



# 2016

**Annual Budget Document  
City of Lenexa  
January 1 - December 31**



**Lenexa**   
K A N S A S



## ACKNOWLEDGMENT

This document was prepared by a team of city staff members who worked very enthusiastically, with pride and dedication, to provide a meaningful and useful document for the benefit of the citizens, the business community, and the City of Lenexa organization.

The following individuals are recognized for their significant contribution in the budget process:

Eric Wade, City Administrator  
Todd Pelham, Deputy City Administrator  
Doug Robinson, Administrative Service Director/CFO  
Danielle Dulin, Assistant to the City Administrator  
Michael Nolan, Assistant to the City Administrator

The following individuals are recognized for their significant contribution in the preparation of this document:

Jill Grube, Assistant Chief Financial Officer  
Lisa Cline, Senior Accountant  
Dana Simms, Senior Accountant  
Megan Sterling, Senior Accountant  
Barbara Young, Senior Accountant

We would also like to acknowledge the cooperation and efforts put forth by the Administrative Team and their staff members in assisting with the preparation of this document.

City of Lenexa  
12350 W. 87th Street Parkway  
Lenexa, Kansas 66215  
(913) 477-7500  
Website: [www.lenexa.com](http://www.lenexa.com)



# Directory of City Officials

## GOVERNING BODY

MAYOR  
Michael Boehm

### CITY COUNCIL

WARD 1: Joe Karlin  
Steven Lemons

WARD 2: Diane Linver  
Thomas Nolte

WARD 3: Amy Slater  
Lou Serrone

WARD 4: Andy Huckaba  
Mandy Stuke

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## MANAGEMENT TEAM

CITY ADMINISTRATOR  
Eric Wade

ADMINISTRATIVE  
SERVICES DIRECTOR/CFO  
Doug Robinson

DEPUTY  
CITY ADMINISTRATOR  
Todd Pelham

CITY ATTORNEY  
Cynthia Harmison

PARKS & RECREATION DIRECTOR  
Gary Ristow

FIRE CHIEF  
Lonny Owens

COMMUNITY  
DEVELOPMENT DIRECTOR  
Beccy Yocham

MUNICIPAL SERVICES  
DIRECTOR  
Charles Williams

POLICE CHIEF  
Thomas Hongslo

ASSISTANT TO THE  
CITY ADMINISTRATOR  
Danielle Dulin

ASSISTANT TO THE  
CITY ADMINISTRATOR  
Michael Nolan

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CITY CLERK  
David Bryant, III

MUNICIPAL JUDGE  
Katherine McElhinney

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Lenexa  
Kansas**

For the Fiscal Year Beginning

**January 1, 2015**

Executive Director

The Government Finance Officers Association of the United States and Canada (G.F.O.A.) presented an award of Distinguished Budget Presentation Award to the City of Lenexa, Kansas for its annual budget for the fiscal year beginning January 1, 2015.

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 communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to G.F.O.A. to determine its eligibility for another award.



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# General Overview

**Annual Budget Document  
2016  
City of Lenexa  
January 1 - December 31**



## Budget Message

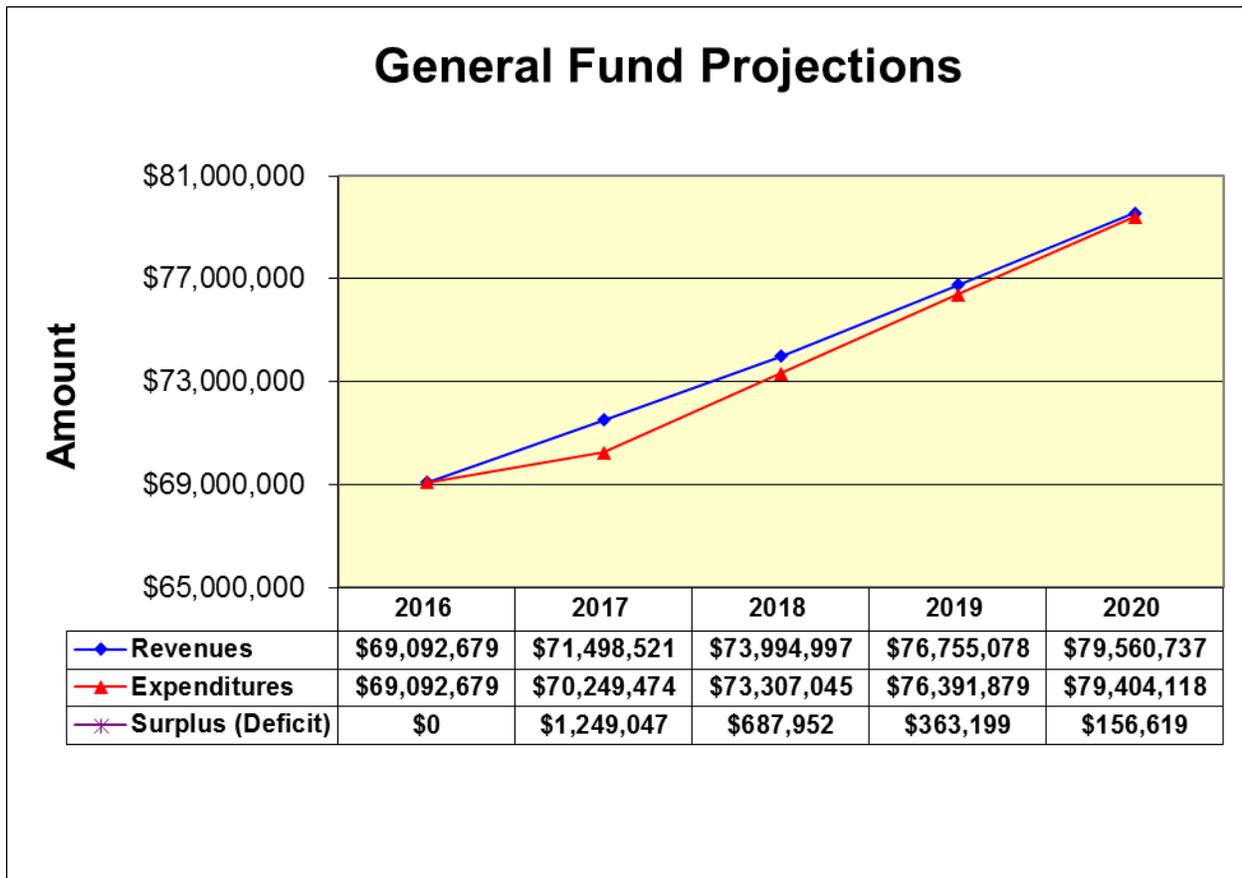
DATE: November 2, 2015  
 TO: Members of the Governing Body  
 FROM: Eric Wade, City Administrator  
 SUBJECT: Adopted Budget for Fiscal Year 2016

### INTRODUCTION

I am submitting the final budget for fiscal year 2016 approved at the August 4, 2015 Governing Body meeting. As required by law and by sound fiscal management, the adopted budget is balanced and ready for implementation. This budget represents the ingenuity and hard work of many employees and the Governing Body. As such, it communicates the city's plan on how to allocate the resources at hand to best serve the residents and businesses of Lenexa.

### OVERVIEW

The city's financial model continues to reflect structural balance (projected revenues equal to or exceeding projected expenditures) in the General Fund for the five-year forecast period. The following chart includes the General Fund financial projections for budget years 2016 through 2020:



Key changes to the financial model assumptions since the previous budget cycle include:

- Estimated assessed valuation increased by 8% for the 2016 budget.
- Sales tax collections remain strong (8% increase in 2014 & 5% increase for 2015 as of 9/30/2015).
- Positive financial results for fiscal year 2014 (General Fund revenues exceeded expenditures by \$2.2 million).

As a result of the current financial outlook, the adopted budget:

1. Maintains appropriate reserve levels in all city funds (the projected reserve for the General Fund is 34% of budgeted revenues in FY 2016, which is within the city's policy range of 30% to 35%).
2. Continues the focus on providing quality city services (including a slight increase in staffing levels to address higher service demands).
3. Continues funding for the pavement management program and parks/civic projects due to the 3/8-cent sales tax adopted by voters in 2008.

The total adopted budget for all funds, including projected reserve amounts, is \$134.6 million (\$98.1 million for expenditures plus \$36.5 million for projected reserve balances). This is an increase of \$12.1 million, or 9.8%, compared to the 2015 adopted budget.

### **GOVERNING BODY GOALS & MAJOR ISSUES FACING THE CITY**

The Governing Body has six strategic goals that guide the city's activities, including preparation of the annual operating budget. These goals align the financial decisions included in the annual budget and Capital Improvement Program (CIP) to the services provided by the city. Each goal is listed below, along with the major issues facing the city and how the 2016 budget attempts to address these major issues.

**Goal #1: City Services** – Ensure that city services assist in creating a superior quality of life and a safe atmosphere where people desire to live, work and play.

The city's primary challenge in meeting this goal is addressing increased demands for services. The adopted budget includes additional staffing (roughly 10 full-time equivalent positions) to help meet service demands. In addition, the budget includes continued funding for technology and training to increase staff productivity.

**Goal #2: Fiscal Responsibility** – Provide exceptional value for community-provided resources and strive for long-term financial balance in the city's operational and capital activities.

The city's primary challenge in meeting this goal is achieving structural financial balance in the General Fund. As noted above, the 2016 budget meets this challenge and future General Fund projections reflect structural financial balance.

**Goal #3: Economic Development** – Promote and stimulate quality development (including retail, corporate headquarters, bioscience, high technology companies and residential) to enhance the city's diverse economic base.

The city continues to offer various incentives to stimulate economic development projects within the community. Current active programs include the issuance of private activity bonds in conjunction with tax abatements, tax increment financing (TIF) for projects located within existing TIF districts, and community improvement district (CID) financing. CID financing in particular has been successful in creating new retail development. The adopted CIP also includes various funded projects to assist with economic development efforts. One example is the design and construction of Ridgeview Road from K-10 Highway to Prairie Star Parkway.

**Goal #4: Reinvestment** – Promote and support efforts to redevelop retail sites and improve our neighborhoods to continue the city's reputation as a safe and friendly community.

The city's primary challenge in meeting this area is balancing new development opportunities with redevelopment needs in the eastern part of the city. The adopted budget continues to support this goal by providing exterior grants to help property owners reinvest in properties located within the Neighborhood Revitalization District (NRD). In addition, the city continues to offer a property tax rebate program for improvements made to properties within the NRD. CID financing has also assisted with redevelopment efforts for aging retail properties such as the Orchard Corners and the Greystone Plaza shopping areas.

**Goal #5: City Center** – Partner in the development of a premier destination point – “City Center” – that serves as a community gathering place integrating a variety of uses.

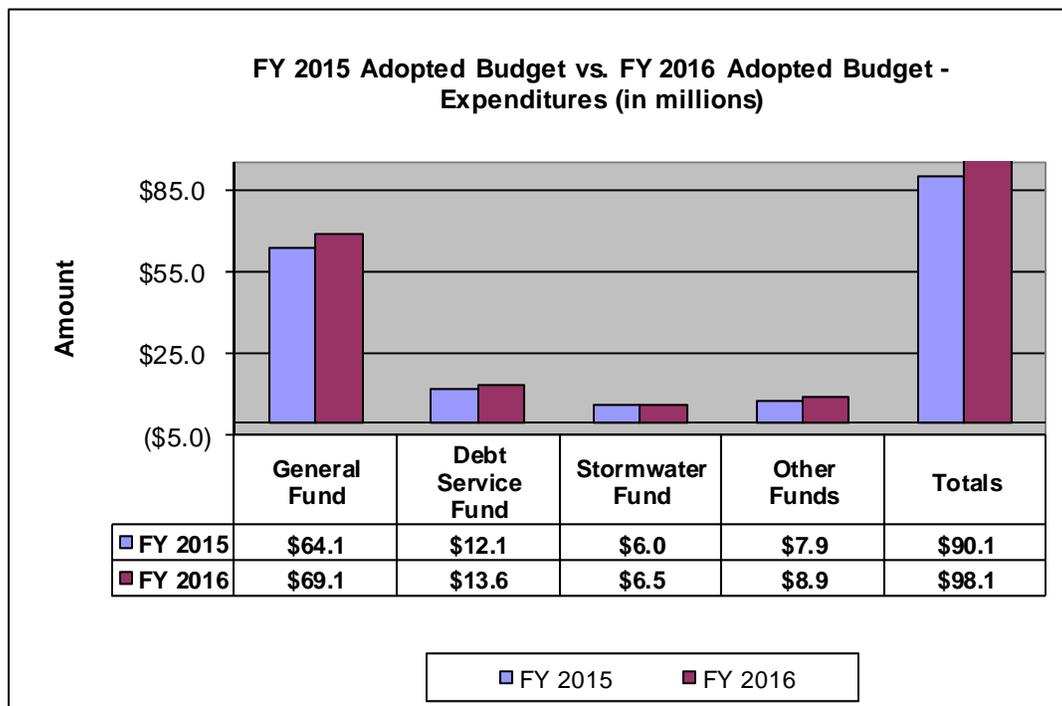
The city's challenge in meeting this goal has been the economic recession, which stalled proposed development in the City Center area. This changed in 2013 as Perceptive Software (now Lexmark International) began construction on a new 240,000-square-foot corporate headquarters in City Center. Also, the CIP includes a new Civic Center (estimated cost of \$75 million) to be constructed in City Center. Several other projects are underway in the area, including a Hyatt Place hotel and conference center.

**Goal #6: Sense of Community** – Celebrate Lenexa's heritage and history to enhance the sense of community, pride and quality of life for residents.

To meet this goal, the city continues to fund a number of community festivals in the adopted budget, including the Art Fair, Great Lenexa Barbeque Battle, Latino Art Bravisimo, the Spinach Festival, and the Chili Challenge.

**BUDGET SUMMARY**

The major funds in the annual operating budget are the General Fund, the Debt Service Fund (which accounts for retirement of all general obligation debt excluding stormwater debt), and the Stormwater Fund (which accounts for stormwater operations and debt service activities). Budgeted expenditure information for these funds is summarized in the following chart.



Total budgeted expenditures in FY 2016 are projected to increase by \$8 million, or 8.9%, compared to the adopted FY 2015 budget amount of \$90.1 million. General Fund expenditures are projected to increase by \$5 million, or 7.8%, compared to the previous budget amount for 2015.

The total budget of \$134.6 million is the sum of budgeted expenditures plus projected ending reserve balances in each budgeted fund as of December 31, 2016. The projected ending reserve balances are \$36.5 million for FY 2016, which is an increase of \$4.1 million compared to the FY 2015 budget. The increase is due positive financial results for 2014, which resulted in larger beginning balances than originally projected for 2015.

**REVENUE HIGHLIGHTS**

The city's property tax rate is 31.807 mills in 2016 (0.042 mill levy increase from the previous year). The allocation of the property tax rate for FY 2016 is 21.875 mills for the General Fund and 9.932 mills for the Debt Service Fund. At the total rate of 31.807 mills, the city will receive approximately \$30.4 million in property taxes, which is an increase of \$2.2 million (8%) from 2015.

The city's assessed valuation, to which the property tax rate is applied, is estimated to increase from \$903.9 million in 2015 to \$976.5 million in 2016. This represents an increase of 8%. The estimated delinquency rate for property taxes is 2% in the adopted budget, which is unchanged from 2015.

A summary of assessed valuation changes by category for the past five years is presented in the following table.

**Percentage Change in Assessed Valuation**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Real Estate	0.4%	0.4%	2.9%	7.0%	8.9%
Personal	-11.0%	-15.2%	-19.5%	-26.0%	-13.1%
Utilities	-10.5%	-2.0%	7.9%	-8.7%	1.8%
<b>Total</b>	<b>-0.8%</b>	<b>-0.6%</b>	<b>1.9%</b>	<b>5.1%</b>	<b>8.0%</b>

The 8% increase in the city's total assessed valuation is the largest increase since the 2007 budget (which was 7%).

A summary of the projections for the city's General Fund revenue sources is presented in the following table. The table includes the 2015 budget, the revised estimate for 2015, and the projection for the 2016 budget. Revenues are generally estimated using a conservative approach in order to avoid budgetary shortfalls during the year.

**Summary of General Fund Revenue Sources**

<u>Revenue Source</u>	<u>FY 2015 Budget</u>	<u>FY 2015 Revised Estimate</u>	<u>FY 2016 Budget</u>	<u>% Change 2016 bud vs. 2015 bud</u>	<u>% Change 2016 bud vs. 2015 rev est</u>
Property Taxes	\$20,447,995	\$20,447,995	\$20,906,669	2.2%	2.2%
City Sales Taxes	\$16,366,156	\$17,443,316	\$17,566,615	7.3%	0.7%
County Sales Taxes	\$6,967,345	\$7,531,925	\$7,757,883	11.3%	3.0%
Use Taxes	\$5,685,942	\$6,685,054	\$6,885,606	21.1%	3.0%
Franchise Tax (Electric)	\$4,437,000	\$4,470,000	\$4,604,100	3.8%	3.0%
Motor Veh. Taxes	\$1,708,245	\$1,708,245	\$2,015,702	18.0%	18.0%
Court Fines	\$1,240,000	\$1,240,000	\$1,500,000	21.0%	21.0%
Franchise Tax (Gas)	\$1,000,000	\$1,000,000	\$1,030,000	3.0%	3.0%
Building Permits	\$750,000	\$750,000	\$800,000	6.7%	6.7%
Other Revenues	\$5,513,642	\$5,613,642	\$6,026,104	9.3%	7.3%
<b>Total General Fund</b>	<b>\$64,116,325</b>	<b>\$66,890,177</b>	<b>\$69,092,679</b>	<b>7.8%</b>	<b>3.3%</b>

General Fund revenues are expected to increase by \$5.0 million (7.8%) from the FY 2015.

### Sales and Compensating Use Taxes (General Fund)

The revenue projections for city sales taxes and county sales taxes reflect increases from the original FY 2015 budget due to improved collections during the past few years. City sales taxes are expected to increase by \$1.2 million compared to the FY 2015 budget. However, city sales taxes are only expected to increase by \$123,000 compared to the revised 2015 estimate due to the projected closure of the Interstate 35 and 95<sup>th</sup> Street interchange for several months in 2016. This closure will likely have a negative impact on sales for retail businesses located near the interchange. County sales taxes are expected to increase by \$791,000 compared to FY 2015 budget, and use taxes are expected to increase by \$1.2 million compared to the FY 2015 budget. Staff continues to monitor sales and use tax collections on a monthly basis and will provide updates to the Governing Body as part of the quarterly financial reports.

### Franchise Tax Revenues

Franchise tax revenue from electricity consumption is expected to increase by \$167,000 (3.8%) compared to the FY 2015 budget. This increase is based on a projected increase in electricity rates requested by Kansas City Power and Light (KCP&L).

### Motor Vehicle Taxes

Motor vehicle tax revenue is expected to increase by \$307,000 (18%) compared to the FY 2015 budget. The Johnson County Treasurer's office prepares the motor vehicle tax revenue estimates for all governmental jurisdictions in Johnson County.

### User fees

All user fees were evaluated during preparation of the budget. The adopted budget includes some fee adjustments:

- Stormwater user charge – increases from \$102 to \$109 per equivalent dwelling unit (approved by City Council on August 4, 2015);
- Stormwater capital charges (automatic adjustment based on annual inflation rate);
- Park & Recreation impact fee (automatic adjustment based on annual inflation rate);
- Transportation Improvement Program fee (automatic adjustment based on annual inflation rate).

Any other potential fee adjustments will be submitted to the Governing Body for consideration at a later date.

### **EXPENDITURE HIGHLIGHTS**

Total budgeted expenditures in FY 2016 are \$98.1 million. The following table compares FY 2015 and FY 2016 expenditures by fund.

**Summary of FY 2016 Budgeted Expenditures by Fund**

<b><u>Fund</u></b>	<b><u>FY 2015 Budget</u></b>	<b><u>FY 2016 Budget</u></b>	<b><u>\$ Increase (Decrease)</u></b>	<b><u>% Increase (Decrease)</u></b>
General	\$64,116,325	\$69,092,679	\$4,976,354	7.8%
Debt Service	\$12,130,190	\$13,614,502	\$1,484,312	12.2%
Special Highway	\$1,345,340	\$1,357,800	\$12,460	0.9%
Special Alcohol	\$222,967	\$242,319	\$19,352	8.7%
Special Parks	\$222,967	\$242,319	\$19,352	8.7%
Tourism & Convention	\$700,000	\$815,566	\$115,566	16.5%
Park & Recreation Impact Fee	\$305,000	\$125,000	(\$180,000)	-59.0%
Street Tree	\$55,000	\$55,000	\$0	0.0%
Transportation Improvement Program (TIP)	\$150,000	\$250,000	\$100,000	66.7%
Neighborhood Revitalization District	\$250,000	\$300,000	\$50,000	20.0%

<u>Fund</u>	<u>FY 2015 Budget</u>	<u>FY 2016 Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
City Center Tax Increment Financing (TIF) District	\$1,680,000	\$2,306,000	\$626,000	37.3%
Mining TIF District	\$1,390,000	\$1,453,000	\$63,000	4.5%
Ridgeview Mining TIF District	\$704,000	\$762,000	\$58,000	8.2%
I-35 & 95th Street TIF	\$40,000	\$60,000	\$20,000	50.0%
Orchard Corners CID	\$606,000	\$606,000	\$0	0.0%
Prairie Creek CID	\$100,000	\$100,000	\$0	0.0%
Quivira 95 CID	\$52,000	\$52,000	\$0	0.0%
Greystone Plaza CID	\$35,000	\$40,000	\$5,000	14.3%
City Center East CID #1	\$30,000	\$33,000	\$3,000	10.0%
City Center East CID #2	\$0	\$50,000	\$50,000	N/A
Stormwater	\$5,978,043	\$6,545,224	\$567,181	9.5%
<b>Totals</b>	<b>\$90,112,832</b>	<b>\$98,102,409</b>	<b>\$7,989,577</b>	<b>8.9%</b>

Expenditures for the General Fund, which is the largest portion of the budget, will increase by 7.8% compared to the 2015 budget. The General Fund increase is primarily due to projected pay increases, increased benefits costs, and additional staffing.

For FY 2016, one new Community Improvement District (CID) fund is established (City Center East CID #2). The district includes an additional 1% sales tax that will be used to reimburse developer costs incurred in the district. The additional sales tax is scheduled to begin in 2016 for a period of 22 years.

#### Staffing Levels

The following table summarizes FTE levels by department for FY 2013 through FY 2016.

#### **Budgeted FTEs by Department: FY 2013 – FY 2016**

<u>Department</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015 Budget</u>	<u>FY 2015 Revised</u>	<u>FY 2016 Budget</u>
Executive/City Clerk	4.50	4.50	4.50	5.50	5.50
Court	6.75	5.5	5.50	5.50	5.50
Enterprise Systems & Technology	12.00	13.00	13.00	13.00	13.00
Communications	3.00	3.00	3.00	3.00	3.00
Finance	7.00	7.00	7.00	6.00	6.00
Legal	7.50	7.63	8.76	8.76	8.76
Human Resources	5.00	5.38	5.50	6.50	6.75
Community Development	35.92	37.92	41.92	39.92	39.17
Police	130.54	131.98	134.35	134.35	142.75
Fire	85.00	85.00	87.00	87.00	89.50
Municipal Services (includes Stormwater)	69.59	65.94	66.75	66.75	67.00
Parks and Recreation	60.63	71.29	72.35	72.35	72.20
Personnel Reserve	3.50	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>430.93</b>	<b>438.14</b>	<b>449.63</b>	<b>448.63</b>	<b>459.13</b>

Budgeted FTEs are 459.13 for FY 2016, which is an increase of 9.50 FTEs from the previous year. The additional staffing is necessary in 2016 to meet increased service demands.

#### Employee Pay Increases

In order to attract and retain a quality workforce, an updated pay study was completed and approved for implementation in 2015. To continue implementation of the pay plan, the adopted budget includes approximately 5.5% of pay as a compensation reserve. Later this year, I will submit a proposal on how to allocate the compensation reserve between merit pay increases and other pay plan adjustments.

#### **CAPITAL IMPROVEMENT PROGRAM**

The adopted Capital Improvement Program (CIP) for FY 2016 through FY 2020 totals \$205.3 million (including prior year expenditures). A total of 29 projects are funded in the adopted CIP, which is primarily financed with general obligation bonds, the 3/8-cent sales tax, transfers from the General Fund, and grant funds.

#### **FINAL COMMENTS**

Overall, the FY 2016 budget contains positive news for the city. The financial model reflects structural balance between revenues and expenditures during the next five years. Real estate values have increased, sales tax collections are improving, funds are available for additional staffing, and reserve levels are in compliance with the city's reserve policy for all city funds. However, the property tax limit adopted this year by the state legislature (effective for fiscal year 2018) is a concern and will likely have a negative impact on future property tax revenues.

I am extremely grateful for the hard work and positive spirit of city employees as they continue to provide quality services to the community. Also, I would like to thank the Governing Body for their support throughout the process of preparing the budget for FY 2016.

Please contact me if you have questions or concerns regarding the adopted budget.



# Budget Highlights

The 2016 budget is the City of Lenexa's fiscal plan for the next year. The total budget for all funds, including projected reserve balances, is \$134.6 million - up 9.8% from the 2015 budget of \$122.5 million. The highlights for the 2016 budget by department are listed in the table below.

<b>Department</b>	<b>Budget Highlights for 2016</b>	<b>Personnel</b>
Governing Body	The Governing Body contingency amount is unchanged at \$10,000 for 2016.	Not applicable.
Executive	Personal services and contractual services increase due to moving the City Clerk function to Executive from the Finance Department.	FTEs increase from 4.50 to 5.50 (transfer of City Clerk from Finance Department).
Municipal Court	Contractual services increase for interpreter services, temporary labor for data entry, and scanning of closed court cases.	FTEs remain at 5.50 (no change from 2015).
Enterprise Systems & Technology (EST)	No significant changes.	FTEs remain at 13.00 (no change from 2015).
Communications	Contractual services increase for new special events, additional branded items for promotions, and external video contractor services.	FTEs remain at 3.00 (no change from 2015).
Finance	Personal services and contractual services decrease due to moving the City Clerk function to Executive from the Finance Department.	FTEs decrease from 7.00 to 6.00 (transfer of City Clerk to Executive).
Legal	Contractual services increase due to higher general liability and property insurance costs.	FTEs remain at 8.76 (no change from 2015).
Human Resources	Personal services increase due to the addition of a Human Resources (HR) Director position and converting a part-time Benefits Assistant position to full-time. Contractual services and commodities increase due to higher advertising, recruiting, and service award costs.	FTEs increase from 5.50 to 6.75 (addition of HR Director position and conversion of Benefits Assistant position to full-time).

<b><u>Department</u></b>	<b><u>Budget Highlights for 2016</u></b>	<b><u>Personnel</u></b>
Community Development	Project Manager position added to the budget, vacant seasonal Building Inspector position eliminated from the budget, and vacant Pavement Management Coordinator position eliminated from the budget. Contractual services increase due to higher utility locating service costs.	FTEs decrease from 41.92 to 39.17 (addition of Project Manager, elimination of seasonal Building Inspector, and elimination of Pavement Management Coordinator).
Police	Funding allocated for staff stabilization to allow the Police Department the flexibility to hire for additional positions due to retirements and employee leave events.	FTEs increase from 134.35 to 142.75 (addition of positions for staffing stabilization and conversion of Court Security Officer from part-time to full-time).
Fire	Personal services increase due to the addition of two firefighter positions. Contractual services increase for accreditation peer review site visit, professional training, and staff development.	FTEs increase from 87.00 to 89.50 (addition of firefighter positions).
Municipal Services	Asset Management Technician position increases from part-time to full-time. Contractual services increase due to proposed electricity rate increase from Kansas City Power & Light (KCP&L).	FTEs increase from 48.75 to 49.50 (conversion of Asset Management Technician position to full-time).
Stormwater	Contractual services increase for design work and additional studies.	FTEs decrease from 18.00 to 17.50.
Parks and Recreation	Administrative Assistant position increases from part-time to full-time; Community Center Director position is budgeted for full year in 2016 (was budgeted for six months in 2015) and elimination of the taxi driver positions due to contracting out the taxi service.	FTEs decrease from 72.35 to 72.20 (conversion of Administrative Assistant position to full-time, Community Center Director position is budgeted for full year and elimination of taxi drivers).



# How to Use This Document

This document is divided into 5 sections. The breakdown is listed below:

**General Overview:** This section is designed to give the reader a general look at Lenexa and an overview of the total budget and is divided into two main sections. The City Overview includes demographic data and tables and the Financial Overview includes summary information on the budget. Many parts of this section can be reproduced for the general public and media.

**Capital Improvement Program/Debt Management:** A general description of the 2016 – 2020 Capital Improvement Program along with the funding sources can be found in this section. The general guidelines the city uses to manage the Debt program, debt ratios and debt schedules are also listed.

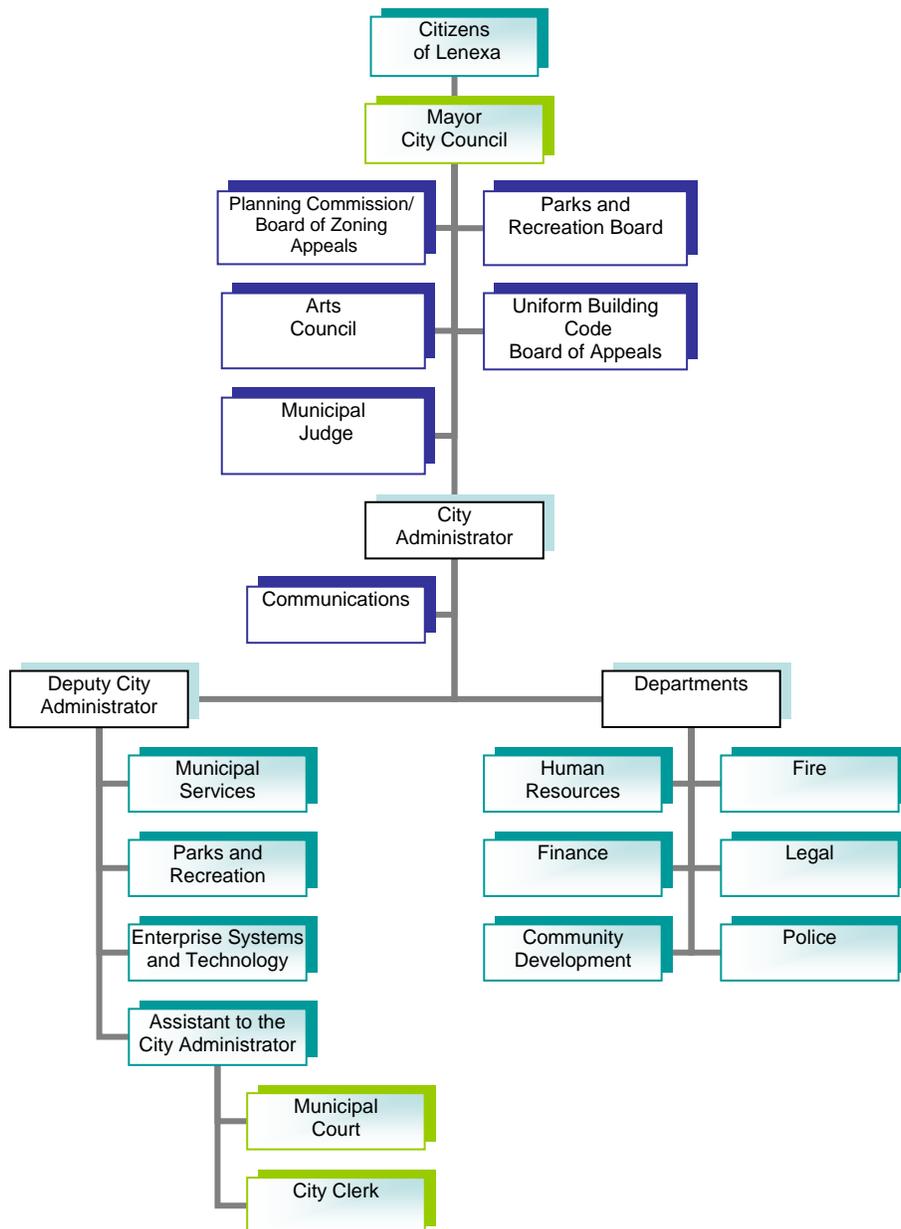
**Fund Budgets:** A description of the funds and departments can be found in this section. A summary of all department expenditures is listed, along with a mission statement, accomplishments, objectives, key performance measures, staffing requirements and budget highlights.

