURANCE	$487	$556	$504	$539
	TOTAL PERSONNEL SERVICES	***$335,340***	***$358,500***	***$363,700***	***$374,600***
611000	ADMIN CONTRACTUAL EXPENSE	$6,323	$41,000	$29,900	$31,000
612000	PROFESSIONAL SERVICES	$24,178	$2,400	$22,400	$12,400
621600	COMMUNICATION	$1,234	$1,700	$1,700	$1,700
632000	PRINTING AND BINDING	$0	$1,000	$1,000	$1,000
633100	HIRING EXPENSE	$72,355	$90,800	$80,800	$90,800
633200	MISC EMPLOYEE ACTIVITIES	$29,628	$31,300	$31,300	$31,300
633300	TRANSPORTATION	$2,948	$4,000	$4,000	$4,000
633400	TRAINING	$12,346	$20,000	$20,000	$20,000
633410	EDUCATIONAL REIMBURSEMENT	$12,562	$15,000	$15,000	$15,000
634000	MEMBERSHIP/SUBSCRIPTIONS	$2,613	$3,400	$3,400	$3,400
	TOTAL CONTRACTS AND SERVICES	***$164,187***	***$210,600***	***$209,500***	***$210,600***
710500	MATERIALS & SUPPLIES	$1,379	$2,500	$2,500	$2,500
710510	AWARD SUPPLIES	$0	$2,400	$2,400	$2,400
712500	MEETING EXPENSE	$50	$500	$500	$500
713000	EXPENDABLE EQUIPMENT	$2,044	$200	$1,300	$200
	TOTAL COMMODITIES AND SUPPLIES	***$3,473***	***$5,600***	***$6,700***	***$5,600***
	GRAND TOTAL	***$503,000***	***$574,700***	***$579,900***	***$590,800***

MUNICIPAL COURT Expenditures - *11110.11310*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$331,114	$340,050	$309,498	$317,904
512000	PART TIME WAGES	$44,982	$74,310	$73,545	$77,554
514000	OVERTIME WAGES	$247	$8,000	$8,000	$8,000
521000	SOCIAL SECURITY	$27,222	$32,335	$29,920	$30,896
522000	UNEMPLOYMENT TAXES	$374	$423	$430	$444
523100	KPERS RETIREMENT	$35,192	$39,956	$33,082	$37,810
524100	HEALTH INSURANCE	$55,237	$95,299	$62,764	$70,862
524200	DENTAL INSURANCE	$1,481	$3,572	$2,050	$3,487
524300	GROUP LIFE INSURANCE	$699	$855	$711	$743
	TOTAL PERSONNEL SERVICES	***$496,548***	***$594,800***	***$520,000***	***$547,700***
611000	ADMIN CONTRACTUAL EXPENSE	$12,083	$16,800	$16,800	$16,800
611100	MISCELLANEOUS SERVICES	$0	$200	$200	$200
612000	PROFESSIONAL SERVICES	$4,452	$10,000	$10,000	$10,000
612100	LEGAL SERVICES	$14,208	$29,400	$29,400	$29,400
621600	COMMUNICATION	$516	$1,500	$1,000	$1,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
632000	PRINTING AND BINDING	$3,151	$8,000	$7,000	$7,000
633300	TRANSPORTATION	$0	$300	$300	$300
633400	TRAINING	$2,875	$12,300	$12,300	$12,300
634000	MEMBERSHIP/SUBSCRIPTIONS	$1,645	$1,300	$1,900	$1,900
	TOTAL CONTRACTS AND SERVICES	***$38,930***	***$80,800***	***$79,900***	***$79,900***
710500	MATERIALS & SUPPLIES	$4,306	$11,500	$11,500	$11,500
712500	MEETING EXPENSE	$0	$500	$500	$500
713000	EXPENDABLE EQUIPMENT	$0	$100	$100	$2,200
782000	REFUNDS	$0	$500	$500	$500
	TOTAL COMMODITIES AND SUPPLIES	***$4,306***	***$12,600***	***$12,600***	***$14,700***
	GRAND TOTAL	***$539,784***	***$688,200***	***$612,500***	***$642,300***

LEGAL SERVICES Expenditures - *11110.11410*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$356,933	$358,464	$348,964	$363,699
521000	SOCIAL SECURITY	$22,171	$27,430	$26,731	$27,866
522000	UNEMPLOYMENT TAXES	$356	$359	$384	$400
523100	KPERS RETIREMENT	$33,639	$33,911	$29,522	$34,151
524100	HEALTH INSURANCE	$28,881	$31,767	$26,161	$28,777
524200	DENTAL INSURANCE	$1,014	$1,065	$1,010	$1,060
524300	GROUP LIFE INSURANCE	$610	$604	$528	$547
	TOTAL PERSONNEL SERVICES	***$443,604***	***$453,600***	***$433,300***	***$456,500***
611100	MISCELLANEOUS SERVICES	$0	$1,000	$1,000	$1,000
612100	LEGAL SERVICES	$11,041	$25,000	$25,000	$25,000
621600	COMMUNICATION	$2,260	$2,500	$2,500	$2,500
633300	TRANSPORTATION	$3,405	$3,500	$3,500	$3,500
633400	TRAINING	$1,693	$5,000	$5,000	$5,000
634000	MEMBERSHIP/SUBSCRIPTIONS	$14,151	$14,500	$17,300	$16,800
	TOTAL CONTRACTS AND SERVICES	***$32,550***	***$51,500***	***$54,300***	***$53,800***
710500	MATERIALS & SUPPLIES	$1,080	$1,600	$1,600	$1,600
712500	MEETING EXPENSE	$23	$600	$600	$600
713000	EXPENDABLE EQUIPMENT	$0	$500	$500	$500
	TOTAL COMMODITIES AND SUPPLIES	***$1,103***	***$2,700***	***$2,700***	***$2,700***
	GRAND TOTAL	***$477,257***	***$507,800***	***$490,300***	***$513,000***

INFORMATION SERVICES Expenditures - *11110.11610*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$438,840	$437,589	$496,955	$369,323
514000	OVERTIME WAGES	$4,324	$8,000	$8,000	$8,000
521000	SOCIAL SECURITY	$29,917	$34,167	$38,610	$28,891
522000	UNEMPLOYMENT TAXES	$447	$446	$555	$415
523100	KPERS RETIREMENT	$41,701	$42,153	$42,719	$35,356
524100	HEALTH INSURANCE	$53,182	$58,496	$51,624	$62,190
524200	DENTAL INSURANCE	$1,254	$1,755	$1,248	$2,847
524300	GROUP LIFE INSURANCE	$759	$794	$889	$678
	TOTAL PERSONNEL SERVICES	***$570,424***	***$583,400***	***$640,600***	***$507,700***
611100	MISCELLANEOUS SERVICES	$144,062	$159,000	$159,000	$161,500
621600	COMMUNICATION	$5,056	$7,600	$7,000	$7,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$139,370	$150,800	$149,600	$149,800
633300	TRANSPORTATION	$3,013	$3,400	$3,400	$3,400
633400	TRAINING	$0	$5,000	$5,000	$5,000
634000	MEMBERSHIP/SUBSCRIPTIONS	$30	$200	$200	$200
	TOTAL CONTRACTS AND SERVICES	***$291,531***	***$326,000***	***$324,200***	***$326,900***
710500	MATERIALS & SUPPLIES	$27,085	$25,000	$25,000	$25,000
713000	EXPENDABLE EQUIPMENT	$96,476	$160,000	$160,000	$191,000
721000	VEHICLE OPERATIONS/MAINT	$4	$500	$500	$500
721100	GASOLINE - UNLEADED	$1,365	$2,000	$2,000	$2,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$738	$5,000	$5,000	$5,000
	TOTAL COMMODITIES AND SUPPLIES	***$125,668***	***$192,500***	***$192,500***	***$223,500***
	GRAND TOTAL	***$987,623***	***$1,101,900***	***$1,157,300***	***$1,058,100***

COMMUNITY DEVELOPMENT ADMIN Expenditures - *11110.11810*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$152,196	$148,331	$148,333	$157,709
521000	SOCIAL SECURITY	$9,645	$11,373	$11,420	$12,056
522000	UNEMPLOYMENT TAXES	$154	$149	$163	$173
523100	KPERS RETIREMENT	$14,490	$14,033	$12,549	$14,809
524100	HEALTH INSURANCE	$6,692	$7,361	$6,013	$6,615
524200	DENTAL INSURANCE	$298	$313	$304	$320
524300	GROUP LIFE INSURANCE	$266	$240	$218	$218
	TOTAL PERSONNEL SERVICES	***$183,741***	***$181,800***	***$179,000***	***$191,900***
612000	PROFESSIONAL SERVICES	$0	$8,000	$8,000	$8,000
621600	COMMUNICATION	$1,222	$1,500	$1,500	$1,500
633300	TRANSPORTATION	$3,012	$3,500	$3,500	$3,500
633400	TRAINING	$85	$3,000	$3,000	$3,000
634000	MEMBERSHIP/SUBSCRIPTIONS	$575	$1,600	$1,600	$1,600
	TOTAL CONTRACTS AND SERVICES	***$4,894***	***$17,600***	***$17,600***	***$17,600***
710500	MATERIALS & SUPPLIES	$0	$600	$600	$600
713000	EXPENDABLE EQUIPMENT	$0	$1,000	$1,000	$0
	TOTAL COMMODITIES AND SUPPLIES	***$0***	***$1,600***	***$1,600***	***$600***
	GRAND TOTAL	***$188,635***	***$201,000***	***$198,200***	***$210,100***

PLANNING SERVICES Expenditures - *11110.11820*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$252,188	$257,348	$267,621	$286,358
514000	OVERTIME WAGES	$0	$2,000	$2,000	$2,000
521000	SOCIAL SECURITY	$18,250	$19,895	$20,666	$22,020
522000	UNEMPLOYMENT TAXES	$250	$260	$297	$317
523100	KPERS RETIREMENT	$23,020	$24,535	$22,810	$27,058
524100	HEALTH INSURANCE	$30,554	$39,127	$40,295	$44,325
524200	DENTAL INSURANCE	$1,208	$1,504	$1,508	$1,584
524300	GROUP LIFE INSURANCE	$440	$531	$503	$538
	TOTAL PERSONNEL SERVICES	***$325,910***	***$345,200***	***$355,700***	***$384,200***
611000	ADMIN CONTRACTUAL EXPENSE	$12,830	$14,000	$14,000	$14,000
612000	PROFESSIONAL SERVICES	$12,448	$18,000	$18,000	$18,000
621600	COMMUNICATION	$0	$400	$400	$400
623100	EQUIPMENT MAINTENANCE/SERVICE	$722	$500	$1,000	$1,000
631000	LEGAL PUBLICATIONS/ADVERTISING	$1,893	$5,500	$5,000	$5,000
632000	PRINTING AND BINDING	$1,191	$2,000	$2,000	$2,000
633300	TRANSPORTATION	$0	$300	$300	$300
633400	TRAINING	$4,391	$9,500	$9,500	$9,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$3,489	$2,500	$2,500	$2,500
635000	TAX & ASSESSMENTS	$4	$0	$0	$0
	TOTAL CONTRACTS AND SERVICES	***$36,968***	***$52,700***	***$52,700***	***$52,700***
710500	MATERIALS & SUPPLIES	$5,426	$7,000	$7,000	$7,000
712500	MEETING EXPENSE	$7,711	$9,500	$9,500	$9,000
713000	EXPENDABLE EQUIPMENT	$0	$2,000	$2,000	$2,500
	TOTAL COMMODITIES AND SUPPLIES	***$13,137***	***$18,500***	***$18,500***	***$18,500***
	GRAND TOTAL	***$376,015***	***$416,400***	***$426,900***	***$455,400***

NEIGHBORHOOD SERVICES Expenditures - *11110.11830*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$179,664	$159,553	$167,007	$177,456
514000	OVERTIME WAGES	$420	$5,000	$5,000	$5,000
521000	SOCIAL SECURITY	$13,071	$12,631	$13,148	$13,951
522000	UNEMPLOYMENT TAXES	$182	$165	$189	$201
523100	KPERS RETIREMENT	$15,854	$15,567	$14,552	$17,086
524100	HEALTH INSURANCE	$33,283	$41,451	$34,282	$37,710
524200	DENTAL INSURANCE	$1,074	$1,504	$1,107	$1,162
524300	GROUP LIFE INSURANCE	$311	$329	$315	$334
	TOTAL PERSONNEL SERVICES	***$243,859***	***$236,200***	***$235,600***	***$252,900***
611000	ADMIN CONTRACTUAL EXPENSE	$4,469	$20,000	$20,000	$20,000
621600	COMMUNICATION	$2,100	$2,900	$2,900	$2,900
623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$200	$200	$200
633300	TRANSPORTATION	$0	$300	$300	$300
633400	TRAINING	$166	$2,500	$2,500	$2,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$0	$400	$400	$400
	TOTAL CONTRACTS AND SERVICES	***$6,735***	***$26,300***	***$26,300***	***$26,300***
710500	MATERIALS & SUPPLIES	$211	$1,000	$1,000	$1,000
712000	UNIFORM/CLOTHING	$0	$800	$800	$800
713000	EXPENDABLE EQUIPMENT	$0	$500	$500	$1,500
721000	VEHICLE OPERATIONS/MAINT	$3,635	$2,000	$4,000	$4,000
721100	GASOLINE - UNLEADED	$6,833	$12,000	$10,000	$10,000
	TOTAL COMMODITIES AND SUPPLIES	***$10,679***	***$16,300***	***$16,300***	***$17,300***
	GRAND TOTAL	***$261,273***	***$278,800***	***$278,200***	***$296,500***

CODE SERVICES Expenditures - *11110.11840*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$449,615	$450,266	$437,454	$465,553
514000	OVERTIME WAGES	$0	$2,000	$2,000	$2,000
521000	SOCIAL SECURITY	$31,904	$34,615	$33,588	$35,756
522000	UNEMPLOYMENT TAXES	$447	$453	$483	$514
523100	KPERS RETIREMENT	$40,913	$42,785	$37,178	$43,885
524100	HEALTH INSURANCE	$72,765	$80,035	$66,354	$72,989
524200	DENTAL INSURANCE	$1,826	$1,918	$2,122	$2,228
524300	GROUP LIFE INSURANCE	$795	$928	$821	$875
	TOTAL PERSONNEL SERVICES	***$598,265***	***$613,000***	***$580,000***	***$623,800***
611000	ADMIN CONTRACTUAL EXPENSE	$20,489	$23,000	$23,000	$23,000
612000	PROFESSIONAL SERVICES	$0	$2,000	$2,000	$2,000
621600	COMMUNICATION	$2,902	$2,700	$3,000	$3,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$600	$300	$300
632000	PRINTING AND BINDING	$2,770	$3,500	$3,500	$3,500
633300	TRANSPORTATION	$0	$500	$500	$500
633400	TRAINING	$1,895	$6,200	$6,200	$6,200
634000	MEMBERSHIP/SUBSCRIPTIONS	$750	$1,000	$1,000	$1,000
	TOTAL CONTRACTS AND SERVICES	***$28,806***	***$39,500***	***$39,500***	***$39,500***
710500	MATERIALS & SUPPLIES	$2,716	$4,500	$4,500	$4,000
712000	UNIFORM/CLOTHING	$1,210	$1,000	$1,000	$1,500
712500	MEETING EXPENSE	$376	$1,000	$1,000	$1,000
713000	EXPENDABLE EQUIPMENT	$0	$3,000	$3,000	$0
721000	VEHICLE OPERATIONS/MAINT	$132	$3,200	$2,000	$2,000
	TOTAL COMMODITIES AND SUPPLIES	***$4,434***	***$12,700***	***$11,500***	***$8,500***
	GRAND TOTAL	***$631,505***	***$665,200***	***$631,000***	***$671,800***

