

City of Leavenworth



Fiscal Year 2015 Budget

City Commission

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TRANSMITTAL LETTER



August 19, 2014

Mayor and City Commission
City of Leavenworth
Leavenworth, Kansas

Dear Mayor and Commissioners:

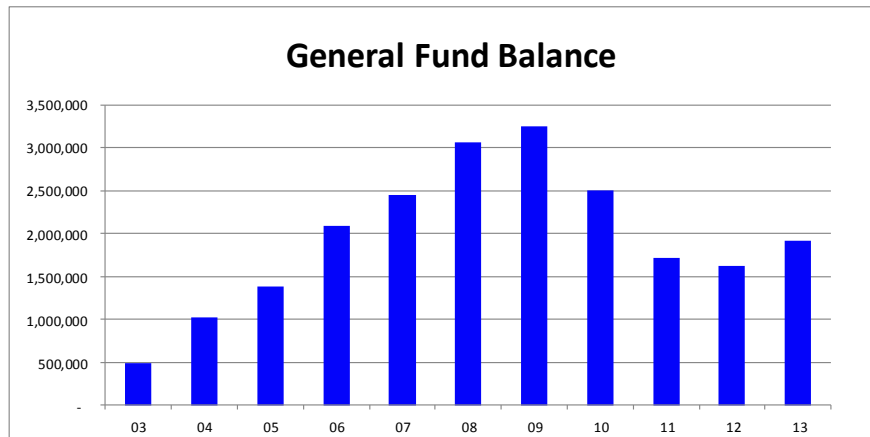
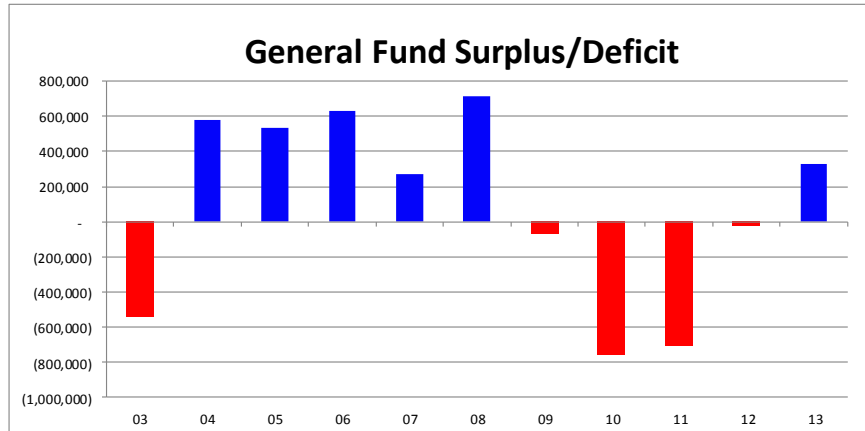
We are pleased to submit for your consideration the recommended 2015 Operating Budget for the City of Leavenworth. The budget contains revenue and expenses for all City Funds and includes a "pass-through" levy as mandated by the Library Board.

The most severe economic downturn since the Great Depression began in 2008 and recovery over the past six years continues to be slow. The impact upon the City's resources and overall condition has been well documented, including:

- The loss of approximately \$750,000 of interest earnings per year given that rates have been and remain at all-time lows.
- The decline of the City's tax base as illustrated by a 3.62% decrease in assessed valuation from 2009 through 2014 due to the depressed residential housing market and lack of commercial sector growth. This decline in valuation translates into a loss of approximately \$380,000 of property tax revenues per year.
- The loss of approximately \$250,000 of building permit fees per year due to the depressed construction market.

The City's response to these losses of resources over the past six years has been twofold. First, prior to the economic downturn, the City carried substantial fund balances in the General Fund that allowed the City to absorb deficit spending without adversely affecting the ability of the City to deliver services to its citizens and to avoid property tax increases. The City ran deficits of about \$1.5 million during 2010 to 2012.

Second, acknowledging that the ability to absorb deficit spending by depleting fund balances over time is limited, the City also reduced spending to the extent possible, again, without adversely affecting the ability of the City to deliver essential services to its citizens. As a result of these cost-cutting efforts, in 2012 the City incurred only a small deficit in the General Fund and had a surplus of \$327,000 in 2013.



Given this background, consider the challenges confronting staff while preparing the 2015 City operating budget:

- Based upon data recently received from the County Clerk, the City experienced a decline in the initial assessed valuation from \$200,651,677 in 2014 to \$198,768,403 in 2015 – a decrease of 0.94%.

In total, the assessed valuation has declined 3.62% since 2009, resulting in a loss of approximately \$380,000 of property taxes per year.

- As the new 1% sales tax is replacing the decrease in the mill levy, the projected revenue is simply an offset and produces no “new” revenue. Accordingly, the \$4,174,000 of projected proceeds from this sales tax is not used in the analysis of available resources in the following numbers. In addition, as pledged, the 2014 receipts from the new 1% sales tax is being placed in a reserve for property tax rate stabilization. This is projected to be about \$1.2 million.
- Not including the 1% sales tax revenue, the 2015, revenues in the Tax Funds rise \$520,000, or 3.7%, over 2014. Several revenue sources increase significantly, such as gas franchise fees (\$125,000 increase), electric franchise fees (\$50,000), sales taxes (\$250,000), and compensating use taxes (\$400,000). However, several revenue sources decline significantly, such as federal grants (\$57,000), and building permit fees (\$74,000).

Therefore, the amount of resources (revenues and fund balances) available to support additional spending in the 2015 Tax Fund budget is \$558,000. Note: The new Property Tax Stabilization reserve is not included in this number as it is pledged to help stabilize the mill levy.

However, there are a variety of expenses that the City must incur in 2015 that are unavoidable. For example:

- City contributions to the Police and Fire KP&F State Pension system and in the KPERS State Pension system contribution rate for all other City employees saw an increase for 2015 of \$48,000.
- Electricity costs are expected to rise \$52,000 due to rate increases.
- Debt services payments will rise \$43,000.
- The transfer to the Streets Fund increases \$50,000 as a result of declining motor vehicle taxes.

It is also recommended that the 2015 compensation plan for employees remain the same as in 2014, which included an average salary increase of 2.2% for employees in the form of a performance recognition increase on the anniversary date of employment or promotion. This level of raise is consistent with that being provided by most municipalities in the region.

No Supplemental Requests were entertained during the budgetary process and none are recommended in the 2015 budget.

In total, the 2015 expense budgets for the Tax Funds rise \$558,000, or 7.2%.

Thus, the recommended budget is balanced and allows for the 21 mill drop in the ad valorem mill levy.



It is again useful to consider the 2015 budget document as consisting of four separate budgets: Library Funds, Federal Grant Funds, Non-Tax Funds, and Tax Funds.

Library

The Library budget consists of a "pass-through" levy from the Library Board. Once the Library Board has formally adopted its 2015 budget, the City Commission cannot—by statute—alter it. The 2015 budget approved by the Library Board requires an \$822,500 City allocation for the Library Fund and a \$189,600 allocation for the Library Employee Benefits Fund – for a total of \$1,012,100. Sources of non-ad valorem tax revenue available to accommodate this allocation (such as motor vehicle and delinquent taxes) total \$121,155; therefore, the total ad valorem tax requirement for the Library system is \$890,945. The resulting mill levy rate—4.618 mills—unchanged from last year's levy.

Federal Grant Funds

The City receives grants each year for the Planters II, Section 8, Community Development, and Comprehensive Improvements Assistance Program (CIAP) activities. The 2015 Planters II expense budget rises \$8,915, or 1.0%, over the 2014 budget due to a \$4,130 increase in Personal Service costs for salary and benefits expenses and a \$10,000 increase in maintenance and repair costs. This was offset by a decrease

of \$7,000 in other equipment maintenance and a \$2,665 increase in the fund reserve to \$423,980. The financial condition of the Fund is stable.

The 2015 Section 8 Fund expense budget rises \$150,860 to \$1,866,740 due to a \$90,000 increase in vouchers for low-income veterans. In addition, Personal Services expenses for 2015 rise \$2,030. Finally, the Fund reserve rises \$60,135 to \$239,210.

The 2015 Community Development Block Grant funds are estimated at \$330,400. 20% of these funds, or \$66,875, may be used for administrative purposes; the balance, or \$263,525, is used for a variety of community projects in accordance with CDBG guidelines.

The CIAP Fund (Planters II Capital Fund) was established to account for federal grants received each year for repairs and renovations to the Planters II facility. The Fund will begin 2015 with a balance of \$52,780 while federal grant revenue of \$80,000 is budgeted for the year. Thus, total resources in 2015 are \$132,780 and are budgeted for building improvements.

The Blight Elimination Trust Fund is budgeted at \$39,090 for 2015. The Fund accounts for housing-related blight elimination and rehabilitation activities.

Non-Tax Funds

These Funds derive their financial support through sources other than ad valorem taxes. Expense budget levels for these Funds are generally dependent upon the availability of revenue generated through the pursuit of the Fund's activity. For example, the Sewer Fund expense budget is dependent upon funds generated from the sale of sewer services.