**Non-Budgeted Funds:** This section lists the city's non-budgeted funds with a short description of each one. Also included are listings of uses for the money transfers into the Capital Improvement Fund.

**Appendix:** This section contains a detailed personnel table and a glossary of terms and acronyms that are used throughout the document.

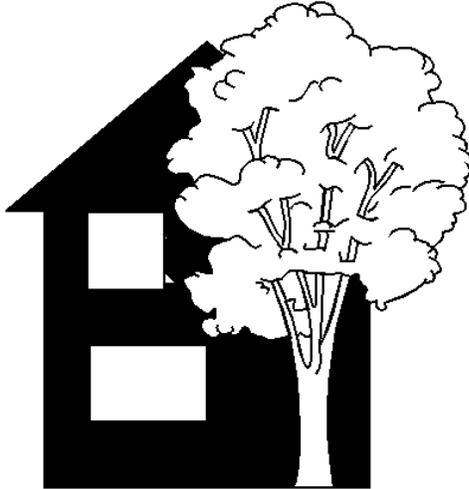


# City Overview





# Tax Value Illustration



Market value = \$264,000

To determine assessed valuation multiply market value of home by 11.5 percent.

$$\$264,000 \times 11.5\% = \$30,360$$

$$\text{Assessed valuation} = \$30,360$$

To determine city tax liability multiply assessed valuation by mill levy.

$$\$30,360 \times .031807 = \$965.66$$

$$\text{City tax liability} = \$965.66$$

To determine the monthly expense for city services divide tax liability by 12 months.

$$\$965.66 / 12 = \$80.47$$

$$\text{Monthly expense for city services} = \$80.47$$

## Value of Your Lenexa Dollar

The following list represents a sample of the city services provided for the \$80.37 per month tax.

- Fire Protection/Prevention/Safety
- Public Parks
- Public Swimming Pools
- Traffic Control
- Community Development
- Municipal Court
- Community Activities
- Legal Counsel/Prosecution
- Community Standards
- Senior Citizen Taxi Service
- Community Center
- Building Inspection
- Police Protection
- Snow Removal
- Governmental Administration
- Animal Control
- Road Maintenance
- Drug Prevention Education
- Sidewalk Repair
- Street Lighting
- New Road Construction
- Senior Citizen Center
- School Crossing Guards
- Community Newsletter

For comparison purposes, these items denote common monthly expenses for a Lenexa family.

- One 15-gallon tank of unleaded fuel at \$2.11/gallon: \$31.65
- One-month digital TV service with DVR, one movie channel & high speed internet: \$100.00



# City Profile

The City of Lenexa, Kansas is a middle- to upper-income suburb located in the southwest portion of the Kansas City metropolitan area. The city encompasses 34.40 square miles of land in Johnson County. With a current population of 51,042 the city continues to grow and prosper. According to the 2010 census, the median age in the city was 36.6 years and with an average of 2.48 persons per household.

<b>Year Platted:</b>	1869
<b>Year of Incorporation:</b>	1907
<b>Form of Government:</b>	Mayor/Council
<b>Location:</b>	12 miles Southwest of Downtown Kansas City, Missouri
<b>County:</b>	Johnson County

#### Population Trends:

Year	Lenexa
1960	2,487
1970	5,242
1980	18,639
1990	34,110
2000	40,238
2010	48,190

#### Selected Economic Indicators:

Labor Force – 28,503  
Median Household Income - \$78,677  
Total Housing Units – 21,388

#### Police Protection:

Number of Stations - 1  
Police Officers/Support Staff – 142.75

#### Fire Protection:

Number of Stations - 5  
Fire Fighters and Support Staff – 89.50  
Number of Vehicles – 31

#### Bond Rating:

Moody's Aaa  
Standard & Poor's AAA

#### Climate:

Average Summer Temperature - 75°  
Average Winter Temperature - 36°  
Average Annual Precipitation - 38.8"  
Average Annual Snowfall – 17.6"

#### Education:

Serviced by three districts:  
Shawnee Mission School District #512  
Olathe School District #233  
DeSoto School District #232

#### Education:

##### *Schools located in Lenexa:*

Elementary Schools - 7  
Middle Schools - 2  
Senior High Schools - 1

##### *Serviced by universities:*

Johnson County Community College within 1 mile of the city  
University of Kansas located 30 minutes west in Lawrence, Kansas  
KU Satellite campus within 2 miles  
KSU Satellite campus within 7 miles

#### Transportation Advantages:

Within 200 miles of Geographic Center of the United States

##### Six Major Highways:

Interstate 70 K-10 Highway  
Interstate 35 U.S. 69  
Interstate 435  
K-7 Highway

##### Major Railways:

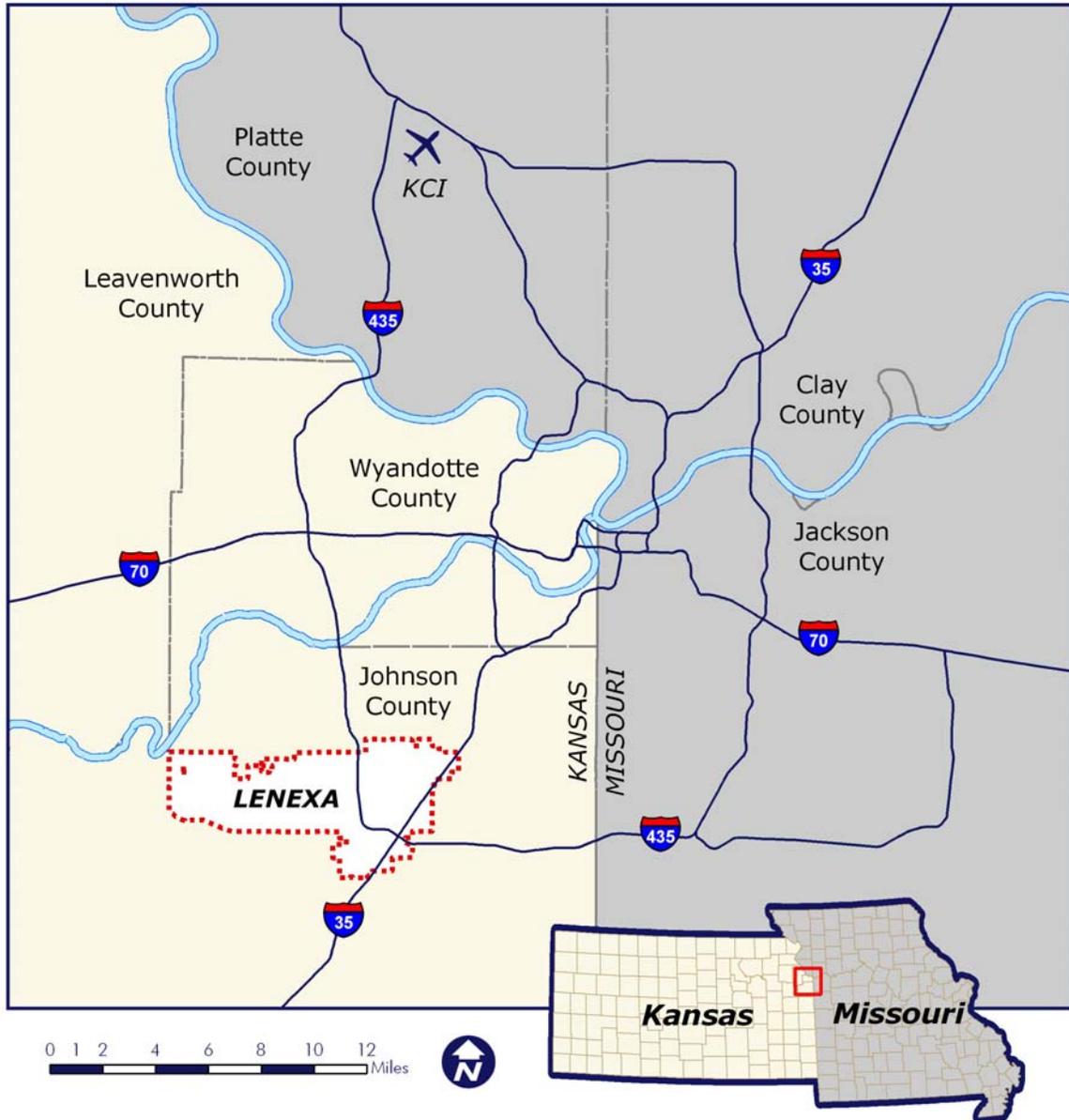
Burlington Northern  
Atchison/Topeka & Santa Fe  
Kansas City International Airport: 27 miles North of the city  
Johnson County Industrial Airport: 8 miles southwest of the city  
Johnson County Transit:  
Provides Bus Service within the City/County and to downtown KC

#### Recreational Facilities:

Parks - 41 (667.4 total acres),  
4 lakes  
Undeveloped parks – 5 (228.30 acres)  
Tennis Courts - 14  
Swimming Pools - 3  
Baseball/Softball Fields - 6  
Soccer Fields – 20  
Multipurpose Courts – 5.5  
Shelter Houses - 18  
Sand Volleyball Courts - 4  
Jogging/Walking Trails (miles) – 24  
Skateboard Park – 1  
Playground Facilities - 32



# Vicinity Map



The City of Lenexa is a community of approximately 51,042 people, which encompasses more than 34 square miles and is located in Johnson County, Kansas approximately 12 miles southwest of downtown Kansas City, Missouri. Lenexa occupies a strategic location within the metropolitan area. Its position at the intersection of several major transportation routes has been a major factor in the Lenexa's past growth and development, particularly for office and industrial development.

## Form of Government

The town of Lenexa was platted in August 1869 and became a city of the first class on December 1, 1980. The city operates under a Mayor-Council form of government with the addition of a City Administrator. The Mayor is elected on an at-large, nonpartisan basis and serves a four-year term. The eight Council members are elected (nonpartisan) by ward and serve four-year terms of office. An election for Council members is held every odd-numbered year, with one representative from each of the four wards being chosen at each election.

The City Administrator is appointed by the Mayor and City Council as the chief administrative officer of the city and is charged with the efficient and effective administration of the city. The following tables list the principal elected and appointed officials of the city:

<u>Name</u>	<u>Elected officials</u> <u>Title</u>	<u>Office</u>
Michael Boehm	Mayor	2015 – 2019
Joe Karlin	Councilmember	2013 – 2017
Steven Lemons	Councilmember	2015 – 2019
Diane Linver	Councilmember	2013 – 2017
Thomas Nolte	Councilmember	2015 – 2019
Amy Slater	Councilmember	2015 – 2019
Lou Serrone	Councilmember	2013 – 2017
Mandy Stuke	Councilmember	2013 – 2017
Andy Huckaba	Councilmember	2015 – 2019

<u>Name</u>	<u>City officials</u> <u>Title</u>	<u>Employed</u> <u>since</u>
Eric Wade	City Administrator	2004
Todd Pelham	Deputy City Administrator	2014
Cynthia Harmison	City Attorney	1988
Thomas Hongslo	Police Chief	1995
Lonny Owens	Fire Chief	1987
Beccy Yocham	Community Development Director	1997
Charles Williams	Municipal Services Director	2010
Gary Ristow	Park and Recreation Director	2008
Doug Robinson	Administrative Services Director/CFO	2004
Katherine McElhinney	Municipal Judge	2010
David Bryant III	City Clerk	1996

## Geography

The City of Lenexa, Kansas is a middle- to upper-income suburb located in the southwest portion of the Kansas City metropolitan area. The city encompasses 34.40 square miles of land in Johnson County. With a current population of 51,042 the city continues to grow and prosper.

## Population

The City of Lenexa has grown rapidly over the last five decades from 803 residents in 1950 to an estimated 51,042 by the end of 2015. Much of this growth occurred during the 1970s and 1980s. According to the 2010 census, the median age in the city was 36.6 years, 24.7% of the population was under 18 years of age, 10.3% of the population was 65 years or older, and the city had almost 3,436 children under five years of age. The 2010 census also indicated a total of 20,832 housing units with an average of 2.48 persons per household. The city's historical population trends are shown in the following tables:

<b>Historical Population Trends</b>				
	<b>Lenexa</b>	<b>Percentage change</b>	<b>Johnson County</b>	<b>Percent change</b>
Year:				
1960*	2,487	--- %	143,792	--- %
1970*	5,242	110.8	220,073	53.5
1980*	18,639	255.6	270,269	22.8
1990*	34,110	83.0	355,021	31.4
2000	40,238	18.0	454,514	27.1
2010	48,190	20.0	544,179	16.5
2011	48,326	0.3	548,837	0.9
2012	48,448	0.3	559,913	2.0
2013	49,394	2.0	566,933	1.3
2014	50,344	1.9	574,096	1.3
2015	51,042	1.4	na	---

\*U.S. Census April 1<sup>st</sup> decennial counts (1960, 1970, 1980, 1990, 2000, 2010), ongoing U.S. Census annual July 1<sup>st</sup> estimates, Lenexa Community Development Department July 1<sup>st</sup> projects for 2011-2013

## Major Employers

Lenexa offers an excellent working environment for industrial, office, and retail firms. Hundreds of small- and medium-sized businesses, as well as over 20 *Fortune* 500 companies, are located in the city. The top 10 employers ranked by number of employees is listed below

<b><u>Name</u></b>	<b><u>Number of Employees</u></b>
United Parcel Service	2,256
Quest Diagnostics	1,851
Kiewit Power Engineering Company	1,300
J.C. Penney Logistics Center	850
Thermo Fisher Scientific	640
Clinical Reference Laboratories	627
Alliance Data System	625
Gear for Sports	622
Lakeview Village	600
Environmental Protection Agency (EPA)	504

## Ten Major Property Taxpayers

Name of owner	Current assessed valuation	% to total assessed values (1)
PERG Buildings, LLC	\$ 17,805,833	1.81%
Lenexa Real Estate Portfolio	17,566,564	1.79%
Kansas City Power & Light Co.	9,707,538	0.99%
MEPT Kansas Commerce	8,239,882	0.84%
RREEF America Reit II Corporation	7,487,245	0.76%
Meritex, Inc.	5,713,401	0.58%
J.C. Penney Properties, Inc.	5,614,501	0.57%
Orchard Center Company, LLC	5,429,554	0.55%
Perceptive Software, LLC	5,389,800	0.55%
Karbank Holdings LLC	5,266,579	0.54%

(1) Includes the assessed valuation for motor vehicles.

Source: Johnson County Clerk's Office, Johnson County Appraisers Office

## Income

The city is located in Johnson County. The following tables provide statistical information for Johnson County and Kansas on such economic characteristics as median, mean, and per capita income:

### Household Effective Buying Income – Johnson County

	Median	Mean	Per capita	Households
Year:				
2010	\$ 57,511	\$ 73,986	\$ 28,865	218,153
2011	57,350	73,784	28,838	218,070
2012	56,954	74,396	29,163	220,810
2013	58,793	74,939	26,396	223,608
2014	61,852	78,356	30,762	226,673

Source: Claritas, Inc.

### Household Effective Buying Income – Kansas

	Median	Mean	Per capita	Households
Year:				
2010	\$ 39,709	\$ 50,476	\$ 19,651	1,115,078
2011	39,600	50,295	19,669	1,127,021
2012	40,431	51,913	20,264	1,128,776
2013	43,504	54,756	21,384	1,135,195
2014	44,803	56,872	22,224	1,137,134

Source: Claritas, Inc.

## Economic Environment

The city's growth in population has followed a corresponding expansion in business activity. Competitive firms are attracted to the city's large business parks, developed land at reasonable rates, and excellent access to interstate highways. The city has enjoyed an increasingly diversified economy as a result.

Since 2005, the City has created 3,902 new businesses as follows:

Number of New Businesses	
2005	314
2006	362
2007	510
2008	542
2009	584
2010	197
2011	217
2012	274
2013	310
2014	592

Source: Lenexa Community Development Department.

Retail Sales by Year	
2005	872,899,518
2006	929,346,658
2007	974,811,819
2008	1,117,650,476
2009	965,896,427
2010	922,135,421
2011	990,292,582
2012	1,070,279,418
2013	1,142,223,709
2014	1,219,812,337

## Assessed Value

	Assessed Value	Ratio of Assessed Value to Appraised Value	Appraised Value	Assessed Value Personal Property	Assessed Value State Assessed Utility	Assessed Value Motor Vehicle	Assessed Total
2005	\$ 716,505,869	14%	5,230,855,807	160,224,546	33,944,169	71,785,927	982,460,511
2006	771,464,338	14%	5,794,230,298	165,954,347	35,665,105	74,847,736	1,047,931,526
2007	822,636,283	14%	5,903,655,326	151,089,330	32,308,929	76,442,635	1,082,477,177
2008	853,642,326	15%	5,886,147,750	113,984,994	29,778,985	78,523,529	1,075,929,834
2009	829,743,292	16%	5,344,420,933	93,491,169	33,701,766	77,610,667	1,034,546,894
2010	765,361,859	15%	5,246,771,318	60,483,211	31,351,516	74,559,595	931,756,181
2011	768,176,024	15%	5,236,608,479	53,837,911	28,058,513	74,158,463	924,230,911
2012	771,570,637	15%	5,188,137,146	45,636,264	27,492,147	74,417,660	919,116,708
2013	793,950,131	14%	5,607,023,010	36,743,490	29,661,638	76,704,885	937,060,144
2014	849,596,067	14%	6,020,523,550	26,880,268	27,077,031	79,426,145	982,979,511

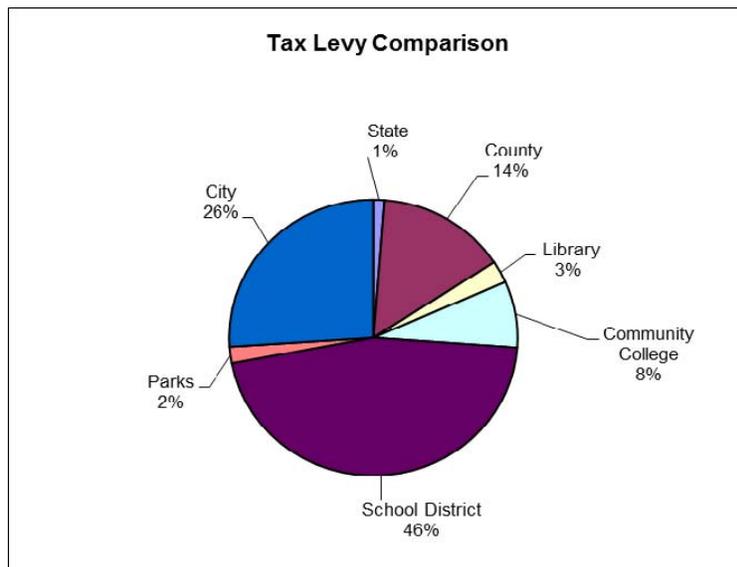
**Tax Levies**

Levy Year	Budget Year	General	Debt Service	Total
2006	2007	16.865	9.603	26.468
2007	2008	16.871	9.606	26.477
2008	2009	16.929	9.639	26.568
2009	2010	17.433	9.141	26.574
2010	2011	17.467	9.159	26.626
2011	2012	20.473	9.162	29.635
2012	2013	20.496	9.172	29.668
2013	2014	21.028	8.685	29.713
2014	2015	23.066	8.699	31.765
2015	2016	21.875	9.932	31.807

**Tax Rates of Jurisdictions Overlapping With the City (Expressed in Mills)**

Levy Year	Budget Year	State	County	Library	Community College	School District	Parks	City	Total
2006	2007	1.5	17.949	2.960	8.872	51.980	2.290	26.468	112.019
2007	2008	1.5	17.985	2.962	8.749	52.008	2.295	26.477	111.976
2008	2009	1.5	17.767	3.057	8.768	52.094	2.341	26.568	112.095
2009	2010	1.5	17.716	3.151	8.784	55.318	2.346	26.574	115.389
2010	2011	1.5	17.748	3.158	8.799	57.192	2.350	26.626	117.373
2011	2012	1.5	17.700	3.145	8.776	56.135	2.343	29.635	119.234
2012	2013	1.5	17.717	3.149	8.785	55.766	2.344	29.668	118.929
2013	2014	1.5	17.745	3.155	9.551	55.611	2.347	29.713	119.622
2014	2015	1.5	17.764	3.157	9.461	55.911	2.347	31.765	121.905
2015	2016	1.5	19.582	3.912	9.469	54.059	3.101	31.807	123.430

Unified School District #512 is used as an example but depending upon resident location, USD #232 or USD #233 would be the applicable taxing jurisdiction.





# Financial Overview

## Description of Accounts and Funds

The accounts of the city are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which is comprised of its assets, liabilities, fund balance, revenues and expenditures or expenses, as appropriate. The types of funds maintained by the city are as follows:

**GENERAL FUND:** The General Fund is the principal fund of the city. The majority of the current operating expenditures of the city are financed through revenues received by the General Fund. The General Fund is considered a major fund.

**DEBT SERVICE FUND:** The Debt Service Fund is used to account for the payment of principal and interest on the city's general obligation bonds, which are recorded in the general long-term debt account groups. Revenues for this purpose include ad valorem property taxes, special assessment taxes, and investment interest income. The Debt Service Fund is considered a major fund.

**ENTERPRISE FUND:** The Stormwater Fund is used to account for the administration, operations, maintenance, financing and related debt service for providing a systematic, economical and environmentally sensitive means for managing the stormwater functions for the city. Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to provide the goods or services to the general public on a continuing basis primarily through user charges.

**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. Budgeted Special Revenue Funds include; Special Highway, Tourism and Convention, Special Alcohol, Special Parks & Recreation, Neighborhood Revitalization, Transportation Improvement Plan (Zone 1, 2 & 3), Parks and Recreation Impact Fee (Zone 1, 2 & 3), Street Tree (Zone 1, 2 & 3), Mining TIF, City Center TIF, Ridgeview Mining TIF, Orchard Corners CID, Prairie Creek CID, Quivira 95 CID, Greystone Plaza CID, City Center East CID #1, City Center East CID #2, and I-35 & 95<sup>th</sup> Street TIF.

**FIDUCIARY FUNDS:** The Pension Trust Fund is used to account for the accumulation of resources for pension benefit payments.

A **Fund** is an accounting entity with a self-balancing set of accounts that records financial transactions for a specific government activity or function. A fund includes both revenue and expenditure accounts. The fund balance of a fund is the excess of a fund's current assets over its current liabilities.

The **Expenditure** account numbers used in the City of Lenexa's budgeting and accounting process are broken down by fund, function, department, division, activity, and object.

### FUND - FUNCTION - DEPARTMENT - DIVISION - ORGANIZATION – OBJECT

A *function* is a group of related activities aimed at accomplishing a major service. A *department* is a major administrative section of the City of Lenexa, which indicates overall management responsibility for an operation, or group of related operations within a functional area. A *division* is a segment of the department, which is assigned a specific operation. An *organization* is a subset of the division, which fulfills a specific task of the division. The expenditure *object* number designates a specific expense account and is consistently applied throughout all departments, divisions, and organizations.

The **Revenue** account numbers used in the City of Lenexa's budgeting and accounting process are broken down by fund, section and object.

FUND - SECTION – OBJECT

*Sections* are categories of revenues such as property taxes, non-property taxes, licenses and permits, intergovernmental, charges for service, fines and forfeitures, use of money, miscellaneous, and non-revenue receipts. The revenue *object* number designates a specific revenue account and is consistently applied throughout the funds.

**FUND AND DEPARTMENT STRUCTURE:**

**BUDGETED FUNDS**

<b><i>Fund Type</i></b>	<b><i>Fund #</i></b>	<b><i>Fund Name/Department</i></b>
<b>General</b>	<b>01</b>	<b>General (Major Fund)</b> Governing Body Executive Communications Municipal Court City Clerk Finance Human Resources Enterprise Systems and Technology Legal Community Development Fire Police Municipal Services Parks and Recreation
<b>Debt Service</b>	<b>05</b>	<b>Debt Service (Major Fund)</b>
Special Revenue	25	Special Highway
	26	Special Alcohol
	27	Special Parks & Recreation
	28	Tourism and Convention
	40/41/42	Parks and Recreation Impact Fee Zone 1, 2 & 3
	43/44/45	Street Tree Zone 1, 2 & 3
	46/47/48	Transportation Improvement Plan Zone 1, 2 & 3
	50	Neighborhood Revitalization
	51	City Center TIF District
	53	Mining TIF District
	54	Ridgeview Mining TIF District
	56	Orchard Corners CID
	57	Prairie Creek CID
	58	Quivira 95 CID
	59	Greystone Plaza CID
	61	City Center East CID #1
	62	City Center East CID #2
	63	I-35 & 95 <sup>th</sup> Street TIF
<b>Enterprise</b>	<b>80</b>	<b>Stormwater</b>

**NON-BUDGETED FUNDS**

<b><i>Fund Type</i></b>	<b><i>Fund #</i></b>	<b><i>Fund Name</i></b>
Special Revenue	02	Endowment
	<b>10</b>	<b>Capital Improvement (Major Fund)</b>
	15	Grants
	20	Law Enforcement Trust
	21	Legal Trust
	73	Facilities Maintenance
	75	Equipment Reserve
Internal Service	86	Risk Management
	85	Health Plan
	87	Workers Compensation
Fiduciary	90	Pension Trust

***ACCOUNTING:***

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. In the General Fund, sales taxes are considered "measurable" when in the hands of 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-in-aid earned, 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, fines and forfeitures in the General Fund, and property taxes in the Debt Service and Special Revenue Funds.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this rule include:

- Long-term portion of accumulated unpaid vacation and sick pay, which is not accrued.
- Principal and interest on general long-term debt, which is recognized when due.
- Prepaid expenses, which are not recorded.

The basis of budgeting is the same as the basis of accounting (modified accrual basis of accounting).



# Financial Policies

The purpose of this section is to present a summary of the policies that the City of Lenexa follows in managing its financial and budgetary affairs. Most of the policies listed below are not new, but represent long-standing principles and traditions which have guided the city in the past and have allowed the city to maintain its financial stability, even during times of economic recession.

For Lenexa, a balanced budget is defined as a budget, in which projected resources (revenues plus use of fund balance) equal projected expenditures. This definition applies to each fund appropriated in the city's budget.

## **RESERVE POLICY:**

- The city will maintain prudent reserve amounts in city funds in order to maintain working capital, fund capital asset replacement, and fund debt retirement. Reserve targets will be based on a number of factors, including: a) cash flow requirements, b) contingencies for unpredictable revenue sources, and c) contingencies for unpredictable expenditures and emergencies (such as natural disasters).
- The reserve (fund balance) target for the General Fund will range from 30% to 35% of budgeted annual General Fund revenues.
- The reserve (fund balance) target for the Debt Service Fund will range from 10% to 20% of the annual principal and interest amounts due on outstanding bonds and temporary notes.
- The reserve (fund balance) target for the Stormwater Fund will range from 10% to 20% of budgeted annual Stormwater Fund revenues.
- The policy establishes reserve targets for a number of other city funds. These include the Health Plan Fund, the Risk Management Fund, the Worker's Compensation Fund, the Tourism and Convention Fund, and the Special Alcohol Fund.

The reserve policy was previously adopted by the City Council.

## **INVESTMENT OF IDLE FUNDS:**

- It is the policy of the city that, giving due regard to the safety and risk of investment, all available funds shall be invested in conformance with legal and administrative guidelines and, to the maximum extent possible, at the highest rates obtainable at the time of investment.
- The primary objectives of investment activities, in order of priority, shall be safety, liquidity, and yield. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This will be accomplished by structuring the portfolio so that securities mature concurrently with cash needs to meet anticipated demands. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account investment risk constraints and liquidity needs.
- No single financial institution should hold demand or time deposits which will constitute more than 10% of the city's portfolio value. No more than 33% of the total portfolio value should be placed with a single issuer other than the United States Treasury. Additional limits are established for specific investment types.
- The city will not directly invest in securities with stated maturities of more than four (4) years from the date of purchase, in accordance with state statute.
- A quarterly investment report will be prepared and submitted to the City Administrator and Governing Body. This report will be prepared in a manner which will allow the city to ascertain whether investment activities during the reporting period have conformed to the investment policy.

The investment policy was previously adopted by the City Council.

**PURCHASING POLICY:**

- A commodity or service should be obtained at the lowest cost possible consistent with the quality required to maintain efficient operation of city departments.
- When the Governing Body approves a level of expenditures for any given department that, in itself is not a permit to expend funds, unless the need exists, and the item is within the city budget.
- Purchases less than or equal to \$10,000 per occurrence may be approved by the appropriate Management Team member. Purchases totaling \$10,000.01 to \$50,000 per occurrence require approval by the City Administrator or the Deputy City Administrator. All purchases totaling over \$50,000 per occurrence require approval by the Governing Body.
- The city will maintain a control system to ensure adherence to the budget and will prepare regular reports comparing expenditures to budgeted amounts.

The purchasing policy was previously approved by the City Administrator (City Council approval is not required).

**CAPITAL ASSET POLICY:**

- To safeguard the investment in capital assets.
- To use the fixed asset system as a management tool for replacement of reoccurring items to avoid duplication and inefficient use of capital assets.
- To comply with state laws and regulations.
- To provide information for preparation of financial statements in accordance with G.A.A.P.
- When disposing of capital assets, every effort should be made to recover some of the original cost by selling and/or trading in the capital asset.

The capital asset policy was previously approved by the City Administrator.

**CAPITAL IMPROVEMENT POLICY:**

- The city will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with this plan.
- Immediate capital replacement needs and smaller capital projects are funded on a pay-as-you-go basis through a yearly budget transfer. Funding for projects with a projected cost of at least \$300,000 and a useful life of at least five years is provided through the Capital Improvement Program (CIP).
- Capital improvements involve the outlay of substantial funds; therefore, numerous techniques will be looked at to enable the city to pay for capital improvements over a longer period of time, including; General Obligation Bonds, Reserves (fund balances), Revenue Bonds, Lease Purchase, Special Districts, Special Assessments, State and Federal Grants and “Cash for Capital Projects”.

The capital improvement policy was previously approved by the City Administrator.

**DEBT POLICY:**

- To provide for proper planning of capital expenditures, financing requirements, and guidelines for issuance of various debt instruments.
- To secure favorable ratings and competitive lower interest rates on all types of borrowing instruments, thereby providing savings to all taxpayers.
- Strive to meet credit market norms (where they exist), and monitor absolute amounts and year-to-year trends of key financial and debt ratios.

Borrowing Instruments:

- \* *Temporary Notes:* Maximum maturity of any note will be four years from date of issue.
- \* *General Obligation Bonds:* As a general practice, the city will structure normal capital improvement projects to mature over 10 to 15 years, or the useful life of the project, whichever is less. Stormwater capital improvement projects are structured to mature over 20 years. Bonds will be rated by a national credit rating agency or agencies if deemed financially advantageous.

- \* *Lease/Purchase Agreements:* These instruments may be used as a flexible financial alternative for acquiring assets. The scheduled maturity shall not exceed the anticipated useful life of the capital item, and in no case shall exceed 20 years.
- \* *Tax Increment Financing (TIF) Bonds:* The city may issue TIF Bonds to finance eligible redevelopment project expenses as part of a TIF district. TIF Bonds issued by the city will normally be special obligation bonds supported by incremental revenues generated from the TIF District, and not General Obligation Bonds secured by the city's full faith and credit.

The debt policy was previously approved by the City Council.