POLICE ADMIN SERVICES Expenditures - *11110.22110*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$947,034	$907,207	$947,557	$1,065,630
512100	CASUAL/SEASONAL WAGES	$0	$0	$0	$5,760
514000	OVERTIME WAGES	$8,665	$23,000	$23,000	$23,000
521000	SOCIAL SECURITY	$67,903	$71,211	$74,255	$83,773
522000	UNEMPLOYMENT TAXES	$952	$931	$1,068	$1,204
523100	KPERS RETIREMENT	$27,048	$24,590	$23,985	$27,617
523200	KP&F RETIREMENT	$112,639	$131,241	$134,524	$163,282
524100	HEALTH INSURANCE	$108,537	$134,889	$101,972	$125,399
524200	DENTAL INSURANCE	$3,214	$4,279	$3,402	$4,313
524300	GROUP LIFE INSURANCE	$1,638	$1,752	$1,637	$1,022
	TOTAL PERSONNEL SERVICES	***$1,277,630***	***$1,299,100***	***$1,311,400***	***$1,501,000***
611000	ADMIN CONTRACTUAL EXPENSE	$94,090	$135,400	$127,900	$197,100
611100	MISCELLANEOUS SERVICES	$714	$1,800	$1,800	$2,500
612000	PROFESSIONAL SERVICES	$11,849	$1,000	$1,000	$1,000
618300	SPECIAL EVENTS	$10,744	$3,500	$3,500	$8,000
621100	WATER SERVICE	$21,551	$18,000	$30,000	$30,000
621200	NATURAL GAS	$8,808	$20,000	$10,000	$10,000
621300	ELECTRICITY	$172,271	$155,000	$200,000	$200,000
621400	WASTEWATER	$234	$10,000	$8,000	$8,000
621600	COMMUNICATION	$6,432	$25,600	$12,000	$12,000
622100	CUSTODIAL	$65,024	$78,000	$78,000	$78,000
622200	TRASH DISPOSAL	$4,821	$10,100	$8,000	$8,000
623200	BLDG/GRND MAINTENANCE/SERVICE	$27,888	$29,300	$24,300	$29,300
623300	VEHICLE MAINTENANCE/SERVICE	$0	$1,500	$1,500	$1,500
623400	CITY FACILITY MAINTENANCE/SERVICE	$13,383	$0	$4,000	$2,000
627300	PRISONER CARE	$29,315	$50,000	$50,000	$50,000
630530	LAW ENFORCEMENT LIABILITY INS	$28,165	$32,000	$32,000	$33,400
630560	NOTARY & TREASURER BONDS	$0	$0	$1,000	$1,000
632000	PRINTING AND BINDING	$4,389	$5,500	$5,500	$5,500
633300	TRANSPORTATION	$186	$3,600	$3,600	$3,600
633400	TRAINING	$17,953	$19,500	$19,500	$21,000
633500	UNIFORM CLEANING	$1,540	$11,000	$11,000	$11,000
634000	MEMBERSHIP/SUBSCRIPTIONS	$4,620	$8,200	$8,000	$8,000
635000	TAX & ASSESSMENTS	$968	$2,000	$2,000	$2,000
	TOTAL CONTRACTS AND SERVICES	***$524,945***	***$621,000***	***$642,600***	***$722,900***
710500	MATERIALS & SUPPLIES	$18,873	$21,800	$19,800	$21,800
712000	UNIFORM/CLOTHING	$6,306	$5,500	$5,500	$6,000
712500	MEETING EXPENSE	$4,599	$5,000	$5,000	$5,200
713000	EXPENDABLE EQUIPMENT	$10,008	$36,400	$36,400	$82,400
721000	VEHICLE OPERATIONS/MAINT	$677	$4,000	$5,000	$5,000
721100	GASOLINE - UNLEADED	$11,825	$23,000	$17,000	$17,000
722000	BUILDING/GROUND SUPPLIES	$0	$0	$10,000	$1,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$435	$2,500	$5,000	$1,500
	TOTAL COMMODITIES AND SUPPLIES	***$52,723***	***$98,200***	***$103,700***	***$139,900***
	GRAND TOTAL	***$1,855,298***	***$2,018,300***	***$2,057,700***	***$2,363,800***

POLICE INVESTIGATIONS Expenditures - *11110.22120*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$536,304	$514,752	$535,723	$543,173
514000	OVERTIME WAGES	$47,325	$45,000	$45,000	$45,000
521000	SOCIAL SECURITY	$41,829	$42,851	$44,369	$45,026
522000	UNEMPLOYMENT TAXES	$587	$560	$639	$647
523100	KPERS RETIREMENT	$3,504	$3,453	$6,558	$6,348
523200	KP&F RETIREMENT	$113,881	$102,455	$98,527	$107,290
524100	HEALTH INSURANCE	$94,410	$105,446	$87,375	$96,113
524200	DENTAL INSURANCE	$2,481	$2,921	$2,649	$2,781
524300	GROUP LIFE INSURANCE	$941	$1,062	$960	$1,022
	TOTAL PERSONNEL SERVICES	***$841,262***	***$818,500***	***$821,800***	***$847,400***
612000	PROFESSIONAL SERVICES	$2,476	$4,900	$4,400	$4,900
621600	COMMUNICATION	$4,998	$7,700	$6,500	$6,500
623100	EQUIPMENT MAINTENANCE/SERVICE	$549	$1,600	$1,600	$1,600
623300	VEHICLE MAINTENANCE/SERVICE	$380	$500	$1,000	$500
627200	RENTAL-VEHICLES/EQUIPMENT	$1,369	$1,400	$1,400	$1,400
632000	PRINTING AND BINDING	$100	$500	$250	$500
633300	TRANSPORTATION	$60	$100	$350	$100
633400	TRAINING	$6,471	$5,500	$5,500	$5,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$75	$500	$500	$500
	TOTAL CONTRACTS AND SERVICES	***$16,478***	***$22,700***	***$21,500***	***$21,500***
710500	MATERIALS & SUPPLIES	$5,742	$7,200	$7,200	$7,700
712000	UNIFORM/CLOTHING	$3,920	$6,500	$6,500	$6,500
713000	EXPENDABLE EQUIPMENT	$1,020	$600	$600	$600
721000	VEHICLE OPERATIONS/MAINT	$0	$2,000	$2,000	$2,000
721100	GASOLINE - UNLEADED	$7,469	$15,000	$12,000	$12,000
	TOTAL COMMODITIES AND SUPPLIES	***$18,151***	***$31,300***	***$28,300***	***$28,800***
	GRAND TOTAL	***$875,891***	***$872,500***	***$871,600***	***$897,700***

POLICE PATROL Expenditures - *11110.22130*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$2,643,737	$2,850,817	$2,653,297	$2,812,443
514000	OVERTIME WAGES	$261,763	$350,000	$350,000	$370,000
521000	SOCIAL SECURITY	$207,770	$244,926	$229,597	$241,954
522000	UNEMPLOYMENT TAXES	$2,905	$3,146	$3,304	$3,512
523200	KP&F RETIREMENT	$597,251	$626,720	$579,446	$658,024
524100	HEALTH INSURANCE	$468,140	$600,838	$401,424	$490,260
524200	DENTAL INSURANCE	$11,334	$16,896	$12,686	$16,696
524300	GROUP LIFE INSURANCE	$4,722	$5,857	$4,946	$5,311
	TOTAL PERSONNEL SERVICES	***$4,197,622***	***$4,699,200***	***$4,234,700***	***$4,598,200***
611000	ADMIN CONTRACTUAL EXPENSE	$0	$1,500	$3,100	$1,500
611100	MISCELLANEOUS SERVICES	$87	$1,500	$1,500	$1,500
612000	PROFESSIONAL SERVICES	$2,013	$18,000	$18,000	$3,000
621600	COMMUNICATION	$15,703	$29,900	$27,400	$29,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$3,912	$13,100	$13,100	$13,400
623300	VEHICLE MAINTENANCE/SERVICE	$6,383	$15,000	$15,000	$15,000
632000	PRINTING AND BINDING	$163	$1,000	$1,000	$1,000
633300	TRANSPORTATION	$447	$800	$1,300	$800
633400	TRAINING	$27,934	$39,300	$38,800	$39,300
634000	MEMBERSHIP/SUBSCRIPTIONS	$630	$2,800	$2,800	$2,800
	TOTAL CONTRACTS AND SERVICES	***$57,272***	***$122,900***	***$122,000***	***$107,300***
710500	MATERIALS & SUPPLIES	$25,940	$18,500	$22,100	$22,100
710520	AMMUNITION SUPPLIES	$13,468	$23,400	$23,400	$23,400
712000	UNIFORM/CLOTHING	$30,487	$47,100	$47,100	$40,600
713000	EXPENDABLE EQUIPMENT	$36,985	$79,600	$79,600	$97,400
721000	VEHICLE OPERATIONS/MAINT	$27,152	$42,200	$50,000	$50,000
721100	GASOLINE - UNLEADED	$58,621	$120,000	$90,000	$90,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$10,928	$14,000	$14,000	$14,000
	TOTAL COMMODITIES AND SUPPLIES	***$203,581***	***$344,800***	***$326,200***	***$337,500***
	GRAND TOTAL	***$4,458,475***	***$5,166,900***	***$4,682,900***	***$5,043,000***

POLICE RECORDS Expenditures - *11110.22140*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$93,754	$100,449	$100,582	$107,326
514000	OVERTIME WAGES	$2,708	$7,000	$7,000	$7,000
521000	SOCIAL SECURITY	$6,217	$8,228	$8,219	$8,663
522000	UNEMPLOYMENT TAXES	$96	$108	$118	$126
523100	KPERS RETIREMENT	$8,887	$10,165	$9,101	$10,670
524100	HEALTH INSURANCE	$37,686	$41,451	$34,282	$37,710
524200	DENTAL INSURANCE	$1,134	$1,191	$1,107	$1,903
524300	GROUP LIFE INSURANCE	$176	$208	$191	$202
	TOTAL PERSONNEL SERVICES	***$150,658***	***$168,800***	***$160,600***	***$173,600***
621600	COMMUNICATION	$258	$400	$400	$400
623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$500	$500	$500
632000	PRINTING AND BINDING	$0	$2,000	$2,000	$2,000
633300	TRANSPORTATION	$0	$100	$100	$100
633400	TRAINING	$165	$1,500	$1,500	$1,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$0	$100	$100	$100
	TOTAL CONTRACTS AND SERVICES	***$423***	***$4,600***	***$4,600***	***$4,600***
710500	MATERIALS & SUPPLIES	$1,914	$7,200	$7,200	$7,200
712000	UNIFORM/CLOTHING	$827	$2,400	$2,400	$2,400
	TOTAL COMMODITIES AND SUPPLIES	***$2,741***	***$9,600***	***$9,600***	***$9,600***
	GRAND TOTAL	***$153,822***	***$183,000***	***$174,800***	***$187,800***

POLICE DARE/SRO Expenditures - *11110.22160*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$284,932	$266,082	$277,997	$159,873
514000	OVERTIME WAGES	$7,463	$20,000	$20,000	$20,000
521000	SOCIAL SECURITY	$20,816	$21,852	$22,808	$13,775
522000	UNEMPLOYMENT TAXES	$295	$287	$328	$198
523200	KP&F RETIREMENT	$60,655	$56,015	$58,348	$37,072
524100	HEALTH INSURANCE	$47,606	$48,811	$39,117	$28,777
524200	DENTAL INSURANCE	$1,594	$1,504	$1,378	$1,903
524300	GROUP LIFE INSURANCE	$532	$549	$524	$202
	TOTAL PERSONNEL SERVICES	***$423,893***	***$415,100***	***$420,500***	***$261,800***
621600	COMMUNICATION	$1,971	$2,100	$2,100	$2,100
623300	VEHICLE MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
632000	PRINTING AND BINDING	$0	$5,000	$5,000	$5,000
633300	TRANSPORTATION	$0	$500	$500	$500
633400	TRAINING	$1,720	$5,500	$5,500	$4,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$80	$1,000	$1,000	$1,000
	TOTAL CONTRACTS AND SERVICES	***$3,771***	***$15,100***	***$15,100***	***$14,100***
710500	MATERIALS & SUPPLIES	$8,302	$8,100	$8,100	$8,600
712000	UNIFORM/CLOTHING	$286	$1,000	$1,000	$1,500
	TOTAL COMMODITIES AND SUPPLIES	***$8,588***	***$9,100***	***$9,100***	***$10,100***
	GRAND TOTAL	***$436,252***	***$439,300***	***$444,700***	***$286,000***

POLICE COMMUNICATIONS Expenditures - *11110.22170*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$597,586	$674,564	$709,871	$693,058
514000	OVERTIME WAGES	$90,584	$85,000	$85,000	$85,000
521000	SOCIAL SECURITY	$49,647	$58,122	$60,800	$59,508
522000	UNEMPLOYMENT TAXES	$682	$760	$874	$856
523100	KPERS RETIREMENT	$62,472	$71,855	$67,246	$72,269
524100	HEALTH INSURANCE	$104,809	$139,073	$114,872	$126,360
524200	DENTAL INSURANCE	$3,307	$4,637	$3,832	$4,445
524300	GROUP LIFE INSURANCE	$1,050	$1,389	$1,305	$1,304
	TOTAL PERSONNEL SERVICES	***$910,137***	***$1,035,400***	***$1,043,800***	***$1,042,800***
611000	ADMIN CONTRACTUAL EXPENSE	$73,059	$87,800	$89,800	$61,400
612000	PROFESSIONAL SERVICES	$94	$1,000	$1,000	$1,000
621600	COMMUNICATION	$881	$3,500	$3,500	$3,500
623100	EQUIPMENT MAINTENANCE/SERVICE	$6,457	$6,000	$6,000	$6,000
632000	PRINTING AND BINDING	$0	$3,000	$3,000	$3,000
633300	TRANSPORTATION	$35	$200	$500	$200
633400	TRAINING	$3,854	$11,000	$10,700	$11,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$857	$1,700	$1,700	$1,700
	TOTAL CONTRACTS AND SERVICES	***$85,237***	***$114,200***	***$116,200***	***$88,300***
710500	MATERIALS & SUPPLIES	$7,170	$9,100	$7,100	$7,100
712000	UNIFORM/CLOTHING	$1,900	$7,000	$7,000	$7,000
713000	EXPENDABLE EQUIPMENT	$1,648	$0	$0	$3,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,509	$6,000	$6,000	$6,000
	TOTAL COMMODITIES AND SUPPLIES	***$12,227***	***$22,100***	***$20,100***	***$23,100***
	GRAND TOTAL	***$1,007,601***	***$1,171,700***	***$1,180,100***	***$1,154,200***

POLICE ANIMAL CONTROL Expenditures - *11110.22180*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$137,703	$148,482	$153,290	$158,801
514000	OVERTIME WAGES	$2,581	$3,800	$3,800	$3,800
521000	SOCIAL SECURITY	$9,103	$11,614	$11,972	$12,434
522000	UNEMPLOYMENT TAXES	$141	$153	$173	$179
523100	KPERS RETIREMENT	$12,741	$14,406	$13,290	$15,233
524100	HEALTH INSURANCE	$42,687	$46,952	$38,959	$42,855
524200	DENTAL INSURANCE	$1,033	$1,085	$1,141	$1,198
524300	GROUP LIFE INSURANCE	$259	$308	$275	$300
	TOTAL PERSONNEL SERVICES	***$206,248***	***$226,800***	***$222,900***	***$234,800***
612000	PROFESSIONAL SERVICES	$18,398	$29,200	$29,200	$29,800
618300	SPECIAL EVENTS	$0	$2,300	$2,300	$2,300
621600	COMMUNICATION	$738	$1,000	$1,000	$1,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
632000	PRINTING AND BINDING	$0	$300	$300	$300
633300	TRANSPORTATION	$6	$100	$100	$100
633400	TRAINING	$2,513	$3,500	$3,500	$3,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$15	$300	$300	$300
	TOTAL CONTRACTS AND SERVICES	***$21,670***	***$37,700***	***$37,700***	***$38,300***
710500	MATERIALS & SUPPLIES	$618	$2,700	$2,700	$2,700
712000	UNIFORM/CLOTHING	$802	$1,500	$1,500	$1,500
721000	VEHICLE OPERATIONS/MAINT	$0	$2,500	$1,000	$1,000
	TOTAL COMMODITIES AND SUPPLIES	***$1,420***	***$6,700***	***$5,200***	***$5,200***
	GRAND TOTAL	***$229,338***	***$271,200***	***$265,800***	***$278,300***