Two new funds were added to the non-tax fund group for 2015. (1) Tax Increment Financing (TIF) – two areas were setup as TIF's for development of new hotel properties: 4th & Metro and Downtown (former Knights Inn). The 4th & Metro TIF will start generating revenue in 2015. The revenue for a TIF will go for infrastructure and other development costs in the designated districts. (2) Convention & Visitors Bureau (CVB) – with the expected arrival of up to three new hotels in the near future, the Transient Guest tax receipts are expected to climb significantly. To better manage these funds, the City of Leavenworth made the decision to put the CVB directly under City control starting in August of 2014 and staff it with City hired employees.

The 2015 expense base budget for this group of Funds increases \$698,385 or 5.4%, to \$13,653,505. No Supplemental Requests are recommended in the 2015 budget.

Fund	2014 Budget	2015 Base	2015 Sups	2015 Budget
Countywide Sales Tax	\$ 2,907,560	\$ 3,259,665	\$ -	\$ 3,259,665
Streets	1,191,300	1,213,415	-	1,213,415
Sewer	5,908,340	6,089,790	-	6,089,790
Refuse	2,192,830	2,312,060	-	2,312,060
Refuse Restricted	53,170	11,000	-	11,000
Police Seizure	384,605	187,555	-	187,555
Home Depot Tax Increment	250,300	288,130	-	288,130
Tax Increment Financing	-	50,475	-	50,475
Convention & Visitors Bureau	-	180,000	-	180,000
Special Park Gift	<u>67,015</u>	<u>61,415</u>	-	<u>61,415</u>
	\$ 12,955,120	\$ 13,653,505	\$ -	\$ 13,653,505

Total resources available in the 2015 Countywide Sales Tax Fund will be \$3,259,665, derived from a \$540,665 beginning balance and \$2,719,000 in 2015 sales tax revenue. Budgeted expenditures include allocations for debt reduction (\$352,500), sidewalk projects (\$344,000), stormwater projects (\$344,000), economic development projects (\$390,150), 4th & Poplar Street construction (\$456,465), Performing Arts Center HVAC (\$276,830), and KLINK matching funds (\$196,735). At year-end, \$450,000 will remain in the Fund and is budgeted as a reserve.

In past years, the Streets Fund was supported solely by State and County motor fuel taxes. However, revenue from these taxes has been declining in recent years. In 2007, for example, State motor vehicle fuel revenue was \$1,031,966 whereas in 2015, revenue is expected to be only \$900,000. Due in part to this reduction, in 2015 it is necessary to subsidize the Fund through a \$199,380 transfer from the General Fund, an increase of \$50,100. The 2015 expense budget increases \$22,115, or 1.9%, to \$1,213,415 due primarily to a \$29,075 increase in Personal Services for salary and fringe benefit expenses.

The 2015 Sewer Fund budget rises \$181,450, or 3.1%, due to a \$75,000 increase for equipment maintenance and a design study, an \$81,165 increase in debt service, and \$40,675 for personal service costs for salary and fringe benefit expenses. Long-term financing analysis of the Fund indicates that a utility rate increase of 3% will be required for capital expenditures at the sewer plant in 2015 and will generate an additional \$111,200 in utility revenue each year.

The 2015 Refuse Fund expense budget increase \$119,230, or 5.4%, primarily due to \$170,000 budgeted in 2015 for the purchase of a refuse truck and a \$45,085 increase in personal services. The fund reserve drops \$78,000 to \$429,645. No rate increase is recommended in the Refuse Fund for 2015.

The 2015 Refuse Restricted Fund beginning balance is expected to be \$0 and an \$11,000 transfer from the Refuse Fund will cover the expected lawn service and testing fees to maintain the post closure landfill costs. The landfill closure bonds were paid off in 2014 so no debt service is required for 2015.

The Police Seizure fund will have a starting reserve of \$132,455 and will have \$55,000 in forfeitures for total resources of \$187,455. Of this, \$25,000 is budgeted for refunds and the balance will be placed in reserve pending a decision regarding its use.

The Home Depot Tax Increment Fund was established to account for the receipt and distribution of sales taxes from Home Depot sales as required by the tax increment financing agreement initiated in 2003. It is estimated that approximately \$238,100 will be paid to Home Depot in accordance with the agreement while \$50,030 will remain in the Fund for payments to Home Depot in subsequent periods.

The Tax Increment Financing fund is expected to generate \$50,475 for use in 2015, which has been placed in reserve.

The Convention & Visitors Bureau will come under direct City control in August 2014. The 2015 proposed budget is \$178,755 with an ending reserve of \$1,245.

No Supplemental Requests are recommended for this group of Funds.

Tax Funds

These Funds derive their support—in part—through ad valorem taxes. The 2015 expense base budget for this group of Funds rises \$1,792,408, or 7.2%, to \$26,854,173. This includes the new reserve for Property Tax Stabilization of \$1,243,300. No Supplemental Requests are recommended in the 2015 budget.

Fund	2014 Budget	2015 Base	2015 Sups	2015 Budget
General Fund	\$ 19,746,540	\$ 21,474,203	\$ -	\$ 21,474,203
Recreation	1,479,555	1,495,425	-	1,495,425
Bond & Interest	3,110,280	3,153,165	-	3,153,165
Fire Pension	560,305	565,275	-	565,275
Police Pension	165,085	166,105	-	166,105
	\$ 25,061,765	\$ 26,854,173	\$ -	\$ 26,854,173

The 2015 General Fund expense budget rises \$1,727,663, or 8.8%, over the 2014 budget to \$21,474,203. Significant variations from the 2014 budget include:

- \$1,243,300 for the new Property Tax Stabilization Reserve
- \$175,940 for salaries & wages
- \$48,430 increase for KPERS and KP&F contributions to the State pension systems
- \$51,975 increase in electricity expenses due to recent rate hikes
- \$50,100 increase in transfers to Streets Fund

As discussed above, the 2015 non-appropriated reserve designated for the General Fund remains at \$300,000.

The 2015 Recreation Fund expense budget increases \$15,870, or 1.2%, due to salary and fringe benefit cost increases.

The 2015 Bond & Interest Fund expense budget rises \$42,885, or 1.4%, due to increased debt service payments. Budgeted 2015 payments consisted of principal of \$2,390,000 and interest of \$242,790, for a total of \$2,632,790. In 2014, payments on this same debt include principal of \$2,640,000 and interest of \$323,250, for a total of \$2,963,250. In addition, new debt payments for 2015 include principal of \$315,000 and interest of \$58,545 for the 2014 general improvement bonds issued recently. Thus, total 2015 principal and interest payments are \$3,006,335.

No Supplemental Requests are recommended for the group of Funds.

Assessed Valuation

Based upon information recently received from the County Clerk, the City of Leavenworth experienced a decline in assessed valuation from \$200,651,677 to \$198,768,403 – a decline of 0.94%.

	2014 Budget	2015 Budget	Variance
Real Property	182,221,769	182,278,059	56,290
Personal Property	6,983,389	5,405,981	(1,577,408)
State Assessed Utilities	11,446,519	11,084,363	(362,156)
Total	200,651,677	198,768,403	1,883,274

Ad Valorem Taxes

The following table illustrates the 2015 ad valorem tax levy (prior to the delinquency rate calculation) required by each City Fund.

Fund	2014 Budget	2015 Budget	Variance
General Fund	\$ 6,856,165	\$ 2,907,751	-57.6% (decrease in mill levy)
Recreation	490,625	474,312	-3.3%
Bond & Interest	1,707,905	1,576,485	-7.7%
Fire Pension	122,605	126,935	3.5%
Police Pension	<u>22,785</u>	<u>10,980</u>	<u>-51.8%</u>
Subtotal - City	9,200,085	5,096,463	-44.6%
Library Fund	727,600	723,530	-0.6%
Library Employee Benefits	<u>168,460</u>	<u>167,415</u>	<u>-0.6%</u>
Subtotal - Library	<u>896,060</u>	<u>890,945</u>	<u>-0.6%</u>
Total	\$ 10,096,145	\$ 5,987,408	-40.7%

Mill Levies

The table below illustrates the 2015 mill levy rate for each City Fund requiring ad valorem tax support given the assessed valuation data provided by the County Clerk.

Fund	2014 Budget	2015 Budget	Variance
General Fund	35.333	15.068	-20.265
Recreation	2.528	2.458	-0.070
Bond & Interest	8.801	8.170	-0.631
Fire Pension	0.632	0.658	0.026
Police Pension	<u>0.117</u>	<u>0.057</u>	<u>-0.060</u>
Subtotal - City	47.411	26.411	-21.000
Library Fund	3.750	3.750	0.000
Library Employee Benefits	<u>0.868</u>	<u>0.868</u>	<u>0.000</u>
Subtotal - Library	<u>4.618</u>	<u>4.618</u>	<u>0.000</u>
Total	52.029	31.029	-21.000

Discussion

In discussing the 2015 operating budget, it is essential to consider those components of the budget that contribute to the establishment of the mill levy: resources (revenue and fund balances), and outlays (expenses and non-appropriated reserves).

Revenue

In 2015, revenues in the Tax Funds rise **\$4,694,245**, or 33.3%, over 2014. The following table illustrates the significant variations in revenue from the 2014 budget.