# Budget Procedures

## ***BUDGET ADOPTION***

Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance Funds, all Capital Project Funds, Facilities Maintenance Fund, Equipment Reserve Fund, Legal Trust Fund, Law Enforcement Trust Fund, Endowment Fund, Capital Improvement Fund, Risk Management Fund, Health Plan Fund and the Workers Compensation Fund.

## ***BUDGET CONTROLS***

Control over spending in funds that are not subject to legal budgets is maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditure of the current period, except for special assessments of the Debt Service Fund, which are recognized on a cash basis. Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts, and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual. The statutes provide for the following sequence and timetable in adoption of budgets: a) preparation of the budget for the succeeding calendar year on or before August 1 of each year, b) Notice of Public Hearing published on or before August 5 of each year, c) a minimum of ten day's notice of public hearing published in a local newspaper, on or before August 15 of each year, and d) Certify adoption of final budget on or before August 25 of each year.

## ***BUDGET AMENDMENT***

The city must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the Governing Body may amend the budget at that time. Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. All appropriations lapse at the end of the year, except for capital project funds, which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously non-budgeted increases in revenue other than ad valorem property taxes.

## ***BUDGET PROCESS***

The city must prepare and adopt a budget each year. The presentation of this document is the last in a series of steps in that process as outlined in the budget calendar on the following page. The budget process is summarized in the following paragraphs.

1. Budget Preparation Guidelines – The budget preparation guidelines were developed in March 2015 and included the following primary assumptions: a) maintaining the same total mill levy for 2016, and b) an increase of 6% in the city's assessed valuation.
2. Budget Alternatives – Each department was directed to prepare and submit potential budget alternatives (additions and reductions) for consideration in the 2016 budget process.

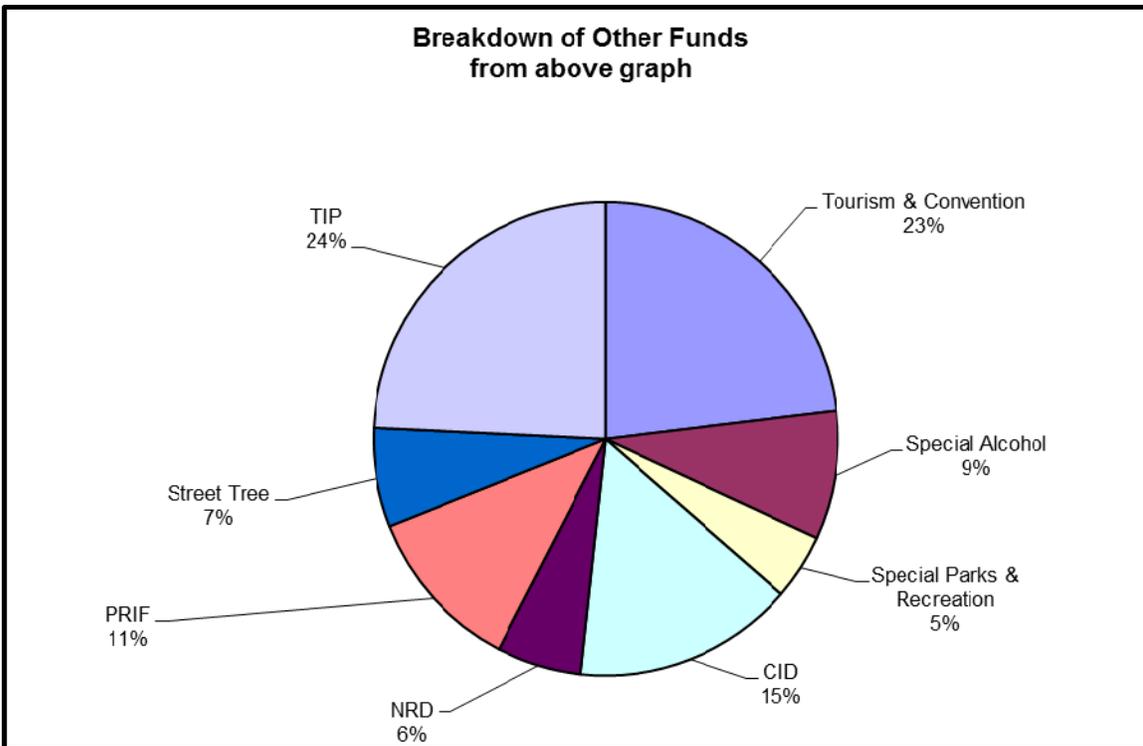
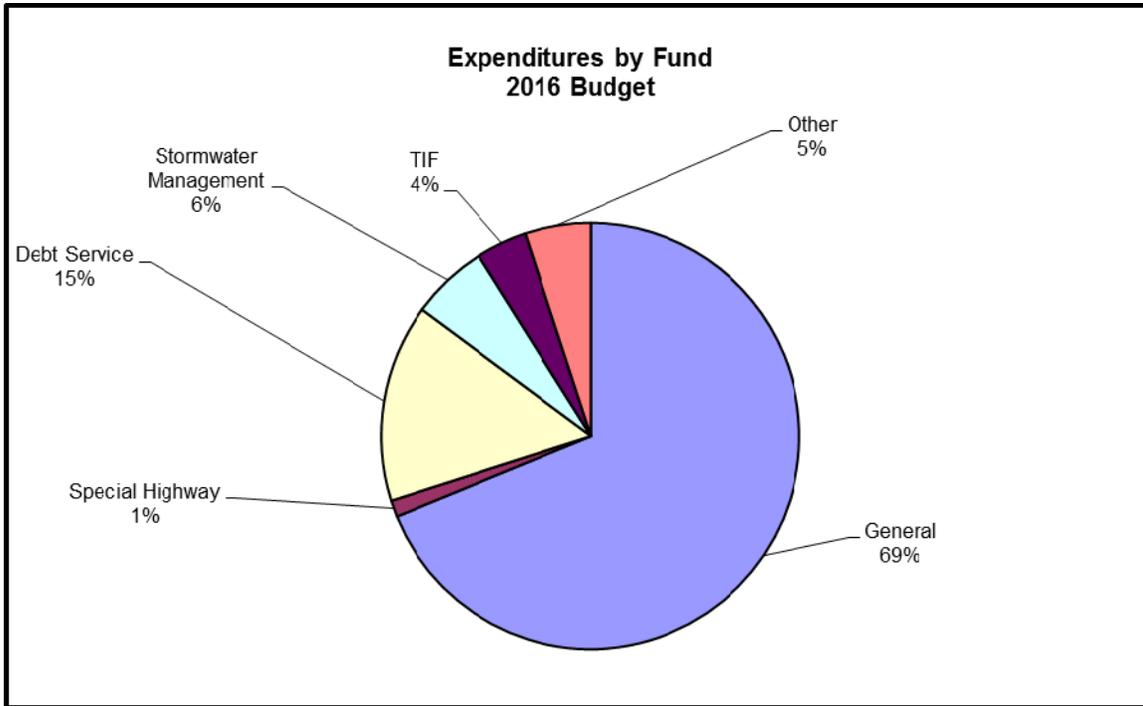
3. City Administrator Review – The City Administrator reviewed the department budget alternatives and other budget assumptions with Finance Department staff in multiple meetings during May. In June, the City Administrator made preliminary decisions on the budget recommendation and CIP recommendation; these decisions were discussed with each department head. The City Administrator submitted a formal budget recommendation and CIP recommendation to the Governing Body in June.
4. Governing Body Review of Recommended Budget - Staff presented an overview of the 2016 recommended budget and recommended CIP (along with an update of the city's multi-year financial models) on June 23, 2015. After additional study sessions and a public hearing, the Governing Body formally adopted the budget and CIP at the August 4<sup>th</sup> Council meeting. Upon adoption of the budget, staff filed required budget forms with Johnson County prior to the August 25<sup>th</sup> deadline established by state law.

**BUDGET CALENDAR**

February 2015	<ul style="list-style-type: none"> <li>• Review budget &amp; CIP calendar with Administrative Team</li> <li>• Distribute CIP preparation instructions to departments</li> <li>• Receive preliminary real property valuation information from the County Appraiser</li> </ul>
March 2015	<ul style="list-style-type: none"> <li>• Distribute budget preparation memo &amp; forms to departments</li> <li>• Departments submit CIP updates/requests to Finance</li> </ul>
April 2015	<ul style="list-style-type: none"> <li>• CIP project updates/requests distributed to CIP Committee</li> <li>• Departments complete operating budget information in Munis – revenue estimates &amp; contractual/commodities/capital expenditures; departments submit new position requests using position justification form</li> <li>• Department verification of existing position data</li> </ul>
May 2015	<ul style="list-style-type: none"> <li>• City Administrator meetings with departments to review operating budget requests (as needed)</li> <li>• Departments complete key performance measures and other information for budget document</li> </ul>
June 2015	<ul style="list-style-type: none"> <li>• City Administrator makes final decisions on proposed CIP &amp; operating budget</li> <li>• Finalize revenue estimates, excluding assessed valuation</li> <li>• Distribute proposed budget &amp; CIP to Governing Body, post budget on website, &amp; distribute communication to employees</li> <li>• Committee of the Whole meeting for review of proposed budget &amp; CIP</li> </ul>
July 2015	<ul style="list-style-type: none"> <li>• Receive final assessed valuation estimates from Johnson County</li> <li>• Governing Body Ad Hoc meetings to review proposed budget &amp; CIP detail (as needed)</li> <li>• Review final property tax revenue estimates and budget adjustments</li> <li>• Publish notice of public hearing in newspapers</li> </ul>
August 2015	<ul style="list-style-type: none"> <li>• Hold public hearing on the FY 2016 Proposed Budget &amp; CIP</li> <li>• City Council adopts FY 2016 Budget &amp; CIP</li> <li>• FY 2016 Adopted Budget must be submitted to Johnson County on or before August 25<sup>th</sup></li> </ul>
September 2015	<ul style="list-style-type: none"> <li>• Finance begins budget document preparation for submission to GFOA</li> </ul>
November 2015	<ul style="list-style-type: none"> <li>• Final budget document &amp; CIP submitted to GFOA and posted on website</li> </ul>



# Budget Expenditures by Fund Graph



These graphs show each fund's percentage of the total budget of the city.



# Budget Summary by Year

Listed below are the resources and expenditures of all budgeted funds for the City of Lenexa. This includes General, Debt Service, Enterprise and Special Revenue Funds. For further detail into the 2016 budget, look on the following page for the funding sources and expenditures for each fund type.

	2013	2014	2015	2016
	<u>Actual</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>	\$40,410,053	\$41,702,975	\$44,018,060	\$37,596,701
<b>Revenues</b>				
Property Taxes	\$28,826,465	\$29,489,062	\$35,142,940	\$38,510,355
Non-Property Taxes	41,005,177	44,114,892	44,496,309	45,905,962
Licenses & Permits	1,633,231	1,947,409	1,361,500	1,560,500
Intergovernmental	0	49,110	0	0
Charges for Services	7,744,530	8,245,301	7,691,007	8,142,125
Fines & Forfeitures	1,276,952	1,593,021	1,300,000	1,587,500
Use of Money	703,170	604,064	715,491	722,091
Miscellaneous	231,098	333,478	407,480	409,784
Non-Revenue Receipts	85,075	901,521	61,000	61,000
Transfers In	1,872,108	1,135,740	69,592	66,750
<b>Total Revenues</b>	<b>\$83,377,806</b>	<b>\$88,413,598</b>	<b>\$91,245,319</b>	<b>\$96,966,067</b>
<b>Total Available Resources</b>	<b>\$123,787,859</b>	<b>\$130,116,573</b>	<b>\$135,263,379</b>	<b>\$134,562,768</b>
<b>Expenditures</b>				
Governing Body	\$122,545	\$159,067	\$208,748	\$204,466
Executive (includes Communications)	1,613,818	1,683,173	2,032,965	2,214,324
Municipal Court	498,305	476,302	511,709	578,794
Enterprise Systems & Technology	2,508,561	2,954,785	3,453,881	3,484,076
Finance	1,376,244	1,323,805	1,262,882	1,324,544
Legal	1,242,741	1,228,530	1,430,675	1,528,650
Human Resources	542,068	697,461	747,534	1,002,630
Community Development	3,150,860	3,251,247	3,840,178	4,027,455
Police	13,034,180	13,079,320	14,142,738	14,986,838
Fire	9,103,106	9,335,190	9,737,314	10,510,016
Municipal Services	9,689,447	9,211,065	10,402,916	10,881,641
Parks & Recreation	4,917,801	4,900,444	6,078,852	6,418,268
Economic Development (TIF, CID)	1,285,380	1,859,113	4,637,000	5,430,285
Debt Service	14,846,916	15,122,629	15,558,611	17,250,242
Transfers	18,152,912	20,816,382	23,620,675	18,260,180
<b>Total Expenditures</b>	<b>\$82,084,884</b>	<b>\$86,098,513</b>	<b>\$97,666,678</b>	<b>\$98,102,409</b>
<b>Ending Fund Balance</b>	<b>\$41,702,975</b>	<b>\$44,018,060</b>	<b>\$37,596,701</b>	<b>\$36,460,359</b>

\*Total ending fund balance plus total expenditures for 2016 equals the adopted budget.



# Budget Summary by Fund

Listed below are the funding sources and expenditures for the 2016 Budget by fund type. In the 2016 General Fund budget, \$23.5 million is budgeted for reserves. For further information on projection of financial condition please turn to the following page.

	General Fund	Debt Service Fund	Enterprise Fund	Special Revenue Funds	Total
<b>Beginning Fund Balance</b>	\$23,537,163	\$6,996,078	\$2,121,565	\$4,941,895	\$37,596,701
<b>Revenues</b>					
Property Taxes	\$21,294,669	\$12,334,686	\$0	\$4,881,000	\$38,510,355
Non-Property Taxes	41,677,711	814,813	0	3,413,438	45,905,962
Licenses & Permits	1,520,500	0	40,000	0	1,560,500
Charges for Services	2,015,244	0	5,696,881	430,000	8,142,125
Fines & Forfeitures	1,587,500	0	0	0	1,587,500
Use of Money	624,591	75,000	22,500	0	722,091
Miscellaneous	244,714	0	90,070	75,000	409,784
Transfers In	127,750	0	0	0	127,750
<b>Total Revenues</b>	<b>\$69,092,679</b>	<b>\$13,224,499</b>	<b>\$5,849,451</b>	<b>\$8,799,438</b>	<b>\$96,966,067</b>
<b>Total Available Resources</b>	<b>\$92,629,842</b>	<b>\$20,220,577</b>	<b>\$7,971,016</b>	<b>\$13,741,333</b>	<b>\$134,562,768</b>
<b>Expenditures</b>					
Governing Body	\$204,466	\$0	\$0	\$0	\$204,466
Executive *	1,305,164	0	0	909,160	2,214,324
Municipal Court	578,794	0	0	0	578,794
Enterprise Systems & Tech.	3,484,076	0	0	0	3,484,076
Finance	1,324,544	0	0	0	1,324,544
Legal	1,528,650	0	0	0	1,528,650
Human Resources	1,002,630	0	0	0	1,002,630
Community Development	4,027,455	0	0	0	4,027,455
Police	14,811,269	0	0	175,569	14,986,838
Fire	10,510,016	0	0	0	10,510,016
Municipal Services	9,170,184	0	1,711,457	0	10,881,641
Parks & Recreation	6,363,268	0	0	55,000	6,418,268
Economic Dev. (TIF, CID)	0	0	0	5,430,285	5,430,285
Debt Service	0	13,210,904	3,832,932	206,406	17,250,242
Transfers	14,782,163	403,598	1,000,835	2,073,584	18,260,180
<b>Total Expenditures</b>	<b>\$69,092,679</b>	<b>\$13,614,502</b>	<b>\$6,545,224</b>	<b>\$8,850,004</b>	<b>\$98,102,409</b>
<b>Ending Fund Balance</b>	<b>\$23,537,163</b>	<b>\$6,606,075</b>	<b>\$1,425,792</b>	<b>\$4,891,329</b>	<b>\$36,460,359</b>

Total ending fund balance plus total expenditures for 2016 equals the adopted budget.

\*Executive Department includes Communications.



# Budgetary Projections by Fund

<b>FUND</b>	<b>Balance 1/1/2015</b>	<b>2015 Estimated Revenue</b>	<b>2015 Estimated Expenditures</b>	<b>Balance 12/31/2015</b>
General	\$28,364,611	\$66,890,177	\$71,717,625	\$23,537,163
Debt Service	7,875,076	11,089,525	11,968,523	6,996,078
Special Highway	326,969	1,356,000	1,356,000	326,969
Special Alcohol	354,878	222,967	222,967	354,878
Special Parks & Recreation	61,465	222,967	222,967	61,465
Tourism & Convention	827,691	700,000	725,000	802,691
Parks & Rec. Impact	827,228	125,000	305,000	647,228
Street Tree	404,861	55,000	55,000	404,861
TIP	1,396,007	250,000	250,000	1,396,007
Neighborhood Revitalization	99,895	250,000	250,000	99,895
City Center TIF	678,675	1,680,000	1,680,000	678,675
Mining TIF	3,899	1,390,000	1,390,000	3,899
Ridgeview Mining TIF	4,455	704,000	704,000	4,455
Orchard Corners CID	117,152	606,000	606,000	117,152
Prairie Creek CID	13,104	100,000	100,000	13,104
Quivira 95 CID	6,704	52,000	52,000	6,704
Greystone Plaza CID	20,397	35,000	35,000	20,397
City Center East #1 CID	3,515	30,000	30,000	3,515
City Center East #2 CID	0	0	0	0
I-35 & 95th Street TIF	0	40,000	40,000	0
Stormwater Management	2,631,478	5,446,683	5,956,596	2,121,565
<b>Total</b>	<b>\$44,018,060</b>	<b>\$91,245,319</b>	<b>\$97,666,678</b>	<b>\$37,596,701</b>

<b>FUND</b>	<b>Balance 1/1/2016</b>	<b>2016 Budgeted Revenue</b>	<b>2016 Budgeted Expenditures</b>	<b>Balance 12/31/2016</b>
General	\$23,537,163	\$69,092,679	\$69,092,679	\$23,537,163
Debt Service	6,996,078	13,224,499	\$13,614,502	6,606,075
Special Highway	326,969	1,357,800	\$1,357,800	326,969
Special Alcohol	354,878	242,319	\$242,319	354,878
Special Parks & Recreation	61,465	242,319	\$242,319	61,465
Tourism & Convention	802,691	765,000	\$815,566	752,125
Parks & Rec. Impact	647,228	125,000	\$125,000	647,228
Street Tree	404,861	55,000	\$55,000	404,861
TIP	1,396,007	250,000	\$250,000	1,396,007
Neighborhood Revitalization	99,895	300,000	\$300,000	99,895
City Center TIF	678,675	2,306,000	\$2,306,000	678,675
Mining TIF	3,899	1,453,000	\$1,453,000	3,899
Ridgeview Mining TIF	4,455	762,000	\$762,000	4,455
Orchard Corners CID	117,152	606,000	\$606,000	117,152
Prairie Creek CID	13,104	100,000	\$100,000	13,104
Quivira 95 CID	6,704	52,000	\$52,000	6,704
Greystone Plaza CID	20,397	40,000	\$40,000	20,397
City Center East #1 CID	3,515	33,000	\$33,000	3,515
City Center East #2 CID	0	50,000	\$50,000	0
I-35 & 95th Street TIF	0	60,000	\$60,000	0
Stormwater Management	2,121,565	5,849,451	\$6,545,224	1,425,792
<b>Total</b>	<b>\$37,596,701</b>	<b>\$96,966,067</b>	<b>\$98,102,409</b>	<b>\$36,460,359</b>

Total budgeted fund balances (reserves) for all funds are \$32.4 million and the general fund reserve is \$23.5 million. Explanation for changes in fund balances are provided on the following page.



# Budgetary Projections by Fund

## Explanation of Changes in Fund Balances

The following funds have projected changes in fund balances for FY 2015 and/or FY 2016: General Fund, Debt Service Fund, Tourism and Convention Fund, Park and Recreation Impact Fee (PRIF) Fund, and Stormwater Fund. These changes are explained below.

**General Fund:** The fund balance of the General Fund is projected to decrease by \$4.8 million in FY 2015 due to one-time transfers to the Capital Improvement Fund to finance the Civic Center project and other capital projects on a pay-as-you-go basis. The transfers are possible due to the fund balance being greater than the policy target at the end of FY 2014. There is no projected change in fund balance for FY 2016.

**Debt Service Fund:** The fund balance of the Debt Service Fund is projected to decrease by \$880,000 in FY 2015 and \$390,000 in FY 2016. These decreases occur in order to maintain a stable property tax rate in the Debt Service Fund for future years. The fund balance is projected to be greater than the policy target in FY 2015 through FY 2020. By FY 2019, Debt Service Fund revenues are projected to exceed expenditures.

**Tourism and Convention Fee Fund:** The fund balance of the Tourism and Convention Fund is projected to decrease by \$25,000 in FY 2015 and \$50,000 in FY 2016. The decrease in FY 2015 is due to an increased annual payment to the Lenexa Economic Development Council that was approved after adoption of the 2015 annual budget. The decrease in FY 2016 is due to the anticipated closure of the Interstate 35 and 95<sup>th</sup> Street Interchange for several months in 2016. This closure, which is due to a major road construction project, will likely have a negative impact on transient guest tax revenue collections for hotels near the construction area.

**Park and Recreation Impact Fee Fund:** The fund balance of the Park and Recreation Impact Fee Fund is projected to decrease by \$180,000 in FY 2015. This decrease occurs to finance parks and recreation capital projects on a pay-as-you-go basis (the impact fees can only be used for parks and recreation projects). Impact fees are accumulated into the fund balance until sufficient funds are available to fund parks and recreation projects. There is no projected change in fund balance for FY 2016.

**Stormwater Fund:** The fund balance of the Stormwater Fund is projected to decrease by \$510,000 in FY 2015 and \$700,000 in FY 2016. These decreases occur in order to maintain a stable stormwater service charge user fee in future years. The fund balance is projected to be greater than the policy target in FY 2015 through FY 2020. By FY 2019, Stormwater revenues are projected to exceed expenditures.



## Summary of Revenues and Expenditures by Fund

Revenues by Fund	2013	2014	2015	2016
	Actual	Actual	Re-estimate	Budget
General	\$60,128,667	\$64,878,144	\$66,890,177	\$69,092,679
Debt Service	\$11,323,057	\$11,087,495	\$11,089,525	\$13,224,499
Special Highway	\$1,252,398	\$1,299,718	\$1,356,000	\$1,357,800
Special Alcohol	\$223,518	\$235,287	\$222,967	\$242,319
Special Parks & Recreation	\$223,518	\$235,287	\$222,967	\$242,319
Tourism & Convention	\$668,185	\$799,991	\$700,000	\$765,000
Parks & Rec. Impact	\$282,297	\$429,949	\$125,000	\$125,000
Street Tree	\$17,526	(\$15,227)	\$55,000	\$55,000
TIP	\$476,127	\$609,019	\$250,000	\$250,000
Neighborhood Revitalization	\$236,997	\$241,277	\$250,000	\$300,000
City Center TIF	\$901,548	\$776,733	\$1,680,000	\$2,306,000
Mining TIF	\$564,577	\$835,938	\$1,390,000	\$1,453,000
Ridgeview Mining TIF	\$689,623	\$680,392	\$704,000	\$762,000
Orchard Corners CID	\$474,888	\$508,571	\$606,000	\$606,000
Prairie Creek CID	\$69,927	\$84,154	\$100,000	\$100,000
Quivira 95 CID	\$1,545	\$30,239	\$52,000	\$52,000
Greystone Plaza CID	\$0	\$20,398	\$35,000	\$40,000
City Center East #1 CID	\$0	\$4,507	\$30,000	\$33,000
City Center East #2 CID	\$0	\$0	\$0	\$50,000
I-35 & 95th Street TIF	\$0	\$0	\$40,000	\$60,000
Stormwater Management	\$5,843,408	\$5,671,726	\$5,446,683	\$5,849,451
	<b>\$83,377,806</b>	<b>\$88,413,598</b>	<b>\$91,245,319</b>	<b>\$96,966,067</b>
<b>Expenditures by Fund</b>				
General	\$57,833,862	\$62,635,846	\$71,717,625	\$92,629,842
Debt Service	\$11,669,480	\$11,323,592	\$11,968,523	\$20,220,577
Special Highway	\$1,239,565	\$1,291,160	\$1,356,000	\$1,684,769
Special Alcohol	\$137,430	\$135,734	\$222,967	\$597,197
Special Parks & Recreation	\$213,660	\$228,870	\$222,967	\$303,784
Tourism & Convention	\$556,531	\$554,859	\$725,000	\$1,567,691
Parks & Rec. Impact	\$0	\$454,338	\$305,000	\$772,228
Street Tree	\$33,942	\$63,034	\$55,000	\$459,861
TIP	\$169,086	\$120,411	\$250,000	\$1,646,007
Neighborhood Revitalization	\$195,838	\$213,803	\$250,000	\$399,895
City Center TIF	\$689,346	\$682,783	\$1,680,000	\$2,984,675
Mining TIF	\$446,686	\$953,394	\$1,390,000	\$1,456,899
Ridgeview Mining TIF	\$2,681,368	\$678,342	\$704,000	\$766,455
Orchard Corners CID	\$466,133	\$499,357	\$606,000	\$723,152
Prairie Creek CID	\$72,988	\$80,254	\$100,000	\$113,104
Quivira 95 CID	\$0	\$25,080	\$52,000	\$58,704
Greystone Plaza CID	\$0	\$0	\$35,000	\$60,397
City Center East #1 CID	\$0	\$992	\$30,000	\$36,515
City Center East #2 CID	\$0	\$0	\$0	\$50,000
I-35 & 95th Street TIF	\$0	\$0	\$40,000	\$60,000
Stormwater Management	\$5,678,969	\$6,156,664	\$5,956,596	\$7,971,016
Total	<b>\$82,084,884</b>	<b>\$86,098,513</b>	<b>\$97,666,678</b>	<b>\$134,562,768</b>

\*Expenditures by fund for FY2016 include projected December 31, 2016 fund balances (reserves).



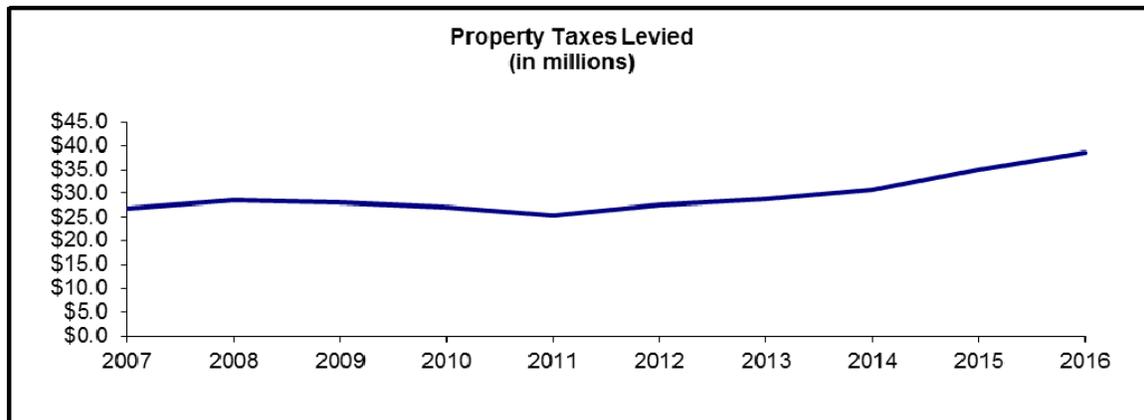
## Major Revenue Sources - Trends and Assumptions

Listed below are the major revenue sources and the underlying assumptions and trends for each.

- PROPERTY TAXES
- SALES TAX (CITY AND COUNTY) & USE TAX
- FRANCHISE TAXES
- STORMWATER SERVICE CHARGES

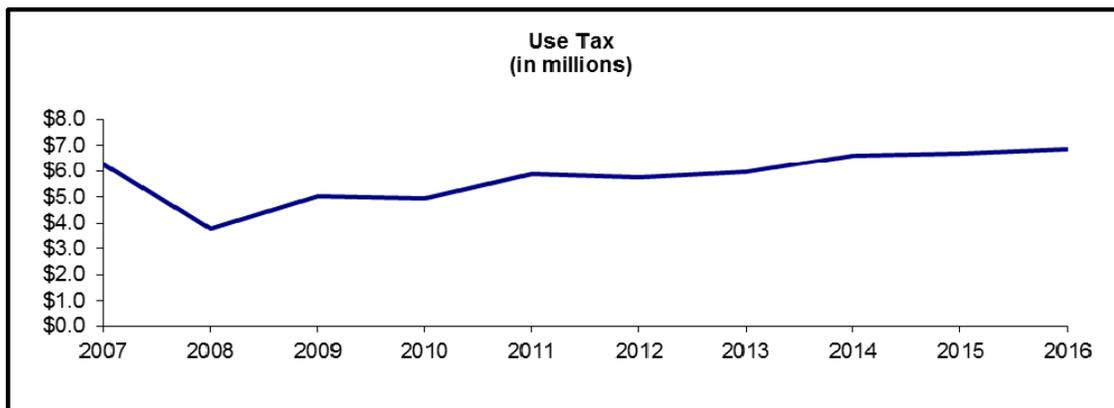
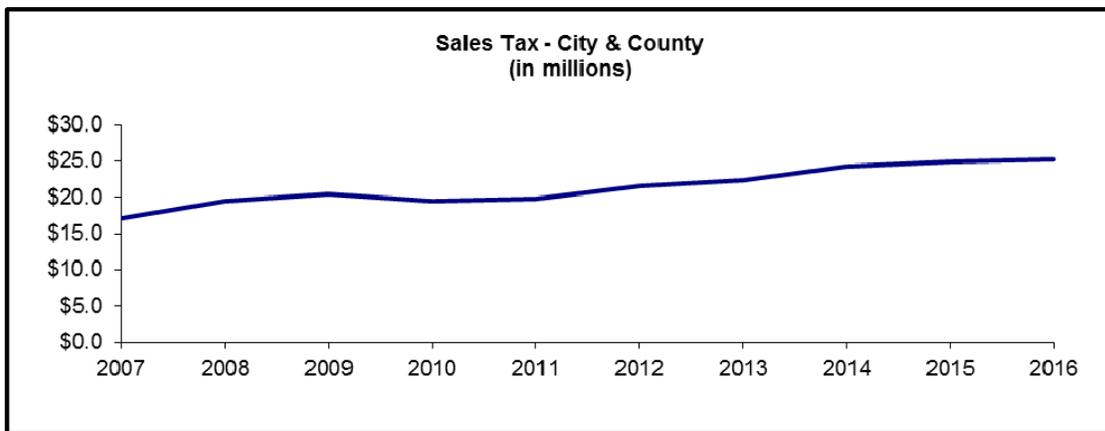
**PROPERTY TAXES:** This is the largest source of revenue followed by city and county sales tax revenues. Property tax dollars generated to fund the 2016 budget are \$30.4 million (assuming a 2.0% delinquency rate) as compared to \$28.2 million for the 2015 budget. To generate \$30.4 million in property tax revenue, a mill levy of 31.807 is required for the 2016 budget. This includes 21.875 mills for the General Fund and 9.932 mills for the Debt Service Fund. This is an increase of 1.19 mills for the Debt Service Fund and a decrease of 1.19 mills for the General Fund to cover the estimated debt service on construction of Ridgeview Road from K-10 Highway to 99<sup>th</sup> Street. The city's assessed valuation, to which the property tax rate is applied, is estimated to increase from \$903.9 million in 2015 to \$976.5 million in 2016. This represents an increase of 8%. The estimated delinquency rate for property taxes is 2% in the adopted budget, which is unchanged from 2015.

Property taxes are billed and collected by Johnson County. The County distributes property taxes to the City in January, March, June, September and October.