FIRE ADMIN SERVICES Expenditures - *11110.22510*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$398,599	$358,104	$364,702	$372,901
512000	PART TIME WAGES	$0	$44,614	$47,582	$46,535
513500	PARAMEDIC PREMIUM WAGES	$0	$0	$5,000	$5,000
521000	SOCIAL SECURITY	$29,063	$30,773	$31,551	$32,069
522000	UNEMPLOYMENT TAXES	$416	$403	$454	$461
523100	KPERS RETIREMENT	$3,965	$4,221	$4,025	$4,370
523200	KP&F RETIREMENT	$78,497	$70,117	$71,409	$76,855
524100	HEALTH INSURANCE	$45,575	$50,128	$41,529	$45,682
524200	DENTAL INSURANCE	$1,211	$1,272	$1,348	$1,416
524300	GROUP LIFE INSURANCE	$716	$768	$700	$711
	TOTAL PERSONNEL SERVICES	***$558,042***	***$560,400***	***$568,300***	***$586,000***
611000	ADMIN CONTRACTUAL EXPENSE	$5,105	$5,200	$5,200	$13,300
611100	MISCELLANEOUS SERVICES	$9,028	$10,400	$10,400	$6,700
621100	WATER SERVICE	$10,434	$12,000	$15,000	$15,000
621200	NATURAL GAS	$7,898	$14,500	$14,500	$14,500
621300	ELECTRICITY	$39,399	$40,000	$45,000	$45,000
621400	WASTEWATER	$3,839	$5,900	$5,900	$5,900
621500	CABLE	$1,744	$2,000	$2,000	$2,000
621600	COMMUNICATION	$4,140	$16,000	$10,000	$10,000
622200	TRASH DISPOSAL	$2,378	$2,200	$2,500	$2,500
623100	EQUIPMENT MAINTENANCE/SERVICE	$8,983	$9,700	$9,700	$9,700
623200	BLDG/GRND MAINTENANCE/SERVICE	$23,400	$30,000	$30,000	$30,000
623400	CITY FACILITY MAINTENANCE/SERVICE	$3,202	$2,000	$3,000	$3,000
627200	RENTAL-VEHICLES/EQUIPMENT	$1,235	$2,600	$2,600	$2,600
632000	PRINTING AND BINDING	$757	$1,600	$1,600	$1,600
633300	TRANSPORTATION	$19,499	$21,200	$21,200	$21,200
633400	TRAINING	$3,808	$11,300	$11,300	$11,300
633500	UNIFORM CLEANING	$138	$300	$300	$300
634000	MEMBERSHIP/SUBSCRIPTIONS	$4,805	$4,900	$4,900	$4,900
635000	TAX & ASSESSMENTS	$2	$0	$0	$0
	TOTAL CONTRACTS AND SERVICES	***$149,794***	***$191,800***	***$195,100***	***$199,500***
710500	MATERIALS & SUPPLIES	$20,367	$20,500	$20,500	$20,500
712000	UNIFORM/CLOTHING	$749	$1,600	$1,600	$1,600
712500	MEETING EXPENSE	$3,971	$3,000	$3,000	$3,000
713000	EXPENDABLE EQUIPMENT	$12,937	$30,000	$30,000	$18,000
722000	BUILDING/GROUND SUPPLIES	$0	$1,000	$1,000	$1,000
	TOTAL COMMODITIES AND SUPPLIES	***$38,024***	***$56,100***	***$56,100***	***$44,100***
812000	VEHICLES	$1,112,198	$0	$0	$0
	TOTAL CAPITAL OUTLAY	***$1,112,198***	***$0***	***$0***	***$0***
	GRAND TOTAL	***$1,858,058***	***$808,300***	***$819,500***	***$829,600***

FIRE SERVICE OPERATIONS Expenditures - *11110.22530*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$3,358,609	$3,418,895	$3,338,517	$3,541,629
512100	CASUAL/SEASONAL WAGES	$22,763	$51,000	$51,000	$51,000
513500	PARAMEDIC PREMIUM WAGES	$2,748	$25,000	$20,000	$20,000
514000	OVERTIME WAGES	$312,501	$325,000	$325,000	$350,000
521000	SOCIAL SECURITY	$263,333	$290,290	$284,185	$301,549
522000	UNEMPLOYMENT TAXES	$3,684	$3,795	$4,086	$4,370
523200	KP&F RETIREMENT	$757,678	$733,055	$717,375	$802,065
524100	HEALTH INSURANCE	$587,864	$663,980	$529,492	$595,674
524200	DENTAL INSURANCE	$15,801	$18,042	$16,411	$18,078
524300	GROUP LIFE INSURANCE	$5,669	$7,043	$6,234	$6,635
	TOTAL PERSONNEL SERVICES	***$5,330,650***	***$5,536,100***	***$5,292,300***	***$5,691,000***
621600	COMMUNICATION	$12,990	$25,000	$20,000	$20,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$9,751	$15,000	$15,000	$15,000
623300	VEHICLE MAINTENANCE/SERVICE	$18,279	$20,000	$20,000	$20,000
633300	TRANSPORTATION	$332	$7,000	$6,000	$7,000
633400	TRAINING	$25,982	$30,100	$31,100	$30,100
633500	UNIFORM CLEANING	$67	$500	$500	$500
	TOTAL CONTRACTS AND SERVICES	***$67,401***	***$97,600***	***$92,600***	***$92,600***
710500	MATERIALS & SUPPLIES	$4,996	$6,000	$6,000	$6,000
710510	AWARD SUPPLIES	$1,960	$2,000	$2,000	$2,000
712000	UNIFORM/CLOTHING	$28,451	$40,000	$40,000	$40,000
713000	EXPENDABLE EQUIPMENT	$53,472	$106,000	$106,000	$69,000
721000	VEHICLE OPERATIONS/MAINT	$17,486	$25,000	$25,000	$25,000
721100	GASOLINE - UNLEADED	$2,783	$8,000	$5,000	$5,000
721200	GASOLINE - DIESEL	$12,759	$27,000	$22,000	$22,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$1,787	$7,500	$7,500	$7,500
	TOTAL COMMODITIES AND SUPPLIES	***$123,694***	***$221,500***	***$213,500***	***$176,500***
871100	LEASE PRINCIPAL	$116,008	$243,800	$226,700	$227,300
872100	LEASE INTEREST	$30,695	$49,700	$45,300	$44,600
	TOTAL CAPITAL OUTLAY	***$146,703***	***$293,500***	***$272,000***	***$271,900***
	GRAND TOTAL	***$5,668,448***	***$6,148,700***	***$5,870,400***	***$6,232,000***

FIRE PREVENTION Expenditures - *11110.22540*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$176,006	$173,114	$182,168	$183,503
514000	OVERTIME WAGES	$791	$2,000	$2,000	$2,000
521000	SOCIAL SECURITY	$13,415	$13,386	$14,093	$14,204
522000	UNEMPLOYMENT TAXES	$183	$176	$203	$204
523100	KPERS RETIREMENT	$9,760	$9,595	$9,800	$9,900
523200	KP&F RETIREMENT	$15,759	$14,429	$14,361	$14,195
524100	HEALTH INSURANCE	$18,385	$20,223	$16,704	$18,375
524200	DENTAL INSURANCE	$495	$520	$643	$675
524300	GROUP LIFE INSURANCE	$310	$357	$328	$344
	TOTAL PERSONNEL SERVICES	***$235,104***	***$233,800***	***$240,300***	***$243,400***
621600	COMMUNICATION	$2,665	$4,800	$4,000	$4,000
633300	TRANSPORTATION	$6,669	$7,500	$7,500	$7,500
633400	TRAINING	$2,188	$3,900	$3,900	$3,900
633500	UNIFORM CLEANING	$0	$200	$200	$200
634000	MEMBERSHIP/SUBSCRIPTIONS	$2,004	$2,000	$2,000	$2,000
	TOTAL CONTRACTS AND SERVICES	***$13,526***	***$18,400***	***$17,600***	***$17,600***
710500	MATERIALS & SUPPLIES	$5,095	$6,000	$6,000	$6,000
712000	UNIFORM/CLOTHING	$281	$3,000	$3,000	$3,000
712500	MEETING EXPENSE	$0	$300	$300	$300
713000	EXPENDABLE EQUIPMENT	$0	$4,300	$4,300	$2,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$1,000	$1,000	$1,000
	TOTAL COMMODITIES AND SUPPLIES	***$5,376***	***$14,600***	***$14,600***	***$12,300***
	GRAND TOTAL	***$254,006***	***$266,800***	***$272,500***	***$273,300***

PUBLIC WORKS ADMIN SERVICES Expenditures - *11110.33110*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$323,278	$320,104	$331,430	$329,520
512000	PART TIME WAGES	$61,821	$56,509	$59,794	$60,824
514000	OVERTIME WAGES	$0	$2,000	$2,000	$2,000
521000	SOCIAL SECURITY	$23,863	$28,883	$30,091	$29,983
522000	UNEMPLOYMENT TAXES	$383	$379	$433	$432
523100	KPERS RETIREMENT	$36,367	$35,817	$33,267	$36,823
524100	HEALTH INSURANCE	$50,576	$62,990	$46,206	$57,441
524200	DENTAL INSURANCE	$1,528	$1,605	$1,721	$1,807
524300	GROUP LIFE INSURANCE	$643	$613	$558	$570
	TOTAL PERSONNEL SERVICES	***$498,459***	***$508,900***	***$505,500***	***$519,400***
611000	ADMIN CONTRACTUAL EXPENSE	$3,752	$20,300	$20,300	$19,300
612000	PROFESSIONAL SERVICES	$45,818	$69,500	$69,500	$69,500
621600	COMMUNICATION	$5,462	$5,800	$5,800	$5,800
623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
632000	PRINTING AND BINDING	$344	$2,000	$2,000	$2,000
633300	TRANSPORTATION	$6,098	$7,000	$7,000	$7,000
633400	TRAINING	$2,798	$8,600	$8,600	$7,000
634000	MEMBERSHIP/SUBSCRIPTIONS	$994	$1,600	$1,600	$1,600
635000	TAX & ASSESSMENTS	$172	$200	$200	$200
	TOTAL CONTRACTS AND SERVICES	***$65,438***	***$116,000***	***$116,000***	***$113,400***
710500	MATERIALS & SUPPLIES	$3,393	$5,400	$5,400	$5,400
712000	UNIFORM/CLOTHING	$0	$800	$800	$800
712500	MEETING EXPENSE	$1,230	$4,400	$4,400	$4,400
713000	EXPENDABLE EQUIPMENT	$484	$2,300	$2,300	$2,600
723000	EQUIPMENT MAINTENANCE SUPPLIES	$0	$4,000	$4,000	$4,000
	TOTAL COMMODITIES AND SUPPLIES	***$5,107***	***$16,900***	***$16,900***	***$17,200***
	GRAND TOTAL	***$569,004***	***$641,800***	***$638,400***	***$650,000***

STREETS Expenditures - *11110.33200*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$1,080,501	$1,145,916	$1,168,890	$1,236,795
512000	PART TIME WAGES	$27,658	$27,046	$26,296	$28,214
512100	CASUAL/SEASONAL WAGES	$0	$5,300	$0	$5,300
514000	OVERTIME WAGES	$12,263	$60,000	$60,000	$60,000
521000	SOCIAL SECURITY	$81,431	$94,702	$97,109	$101,774
522000	UNEMPLOYMENT TAXES	$1,092	$1,239	$1,396	$1,463
523100	KPERS RETIREMENT	$103,095	$116,638	$106,950	$123,860
524100	HEALTH INSURANCE	$206,613	$237,860	$186,828	$212,127
524200	DENTAL INSURANCE	$5,716	$7,574	$6,306	$7,886
524300	GROUP LIFE INSURANCE	$1,954	$2,425	$2,225	$2,381
	TOTAL PERSONNEL SERVICES	***$1,520,323***	***$1,698,700***	***$1,656,000***	***$1,779,800***
611000	ADMIN CONTRACTUAL EXPENSE	$315	$5,000	$5,000	$5,000
611100	MISCELLANEOUS SERVICES	$44,383	$80,000	$80,000	$80,000
612000	PROFESSIONAL SERVICES	$320	$5,300	$5,300	$6,100
621100	WATER SERVICE	$10,956	$14,000	$14,000	$14,000
621200	NATURAL GAS	$6,463	$19,500	$19,500	$19,500
621300	ELECTRICITY	$24,589	$40,000	$40,000	$40,000
621301	ELECTRICITY-STREETLIGHTS/TRAF SIGNALS	$505,006	$660,000	$660,000	$660,000
621400	WASTEWATER	$3,458	$8,500	$8,500	$8,500
621600	COMMUNICATION	$11,236	$17,000	$17,000	$17,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$1,274	$1,600	$1,600	$1,600
625100	UTILITY MAINTENANCE	$0	$9,500	$9,500	$9,500
625200	STREET LIGHT/TRAF SIG/MAINT	$312,096	$413,000	$413,000	$413,000
625410	SIDEWALK MAINT CONTRACTUAL	$27,593	$25,000	$25,000	$25,000
627200	RENTAL-VEHICLES/EQUIPMENT	$6,904	$11,500	$11,500	$11,500
633300	TRANSPORTATION	$0	$100	$100	$100
633400	TRAINING	$6,627	$8,900	$8,800	$15,700
634000	MEMBERSHIP/SUBSCRIPTIONS	$1,035	$1,600	$1,700	$1,600
	TOTAL CONTRACTS AND SERVICES	***$962,255***	***$1,320,500***	***$1,320,500***	***$1,328,100***
710500	MATERIALS & SUPPLIES	$227,142	$285,600	$285,600	$285,600
712000	UNIFORM/CLOTHING	$12,534	$15,000	$15,000	$16,000
712500	MEETING EXPENSE	$5,337	$5,800	$5,800	$5,800
713000	EXPENDABLE EQUIPMENT	$3,275	$5,000	$5,000	$9,300
713500	SNOW REMOVAL SUPPLIES	$81,417	$229,000	$229,000	$229,000
724000	STREET MAINTENANCE	$208,795	$192,000	$192,000	$192,000
	TOTAL COMMODITIES AND SUPPLIES	***$538,500***	***$732,400***	***$732,400***	***$737,700***
	GRAND TOTAL	***$3,021,078***	***$3,751,600***	***$3,708,900***	***$3,845,600***

PUBLIC WORKS INSPECTIONS Expenditures - *11110.33400*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$389,648	$384,940	$391,570	$403,464
514000	OVERTIME WAGES	$4,780	$5,000	$12,300	$6,000
521000	SOCIAL SECURITY	$28,666	$29,805	$30,378	$31,232
522000	UNEMPLOYMENT TAXES	$392	$390	$436	$449
523100	KPERS RETIREMENT	$36,477	$36,889	$33,550	$38,308
524100	HEALTH INSURANCE	$53,182	$65,856	$48,416	$59,873
524200	DENTAL INSURANCE	$1,749	$1,837	$1,846	$1,939
524300	GROUP LIFE INSURANCE	$678	$783	$704	$735
	TOTAL PERSONNEL SERVICES	***$515,572***	***$525,500***	***$519,200***	***$542,000***
612000	PROFESSIONAL SERVICES	$1,760	$75,000	$75,000	$75,000
621600	COMMUNICATION	$4,319	$7,000	$7,000	$7,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$0	$1,000	$1,000	$1,000
633300	TRANSPORTATION	$72	$500	$500	$500
633400	TRAINING	$2,129	$10,300	$10,300	$9,800
634000	MEMBERSHIP/SUBSCRIPTIONS	$1,252	$1,600	$1,600	$1,600
	TOTAL CONTRACTS AND SERVICES	***$9,532***	***$95,400***	***$95,400***	***$94,900***
710500	MATERIALS & SUPPLIES	$2,499	$6,000	$6,000	$6,000
712000	UNIFORM/CLOTHING	$939	$1,200	$1,200	$1,200
712500	MEETING EXPENSE	$102	$1,000	$1,000	$1,000
713000	EXPENDABLE EQUIPMENT	$0	$1,000	$3,500	$1,900
	TOTAL COMMODITIES AND SUPPLIES	***$3,540***	***$9,200***	***$11,700***	***$10,100***
	GRAND TOTAL	***$528,644***	***$630,100***	***$626,300***	***$647,000***