Source	2014 Budget	2015 Budget	Variance
New 1% Sales Tax	-	4,174,000	4,174,000
Franchise Fee - Electric	1,850,000	1,900,000	50,000
Sales Tax - General	3,650,000	3,900,000	250,000
Compensating Use Tax	425,000	825,000	400,000
Franchise Fee - Gas	400,000	525,000	125,000
Federal Grants	60,000	2,500	(57,500)
Licenses & Permits	385,250	311,550	(73,700)
Other	<u>7,327,290</u>	<u>7,153,735</u>	<u>(173,555)</u>
Total	14,097,540	18,791,785	4,694,245

Fund Balances

Another important source of support for an operating budget is the balance of funds remaining from the prior budget year. When the prior year's actual financial performance results in a surplus position, then the funds available to support the next year's budget increase and the need for ad valorem taxes is diminished. Conversely, when the prior year's actual performance results in a deficit position, then the funds available to support the next year's budget declines and the need for taxes is correspondingly increased.

In the Tax Funds, it is estimated that—at the end of 2014—available fund balances to support the 2015 budget will rise **\$1,210,270** to \$3,274,412. This includes the 2014 revenue from the new 1% sales tax of \$1,200,000.

Expenses

The 2015 expense base budgets for the Tax Funds rise **\$1,800,895**, or 7.2%, to \$26,862,660. No Supplemental Requests are recommended in the Tax for 2015. The following table illustrates the significant variations in expenses from the 2015 budget.

Expense	2014	2015	Variance
	Budget	Budget	
Reserves	558,045	1,816,890	1,258,845
Salaries & Wages	10,276,890	10,452,830	175,940
KPERS and KP&F	1,634,770	1,683,200	48,430
Health Insurance	1,894,895	1,932,420	37,525
Electricity	705,025	757,000	51,975
Transfers	1,975,380	2,150,480	175,100
Debt Service	3,110,280	3,153,165	42,885
Other	4,906,480	4,916,675	10,195
Total	25,061,765	26,862,660	1,800,895

Non-Appropriated Reserve

The General Fund non-appropriated reserve remains unchanged at \$300,000.

Change In Assessed Valuation

Based upon data recently received from the County Clerk, the City of Leavenworth experienced a decline in assessed valuation from \$201,370,354 in 2014 to \$200,651,677 in 2015 – a decrease of 0.36%. Given an ad valorem tax requirement of \$6,167,080 for the Tax and Library Funds in 2015, this decrease in assessed valuation results in a 21 mill drop in the 2015 mill levy with the inclusion of the new 1% sales tax.

Conclusion

The following table illustrates the recommended ad valorem requirement (prior to inclusion of a 3% delinquency factor) and corresponding mill levy requirement for the Tax and Library Funds in 2014.

	2014	2015	
	Budget	Budget	Variance
Revenue	14,210,780	18,912,940	4,702,160
Fund Balance	<u>2,064,140</u>	<u>3,274,412</u>	<u>1,210,272</u>
Total Resources	16,274,920	22,187,352	5,912,432
Less Outlays:			
Base budget expenses	26,073,965	27,874,760	1,800,795
Supplemental requests	-	-	-
Non-appropriated reserve	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total Outlays	26,373,965	28,174,760	1,800,795
Ad valorem required	10,099,045	5,987,408	(4,111,637)
Assessed valuation	200,651,677	198,768,403	
Mill levy	52.029	31.029	-21.000



The recommended 2015 operating budget represents an appropriate and responsible budget in response to difficult economic circumstances. The budget maintains the ability of the City to deliver essential municipal services, maintains an appropriate General Fund non-appropriated reserve position, and decreases property taxes. The recommended 2015 City operating budget drops the mill levy by 21 mills to 31.029.

It is acknowledged, however, that others may hold differing views as to the appropriate allocation of limited resources among the various competing goals. Difficult choices were made in preparing the budget. The City Commission will have an opportunity to consider and evaluate these budgetary allocations and make the final determination as to their merit.

We appreciate the support of the staff in the preparation and presentation of the 2015 City recommended budget and we look forward to reviewing its contents with the City Commission.

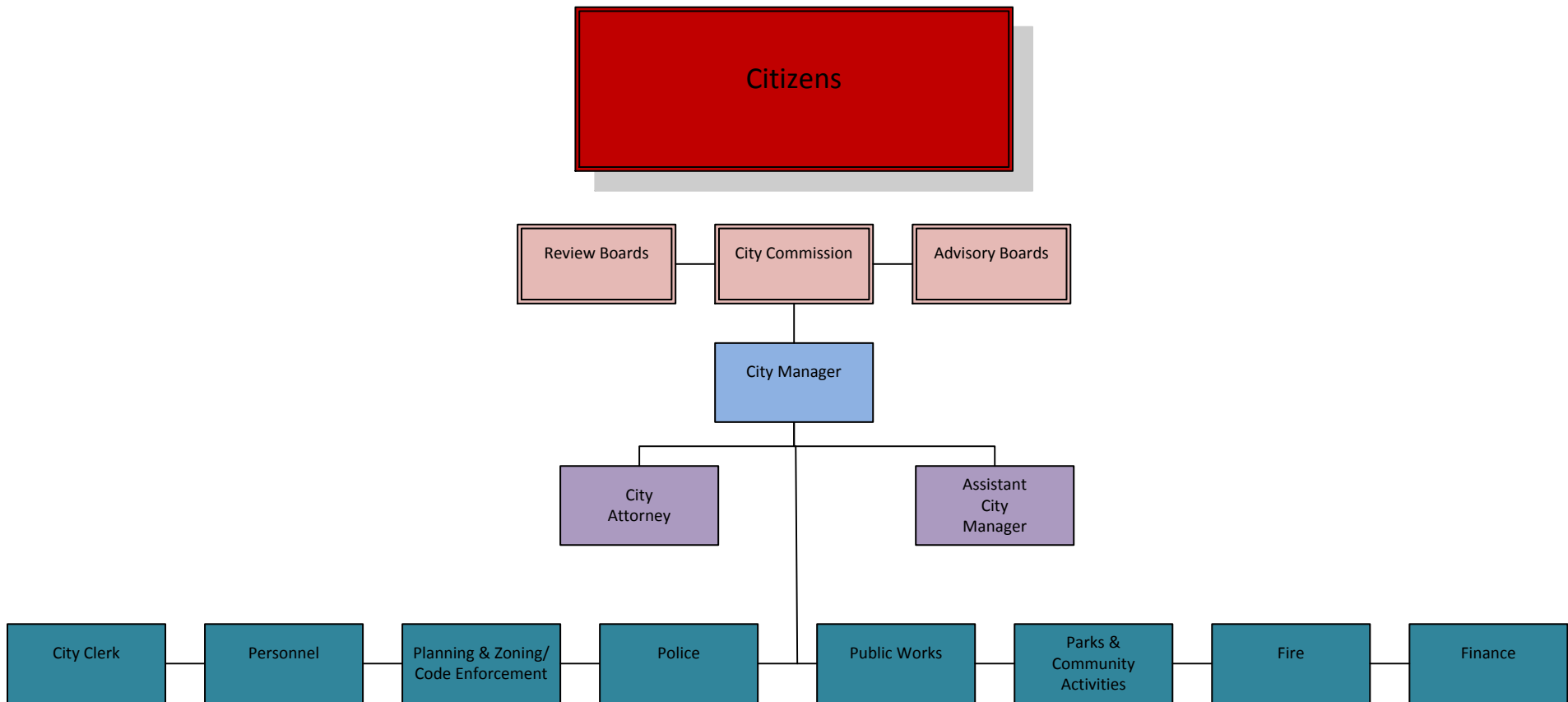
Sincerely,

J. Scott Miller
City Manager

Ron Hale
Finance Director

CITY IN BRIEF

City of Leavenworth Organizational Chart



CITY OF LEAVENWORTH, KANSAS – OVERVIEW

General Information

Fort Leavenworth is known as the "Post that opened the West" and Leavenworth is the "First City incorporated in the state of Kansas." Leavenworth is a community of approximately 36,000 in the rolling hills of northeastern Kansas on the Missouri River. Leavenworth is on the outskirts of the Kansas City metropolitan area. Fort Leavenworth is home to the Combined Arms Center, the intellectual center of the Army; The U.S. Army Command and General Staff College; National Simulation Center and the Army Corrections Complex. Leavenworth is home to The University of Saint Mary; the Dwight D. Eisenhower Veterans Affairs Medical Center and the Leavenworth Federal Penitentiary. Leavenworth has a small-town, historic atmosphere with access to the amenities of a larger city. In addition to the large federal presence and large private employers such as Hallmark Cards, the Leavenworth community is home to many smaller, family-owned businesses. The 28-blocks of downtown Historic Leavenworth still contains many of the buildings that were present in the early 1900's. Vintage homes are scattered throughout the community.

Leavenworth became the first city in Kansas when it was founded in 1854. It served as the springboard for the settlement in the rest of the state and the support base for the opening of the West. Built largely to support Fort Leavenworth (founded in 1827) and the settlers heading west; the City was home to freight companies, meat packers, provisioners, stove makers and furniture manufacturers. As the city grew, factories and businesses flourished and stately homes were built to house the families whose wealth grew as the city grew. Leavenworth was the industrial center of Kansas and of the west. The city has a historic wayside walking and driving tour commemorating the notable events and locations in the community.

Government

The City of Leavenworth operates under a Commission-Manager form of government. Policy making and legislative authority is vested in the City Commission comprised of a Commission appointed Mayor, and Mayor Pro Tem; and three Commissioners - all five members elected at large. Three Commission seats open in bi-annual elections with the top two vote earners receiving four year terms and the third highest vote getter receiving a two year term. The Commission is responsible for passing ordinances, adopting yearly budgets, appointing committees, hiring of the City Attorney, auditors, and the City Manager in addition to other duties.