**SALES & USE TAX:** The city currently imposes a 1.375% sales tax rate, which includes a 1.000% general purpose levy and 0.375% to fund road and park maintenance, park facility upgrades and development, and a new civic center at City Center. (In certain areas of the City, there is an additional 1% sales tax for Community Improvement Districts.) The 0.375% sales tax went into effect on Oct. 1, 2008 and generates approximately \$6.3 million annually in sales tax and use tax revenues. The city also shares in the distribution of Johnson County sales tax at the rate of 1.10%. General Fund city sales tax revenue is projected at \$17.57 million for 2016, an increase of less than 1% compared to the 2015 revised budget but an increase of 7.3% from the original budget. General Fund county sales tax revenue is projected at \$7.8 million for 2016, an increase of 3.0% compared to the 2015 revised budget. Compensating use tax is projected to increase 3% in 2016.

Sales and uses tax are collected by businesses and remitted to the Kansas Department of Revenue. The Department of Revenue distributes the sales and use taxes to the City on a monthly basis.



**FRANCHISE TAXES:**

Electric - The city is served by two electric providers. Under the current franchise agreement with these providers, a franchise fee of 5% of gross receipts is paid to the city. Weather patterns and the cost of raw materials continue to have the most impact on electric consumption and franchise fees collected. The city entered into new franchise agreements with Westar Energy, Inc. in 2007, and Kansas City Power & Light in 2009. Electric franchise taxes are projected to increase by 3.8% in 2016 due to an anticipated rate increase by KCP&L.

Electric franchise taxes are remitted to the City on a monthly basis.

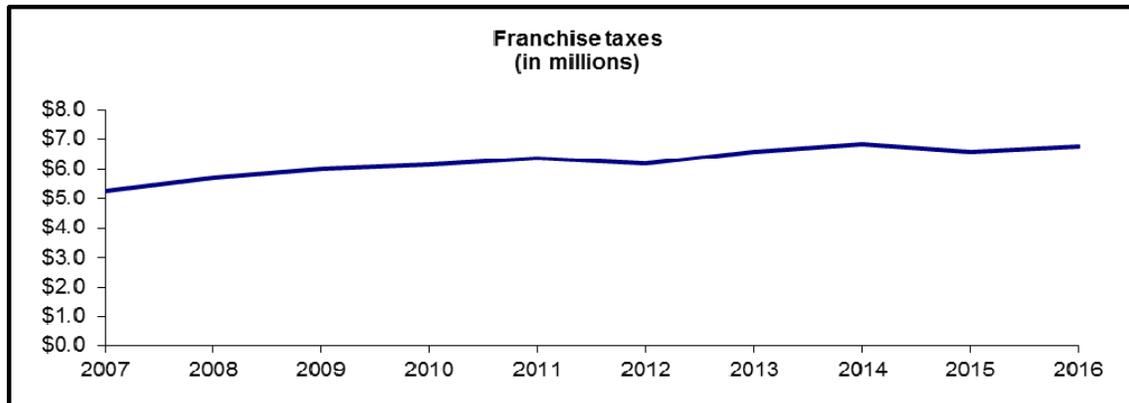
Gas - The city is served by two natural gas providers. Under their current franchise agreements, a franchise fee of 5% of gross receipts is collected by the provider and remitted to the city. Weather patterns and the wholesale cost of natural gas play a large role in the ultimate consumption of natural gas and total franchise fees collected. The franchise agreement with Atmos Energy was renegotiated and adopted in 2007. The second natural gas franchise with Kansas Gas Service was renegotiated and adopted in May 2011. The city adopted a Volumetric Rate Calculation Form in July 2008 pursuant to which both providers have collected franchise fees on the transport gas sold as a commodity by the company since January 1, 2009. The city annually determines the Volumetric Rate and adopts and amended Volumetric Rate Calculation Form. Weather patterns and the cost of natural gas have the most impact on gas consumption and franchise fees collected. Gas franchise taxes are projected to increase 3% for 2016 as compared to the 2015 budget.

Kansas Gas Service remits gas franchise taxes to the City on a monthly basis and Atmos Entery remits gas franchise taxes to the City in January and July.

Communications - Cable Television – Four companies currently provide video service in the City of Lenexa. State law allows cable television and other video service providers to enter into a statewide franchise instead of executing a franchise with each city. In 2008, Time Warner's local franchise expired

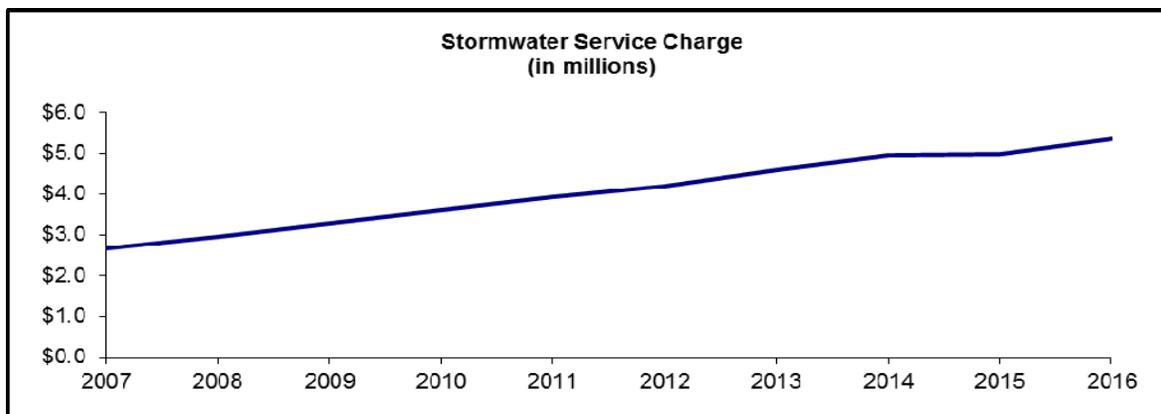
and they opted to enter into a statewide franchise and have provided the statutorily required local agreement to do so. AT&T also obtained a statewide video franchise and submitted the required local agreement pursuant to state law. SureWest notified the city that it intended to operate under the statewide franchise after its franchise with Lenexa expired at the end of 2012. Google obtained a statewide video franchise and submitted the required local agreement pursuant to state law in 2015. Under both local and statewide franchises, the city will collect a 5% gross revenues franchise fee.

Telephone - The City of Lenexa has current franchises with seventeen telecommunications providers. In 2009, the City renegotiated its franchise with Southwestern Bell Telephone Company, which requires SBC to pay a 5% gross revenues franchise fee. Additionally, the city has been successful in negotiating and adopting franchises with several UNE-P telecom providers, and continues to seek franchises with other providers that are providing service in the city without a franchise. While the revenues anticipated from these small providers are not significant, it will provide a level playing field for all telecom providers in the community. Communication franchise fees are projected to remain constant for 2016.



**STORMWATER SERVICE CHARGE:** In 2000, the city developed a Stormwater Management Plan which called for a proactive approach to stormwater management issues within the city. This approach reduces flooding, improves water quality and builds community assets. To fund this plan the city established a stormwater management fee which is imposed on each residential and nonresidential developed property. The fee pays for operation and maintenance, costs of capital improvements, debt service associated with the stormwater management system and other costs included in the operating budget. This monthly service charge will increase 6.9% in the 2016 budget to \$9.08 per equivalent dwelling unit (EDU). (Homeowners will pay \$109 annually.) Stormwater service charges are budgeted to increase 8.4% as compared to the original 2015 budget.

Stormwater service charges are billed and collected by Johnson County. The County distributes the service charges on the same schedule as property taxes.





# Multi-Year Financial Forecast

## **INTRODUCTION**

Several years ago, the city developed multi-year financial models for the General Fund, Debt Service Fund, and Stormwater Fund. These three funds comprise over 90% of the city's operating budget. The financial models allow the Governing Body and staff to:

- Obtain a better understanding of the city's future financial challenges.
- Create a common set of assumptions and expectations.
- Place an emphasis on long-term financial planning.

The financial models are dynamic and change constantly as assumptions are analyzed and adjusted. Overall, the models are tools that illustrate the impact of policy decisions and potential trends, and allow the city to consider "what-if" financial scenarios.

Key changes since the previous budget cycle include:

- Estimated assessed valuation increased by 8% for the 2016 budget.
- Sales tax collections remain strong (8% increase in 2014; 5% increase for 2015 as of 9/30/2015)
- Financial results were positive for 2014 (General Fund revenues exceeded expenditures and transfers by \$2.2 million).

Overall, the city's financial model reflects structural balance (projected revenues equal to or exceed projected expenditures) in the General Fund for each year of the five year forecast period.

## **GENERAL FUND MODEL**

Earlier this year, staff presented preliminary General Fund projections through FY 2020. Staff has updated these projections to incorporate revised revenue estimates and the adopted expenditure budget for FY 2016.

### Revenue Assumptions

Staff summarizes the major revenue assumptions for the General Fund in the table below.

**Table #1: Revenue Assumptions – General Fund**

<b>Item</b>	<b>Assumptions for FY 2016 to 2020</b>
Assessed Valuation: Total Property	Increase of 8% in 2016; annual increases ranging from 5.6% to 6% in 2017 through 2020
Property tax rate (mill levy)	21.846 mills for 2016 & 2017; mill levy declines in 2018 through 2020 due to property tax lid adopted by the state legislature
City Sales Taxes	Revenue increase of 1% in 2016 (increase is limited due to scheduled closure of I-35 & 95 <sup>th</sup> Street interchange during 2016); annual increases of 3% to 4% in 2017 through 2020; sales tax rate remains unchanged for all years
County Sales Taxes	Revenue increase of 3% in 2016; annual increases of 3% to 4% in 2017 through 2020; sales tax rate remains unchanged for all years

Expenditure Assumptions

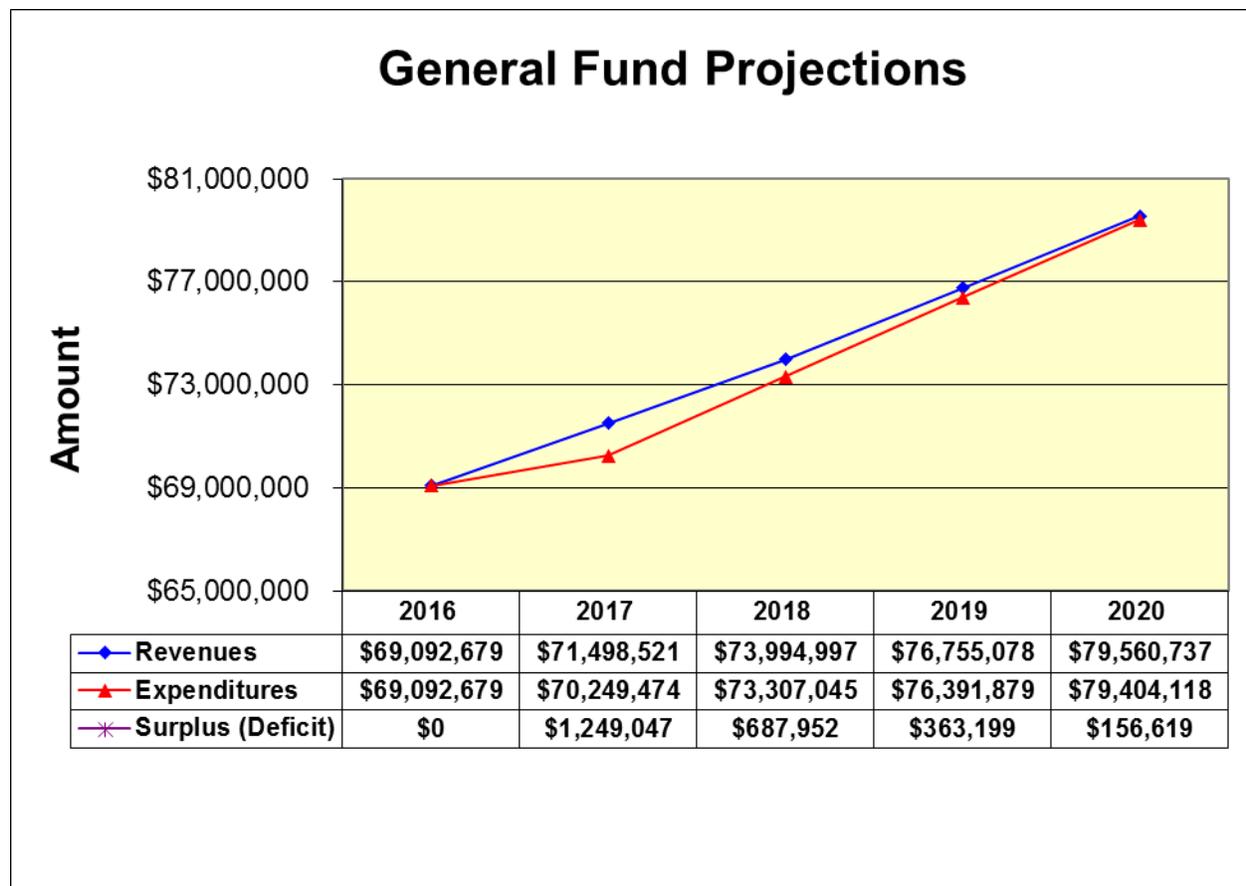
Table #2 below summarizes the major expenditure assumptions for the General Fund.

**Table #2: Expenditure Assumptions – General Fund**

<u>Item</u>	<u>Assumptions for FY 2015 to 2019</u>
Personnel: % allocated for pay adjustments (includes merit increases & pay adjustments for pay study)	5.5% of pay in 2016; 4% of pay in 2017 through 2020
Staffing Levels: FY 2016	Increase from 450 to 460 full-time equivalent (FTE) positions in 2016
Staffing Levels: FY 2017 through FY 2020	Increase by 4 FTEs each year (annual cost of \$75,000 per FTE)  Note: In addition to the FTEs shown above, staffing will be needed to operate the new Civic Center; a portion of these costs will be covered with revenues generated by the facility.

Summary Graph

The following graph summarizes the revenue and expenditure projections for the General Fund in FY 2016 to FY 2020.



The General Fund financial model reflects structural balance (projected revenues equal or exceed projected expenditures) in all years of the five year forecast period.

**General Fund Reserve (Fund Balance) Information**

The city adopted a revised policy regarding reserve funds in December of 2011. This policy states that the city will “maintain prudent reserve amounts in city funds in order to maintain working capital, fund capital asset replacement, and fund debt retirement.” The policy establishes reserve targets based on a number of factors, including:

- Maintaining reserves to meet cash flow requirements.
- Maintaining reserves to provide contingencies for unpredictable revenue sources.
- Maintaining reserves to provide contingencies for unpredictable expenditures and emergencies (such as natural disasters).

The policy establishes reserve targets for a number of city funds, including the General Fund. According to the policy, the annual calculation is expected to generate a General Fund reserve target that ranges between 30% and 35% of budgeted annual General Fund revenues. This target range is generally equivalent to 4 months of General Fund operating expenditures.

Projections for the General Fund reserve are presented in the following table.

**Table #3: Projected Fund Balances for General Fund**

<b>Fiscal Year</b>	<b>Projected Ending Fund Balance (Reserve)</b>	<b>Ending Fund Balance %*</b>
2016	\$23.5 million	34%
2017	\$24.8 million	35%
2018	\$25.5 million	34%
2019	\$25.8 million	34%
2020	\$26.0 million	33%

\*The percentage shown is the percentage of projected annual General Fund revenues.

Based on the current projections, the city will be able to maintain a fund balance ranging from \$23 million to \$26 million over the forecast period (33 to 35% of estimated annual General Fund revenues). This level of fund balance will allow the city to proactively adjust to any revenue disruptions and also enhances the probability of maintaining the current credit ratings assigned by the rating agencies for the city’s general obligation debt.

**DEBT SERVICE FUND MODEL**

Staff has updated the Debt Service Fund projections to incorporate financing of the adopted Capital Improvement Program (CIP) for FY 2016 through FY 2020.

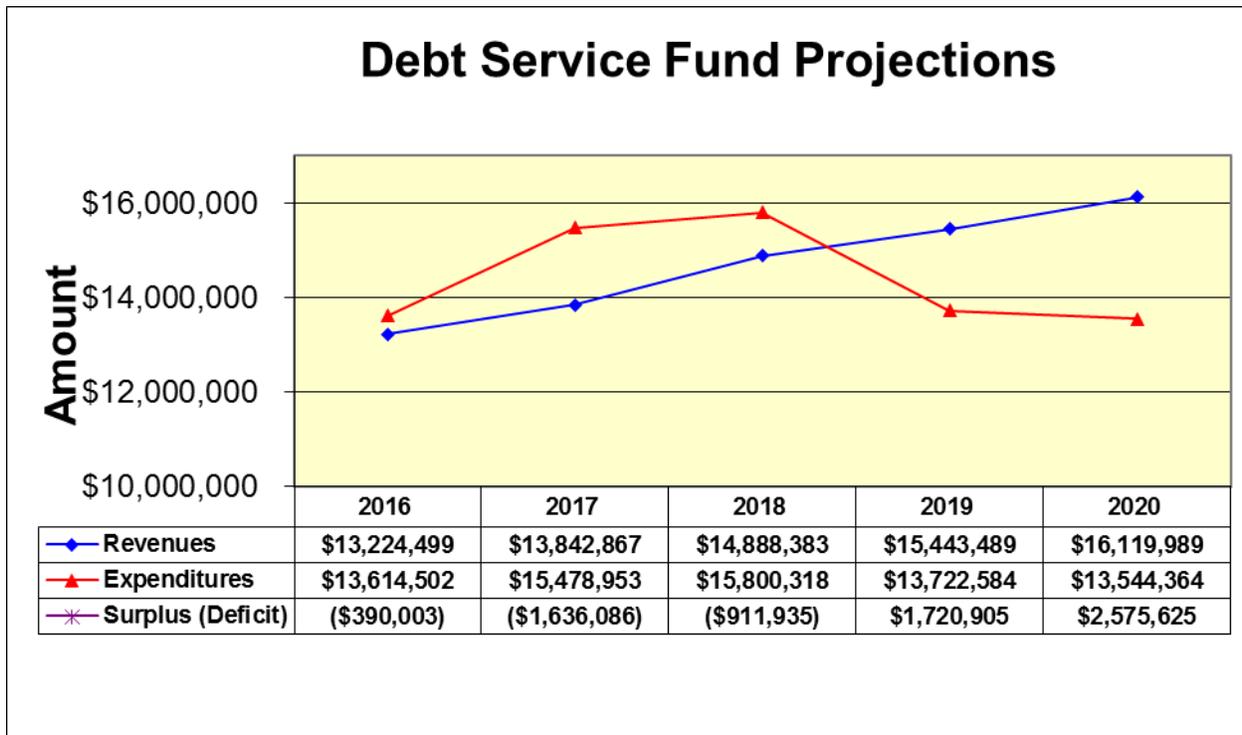
**Model Assumptions**

The Debt Service Fund projections are based on the same assessed valuation assumptions as used for the General Fund. The projections also assume the Debt Service Fund mill levy will be 9.919 mills in FY 2016 through FY 2020.

Debt Service Fund expenditures incorporate financing for capital projects funded with general obligation bonds (excluding stormwater projects) in the adopted CIP. In general, repayment for new debt is structured on a level payment basis over a period of 10 years. However, there are some projects that will be repaid over a period of greater than 10 years (for example, special benefit district debt is repaid over 15 years per existing development agreements).

Summary Graph

The following graph summarizes the revenue and expenditure projections for the Debt Service Fund in FY 2016 to FY 2020.



For FY 2016 through FY 2018, the Debt Service reserve can be reduced as follows to balance the budget:

- FY 2016: Use \$0.4 million from the Debt Service reserve.
- FY 2017: Use \$1.6 million from the Debt Service reserve.
- FY 2018: Use \$0.9 million from the Debt Service reserve.

Revenues would exceed debt service expenditures beginning in FY 2019.

The reserve target for the Debt Service Fund is a range of 10% to 20% of projected expenditures. The projected use of the Debt Service Fund reserve would decrease the reserve amount from \$6.6 million in 2016 (49% of debt service expenditures) to \$4.1 million in 2018 (26% of debt service expenditures). In 2019, the reserve would begin to increase unless adjustments are made to the amount of property tax levied for debt service for the amount of new debt issued for capital projects. During the five year forecast period, the reserve amount would exceed the 10% minimum reserve requirement.

**STORMWATER FUND MODEL**

Staff has updated the Stormwater Fund projections to incorporate financing of the adopted CIP for FY 2016 through FY 2020 and the projected operating budget for FY 2016.

Model Assumptions

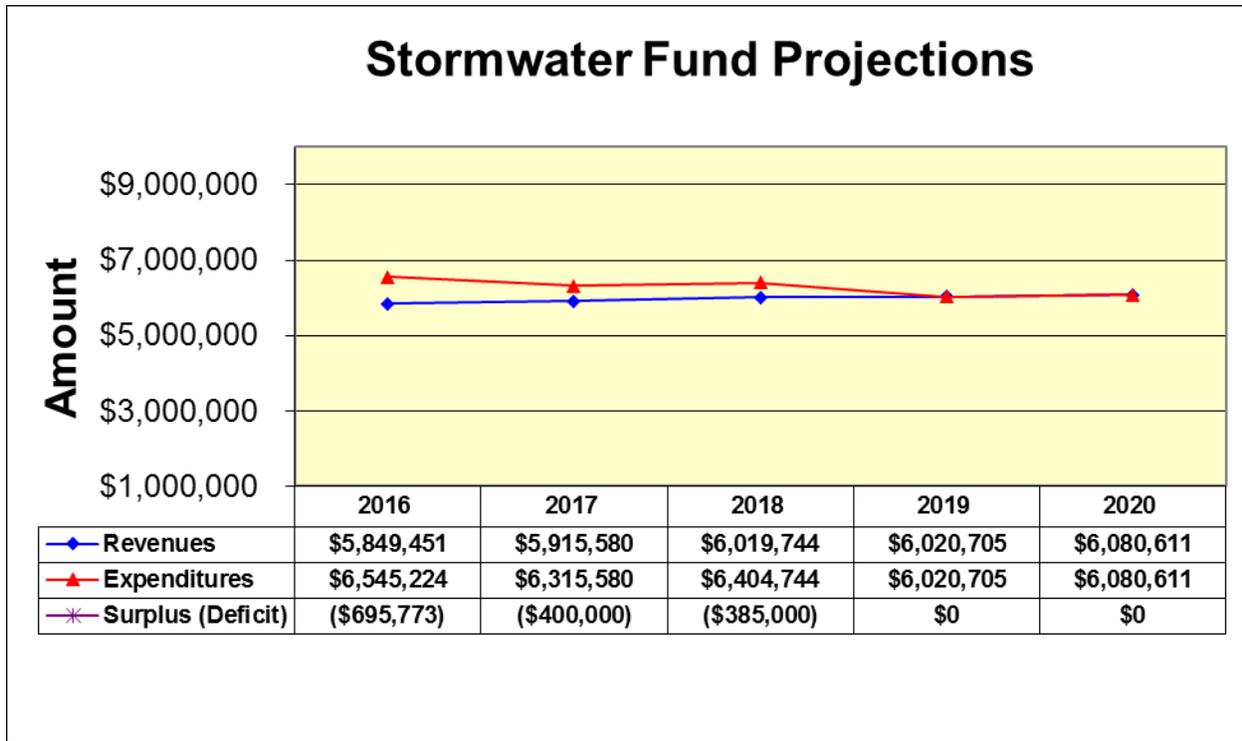
The Stormwater Fund revenue projections assume the annual service charge is \$109 per equivalent dwelling unit (EDU) in 2016 through 2020.

The expenditure projections for operating costs are generally based on the same assumptions as the General Fund, and the stormwater debt service projections are based on the capital projects included in the

adopted CIP. Debt repayment is structured on a level payment basis over a period of 20 years per the original Stormwater Fund financial model.

Summary Graph

The graph below summarizes the revenue and expenditure projections for the Stormwater Fund in FY 2016 to FY 2020.



The Stormwater Fund reserve can be reduced as follows to balance the budget through FY 2018:

- FY 2016: Use \$0.7 million from the Stormwater reserve.
- FY 2017: Use \$0.4 million from the Stormwater reserve.
- FY 2018: Use \$0.4 million from the Stormwater reserve.

By FY 2019, the Stormwater Fund would achieve structural balance between revenues and expenditures.

The reserve target for the Stormwater Fund is a range of 10% to 20% of projected stormwater revenues. The projected use of the Stormwater Fund reserve would decrease the reserve amount from \$1.4 million in 2016 (24% of Stormwater revenues) to \$0.6 million by FY 2018 (10% of Stormwater revenues). During the five year forecast period, the reserve amount would equal or exceed the 10% minimum reserve requirement.

**FINAL COMMENTS**

The financial projections presented in this document are based on a number of assumptions which continue to change as time passes. Some of the variables in the projections are controlled by the Governing Body, while others cannot be controlled and are virtually impossible to predict. Overall, the projections should be viewed as a tool to illustrate the impact of policy alternatives and to highlight potential fiscal issues in future years. These tools provide the opportunity to implement adjustments in revenues and expenditures to avoid the potential shortfalls in the later years of the forecast period.



# Capital Improvement Program and Debt Management

**Annual Budget Document  
2016  
City of Lenexa  
January 1 - December 31**



# Capital Improvement Program

## ***WHAT IS A CAPITAL IMPROVEMENT PROGRAM?***

A capital improvement program is a plan that is the result of a systematic evaluation of capital projects. The plan serves as a guide for the efficient and effective provision of public facilities, outlining timing and financing schedules of capital projects for a five-year period of time. In the process of formulating the plan, public improvements are prioritized and costs are projected, thereby allowing the city to take maximum advantage of federal, state, and county funds. However, the capital improvement plan is not a document of long-term certainty. Rather, the plan is reviewed yearly, during which time the needs of the city may be re-prioritized and financial status re-evaluated. This allows the city further flexibility in maintaining and promoting an effective level of service for present and future citizens.

## ***WHAT IS A CAPITAL IMPROVEMENT PROJECT?***

A capital improvement project is a project that may include the construction of new facilities as additions to the city's assets, renovation of existing structures to significantly extend useful life, and major repair operations of a comprehensive and non-routine nature. To be defined as a capital project, the project must exceed \$300,000 in cost, and have a useful life of at least five years. (Immediate capital replacement needs and smaller capital projects are funded on a pay-as-you-go basis through a yearly budget transfer.) Capital improvements involve the outlay of substantial funds; therefore, numerous techniques will be looked at to enable the city to pay for capital improvements over a longer period of time, including: general obligation bonds, reserves (fund balances), revenue bonds, lease purchase, special districts, special assessments, state and federal grants and cash for capital projects. Common examples of capital improvement projects include the construction of roads and bridges, facility construction, and land acquisition. However, the funding of certain other large ticket items, such as fire trucks, is considered to be capital projects as well.

## ***WHAT ARE THE OBJECTIVES OF A CAPITAL IMPROVEMENT PROGRAM?***

- 1) To forecast public facilities and improvements that will be needed in the near future.
- 2) To anticipate and project 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 Lenexa, 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 official Comprehensive Plan.
- 6) To serve as a guide for local officials in making budgetary decisions.
- 7) To balance the needs of developing west Lenexa with the needs of the already developed eastern portion of Lenexa.

- 8) To promote and enhance the economic development of the City of Lenexa in a timely manner.
- 9) To strike 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.

#### ***HOW DOES CAPITAL SPENDING IMPACT THE OPERATING BUDGET?***

Capital spending impacts the operating budget by increasing revenue and also additional expenditures. When the city undertakes a capital improvement such as a boulevard, sometimes it is undertaken to attract new businesses or industries to the city. Thus, the businesses will increase the city's property tax base and also potentially increase sales tax revenues. Building permits will also increase due to the construction of the buildings used in the businesses.

The construction of a new boulevard will also increase the expenditure side of the department's operating budget. The Parks and Recreation Department has additional area to maintain. The Community Development Department has additional area to zone. The Police Department has an additional street to patrol. The Municipal Services Department has an additional street to clear of snow and ice. The Fire Department has additional areas for fire protection.

The city strives to increase its revenues through the growth of the city, therefore, decreasing the amount of tax dollars required from its citizens.

#### ***HOW IS THE CAPITAL IMPROVEMENT PROGRAM FORMULATED?***

Since a capital improvement program is intended to schedule major physical improvements, it is necessary to allow all city departments an opportunity to submit capital improvement requests that are anticipated over a five-year period. Likewise, citizens and public interest groups should be offered the opportunity to voice their requests for community improvement projects.

Once a composite list of capital improvement requests has been created, and the administrative recommendations submitted, the Planning Commission is responsible for reviewing and recommending project priority from a professional planning perspective. The Governing Body is responsible for recommending and prioritizing projects from a budgetary and affordability perspective as well as examining the need and priority of the projects themselves. The scheduling of projects over a five-year period is based on an evaluation of Lenexa's development policies, plans for future growth, and the ability of the city to amortize the debt. It is important to understand that the Governing Body is not committed to a particular expenditure in a particular year. Instead, the capital improvement programming process is repeated each year to allow re-evaluation of previous requests and consider new requests based on changing community needs and conditions.

## **HOW ARE CAPITAL IMPROVEMENTS FINANCED?**

It is important to note the direct correlation between sound capital planning and favorable bond ratings. Credit rating agencies directly correlate greater risk with large debt. A strong assessed valuation in conjunction with low debt ratios facilitates a better bond rating, thereby resulting in more favorable interest rates for long-term borrowing. A sound capital improvement program is critically important to a favorable bond rating, as it demonstrates that the city is able to exercise control over expenditures.

Because most capital improvements involve the outlay of substantial funds, local government can seldom pay for these facilities through annual appropriations in the annual operating budget. Therefore, numerous techniques have evolved to enable local government to pay for capital improvements over a longer period of time rather than a single year. Most techniques involve the issuance of bonds 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 Lenexa in accordance with the city's debt policy. Brief definitions of financing techniques are listed below.

Authorities and Special Districts: Special authorities or districts may be formed, pursuant to applicable statutory requirements, to provide public improvements. These districts are usually single purpose, providing only a single service or improvement. The purpose of forming authorities or special districts is often to avoid statutory local government debt limits, which restrict the ability of the municipality to issue long-term debt. A further purpose is to provide improvements, which may overlap jurisdictional boundaries. Projects undertaken by special districts and authorities are generally financed through the issuance of revenue bonds, although in some circumstances special districts may be granted the power to tax.

Current (Pay-as-you-go) Revenue: Pay-as-you-go financing refers to the method whereby improvements are financed from current revenues including general taxes, fees, service charges, special funds, and special assessments.

General Obligation Bonds: Many capital improvement projects are funded by the issuance of general obligation bonds. General obligation bonds are full faith and credit bonds, pledging the general taxing power of the jurisdiction to back the bonds. General obligation bonds can be sold to finance permanent types of improvements such as schools, municipal buildings, parks, and recreation facilities. In some circumstances, voter approval may be required.

Lease/Purchase: Local governments using the lease/purchase method prepare specifications for a needed public works project that is constructed and owned by a private company or authority. The facility is then leased back to the municipality, and the title is conveyed to the municipality at the end of the lease period. The lease period is of such length that the payments retire the principal and interest.

Reserve Funds: In reserve fund financing, funds are pooled in advance to finance an upcoming capital construction or purchase. This pool of funds may be from surplus or earmarked operational revenues, funds in depreciation reserves, or the sale of capital assets.

Revenue Bonds: Revenue bonds are a mechanism used in cases where the project being funded will generate revenue from user fees, such as water or sewer systems. These fees are used to pay for the improvement project. These bonds are not generally subject to statutory debt limitations, as the full faith and credit of the municipal entity do not back these issues. However, some revenue bonds, referred to as "double barreled" revenue bonds, have supplemental guarantees to make the investment more appealing. The interest rate on revenue bonds is generally higher than that for general obligation bonds.

Special Assessments: Community Development projects that more directly benefit certain property owners may be financed in the interest of equity by the use of special assessments. In this method, the directly benefiting property owners are assessed the cost of the improvement based upon applicable formulas and/or policies. Local improvements typically financed by this method include street pavement, sanitary sewers, and water mains.

State and Federal Grants: State and federal grants-in-aid are financing methods that have financed many improvements including street improvements, water and sewer facilities, airports, parks and playgrounds. The costs of these improvements may be paid for entirely by the grant, although in many instances these funds must be leveraged with local funds.