PUBLIC WORKS DESIGN Expenditures - *11110.33500*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$272,596	$280,289	$300,702	$281,747
512100	CASUAL/SEASONAL WAGES	$5,460	$5,000	$10,000	$5,000
514000	OVERTIME WAGES	$2,406	$6,000	$6,000	$5,000
521000	SOCIAL SECURITY	$20,504	$22,266	$23,821	$22,351
522000	UNEMPLOYMENT TAXES	$279	$292	$343	$322
523100	KPERS RETIREMENT	$25,126	$27,083	$25,947	$26,964
524100	HEALTH INSURANCE	$39,306	$40,445	$36,582	$40,537
524200	DENTAL INSURANCE	$1,024	$1,146	$1,285	$1,350
524300	GROUP LIFE INSURANCE	$498	$579	$520	$529
	TOTAL PERSONNEL SERVICES	***$367,199***	***$383,100***	***$405,200***	***$383,800***
612000	PROFESSIONAL SERVICES	$20,547	$40,000	$40,000	$40,000
621600	COMMUNICATION	$1,580	$2,400	$2,400	$2,400
623100	EQUIPMENT MAINTENANCE/SERVICE	$556	$2,500	$2,500	$2,500
632000	PRINTING AND BINDING	$871	$7,000	$7,000	$7,000
633300	TRANSPORTATION	$0	$500	$500	$500
633400	TRAINING	$750	$5,900	$5,900	$6,800
634000	MEMBERSHIP/SUBSCRIPTIONS	$2,140	$1,000	$2,100	$2,000
	TOTAL CONTRACTS AND SERVICES	***$26,444***	***$59,300***	***$60,400***	***$61,200***
710500	MATERIALS & SUPPLIES	$14,254	$23,600	$23,600	$23,600
712000	UNIFORM/CLOTHING	$258	$700	$700	$700
712500	MEETING EXPENSE	$133	$1,000	$1,000	$1,000
713000	EXPENDABLE EQUIPMENT	$0	$6,000	$1,000	$0
	TOTAL COMMODITIES AND SUPPLIES	***$14,645***	***$31,300***	***$26,300***	***$25,300***
	GRAND TOTAL	***$408,288***	***$473,700***	***$491,900***	***$470,300***

PW STORMWATER MANAGEMENT Expenditures - *11110.33600*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$164,223	$170,396	$170,915	$182,639
514000	OVERTIME WAGES	$1,031	$6,000	$6,000	$6,000
521000	SOCIAL SECURITY	$11,864	$13,529	$13,481	$14,453
522000	UNEMPLOYMENT TAXES	$173	$177	$195	$208
523100	KPERS RETIREMENT	$15,488	$16,687	$14,967	$17,657
524100	HEALTH INSURANCE	$39,370	$42,768	$35,515	$40,537
524200	DENTAL INSURANCE	$732	$1,191	$705	$1,162
524300	GROUP LIFE INSURANCE	$313	$352	$322	$344
	TOTAL PERSONNEL SERVICES	***$233,194***	***$251,100***	***$242,100***	***$263,000***
611100	MISCELLANEOUS SERVICES	$161	$70,000	$70,000	$70,000
612000	PROFESSIONAL SERVICES	$1,800	$2,200	$2,200	$2,200
621100	WATER SERVICE	$1,184	$2,000	$2,000	$2,000
621600	COMMUNICATION	$1,213	$1,400	$1,400	$1,400
627200	RENTAL-VEHICLES/EQUIPMENT	$205	$500	$500	$500
633300	TRANSPORTATION	$0	$100	$100	$100
633400	TRAINING	$1,295	$4,000	$4,000	$6,200
634000	MEMBERSHIP/SUBSCRIPTIONS	$185	$300	$300	$600
	TOTAL CONTRACTS AND SERVICES	***$6,043***	***$80,500***	***$80,500***	***$83,000***
710500	MATERIALS & SUPPLIES	$36,039	$61,000	$61,000	$61,000
712000	UNIFORM/CLOTHING	$1,020	$2,500	$2,500	$2,700
713000	EXPENDABLE EQUIPMENT	$750	$3,000	$3,000	$7,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$2,268	$3,000	$3,000	$3,000
	TOTAL COMMODITIES AND SUPPLIES	***$40,077***	***$69,500***	***$69,500***	***$73,700***
	GRAND TOTAL	***$279,314***	***$401,100***	***$392,100***	***$419,700***

PW FLEET MAINTENANCE Expenditures - *11110.33700*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$263,027	$300,405	$299,983	$306,927
514000	OVERTIME WAGES	$342	$7,000	$7,000	$7,000
521000	SOCIAL SECURITY	$18,183	$23,464	$23,500	$23,987
522000	UNEMPLOYMENT TAXES	$262	$308	$338	$345
523100	KPERS RETIREMENT	$23,560	$29,081	$25,971	$29,413
524100	HEALTH INSURANCE	$60,227	$80,035	$70,941	$81,922
524200	DENTAL INSURANCE	$1,208	$1,686	$2,022	$2,228
524300	GROUP LIFE INSURANCE	$454	$621	$545	$578
	TOTAL PERSONNEL SERVICES	***$367,263***	***$442,600***	***$430,300***	***$452,400***
621600	COMMUNICATION	$1,506	$4,700	$4,700	$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	$0	$6,200	$5,900	$6,200
634000	MEMBERSHIP/SUBSCRIPTIONS	$620	$800	$1,100	$800
	TOTAL CONTRACTS AND SERVICES	***$2,126***	***$13,700***	***$13,700***	***$13,700***
710500	MATERIALS & SUPPLIES	$26,975	$33,500	$33,500	$33,500
712000	UNIFORM/CLOTHING	$2,943	$6,000	$6,000	$6,000
712500	MEETING EXPENSE	$0	$600	$600	$600
713000	EXPENDABLE EQUIPMENT	$0	$16,400	$16,400	$12,800
721000	VEHICLE OPERATIONS/MAINT	$29,166	$50,000	$50,000	$50,000
721100	GASOLINE - UNLEADED	$16,912	$60,000	$47,000	$47,000
721200	GASOLINE - DIESEL	$45,087	$93,000	$78,000	$78,000
723000	EQUIPMENT MAINTENANCE SUPPLIES	$20,708	$41,000	$41,000	$41,000
781000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	TOTAL COMMODITIES AND SUPPLIES	***$141,791***	***$306,500***	***$278,500***	***$274,900***
	GRAND TOTAL	***$511,180***	***$762,800***	***$722,500***	***$741,000***

PW FACILITY MAINTENANCE Expenditures - *11110.33800*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$278,089	$323,559	$319,726	$320,771
514000	OVERTIME WAGES	$2,590	$8,000	$8,000	$8,000
521000	SOCIAL SECURITY	$19,800	$25,316	$25,027	$25,097
522000	UNEMPLOYMENT TAXES	$280	$332	$361	$362
523100	KPERS RETIREMENT	$25,655	$31,366	$27,726	$25,120
524100	HEALTH INSURANCE	$55,225	$74,534	$65,463	$72,989
524200	DENTAL INSURANCE	$1,530	$2,024	$2,117	$2,258
524300	GROUP LIFE INSURANCE	$492	$669	$580	$603
	TOTAL PERSONNEL SERVICES	***$383,661***	***$465,800***	***$449,000***	***$455,200***
611100	MISCELLANEOUS SERVICES	$47,914	$56,000	$56,000	$56,000
621100	WATER SERVICE	$8,731	$12,000	$12,000	$12,000
621200	NATURAL GAS	$12,880	$30,000	$30,000	$30,000
621300	ELECTRICITY	$79,729	$79,000	$79,000	$79,000
621400	WASTEWATER	$1,210	$5,000	$5,000	$5,000
621600	COMMUNICATION	$3,852	$4,000	$4,000	$4,000
622100	CUSTODIAL	$35,575	$50,000	$50,000	$50,000
622200	TRASH DISPOSAL	$5,549	$6,500	$6,500	$6,500
623200	BLDG/GRND MAINTENANCE/SERVICE	$67,413	$97,000	$107,000	$107,000
623400	CITY FACILITY MAINTENANCE/SERVICE	$1,780	$5,000	$5,000	$68,500
633300	TRANSPORTATION	$0	$500	$500	$500
633400	TRAINING	$299	$6,300	$6,300	$6,300
634000	MEMBERSHIP/SUBSCRIPTIONS	$565	$700	$700	$700
681000	INTERDEPARTMENT CHARGES	$0	$6,000	$6,000	$6,000
	TOTAL CONTRACTS AND SERVICES	***$265,497***	***$358,000***	***$368,000***	***$431,500***
710500	MATERIALS & SUPPLIES	$42,253	$50,000	$50,000	$50,000
712000	UNIFORM/CLOTHING	$2,495	$15,000	$15,000	$15,000
712500	MEETING EXPENSE	$0	$200	$200	$200
713000	EXPENDABLE EQUIPMENT	$19,455	$4,500	$4,500	$5,300
723000	EQUIPMENT MAINTENANCE SUPPLIES	$22,640	$48,000	$48,000	$48,000
	TOTAL COMMODITIES AND SUPPLIES	***$86,843***	***$117,700***	***$117,700***	***$118,500***
	GRAND TOTAL	***$736,001***	***$941,500***	***$934,700***	***$1,005,200***

PARKS & REC ADMIN SERVICES Expenditures - *11110.44110*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$271,518	$282,042	$281,523	$294,262
514000	OVERTIME WAGES	$2,163	$5,000	$5,000	$5,000
521000	SOCIAL SECURITY	$17,693	$21,985	$21,899	$22,942
522000	UNEMPLOYMENT TAXES	$275	$287	$315	$329
523100	KPERS RETIREMENT	$25,178	$27,154	$24,240	$28,054
524100	HEALTH INSURANCE	$49,379	$54,312	$44,972	$49,470
524200	DENTAL INSURANCE	$1,134	$1,630	$1,107	$1,584
524300	GROUP LIFE INSURANCE	$490	$490	$444	$459
	TOTAL PERSONNEL SERVICES	***$367,830***	***$392,900***	***$379,500***	***$402,100***
612000	PROFESSIONAL SERVICES	$5,116	$8,000	$7,000	$8,000
621600	COMMUNICATION	$1,222	$3,400	$2,000	$2,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$199	$800	$800	$800
631000	LEGAL PUBLICATIONS/ADVERTISING	$675	$3,350	$2,750	$3,200
632000	PRINTING AND BINDING	$495	$3,000	$3,000	$3,000
633300	TRANSPORTATION	$6,025	$6,100	$6,100	$6,100
633400	TRAINING	$2,714	$6,550	$6,550	$6,700
634000	MEMBERSHIP/SUBSCRIPTIONS	$1,570	$3,000	$3,000	$3,000
	TOTAL CONTRACTS AND SERVICES	***$18,016***	***$34,200***	***$31,200***	***$32,800***
710500	MATERIALS & SUPPLIES	$5,282	$6,400	$6,400	$6,400
711500	FOOD & BEVERAGE EXPENSE	$0	$400	$400	$400
712000	UNIFORM/CLOTHING	$639	$1,100	$1,100	$1,100
712500	MEETING EXPENSE	$4,691	$4,000	$4,500	$4,300
713000	EXPENDABLE EQUIPMENT	$5,000	$0	$0	$3,800
	TOTAL COMMODITIES AND SUPPLIES	***$15,612***	***$11,900***	***$12,400***	***$16,000***
	GRAND TOTAL	***$401,458***	***$439,000***	***$423,100***	***$450,900***

AQUATIC CENTER Expenditures - *11110.44200*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
512100	CASUAL/SEASONAL WAGES	$206,262	$231,906	$231,906	$231,906
521000	SOCIAL SECURITY	$15,780	$17,762	$17,739	$17,739
522000	UNEMPLOYMENT TAXES	$206	$232	$255	$255
	TOTAL PERSONNEL SERVICES	***$222,248***	***$249,900***	***$249,900***	***$249,900***
611000	ADMIN CONTRACTUAL EXPENSE	$5,030	$5,000	$5,000	$5,100
612000	PROFESSIONAL SERVICES	$6,882	$7,500	$9,300	$7,500
621100	WATER SERVICE	$7,887	$12,000	$10,000	$10,000
621300	ELECTRICITY	$28,694	$30,000	$30,000	$30,000
621400	WASTEWATER	$4,037	$1,000	$4,000	$4,000
621600	COMMUNICATION	$7,279	$10,000	$10,000	$10,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$77	$100	$100	$100
623200	BLDG/GRND MAINTENANCE/SERVICE	$34,266	$25,000	$25,000	$25,000
623400	CITY FACILITY MAINTENANCE/SERVICE	$9,435	$0	$0	
627100	RENTAL-LAND/BUILDINGS	$0	$1,000	$1,000	$1,000
627200	RENTAL-VEHICLES/EQUIPMENT	$1,100	$1,500	$1,500	$1,500
631000	LEGAL PUBLICATIONS/ADVERTISING	$0	$500	$500	$500
632000	PRINTING AND BINDING	$3,162	$4,900	$4,900	$4,600
633400	TRAINING	$4,958	$8,100	$8,100	$8,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$1,430	$2,400	$600	$2,300
635000	TAX & ASSESSMENTS	$3,025	$3,000	$3,000	$3,000
	TOTAL CONTRACTS AND SERVICES	***$117,262***	***$112,000***	***$113,000***	***$113,100***
710500	MATERIALS & SUPPLIES	$48,554	$49,200	$48,200	$48,800
710510	AWARD SUPPLIES	$1,569	$3,500	$3,500	$2,700
711500	FOOD & BEVERAGE EXPENSE	$22,495	$25,000	$25,000	$25,000
712000	UNIFORM/CLOTHING	$4,227	$5,400	$5,900	$7,300
712500	MEETING EXPENSE	$237	$800	$800	$800
713000	EXPENDABLE EQUIPMENT	$10,874	$18,700	$18,700	$13,000
791000	CASH OVER/SHORT	$0	$0	$500	$0
	TOTAL COMMODITIES AND SUPPLIES	***$87,956***	***$102,600***	***$102,600***	***$97,600***
	GRAND TOTAL	***$427,466***	***$464,500***	***$465,500***	***$460,600***