The City Manager is responsible for the operation, administration, and finances of the City. The City Manager is also responsible for hiring each department manager to administer the offices and services that are the responsibility of the City. The City Manager is responsible for the enforcement of all policies and ordinances of the City Commission.

City Services

The City of Leavenworth provides for and manages a wide range of services that include police protection including animal control services, maintenance of roads and other infrastructure, planning & zoning, code enforcement, inspections, operation of the municipal court, fire protection, parks & recreation and more.

DESCRIPTION OF FUNDS

Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts in which to record cash and other financial resources, along with all related liabilities and residual equities or balances. Each fund is segregated for the purpose of carrying out specific activities or attaining certain objectives as designated by the City of Leavenworth. There are three broad categories of funds and seven fund types as promulgated by the Governmental Accounting Standards Board (GASB). A description of each fund category and type is presented for your understanding.

Governmental Funds

Governmental funds account for activities with governmental operations. The modified accrual basis of accounting is used to measure the financial resources and uses of City funds. The four types of governmental funds are as follows:

- **General Fund** - This fund accounts for all of the financial resources related to general governmental services of the City of Leavenworth, except those required to be accounted for in another fund.
- **Special Revenue Funds** – These funds account for the proceeds from specific revenue sources that are legally restricted to be expended for specific purposes.
- **Capital Projects Funds** – These funds account for the financial resources to be used for the acquisition or construction of major capital facilities and equipment other than those facilities and equipment financed by proprietary funds and trust funds. The City does not adopt a budget for capital projects funds but instead adopts a Capital Improvement Program (CIP) each fall.
- **Debt Service Funds** – These funds account for the accumulation of resources for, and the retirement of, general long-term principal and interest.

Proprietary Funds

Proprietary funds are used to account for government activities that are similar to business operations in the private sector. The accrual basis of accounting is used for proprietary funds, and the reporting focus is on determining net income, financial position, and changes in financial position. The two types of proprietary funds are as follows:

- **Enterprise Funds** – These funds account for operations that are financed and operated in a manner similar to a private business. The intent of the governing body is that the costs of providing the goods and services to the general public be financed or recovered primarily through user charges. A periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

- **Internal Service Fund** – This fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Fiduciary Funds

Fiduciary funds account for the assets held by the City as a trustee or agent on behalf of another party.

- **Trust and Agency Funds** – These funds account for assets held by the City as a trustee or agent for individuals, private organizations, and other governmental units. Agency funds are custodial in nature and do not involve measurement of results of operations. The City does not adopt a budget for agency funds.

The City of Leavenworth has adopted budgets for the following funds:

Governmental Funds

General Fund

Special Revenue Funds

- Recreation
- Special Fuel (Streets)
- Countywide Sales Tax
- Tax Increment Financing
- Tax Increment Financing – Home Depot
- Convention & Visitors Bureau
- Police Seizure
- Housing – Planters II
- Housing – Section 8
- Blight Elimination
- Community Development
- Housing – CIAP
- Special Park Gift Fund

Debt Service Fund

Proprietary Funds

Enterprise Funds

- Sewer
- Refuse
- Refuse Restricted

Fiduciary Funds

Agency Funds

- Library
- Library Employee Benefits

Trust Funds

- Fire Pension
- Police Pension

BUDGET PROCESS

The City of Leavenworth adopts an annual budget in accordance with Kansas Code (K.S.A. 79-2929; 79-2930; 79-2933; 79-2934). The annual budget serves as the foundation for the City's financial planning and control and requires monitoring throughout the fiscal year. City departments are required to keep close track of revenues and spending patterns as the current year progresses. As new ideas and programs are generated, the department heads are challenged to project the plans into future year budgets.

Because spending limits are defined, the formal budgeting process is a major controlling influence on the City. The annual appropriated budget of each fund is integrated into the accounting system to ensure budgetary compliance. The use of encumbrance accounting also has been established as a control mechanism to prevent over expenditures.

Budgets for governmental funds have been prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Budgets for proprietary funds are prepared on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenditures are recognized when incurred.

To provide City departments the flexibility to manage their budgets, the City uses bottom line budgeting rather than line item budgeting. Departments are allowed to spend up to their department budget authority in any line item. The provided line item budgets are used for planning purposes.

The City's fiscal year begins on January 1 and closes on December 31. Grant related cost centers are budgeted based on the City's fiscal year: however, the actual grant year may be different. (State and Federal grants often have fiscal years beginning July 1 or October 1.)

FISCAL YEAR 2015 BUDGET SCHEDULE

Budget Memorandum sent to Departments	April 15
Budget request submitted to Finance	May 23
City Manager review meetings with Departments	June 16-20
Initial budget presentation to the City Commission	July 8
City Commission review meetings	July 16-17
Hearing notice & budget summary published in the newspaper	July 30
Budget hearing and budget consideration/adoption	August 12
State budget forms delivered to County Clerk	August 25

STATE BUDGET FORMS

Notice of Hearing 2015 Budget

The governing body of the City of Leavenworth will meet on the 12th day of August at 7:00 P.M. at City Hall, 100 North 5th Street, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the City Clerk's Office and will be available at this hearing.

Budget Summary

The "Proposed Budget 2015 Expenditures" and "Amount of 2014 Ad Valorem Tax" establish the maximum limits of the 2015 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority Expenditures	Amount of 2014 Ad Valorem Tax	Est Tax Rate*
General	18,837,071	37.050	19,572,536	35.332	21,476,615	2,994,984	15.068
Recreation	1,426,202	1.967	1,444,852	2.528	1,497,100	488,541	2.458
Fire Pension	139,636	0.730	140,645	0.632	565,335	130,743	0.658
Police Pension	24,022	0.113	13,800	0.117	166,105	11,309	0.057
Bond & Interest	3,062,474	7.376	3,110,280	8.802	3,153,165	1,623,780	8.170
Library	840,939	3.747	821,575	3.750	822,500	745,236	3.750
Library Emp Benefits	192,234	0.858	189,080	0.868	189,600	172,437	0.868
Special Fuel	1,217,959	0.000	1,196,459	0.000	1,196,459	0	0.000
Sewer	4,446,811	0.000	4,100,270	0.000	4,100,270	0	0.000
Refuse Restricted	49,153	0.000	57,720	0.000	11,000	0	0.000
Refuse	1,870,854	0.000	1,753,790	0.000	1,902,415	0	0.000
Home Depot Tax Increment	189,966	0.000	200,100	0.000	288,130	0	0.000
Countywide Sales Tax	3,369,211	0.000	2,466,675	0.000	2,466,675	0	0.000
Convention & Visitors Bureau	0	0.000	66,804	0.000	178,755	0	0.000
Tax Increment Financing	0	0.000	0	0.000	0	0	0.000
Non-Budgeted Funds Capital Projects	7,004,371	0.000					
Totals	42,670,903	51.841	35,134,586	52.029	38,014,124	6,167,030	31.029
Less: Transfers	6,101,132		5,019,235		6,328,455		
Net Expenditure	36,569,771		30,115,351		31,685,669		
Total Tax Levied	10,439,241		10,399,049		xxxxxxx		
Assessed Valuation	201,370,354		199,870,247		198,768,403		

Outstanding Indebtedness, January 1

	2012	2013	2014
G.O. Bonds	25,005,000	27,840,000	28,360,000
Revenue Bonds	0	0	0
Other	2,870,000	2,235,000	2,370,000
Lease Pur Princ	664,579	473,874	278,625
Total	28,539,579	30,548,874	31,008,625

*Tax rates are expressed in mills


City Clerk



CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas
We, the undersigned, officers of

The City of Leavenworth

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and (3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Comp. Of Maximum Levy for 2015					
Allocation of MVT, RVT & 16/20M Veh Tax					
Schedule of Transfers					
Statement of Indebtedness					
Statement of Lease-Purchases					
Fund K.S.A.					
General	12-101a	7 & 8	21,476,615	2,994,984	
Recreation	12-1927	9 & 10	1,497,100	488,541	
Fire Pension	13-14a02	11	565,335	130,743	
Police Pension	13-14a02	11	166,105	11,309	
Library	12-1220	12	822,500	745,236	
Library Employee Benefits	12-16,102	12	189,600	172,437	
Bond & Interest	10-113	13	3,153,165	1,623,780	
Special Fuel		14	1,196,459		
Sewer		15 & 16	4,100,270		
Tax Increment - Home Depot		15	288,130		
Refuse		17	1,902,415		
Refuse Restricted		17	11,000		
Convention & Visitors Bureau		18	178,755		
Tax Increment Financing		18	0		
Countywide Sales Tax		19	2,466,675		
Capital Projects		19	xxxxxxxxx		
Totals			38,014,124	6,167,030	
Budget Summary					
Neighborhood Revitalization Rebate					
Is an Ordinance required to be passed, published, and attached to the budget?					No

November 1st Total Assessed Valuation _____

Assisted by:

Michael J. ...
David ...
Kevin ...

Lucy ...