# Capital Improvement Program

## Sources and Uses of funding by year 2016-2020 CIP

<u>Sources of Funding:</u>	<u>Prior Years</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Totals</u>
General Obligation Bonds	\$9,031,434	\$37,080,000	\$37,584,158	\$3,035,274	\$742,500	\$0	\$0	\$87,473,366
Stormwater Bonds	\$0	\$1,797,000	\$4,156,815	\$3,978,000	\$2,391,000	\$2,288,000	\$2,435,000	\$17,045,815
Special Benefit District Bonds	\$0	\$5,488,965	\$2,401,035	\$0	\$0	\$0	\$0	\$7,890,000
General Fund Transfer to CIF	\$2,255,125	\$13,268,694	\$2,092,116	\$1,606,470	\$1,495,000	\$1,385,000	\$1,495,000	\$23,597,405
Stormwater Cash	\$0	\$546,300	\$1,025,835	\$425,000	\$175,000	\$425,000	\$425,000	\$3,022,135
Excise Tax	\$183,353	\$0	\$0	\$0	\$0	\$0	\$0	\$183,353
TIP Fees	\$205,211	\$216,789	\$0	\$0	\$0	\$0	\$0	\$422,000
PRIF Fees	\$0	\$149,800	\$80,200	\$0	\$0	\$0	\$0	\$230,000
3/8 cent sales tax	\$366,600	\$19,393,544	\$2,511,090	\$2,701,423	\$2,995,948	\$2,784,026	\$2,895,386	\$33,648,017
Parks funding	\$371,000	\$395,386	\$675,000	\$298,416	\$25,000	\$25,000	\$25,000	\$1,814,802
Other	\$0	\$450,470	\$380,000	\$380,000	\$1,404,000	\$380,000	\$380,000	\$3,374,470
<b>Subtotal:</b>	<b>\$12,412,723</b>	<b>\$78,786,948</b>	<b>\$50,906,249</b>	<b>\$12,424,583</b>	<b>\$9,228,448</b>	<b>\$7,287,026</b>	<b>\$7,655,386</b>	<b>\$178,701,363</b>
<b>External sources of funding:</b>								
Federal & State Grants	\$2,069,585	\$13,281,415	\$1,840,000	\$560,000	\$0	\$0	\$0	\$17,751,000
CARS Program	\$0	\$1,120,000	\$0	\$0	\$0	\$0	\$0	\$1,120,000
SMAC Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Highway fund (gas tax)	\$0	\$1,419,492	\$1,144,308	\$1,282,800	\$1,282,800	\$1,282,800	\$1,282,800	\$7,695,000
Other local government funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total external sources of funding:</b>	<b>\$2,069,585</b>	<b>\$15,820,907</b>	<b>\$2,984,308</b>	<b>\$1,842,800</b>	<b>\$1,282,800</b>	<b>\$1,282,800</b>	<b>\$1,282,800</b>	<b>\$26,566,000</b>
<b>Grand Total Sources of Funding:</b>	<b>\$14,482,308</b>	<b>\$94,607,855</b>	<b>\$53,890,557</b>	<b>\$14,267,383</b>	<b>\$10,511,248</b>	<b>\$8,569,826</b>	<b>\$8,938,186</b>	<b>\$205,267,363</b>



# Capital Improvement Program

## Sources and Uses of funding by year 2016-2020 CIP

<u>Sources of Funding:</u>	<u>Prior Years</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Totals</u>
<u>Uses of Funding:</u>								
Streets & Bridges	\$12,070,979	\$29,177,659	\$26,498,778	\$6,675,693	\$4,854,748	\$4,851,826	\$5,073,186	\$89,202,869
Traffic	\$0	\$580,000	\$580,000	\$580,000	\$580,000	\$580,000	\$580,000	\$3,480,000
Stormwater	\$0	\$5,723,640	\$6,571,010	\$4,253,000	\$2,541,000	\$2,688,000	\$2,835,000	\$24,611,650
Facilities	\$1,081,249	\$22,647,159	\$53,150,000	\$350,000	\$350,000	\$350,000	\$350,000	\$78,278,408
Parks	\$985,113	\$1,211,068	\$2,901,330	\$303,416	\$319,000	\$0	\$0	\$5,719,927
Capital Equipment & Miscellaneous	\$495,338	\$195,101	\$353,570	\$1,888,000	\$842,500	\$100,000	\$100,000	\$3,974,509
<b>Total Uses of Funding:</b>	<b>\$14,632,679</b>	<b>\$59,534,627</b>	<b>\$90,054,688</b>	<b>\$14,050,109</b>	<b>\$9,487,248</b>	<b>\$8,569,826</b>	<b>\$8,938,186</b>	<b>\$205,267,363</b>



# Capital Improvement Program

Prj No.	Project Title	Prior Years	Year Capital Expenditures are Incurred					Future Years	Total	
			Budget 2015	2016	2017	2018	2019			2020
<b>STREETS/BRIDGES</b>										
60076	Pavement Management Program	0	4,654,762	4,440,398	4,654,223	4,744,748	4,851,826	4,963,186	0	28,309,143
60041	Bridge Maintenance	0	0	110,000	0	110,000	0	110,000	0	330,000
60005	K-10 & Lone Elm Interchange Design and ROW Acquisition	2,385,846	5,098,154	0	0	0	0	0	0	7,484,000
60024	College Blvd - Renner Blvd to Ridgeview Road	526,946	3,275,554	300,000	0	0	0	0	0	4,102,500
60043	95th Street & I-35 Interchange	8,861,564	10,267,390	75,000	1,300,000	0	0	0	0	20,503,954
60048	87th Street Parkway and Southbound I-435 Exit Ramp	75,497	599,503	150,000	0	0	0	0	0	825,000
60074	113th Street and Renner Boulevard Intersection Improvements	152,795	1,032,205	85,000	0	0	0	0	0	1,270,000
60081	Ridgeview Road Phase 1	68,331	593,496	5,594,966	0	0	0	0	0	6,256,793
60082	Ridgeview Road Phase 2 & 3	0	732,193	14,384,896	0	0	0	0	0	15,117,089
60083	City Center Amenity Zone	0	74,130	0	721,470	0	0	0	0	795,600
60085	Haskins (95th to 96th) and 95th Terrace - 2015 CDBG	0	587,947	160,843	0	0	0	0	0	748,790
New	Lenexa Logistics Center North SBD - Winchester Street	0	2,262,325	1,197,675	0	0	0	0	0	3,460,000
	Subtotal	12,070,979	29,177,659	26,498,778	6,675,693	4,854,748	4,851,826	5,073,186	0	89,202,869
<b>TRAFFIC</b>										
60042	Street Lighting System Replacement	0	580,000	580,000	580,000	580,000	580,000	580,000	0	3,480,000
	Subtotal	0	580,000	580,000	580,000	580,000	580,000	580,000	0	3,480,000
<b>PUBLIC BUILDINGS</b>										
Fund 73	Facilities Improvements & Maintenance Fund	0	1,128,408	350,000	350,000	350,000	350,000	350,000	0	2,878,408
80002	Lenexa Civic Center	1,081,249	21,518,751	52,800,000	0	0	0	0	0	75,400,000
	Subtotal	1,081,249	22,647,159	53,150,000	350,000	350,000	350,000	350,000	0	78,278,408
<b>PARKS</b>										
70012	Playground Equipment Replacement	939,646	192,689	0	115,000	319,000	0	0	0	1,566,335
70014	Park Shelter & Restroom Improvements	45,467	695,919	0	188,416	0	0	0	0	929,802
70021	Sar-Ko-Par Trails Park Improvements	0	140,000	1,446,200	0	0	0	0	0	1,586,200
70022	Renner Boulevard (91st to 93rd Street) Mixed Use Trail	0	46,460	317,380	0	0	0	0	0	363,840
70023	Lackman Road (Sar-Ko-Par to 95th & I-435) Mixed Use Trail	0	136,000	1,137,750	0	0	0	0	0	1,273,750
	Subtotal	985,113	1,211,068	2,901,330	303,416	319,000	0	0	0	5,719,927
<b>STORMWATER</b>										
90044	Traditional Stormwater Infrastructure Replacement	0	2,247,000	3,047,835	2,394,000	2,541,000	2,688,000	2,835,000	0	15,752,835
90033	Clear Creek Detention and Restoration	0	250,000	2,109,815	0	0	0	0	0	2,359,815
New	Brookwood Place Stormdrainage Improvements	0	0	210,000	1,859,000	0	0	0	0	2,069,000
New	Lenexa Logistics Center North SBD - Stormwater	0	3,226,640	1,203,360	0	0	0	0	0	4,430,000
	Subtotal	0	5,723,640	6,571,010	4,253,000	2,541,000	2,688,000	2,835,000	0	24,611,650
<b>MAJOR CAPITAL EQUIPMENT &amp; MISCELLANEOUS</b>										
85021	Video Camera Network Upgrade/Expansion	495,338	77,381	100,000	160,000	100,000	100,000	100,000	0	1,132,719
85035	Self Contained Breathing Apparatus Replacement	0	0	0	1,024,000	0	0	0	0	1,024,000
10 (2017)	Fire Engine/Pumper	0	0	0	704,000	0	0	0	0	704,000
10 (2018)	Fire Engine/Pumper	0	0	0	0	742,500	0	0	0	742,500
New	Hydraulic Lift Truck Fleet	0	117,720	253,570	0	0	0	0	0	371,290
	Subtotal	495,338	195,101	353,570	1,888,000	842,500	100,000	100,000	0	3,974,509
	Total Cost Funded Projects	14,632,679	59,534,627	90,054,688	14,050,109	9,487,248	8,569,826	8,938,186	0	205,267,363



# CIP Highlights

As provided by State Law the city does not budget its major capital improvement projects. Major capital projects are established within the framework of the city's five-year capital improvement program. This program is reviewed annually and adopted by resolution of the Governing Body. The city's Capital Improvement Plan focuses on using a mixture of funding sources, including debt, 3/8-cent sales and use tax revenues, excise tax revenues and County Assisted Road System funding. The city has also established an ongoing pavement management program for the maintenance of new and existing roadways to help reduce the impact on the Municipal Services operating budget.

## **Capital Projects (Capital Improvement Program 2016-2020)**

The 2016-2020 CIP is built upon the Governing Body and Planning Commission's goals of delivering on past promises; improving the quality of life through infrastructure; and balancing the facilitation of growth with maintenance of current infrastructure. The CIP was prepared assuming a debt service property tax rate of 9.919 mills in FY 2017 through FY 2020. The estimated mill levy increases by 1.22 mills (which are re-allocated from the General Fund) from FY 2015 to cover estimated debt service for construction of Ridgeview Road. The CIP includes 29 funded projects for 2016-2020. Six projects comprise over \$161 million (79%) of the adopted CIP. These projects include the Lenexa Civic Center (\$75.4 million), Pavement Management Program (\$28.3 million), 95<sup>th</sup> and I-35 Interchange (\$20.5 million), Stormwater Infrastructure Replacement (\$15.8 million), Ridgeview Road – Phases 2 & 3 (\$15.1 million) and Ridgeview Road – Phase 1 (\$6.3 million). Capital expenditures totaling \$90.1 million have been planned for construction for the 2016 budget year. These projects will require \$41.7 million in city at large funding.

## **Pavement Maintenance Program**

One of the Governing Body's six strategic goals is reinvestment. The 2016 budget supports this goal by allocating increased funding to infrastructure maintenance. The Pavement Maintenance Program is money that is set aside in 2016 for the maintenance and repair of streets and highways. A total of \$4.4 million is allocated for the pavement maintenance program. Special Highway monies will fund approximately \$1.15 million; \$2.50 million will be funded from the 3/8 cent sales tax (adopted in 2008); \$0.74 transferred from the General Fund and \$0.01 million from other funding sources (stormwater and parks).



# Capital Improvement Program

Listed below are all the projects slated for the 2016 construction year, the estimated cost and the operating budget impact for the year 2016.

## **Pavement Maintenance Program**

*Description:* In an effort to maintain quality roadways, the City of Lenexa takes a proactive approach to pavement maintenance. Using the GBA Street Master Pavement Maintenance Program, we are able to evaluate alternative maintenance techniques, such as crack sealing, slurry seal, and mill & overlay to create a cost effective program. \$75,000 will be dedicated towards maintenance of trails. Funding sources include \$25,000 each from Stormwater, Parks and Pavement Maintenance Program.

*Justification:* The annual Pavement Maintenance Program will maintain roadways during their useful life. Current maintenance procedures include curb & gutter replacement, crack sealing, micro seals, mill & overlay and asphalt surface rejuvenation hot-in-place asphalt repaving.

*Cost:* \$4,440,398

*Operating Budget Impact:* None

## **Bridge Maintenance**

*Description:* The city is required to have all 26 bridges inspected biennially and report to KDOT. A bridge is defined as a structure or reinforced concrete box with an overall width exceeding 20 feet. Our consultant has identified a number of maintenance needs. Specific improvements include expansion joint repairs, crack sealing, guardrail repair, and scour protection.

*Justification:* To keep our bridges safe and to extend their useful life.

*Cost:* \$110,000

*Operating Budget Impact:* None

## **College Boulevard (Renner Boulevard to Ridgeview Road)**

*Description:* Reconstruct College Blvd. from Renner Blvd. to Ridgeview Road with a 4-lane asphalt roadway. Work includes concrete curb & gutter, storm drainage facilities, traffic signals, street lighting and landscaping.

*Justification:* To support the needs of new development and complete a vital east-west link in our community.

*Cost:* \$300,000

*Operating Budget Impact:* \$20,700 per year. Adding an additional 2-lanes of new pavement plus median landscape maintenance.

## **95<sup>th</sup> & I-35 Interchange**

*Description:* Improve the existing interchange and make enhancements to access control along 95<sup>th</sup> Street from Monrovia to Marshall Drive. This project was incorporated into the Johnson County Gateway Interchange and will be managed by KDOT. Improvements will include underpasses on Marshall Drive and Lenexa Drive to improve traffic flow and access, pedestrian and bicycle accommodations, new signals and street lighting.

*Justification:* The existing interchange has significant capacity, operational and safety deficiencies. The proposed project will correct these deficiencies including provisions for pedestrian and bicycle access across I-35.

*Cost:* \$75,000

*Operating Budget Impact:* \$8,500/year. While no new pavement is being added, the project will add in excess of one acre of landscaping which will require additional maintenance.

### **87<sup>th</sup> Street Parkway and Southbound I-435 Exit Ramp**

*Description:* Construction of a right-turn lane on the southbound exit ramp from I-435 to westbound 87<sup>th</sup> Street Parkway. The project will also include the replacement of the existing traffic signal. Other work included landscaping to improve aesthetics of the interchange.

*Justification:* To ensure the exit ramp has adequate capacity to match the needs of vehicular traffic turning into the burgeoning City Center development. In addition, the signal is reaching the end of its useful life.

*Cost:* \$150,000

*Operating Budget Impact:* \$3,300 per year. Adding a turn lane and less than 1 acre of new landscaped area.

### **113<sup>th</sup> Street and Renner Boulevard Intersection Improvements**

*Description:* Construct intersection improvements at 113<sup>th</sup> and Renner Boulevard to serve the proposed Lenexa Logistics Center. Improvements will include northbound and southbound left-turn lanes and right-turn lanes, along with improvements to the access drive on the east side of Renner Blvd (to improve signal efficiency by aligning left-turn lanes). A traffic signal is anticipated.

*Justification:* These improvements will serve the existing South Lake Business Park and the proposed 1.6 million square feet Lenexa Logistics Business Park.

*Cost:* \$85,000

*Operating Budget Impact:* \$7,500 per year

### **Ridgeview Road Phase 1**

*Description:* Construct Ridgeview Road as a 4-lane divided arterial with concrete curb & gutter, asphalt surfacing, storm drainage facilities, and intersection improvements at Prairie Star Parkway; construct 99<sup>th</sup> Street as a 2/3 lane roadway with concrete curb & gutter, asphalt surfacing, and storm drainage facilities.

*Justification:* Construction of Ridgeview Road and 99<sup>th</sup> Street would open land for new development.

*Cost:* \$5,594,966

*Operating Budget Impact:* \$47,000 per year

### **Ridgeview Road Phase 2 and 3**

*Description:* Construct Ridgeview Road as a 4-lane divided arterial with concrete curb & gutter, asphalt surfacing, storm drainage facilities, a roundabout at the northern terminals and a bridge over Little Mill Creek.

*Justification:* Construction of Ridgeview Road and 99<sup>th</sup> Street would open land for new development.

*Cost:* \$14,384,896

*Operating Budget Impact:* \$35,000 per year

### **Haskins (95th to 96th) and 95th Terrace**

*Description:* Reconstruct a 2-lane rural section roadway to city-standard 2-lane with curb and gutter, storm sewers, sidewalks, and street lights.

*Justification:* The existing roadway has a poor pavement condition, open ditches, and lacks adequate sidewalks and street lighting.

*Cost:* \$160,843

*Operating Budget Impact:* None. This is a reconstruction project – no new maintenance funding will be required.

### **Lenexa Logistics Center North Special Benefit District – Winchester Street**

*Description:* Construction of Winchester Street from College Boulevard and extending north a distance of approximately 2,351 linear feet north. The road will be 40 feet wide and include concrete curb and gutter and sidewalks, asphalt pavement, street lighting, landscaping approximately 2,300 linear feet of storm sewer drainage pipes and related structures. Other work includes westbound turn lane along College Blvd. and Winchester Street; a water main extension of approximately 2,290 linear feet; engineering, inspections, financing costs, and other related appurtenances.

*Justification:* To accommodate 1.5 million feet of new development in the area.

*Cost:* \$1,197,675

*Operating Budget Impact:* \$8,000 per year

### **Street Lighting Replacement**

*Description:* In 2009, the city purchased 2,437 streetlights from KCP&L. Purchasing the street lights outright instead of leasing them led to a cost savings which funds this program. Over time, old and functionally deficient lights will be replaced by modern, energy-efficient ones.

*Justification:* Most of the street lights recently purchased from KCP&L are over 30 years old, were installed under different standards and have served beyond the expected service life. This program will replace older lights with new energy efficient lights meeting current City standards.

*Cost:* \$580,000

*Operating Budget Impact:* None

### **Facilities Improvements and Maintenance Fund**

*Description:* Funding for improvements and maintenance of all city owned facilities, including parks. Projects include: interior and exterior maintenance, site parking, roofing, deferred maintenance for equipment replacement, (HVAC) heating, ventilation and air conditioning.

*Justification:* To prolong the useful life of our infrastructure, reduce operational costs, and protect the stakeholder's investments.

*Cost:* \$350,000

*Operating Budget Impact:* None

### **Lenexa Civic Center**

*Description:* Design and construction of a Civic Center and associated parking structure. The estimated 200,000 square foot Civic Center will include civic, recreational, cultural and retail space. The design will include exterior space for a market and recreational activities.

*Justification:* The community's long-range planning processes Vision 2020 and Vision 2030 as well as the Comprehensive and Parks & Recreation Plans identified a number of priorities for the City in the coming decades. Two of those, recreational opportunities and the development of Lenexa City Center are combined in this project. The Civic Center will create a space for enhanced recreation and educational programming while the location of the facility will serve to fuel private development at Lenexa City Center.

*Cost:* \$52,800,000

*Operating Budget Impact:* \$245,000 per year

### **Sar-Ko-Par Trails Park Improvements**

*Description:* Demolition of Rose House, garage, and surrounding amenities. Complete improvements for this area of the park identified in the Sar-Ko-Par Trails master plan.

*Justification:* The Rose House has been unoccupied for 6 + years and continues to deteriorate. As the central point of the park, this space will be repurposed for a large shelter/pavilion and additional parking. This project would also replace the park restroom that serves this area of the park and improve connection relationships between the playground, new pavilion, and pond.

*Cost:* \$1,446,200

*Operating Budget Impact:* Upon completion there will be a moderate impact on operating costs due to increased rentals and use of new space.

### **Renner Boulevard (91<sup>st</sup> to 93<sup>rd</sup> Street) Mixed Use Trail**

*Description:* Provide a key missing segment of the mixed-use bike/hike trail system on Renner Boulevard and work toward completing the connection between 87<sup>th</sup> and Prairie Star Parkway.

*Justification:* With recent activity at Lenexa City Center, along with the planned construction of the City Center mixed-use bike/hike trail, this segment of trail is needed to ensure a major connection between Prairie Star Parkway and 87<sup>th</sup> Street.

*Cost:* \$317,380

*Operating Budget Impact:* \$1,000 per year

### **Lackman Road (Sar-Ko-Par to 95<sup>th</sup> & I-435) Mixed Use Trail**

*Description:* Provide a key missing segment of the mixed-use bike/hike trail system on both Lackman Road and 95<sup>th</sup> Street. This trail will complete the bicycle/pedestrian connection between Sar-Ko-Par Trails Park and 95<sup>th</sup> Street.

*Justification:* Kiewit built a segment of mixed-use trail from Renner Boulevard east to their property line. Recently, a trail connection from Ridge Drive to Loiret Boulevard was completed. This project will complement these improvements in the area.

*Cost:* \$1,137,750

*Operating Budget Impact:* \$2,000 per year

### **Traditional Stormwater Infrastructure replacement**

*Description:* This project reflects the ongoing replacement of corrugated metal pipe (CMP), primarily in eastern Lenexa.

*Justification:* The city has over 60 miles of corrugated metal pipe (CMP) allowed for stormwater infrastructure due to a previous storm drainage standard that Lenexa and many cities around the country employed for several decades. Lenexa no longer allows CMP for storm drainage infrastructure due to its susceptibility to corrosion. The city completed its first Condition Assessment of pipes and storm boxes in 2005 and watershed crews continually update the database. Numerous pipes and the catch basins that connect them are in need of immediate replacement. Others require ongoing proactive maintenance. This project addresses this significant issue in a systematic way over several years.

*Cost:* \$3,047,835

*Operating Budget Impact:* None.

### **Clear Creek Detention and Restoration**

*Description:* This project will reduce the potential for future flooding and will also result in water quality and stream stabilization improvements.

*Justification:* The city has an obligation under existing developers' agreements to provide detention in this area as the watershed develops.

*Cost:* \$2,109,815

*Operating Budget Impact:* \$35,000 per year

### **Brookwood Place Storm drainage Improvements**

*Description:* Rehabilitation of existing storm drainage system. Routine inspections by staff have identified many pipes in this area that have reached the end of their useful life. Project will include pipe lining and replacement to bring the entire system to an acceptable level of service. The project will also include a public trail through streamside land recently dedicated to the city. This will be an extension to the west of the existing 83<sup>rd</sup> Street trail that runs to the east side of Lackman.

*Justification:* The storm drainage system has reached the end of its useful life.

*Cost:* \$210,000

*Operating Budget Impact:* None. This is a reconstruction project.

### **Lenexa Logistics Center North SBD – Stormwater**

*Description:* Construction of an extended wetland detention basin approximately 6.8 acres in size, including BMP's, wetlands, retaining walls, containment berms, trees, shrubs and grasses, and other landscaping, related culverts and approximately 160 linear feet of associated storm drainage pipes and related structures. Other work includes construction of a westbound turn lane on College Blvd. east to Penrose Lane and a westbound turn lane on College Blvd. west of Penrose Street; a water main extension of approximately 3,530 linear feet; a sanitary sewer main extension of approximately 1,752 linear feet; and engineering, inspections, financing costs and other related appurtenances.

*Justification:* To accommodate 1.5 million feet of new development in the area.

*Cost:* \$1,203,360

*Operating Budget Impact:* \$100 per year. The stormwater facility is maintained by the developer. Sanitary sewer and waterline are maintained by other entities. The cost is for maintenance of the remaining 160' of storm sewer.

**Video Camera Network Upgrade/Expansion**

*Description:* Install and update video cameras at key locations throughout the city. The plan includes installing video cameras at various city buildings to include Municipal Services, Fire Department, Parks – such as Legler Barn, park areas and city pools. This includes the addition of several cameras and license plate readers at high traffic intersections. There will also be emphasis to connect to video feeds from schools, and local businesses as available.

*Justification:* Enhance and upgrade the city's video system including video surveillance cameras, license plate readers at key locations throughout the city as well as coordination of video feeds with schools and local businesses. The proposed video network plan will extend the vision of community policing efforts, provide a visible deterrent to criminal activity as well as proved a valuable tool for investigating criminal activity in the city.

*Cost:* \$100,000

*Operating Budget Impact:* None

**Hydraulic Lift Truck Fleet**

*Description:* Purchase three cab and chassis pick-up trucks outfitted with hydraulic lift equipment. These trucks will be used in combination with purpose-built truck beds that will respond to a wide variety of emergency incident types.

*Justification:* Improve services to the community, increase versatility of the fire department fleet, reduce operating costs, reduce replacement costs, and increase reliability of the fleet.

*Cost:* \$253,570

*Operating Budget Impact:* None



# Debt Management

## **DERIVATIVES**

As required by the debt policy, the city will cautiously plan for the potential use of any derivative products. The city will carefully examine these products (which usually take the form of non-traditional financing structures) on a case-by-case basis with full analytical review of the costs and benefits of the derivative option. The city will only consider derivatives in very specific debt applications, and not as a general rule for basic municipal infrastructure funding. The city does not currently use any derivative products for debt management purposes.

## **CREDIT RATINGS**

One objective of the city's debt policy is to help secure favorable credit ratings in order to minimize borrowing costs and preserve access to the credit markets. In general, a credit rating is an independent summary judgment on the willingness and ability of a debt issuer to make full and timely debt service payments to investors. The city's debt is rated by Moody's Investors Service and Standard & Poor's Ratings Services. The city's credit ratings on general obligation bonds as of August 2015 are:

- ◆ Moody's Investors Service – Aaa
- ◆ Standard & Poor's Ratings Services – AAA

In assigning the "Aaa" rating to the city's general obligation bonds, Moody's Investors Service made the following comments:

- ◆ "The Aaa rating reflects the city's sizeable tax base located in Johnson County (Aaa stable), above-average wealth indices, solid financial operations characterized by a trend of operating surpluses and healthy reserves levels, and slightly elevated debt burden. The stable outlook reflects the city's stable tax base, growing population, and multi-year trend of healthy financial operations that is expected to continue."

Standard & Poor's Ratings Services maintained its rating of AAA on the city's general obligation bonds. In assigning the AAA rating to the city's general obligation bonds, Standard & Poor's made the following comments:

- ◆ "Very strong economy, with access to a broad and diverse metropolitan statistical area (MSA);"
- ◆ "Strong budgetary performance, with an operating surplus in the general fund and a slight operating surplus at the total governmental fund level;"
- ◆ "Very strong budgetary flexibility;"
- ◆ "Very strong liquidity."

In addition, Lenexa's management practices are considered strong under Standard & Poor's financial management assessment (FMA). A FMA of strong indicates practices are strong, well embedded, and likely sustainable. In addition to a formal fund balance policy, key items include quarterly fiscal presentations to the City Council tracking revenues, expenditures, and investment performance; a five year capital improvement program, with identified funding, that ties into a long-term financial model; and a formal debt management policy that extends beyond state guidelines.

## **SUMMARY**

The city has adopted a debt policy to ensure that the city is able to make all debt service payments in a timely manner. The city's financial position is favorable, as can be seen by the credit ratings assigned to the city's general obligation bonds. Current debt levels are manageable and the city's financial reserves remain sufficient. Sound financial policies, including a debt management policy, are in place to maintain the city's financial health in 2016 and beyond. Additional information on the city's current debt service, projected debt service, and debt ratios is presented in the remainder of this section.



# Debt Service

DEBT SERVICE FUND - 05

## Fund Description

To account for all monies used for the retirement of general obligation bonds (excluding Stormwater bonds). Revenue for debt retirement comes primarily from an ad valorem tax levied on real and personal property.

## Core Services

- Debt service expenditures in 2016 consist of \$13 million in general obligation principal payments and interest payments
- The projected reserve in the 2016 budget is \$6.6 million or approximately 50% of budgeted annual debt service. This reserve will be reduced over time in order to maintain a stable property tax rate for the debt service fund.

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	11,669,480	11,323,592	11,939,974	11,778,309	13,210,904
Transfers	0	0	190,214	190,214	403,598
Reserves	0	0	6,168,234	0	6,606,075
<b>Total</b>	<b>\$11,669,480</b>	<b>\$11,323,592</b>	<b>\$18,298,422</b>	<b>\$11,968,523</b>	<b>\$20,220,577</b>



# Debt Service

## GENERAL OBLIGATION (G.O.) BONDS

Fiscal Year Ending	Debt Service Fund Principal	Debt Service Fund Interest	Stormwater Fund Principal	Stormwater Fund Interest	Total
<b>2016</b>	\$ 9,925,612	\$ 3,664,717	\$ 2,949,388	\$ 1,150,081	\$ 17,689,798
<b>2017</b>	11,025,800	3,327,299	3,294,200	1,135,712	18,783,011
<b>2018</b>	11,375,325	2,882,495	3,409,675	997,188	18,664,683
<b>2019</b>	8,845,000	2,432,579	2,150,000	853,254	14,280,833
<b>2020</b>	8,940,000	2,098,091	2,255,000	766,229	14,059,320
<b>2021</b>	8,500,000	1,723,254	2,260,000	673,361	13,156,615
<b>2022</b>	7,065,000	1,393,554	2,295,000	581,176	11,334,730
<b>2023</b>	6,440,000	1,124,154	2,350,000	500,851	10,415,005
<b>2024</b>	4,950,000	868,888	2,420,000	416,136	8,655,024
<b>2025</b>	3,810,000	692,756	2,110,000	328,124	6,940,880
<b>2026</b>	2,765,000	565,181	1,620,000	247,988	5,198,169
<b>2027</b>	2,855,000	469,175	970,000	182,288	4,476,463
<b>2028</b>	1,795,000	368,775	700,000	139,538	3,003,313
<b>2029</b>	1,795,000	308,425	745,000	110,394	2,958,819
<b>2030</b>	1,875,000	247,825	545,000	79,325	2,747,150
<b>2031</b>	1,375,000	184,556	495,000	59,113	2,113,669
<b>2032</b>	1,430,000	139,094	430,000	40,875	2,039,969
<b>2033</b>	835,000	91,831	380,000	25,350	1,332,181
<b>2034</b>	865,000	62,394	190,000	10,875	1,128,269
<b>2035</b>	895,000	31,906	115,000	4,313	1,046,219
<b>Total</b>	<b>\$ 97,361,737</b>	<b>\$ 22,676,949</b>	<b>\$ 31,683,263</b>	<b>\$ 8,302,171</b>	<b>\$ 160,024,120</b>



# Debt Management

Investments in capital infrastructure are required to maintain the quality of life that attracts people to the City of Lenexa. Due to the size of these investments, the city uses a variety of financing methods for the capital improvement program. The financing methods include the issuance of general obligation bonds and other bonds, which are governed by the city's debt policy.

The city adopted a revised debt policy in December of 2010. In accordance with this policy, the city may review and consider the impact debt could have with regard to the following:

- ◆ Adherence to the capital improvement program.
- ◆ Potential for increase in assessed valuation.
- ◆ Potential for increase in sales tax revenue.
- ◆ Mill levy required to fund the Debt Service Fund annually.
- ◆ Other factors not specifically mentioned in the policy as the city determines pertinent.

In addition, the city shall monitor the absolute amounts and year to year trends of key financial and debt ratios. If credit market norms exist, the city should strive to meet those standards. Specifically, the city shall monitor the following trends:

- ◆ Ratio of property tax-supported debt service to discretionary revenues.
- ◆ Ratio of property tax-supported debt service to total revenues.
- ◆ Ratio of outstanding General Obligation debt to the statutory debt limit. The city will strive to maintain a minimum of 30% of its statutory debt capacity.