PARKS & REC PROGRAMMING Expenditures - *11110.44310*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$127,026	$128,739	$135,310	$138,392
512100	CASUAL/SEASONAL WAGES	$45,178	$70,426	$70,426	$70,426
514000	OVERTIME WAGES	$100	$0	$0	$0
521000	SOCIAL SECURITY	$12,931	$15,142	$15,710	$15,928
522000	UNEMPLOYMENT TAXES	$169	$200	$226	$230
523100	KPERS RETIREMENT	$11,536	$12,179	$11,447	$12,995
524100	HEALTH INSURANCE	$13,384	$14,722	$12,027	$13,230
524200	DENTAL INSURANCE	$596	$626	$609	$639
524300	GROUP LIFE INSURANCE	$228	$266	$245	$260
	TOTAL PERSONNEL SERVICES	***$211,148***	***$242,300***	***$246,000***	***$252,100***
611000	ADMIN CONTRACTUAL EXPENSE	$6,237	$7,000	$7,000	$7,000
612000	PROFESSIONAL SERVICES	$62,799	$63,800	$63,800	$64,600
621100	WATER SERVICE	$2,275	$3,500	$3,500	$3,500
621200	NATURAL GAS	$2,219	$6,000	$4,000	$4,000
621300	ELECTRICITY	$25,823	$27,000	$27,000	$27,000
621400	WASTEWATER	$874	$2,000	$2,000	$2,000
621500	CABLE	$577	$1,500	$1,000	$1,000
621600	COMMUNICATION	$2,586	$3,300	$3,000	$3,000
622100	CUSTODIAL	$0	$6,600	$6,600	$6,600
622200	TRASH DISPOSAL	$0	$500	$0	$0
623100	EQUIPMENT MAINTENANCE/SERVICE	$484	$2,000	$2,000	$2,000
623200	BLDG/GRND MAINTENANCE/SERVICE	$4,547	$4,000	$4,000	$3,000
623400	CITY FACILITY MAINTENANCE/SERVICE	$0	$0	$0	$28,000
627200	RENTAL-VEHICLES/EQUIPMENT	$2,912	$3,000	$3,000	$2,700
631000	LEGAL PUBLICATIONS/ADVERTISING	$464	$2,300	$2,300	$2,300
632000	PRINTING AND BINDING	$1,597	$6,100	$6,100	$6,000
633300	TRANSPORTATION	$0	$2,900	$2,900	$2,100
633400	TRAINING	$0	$3,200	$3,200	$3,200
634000	MEMBERSHIP/SUBSCRIPTIONS	$676	$700	$700	$800
635000	TAX & ASSESSMENTS	$68	$200	$200	$200
	TOTAL CONTRACTS AND SERVICES	***$114,138***	***$145,600***	***$142,300***	***$169,000***
710500	MATERIALS & SUPPLIES	$13,494	$17,000	$17,000	$17,800
711500	FOOD & BEVERAGE EXPENSE	$0	$600	$600	$600
712000	UNIFORM/CLOTHING	$494	$600	$600	$600
712500	MEETING EXPENSE	$30	$200	$400	$400
713000	EXPENDABLE EQUIPMENT	$1,498	$27,200	$27,200	$21,400
722000	BUILDING/GROUND SUPPLIES	$0	$1,700	$1,700	$1,700
	TOTAL COMMODITIES AND SUPPLIES	***$15,516***	***$47,300***	***$47,500***	***$42,500***
	GRAND TOTAL	***$340,802***	***$435,200***	***$435,800***	***$463,600***

OUTDOOR PROGRAMMING Expenditures - *11110.44320*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$80,410	$86,782	$89,611	$91,424
512100	CASUAL/SEASONAL WAGES	$46,743	$62,086	$62,086	$62,086
514000	OVERTIME WAGES	$691	$500	$500	$500
521000	SOCIAL SECURITY	$9,226	$11,393	$11,664	$11,732
522000	UNEMPLOYMENT TAXES	$130	$150	$167	$169
523100	KPERS RETIREMENT	$7,585	$8,257	$7,623	$8,627
524100	HEALTH INSURANCE	$22,189	$24,406	$20,148	$22,163
524200	DENTAL INSURANCE	$615	$646	$740	$639
524300	GROUP LIFE INSURANCE	$152	$180	$161	$260
	TOTAL PERSONNEL SERVICES	***$167,741***	***$194,400***	***$192,700***	***$197,600***
611000	ADMIN CONTRACTUAL EXPENSE	$1,989	$1,900	$1,900	$2,000
612000	PROFESSIONAL SERVICES	$5,467	$5,000	$5,000	$5,500
621100	WATER SERVICE	$975	$1,000	$1,000	$1,000
621200	NATURAL GAS	$1,353	$2,500	$2,500	$2,000
621300	ELECTRICITY	$11,067	$12,000	$12,000	$12,000
621400	WASTEWATER	$375	$700	$700	$500
621600	COMMUNICATION	$2,653	$16,000	$5,000	$5,000
622100	CUSTODIAL	$0	$2,100	$2,100	$2,100
623100	EQUIPMENT MAINTENANCE/SERVICE	$146	$0	$0	$0
623200	BLDG/GRND MAINTENANCE/SERVICE	$2,943	$5,100	$5,100	$3,500
623400	CITY FACILITY MAINTENANCE/SERVICE	$61,710	$0	$0	$0
627200	RENTAL-VEHICLES/EQUIPMENT	$1,292	$1,400	$1,400	$1,600
631000	LEGAL PUBLICATIONS/ADVERTISING	$460	$600	$600	$600
632000	PRINTING AND BINDING	$3,147	$3,500	$3,500	$3,500
633400	TRAINING	$891	$4,600	$4,600	$3,900
634000	MEMBERSHIP/SUBSCRIPTIONS	$943	$600	$500	$600
635000	TAX & ASSESSMENTS	$1,692	$1,500	$1,500	$1,900
	TOTAL CONTRACTS AND SERVICES	***$97,103***	***$58,500***	***$47,400***	***$45,700***
710500	MATERIALS & SUPPLIES	$11,203	$9,800	$9,500	$9,800
711500	FOOD & BEVERAGE EXPENSE	$516	$1,400	$1,400	$1,400
712000	UNIFORM/CLOTHING	$234	$500	$500	$500
712500	MEETING EXPENSE	$81	$200	$500	$200
713000	EXPENDABLE EQUIPMENT	$9,396	$11,200	$9,400	$11,400
722000	BUILDING/GROUND SUPPLIES	$405	$700	$700	$700
	TOTAL COMMODITIES AND SUPPLIES	***$21,835***	***$23,800***	***$22,000***	***$24,000***
	GRAND TOTAL	***$286,679***	***$276,700***	***$262,100***	***$267,300***

SPORTS Expenditures - *11110.44330*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$137,286	$129,598	$132,001	$138,449
512100	CASUAL/SEASONAL WAGES	$1,314	$14,982	$14,982	$14,982
521000	SOCIAL SECURITY	$9,742	$11,078	$11,270	$11,702
522000	UNEMPLOYMENT TAXES	$138	$145	$162	$169
523100	KPERS RETIREMENT	$12,815	$12,260	$11,167	$13,000
524100	HEALTH INSURANCE	$30,994	$34,090	$28,268	$31,095
524200	DENTAL INSURANCE	$836	$878	$802	$843
524300	GROUP LIFE INSURANCE	$236	$269	$248	$260
	TOTAL PERSONNEL SERVICES	***$193,361***	***$203,300***	***$198,900***	***$210,500***
611000	ADMIN CONTRACTUAL EXPENSE	$44,449	$37,700	$37,700	$45,700
612000	PROFESSIONAL SERVICES	$6,666	$31,400	$31,400	$31,900
621300	ELECTRICITY	$5,920	$6,000	$6,000	$6,000
621600	COMMUNICATION	$5,471	$9,100	$7,000	$7,000
623100	EQUIPMENT MAINTENANCE/SERVICE	$26	$10,500	$10,500	$10,500
623200	BLDG/GRND MAINTENANCE/SERVICE	$9,784	$17,800	$21,500	$17,800
627100	RENTAL-LAND/BUILDINGS	$990	$1,800	$1,800	$1,800
627200	RENTAL-VEHICLES/EQUIPMENT	$950	$1,800	$1,800	$1,800
631000	LEGAL PUBLICATIONS/ADVERTISING	$0	$200	$200	$200
632000	PRINTING AND BINDING	$1,519	$2,700	$2,700	$2,700
633400	TRAINING	$0	$6,400	$6,400	$6,400
634000	MEMBERSHIP/SUBSCRIPTIONS	$120	$400	$400	$400
	TOTAL CONTRACTS AND SERVICES	***$75,895***	***$125,800***	***$127,400***	***$132,200***
710500	MATERIALS & SUPPLIES	$7,706	$11,800	$11,800	$11,700
710510	AWARD SUPPLIES	$13,763	$33,500	$33,500	$27,500
712000	UNIFORM/CLOTHING	$39,503	$52,200	$45,000	$52,200
712500	MEETING EXPENSE	$0	$200	$200	$200
713000	EXPENDABLE EQUIPMENT	$8,157	$6,600	$6,600	$5,800
	TOTAL COMMODITIES AND SUPPLIES	***$69,129***	***$104,300***	***$97,100***	***$97,400***
	GRAND TOTAL	***$338,385***	***$433,400***	***$423,400***	***$440,100***

SPECIAL EVENTS Expenditures - *11110.44410*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
511000	REGULAR WAGES	$47,601	$52,003	$55,127	$54,037
521000	SOCIAL SECURITY	$3,536	$4,042	$4,235	$4,193
522000	UNEMPLOYMENT TAXES	$47	$52	$61	$59
523100	KPERS RETIREMENT	$4,443	$4,920	$4,664	$5,074
524100	HEALTH INSURANCE	$6,692	$7,361	$6,013	$6,615
524200	DENTAL INSURANCE	$298	$313	$304	$320
524300	GROUP LIFE INSURANCE	$89	$109	$96	$102
	TOTAL PERSONNEL SERVICES	***$62,706***	***$68,800***	***$70,500***	***$70,400***
611000	ADMIN CONTRACTUAL EXPENSE	$264	$400	$400	$400
612000	PROFESSIONAL SERVICES	$72,480	$82,200	$80,200	$84,100
621600	COMMUNICATION	$733	$800	$800	$800
627200	RENTAL-VEHICLES/EQUIPMENT	$2,680	$2,500	$2,500	$4,300
630525	GENERAL LIABILITY INSURANCE	$0	$400	$400	$400
631000	LEGAL PUBLICATIONS/ADVERTISING	$0	$1,100	$1,100	$1,100
632000	PRINTING AND BINDING	$2,233	$3,500	$3,500	$3,300
633300	TRANSPORTATION	$6,754	$7,300	$7,300	$7,800
633400	TRAINING	$0	$3,200	$3,200	$3,200
634000	MEMBERSHIP/SUBSCRIPTIONS	$0	$200	$200	$200
635000	TAX & ASSESSMENTS	$0	$100	$100	$100
	TOTAL CONTRACTS AND SERVICES	***$85,144***	***$101,700***	***$99,700***	***$105,700***
710500	MATERIALS & SUPPLIES	$3,523	$5,200	$5,200	$6,000
710510	AWARD SUPPLIES	$845	$1,400	$1,400	$1,400
711500	FOOD & BEVERAGE EXPENSE	$963	$2,000	$4,000	$2,500
712000	UNIFORM/CLOTHING	$2,235	$3,700	$3,700	$3,900
712500	MEETING EXPENSE	$292	$300	$300	$300
713000	EXPENDABLE EQUIPMENT	$4,000	$3,300	$3,300	$1,500
	TOTAL COMMODITIES AND SUPPLIES	***$11,858***	***$15,900***	***$17,900***	***$15,600***
	GRAND TOTAL	***$159,708***	***$186,400***	***$188,100***	***$191,700***

COMMUNITY THEATER Expenditures - *11110.44420*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
611000	ADMIN CONTRACTUAL EXPENSE	$18,721	$15,900	$15,900	$15,900
611100	MISCELLANEOUS SERVICES	$3,680	$5,600	$5,600	$5,600
612000	PROFESSIONAL SERVICES	$4,624	$7,500	$7,500	$7,500
618300	SPECIAL EVENTS	$55	$500	$500	$500
627100	RENTAL-LAND/BUILDINGS	$2,100	$3,000	$3,000	$3,000
627200	RENTAL-VEHICLES/EQUIPMENT	$24,404	$24,600	$24,600	$24,600
630525	GENERAL LIABILITY INSURANCE	$0	$400	$400	$400
631000	LEGAL PUBLICATIONS/ADVERTISING	$8,877	$5,000	$5,500	$5,000
632000	PRINTING AND BINDING	$2,929	$3,200	$2,700	$3,200
634000	MEMBERSHIP/SUBSCRIPTIONS	$0	$200	$200	$200
	TOTAL CONTRACTS AND SERVICES	***$65,390***	***$65,900***	***$65,900***	***$65,900***
710500	MATERIALS & SUPPLIES	$357	$1,000	$1,000	$1,000
710510	AWARD SUPPLIES	$0	$300	$300	$300
711500	FOOD & BEVERAGE EXPENSE	$340	$500	$500	$500
712000	UNIFORM/CLOTHING	$5,823	$4,800	$4,800	$4,800
712500	MEETING EXPENSE	$0	$1,000	$1,000	$1,000
	TOTAL COMMODITIES AND SUPPLIES	***$6,520***	***$7,600***	***$7,600***	***$7,600***
	GRAND TOTAL	***$71,910***	***$73,500***	***$73,500***	***$73,500***

HISTORIC PROGRAMS Expenditures - *11110.44430*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
512100	CASUAL/SEASONAL WAGES	$6,035	$5,000	$5,000	$5,000
521000	SOCIAL SECURITY	$462	$395	$395	$395
522000	UNEMPLOYMENT TAXES	$6	$5	$5	$5
	TOTAL PERSONNEL SERVICES	***$6,503***	***$5,400***	***$5,400***	***$5,400***
611100	MISCELLANEOUS SERVICES	$977	$2,000	$2,000	$2,000
612000	PROFESSIONAL SERVICES	$1,150	$2,000	$2,000	$2,000
618300	SPECIAL EVENTS	$1,130	$2,000	$2,000	$2,000
621600	COMMUNICATION	$738	$800	$800	$800
622100	CUSTODIAL	$0	$300	$300	$300
623200	BLDG/GRND MAINTENANCE/SERVICE	$902	$2,000	$2,000	$2,000
631000	LEGAL PUBLICATIONS/ADVERTISING	$3,141	$3,500	$3,500	$3,500
632000	PRINTING AND BINDING	$1,999	$3,200	$3,200	$3,200
633400	TRAINING	$75	$1,800	$1,800	$1,800
634000	MEMBERSHIP/SUBSCRIPTIONS	$365	$400	$400	$400
	TOTAL CONTRACTS AND SERVICES	***$10,477***	***$18,000***	***$18,000***	***$18,000***
710500	MATERIALS & SUPPLIES	$1,439	$1,900	$1,900	$1,900
712000	UNIFORM/CLOTHING	$347	$700	$700	$700
712500	MEETING EXPENSE	$132	$500	$500	$500
722000	BUILDING/GROUND SUPPLIES	$518	$1,000	$1,000	$1,000
	TOTAL COMMODITIES AND SUPPLIES	***$2,436***	***$4,100***	***$4,100***	***$4,100***
	GRAND TOTAL	***$19,416***	***$27,500***	***$27,500***	***$27,500***

CULTURAL ART Expenditures - *11110.44440*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$57,846	$53,778	$56,558	$60,603
514000	OVERTIME WAGES	$0	$1,000	$1,000	$1,000
521000	SOCIAL SECURITY	$4,386	$4,206	$4,453	$4,670
522000	UNEMPLOYMENT TAXES	$57	$55	$63	$68
523100	KPERS RETIREMENT	$5,400	$5,182	$4,869	$5,775
524100	HEALTH INSURANCE	$6,692	$7,361	$6,013	$6,615
524200	DENTAL INSURANCE	$197	$207	$338	$355
524300	GROUP LIFE INSURANCE	$99	$111	$106	$114
	TOTAL PERSONNEL SERVICES	***$74,677***	***$71,900***	***$73,400***	***$79,200***
612000	PROFESSIONAL SERVICES	$15,848	$19,800	$17,800	$19,800
618300	SPECIAL EVENTS	$3,668	$3,300	$5,300	$3,300
621600	COMMUNICATION	$0	$400	$0	$0
631000	LEGAL PUBLICATIONS/ADVERTISING	$3,136	$3,000	$3,000	$3,000
632000	PRINTING AND BINDING	$560	$9,100	$9,100	$9,100
633300	TRANSPORTATION	$0	$4,400	$4,400	$4,400
633400	TRAINING	$0	$2,700	$2,700	$2,700
634000	MEMBERSHIP/SUBSCRIPTIONS	$90	$700	$700	$700
	TOTAL CONTRACTS AND SERVICES	***$23,302***	***$43,400***	***$43,000***	***$43,000***
710500	MATERIALS & SUPPLIES	$1,048	$2,300	$2,300	$2,300
710510	AWARD SUPPLIES	$175	$300	$300	$300
712500	MEETING EXPENSE	$573	$600	$600	$600
713000	EXPENDABLE EQUIPMENT	$4,000	$0	$0	$1,000
	TOTAL COMMODITIES AND SUPPLIES	***$5,796***	***$3,200***	***$3,200***	***$4,200***
	GRAND TOTAL	***$103,775***	***$118,500***	***$119,600***	***$126,400***