Governing Body

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Attest: _____ 2014

County Clerk

City of Leavenworth

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ <u>10,402,017</u>
2. Debt service levy in 2014 budget	- \$ <u>1,759,142</u>
3. Tax levy excluding debt service	\$ <u>8,642,875</u>

2014 Valuation Information for Valuation Adjustments:

4. New improvements for 2014:	+ <u>842,290</u>	
5. Increase in personal property for 2014:		
5a. Personal Property 2014	+ <u>5,244,486</u>	
5b. Personal property 2013	- <u>6,831,024</u>	
5c. Increase in pers property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2014:		
6a. Real estate	+ _____	
6b. State assessed	+ _____	
6c. New improvements	- _____	
6d. Total adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2014:		<u>206,100</u>
8. Total valuation adjustment (Sum of 4, 5c, 6d & 7)		<u>1,048,390</u>
9. Total estimated valuation July 1, 2014	<u>198,768,403</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>197,720,013</u>
11. Factor for increase (8 divided by 10)		<u>0.00530</u>
12. Amount of increase (11 times 3)		+ \$ <u>45,828</u>
13. Maximum tax levy, excluding debt service, without an ordinance (3 plus 12)		\$ <u>8,688,703</u>
14. Debt Service levy in this 2015 budget		<u>1,576,485</u>
15. Maximum levy, including debt service, without an ordinance		<u>10,265,188</u>

If the 2015 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Leavenworth

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2014	Budget Tax Levy Amt for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	7,061,816	763,970	0	0
Recreation	505,272	54,660	0	0
Fire Pension	126,318	13,675	0	0
Police Pension	23,385	2,530	0	0
Bond & Interest	1,759,258	190,320	0	0
Library	749,513	81,075	0	0
Liubrary Employee Benefits	173,487	18,770	0	0
TOTAL	10,399,049	1,125,000	0	0

County Treas Motor Vehicle Estimate 0

County Treasurers Recreational Vehicle Estimate 0

County Treasurers 16/20M Vehicle Estimate 0

Motor Vehicle Factor 0.00000

Recreational Vehicle Factor 0.00000

16/20M Vehicle Factor 0.00000

City of Leavenworth

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfer Authorized by Statute
General	Capital Projects	1,063,199	1,048,455	1,951,000	K.S.A. 12-1,118
	Recreation	310,000	300,000	300,000	K.S.A. 12-197
	Special Fuel	196,142	149,380	199,480	K.S.A. 12-197
	Bond & Interest	479,783	477,545	479,345	K.S.A. 12-197
Capital	Bond & Interest	583,163	537,180	499,330	K.S.A. 12-197
Refuse	Refuse Restricted	40,000	40,000	11,000	K.S.A. 12-1,118
Countywide	Capital Projects	3,359,109	2,339,860	2,809,665	K.S.A. 12-1,118
	General Fund	69,736	126,815	78,635	K.S.A. 12-1,118
	Totals	6,101,132	5,019,235	6,328,455	
	Adjustments	0	0	0	
	Adjusted Totals	6,101,132	5,019,235	6,328,455	

City of Leavenworth

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int. Rate %	Amount Issued	Beg Amt Outstanding 1/1/2014	Date Due		Amount Due 2014		Amount Due 2015	
						Int.	Prin	Int.	Prin.	Int.	Prin.
General Obligation:											
2004-A Improve & Refund	08/01/2004	09/01/2014	3.63	1,855,000	105,000	3/1, 9/1	9/1	4,305	105,000	0	0
2006-A General Improvements	06/01/2006	09/01/2016	3.97	1,340,000	465,000	3/1, 9/1	9/1	18,373	150,000	12,523	155,000
2009-A General Improvements	07/01/2009	09/01/2019	2.91	1,930,000	1,230,000	3/1, 9/1	9/1	35,685	190,000	0	0
2010-A General Improvements	07/01/2010	09/01/2020	2.38	2,485,000	1,815,000	3/1, 9/1	9/1	44,368	240,000	37,168	240,000
Internal Improvements - Taxable	10/28/2010	09/01/2016	4.07	765,000	405,000	9/1	9/1	17,030	130,000	11,830	135,000
2011-A General Improvements	06/15/2011	09/01/2026	2.42	4,235,000	3,660,000	3/1, 9/1	9/1	88,438	305,000	82,338	310,000
2011-B General Obligation Refunding	09/01/2011	09/01/2022	1.70	5,480,000	4,045,000	3/1, 9/1	9/1	59,800	795,000	53,838	795,000
2012-B Improve & Refund	06/28/2012	09/01/2022	1.58	3,565,000	3,315,000	3/1, 9/1	9/1	43,740	710,000	34,865	740,000
2013-A General Improvements	06/27/2013	09/01/2025	1.85	3,860,000	3,860,000	3/1, 9/1	9/1	28,540	145,000	22,058	150,000
2014-A Refunding	06/30/2014	09/01/2023	1.69	1,030,000	0	3/1, 9/1	9/1	0	0	24,091	195,000
2014-A General Improvements	06/30/2014	09/01/2023	1.69	1,380,000	0	3/1, 9/1	9/1	0	0	34,455	120,000
2008-A Sewer Improvements	05/15/2008	09/01/2023	3.60	3,930,000	2,905,000	3/1, 9/1	9/1	103,045	240,000	0	0
2011-B Sewer Refunding	09/01/2011	09/01/2018	1.70	770,000	740,000	3/1, 9/1	9/1	9,162	155,000	8,000	150,000
2012-A Sewer Improvements	03/01/2012	09/01/2032	2.29	4,165,000	4,040,000	3/1, 9/1	9/1	88,820	180,000	85,220	180,000
2012-B Sewer Refunding	06/28/2012	09/01/2025	1.58	1,735,000	1,735,000	3/1, 9/1	9/1	28,585	30,000	28,210	145,000
2014-A Sewer Refunding	06/30/2012	09/01/2023	1.69	2,630,000	0	3/1, 9/1	9/1	0	0	64,349	255,000
2004-A Landfill Closure	08/01/2004	09/01/2014	3.63	1,855,000	40,000	3/1, 9/1	9/1	1,640	40,000	0	0
Total G.O. Bonds					28,360,000			571,530	3,415,000	498,945	3,570,000
Revenue Bonds:											
Other (Notes):											
2012-A General Improvements	06/28/2012	07/01/2014	0.80	1,635,000	0			26,269	1,635,000	0	0
2013-A General Improvements	06/27/2013	07/01/2015	0.75	1,530,000	1,530,000			0	0	23,078	1,530,000
2013-B General Improvements	06/27/2013	07/01/2015	0.75	840,000	840,000			0	0	10,331	0
2014-A General Improvements	06/27/2013	07/01/2015	0.68	2,360,000	0			0	0	20,845	1,700,000
Total Other					2,370,000			26,269	1,635,000	54,254	3,230,000
Total Indebtedness					30,730,000			597,799	5,050,000	553,199	6,800,000

City of Leavenworth

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beg Princ)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
Fire truck	7/13/2010	48	2.980%	614,784	160,581	164,179	0
VOIP Telephone System	10/28/2011	60	0.000%	196,740	118,044	39,348	39,348
Totals					278,625	203,527	39,348

City of Leavenworth

FUND PAGE - GENERAL	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance, Jan 1	1,567,821	1,907,753	2,408,142
Receipts:			
Ad Valorem Tax	7,273,133	6,856,165	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	138,374	125,000	125,000
Motor Vehicle Tax	887,824	763,970	791,130
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Slider	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	111,387	112,400	112,400
In Lieu of Taxes (IRB)	0	0	0
Federal and State Grants	76,703	2,500	2,500
Special Assessment Tax	61,303	54,050	48,000
Local Sales Tax (1st 1/2 cent)	1,859,415	1,950,000	1,950,000
Local Sales Tax (2nd 1/2 cent - CIP)	1,859,415	1,950,000	1,950,000
Local Sales Tax (1 cent)	0	1,200,000	4,174,135
Compensating Use	439,821	575,000	825,000
Franchise Tax - Gas	490,858	609,725	525,000
Franchise Tax - Electric	1,848,872	1,900,000	1,900,000
Franchise Tax - Telephone	76,230	75,000	75,000
Franchise Tax - Cable TV	312,221	300,000	300,000
Franchise Tax - Video	8,696	10,000	10,000
Administrative Service Charge	514,670	530,110	546,000
Project Administration Fees	737	10,000	250
Connecting Links	42,379	40,000	40,000
Licenses & Permits	351,826	314,030	311,550
Garage Repairs	408,483	439,500	450,000
Sale of Fuel	462,367	456,000	460,000
Rental Income	94,690	94,690	94,690
Load Zones & Bags	400	600	600
Plan Review Fees	52,071	10,000	10,000
Inspection Fees	75	0	0
Park Fees	25,039	21,000	21,000
Municipal Court Bonds & Fines	877,174	875,000	950,000
Animal Control Fees	26,105	27,000	26,500
Police Fees	8,976	12,500	12,500
Parking Fees	5,055	1,920	1,920
Transient Guest Tax	77,267	46,100	0
Open Records Fees	6,006	5,545	5,720
VA Fire Service Fees	374,352	388,205	402,570
Transfer from Countywide Sales Tax Fund	66,736	87,478	78,635
Interest on Idle Funds	20,897	16,000	16,000
Miscellaneous	317,446	213,437	244,575
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	19,177,003	20,072,925	16,460,675
Resources Available:	20,744,824	21,980,678	18,868,817