## **STATUS OF CURRENT RATIOS**

- ◆ Property tax-supported debt service/discretionary revenues  
 $\$ 12,931,089 / 82,317,178 = 15.7\%$
- ◆ Property tax-supported debt service/total revenues  
 $\$ 12,931,089 / 96,966,067 = 13.3\%$
- ◆ General Obligation Bonds and Temporary Notes/Statutory Debt Limit  
 $\$129,045,000 / \$316,787,681 = 40.7\%$  (The city's available debt capacity is 59.3%)
- ◆ Debt Service Fund  
2015 mill levy rate (for 2016 budget) = 9.919

## **DEBT ISSUANCE FOR 2016**

The city estimates issuing \$41.7 million of general obligation bonds in 2016 to finance street, building and Stormwater CIP projects.

**General Debt Ratios**

Assessed Valuation (1)	\$1,055,958,936
Outstanding General Obligation Bonds	\$129,045,000
Outstanding General Obligation Notes Payable	\$0
Population (Estimate) (2)	51,042
Per Capita General Obligation Debt	\$2,528
Ratio of General Obligation Bonds to Assessed Valuation	12.22%
Overlapping Debt (3)	\$150,799,280
Direct and Overlapping Debt (4)	\$279,844,280
Per Capita Direct and Overlapping Debt	\$5,483
Ratio of Direct and Overlapping Debt to Assessed Valuation	26.50%

- (1) Estimate as of July 2015, including motor vehicle assessed value.
- (2) Census bureau estimate July 2015.
- (3) Johnson County Debt as of December 2014, all other debt as of June 2014.
- (4) Direct Debt includes the outstanding general obligation bonds and general obligation notes.

**Ratio Of Annual Debt Service Expenditures For  
General Bonded Debt To Total General  
Government Expenditures\***

Fiscal Year	Principal	Interest and Fiscal Charges	Total Debt Service (1)	Total General Governmental Expenditures*	Ratio of Debt Service To General Governmental Expenditures
2005	7,360,000	3,602,481	10,962,481	53,183,043	20.6%
2006	7,745,000	3,664,267	11,409,267	55,865,225	20.4%
2007	8,875,000	4,028,902	12,903,902	60,512,607	21.3%
2008	14,825,189	4,618,153	19,443,342	68,615,455	28.3%
2009	12,465,000	4,723,849	17,188,849	65,672,174	26.2%
2010	9,505,000	4,274,369	13,779,369	59,396,016	23.2%
2011**	7,645,000	3,044,899	10,689,899	54,488,962	19.6%
2012	6,560,000	2,864,634	9,424,634	59,206,165	15.9%
2013	7,694,131	2,896,593	10,590,724	61,415,135	17.2%
2014	8,402,296	2,700,335	11,102,631	61,207,063	18.1%

\*The above includes General, Special Revenue and Debt Service Funds.

\*\*Stormwater Fund is no longer a Special Revenue Fund but it is reported as an Enterprise Fund. The Stormwater expenditures are no longer included in Total General Governmental Expenditures.

(1) Payable in part from special assessments levied against property benefited by certain improvements.

**Ratio of General Bonded Debt to Assessed Value  
and General Bonded Debt per Capita**

Fiscal Year	Population	General* Assessed Value	G.O. Bonded Debt**	Ratio of G.O. Debt to Assessed Value	G.O. Bonded Debt Per Capita
2005	43,765	982,460,511	86,085,000	8.76%	1,967
2006	44,708	1,047,931,526	91,700,000	8.75%	2,051
2007	45,804	1,082,477,177	102,820,000	9.50%	2,245
2008	46,900	1,075,929,834	107,580,000	10.00%	2,294
2009	47,996	1,034,546,894	101,845,000	9.84%	2,122
2010	48,190	931,756,181	104,275,000	11.19%	2,164
2011	48,326	924,230,911	100,675,000	10.89%	2,083
2012	48,448	919,108,323	106,205,000	11.56%	2,192
2013	49,394	936,334,600	103,905,000	11.10%	2,104
2014	50,344	1,055,958,936	129,045,000	12.22%	2,563

\* Assessed Valuation includes Motor Vehicle Assessed Value

\*\* Includes Special Assessments

\*\*\* Assessed Valuation estimate as of July 1, 2014.

**Legal Debt Margin**

Assessed value (includes motor vehicle)	1,055,958,936
Debt limit (30% of assessed value)	\$316,787,681
Bonded indebtedness:	
General obligation bonds	\$129,045,000
General obligation notes	<u>0</u>
Total debt	\$129,045,000
Legal debt margin	\$187,742,681

\* Assessed Valuation estimate as of July 2015.  
Includes Motor Vehicle Assessed Valuation.  
Motor Vehicle Valuation as of December 2014.  
Bonded indebtedness as of September 2015.

**Overlapping Debt**

<u>Jurisdiction</u>	<u>Outstanding GO Debt*</u>	<u>Applicable to the City Percent</u>	<u>Amount</u>
Johnson County	\$316,465,935	11.04%	\$34,937,839
Park & Recreation District	2,315,000	11.04%	255,576
U.S.D. #232	156,755,000	5.28%	8,276,664
U.S.D. #233	502,561,339	14.24%	71,564,735
U.S.D. #512	194,477,739	18.39%	35,764,456
Fire #3 Benefit District "B"	95,000	0.01%	<u>10</u>

Total Estimated Overlapping Debt = \$150,799,280

\* Johnson County Debt as of December 31, 2014, all other debt as of June 30, 2014  
Excludes general obligation debt supported by revenues and revenue debt.



# Fund Budgets

**Annual Budget Document  
2016  
City of Lenexa  
January 1 - December 31**



# Governing Body

GENERAL FUND – GOVERNING BODY – 01 (EXECUTIVE DEPARTMENT)

## Mission Statement

As a quality community, the City of Lenexa is committed to excellence in public service through partnerships with people as they pursue their dreams.

### Core Services

- Provide public policies that benefit the city’s citizens and businesses

### Accomplishments for FY 2014/2015

- Evaluated, developed, and monitored policies that responded to the needs of citizens
- Reached a population of greater than 50,000, one of only 14 cities in the nation in 2013 according to U.S. Census data
- Approved new logo for Lenexa City Center
- Appropriated funds for the construction of Ridgeview Road between K-10 & Prairie Star Parkway in 2015

### Objectives for FY 2016

- Ensure that city services assist in creating a superior quality of life and a safe atmosphere where people desire to live, work, and play
- Provide exceptional value for community-provided resources and strive for the long-term financial balance in the city’s operational & capital activities
- Promote and stimulate quality development (including retail, corporate headquarters, bioscience, high technology companies and residential) to enhance the city’s diverse economic base
- Promote and support efforts to redevelop retail sites and improve our neighborhoods to continue the city’s reputation as a safe and friendly community
- Partner in the development of a premier destination point—Lenexa City Center—that serves as a community gathering place integrating a variety of uses (including residential, retail, and office uses)
- Celebrate Lenexa’s heritage and history to enhance the sense of community, pride, and quality of life for residents

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of citizen survey respondents who are “satisfied” or “very satisfied” with Lenexa as a place to live is 90% or greater	96%	97%	97%	95%

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with Lenexa as a place to raise children is 90% or greater	95%	95%	95%	95%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with Lenexa as a place to work is 75% or greater	84%	84%	83%	80%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with leadership of Lenexa elected officials is 75% or greater	80%	68%	75%	80%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$90,421	\$90,407	\$95,748	\$95,748	\$96,466
Contractual Services	31,290	65,429	108,000	108,000	103,000
Commodities	834	3,231	5,000	5,000	5,000
Capital Outlay	0	0	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$122,545</b>	<b>\$159,067</b>	<b>\$208,748</b>	<b>\$208,748</b>	<b>\$204,466</b>

## Major Budget Changes for FY 2016

- Decreased in 2016 contractual services due to biannual survey conducted in 2015 and 2017

## Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
Full-Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00



# Executive

GENERAL FUND – EXECUTIVE DEPARTMENT - 01

## Mission Statement

Enhance the quality of life for those who live in, work in, or visit our community through organizational leadership and by providing exceptional support to the Governing Body.

### Core Services

- Professional management of the organization
- Promote economic development and redevelopment
- Guide all city departments in meeting governing body goals

### Accomplishments for FY 2014/2015

- Made significant progress on design of Civic Center project
- Achieved highest bond rating from Standard & Poor's (AAA) and Moody's (Aaa)
- Reached \$278 million in construction value throughout the city
- Approved two CID's at Greystone South & Quivira 95 to reinvest in the community
- Deployment of Google Fiber infrastructure east of I-435 & north of K-10
- Implemented 2015 Pay Plan after 2014 Pay Study

### Objectives for FY 2016

- Manage construction of Civic Center
- Continue refining and developing Civic Center concepts & plans
- Facilitate development at City Center and throughout the city
- Maintain scheduled timeline for Ridgeview Road project
- Analyze impact and effectiveness of various incentive packages offered for new and infill development in the city

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied with the City Administrator and appointed staff leadership is 75% or greater	77%	64%	75%	75%

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with the overall value received for their tax dollar is 75% or greater	75%	78%	75%	75%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with the quality of life in the community is 90% or greater	94%	92%	90%	90%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$530,693	\$499,175	\$592,901	\$576,391	\$645,033
Contractual Services	55,713	96,220	109,780	108,580	111,450
Commodities	5,118	5,470	7,700	7,300	7,700
Capital Outlay	0	0	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$591,524</b>	<b>\$600,865</b>	<b>\$710,381</b>	<b>\$692,271</b>	<b>\$764,183</b>

## Major Budget Changes for FY 2016

- City Clerk budget is reported in Executive Department for FY 2015 Revised Budget and FY 2016 Budget

## Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
Full-Time Equivalent Positions	4.50	4.50	4.50	5.50	5.50



# Communications

GENERAL FUND – COMMUNICATIONS – 01 (EXECUTIVE DEPARTMENT)

## Mission Statement

Committed to engaging, educating and informing citizens and employees by providing relevant, accurate and timely information about city projects, activities, events and issues to assist in the overall goal of making Lenexa a great place to live, work, play, visit and raise a family.

## Core Services

- Create and implement strategic communication plans for city initiatives including use of social media
- Publish citizen newsletter, Town Talk
- Manage content and design of city websites, mobile apps and e-communications
- Coordinate media relations
- Support internal employee communications
- Help create community engagement
- Support departments in their efforts to reach target audiences
- Promote branding guidelines including quality graphic design and photography

## Accomplishments for FY 2014/2015

- Redesigned Town Talk
- 2014 Year in Review
- State of the City
- Strong and strategic social media presence
- Supported city events including new Art Fair and Food Truck Frenzy
- Created videos (City Center, truss installation, aquatics, festivals)
- Completed website content audit
- Eight logos created (City Center & festivals)
- Updated brand guidelines for city
- Improved quality of e-newsletters including My Lenexa News, Lenexa Star and Construction Updates (186 total sent in 2014)
- 3CMA President’s Award for best overall award submission (snow headquarters)
- Extensive work on new intranet

## Objectives for FY 2016

- Increase number of individuals receiving e-communications
- Redesign and launch new city website
- Support departments in their communications efforts
- Produce high-quality products that reflect the Lenexa brand, share timely/important information and are valuable for residents
- Create strategic communications plan for Civic Center

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of respondents who are satisfied with effectiveness of Lenexa’s communications with the public is 75% or greater	82%	80%	80%	80%

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of respondents who are satisfied with effectiveness of the city newsletter is 80% or greater	90%	89%	89%	89%
Objective: Increased number of followers on Facebook	1,892	2,387	4,575	5,700

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$202,577	\$244,750	\$263,056	\$263,056	\$273,226
Contractual Services	55,397	90,430	90,855	90,855	116,855
Commodities	8,142	1,466	5,600	5,600	5,600
Capital Outlay	26,809	0	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$292,925</b>	<b>\$336,646</b>	<b>\$359,511</b>	<b>\$359,511</b>	<b>\$395,681</b>

## Major Budget Changes for FY 2016

- Increase in contractual services to fund Food Truck Frenzy events, additional branded items for promotions and an outside video contractor

## Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
Full-Time Equivalent Positions	3.00	3.00	3.00	3.00	3.00



# Municipal Court

GENERAL FUND – MUNICIPAL COURT – 01 (EXECUTIVE DEPARTMENT)

## Mission Statement

Dedicated to providing an accessible local forum for fair, efficient, professional, and effective disposition of all matters within its jurisdiction.

### Core Services

- Adjudication of violations filed with municipal court
- Maintain and provide accurate records. This includes electronic and physical court files, online record module, and regional criminal history database
- Report the disposition of cases and the collection of specific fees to various state agencies
- Assist the public and external agencies with general court and case-specific inquiries and processing
- Point of contact for external agencies that monitor defendants placed on supervision
- Provide assistance to the prosecutors in the preparation and maintenance of cases
- Provide an orderly and secure environment for court users, public, and staff

### Accomplishments for FY 2014/2015

- Progress in paper-on-demand court environment. All cases filed on & after January 14, 2015, are electronically processed. Municipal Court and Legal are able to update cases, answer questions and find information using only the court software; there's no need to retrieve cases from file cabinets.
- Improved the effectiveness of our external supervision agencies. Hosted the first annual meeting with the judge, prosecutors and agencies, and conducted an RFQ to expand the list of approved agencies to include those with offices in Missouri.
- Successful KCJIS Technical Security Audit. With the assistance of the Police Department and EST Department, Municipal Court passed the Technical Security Audit conducted by the Kansas Highway Patrol. The purpose of the audit is to ensure compliance with state and federal security policies as required of agencies with access to confidential databases.
- Implemented digiTICKET. In preparation for the Police Department's e-ticketing system, Court worked to ensure that necessary information was received and the data was accurately importing into the court software. Updated procedures for processing tickets via digiTicket, which contributed to the progress in the paper-on-demand environment.
- Implemented a new docket schedule. Collaborated with Legal and Police to change the docket schedule starting January 2015. The changes provide the following benefits to court users and the City: improved case flow, new trial times for midnight officers, reduced overtime and regular hours paid, and improvements in customer service and workload.

## Objectives for FY 2016

- Provide a more secure facility for court users, the public and staff
- Successfully and efficiently process the increase in caseload & workload that is expected to occur as the City grows
- Data entry and scan historical files into the court software
- Continue to improve electronic processes and utilize technology to improve efficiency and services
- Add cases to the online record module

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: Clearance rate of charges is 100%	100%	100%	100%	100%
Objective: Defendants scheduled to appear for hearings	18,247	21,841	22,500	23,000
Objective: Amendments & tag fine reductions given by court clerks	524	746	450	750
Objective: Open record requests processed	611	640	750	750
Objective: Scheduled trials which are disposed is 70% or greater	52%	57%	70%	70%
Objective: Average age of case on payment docket. (Age is measured from the date of conviction & may include time in warrant status)	8.6 months	6.4 months	7 months	7 months
Objective: Recidivism rate; based on criminal history 2 years after case closure	16.25%	17.60%	17%	17%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$425,192	\$405,385	\$414,845	\$414,845	\$461,930
Contractual Services	66,204	64,201	84,860	84,860	104,860
Commodities	6,909	6,716	12,004	12,004	12,004
Capital Outlay	0	0	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$498,305</b>	<b>\$476,302</b>	<b>\$511,709</b>	<b>\$511,709</b>	<b>\$578,794</b>

## Major Budget Changes for FY 2016

- Increase for interpreter services and temporary labor for data entry and scanning of closed court cases

<b>Staffing</b>					
	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Estimate</b>	<b>FY 2015 Revised</b>	<b>FY 2016 Budget</b>
<b>Full-Time Equivalent Positions</b>	6.75	5.50	5.50	5.50	5.50



# Transfers

GENERAL FUND – TRANSFERS – 03

## Activity Description

Transfers to other funds including the Capital Improvement Program and the Equipment Reserve Fund for efficient operation of the city.

### Objectives for FY 2016

- Maintain funds in accordance with reserve policies
- Provide for cash funding of capital projects
- Allocate funding for equipment and technology replacement
- Set aside money acknowledging the city will not receive a portion of the property taxes paid by property owners within the city's active TIF districts

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$63,040	\$33,393	\$1,758,316	\$1,758,316	\$1,313,915
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers	8,192,721	9,395,966	11,285,169	11,886,469	13,468,248
Reserves	4,454,658	7,207,908	20,990,863	7,000,000	23,537,163
<b>Total</b>	<b>\$12,710,419</b>	<b>\$16,637,267</b>	<b>\$34,034,348</b>	<b>\$20,644,785</b>	<b>\$38,319,326</b>

### Major Budget Changes for FY 2016

- Equipment reserve fund transfer equals \$1,400,000
- Facilities maintenance transfer equals \$350,000
- Capital Improvement Fund transfers equal \$9,623,416 consisting of: art funding \$5,000; capital projects \$9,618,416 (funded \$6,277,725 from 3/8 sales tax; \$300,000 from excise tax; \$3,040,691 from general revenues)



# Finance

## GENERAL FUND – FINANCE - 10

### Mission Statement

Provide effective stewardship of public funds through the timely and efficient delivery of financial services to citizens, the business community, and the city government.

### Core Services

- Prepare annual city operating budget
- Prepare five year Capital Improvement Program (CIP)
- Prepare Comprehensive Annual Financial Report (CAFR)
- Manage city investment portfolio and debt issuance
- Process and account for all payments of city wages, benefits, tax obligations, and vendor invoices

### Accomplishments for FY 2014/2015

- Implemented vendor self service in the Munis financial system to allow vendors to access payments on line
- Began using purchasing card auditing software to facilitate the review of purchase card transactions
- Implemented Munis CAFR statement builder for annual report
- Image all documentation for cash receipts
- Prepared a request for proposal for banking services
- Supervisors can approve payroll time on mobile devices

### Objectives for FY 2016

- Prepare annual city budget, CAFR and five year CIP
- Implement GASB 68 Financial Reporting for Pension Plans
- Implement funding for Civic Center project
- Implement citizen transparency software to allow citizens to view current financial data on line
- Perform regular reviews of departmental inventory and fixed asset listings
- Implement new version of Munis financial system
- Research establishing a new trust fund for OPEB (other Post-Employment Benefit) obligations

### Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: Difference between actual and budgeted collections of major revenues sources per fiscal year is 5% or less	5%	5%	5%	5%
Objective: % of employees paid through direct deposit or paycards is 100%	100%	100%	100%	100%

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of accounts payable payments paid through EFT is 25% or greater	20%	28%	30%	30%
Objective: % of accounts payable invoices paid through purchasing cards is 75% or greater	78%	75%	76%	76%

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$732,100	\$707,934	\$734,668	\$654,281	\$713,959
Contractual Services	624,758	605,605	645,916	589,601	591,585
Commodities	19,386	9,616	19,000	19,000	19,000
Capital Outlay	0	650	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$1,376,244</b>	<b>\$1,323,805</b>	<b>\$1,399,584</b>	<b>\$1,262,882</b>	<b>\$1,324,544</b>

## Major Budget Changes for FY 2016

- Changes in FY 2015 Revised Budget and FY 2016 Budget are due to City Clerk position transferring to Executive Department
- Increase funding for credit card processing fees

## Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
Full-Time Equivalent Positions	7.00	7.00	7.00	6.00	6.00



# Human Resources

GENERAL FUND – HUMAN RESOURCES DEPARTMENT – 11

## Mission Statement

Committed to providing exceptional service by recruiting, developing, rewarding and retaining a diverse and professional workforce.

### Core Services

- Compensation and benefits
- Workforce planning and succession management
- Employment and retention
- Performance management
- Training and development
- Recognition and rewards
- Safety and worker's compensation
- Compliance with federal, state, and local employment and benefit laws and regulations

### Accomplishments for FY 2014/2015

#### Compensation and Benefits

- Completed salary and compensation study. Communicated to employees with individual letters and implemented pay adjustments
- Implemented Qualified High Deductible Plan and Health Savings Account
- Offered health insurance to 30 hour employees and updated plan documents to comply with Health Care Reform requirements
- Selected and implemented Castlight Health as transparency and on-line shopping tool for employees
- Provided Financial Wellness training for employees
- Organized an employee picnic including "Field Day" activities
- Created a benefits booklet for open enrollment and new employees
- Updated ADP with appropriate coding and tracking for ACA forms 1094C and 1095C for distribution to employees in 2016

#### Employment and Retention

- Established and implemented changes to employee classifications
- Completed hiring of seasonal employees to full-time in January, 2015
- Completed recruitment and hiring of over 100 summer pool employees
- Seasonal Employee Handbook completed
- Implemented on-boarding survey to analyze effectiveness of HR Orientation and departmental onboarding processes

#### Compliance

- Several personnel policies were revised and distributed to employees
- Completed annual random check of driver's licenses
- Implemented pilot of Electronic I-9 system
- Initiated review and correction of I-9 forms
- Initiated required DOT background check process
- Partnered with Finance staff to develop supervisory training on FLSA compliance

#### Training

- Provided Effective Business Writing Skills training
- Implemented pilot of Effective Supervisory Practices training from ICMA
- Partnered with EST to create a tracking program for tuition reimbursement requests
- Educated employees on pay policy and practice changes
- Developed and implemented training assessment process

#### Safety and Workers' Compensation

- Updated vaccination records for sworn police officers and firefighters and established a process for new employee records
- Coordinated Defensive Driving
- Planned and conducted activities for safety month
- Completed alcohol and drug awareness training for Parks and Recreation and Municipal Services staff

## Accomplishments for FY 2014/2015

### Recognition and Rewards

- Planned/implemented annual employee appreciation and awards luncheon
- Revised Service Recognition Program for employees

## Objectives for FY 2016

### Compensation and Benefits

- Update pay plan with change in market and implement necessary pay adjustments
- Conduct a health and wellness fair
- Research voluntary benefit offerings for employees
- Implement a wellbeing campaign for the LiveWell program
- Update pay policies and practices
- Provide employees with total compensation statements
- Research and evaluate additional services for the on-site health center

### Compliance

- Continue personnel policy updates and distribution
- Continue annual random driver's license checks
- Continue I-9 review and corrections
- Evaluate effectiveness of electronic I-9 process
- Evaluate record-keeping requirements and formalize retention and archiving schedule

### Employment and Retention

- Partner with Departments to implement strategies to increase the number of qualified and diverse applicants for vacancies

### Performance Management

- Facilitate discussions on current performance review process and use results to implement changes to the performance review process

### Training

- Use training assessment results to develop and implement training and development activities
- Review and update Mentoring program
- Initiate pilot of Learning Management System

### Safety and Worker's Compensation

- Offer DOT alcohol and drug awareness training for managers and supervisors
- Offer Bloodborne Pathogen training for employees citywide
- Review and implement safety training programs offered by Third Party Administrator

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of workers compensation claims as a % of total payroll is less than 2.22%	1.20%	1.41%	1.41%	1.41%
Objective: Cost per hire – costs incurred on recruiting a new employee	\$250	\$219	\$220	\$220
Objective: Turnover rate for employees (excluding seasonal and temporary employees) is less than 10.2%	8.5%	8.0%	8.0%	8.0%

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of full-time employees participating in the Wellness Program is 75% or greater	93%	95%	95%	95%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$372,356	\$451,116	\$517,532	\$517,532	\$765,378
Contractual Services	148,348	229,468	209,452	209,452	213,402
Commodities	21,364	16,877	20,550	20,550	23,850
Capital Outlay	0	0	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$542,068</b>	<b>\$697,461</b>	<b>\$747,534</b>	<b>\$747,534</b>	<b>\$1,002,630</b>

## Major Budget Changes for FY 2016

- Additional funding to convert the part time Benefits Assistant to full time
- Staffing includes addition of a Human Resources Director and funding in personal services
- Increase in funding for services awards, advertising and recruiting

## Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
Full-Time Equivalent Positions	5.00	5.38	5.50	6.50	6.75



# Enterprise Systems & Technology

GENERAL FUND – ENTERPRISE SYSTEMS & TECHNOLOGY - 15

## Mission Statement

To provide quality and timely business technology solutions that enhances the city's effectiveness in serving the community. Provide professional systems leadership, vision, and assistance to all city departments and provide strategy, research, development and implementation of hardware and software.

### Core Services

- Deliver excellent customer service by understanding the business needs and providing timely and effective solutions and communicating effectively with all customers
- Deliver city wide technology vision and leadership through evaluating existing and emerging technologies and implementing business ready technology solutions
- Deliver reliable technology infrastructure aligned with business objectives
- Deliver systems that provide customers with timely, meaningful and secure access to information and services
- Facilitate educational opportunities for city employees
- Deliver technology plans that enable fiscal management of the city's resources

### Accomplishments for FY 2014/2015

- Roll out of SCCM 2012 (System Center Configuration Manager) to streamline new user processes, Windows updates, and virus protection
- Envisioning and initial server configuration for the new SharePoint intranet portal
- Implemented new eDiscovery software to improve response time to requests
- Completed city-wide inventory and barcoding of desktop and mobile devices using the new inventory software
- Researched and architected design to replace analog telephone system with a VOIP (voice over IP) solution that would allow more flexibility for staff in dealing with phone and video conferencing
- Implementation of Solution Center ticketing software to increase SLA's and provide more thorough communication for end users experiencing technology issues
- Expanded data storage resources to handle growth of city-wide video

### Objectives for FY 2016

- Implement new VOIP solution and retire analog telephone system
- Complete build out of Disaster Recovery site, including the addition of a secondary Internet Service Provider (ISP)
- Roll out SharePoint 2013 for intranet portal, external websites (including joinlenexapd.com), and configure extranet to facilitate file sharing outside the organization
- Upgrade Microsoft Exchange servers to latest version for advanced communication with the VOIP system
- Expand VMware View Virtual Desktop (VDI) usage from proof of concept to production, which will reduce the ERF needs to replace physical desktops
- Begin design and discovery of Business Intelligence/Data Analytics (BI/DA) needs for the city

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: The applications and equipment I use are available when I need them (Survey of departments using 1 to 5 scale*)	3.7	3.8	4.0	4.0
Objective: The outcome of projects and application development match my ongoing needs (Survey of departments using 1 to 5 scale*)	4.0	4.0	4.0	4.0
Objective: There is an actionable business continuity and security plan (Survey of departments using 1 to 5 scale*)	4.0	4.2	4.5	4.5
Objective: The function of the outcome delivered by EST is measurable in business terms (Survey of departments using 1 to 5 scale*)	3.5	3.5	3.5	3.5
Objective: We can quickly act on business needs with easy access to information and people (Survey of departments using 1 to 5 scale*)	3.9	4.0	4.0	4.0
Objective: The costs we pay to vendors are in line with the value they provide to us (Survey of departments using 1 to 5 scale*)	3.7	3.7	4.5	4.5
Objective: The EST staff is highly trained and professional (Survey of departments using 1 to 5 scale*)	4.0	4.0	4.0	4.0

\* 2 times a year customer departments of Enterprise Systems and Technology respond via survey on a scale of 1 to 5 for the measurements. 1 – Strongly Disagree, 2 – Somewhat Disagree, 3 – Neutral, 4 – Somewhat Agree, 5 – Strongly Agree.

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$1,083,674	\$1,088,538	\$1,278,668	\$1,278,668	\$1,310,616
Contractual Services	1,098,300	1,127,999	1,833,063	1,833,063	1,831,310
Commodities	150,855	201,017	40,100	40,100	40,100
Capital Outlay	175,732	537,231	302,050	302,050	302,050
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$2,508,561</b>	<b>\$2,954,785</b>	<b>\$3,453,881</b>	<b>\$3,453,881</b>	<b>\$3,484,076</b>

## Major Budget Changes for FY 2016

- No major budget changes

<b>Staffing</b>					
	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Estimate</b>	<b>FY 2015 Revised</b>	<b>FY 2016 Budget</b>
<b>Full-Time Equivalent Positions</b>	12.00	13.00	13.00	13.00	13.00



# Legal

GENERAL FUND – LEGAL DEPARTMENT- 18

## Mission Statement

Promote the organization's goals and values by providing excellent legal services with integrity, zeal, accuracy and efficiency through competent, responsive and professional representation.

### Core Services

- Furnish legal advice and support to elected and appointed city officials, as well as all city departments
- Draft contracts, resolutions, ordinances and all other legal documents
- Prosecute violations of city code including traffic, public offenses and other ordinance infractions, representing the city in municipal court and on subsequent appeals
- Prosecute all drug related civil forfeiture cases
- Identify, evaluate and manage property and liability risk exposure for the city and secure adequate insurance to transfer such risk as appropriate
- Receive, evaluate and administer all property and liability claims within the city deductible and, where appropriate, seek reimbursement from third parties for damage to city property
- Investigate, defend and prosecute lawsuits involving the city as a named party

### Accomplishments for FY 2014/2015

- Provided assistance on multiple complex economic development projects
- Drafted and implemented a complete revision of the City's massage licensing program
- Migrated electronic copy of City Code to new software program
- Procured general liability and property insurance for the city, adjusting necessary lines of coverage
- Negotiated and completed multiple complex software contracts
- Drafted and reviewed 145 resolutions, 60 ordinances, and acquired 74 right-of-way easements from over 30 parcel owners for 8 different capital projects
- Obtained favorable resolution of multiple complex construction lawsuits and other civil litigation

### Objectives for FY 2016

- Support all city departments to meet their legal needs
- Continue work on a variety of economic development matters and development of City Center
- Assist with the legal issues involved with the Civic Center construction
- Assist city departments in adopting and implementing updated document retention schedules and records management policies
- Pursue pending litigation filed by the city and defend litigation filed against the city
- Solicit proposals for insurance broker and general liability and property insurance policies
- Solicit proposals for bond counsel services
- Secure full staffing and provide for training and professional development

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: Number and type of contracts reviewed Complex/Standard Form	70/228	104/317	118/346	88/285
Objective: % of clearance rate for municipal court charges (i.e. number of charges closed/resolved as a percentage of the total number of charges filed for the same time period) are 95% or greater	95.0%	90.0%	100.0%	99%
Objective: Number of substantive economic development initiatives in which the City Attorney's office provided assistance	25	34	39	40

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$839,176	\$831,225	\$941,355	\$941,355	\$1,008,494
Contractual Services	401,240	395,518	476,844	476,844	507,680
Commodities	2,325	1,787	12,476	12,476	12,476
Capital Outlay	0	0	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$1,242,741</b>	<b>\$1,228,530</b>	<b>\$1,430,675</b>	<b>\$1,430,675</b>	<b>\$1,528,650</b>

## Major Budget Changes for FY 2016

- Increase for general liability and property insurance

## Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
Full-Time Equivalent Positions	7.50	7.63	8.76	8.76	8.76



# Community Dev.

GENERAL FUND – COMMUNITY DEVELOPMENT DEPARTMENT - 20

## Mission Statement

Promoting and facilitating the development of high quality public and private built environments to ensure that Lenexa is the best community to live, work and play.