PARK MAINTENANCE Expenditures - *11110.44500*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$1,069,331	$1,039,380	$1,056,285	$1,080,086
512000	PART TIME WAGES	$31,582	$109,198	$107,704	$108,456
512100	CASUAL/SEASONAL WAGES	$20,336	$76,000	$41,000	$41,000
514000	OVERTIME WAGES	$15,790	$35,000	$35,000	$35,000
521000	SOCIAL SECURITY	$80,401	$96,266	$97,504	$100,425
522000	UNEMPLOYMENT TAXES	$1,132	$1,376	$1,402	$1,445
523100	KPERS RETIREMENT	$103,946	$111,397	$101,434	$115,880
524100	HEALTH INSURANCE	$248,393	$283,481	$230,400	$279,067
524200	DENTAL INSURANCE	$7,027	$8,513	$7,233	$9,774
524300	GROUP LIFE INSURANCE	$1,994	$2,389	$2,138	$2,267
	TOTAL PERSONNEL SERVICES	***$1,579,932***	***$1,763,000***	***$1,680,100***	***$1,773,400***
611100	MISCELLANEOUS SERVICES	$29,194	$30,400	$30,400	$30,400
621100	WATER SERVICE	$71,277	$60,000	$75,000	$75,000
621200	NATURAL GAS	$2,986	$6,000	$4,000	$4,000
621300	ELECTRICITY	$55,272	$65,000	$65,000	$65,000
621400	WASTEWATER	$14,886	$12,000	$15,000	$15,000
621500	CABLE	$20	$300	$300	$300
621600	COMMUNICATION	$15,961	$16,900	$20,000	$20,000
622100	CUSTODIAL	$4,730	$6,000	$6,000	$6,000
622200	TRASH DISPOSAL	$15,558	$15,700	$15,700	$16,600
623100	EQUIPMENT MAINTENANCE/SERVICE	$1,208	$7,100	$7,100	$7,100
623200	BLDG/GRND MAINTENANCE/SERVICE	$18,171	$35,000	$35,000	$35,000
623300	VEHICLE MAINTENANCE/SERVICE	$2,548	$3,000	$3,000	$3,000
623400	CITY FACILITY MAINTENANCE/SERVICE	$5,455	$69,000	$103,500	$3,000
625400	STREET MAINT CONTRACTUAL	$75,514	$71,000	$71,000	$71,000
627200	RENTAL-VEHICLES/EQUIPMENT	$605	$5,000	$5,000	$5,000
633300	TRANSPORTATION	$0	$100	$100	$100
633400	TRAINING	$10,506	$13,700	$13,700	$16,500
634000	MEMBERSHIP/SUBSCRIPTIONS	$1,958	$1,800	$1,800	$1,900
635000	TAX & ASSESSMENTS	$877	$100	$1,000	$1,000
	TOTAL CONTRACTS AND SERVICES	***$326,726***	***$418,100***	***$472,600***	***$375,900***
710500	MATERIALS & SUPPLIES	$89,182	$82,100	$82,100	$83,500
712000	UNIFORM/CLOTHING	$18,578	$26,400	$26,400	$26,400
712500	MEETING EXPENSE	$1,464	$2,000	$2,000	$2,000
713000	EXPENDABLE EQUIPMENT	$30,357	$42,600	$42,600	$33,200
721000	VEHICLE OPERATIONS/MAINT	$10,932	$16,000	$16,000	$16,000
721100	GASOLINE - UNLEADED	$20,271	$35,000	$30,000	$30,000
721200	GASOLINE - DIESEL	$9,899	$20,000	$17,000	$17,000
722000	BUILDING/GROUND SUPPLIES	$86,880	$88,600	$88,600	$90,600
723000	EQUIPMENT MAINTENANCE SUPPLIES	$25,967	$21,800	$21,800	$25,500
725000	TRAIL MAINTENANCE	$45,219	$50,000	$50,000	$50,000
	TOTAL COMMODITIES AND SUPPLIES	***$338,749***	***$384,500***	***$376,500***	***$374,200***
	GRAND TOTAL	***$2,245,407***	***$2,565,600***	***$2,529,200***	***$2,523,500***

GOLF COURSE OPERATIONS Expenditures - *11110.44610*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
511000	REGULAR WAGES	$823,907	$803,520	$849,500	$881,000
514000	OVERTIME WAGES	$13,586	$9,800	$15,000	$16,100
521000	SOCIAL SECURITY	$61,524	$64,200	$63,450	$66,270
522000	UNEMPLOYMENT TAXES	$2,574	$18,850	$5,290	$6,015
523300	SUPPLEMENTAL RETIREMENT	$6,564	$7,575	$7,500	$8,025
524100	HEALTH INSURANCE	$64,420	$60,000	$71,600	$76,300
524200	DENTAL INSURANCE	$3,310	$3,300	$3,800	$4,025
524300	GROUP LIFE INSURANCE	$5,118	$5,755	$5,960	$6,265
524400	LONG TERM DISABILITY	$445	$850	$500	$550
525000	WORKERS COMPENSATION	$9,768	$11,050	$10,200	$11,050
	TOTAL PERSONNEL SERVICES	***$991,216***	***$984,900***	***$1,032,800***	***$1,075,600***
611000	ADMIN CONTRACTUAL EXPENSE	$90,382	$75,300	$86,200	$95,000
611100	MISCELLANEOUS SERVICES	$59,333	$72,000	$62,500	$63,300
612000	PROFESSIONAL SERVICES	$104,965	$104,500	$109,000	$110,500
621100	WATER SERVICE	$4,735	$4,400	$4,800	$5,500
621200	NATURAL GAS	$3,324	$4,400	$4,400	$4,600
621300	ELECTRICITY	$73,986	$71,000	$65,400	$90,000
621400	WASTEWATER	$5,723	$6,000	$6,500	$6,950
621500	CABLE	$2,547	$2,900	$3,500	$4,000
621600	COMMUNICATION	$9,393	$14,000	$10,000	$10,500
622200	TRASH DISPOSAL	$9,362	$9,200	$9,200	$9,800
623100	EQUIPMENT MAINTENANCE/SERVICE	$39,015	$41,000	$43,000	$43,500
623200	BLDG/GRND MAINTENANCE/SERVICE	$142,562	$151,150	$153,000	$168,600
623400	CITY FACILITY MAINTENANCE/SERVICE	$21,423	$27,000	$69,300	$7,000
627200	RENTAL-VEHICLES/EQUIPMENT	$2,552	$2,750	$3,800	$2,000
630525	GENERAL LIABILITY INSURANCE	$10,149	$10,500	$10,500	$10,800
632000	PRINTING AND BINDING	$1,374	$1,900	$2,100	$2,250
633200	MISC EMPLOYEE ACTIVITIES	$9,168	$1,850	$2,900	$4,300
633400	TRAINING	$11,980	$16,650	$16,100	$17,000
633500	UNIFORM CLEANING	$5,676	$9,400	$9,400	$10,300
634000	MEMBERSHIP/SUBSCRIPTIONS	$8,075	$9,700	$9,700	$9,900
691000	COGS - MERCHANDISE	$175,054	$234,300	$158,500	$161,800
692000	COGS - FOOD & BEVERAGE	$0	$0	$30,000	$30,000
	TOTAL CONTRACTS AND SERVICES	***$790,778***	***$869,900***	***$869,800***	***$867,600***
710500	MATERIALS & SUPPLIES	$67,092	$41,250	$60,200	$65,050
711000	POSTAGE	$4,549	$1,950	$3,850	$4,200
713000	EXPENDABLE EQUIPMENT	$29,705	$45,600	$66,100	$28,400
725000	TRAIL MAINTENANCE	$2,525	$5,000	$5,000	$5,000
790000	MISCELLANEOUS COMMODITIES	$93	$100	$250	$250
791000	CASH OVER/SHORT	$0	$100	$100	$100
	TOTAL COMMODITIES AND SUPPLIES	***$103,964***	***$94,000***	***$135,500***	***$103,000***
871100	LEASE PRINCIPAL	$100,943	$103,100	$103,100	$103,100
872100	LEASE INTEREST	$4,263	$2,200	$2,200	$2,200
	TOTAL CAPITAL OUTLAY	***$105,206***	***$105,300***	***$105,300***	***$105,300***
	GRAND TOTAL	***$1,991,164***	***$2,054,100***	***$2,143,400***	***$2,151,500***

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, Capital, and Special Revenue Funds.

2018 Original Budget - Revenue

	Taxes	Permits/ Licences	Intergovern-mental	Charges for Service	Other	Transfers In	Total
Debt Service	***$8,767,984***	***$0***	***$467,858***	***$0***	***$9,705,358***	***$0***	***$18,941,200***
Bond & Interest	$8,767,984	$0	$467,858	$0	$9,705,358	$0	$18,941,200
Capital Funds	***$937,300***	***$0***	***$1,297,700***	***$0***	***$19,702,700***	***$6,326,600***	***$28,264,300***
City Equipment	$0	$0	$0	$0	$9,850,000	$2,150,000	$12,000,000
Street Improvement	$0	$0	$1,129,000	$0	$1,433,100	$1,000,000	$3,562,100
Capital Improvement	$0	$0	$0	$0	$7,415,600	$3,132,000	$10,547,600
1/8-Cent Sales Tax	$937,300	$0	$168,700	$0	$277,200	$0	$1,383,200
City Capital Art	$0	$0	$0	$0	$207,500	$44,600	$252,100
Park Impact Fee	$0	$0	$0	$0	$113,700	$0	$113,700
Public Art Impact Fee	$0	$0	$0	$0	$344,300	$0	$344,300
135th St Corridor Impact Fee F	$0	$0	$0	$0	$61,300	$0	$61,300
Special Revenue Funds	***$600,000***	***$0***	***$2,003,556***	***$0***	***$880,244***	***$600,000***	***$4,083,800***
Special Alcohol Fund	$0	$0	$543,703	$0	$497,297	$0	$1,041,000
Special City/County Hgwy	$0	$0	$916,150	$0	$236,050	$600,000	$1,752,200
Special Parks & Rec	$0	$0	$543,703	$0	$119,997	$0	$663,700
Special Law Enforcement	$0	$0	$0	$0	$24,100	$0	$24,100
Special Transient Guest Tax	$600,000	$0	$0	$0	$2,800	$0	$602,800
Total	**$10,305,284**	**$0**	**$3,769,114**	**$0**	**$30,288,302**	**$6,926,600**	**$51,289,300**

2018 Original Budget - Expenditures

	Personnel	Contractual Services	Commodities	Capital	Debt	Transfers/ Reserves	Total
Debt Service	***$0***	***$240,000***	***$0***	***$0***	***$9,313,100***	***$9,388,100***	***$18,941,200***
Bond & Interest	$0	$240,000	$0	$0	$9,313,100	$9,388,100	$18,941,200
Capital Funds	***$0***	***$50,000***	***$0***	***$7,504,300***	***$0***	***$20,710,000***	***$28,264,300***
City Equipment	$0	$0	$0	$1,619,800	$0	$10,380,200	$12,000,000
Street Improvement	$0	$0	$0	$2,436,000	$0	$1,126,100	$3,562,100
Capital Improvement	$0	$0	$0	$2,701,000	$0	$7,846,600	$10,547,600
1/8-Cent Sales Tax	$0	$0	$0	$645,000	$0	$738,200	$1,383,200
City Capital Art	$0	$50,000	$0	$102,500	$0	$99,600	$252,100
Park Impact Fee	$0	$0	$0	$0	$0	$113,700	$113,700
Public Art Impact Fee	$0	$0	$0	$0	$0	$344,300	$344,300
135th St Corridor Impact Fee F	$0	$0	$0	$0	$0	$61,300	$61,300
Special Revenue Funds	***$0***	***$1,456,900***	***$0***	***$1,785,200***	***$0***	***$841,700***	***$4,083,800***
Special Alcohol Fund	$0	$380,000	$0	$0	$0	$661,000	$1,041,000
Special City/County Hgwy	$0	$450,000	$0	$1,134,600	$0	$167,600	$1,752,200
Special Parks & Rec	$0	$0	$0	$650,600	$0	$13,100	$663,700
Special Law Enforcement	$0	$24,100	$0	$0	$0	$0	$24,100
Special Transient Guest Tax	$0	$602,800	$0	$0	$0	$0	$602,800
Total	**$0**	**$1,746,900**	**$0**	**$9,289,500**	**$9,313,100**	**$30,939,800**	**$51,289,300**

ALCOHOL FUND, 12010 - *LINE ITEM REVENUES*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
434600	ALCOHOL TAX	$542,128	$545,949	$545,949	$543,703
	TOTAL OTHER GOVERNMENTAL	***$542,128***	***$545,949***	***$545,949***	***$543,703***
471000	INTEREST REVENUE	$2,109	$1,951	$2,275	$3,697
	TOTAL INTEREST INCOME	***$2,109***	***$1,951***	***$2,275***	***$3,697***
487000	UNENC BAL FWD	$672,439	$574,100	$649,376	$493,600
	TOTAL CONTRIBUTIONS AND OTHER	***$672,439***	***$574,100***	***$649,376***	***$493,600***
	GRAND TOTAL	***$1,216,676***	***$1,122,000***	***$1,197,600***	***$1,041,000***

GENERAL OPERATIONS Expenditures - *12010.11210*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
611000	ADMIN CONTRACTUAL EXPENSE	$9,880	$20,000	$20,000	$20,000
612000	PROFESSIONAL SERVICES	$0	$30,000	$35,000	$35,000
618100	GRANTS	$263,420	$300,000	$325,000	$325,000
	TOTAL CONTRACTS AND SERVICES	***$273,300***	***$350,000***	***$380,000***	***$380,000***
934000	MISCELLANEOUS	$0	$25,000	$25,000	$25,000
936000	CITYWIDE PROJECTS	$0	$448,000	$0	$389,000
	TOTAL OTHER FINANCING USES	***$0***	***$473,000***	***$25,000***	***$414,000***
	GRAND TOTAL	***$273,300***	***$823,000***	***$405,000***	***$794,000***

POLICE DARE/SRO Expenditures - *12010.22160*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
911000	TRANS TO GENERAL FUND	$294,000	$299,000	$299,000	$247,000
	TOTAL OTHER FINANCING USES	***$294,000***	***$299,000***	***$299,000***	***$247,000***
	GRAND TOTAL	***$294,000***	***$299,000***	***$299,000***	***$247,000***

SPECIAL CITY COUNTY HIGHWAY FUND, 12015 - *LINE ITEM REVENUES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
434500	GASOLINE TAX	$915,167	$892,710	$920,150	$916,150
	TOTAL OTHER GOVERNMENTAL	***$915,167***	***$892,710***	***$920,150***	***$916,150***
471000	INTEREST REVENUE	$4,302	$2,890	$5,004	$5,250
	TOTAL INTEREST INCOME	***$4,302***	***$2,890***	***$5,004***	***$5,250***
487000	UNENC BAL FWD	$421,415	$237,800	$391,246	$230,800
	TOTAL CONTRIBUTIONS AND OTHER	***$421,415***	***$237,800***	***$391,246***	***$230,800***
491010	TRANS FROM GENERAL FUND	$75,000	$100,000	$100,000	$100,000
491040	TRANS FROM CAPITAL FUNDS	$500,000	$500,000	$500,000	$500,000
	TOTAL OTHER FINANCING SOURCES	***$575,000***	***$600,000***	***$600,000***	***$600,000***
	GRAND TOTAL	***$1,915,884***	***$1,733,400***	***$1,916,400***	***$1,752,200***

STREET IMPROVEMENTS Expenditures - *12015.33300*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
625300	SLURRY SEAL	$271,250	$400,000	$0	$450,000
	TOTAL CONTRACTS AND SERVICES	***$271,250***	***$400,000***	***$0***	***$450,000***
852000	STREETS/SIDEWALKS	$1,253,388	$1,097,100	$1,635,600	$1,134,600
	TOTAL CAPITAL OUTLAY	***$1,253,388***	***$1,097,100***	***$1,635,600***	***$1,134,600***
934000	MISCELLANEOUS	$0	$50,000	$50,000	$50,000
935000	CITYWIDE EQUIPMENT	$0	$186,300	$0	$117,600
	TOTAL OTHER FINANCING USES	***$0***	***$236,300***	***$50,000***	***$167,600***
	GRAND TOTAL	***$1,524,638***	***$1,733,400***	***$1,685,600***	***$1,752,200***