City of Leavenworth

FUND PAGE - GENERAL	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual 2013	Estimate 2014	Year 2015
Resources Available:	20,744,824	21,980,678	18,868,817
Expenditures:			
City Commission	73,234	61,606	66,915
City Manager	413,811	421,700	430,465
City Clerk	425,833	479,842	569,655
Personnel	235,995	246,714	261,255
Finance	481,948	401,138	433,320
Legal	54,455	54,175	54,175
Municipal Court	302,658	312,220	323,635
Building/Grounds	126,694	125,280	131,860
Information Services	367,534	360,625	379,815
City Wide Expenses	149,748	141,305	145,180
Liquor Tax - Education	57,445	61,785	67,558
Transient Guest Tax	77,267	46,100	0
Administration - Miscellaneous	8,875	10,000	25,000
Police Administration	1,117,178	1,246,828	1,233,280
Police Operations	4,598,645	5,127,590	5,333,555
Police Animal Control	244,418	257,305	302,030
Police Parking Enforcement	49,119	0	0
Fire Administration	393,017	413,625	401,320
Fire Suppression	3,771,288	3,738,265	3,814,555
Fire Prevention	200,715	285,105	301,420
Civil Defense	8,500	8,500	8,500
Engineering	565,196	550,143	570,667
Inspection	283,516	293,796	305,490
Street Lighting	402,974	438,185	450,650
Planning & Zoning	145,157	146,004	158,065
Economic Development	65,855	10,433	0
Code Enforcement	251,283	250,764	257,590
Airport	89,060	82,990	86,600
Parks	738,637	771,711	793,005
Riverfront Park	25,063	20,430	20,670
Garage	919,495	933,659	1,014,125
Service Center	145,498	146,107	148,980
Transfer To Capital Projects Fund	1,061,035	1,172,455	1,170,655
Transfer To Recreation Fund	310,000	300,000	300,000
Transfer To Streets Fund	196,142	178,606	199,480
Transfer To Bond & Interest Fund	479,783	477,545	479,345
Neighborhood Revitalization Rebate	0	0	0
Property Tax Stabilization Reserve	0	0	1,237,800
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	18,837,071	19,572,536	21,476,615
Unencumbered Cash Balance, Dec 31	1,907,753	2,408,142	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2013 Budget Authority Amount: \$19,545,400		Non-Appr Bal	300,000
2014 Budget Authority Amount: \$19,746,540		Total Exp/Non-Appr Bal	21,776,615
Violation of Budget Law for 2013: No		Tax Required	2,907,798
Violation of Budget Law for 2014: No		Del Comp Rate: 3.0%	87,234
Possible Cash Violation for 2013: No		Amount of 2014 Ad Valorem Tax	2,995,032

City of Leavenworth

Adopted Budget Recreation Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan 1	78,992	-30,357	16,376
Receipts:			
Ad Valorem Tax	386,127	490,625	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,998	8,500	8,500
Motor Vehicle Tax	43,485	54,660	56,605
PILOT	0	0	0
Recreation Fees	80,552	83,500	83,500
Concessions	8,861	12,500	12,500
Liquor Tax	55,694	56,000	56,000
Swimming Pool Fees	120,417	159,420	162,420
Performing Arts Center	24,588	32,500	32,500
Food Service Fees	149,633	160,600	161,100
Community Center Fees	48,645	50,000	50,000
Company Passes	1,875	3,500	3,500
Senior Citizens Passes	560	500	500
Room Rentals	68,351	75,000	75,000
Other Rentals	1,092	1,780	1,780
Transfer From General Fund	310,000	300,000	300,000
Miscellaneous	7,975	2,500	2,500
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	1,316,853	1,491,585	1,006,405
Resources Available:	1,395,845	1,461,228	1,022,781
Expenditures:			
Recreation	446,611	442,767	457,685
Aquatics	152,348	174,160	175,320
Performing Arts	36,325	41,660	41,740
Community Center	648,191	641,260	672,365
Wollman Pool	142,727	145,005	149,990
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	1,426,202	1,444,852	1,497,100
Unencumbered Cash Balance, Dec 31	-30,357	16,376	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2013 Budget Authority Amount: \$1,534,290		Non-Appr Bal	0
2014 Budget Authority Amount: \$1,479,555		Total Exp/Non-Appr Bal	1,497,100
Violation of Budget Law for 2013: No		Tax Required	474,319
Violation of Budget Law for 2014: No		Del Comp Rate: 3.0%	14,230
Possible Cash Violation for 2013: Yes		Amount of 2014 Ad Valorem Tax	488,549

City of Leavenworth

Adopted Budget	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Recreation			
Expenditures:			
Recreation			
Salaries	315,834	320,055	328,700
Contractual	94,967	95,032	97,455
Commodities	35,810	27,680	31,530
Capital Outlay	0	0	0
Total	446,611	442,767	457,685
Aquatics			
Salaries	138,045	152,360	153,520
Contractual	12,514	15,050	14,800
Commodities	1,789	6,750	7,000
Capital Outlay	0	0	0
Total	152,348	174,160	175,320
Performing Arts			
Contractual	33,495	39,070	37,360
Commodities	2,830	2,590	4,380
Total	36,325	41,660	41,740
Community Center			
Salaries	301,446	300,215	306,735
Contractual	332,100	334,908	350,700
Commodities	14,645	6,137	14,930
Total	648,191	641,260	672,365
Wollman Pool			
Salaries	111,898	107,005	106,765
Contractual	23,925	25,000	27,700
Commodities	6,904	13,000	15,525
Capital Outlay	0	0	0
Total	142,727	145,005	149,990
Page Total	1,426,202	1,444,852	1,497,100

City of Leavenworth

Adopted Budget	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Police Pension Fund			
Unencumbered Cash Balance, Jan 1	138,543	139,980	152,005
Receipts:			
Ad Valorem Tax	22,183	22,785	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	380	350	350
Motor Vehicle Tax	2,623	2,530	2,620
PILOT	0	0	0
Contributions	71	0	0
Interest on Idle Funds	202	160	150
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	25,459	25,825	3,120
Resources Available:	164,002	165,805	155,125
Expenditures:			
Pension Benefits	24,022	13,800	14,100
Actuarial Reserve	0	0	152,005
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	24,022	13,800	166,105
Unencumbered Cash Balance, Dec 31	139,980	152,005	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2013 Budget Authority Amount: \$164,930		Non-Appr Bal	0
2014 Budget Authority Amount: \$165,085		Total Exp/Non-Appr Bal	166,105
Violation of Budget Law for 2013: No		Tax Required	10,980
Violation of Budget Law for 2014: No		Del Comp Rate: 3.0%	329
Possible Cash Violation for 2013: No		Amount of 2014 Ad Valorem Tax	11,309

Adopted Budget	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Fire Pension Fund			
Unencumbered Cash Balance, Jan 1	399,224	423,150	421,525
Receipts:			
Ad Valorem Tax	143,303	122,605	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,504	2,250	2,250
Motor Vehicle Tax	17,126	13,675	14,150
PILOT	0	0	0
Interest on Idle Funds	629	490	475
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	163,562	139,020	16,875
Resources Available:	562,786	562,170	438,400
Expenditures:			
Pension Benefits	139,636	140,645	143,750
Actuarial Reserve	0	0	421,585
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	139,636	140,645	565,335
Unencumbered Cash Balance, Dec 31	423,150	421,525	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2013 Budget Authority Amount: \$560,255		Non-Appr Bal	0
2014 Budget Authority Amount: \$560,305		Total Exp/Non-Appr Bal	565,335
Violation of Budget Law for 2013: No		Tax Required	126,935
Violation of Budget Law for 2014: No		Del Comp Rate: 3.0%	3,808
Possible Cash Violation for 2013: No		Amount of 2014 Ad Valorem Tax	130,743

City of Leavenworth

Adopted Budget	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Library Employee Benefits			
Unencumbered Cash Balance, Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	168,430	168,460	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,118	1,850	2,750
Motor Vehicle Tax	20,686	18,770	19,435
PILOT	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	192,234	189,080	22,185
Resources Available:	192,234	189,080	22,185
Expenditures:			
Contributions	192,234	189,080	189,600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	192,234	189,080	189,600
Unencumbered Cash Balance, Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2013 Budget Authority Amount: \$192,000		Non-Appr Bal	0
2014 Budget Authority Amount: \$189,000		Total Exp/Non-Appr Bal	189,600
Violation of Budget Law for 2013: Yes		Tax Required	167,415
Violation of Budget Law for 2014: Yes		Del Comp Rate: 3.0%	5,022
Possible Cash Violation for 2013: No		Amount of 2014 Ad Valorem Tax	172,437

Library Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	735,558	730,500	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	14,172	10,000	15,000
Motor Vehicle Tax	91,209	81,075	83,970
PILOT	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	840,939	821,575	98,970
Resources Available:	840,939	821,575	98,970
Expenditures:			
Contributions	840,939	821,575	822,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	840,939	821,575	822,500
Unencumbered Cash Balance, Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2013 Budget Authority Amount: \$839,000		Non-Appr Bal	0
2014 Budget Authority Amount: \$820,300		Total Exp/Non-Appr Bal	822,500
Violation of Budget Law for 2013: Yes		Tax Required	723,530
Violation of Budget Law for 2014: Yes		Del Comp Rate: 3.0%	21,706
Possible Cash Violation for 2013: No		Amount of 2014 Ad Valorem Tax	745,236