### Core Services

- Manage development of infrastructure through the five-year Capital Improvement Program (CIP)
- Perform engineering review and inspection of private development and public infrastructure
- Perform building code review and inspections for all construction
- Review and process all zoning, site, plan, Special Use Permit and subdivision applications
- Enforce property maintenance codes, zoning codes and rental registration
- Ensure safe and efficient movement of traffic through the city
- Issue licenses for businesses, animals, liquor sales, alarms, special events, etc.
- Provide technical support to the City Council, Planning Commission and other city departments
- Provide long-range planning for the city

### Accomplishments for FY 2014/2015

- Recruited, reviewed, and inspected \$278 million in private construction and development in 2014
- Handled 37% more permits in 2014 than in the city's peak development year of 2007
- Planned, coordinated, and hosted the first annual Food Truck Frenzy at City Center
- Managed and inspected the installation of Google Fiber's backbone along the public rights-of-way
- Worked over 4,200 code enforcement cases in 2014
- Reached a milestone of over 1,000 licensed rental properties in the city through the Rental Registration Program
- Coordinated the installation of the traffic control truss at 87<sup>th</sup> Street Parkway & Renner Boulevard
- Successfully managed several large-scale capital projects such as: 95<sup>th</sup> & Quivira, Penrose/89<sup>th</sup>, Renner north of 87<sup>th</sup>, 99<sup>th</sup> & Britton, 113<sup>th</sup> SBD, Fire Station #2 parking lot, College & Lackman, College & Strang Line, College & Pflumm, and the department's final year supervising the Pavement Management Program

### Objectives for FY 2016

- Successfully manage the design and construction of the Civic Center Project while keeping the project on time and on budget
- Continue to promote the development of the City Center vision by working with all stakeholders to attract and recruit residents, businesses, and institutions to the neighborhood
- Deliver the Ridgeview Road Project on time and on budget to promote economic development in the area
- Continue to facilitate reinvestment and redevelopment in the community through NRD programs, CID's, TIF districts, CDBG funding, and other economic development incentives

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with enforcement of city codes/ordinances is 75% or greater	72%	72%	72%	>75%
Objective: % of service request open more than two days with no action taken	5%	3%	1.25%	<1%
Objective: % of citizens who were satisfied with flow of traffic/congestion management	72%	72%	72%	>75%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$3,009,938	\$3,062,336	\$3,649,059	\$3,544,934	\$3,663,630
Contractual Services	120,303	172,856	139,800	266,135	340,250
Commodities	20,619	15,905	34,809	29,109	23,575
Capital Outlay	0	150	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$3,150,860</b>	<b>\$3,251,247</b>	<b>\$3,823,668</b>	<b>\$3,840,178</b>	<b>\$4,027,455</b>

## Major Budget Changes for FY 2016

- Elimination of one vacant seasonal Building Inspector position
- Elimination of one Pavement Management Coordinator position
- Addition of one Project Manager position
- An increase in utility locating services and materials testing for public improvements associated with private development

## Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
Full-Time Equivalent Positions	35.92	37.92	41.92	39.92	39.17



# Fire Department

GENERAL FUND - FIRE DEPARTMENT - 30

## Mission Statement

Lenexa Fire Department provides professional services for the protection of our community.

### Core Services

- Business Occupancy Inspections
- Domestic Preparedness Planning
- Emergency Medical Services
- Fire and Injury Prevention
- Fire Extinguisher Training
- Fire Investigation
- Fire Prevention Code Enforcement
- Fire Prevention Education
- Fire Suppression Services
- First Aid and CPR Courses
- Hazard and Risk Assessment
- Hazardous Materials Services
- Juvenile Fire Setter Counseling
- Technical Rescue Services

### Accomplishments for FY 2014/2015

- Worked to implement 2015 pay plan
- Worked to provide officer development incident credentialing, and safety officer training as part of the succession plan
- Worked to prepare for building and fire code adoption
- Worked to enhance fire prevention division with communications, and technology
- Worked to provide efficient emergency response during the Gateway project
- Worked with stakeholders to develop the 2017-2022 department strategic plan
- Worked to increase capacity in the fire prevention division by adding (2) additional personnel
- Worked with apartment managers to reduce the multi-family residential fire problems
- Worked to improve cooperative agreements with surrounding communities
- Worked to complete the 2015 annual accreditation compliance report
- Worked with Olathe and Overland Park Fire Departments to provide Meritex training
- Developed a cooperative response agreement with Olathe and Overland Park Fire Departments
- Work with county task force and LPD to develop hostile event policy, procedures, and training scenarios

### Objectives for FY 2016

- Prepare updated standards of cover document
- Implement and evaluation using CFAI 9<sup>th</sup> edition self-assessment manual criteria
- Prepare for reaccreditation with CFAI Peer Review Site Visit
- Develop citizens fire academy program
- Place front-line EMS squad into reserve, following purchase of replacement
- Purchase and place in service the hydraulic lift truck fleet
- Implement scheduled equipment replacement: fitness, extrication equipment, mobile data terminals

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: 911 "Call Processing" by JCECC shall be 60 seconds, for 90% of all calls	96%	96%	96%	96%
Objective: Emergency response "Turn Out Time" shall be 90 seconds for 90% of all calls	96%	96%	96%	96%
Objective: For 90% of all emergency incidents, the "total response time" for first-due unit arrival, shall be 8:30 minutes	98%	98%	98%	98%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$8,643,416	\$8,867,015	\$9,218,059	\$9,218,059	\$9,926,761
Contractual Services	203,181	206,558	240,422	240,422	299,422
Commodities	256,509	261,617	278,833	278,833	283,833
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$9,103,106</b>	<b>\$9,335,190</b>	<b>\$9,737,314</b>	<b>\$9,737,314</b>	<b>\$10,510,016</b>

## Major Budget Changes for FY 2016

- Funding for accreditation peer review site visit
- Additional funding for training, professional development and succession planning along with additional mental health support
- Funding for 2 firefighter positions which will restore staffing to 25 FTE's per shift

## Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
<b>Full-Time Equivalent Positions</b>	85.00	85.00	87.00	87.00	89.50



# Police

GENERAL FUND – POLICE DEPARTMENT – 35

## Mission Statement

Working in partnership to protect and serve the community, with honor, integrity, and professionalism.

### Core Services

- Provide all elements of law enforcement to the community 24/7
- Provide 24/7 routine and emergency communication services for all city departments
- Traffic enforcement
- Community education
- School safety
- Proactive community partnerships to prevent crime
- Criminal investigations
- Participation in safety enhancement projects with other city departments and area law enforcement agencies
- Provide records management, report dissemination and secure storage of property and evidence

### Accomplishments for FY 2014/2015

- Continued working relationship with other City departments
- Developed a 10 year Manpower Strategic Plan
- Initiated and promoted technology for added efficiency and information sharing
- Analyzed each position when openings occurred to ensure that critical functions and efficiency is maintained
- Hosted Community Education classes for prevention and increased working relationship with community
- Successful implementation of new Computer Aided dispatch and electronic Ticketing
- Assigned one full time officer to the Johnson County Regional Police Academy
- Initiated monthly meetings with Johnson County Mental Health to improve communication
- Continued emphasis on Community Policing with expansion of programs to include “Coffee with Cops”
- Continued emphasis on “Intelligent Led Policing” for added efficiency and information sharing
- Initiated “Community Video Partnership Program”
- Successful implementation of technology

### Objectives for FY 2016

- Continued quality 24/7 service with community growth and changing demographics
- Continue to develop young work force for specialized units and supervision
- Continued emphasis on school safety
- Continued positive outreach to the community and special interest groups
- Continue succession planning initiatives to fill internal openings and leadership positions
- Develop and adapt our goals in line with our Strategic Plan
- Aggressive recruiting and hiring to build capacity and increase diversity
- Continued emphasis on Community Policing with growth of multi-family housing
- Use innovative approaches on deployment of manpower
- Continue to challenge ourselves with innovation. Continue to police the “Lenexa Way”

### Future Challenges/Opportunities

- Strategies to provide service to the mentally ill
- Supervision, retention and capacity of young work force. More than 75% of Patrol Division have less than 5 years experience
- Open records requests as it relates to video technology
- Legislative changes in law that cause the Department to change procedures
- City Center and the expansion of retail, single family homes and multi-family housing
- Recruitment of quality candidates to fill positions
- Current societal misconceptions on law enforcement procedures
- Demand of massage therapy licensing
- Increase in violence to police officers

### Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: Total incidents handles	40,586	46,622	46,000	46,000
Objective: Total calls for service	15,967	15,705	16,000	16,000
Objective: Average non-emergency response times of 12 minutes or less	7.9	8.0	12	12
Objective: Average emergency response times of 5 minutes or less	4.9	4.7	5	5
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with the quality of local police protection is 90% or greater	93%	93%	93%	93%

### Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$11,457,731	\$11,665,580	\$12,341,486	\$12,341,486	\$13,163,392
Contractual Services	991,387	873,650	1,087,203	1,087,203	1,132,203
Commodities	447,298	401,864	560,674	560,674	515,674
Capital Outlay	334	2,492		0	0
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$12,896,750</b>	<b>\$12,943,586</b>	<b>\$13,989,363</b>	<b>\$13,989,363</b>	<b>\$14,811,269</b>

### Major Budget Changes for FY 2016

- Funding set aside for a police department staffing stabilization in order to allow the department the flexibility to hire for additional positions due to retirements and other leave events
- Increase the Court Security Officer position to full time

**Staffing**

	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Estimate</b>	<b>FY 2015 Revised</b>	<b>FY 2016 Budget</b>
<b>Full-Time Equivalent Positions</b>	130.54	131.98	134.35	134.35	142.75



# Municipal Services

GENERAL FUND – MUNICIPAL SERVICES DEPARTMENT - 40

## Mission Statement

Provide the community with outstanding public service by maintaining the city's infrastructure and facilities with integrity and innovation.

### Core Services

- Maintain all vehicles and equipment
- Maintain streets, curb and gutters, sidewalk and rights-of-way, bike/hiking trails, snow removal and storm related emergencies
- Coordinate the implementation of the city's pavement maintenance program
- Maintain and operate street lights, traffic signs, and traffic signals
- Ensure safe and efficient movement of traffic through the city
- Manage city facilities

### Accomplishments for FY 2014/2015

- Received the APWA Excellence in snow and ice control award
- Began the process for replacing signs for the sign retro reflective program, and have replaced 343 signs
- Road edge improvements to Clare Road from the 8100 block north to 79th Street (This section of Clare Road is unimproved and the edge of road was deteriorated and eroded, therefore; decreasing the roads width. 112 tons of asphalt was used to repair 626 square yards of deteriorated pavement.)
- Responded to 11 snow and ice events this season, spreading 2,900 tons of salt
- Assisted the Parks Department by forming up and pouring concrete sidewalks and a shelter pad for the Mill Creek playground project
- Retrofitted exterior and interior lights at Fire Stations #1 & #2
- Assisted Parks & Recreation department with demo and installation of new gym floor at the Community Center
- Coordinated and implemented a fleet lease program which leases 60 light duty vehicles

### Objectives for FY 2016

- Assist with Civic Center project as needed
- Continue to respond to snow and ice events in a professional and responsible manner
- Successful implementation of 2015 pavement management program
- Work with the Pavement Management Manager to determine locations for consideration for the 2016 pavement management program
- Maintain a high level of vehicle and equipment readiness (92% or above)
- Monitor and improve preventative maintenance program across divisions
- Complete installing flashing yellow arrows at identified intersections
- Complete the traffic sign upgrades as part of the retro-reflectivity requirement
- Complete a city wide facilities systems audit that identifies inventory with condition rating of equipment
- Prepare for and obtain APWA re-accreditation

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of fleet operational at all times is 90% or greater	90%	90%	90%	92%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with snow removal on major city streets is 90% or greater	88%	88%	90%	90%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with maintenance of traffic signals is 85% or greater	85%	85%	85%	85%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with maintenance of city streets is 85% or greater	80%	80%	85%	85%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with maintenance of city buildings is 85% or greater	87%	87%	87%	90%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with the adequacy of city street lighting is 80% or greater	82%	82%	82%	85%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$3,392,168	\$3,434,076	\$3,758,017	\$3,758,017	\$4,054,149
Contractual Services	2,742,307	2,518,752	2,598,385	2,598,385	2,701,125
Commodities	1,703,226	1,794,687	2,187,770	2,187,770	2,235,460
Capital Outlay	76,254	133,481	132,450	132,450	179,450
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$7,913,955</b>	<b>\$7,880,996</b>	<b>\$8,676,622</b>	<b>\$8,676,622</b>	<b>\$9,170,184</b>

## Major Budget Changes for FY 2016

- Increase funding for proposed KCP&L electricity rate increase
- Increase Asset Management Technician from part time to full time

### Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
<b>Full-Time Equivalent Positions</b>	51.86	48.21	48.75	48.75	49.50



# Parks & Recreation

GENERAL FUND – PARKS & RECREATION DEPARTMENT – 50

## Mission Statement

Lenexa Parks and Recreation strengthens community through exceptional people, programs facilities and festivals.

### Core Services

- Planning and developing parks and facilities that are environmentally sensitive, provide diverse leisure-time opportunities and support the community's vision and desires
- Providing high quality, high impact recreation experiences by organizing, promoting, and delivering programs, festivals, and services to our community
- Promoting collaborative efforts and partnerships with other agencies and businesses to help obtain the vision of the community
- Providing the quality of life for residents, businesses, and visitors that make people choose Lenexa as their home and/or place of business
- Responding to our customers' needs through trust and communication

### Accomplishments for FY 2014/2015

- Continued effort on the design for the Civic Center (community recreation center) with PGAV/city staff
- Completed installation of first round of the new monument signage and completed design for 15 new locations
- Held inaugural Lenexa Art Fair with 48 artists, 4 craft breweries and 9 wineries
- Staged 14 successful special events with record attendance
- Increased sponsorship revenue by 12%
- Implemented new work order system
- Handled 290 external service requests
- Increased social media presence. Black Hoof Park named "Best Kept Secret" and Thompson Barn "Local Best" for weddings.
- Adopt a Spot locations increased by five (25 total) in 2014
- Accommodated 796 volunteers for parks and recreation programs and events
- Completed improvements at Freedom Fields. Replaced gym floor at community center
- Renovated six existing playgrounds and built a new one at Little Mill Creek
- Installed nine hole disc golf course at Sar-Ko-Par Trails Park
- Emerald Ash Borer (EAB) management plan developed and implemented
- Over 4,200 ROW trees trimmed
- Planted over 600 trees, 26<sup>th</sup> year for Tree City U.S.A.
- Increased recreation and senior programs

### Objectives for FY 2016

- Complete the final design phase of the community center and plaza. Assist with construction of civic center campus
- Develop operational pro forma for community center including staffing, furniture, fixture, equipment and plans for the facility
- Identify areas of departmental responsibility for on-going maintenance at the civic center
- Successful implementation of new RecTrac software programs for facility rentals, program registration and member management
- Implementation of Lucity work order system (GIS mapping, assets and training)
- Continue monument signage program
- Finalize Emerald Ash Borer plan with a community-acceptable program

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied with the quality of parks/recreation programs & facilities is 90% or greater	94%	94%	94%	94%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied with the maintenance of parks is 93% or greater	94%	94%	94%	94%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied with the number of parks is 85% or greater	90%	90%	90%	90%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied with athletic programming and facilities is 67% or greater	66%	66%	70%	70%
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied with the quality of biking/walking trails is 80% or greater	87%	87%	87%	87%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$3,505,130	\$3,523,681	\$4,312,305	\$4,312,305	\$4,605,291
Contractual Services	814,343	815,986	1,027,768	1,027,768	1,074,135
Commodities	490,823	458,822	647,373	647,373	647,436
Capital Outlay	73,563	11,610	36,406	36,406	36,406
Transfers	0	0	0	0	0
<b>Total</b>	<b>\$4,883,859</b>	<b>\$4,810,099</b>	<b>\$6,023,852</b>	<b>\$6,023,852</b>	<b>\$6,363,268</b>

## Major Budget Changes for FY 2016

- Increase part time Administrative Assistant position to full time
- Increase wages for program instructors for new recreation leagues

### Staffing

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2015 Revised	FY 2016 Budget
<b>Full-Time Equivalent Positions</b>	59.83	70.79	71.85	71.85	71.70



# Special Highway

SPECIAL HIGHWAY FUND - 25

## Fund Description

To account for monies levied by the State of Kansas (Motor Fuel Tax) producing revenues to be used to defray in whole or in part the cost of constructing, altering reconstructing, maintaining and repairing streets and highways pursuant to KSA 79-3425C.

### Core Services

- Funding for pavement maintenance program

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers	1,239,565	1,291,160	1,345,340	1,356,000	1,357,800
Reserves	0	0	318,411	0	326,969
<b>Total</b>	<b>\$1,239,565</b>	<b>\$1,291,160</b>	<b>\$1,663,751</b>	<b>\$1,356,000</b>	<b>\$1,684,769</b>

### Major Budget Changes for FY 2016

- No major changes - \$1,357,800 is allocated for the pavement maintenance program



# Special Alcohol

SPECIAL ALCOHOL FUND - 26

## Fund Description

To account for monies provided by state liquor taxation on private clubs and expended for the purchase, establishment, and maintenance of services or programs for alcoholism prevention and education.

### Core Services

- Alcoholism prevention
- Drug abuse awareness and education

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	130,029	126,971	128,375	128,375	150,569
Commodities	7,401	8,763	25,000	25,000	25,000
Capital Outlay	0	0	0	0	0
Transfers	0	0	69,592	69,592	66,750
Reserves	0	0	255,325	0	354,878
<b>Total</b>	<b>\$137,430</b>	<b>\$135,734</b>	<b>\$478,292</b>	<b>\$222,967</b>	<b>\$597,197</b>

### Major Budget Changes for FY 2016

- \$128,375 to Drug & Alcoholism Council
- \$25,000 for DARE supplies
- \$66,750 for DARE officer's salaries (transferred to General Fund)



# Special Parks & Recreation

SPECIAL PARKS & RECREATION FUND - 27

## Fund Description

To account for monies provided by state liquor taxation on private clubs and expended for the purchase, establishment and maintenance of services or programs for alcoholism prevention and education. Special Alcohol Funds are to be evenly distributed between the General Fund, Special Parks and Recreation Fund and the Special Alcohol Fund.

### Core Services

- Funding for parks capital improvement projects
- Arts

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers	213,660	228,870	222,967	222,967	242,319
Reserves	0	0	55,048	0	61,465
<b>Total</b>	<b>\$213,660</b>	<b>\$228,870</b>	<b>\$278,015</b>	<b>\$222,967</b>	<b>\$303,784</b>

### Major Budget Changes for FY 2016

- No major budget changes



# Tourism & Convention

TOURISM AND COVENTION FUND - 28

## Fund Description

To account for monies derived from transient guest tax levied on the gross rental receipts paid by guests for lodging to be used for promotion of tourism, conventions and economic development.

### Core Services

- Funding for Convention & Visitor's Bureau
- Funding for Economic Development Council
- Funding for art purchases
- Funding for Legler Barn operations

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$9,613	\$9,245	\$37,983	\$37,983	\$54,260
Contractual Services	520,780	522,176	527,500	552,500	552,500
Commodities	3,138	438	2,400	2,400	2,400
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	206,406
Transfers	23,000	23,000	132,117	132,117	0
Reserves	0	0	582,558	0	752,125
<b>Total</b>	<b>\$556,531</b>	<b>\$554,859</b>	<b>\$1,282,558</b>	<b>\$725,000</b>	<b>\$1,567,691</b>

### Major Budget Changes for FY 2016

- \$220,000 Convention & Visitor's
- \$300,000 for Lenexa Economic Development Council
- \$47,883 for Legler Barn operations
- \$206,406 for debt service payments on the City Center East Conference Center

## Staffing

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Revised	FY 2015 Budget
<b>Full-Time Equivalent Positions</b>	0.80	0.50	0.50	0.50	0.50



# Parks & Recreation Impact Fee

PARKS & RECREATION IMPACT FEE FUNDS – 40, 41, 42

## Fund Description

To account for monies provided by park impact fees imposed on new development and expended on parks and recreation facilities and public art. This fee ensures that new development bears a proportionate share of the cost of providing parks and recreation facilities.

### Core Services

- The Parks and Recreation Impact Fee Funds (PRIF) are divided into three designated PRIF Districts to ensure the projects are related to the demand generated by the new development in the PRIF District
- Expenditures are budgeted to finance eligible parks and recreation and public art projects

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Capital Outlay	0	27,311	0	0	0
Transfers	0	427,027	305,000	305,000	125,000
Reserves	0	0	395,145	0	647,228
<b>Total</b>	<b>\$0</b>	<b>\$454,338</b>	<b>\$700,145</b>	<b>\$305,000</b>	<b>\$772,228</b>

### Major Budget Changes for FY 2016

- Transfers to parks and recreation capital projects



# Street Tree

STREET TREE FUNDS – 43, 44, 45

## Fund Description

To account for monies received from building permits for the purpose of financing the landscaping of street-side property in areas under development.

### Core Services

- The Street Tree Funds are divided into three designated zones
- The funds are solely for the purpose of purchasing street tree planting for the zone in which the funds were collected

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	33,942	63,034	55,000	55,000	55,000
Capital Outlay	0	0	0	0	0
Transfers	0	0	0	0	0
Reserves	0	0	465,123	0	404,861
<b>Total</b>	<b>\$33,942</b>	<b>\$63,034</b>	<b>\$520,123</b>	<b>\$55,000</b>	<b>\$459,861</b>

### Major Budget Changes for FY 2016

- No major budget changes



# Transportation Improvement Plan

TRANSPORTATION IMPROVEMENT PLAN FUNDS – 46,47,48

## Fund Description

To account for monies provided by traffic impact fees imposed on new development and expended on transportation operational improvements.

### Core Services

- The Transportation Improvement Program (TIP) is divided into three designated TIP Districts (Funds) to ensure the projects are related to the traffic demand generated by the new development
- Expenditures are budgeted to finance eligible transportation projects

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers	169,086	120,411	150,000	250,000	250,000
Reserves	0	0	836,990	0	1,396,007
<b>Total</b>	<b>\$169,086</b>	<b>\$120,411</b>	<b>\$986,990</b>	<b>\$250,000</b>	<b>\$1,646,007</b>

### Major Budget Changes for FY 2016

- No major budget changes



# Neighborhood Revitalization

NEIGHBORHOOD REVITALIZATION FUND - 50

## Fund Description

To provide for revitalization efforts to improve neighborhoods and continue the City's reputation as a safe, attractive and friendly community. The incentives encourage property owners to reinvest and increase the assessed value of their properties. The district boundaries are 85<sup>th</sup> Street on the north, 98<sup>th</sup> Street on the south, Goddard Street on the east, and Acuff Lane on the west. The district also includes two small portions of the city to the north and south of this area.

### Core Services

- Owners of single family homes or duplexes that are approved for the property tax rebate will receive an 85% rebate of the increase in property tax associated with the increased assessed valuation for 10 years. Owners of multi-family residential and commercial properties will receive a 75% rebate for 10 years

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	195,838	213,803	250,000	250,000	300,000
Commodities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers	0	0	0	0	0
Reserves	0	0	72,421	0	99,895
<b>Total</b>	<b>\$195,838</b>	<b>\$213,803</b>	<b>\$322,421</b>	<b>\$250,000</b>	<b>\$399,895</b>

### Major Budget Changes for FY 2016

- Estimated rebate total increased by \$50,000 due to additional rebate requests



# City Center TIF

CITY CENTER TIF DISTRICT FUND - 51

## Fund Description

To account for monies received from Johnson County for the Tax Increment Financing (TIF) property tax increment to reimburse the city and developers for certified costs associated with the City Center TIF District.

### Core Services

- Reimbursing the city and developers for eligible costs associated with the City Center TIF District

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	304,863	308,122	1,680,000	1,680,000	2,294,470
Transfers	384,483	374,661	0	0	11,530
Reserves	0	0	560,953	0	678,675
<b>Total</b>	<b>\$689,346</b>	<b>\$682,783</b>	<b>\$2,240,953</b>	<b>\$1,680,000</b>	<b>\$2,984,675</b>

### Major Budget Changes for FY 2016

- TIF reimbursements increase due to assessed valuation growth within the TIF district



# Mining TIF District

MINING TIF DISTRICT FUND – 53

## Fund Description

To account for monies received from Johnson County for the Tax Increment Financing (TIF) property tax increment to reimburse developers for certified costs associated with the Mining TIF District.

### Core Services

- Reimbursing developers for eligible costs associated with the Mining TIF District

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	446,328	952,149	1,390,000	1,390,000	1,445,735
Transfers	0	0	0	0	7,265
Reserves	358	1,245	121,356	0	3,899
<b>Total</b>	<b>\$446,686</b>	<b>\$953,394</b>	<b>\$1,511,356</b>	<b>\$1,390,000</b>	<b>\$1,456,899</b>

### Major Budget Changes for FY 2016

- TIF reimbursements increase due to assessed valuation growth within the TIF district



# Ridgeview Mining TIF

RIDGEVIEW MINING TIF FUND – 54

## Fund Description

To account for monies received from the Tax Increment Financing (TIF) District for the purpose of redevelopment at the intersection of 95<sup>th</sup> and Renner Boulevard.

### Core Services

- Reimbursing developers for eligible costs associated with the Ridgeview Mining TIF District

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	0	0	704,000	704,000	758,190
Transfers	2,681,368	678,342	0	0	3,810
Reserves	0	0	2,406	0	4,455
<b>Total</b>	<b>\$2,681,368</b>	<b>\$678,342</b>	<b>\$706,406</b>	<b>\$704,000</b>	<b>\$766,455</b>

### Major Budget Changes for FY 2016

- TIF reimbursements increase due to assessed valuation growth within the TIF district



# Orchard Corners CID

ORCHARD CORNERS CID FUND – 56

## Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% city sales tax for the purpose of redevelopment in the Orchard Corners District.

### Core Services

- Reimbursing the developer for eligible costs associated with the Orchard Corners CID district

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	461,846	493,665	606,000	606,000	599,940
Transfers	4,287	5,692	0	0	6,060
Reserves	0	0	107,939	0	117,152
<b>Total</b>	<b>\$466,133</b>	<b>\$499,357</b>	<b>\$713,939</b>	<b>\$606,000</b>	<b>\$723,152</b>

### Major Budget Changes for FY 2016

- No major budget changes



# Prairie Creek CID

PRAIRIE CREEK CID FUND – 57

## Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% city sales tax for the purpose of redevelopment in the Prairie Creek District.

### Core Services

- Reimbursing the developer for eligible costs associated with the Prairie Creek CID district

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	72,343	79,366	100,000	100,000	99,000
Transfers	645	888	0	0	1,000
Reserves	0	0	9,203	0	13,104
<b>Total</b>	<b>\$72,988</b>	<b>\$80,254</b>	<b>\$109,203</b>	<b>\$100,000</b>	<b>\$113,104</b>

### Major Budget Changes for FY 2016

- No major budget changes



# Quivira 95 CID

QUIVIRA 95 CID FUND – 58

## Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% city sales tax for the purpose of redevelopment in the northwest corner of 95th Street and Quivira Road.

### Core Services

- Reimbursing the developer for eligible costs associated with the Quivira 95 CID district

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	0	24,829	52,000	52,000	51,480
Transfers	0	251	0	0	520
Reserves	0	0	1,545	0	6,704
<b>Total</b>	<b>\$0</b>	<b>\$25,080</b>	<b>\$53,545</b>	<b>\$52,000</b>	<b>\$58,704</b>

### Major Budget Changes for FY 2016

- No major budget changes



# Greystone Plaza CID

GREYSTONE PLAZA CID FUND – 59

## Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% city sales tax for the purpose of redevelopment in the Greystone Plaza area located north of 87th Street Parkway and west of Rosehill Road.

### Core Services

- Reimbursing the developer for eligible costs associated with the Greystone Plaza CID district

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	0	0	0	35,000	39,600
Transfers	0	0	0	0	400
Reserves	0	0	35,000	0	20,397
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$60,397</b>

### Major Budget Changes for FY 2016

- The Greystone Plaza CID was formed in 2014 and the first sales tax disbursement occurred in 2015



# City Center East #1 CID

## CITY CENTER EAST #1 CID FUND – 61

### Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% city sales tax for the purpose of redevelopment in the City Center East Village that contains the B.E. Smith office building and the Grand Street cafe.

### Core Services

- Reimbursing the developer for eligible costs associated with the City Center East #1 CID district

### Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	0	982	30,000	30,000	32,670
Transfers	0	10	0	0	330
Reserves	0	0	0	0	3,515
<b>Total</b>	<b>\$0</b>	<b>\$992</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$36,515</b>

### Major Budget Changes for FY 2016

- CID reimbursement increases due to sales tax growth within the CID district



# City Center East #2 CID

CITY CENTER EAST #2 CID FUND – 62

## Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% city sales tax for the purpose of redevelopment which includes the portion of the City Center East Village that contains the Hyatt Place hotel and a future restaurant.

### Core Services

- Reimbursing the developer for eligible costs associated with the City Center East #2 CID district

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	0	0	0	0	49,500
Transfers	0	0	0	0	500
Reserves	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>

### Major Budget Changes for FY 2016

- The City Center East #2 CID is effective January 1, 2016



# I-35 & 95th Street TIF

I-35 & 95<sup>th</sup> STREET TIF FUND – 63

## Fund Description

To account for monies received from the Tax Increment Financing (TIF) District for the purpose of redevelopment at the intersection of I-35 and 95<sup>th</sup> Street.

### Core Services

- Reimbursing the developer for eligible costs associated with the I-35 and 95<sup>th</sup> Street development

## Expenditure Information

Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Revised Budget	FY 2016 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Economic Development	0	0	40,000	40,000	59,700
Transfers	0	0	0	0	300
Reserves	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$60,000</b>

### Major Budget Changes for FY 2016

- The first TIF distribution for Project Plan #1 (northwest corner of 95<sup>th</sup> Street and Quivira) will occur in 2016



# Stormwater

STORMWATER FUND - 80

## Mission Statement

Maintain and enhance Lenexa's stormwater management system by implementing innovative and sustainable stormwater management practices.

### Core Services

- Operate, inspect, maintain and construct stormwater collection systems, drainage structures, stormwater quality BMP's and stream stabilization, restorations and enhancements
- Implement stormwater management plan to meet regulatory requirements that address flood control, water quality, public education and protecting the natural environment
- Coordinate stormwater management activities with other departments and agencies to provide recreational opportunities, limit stormwater impact on street infrastructure and enhance the quality of new construction and redevelopment throughout the city

### Accomplishments for FY 2014/2015

- Implemented the use of volunteers to assist with stream cleaning, algae removal, plant installation, seed collection and honey suckle removal
- Cleaned over 8,000 feet of storm pipe removing 19 cubic yards of debris and sediment
- Inspected 30,450 feet of pipe and 458 structures
- Repaired 75 storm structures
- Received an Operation Program Excellence Award from the Mo-Kan Chapter of APWA for our Native Plant Propagation Program
- Installed 1364 native plants in new and existing storm water facilities and streams
- Removed 345 bags of trash from streams and BMPs
- Removed 1338 cubic yards of sediment, debris and leaves from streets and storm drains

### Objectives for FY 2016

- Review and update list of all training classes to conduct including supervisory, technical and operator training
- Continue to inspect 25% of all pipes in the city per year in order to have pipe and structure replacement needs determined
- Update Pollution Prevention and Good Housekeeping Program
- Implement Storm Structure Repair and Rehab Program by creating SOP's and Best Practices for structure repair
- Coordinate with pavement management program to either direct pipe inspection locations or to direct areas for pavement management work if possible
- Work with Education and Outreach Coordinator to determine how best to educate residents and staff on the Stormwater Maintenance Program

## Key Performance Measures

	FY 2013	FY 2014	FY 2015	FY 2016
Objective: % of citizen survey respondents who are "satisfied" or "very satisfied" with the quality of the city's stormwater/runoff management is 80% or greater	85%	85%	82%	85%

## Expenditure Information

Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Original Budget	Revised Budget	Budget
Personal Services	\$1,152,306	\$1,145,778	\$1,391,929	\$1,391,929	\$1,410,592
Contractual Services	97,106	134,780	153,495	153,495	167,995
Commodities	65,155	49,511	135,870	135,870	132,870
Capital Outlay	460,925	0	45,000	45,000	0
Debt Service	3,177,436	3,799,037	3,801,749	3,780,302	3,832,932
Transfers	726,041	927,558	450,000	450,000	1,000,835
Reserves	0	100,000	1,479,463	0	1,425,792
<b>Total</b>	<b>\$5,678,969</b>	<b>\$6,156,664</b>	<b>\$7,457,506</b>	<b>\$5,956,596</b>	<b>\$7,971,016</b>

## Major Budget Changes for FY 2016

- Debt service and transfers are adjusted to incorporate stormwater projects funded in FY 2016-2020 Capital Improvement Program
- Increase funding for design work and additional studies

## Staffing

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budget	Revised	Budget
Full-Time Equivalent Positions	17.73	17.73	18.00	18.00	17.50



# Non-Budgeted Funds

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# Non-Budgeted Funds

The city's non-budgeted funds consist of special revenue funds, expendable trust funds and internal service fund types. Typically, these funds are used to account for revenues derived from specific sources, which are designated to finance particular functions or activities of the city. Applicable Kansas statutes require that annual budgets be legally adopted for all funds unless exempted by a specific statute. Control over spending in funds that are not subject to legal budgets is maintained by the use of internal spending limits established by City Management.