SPECIAL PARKS & RECREATION FUND, 12030 - *LINE ITEM REVENUES*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
434600	ALCOHOL TAX	$542,128	$545,949	$545,949	$543,703
	TOTAL OTHER GOVERNMENTAL	***$542,128***	***$545,949***	***$545,949***	***$543,703***
471000	INTEREST REVENUE	$954	$551	$951	$1,097
	TOTAL INTEREST INCOME	***$954***	***$551***	***$951***	***$1,097***
487000	UNENC BAL FWD	$241,308	$64,300	$182,800	$118,900
	TOTAL CONTRIBUTIONS AND OTHER	***$241,308***	***$64,300***	***$182,800***	***$118,900***
	GRAND TOTAL	***$784,390***	***$610,800***	***$729,700***	***$663,700***

PARK MAINTENANCE Expenditures - *12030.44500*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
800500	CAPITAL OUTLAY	$589,995	$600,000	$540,000	$600,000
811000	MACHINERY	$11,595	$0	$0	$0
844000	PARK IMPROVEMENTS	$0	$0	$60,000	$50,600
	TOTAL CAPITAL OUTLAY	***$601,590***	***$600,000***	***$600,000***	***$650,600***
934000	MISCELLANEOUS	$0	$10,800	$10,800	$13,100
	TOTAL OTHER FINANCING USES	***$0***	***$10,800***	***$10,800***	***$13,100***
	GRAND TOTAL	***$601,590***	***$610,800***	***$610,800***	***$663,700***

SPECIAL LAW ENFORCEMENT FUND, 12040 - *LINE ITEM REVENUES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
434700	CONTROLLED SUBSTANCE TAX	$2,715	$0	$0	$0
	TOTAL OTHER GOVERNMENTAL	***$2,715***	***$0***	***$0***	***$0***
471000	INTEREST REVENUE	$233	$200	$340	$400
	TOTAL INTEREST INCOME	***$233***	***$200***	***$340***	***$400***
487000	UNENC BAL FWD	$40,412	$25,600	$43,360	$23,700
	TOTAL CONTRIBUTIONS AND OTHER	***$40,412***	***$25,600***	***$43,360***	***$23,700***
	GRAND TOTAL	***$43,360***	***$25,800***	***$43,700***	***$24,100***

POLICE INVESTIGATIONS Expenditures - *12040.22120*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
611100	MISCELLANEOUS SERVICES	$0	$25,800	$20,000	$24,100
	TOTAL CONTRACTS AND SERVICES	***$0***	***$25,800***	***$20,000***	***$24,100***
	GRAND TOTAL	***$0***	***$25,800***	***$20,000***	***$24,100***

SPECIAL TRANSIENT GUEST TAX FUND, 12065 - *LINE ITEM REVENUES*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
412300	TRANSIENT GUEST TAX	$528,112	$466,300	$550,000	$600,000
	TOTAL TAXES	***$528,112***	***$466,300***	***$550,000***	***$600,000***
471000	INTEREST REVENUE	$2,235	$600	$2,663	$2,800
	TOTAL INTEREST INCOME	***$2,235***	***$600***	***$2,663***	***$2,800***
487000	UNENC BAL FWD	$211,290	$260,500	$741,637	$0
	TOTAL CONTRIBUTIONS AND OTHER	***$211,290***	***$260,500***	***$741,637***	***$0***
	GRAND TOTAL	***$741,637***	***$727,400***	***$1,294,300***	***$602,800***

GENERAL OPERATIONS Expenditures - 12065.11210

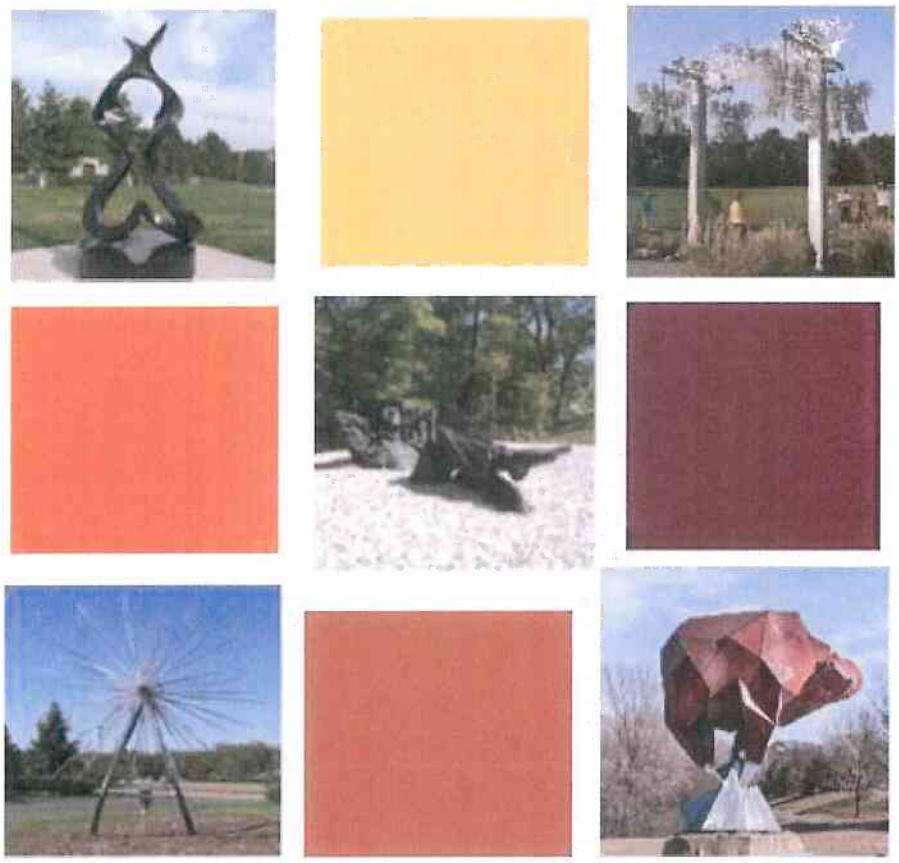
Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
611000	ADMIN CONTRACTUAL EXPENSE	$0	$727,400	$1,294,300	$602,800
	TOTAL CONTRACTS AND SERVICES	***$0***	***$727,400***	***$1,294,300***	***$602,800***
	GRAND TOTAL	***$0***	***$727,400***	***$1,294,300***	***$602,800***

CITY EQUIPMENT FUND, 13010 - *LINE ITEM REVENUES*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
471000	INTEREST REVENUE	$54,959	$30,000	$58,060	$65,000
	TOTAL INTEREST INCOME	***$54,959***	***$30,000***	***$58,060***	***$65,000***
481000	MISCELLANEOUS	$161,545	$80,000	$80,000	$80,000
482000	REFUNDS & REIMBURSEMENTS	$0	$0	$88,700	$89,000
487000	UNENC BAL FWD	$9,450,445	$9,265,100	$9,926,140	$9,616,000
	TOTAL CONTRIBUTIONS AND OTHER	***$9,611,990***	***$9,345,100***	***$10,094,840***	***$9,785,000***
491010	TRANS FROM GENERAL FUND	$1,700,000	$1,700,000	$1,700,000	$2,150,000
	TOTAL OTHER FINANCING SOURCES	***$1,700,000***	***$1,700,000***	***$1,700,000***	***$2,150,000***
	GRAND TOTAL	***$11,366,949***	***$11,075,100***	***$11,852,900***	***$12,000,000***

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"



2018 Annual Budget
City of Leawood, Kansas

GENERAL OPERATIONS Expenditures - *13010.11210*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
934000	MISCELLANEOUS	$0	$250,000	$210,000	$475,000
935000	CITYWIDE EQUIPMENT	$0	$9,206,100	$0	$9,905,200
936000	CITYWIDE PROJECTS				
	TOTAL OTHER FINANCING USES	***$0***	***$9,456,100***	***$210,000***	***$10,380,200***
	GRAND TOTAL	***$0***	***$9,456,100***	***$210,000***	***$10,380,200***

MUNICIPAL COURT Expenditures - *13010.11310*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
814000	COMPUTERIZATION	$0	$0	$0	$25,000
	TOTAL CAPITAL OUTLAY	***$0***	***$0***	***$0***	***$25,000***
	GRAND TOTAL	***$0***	***$0***	***$0***	***$25,000***

INFORMATION SERVICES Expenditures - *13010.11610*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
812000	VEHICLES	$30,577	$0	$0	$0
814000	COMPUTERIZATION	$148,770	$170,000	$213,800	$170,000
	TOTAL CAPITAL OUTLAY	***$179,347***	***$170,000***	***$213,800***	***$170,000***
	GRAND TOTAL	***$179,347***	***$170,000***	***$213,800***	***$170,000***

CODE/INSPECTION SERVICES Expenditures - *13010.11840*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
812000	VEHICLES	$46,294	$0	$0	$50,000
	TOTAL CAPITAL OUTLAY	*$46,294*	*$0*	*$0*	*$50,000*
	GRAND TOTAL	*$46,294*	*$0*	*$0*	*$50,000*

POLICE ADMIN SERVICES Expenditures - *13010.22110*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
811000	MACHINERY	$96,410	$160,000	$176,200	$56,500
812000	VEHICLES	$100,644	$58,000	$31,000	$118,000
	TOTAL CAPITAL OUTLAY	*$197,054*	*$218,000*	*$207,200*	*$174,500*
	GRAND TOTAL	*$197,054*	*$218,000*	*$207,200*	*$174,500*

POLICE INVESTIGATIONS Expenditures - *13010.22120*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
812000	VEHICLES	$42,552	$23,500	$30,600	$30,800
	TOTAL CAPITAL OUTLAY	*$42,552*	*$23,500*	*$30,600*	*$30,800*
	GRAND TOTAL	*$42,552*	*$23,500*	*$30,600*	*$30,800*

POLICE PATROL Expenditures - *13010.22130*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
812000	VEHICLES	$151,081	$315,000	$281,500	$205,000
	TOTAL CAPITAL OUTLAY	*$151,081*	*$315,000*	*$281,500*	*$205,000*
	GRAND TOTAL	*$151,081*	*$315,000*	*$281,500*	*$205,000*

FIRE SERVICE OPS Expenditures - *13010.22530*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
811000	MACHINERY	$15,137	$93,000	$93,000	$116,000
812000	VEHICLES	$0	$45,000	$68,700	$44,000
814000	COMPUTERIZATION	$0	$0	$95,200	$0
	TOTAL CAPITAL OUTLAY	***$15,137***	***$138,000***	***$256,900***	***$160,000***
	GRAND TOTAL	***$15,137***	***$138,000***	***$256,900***	***$160,000***

PW STREETS Expenditures - *13010.33200*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
811000	MACHINERY	$81,469	$170,000	$343,100	$325,000
812000	VEHICLES	$342,222	$175,000	$142,000	$69,000
	TOTAL CAPITAL OUTLAY	***$423,691***	***$345,000***	***$485,100***	***$394,000***
	GRAND TOTAL	***$423,691***	***$345,000***	***$485,100***	***$394,000***

PARK MAINTENANCE Expenditures - *13010.44500*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
811000	MACHINERY	$69,521	$183,500	$186,500	$120,000
812000	VEHICLES	$61,022	$30,000	$30,000	$125,000
	TOTAL CAPITAL OUTLAY	***$130,543***	***$213,500***	***$216,500***	***$245,000***
	GRAND TOTAL	***$130,543***	***$213,500***	***$216,500***	***$245,000***

GOLF COURSE OPERATIONS Expenditures - *13010.44610*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
811000	MACHINERY	$231,963	$151,000	$198,400	$165,500
812000	VEHICLES	$0	$45,000	$46,900	$0
813000	FURNITURE & OFFICE EQUIPMENT	$0	$0	$90,000	$0
	TOTAL CAPITAL OUTLAY	***$231,963***	***$196,000***	***$335,300***	***$165,500***
	GRAND TOTAL	***$231,963***	***$196,000***	***$335,300***	***$165,500***

STREET IMPROVEMENTS FUND, 13020 - *LINE ITEM REVENUES*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
437100	COUNTY CONTRIBUTION	$0	$1,051,000	$2,352,000	$1,129,000
437200	CITY CONTRIBUTION	$185,695	$19,800	$19,800	$0
	TOTAL OTHER GOVERNMENTAL	***$185,695***	***$1,070,800***	***$2,371,800***	***$1,129,000***
471000	INTEREST REVENUE	$10,456	$4,000	$11,035	$12,000
	TOTAL INTEREST INCOME	***$10,456***	***$4,000***	***$11,035***	***$12,000***
487000	UNENC BAL FWD	$1,254,599	$892,900	$1,801,965	$1,421,100
	TOTAL CONTRIBUTIONS AND OTHER	***$1,254,599***	***$892,900***	***$1,801,965***	***$1,421,100***
491010	TRANS FROM GENERAL FUND	$1,000,000	$1,000,000	$1,000,000	$1,000,000
	TOTAL OTHER FINANCING SOURCES	***$1,000,000***	***$1,000,000***	***$1,000,000***	***$1,000,000***
	GRAND TOTAL	***$2,450,750***	***$2,967,700***	***$5,184,800***	***$3,562,100***

STREET IMPROVEMENTS (MILL/OVERLAY, ARTERIAL) Expenditures - *13020.33300*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
800500	CAPITAL OUTLAY	$648,785	$2,102,000	$3,713,700	$2,436,000
	TOTAL CAPITAL OUTLAY	***$648,785***	***$2,102,000***	***$3,713,700***	***$2,436,000***
934000	MISCELLANEOUS	$0	$50,000	$50,000	$50,000
936000	CITYWIDE PROJECTS	$0	$815,700	$0	$1,076,100
	TOTAL OTHER FINANCING USES	***$0***	***$865,700***	***$50,000***	***$1,126,100***
	GRAND TOTAL	***$648,785***	***$2,967,700***	***$3,763,700***	***$3,562,100***

CAPITAL IMPROVEMENTS FUND, 13030 - *LINE ITEM REVENUES*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
437100	COUNTY CONTRIBUTION	$10,629	$0	$0	$0
	TOTAL OTHER GOVERNMENTAL	***$10,629***	***$0***	***$0***	***$0***
471000	INTEREST REVENUE	$42,813	$18,000	$44,060	$45,500
	TOTAL INTEREST INCOME	***$42,813***	***$18,000***	***$44,060***	***$45,500***
481000	MISCELLANEOUS	$5,924	$0	$0	$0
483000	DONATIONS/CONTRIBUTIONS	$152,382	$0	$244,000	$0
487000	UNENC BAL FWD	$5,932,866	$6,907,000	$7,391,840	$7,370,100
	TOTAL CONTRIBUTIONS AND OTHER	***$6,091,172***	***$6,907,000***	***$7,635,840***	***$7,370,100***
491010	TRANS FROM GENERAL FUND	$2,879,000	$2,782,700	$2,782,700	$3,132,000
	TOTAL OTHER FINANCING SOURCES	***$2,879,000***	***$2,782,700***	***$2,782,700***	***$3,132,000***
	GRAND TOTAL	***$9,023,614***	***$9,707,700***	***$10,462,600***	***$10,547,600***

GENERAL OPERATIONS Expenditures - *13030.11210*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
934000	MISCELLANEOUS	$0	$225,000	$286,900	$300,000
936000	CITYWIDE PROJECTS	$0	$7,436,300	$0	$7,546,600
	TOTAL OTHER FINANCING USES	*$0*	*$7,661,300*	*$286,900*	*$7,846,600*
	GRAND TOTAL	*$0*	*$7,661,300*	*$286,900*	*$7,846,600*