City of Leavenworth

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond & Interest Fund	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance, Jan 1	317,150	320,220	271,970
Receipts:			
Ad Valorem Tax	1,447,950	1,707,905	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	28,695	30,000	30,000
Motor Vehicle Tax	182,205	190,320	197,090
PILOT	0	0	0
Special Assessment Taxes	116,585	119,080	98,945
Delinquent Special Assessment Taxes	212	0	0
Transfer from General Fund	479,783	477,545	479,345
Transfer from Capital Projects Fund	583,164	537,180	499,330
Interest on Idle Funds	0	0	0
Sale of Bonds	0	0	0
Miscellaneous	226,950	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	3,065,544	3,062,030	1,304,710
Resources Available:	3,382,694	3,382,250	1,576,680
Expenditures:			
Principal	2,685,000	2,770,000	2,840,000
Interest	377,474	340,280	313,165
Bond Issuance Costs	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	3,062,474	3,110,280	3,153,165
Unencumbered Cash Balance, Dec 31	320,220	271,970	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2013 Budget Authority Amount: \$3,062,475		Non-Appr Bal	0
2014 Budget Authority Amount: \$3,110,280		Total Exp/Non-Appr Bal	3,153,165
Violation of Budget Law for 2013: No		Tax Required	1,576,485
Violation of Budget Law for 2014: No		Del Comp Rate: 3.0%	47,295
Possible Cash Violation for 2013: No		Amount of 2014 Ad Valorem Tax	1,623,780

City of Leavenworth

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Fuel Fund	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance, Jan 1	1,383	0	2,865
Receipts:			
State of Kansas Gas Tax	900,781	900,000	900,000
County Transfers Gas Tax	108,261	110,000	110,000
Federal Grants	0	0	0
Transfer from General Fund	196,142	178,606	199,480
Interest on Idle Funds	0	0	0
Miscellaneous	11,392	10,718	1,000
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	1,216,576	1,199,324	1,210,480
Resources Available:	1,217,959	1,199,324	1,213,345
Expenditures:			
Street/Alley Maintenance			
Personal Services	651,510	652,410	680,005
Contractual Services	302,922	253,569	239,385
Commodities	149,466	174,785	176,450
Traffic Control			
Personal Services	55,611	57,895	59,305
Contractual Services	23,571	26,190	26,590
Commodities	34,879	31,610	31,610
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	1,217,959	1,196,459	1,213,345
Unencumbered Cash Balance, Dec 31	0	2,865	0
2013/2014 Budget Authority Amount:	1,253,285	1,191,300	
Violation of Budget Law for 2013/2014:	No	Yes	
Possible Cash Violation for 2013:	No		

City of Leavenworth

Adopted Budget Sewer Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan 1	2,155,314	1,735,685	1,661,240
Receipts:			
Waterworks Billings	2,958,221	2,916,705	3,004,205
US Penitentiary	345,694	375,000	386,250
Fort Leavenworth	620,688	630,000	639,450
VA Center	100,605	100,000	103,000
Connecting Fees	0	2,500	2,500
Miscellaneous	1,974	1,620	1,620
Sale of bonds	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	4,027,182	4,025,825	4,137,025
Resources Available:	6,182,496	5,761,510	5,798,265
Expenditures:			
Sewer Plant	2,046,098	2,007,860	2,078,130
Sewer Collection	449,812	555,915	605,815
Storm Sewers	118,177	183,190	229,320
Sewer Capital Projects	1,575,680	518,690	518,690
Sewer Debt Service			
Principal	0	605,000	730,000
Interest	257,044	229,615	185,780
Bond Issuance Costs	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	4,446,811	4,100,270	4,347,735
Unencumbered Cash Balance, Dec 31	1,735,685	1,661,240	1,450,530
2013/2014 Budget Authority Amount:	5,537,705	5,908,340	
Violation of Budget Law for 2013/2014:	No	No	
Possible Cash Violation for 2013:	No		

Tax Increment - Home Depot Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance, Jan 1	49,018	74,050	81,030
Receipts:			
Tax Increment Taxes	214,891	207,000	207,000
Interest on Idle Funds	107	80	100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	214,998	207,080	207,100
Resources Available:	264,016	281,130	288,130
Expenditures:			
Payment to Home Depot	189,966	200,100	238,100
Bond Covenant Reserve	0	0	50,030
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	189,966	200,100	288,130
Unencumbered Cash Balance, Dec 31	74,050	81,030	0
2013/2014 Budget Authority Amount:	273,365	250,300	
Violation of Budget Law for 2013/2014:	No	No	
Possible Cash Violation for 2013:	No		

City of Leavenworth

Adopted Budget Sewer Fund	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Expenditures:			
Sewer Plant			
Salaries	510,066	514,355	554,950
Contractual	1,411,992	1,081,890	1,181,625
Commodities	120,008	166,065	161,555
Capital Outlay	4,032	245,550	180,000
Total	2,046,098	2,007,860	2,078,130
Sewer Collection			
Salaries	300,878	362,565	424,375
Contractual	101,279	170,390	160,080
Commodities	36,255	22,960	21,360
Capital Outlay	11,400	0	0
Total	449,812	555,915	605,815
Capital Projects			
Contractual	73,850	0	0
Capital Outlay	847,933	518,690	518,690
Principal - Bonds	615,000	605,000	730,000
Interest - Bonds	295,940	229,615	185,780
Bond Issuance Costs	0	0	0
Total	1,832,723	1,353,305	1,434,470
Storm Sewers			
Salaries	68,751	84,595	85,725
Contractual	33,959	88,600	125,800
Commodities	12,567	9,995	17,795
Capital Outlay	2,900	0	0
Total	118,177	183,190	229,320
Page Total	4,446,810	4,100,270	4,347,735
2013/2014 Budget Authority Amount:	5,537,705	5,908,340	
Violation of Budget Law for 2013/2014:	No	No	
Possible Cash Violation for 2013:	No		

City of Leavenworth

Adopted Budget	Prior Year	Current Year	Proposed Budget
Refuse Fund	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance, Jan 1	535,663	492,200	561,460
Receipts:			
Waterworks Billings	1,762,492	1,770,000	1,699,200
Direct Payments	4,389	4,500	4,500
Sale of Bags	12,332	12,000	12,000
Brush Dump Fees	38,690	36,150	34,500
Miscellaneous	9,488	400	400
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	1,827,391	1,823,050	1,750,600
Resources Available:	2,363,054	2,315,250	2,312,060
Expenditures:			
Collection			
Personal Services	567,253	593,240	638,150
Contractual Services	795,456	802,710	754,660
Commodities	202,849	216,110	223,110
Capital Outlay	147,654	0	170,000
Transfer To Refuse Restricted Fund	40,000	40,430	11,000
Disposal			
Personal Services	84,141	85,260	85,435
Contractual Services	24,104	8,830	14,865
Commodities	9,397	7,210	5,195
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	1,870,854	1,753,790	1,902,415
Unencumbered Cash Balance, Dec 31	492,200	561,460	409,645
2013/2014 Budget Authority Amount:	2,214,685	2,192,830	
Violation of Budget Law for 2013/2014:	No	No	
Possible Cash Violation for 2013:	No		

	Prior Year	Current Year	Proposed Budget
Refuse Restricted Fund	Actual 2013	Estimate 2014	Year 2015
Unencumbered Cash Balance, Jan 1	26,443	17,290	0
Receipts:			
Transfer From Refuse Fund	40,000	40,430	11,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	40,000	40,430	11,000
Resources Available:	66,443	57,720	11,000
Expenditures:			
Contractual Services	5,793	16,080	11,000
Commodities	120		
Capital Outlay	0	0	0
Principal	40,000	40,000	0
Interest	3,240	1,640	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	49,153	57,720	11,000
Unencumbered Cash Balance, Dec 31	17,290	0	0
2013/2014 Budget Authority Amount:	62,330	53,170	
Violation of Budget Law for 2013/2014:	No	Yes	
Possible Cash Violation for 2013:	No		

City of Leavenworth

Adopted Budget	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Convention & Visitors Bureau Fund			
Unencumbered Cash Balance, Jan 1	0	0	0
Receipts:			
Transient Guest Tax	0	18,900	180,000
Transfer from Capital Projects Fund	0	12,904	
Cash from Old CVB	0	35,000	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	0	66,804	180,000
Resources Available:	0	66,804	180,000
Expenditures:			
Personal Services	0	33,324	107,325
Contractual Services	0	28,435	66,930
Commodities	0	2,870	4,500
Capital Outlay	0	2,175	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	0	66,804	178,755
Unencumbered Cash Balance, Dec 31	0	0	1,245
2013/2014 Budget Authority Amount:	0	0	
Violation of Budget Law for 2013/2014:	No	Yes	
Possible Cash Violation for 2013:	No		

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Tax Increment Financing Fund			
Unencumbered Cash Balance, Jan 1	0	0	0
Receipts:			
Tax Increment Taxes	0	0	50,457
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	0	0	50,457
Resources Available:	0	0	50,457
Expenditures:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	0	0	0
Unencumbered Cash Balance, Dec 31	0	0	50,457
2013/2014 Budget Authority Amount:	0	0	
Violation of Budget Law for 2013/2014:	No	No	
Possible Cash Violation for 2013:	No		