02 *Endowment Fund*

To account for monies provided by public donations and restricted contributions.

10 *Capital Improvement Fund (C.I.F.)*

To account for monies transferred from the General Fund and any other city funds for the purpose of financing authorized capital improvement projects and expenditures for machinery and equipment. Included in the 2016 budget is a \$9,824,375 transfer to this fund and is distributed as follows:

<b>3/8 Cent Sales Tax:</b> This new sales tax will be used for construction of a Civic Center, parks development and the Pavement Maintenance Program.	\$6,277,752
<b>Capital Projects:</b> These monies will be added to the 2016-2020 CIP to help fund various capital projects.	\$3,546,623

15 *Grants*

To account for monies received by various Grants and to fund a specific purpose. (i.e. Sobriety/Saturation Grant and STEP).

20 *Law Enforcement Trust Fund*

To account for monies received from the confiscation and sale of items seized in drug related offenses.

21 *Legal Trust Fund*

To account for monies received from the confiscation and sale of items seized in drug related offenses and also proceeds from certain state grant programs.

73 *Facilities Maintenance Fund*

To account for monies transferred from the General Fund and Capital Improvement Fund and reserved for repairs to city buildings. In the 2016 budget, \$350,000 has been allocated to transfer to this fund.

75 *Equipment Reserve Fund*

To account for monies transferred from the General Fund and Capital Improvement Fund to provide for level funding of vehicle replacements over \$10,000 in all city departments. In the 2016 budget, \$1,400,000 has been allocated to transfer to this fund.

85 *Health Plan Fund*

To account for the City of Lenexa's self insured health plan for employees, retirees, and individuals eligible for continued coverage.

- 86 *Risk Management Fund*  
To account for monies transferred from the Capital Improvement Fund and reserved for the purpose of paying claims and related costs arising from legal action and settlement.
- 87 *Workers Compensation Fund*  
To account for the city's self insured workers compensation plan for employees.
- 90 *Pension Trust Fund*  
To account for the accumulation of resources for pension benefit payments.



# Appendix

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# Personnel

A total of 459.13 full-time equivalent (FTE) positions are included in the recommended budget for FY 2016. The recommended budget increases the number of authorized positions by 9.5 FTE positions. The primary increase in the FTE's is due to the addition of a staffing stabilization fund in the Police Department of 7 positions. The additional positions are included to meet increased service level demands.

Since FY 2008, total budgeted FTE positions have declined from 466 to 460 – a decrease of 6 positions, or 1.3%.

The following table lists the budgeted FTE positions by department for FY 2013 through FY 2016.

<u>Department</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015 Budget</u>	<u>FY 2015 Revised</u>	<u>FY 2016 Budget</u>
Executive/City Clerk	4.50	4.50	4.50	5.50	5.50
Court	6.75	5.50	5.50	5.50	5.50
Enterprise Systems & Technology	12.00	13.00	13.00	13.00	13.00
Communications	3.00	3.00	3.00	3.00	3.00
Finance	7.00	7.00	7.00	6.00	6.00
Legal	7.50	7.63	8.76	8.76	8.76
Human Resources	5.00	5.38	5.50	6.50	6.75
Community Development	35.92	37.92	41.92	39.92	39.17
Police	130.54	131.98	134.35	134.35	142.75
Fire	85.00	85.00	87.00	87.00	89.50
Municipal Services (includes Stormwater)	69.59	65.94	66.75	66.75	67.00
Parks and Recreation	60.63	71.29	72.35	72.35	72.20
Personnel Reserve	3.50	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>430.93</b>	<b>438.14</b>	<b>449.63</b>	<b>448.63</b>	<b>459.13</b>

In 2015 the City Clerk position has been moved to the Executive Department; prior to 2015 the position resided in the Finance Department.

A detailed listing of budgeted positions by department and activity is presented in the following section. The numbers for 2013 Actual, 2014 Actual, 2015 Budget, 2015 Revised, and 2016 Budget are based on FTE calculations and include full-time, regular part-time, and seasonal positions. However, seasonal parks fee-supported positions are excluded since only a small number are employees (the vast majority are contract workers).



# Personnel

## 011 EXECUTIVE: CITY ADMINISTRATOR

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
City Administrator	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	0.00	0.00	0.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00	0.00	0.00
Assistant to the City Administrator	0.00	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	0.50	0.00	0.00
Community Engagement Specialist	1.00	1.00	1.00	0.00	0.00
Office Coordinator*	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.50	0.50
Volunteer Coordinator	0.50	0.50	0.00	0.00	0.00
<b>ORGANIZATION TOTAL</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

\* Office Coordinator 20% Funded from Stormwater Fund

## 014 ADMINISTRATION: CITY CLERK

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
City Clerk	0.00	0.00	0.00	1.00	1.00
<b>ORGANIZATION TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

## 012 COMMUNICATIONS: COMMUNICATIONS

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Communications Manager	1.00	1.00	1.00	1.00	1.00
Senior Graphics Designer	1.00	1.00	0.00	0.00	0.00
Communications Specialist	1.00	1.00	2.00	2.00	2.00
<b>ORGANIZATION TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## 013 ADMINISTRATION: COURT

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Municipal Court Manager	1.00	1.00	1.00	1.00	1.00
Municipal Court Clerk	5.00	4.50	4.50	4.50	4.50
Probation Officer	0.75	0.00	0.00	0.00	0.00
<b>ORGANIZATION TOTAL</b>	<b>6.75</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

## 100 FINANCE: FINANCE

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Administrative Services Director/CFO	0.00	0.00	1.00	1.00	1.00
Finance Director	1.00	1.00	0.00	0.00	0.00
Assistant CFO	0.00	0.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	0.00	0.00	0.00
Accounting Manager	1.00	1.00	0.00	0.00	0.00
City Clerk	1.00	1.00	1.00	0.00	0.00
Accountant	3.00	3.00	4.00	4.00	4.00
<b>ORGANIZATION TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>

**110 HUMAN RESOURCES: HUMAN RESOURCES**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Human Resources Director	1.00	1.00	0.00	1.00	1.00
Assistant Human Resource Director	1.00	1.00	0.00	0.00	0.00
Human Resources Manager	0.00	0.00	2.00	2.00	2.00
Human Resources Specialist*	2.00	2.00	2.00	2.00	2.00
Human Resources Assistant	1.00	1.38	1.50	1.50	1.75
ORGANIZATION TOTAL	5.00	5.38	5.50	6.50	6.75

\* 60% of one Human Resources Specialist position is charged to the workers compensation fund.

**150 ENTERPRISE SYSTEMS & TECHNOLOGY: ENTERPRISE SYSTEMS & TECHNOLOGY**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Enterprise Systems & Technology Director	1.00	1.00	0.00	0.00	0.00
Assistant EST Director	1.00	1.00	0.00	0.00	0.00
EST Manager	0.00	0.00	1.00	1.00	1.00
Network Administrator	2.00	2.00	1.00	1.00	1.00
Application Development Mgr/Sr. Applications Developer	1.00	1.00	0.00	0.00	0.00
Application Support Specialist	0.00	0.00	1.00	1.00	1.00
Systems Engineer	0.00	0.00	1.00	1.00	1.00
Solution Center Analyst	1.00	1.00	2.00	2.00	2.00
Database Administrator	1.00	1.00	1.00	1.00	1.00
Information Specialist	1.00	1.00	0.00	0.00	0.00
Programmer Analyst	0.00	0.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00
GIS Architect (Programmer)	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
Sharepoint Administrator/Webmaster	0.00	1.00	1.00	1.00	1.00
Programmer Analyst	1.00	1.00	1.00	1.00	1.00
ORGANIZATION TOTAL	12.00	13.00	13.00	13.00	13.00

**180 LEGAL: LEGAL**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
City Attorney	1.00	1.00	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00	1.00	0.00
Assistant City Attorney	1.00	1.00	1.63	1.63	3.00
Legal Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.50	0.50	0.50
ORGANIZATION TOTAL	4.00	4.00	5.13	5.13	5.50

**181 LEGAL: PROSECUTION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Assistant City Attorney	1.00	1.00	1.00	1.00	0.63
Prosecutor	1.50	1.63	1.63	1.63	1.63
Legal Assistant	1.00	1.00	1.00	1.00	1.00
ORGANIZATION TOTAL	3.50	3.63	3.63	3.63	3.26

**200 COMMUNITY DEVELOPMENT: ADMINISTRATION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Community Development Director	1.00	1.00	1.00	1.00	1.00
Deputy Community Development Director*	1.00	1.00	1.00	1.00	1.00
Assistant to the City Administrator	0.00	0.00	1.00	1.00	1.00
Licensing & Permitting Supervisor	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	0.00	0.00	0.00
Support	2.50	3.00	3.00	3.00	3.00
Licensing & Permit Technicians	3.00	3.00	3.00	3.00	3.00
ORGANIZATION TOTAL	9.50	10.00	10.00	10.00	10.00

\*20% of Deputy Community Development Director position is funded by the Stormwater Fund.

**201 COMMUNITY DEVELOPMENT - COMMUNITY STANDARDS**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Community Standards Supervisor	1.00	1.00	1.00	1.00	1.00
Community Standards Officer	2.00	2.00	2.00	2.00	2.00
Community Standards Officer (seasonal)	0.67	0.67	0.67	0.67	0.67
ORGANIZATION TOTAL	3.67	3.67	3.67	3.67	3.67

**202 COMMUNITY DEVELOPMENT: BUILDING INSPECTION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Building Services Supervisor	1.00	1.00	1.00	1.00	1.00
Plans Analyst	2.00	2.00	1.75	1.75	1.75
Building Inspector	2.00	3.50	4.75	4.75	4.00
ORGANIZATION TOTAL	5.00	6.50	7.50	7.50	6.75

**203 COMMUNITY DEVELOPMENT: LAND USE/REVIEW**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Planning/Development Review Administrator	1.00	1.00	1.00	1.00	1.00
Planner	3.00	3.00	3.00	3.00	3.00
Community Development Technician	1.00	1.00	1.00	1.00	1.00
ORGANIZATION TOTAL	5.00	5.00	5.00	5.00	5.00

**204 COMMUNITY DEVELOPMENT: DEVELOPMENT ENGINEERING**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Development Engineering/Construction Services Administrator	1.00	1.00	1.00	1.00	1.00
Transportation Manager	1.00	1.00	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Right of Way Manager	1.00	1.00	1.00	1.00	1.00
Utility Locaters	0.00	0.00	2.00	0.00	0.00
Right of Way Technician	0.00	0.00	1.00	1.00	1.00
Staff Engineer/Project Manager	1.00	1.00	1.00	1.00	1.00
Community Development Technician (Traffic)	1.00	1.00	1.00	1.00	1.00
Construction Field Superintendent	1.00	1.00	1.00	1.00	1.00
Pavement Management Program Coordinator	1.00	1.00	1.00	1.00	1.00
Construction Inspector	4.75	4.75	4.75	4.75	4.75
ORGANIZATION TOTAL	12.75	12.75	15.75	13.75	13.75

**300 FIRE: FIRE ADMINISTRATION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Division Chief	0.00	0.00	1.00	1.00	1.00
Fire Battalion Chief	1.00	1.00	0.00	0.00	1.00
Fire Captain	2.00	2.00	2.00	2.00	2.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
ORGANIZATION TOTAL	6.00	6.00	6.00	6.00	7.00

**301 FIRE: FIRE OPERATIONS**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Fire Battalion Chief	4.00	4.00	4.00	4.00	4.00
Fire Division Chief	1.00	1.00	1.00	1.00	1.00
Fire Captain	15.00	15.00	15.00	15.00	15.00
Firefighter/Fire Medic/Lieutenant	56.00	56.00	56.00	56.00	57.00
ORGANIZATION TOTAL	76.00	76.00	76.00	76.00	77.00

**302 FIRE: FIRE PLANNING**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Fire Division Chief	1.00	1.00	1.00	1.00	1.00
Fire Captain	2.00	2.00	2.00	2.00	2.00
Fire Lieutenant	0.00	0.00	2.00	2.00	2.00
Fire Prevention Support	0.00	0.00	0.00	0.00	0.50
ORGANIZATION TOTAL	3.00	3.00	5.00	5.00	5.50

**350 POLICE: ADMINISTRATION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Major	1.00	1.00	1.00	1.00	2.00
Police Captain	1.00	1.00	1.00	1.00	1.00
Communications Unit Manager	1.00	1.00	1.00	1.00	1.00
Technical Services Manager	1.00	1.00	1.00	1.00	1.00
Video Network Technician	1.00	1.00	1.00	1.00	1.00
Database Administrator	0.00	0.00	0.00	1.00	1.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Communications Supervisor	2.00	2.00	2.00	2.00	2.00
Communications Technician	3.00	3.00	3.00	3.00	3.00
Police Dispatcher	13.00	13.00	13.00	13.00	14.00
Support	1.00	1.00	1.00	1.00	1.00
Public Service Officer	10.00	10.00	10.00	10.00	11.00
Information Systems Specialist	1.63	1.63	2.00	2.00	2.00
Telecommunications Specialist	1.00	1.00	1.00	1.00	1.00
Custodian	1.31	1.75	1.75	1.75	1.75
ORGANIZATION TOTAL	39.94	40.38	40.75	41.75	44.75

**351 POLICE: INVESTIGATION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Police Major	1.00	1.00	1.00	1.00	0.00
Police Sergeant	2.00	2.00	2.00	2.00	1.00
Police Corporals/MPO/Officers	11.00	11.00	11.00	12.00	9.00
Support	1.00	1.00	1.00	1.00	1.00
ORGANIZATION TOTAL	15.00	15.00	15.00	16.00	11.00

**352 POLICE: PATROL**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Police Major	1.00	1.00	1.00	1.00	1.00
Police Captain	3.00	3.00	3.00	3.00	4.00
Police Sergeant	9.00	9.00	9.00	9.00	9.00
Police Corporals/MPO/Police Officers	57.00	58.00	60.00	58.00	67.00
Police Equipment Technician	1.00	1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Court Security Officer	0.60	0.60	0.60	0.60	1.00
Animal Control Officer	3.00	3.00	3.00	3.00	3.00
ORGANIZATION TOTAL	75.60	76.60	78.60	76.60	87.00

**400 MUNICIPAL SERVICES: ADMINISTRATION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Municipal Services Director*	1.00	1.00	1.00	1.00	1.00
Assistant to Municipal Services Director*	1.00	1.00	1.00	1.00	1.00
Municipal Services Administrator	1.00	1.00	0.00	0.00	0.00
Program Coordinator	1.00	0.75	0.75	0.00	0.00
Asset Systems Coordinator	0.00	0.00	0.00	0.00	0.50
Asset Management Technician	0.00	0.00	0.00	0.75	1.00
Pavement Management Technician	0.00	0.00	1.00	1.00	1.00
Support	2.00	2.00	2.00	2.00	2.00
ORGANIZATION TOTAL	6.00	5.75	5.75	5.75	6.50

\* 15% of the Municipal Services Director and 40% of the Assistant Municipal Services Director positions are charged to the Stormwater Fund.

**401 MUNICIPAL SERVICES: OPERATIONS - HIGHWAYS & STREETS**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Street Superintendent	1.00	1.00	1.00	1.00	1.00
Street Foreman	3.00	4.00	4.00	4.00	4.00
Maintenance Worker	13.00	11.00	16.00	16.00	16.00
Seasonal Maintenance Workers	4.55	4.55	0.00	0.00	0.00
ORGANIZATION TOTAL	21.55	20.55	21.00	21.00	21.00

**402 MUNICIPAL SERVICES: TRAFFIC**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Traffic Superintendent	1.00	1.00	1.00	1.00	1.00
Traffic Maintenance Worker	1.91	0.91	1.00	1.00	1.00
Traffic Sign Technician	0.00	2.00	2.00	1.00	1.00
Traffic Signal Technician	2.00	2.00	2.00	2.00	2.00
ORGANIZATION TOTAL	4.91	5.91	6.00	5.00	5.00

**403 MUNICIPAL SERVICES: FACILITIES MANAGEMENT**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Facilities Manager	1.00	1.00	1.00	1.00	1.00
Facilities Supervisor	0.00	0.00	0.00	1.00	1.00
Facilities Maintenance Technician	4.00	4.00	4.00	4.00	4.00
Facilities Management Specialist	1.00	1.00	1.00	1.00	1.00
Facilities Custodian	4.40	0.00	0.00	0.00	0.00
ORGANIZATION TOTAL	10.40	6.00	6.00	7.00	7.00

**404 MUNICIPAL SERVICES: OPERATIONS - FLEET MAINTENANCE**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Fleet Superintendent	1.00	1.00	1.00	1.00	1.00
Fleet Supervisor	2.00	1.00	1.00	1.00	1.00
Parts Specialist	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	4.00	6.00	6.00	6.00	6.00
Body Mechanic	1.00	1.00	1.00	1.00	1.00
ORGANIZATION TOTAL	9.00	10.00	10.00	10.00	10.00

**405 MUNICIPAL SERVICES: OPERATIONS - STORMWATER MANAGEMENT ADMINISTRATION****Stormwater Management Fund (80405000)**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Stormwater Administrator	0.00	0.00	0.00	0.00	0.00
Stormwater Engineer/Project Manager (Community Development)	1.00	0.00	0.00	0.00	0.00
Stormwater Asset Manager	0.00	0.00	0.00	0.00	0.00
Asset Systems Coordinator (Municipal Services)	1.00	1.00	1.00	1.00	0.50
Erosion Control Inspector (Community Development)	1.00	0.00	0.00	0.00	0.00
Stormwater Specialist (Community Development)	1.00	0.00	0.00	0.00	0.00
ORGANIZATION TOTAL	4.00	1.00	1.00	1.00	0.50

**405 MUNICIPAL SERVICES: OPERATIONS - STORMWATER MANAGEMENT MAINTENANCE****Stormwater Management Fund (80405500)**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Stormwater Superintendent (Municipal Services)	1.00	1.00	1.00	1.00	1.00
Stormwater Maintenance Foreman (Municipal Services)	2.00	2.00	2.00	2.00	2.00
Maintenance Worker (Municipal Services)	6.00	6.00	11.00	11.00	11.00
Maintenance Worker/Seasonal (Municipal Services)	4.73	4.73	0.00	0.00	0.00
ORGANIZATION TOTAL	13.73	13.73	14.00	14.00	14.00

**405 MUNICIPAL SERVICES: OPERATIONS - STORMWATER MANAGEMENT ADMINISTRATION****Stormwater Management Fund (80405550)**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Project Manager (Community Development)	0.00	1.00	1.00	1.00	1.00
Erosion Control Inspector (Community Development)	0.00	1.00	1.00	1.00	1.00
Stormwater Specialist (Community Development)	0.00	1.00	1.00	1.00	1.00
ORGANIZATION TOTAL	0.00	3.00	3.00	3.00	3.00

**500 PARKS & RECREATION: ADMINISTRATION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Assistant Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Community Center Director	0.00	0.00	0.50	0.50	1.00
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Support	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	2.50	3.00	2.75	2.75	2.75
ORGANIZATION TOTAL	6.50	7.00	7.25	7.25	7.75

**500 PARKS & RECREATION: LEGLER BARN**  
**Tourism & Convention Fund (28500652)**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Customer Service Representative*	0.80	0.50	0.50	0.50	0.50
ORGANIZATION TOTAL	0.80	0.50	0.50	0.50	0.50

\*Position charged to Tourism Fund

**501 PARKS & RECREATION: PARK MAINTENANCE - ADMINISTRATION**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
Support	0.75	0.75	0.75	0.75	1.00
Irrigation Technician	1.00	1.00	1.00	1.00	1.00
Parks Supervisor	3.00	3.00	3.00	3.00	3.00
Maintenance Worker	10.00	10.00	22.00	22.00	22.00
Seasonal Maintenance Workers	11.18	17.01	5.57	5.57	5.57
ORGANIZATION TOTAL	26.93	32.76	33.32	33.32	33.57

**502 PARKS & RECREATION: PROGRAMS (01502000)**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Recreation Superintendent	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	3.00	3.00	3.00	3.00	3.00
Program Assistant/Receptionist	2.80	2.65	0.25	0.25	0.25
Recreation Programmer	0.00	0.00	1.75	1.75	1.75
Taxi Driver	0.00	0.00	0.90	0.90	0.00
ORGANIZATION TOTAL	6.80	6.65	6.90	6.90	6.00

**502 PARKS & RECREATION: PROGRAMS (01502612)**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Custodian Supervisor	1.00	1.00	1.00	1.00	1.00
Custodian	6.12	10.52	10.52	10.52	10.52
ORGANIZATION TOTAL	7.12	11.52	11.52	11.52	11.52

**502 PARKS & RECREATION: CONFERENCE CENTER (01502613)**

POSITION	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2015 REVISED	2016 BUDGET
Concierge	1.15	1.53	1.53	1.53	1.53
ORGANIZATION TOTAL	1.15	1.53	1.53	1.53	1.53

**507 PARKS & RECREATION: PROGRAMS NATURE (01507642)**

	2013	2014	2015	2015	2016
POSITION	ACTUAL	ACTUAL	ESTIMATE	REVISED	BUDGET
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
ORGANIZATION TOTAL	1.00	1.00	1.00	1.00	1.00

**509 PARKS & RECREATION: SWIMMING POOLS**

	2013	2014	2015	2015	2016
POSITION	ACTUAL	ACTUAL	ESTIMATE	REVISED	BUDGET
Coaches	1.75	1.75	1.75	1.75	1.75
Swimming Pool Seasonal Workers	8.58	8.58	8.58	8.58	8.58
ORGANIZATION TOTAL	10.33	10.33	10.33	10.33	10.33

**030 PERSONNEL RESERVE**

	2013	2014	2015	2015	2016
POSITION	ACTUAL	ACTUAL	ESTIMATE	REVISED	BUDGET
Construction Inspector	0.75	0.00	0.00	0.00	0.00
Custodian	0.75	0.00	0.00	0.00	0.00
Custodian (Community Center)	1.00	0.00	0.00	0.00	0.00
Engineer	1.00	0.00	0.00	0.00	0.00
ORGANIZATION TOTAL	3.50	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>430.93</b>	<b>438.14</b>	<b>449.63</b>	<b>448.63</b>	<b>459.13</b>



# Glossary

**ACCOUNTING SYSTEM** - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of the city government.

**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.

**APPRAISED VALUATION** - The value set upon real estate or other property by the Johnson County Appraiser.

**A.P.W.A.** – (American Public Works Association) An international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services

**ASSESSED VALUATION** - By law a fixed percentage of the appraised market valuation as found by the Appraiser.

**BMP** – (Best Management Practices) Practices that are determined to be the most technologically or economically feasible means of preventing or managing potential impacts.

**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 INDEBTEDNESS** - The portion of a government's debt represented by outstanding bonds.

**B.O.Z.A.** – (Board of Zoning Appeals) The Board of Zoning Appeals is the body that considers and makes decisions about; appeals of the city's actions in administering the zoning regulations of the Unified Development Code (UDC), variances from the specific requirements of the UDC and exceptions that are specifically authorized by the UDC.

**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 the residents of the city.

**C.A.D.** – (Computer Aided Design) The use of a wide range of computer based tools that assist engineers, architects and other design professions in their design activities.

**C.A.F.R.** – (Comprehensive Annual Financial Report) A financial report that encompasses all funds and component units of the government.

**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, easements, buildings, building improvements, vehicles, machinery, equipment, art and infrastructure. All land will be capitalized, infrastructure will be capitalized if it is valued over \$300,000 and has a useful life of greater than 5 years, items other than land or infrastructure will be capitalized if it is valued over \$10,000 and has a useful life of greater than 2 years.

**CAPITAL EXPENDITURES** - An expenditure which results in the acquisition of or addition to fixed assets (capital assets).

**CAPITAL IMPROVEMENTS** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

**CAPITAL OUTLAY** - Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**CAPITAL PROJECT** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life, also called capital improvements.

**C.A.R.S.** – (County Assisted Road System) A program which provides funds to the cities of Johnson County to construct and maintain their major arterials.

**CASH BASIS LAW** – A statute which requires that cash be on hand before incurring an obligation.

**C.D.B.G.** – (Community Development Block Grant) A grant provided by Johnson County to serving low- to moderate-income residents throughout the County.

**C.D.L.** – (Commercial Drivers License) A license that meets certain "standards" that are the same for every state and that is required to drive certain kinds of commercial vehicles.

**C.I.F.** – (Capital Improvement Fund) A fund that accounts for monies transferred from the General Fund and any other city funds for the purpose of financing authorized capital improvement projects and expenditures for machinery and equipment.

**C.I.P.** – (Capital Improvement Program) – A plan that serves as a guide for the efficient and effective provision of public facilities, outlining timing and financing schedules of capital projects for a five year time period.

**COMMODITIES** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**COMMUNITY IMPROVEMENT DISTRICT (CID)** - Established to encourage and promote economic development, tourism and community investment within a defined CID 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 reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**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.

**C.O.P.S.** – (Community Oriented Policing Services) A grant provided to local law enforcement agencies to advance community policing.

**D.A.R.E.** – (Drug Awareness Resistance Education) A police officer-led series of classroom lessons that teaches children how to resist peer pressure and live productive drug and violence-free lives.

**DEBT SERVICE** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**DEBT SERVICE FUND** - A fund established to account for the accumulation of resources for, and the payment of, long-term principal and interest.

**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.

**DIVISION** - A distinct subsection of a department which also indicates a separation of management responsibility.

**D.U.I.** – (Driving Under the Influence) The act of operating a motor vehicle after having consumed alcohol or other drugs, to the degree that mental and motor skills are impaired.

**EMPLOYEE BENEFITS** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

**ENCUMBRANCE** - The commitment of appropriated funds to purchase an item or service. 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.

**E.P.A.** – (Environmental Protection Agency) An independent regulatory agency responsible for the implementation of federal laws designed to protect the environment.

**EXPENDITURES** - A decrease in the net financial resources of the city due to the acquisition of goods and services.

**EXPENSE** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**F.H.W.A.** – (Federal Highway Administration) Provides Federal financial resources and technical assistance to State and local governments for constructing, preserving, and improving the National Highway System.

**FISCAL YEAR** - A twelve-month period to which the annual budget applies. (The City of Lenexa's fiscal year is from January 1, to December 31.)

**F.T.E.** – (Full Time Equivalent) Personnel numbers are represented in full time equivalents. One full time equivalent generally equates to 2,080 hours per year.

**FULL FAITH AND CREDIT** - A pledge of the general taxing power of a government to repay debt obligations.

**FUNCTION** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (Example: Governmental Administration.)

**FUND** - An accounting entity with a self-balancing set of accounts that record financial transactions for a specific government activity or function.

**FUND BALANCE** - The excess of a fund's current assets over its current liabilities.

**G.A.A.P.** - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**G.A.S.B.** – Governmental Accounting Standards Board. The authoritative standard setting body for state and local governments.

**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 BONDS** - (G.O. Bonds) Bonds that finance a variety of public projects which pledge the full faith and credit of the city.

**G.F.O.A.** - (Government Finance Officers Association) An association of public finance professionals that plays a major role in the development and promotion of GAAP for state and local governments.

**G.I.S.** - (Geographic Information Systems) A collection of computer hardware, software, and geographic data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

**GOAL** - A statement of broad direction, purpose or intent based on the needs of the community.

**G.P.S.** - (Global Positioning System) An aid used to navigate and a tool for map-making and land surveying.

**GRANTS** - Contributions or gifts of cash or other assets from another governmental unit (typically state or federal) to be used or expended for a specified purpose or activity.

**INTERFUND TRANSFERS** - Amounts transferred from one fund to another.

**INTERGOVERNMENTAL REVENUES** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**I.R.B.** - (Industrial Revenue Bonds) Bonds issued by a governmental agency to finance acquisition and construction of industrial, commercial and industrial properties on behalf of private businesses.

**K.D.H.E.** - (Kansas Department of Health and Environment) The State Department responsible for protecting the health and environment of all Kansans.

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

**KORA** - Kansas Open Records Act

**KOMA** - Kansas Open Meetings Act

**LEGAL DEBT MARGIN** - The current statutory debt limit for all Kansas cities pursuant to K.S.A. 79-5037 is 30% of assessed valuation including the motor vehicle valuation.

**LEVY** - To impose taxes for the support of government activities.

**LINE ITEM** - An individual expenditure category listing in the budget. (Example: salary, supplies, contractual services, etc.)

**LONG TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.

**M.A.R.C.** - (Mid America Regional Council) An association that serves city and county governments and the metropolitan planning organization for the bistate Kansas City region.

**MAJOR FUND** - Funds whose revenues, expenditures, assets or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. The General Fund is always considered a major fund.

**MILL** - The property tax rate which 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.

**N.F.P.A.** – (National Fire Protection Association) An association whose mission is to reduce the worldwide burden of fire and other hazards on the quality of life by providing and advocating consensus codes and standards, research, training, and education.

**N.P.D.E.S.** – (National Pollution Discharge Elimination System) 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.

**OBJECT OF EXPENDITURE** - An expenditure classification, referring to the lowest and most detailed level of classification, such as salaries, office supplies and furniture.

**ORGANIZATION (ORG) CLASSIFICATION** - Expenditure classification according to the specific lines of work performed by the organizational units.

**P.C.** – (Planning Commission) The body that reviews development proposals for compliance with the Unified Development Code and makes recommendations to the Governing Body.

**P.C.I.** – (Pavement Condition Index) A numerical index between 0 and 100 and is used to indicate the condition of a roadway.

**PERFORMANCE INDICATORS** - Quantitative and/or qualitative objective measurement of results by a department or division, which helps to determine effectiveness in meeting goals and objectives.

**PERSONAL SERVICES** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**P.M.P.** – (Pavement Maintenance Program) A program funded to maintain quality roadways in the city. The primary source of funding in the Special Highway Fund (gas tax).

**PRIF** – (Parks and Recreation Impact Fee) Funds set up to account for money provided by park impact fees imposed on new development and expended on parks and recreation facilities and public art.

**RESERVES** - An account used to indicate that a portion of a fund balance is restricted or set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**RESOURCES** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**REVENUES** - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, forfeitures, grants, shared revenues, and interest income.

**R.O.W.** – (Right of Way) A type of easement that gives someone the right to travel across property owned by another person or entity.

**RPT** – (Regular Part-Time) A position scheduled for year-round employment averaging 20 to 30 hours per week and more than 1,000 hours in a year.

**S.M.A.C.** – (Stormwater Management Advisory Council) SMAC is an advisory group that reviews recommendations of the Stormwater Management Program and makes recommendations to the Johnson County Board of Commissioners for Stormwater Management.

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

**SPECIAL REVENUE FUNDS** - These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the city.

**TAX LEVY** - The total amount to be raised by general property taxes for the purposes specified in the approved city budget.

**TAX RATE** - The amount of tax levied for each \$1,000 of assessed valuation.

**T.I.F.** – (Tax Increment Financing) TIF is a tool which uses future increases in tax revenues to finance the current improvements that will create those gains. When a public project such as a road, is built, there is an increase in the value of surrounding real estate and often new investment (new or rehabilitated buildings, for example). This increased site value and investment creates more taxable property, which increases tax revenues. The increased tax revenues are the "tax increment." Tax Increment Financing dedicates that increased revenue to finance debt issued to pay for the project.

**T.I.P.** – (Transportation Improvement Program) Funds set up to account for monies provided by traffic impact fees imposed on new development and expended on transportation operational improvements.

**TRANSFERS IN/OUT** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**U.B.C.** - Uniform Building Code

**U.D.C.** – (Unified Development Code) The portion of the Lenexa Municipal Code that deals with Unified Development Code is Title 4. This includes Zoning Ordinances and Subdivision Ordinance or Subdivision Regulations.

**U.N.E.** – (Unbundled Network Elements) The parts of the telecommunications network that the incumbent local exchange carriers are required to offer on an unbundled basis.

**U.N.E.P.** – (Unbundled Network Element Platforms) A combination of UNEs that allow end-to-end service delivery without any facilities.

**VoIP** – (Voice over Internet Protocol) The routing of voice conversations over the Internet or through any other IP-based network.