INFORMATION SERVICES Expenditures - *13030.11610*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
800500	CAPITAL OUTLAY	$46,040	$158,400	$174,900	$520,000
	TOTAL CAPITAL OUTLAY	*$46,040*	*$158,400*	*$174,900*	*$520,000*
	GRAND TOTAL	*$46,040*	*$8,005,000*	*$174,900*	*$520,000*

POLICE ADMINISTRATION Expenditures - *13030.22110*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
800500	CAPITAL OUTLAY	$0	$0	$160,500	$0
	TOTAL CAPITAL OUTLAY	***$0***	***$0***	***$160,500***	***$0***
	GRAND TOTAL	***$0***	***$7,846,600***	***$160,500***	***$0***

FIRE ADMINISTRATION Expenditures - *13030.22510*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
832000	BUILDING IMPROVEMENTS	$176,194	$263,000	$263,000	$0
	TOTAL CAPITAL OUTLAY	***$176,194***	***$263,000***	***$263,000***	***$0***
	GRAND TOTAL	***$176,194***	***$8,109,600***	***$263,000***	***$0***

PUBLIC WORKS DESIGN Expenditures - *13030.33500*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
861100	ENGINEERING SERVICES	$0	$50,000	$50,000	$50,000
	TOTAL CAPITAL OUTLAY	***$0***	***$50,000***	***$50,000***	***$50,000***
	GRAND TOTAL	***$0***	***$7,896,600***	***$50,000***	***$50,000***

STORMWATER MANAGEMENT Expenditures - *13030.33600*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
800500	CAPITAL OUTLAY	$176	$0	$0	$0
	TOTAL CAPITAL OUTLAY	***$176***	***$0***	***$0***	***$0***
	GRAND TOTAL	***$176***	***$7,846,600***	***$0***	***$0***

FACILITY MAINTENANCE Expenditures - *13030.33800*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
832000	BUILDING IMPROVEMENTS	$264,928	$250,000	$245,500	$1,125,000
	TOTAL CAPITAL OUTLAY	*$264,928*	*$250,000*	*$245,500*	*$1,125,000*
	GRAND TOTAL	*$264,928*	*$8,096,600*	*$245,500*	*$1,125,000*

AQUATIC CENTER Expenditures - *13030.44200*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
832000	BUILDING IMPROVEMENTS	$145,040	$65,000	$60,000	$0
	TOTAL CAPITAL OUTLAY	*$145,040*	*$65,000*	*$60,000*	*$0*
	GRAND TOTAL	*$145,040*	*$7,911,600*	*$60,000*	*$0*

PARK MAINTENANCE Expenditures - *13030.44500*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
844000	PARK IMPROVEMENTS	$159,430	$195,000	$344,000	$925,000
	TOTAL CAPITAL OUTLAY	***$159,430***	***$195,000***	***$344,000***	***$925,000***
	GRAND TOTAL	***$159,430***	***$8,041,600***	***$344,000***	***$925,000***

GOLF COURSE OPERATIONS Expenditures - *13030.44610*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
843000	GOLF COURSE IMPROVEMENTS	$839,965	$1,065,000	$1,507,700	$81,000
	TOTAL CAPITAL OUTLAY	***$839,965***	***$1,065,000***	***$1,507,700***	***$81,000***
	GRAND TOTAL	***$839,965***	***$8,911,600***	***$1,507,700***	***$81,000***

1/8-CENT SALES TAX FUND, 13040 - *LINE ITEM REVENUES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
412100	CITY SALES TAX	$884,323	$906,500	$910,400	$937,300
	TOTAL TAXES	***$884,323***	***$906,500***	***$910,400***	***$937,300***
437100	COUNTY CONTRIBUTION	$107,651	$1,200,000	$1,241,250	$168,700
	TOTAL OTHER GOVERNMENTAL	***$107,651***	***$1,200,000***	***$1,241,250***	***$168,700***
471000	INTEREST REVENUE	$4,017	$1,700	$4,203	$4,400
	TOTAL INTEREST INCOME	***$4,017***	***$1,700***	***$4,203***	***$4,400***
487000	UNENC BAL FWD	$959,814	$770,700	$1,190,047	$272,800
	TOTAL CONTRIBUTIONS AND OTHER	***$959,814***	***$770,700***	***$1,190,047***	***$272,800***
	GRAND TOTAL	***$1,955,805***	***$2,878,900***	***$3,345,900***	***$1,383,200***

STORMWATER MANAGEMENT Expenditures - *13040.33600*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
800500	CAPITAL OUTLAY	$265,758	$2,200,000	$2,548,100	$645,000
	TOTAL CAPITAL OUTLAY	***$265,758***	***$2,200,000***	***$2,548,100***	***$645,000***
913000	TRANS TO STREET IMPROVEMENTS	$500,000	$500,000	$500,000	$500,000
934000	MISCELLANEOUS	$0	$25,000	$25,000	$25,000
936000	CITYWIDE PROJECTS	$0	$153,900	$0	$213,200
	TOTAL OTHER FINANCING USES	***$500,000***	***$678,900***	***$525,000***	***$738,200***
	GRAND TOTAL	***$765,758***	***$2,878,900***	***$3,073,100***	***$1,383,200***

CITY CAPITAL ART FUND, 13050 - *LINE ITEM REVENUES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
471000	INTEREST REVENUE	$1,935	$940	$2,001	$2,100
	TOTAL INTEREST INCOME	***$1,935***	***$940***	***$2,001***	***$2,100***
487000	UNENC BAL FWD	$322,442	$174,000	$378,339	$205,400
	TOTAL CONTRIBUTIONS AND OTHER	***$322,442***	***$174,000***	***$378,339***	***$205,400***
491010	TRANS FROM GENERAL FUND	$63,032	$44,760	$44,760	$44,600
	TOTAL OTHER FINANCING SOURCES	***$63,032***	***$44,760***	***$44,760***	***$44,600***
	GRAND TOTAL	***$387,409***	***$219,700***	***$425,100***	***$252,100***

CULTURAL ART Expenditures - *13050.44440*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
625500	ART MAINTENANCE	$4,070	$128,500	$50,000	$50,000
	TOTAL CONTRACTS AND SERVICES	***$4,070***	***$128,500***	***$50,000***	***$50,000***
846100	PUBLIC ART	$5,000	$70,000	$165,000	$102,500
	TOTAL CAPITAL OUTLAY	***$5,000***	***$70,000***	***$165,000***	***$102,500***
934000	MISCELLANEOUS	$0	$10,000	$4,700	$10,000
936000	CITYWIDE PROJECTS	$0	$11,200	$0	$89,600
	TOTAL OTHER FINANCING USES	***$0***	***$21,200***	***$4,700***	***$99,600***
	GRAND TOTAL	***$9,070***	***$219,700***	***$219,700***	***$252,100***

PARK IMPACT FEE FUND, 13060 - *LINE ITEM REVENUES*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
429300	IMPACT FEE	$4,271	$0	$0	$0
	TOTAL LICENSES AND PERMITS	***$4,271***	***$0***	***$0***	***$0***
471000	INTEREST REVENUE	$588	$500	$664	$600
	TOTAL INTEREST INCOME	***$588***	***$500***	***$664***	***$600***
487000	UNENC BAL FWD	$107,577	$57,900	$112,436	$113,100
	TOTAL CONTRIBUTIONS AND OTHER	***$107,577***	***$57,900***	***$112,436***	***$113,100***
	GRAND TOTAL	***$112,436***	***$58,400***	***$113,100***	***$113,700***

CULTURAL ART Expenditures - *13060.44440*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
936000	CITYWIDE PROJECTS	$0	$58,400	$0	$113,700
	TOTAL OTHER FINANCING USES	***$0***	***$358,400***	***$0***	***$113,700***
	GRAND TOTAL	***$0***	***$358,400***	***$0***	***$113,700***

PUBLIC ART IMPACT FEE FUND, 13070 - *LINE ITEM REVENUES*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
429300	IMPACT FEE	$8,338	$0	$0	$0
	TOTAL LICENSES AND PERMITS	***$8,338***	***$0***	***$0***	***$0***
471000	INTEREST REVENUE	$1,806	$1,000	$1,881	$2,000
	TOTAL INTEREST INCOME	***$1,806***	***$1,000***	***$1,881***	***$2,000***
487000	UNENC BAL FWD	$330,275	$281,000	$340,419	$342,300
	TOTAL CONTRIBUTIONS AND OTHER	***$330,275***	***$281,000***	***$340,419***	***$342,300***
	GRAND TOTAL	***$340,419***	***$282,000***	***$342,300***	***$344,300***

CULTURAL ART Expenditures - *13070.44440*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
936000	CITYWIDE PROJECTS	$0	$282,000	$0	$344,300
	TOTAL OTHER FINANCING USES	***$0***	***$282,000***	***$0***	***$344,300***
	GRAND TOTAL	***$0***	***$282,000***	***$0***	***$344,300***

135 STREET CORRIDOR IMPACT FEE FUND, 13090 - *LINE ITEM REVENUES*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
429300	IMPACT FEE	$11,677	$0	$0	$0
	TOTAL LICENSES AND PERMITS	***$11,677***	***$0***	***$0***	***$0***
471000	INTEREST REVENUE	$281	$300	$339	$400
	TOTAL INTEREST INCOME	***$281***	***$300***	***$339***	***$400***
487000	UNENC BAL FWD	$48,603	$48,800	$60,561	$60,900
	TOTAL CONTRIBUTIONS AND OTHER	***$48,603***	***$48,800***	***$60,561***	***$60,900***
	GRAND TOTAL	***$60,561***	***$49,100***	***$60,900***	***$61,300***

STREET MAINTENANCE Expenditures - *13090.33200*

Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
936000	CITYWIDE PROJECTS	$0	$49,100	$0	$61,300
	TOTAL OTHER FINANCING USES	***$0***	***$49,100***	***$0***	***$61,300***
	GRAND TOTAL	***$0***	***$49,100***	***$0***	***$61,300***

DEBT SERVICE FUND, 14450 - *LINE ITEM REVENUES*

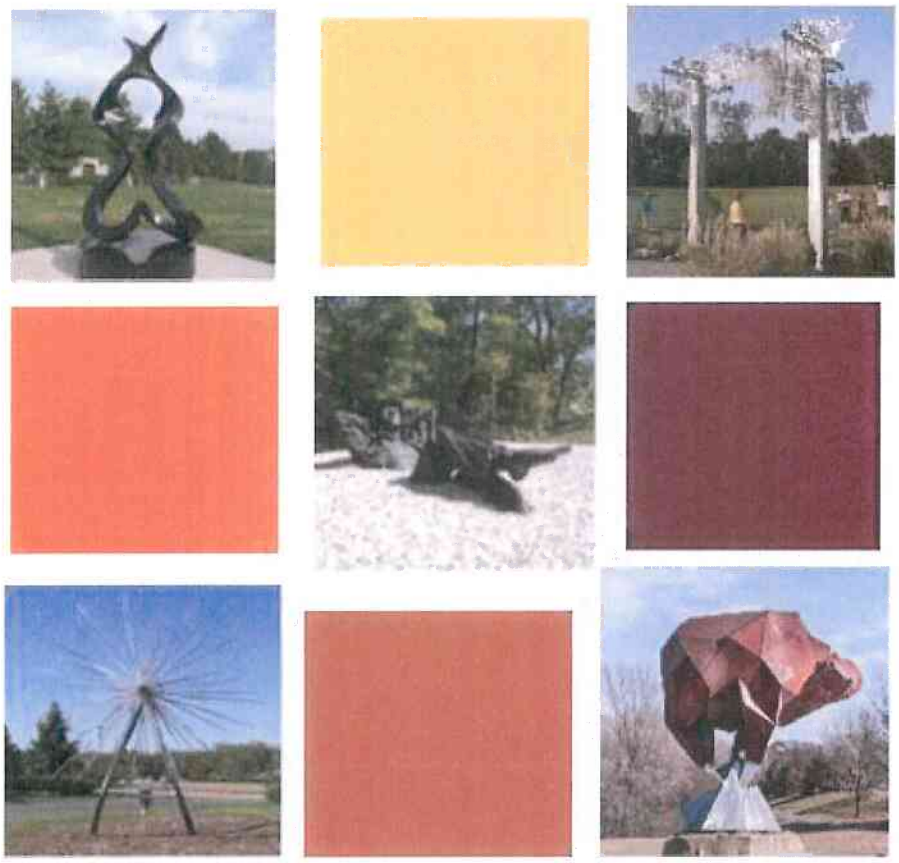
Line Item No	*Line Item Description*	*2016 Actual*	*2017 Budget*	*2017 Estimate*	*2018 Budget*
411100	REAL PROPERTY - CURRENT	$5,371,402	$4,944,200	$4,944,200	$8,725,184
411300	REAL PROPERTY - DELINQUENT	$52,750	$32,000	$40,000	$40,000
411500	RECREATION VEHICLE TAX	$1,185	$829	$829	$761
411600	HEAVY TRUCK TAX	$97	$146	$146	$75
411700	COMMERCIAL VEHICLE TAX	$1,935	$3,371	$3,371	$1,835
414200	RENTAL EXCISE TAX	$152	$0	$0	$129
	TOTAL TAXES	***$5,427,521***	***$4,980,546***	***$4,988,546***	***$8,767,984***
434400	MOTOR VEHICLE TAX	$514,410	$524,037	$524,037	$467,858
	TOTAL OTHER GOVERNMENTAL	***$514,410***	***$524,037***	***$524,037***	***$467,858***
461000	SPECIAL ASSESSMENTS - CURRENT	$1,679,452	$2,143,978	$2,143,978	$2,073,512
462000	SPECIAL ASSESSMENTS - DELINQUENT	$111,100	$10,000	$10,000	$10,000
	TOTAL SPECIAL ASSESSMENTS	***$1,790,552***	***$2,153,978***	***$2,153,978***	***$2,083,512***
471000	INTEREST REVENUE	$54,157	$35,339	$70,842	$80,846
	TOTAL INTEREST INCOME	***$54,157***	***$35,339***	***$70,842***	***$80,846***
487000	UNENC BAL FWD	$7,940,070	$7,985,100	$7,980,397	$7,541,000
	TOTAL CONTRIBUTIONS AND OTHER	***$7,940,070***	***$7,985,100***	***$7,980,397***	***$7,541,000***
491040	TRANS FROM CAPITAL FUNDS	$10,785	$0	$0	$0
499300	PREMIUMS ON BONDS SOLD	$680,481	$0	$0	$0
499500	ADVANCE REFUNDING	$9,765,000	$0	$0	$0
	TOTAL OTHER FINANCING SOURCES	***$10,456,266***	***$0***	***$0***	***$0***
	GRAND TOTAL	***$26,182,976***	***$15,679,000***	***$15,717,800***	***$18,941,200***

DEBT SERVICE Expenditures - *14450.55000*

Line Item No	Line Item Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
611000	ADMIN CONTRACTUAL EXPENSE	$66,339	$250,000	$240,000	$240,000
	TOTAL CONTRACTS AND SERVICES	***$66,339***	***$250,000***	***$240,000***	***$240,000***
871200	BOND PRINCIPAL	$5,895,000	$5,990,000	$6,130,000	$7,371,000
871210	PAYMENT TO BOND ESCROW	$10,200,000	$0	$0	$0
871400	BOND/NOTE ISSUANCE COST	$28,025	$25,000	$25,000	$25,000
872200	BOND INTEREST	$2,013,215	$1,662,000	$1,681,800	$1,917,100
	TOTAL CAPITAL OUTLAY	***$18,136,240***	***$7,677,000***	***$7,836,800***	***$9,313,100***
933000	CASH BASIS RESERVE	$0	$7,652,000	$0	$9,288,100
934000	MISCELLANEOUS	$0	$100,000	$100,000	$100,000
	TOTAL OTHER FINANCING USES	***$0***	***$7,752,000***	***$100,000***	***$9,388,100***
	GRAND TOTAL	***$18,202,579***	***$15,679,000***	***$8,176,800***	***$18,941,200***

CITY OF LEAWOOD, KANSAS

"Growing with Distinction"



2018 Annual Budget
City of Leawood, Kansas