City of Leavenworth

Adopted Budget	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Countywide Sales Tax Fund			
Unencumbered Cash Balance, Jan 1	1,065,015	288,515	540,665
Receipts:			
Local Sales Tax - Countywide	2,582,609	2,718,825	2,719,000
Transfer From Construction	10,102	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total receipts?			
Total Receipts	2,592,711	2,718,825	2,719,000
Resources Available:	3,657,726	3,007,340	3,259,665
Expenditures:			
Contractual Services	0	0	0
Transfer to General Fund	0	0	0
Transfer To Capital Projects Fund	3,369,211	2,466,675	2,809,665
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of total expenditures?			
Total Expenditures	3,369,211	2,466,675	2,809,665
Unencumbered Cash Balance, Dec 31	288,515	540,665	450,000
2013/2014 Budget Authority Amount:	3,587,095	2,907,560	
Violation of Budget Law for 2013/2014:	No	No	
Possible Cash Violation for 2013:	No		

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Capital Projects Fund			
Unencumbered Cash Balance, Jan 1	1,118,882	xxxxxxxxx	xxxxxxxxx
Federal grants	126,353	xxxxxxxxx	xxxxxxxxx
State grants	134,375	xxxxxxxxx	xxxxxxxxx
Transfer From General Fund	75,937	1,173,455	1,171,655
Transfer From Countywide Sales Tax Fund	3,369,211	2,466,675	2,809,665
Transfer From Sewer	258,423	0	0
Proceeds from capital leases	0	0	0
Sale of Notes	0	xxxxxxxxx	xxxxxxxxx
Sale of Bonds	3,867,368	xxxxxxxxx	xxxxxxxxx
Sale of land	0	0	0
Insurance proceeds	0	0	0
Miscellaneous	519,335	xxxxxxxxx	xxxxxxxxx
Total Receipts	8,351,002	xxxxxxxxx	xxxxxxxxx
Resources Available:	9,469,884	xxxxxxxxx	xxxxxxxxx
Expenditures:			
Capital	6,233,170	xxxxxxxxx	xxxxxxxxx
Principal	0	1,635,000	1,665,000
Interest	18,668	26,269	36,669
Transfer to Bond & Interest Fund	583,163	537,180	499,330
Transfer to General Fund	69,786		
Transfer to Countywide	10,102	600,870	537,180
Miscellaneous	89,482	xxxxxxxxx	xxxxxxxxx
Total Expenditures	7,004,371	xxxxxxxxx	xxxxxxxxx
Unencumbered Cash Balance, Dec 31	2,465,513	xxxxxxxxx	xxxxxxxxx

FINANCIAL POLICIES

Financial Management Policies

OPERATING BUDGET POLICIES:

In accordance with Kansas statutes, the City of Leavenworth passes an annual budget and submits this to the County Clerk by August 25th of each year. The budget process is broken into the following steps:

1. City Departments submit budget requests to the Finance Director
2. The Finance Director enters the requests into the Finance System and computes the changes in the request from the prior year's budget
3. Each Department Director meets with the City Manager & Finance Director and presents their request
4. The City Manager makes changes if needed and presents a recommended budget request to the City Commission
5. The City Commission holds public budget work sessions with the City Departments and makes any desired changes
6. The proposed budget is advertised in the local paper along with a public hearing date at least 10 days prior to the budget consideration (but no later than August 5th) during a regular meeting
7. The Commission holds the budget hearing allowing any concerned citizen to comment on the proposed budget (No later than August 15th)
8. After considering the public comment, the Commission makes any final changes and passes the annual budget
9. The final budget is submitted electronically to the County Clerk (No later than August 25th)

The City uses the following budget policies in the budget process:

- The City uses a delinquency rate of 3% for payment of Ad Valorem taxes
- Per statute, the debt limit is 30% of assessed valuation
- Ad Valorem amounts used in the budget are an amount – and not the result of the estimated mill levy rate. The County Clerk will determine the actual rate necessary to produce these amounts.
- All remaining balances in Funds are entered as a Balance Forward and used in available resources in the budgets. The City is allowed to budget a non-appropriated balance of up to 5% of each fund total.
- The Capital Improvement Fund does not have a budget. The capital budgeting is updated annually in the five year Capital Improvement Program (CIP).

A change to budget laws was passed in 2014 in K.S.A 79-2925b. This allows local governments to adjust the amount of property tax levied in the current year over the prior year by the CPI as published by the United States Department of Labor for the preceding year. If the City Commission votes to approve a budget that increases the property tax levy by more than the CPI, the City must publish a notice of the vote in the local paper.

The City uses a bottom-line budget policy: Each department may spend up to their departments total in any line item without first getting a budget transfer approval to spend more than the various line item budgets shown in the approved budget. At the end of each year, unused budgeted funds will lapse.

The Department Directors are responsible for regularly checking their department budgets as published monthly by Finance and keeping within approved budget limits. If events require additional funding during the year, they must request the spending approval from the City Manager. The City Manager will evaluate the need, and approve or deny the request. If an approved request exceeds the budget authority for any Fund, the City Manager will take the request to the City Commission in the form of a budget republication.

ACCOUNTING, AUDITING, & FINANCIAL REPORTING:

An independent audit in compliance with Generally Accepted Government Audit Standards will be performed annually by a qualified independent external auditor.

The City of Leavenworth will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP). In the preparation of the CAFR, the City will strive to meet the standards of the GFOA Certificate of Achievement in Financial Reporting program.

The City will establish and maintain a high degree of accounting practices. Accounting systems will conform to GAAP.

The City will maintain accurate records of all assets to insure a high degree of stewardship of public property.

The City will develop an ongoing system of financial reporting to meet the needs of the City Commission, the City Manager, Department Heads, and the general public. The reporting systems will promote budgetary control and comparative analysis.

PURCHASING POLICIES:

It is the intent of the City of Leavenworth to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the City. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.

The City Manager shall be responsible for the operation of the City's purchasing system.

All departments of the City must utilize competitive bidding procedures as specified in the Purchasing Policy as adopted by the City Commission.

Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local businesses.

The City will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

The Finance Department shall have the full authority to question the quality, quantity, and type of commodity or service requisitioned to assure the best interests of the City are served. However, the Finance Department shall not alter or in any way change the technical requirements stated on the requisition.

The Finance Department shall have the authority to require a performance bond, before entering a contract, in such amount as it shall find reasonably necessary to protect the best interests of the City.

The Finance Department shall not receive any benefit or profit from any contract or purchase made by the City.

Other than advertising novelties, acceptance of gifts at any time shall be prohibited. No City employee shall become obligated to any vendor and shall not conclude any City transaction from which they may personally benefit directly or indirectly.

The Finance Department shall strive to maintain strong professional and cooperative relationships with vendors and also with those who have a desire to meet the quality, service, and price needs of the City.

All qualified bidders shall be given equal opportunities and terms to quote on a specified item.

The Finance Department shall not knowingly issue a purchase order when there is a conflict of interest. All known or suspected conflicts of interest shall be referred to the City Attorney, whose opinion shall be final in the absence of any specific instructions from the City Manager or City Commission. The issuing authority shall document such instructions.

After consultation with the City Attorney, the City Manager shall have the authority to place vendors on the ineligible vender list for a period of three months if a vender submits a bid in bad faith, willfully, or repeatedly breaches a contract with the City, or establishes a pattern or practice of unethical or immoral business practices.

The general approval levels for purchasing are as follows:

1. Department Heads – May approve purchases up to \$1,000 per transaction within their budget authority
2. Finance Director – For purchases of \$1,000 or more but less than \$5,000, Department Heads will submit three verbal or written quotes and have the budget authority for the purchase. The Finance Director will review and approve the purchase.

3. City Manager – For purchases of \$5,000 or more but under \$15,000, Department Heads will submit three written quotes within their budget authority. The City Manager will review and approve these purchases.
4. City Commission – For purchases of \$15,000 or more, a formal Request for Proposal will be conducted. The sealed bids will be opened publicly and all qualified bids will be submitted with a purchase recommendation to the City Commission who will award the bid.

CAPITALIZATION POLICY:

The City's policy is to capitalize purchases of tangible property that has a useful life of more than one year and has a purchase price of \$500 or more.

All land purchases shall be capitalized.

Construction in Progress shall be capitalized in a non-depreciable status until the completion of the project. At that time, the completed project will be moved to the actual depreciation category (buildings, infrastructure) and depreciation will begin.

Acquisition of fixed assets from a donation requires City Commission approval to accept the donation. The donation will then be valued at fair market value.

All fixed assets require the City Manager's approval for disposal. Disposal can occur as a donation, sale/trade-in, or scrapping the asset as approved by the City Manager.

LONG TERM DEBT

General Long-Term Debt

Debt Service Payments (Principal & Interest) – FY 2015

The budget for 2015 includes the following debt service payments by fund & source:

	Principal	Interest	Total Payment	Fund Total
1. General Fund Expenditures				
Bond:				
CIP - Animal Control Debt Transfer			-	
CIP - Wollman Pool Debt Transfer			308,570	
CIP - City Hall Debt Transfer			170,775	
CIP - Knight's Inn Debt Transfer			-	
Lease:				
Fire Truck Lease			146,465	
Telephone Lease			<u>33,785</u>	
				659,595
2. Recreation Fund Expenditures				
Lease:				
Telephone Lease			<u>2,578</u>	2,578
3. Countywide Sales Tax				
Bond:				
Countywide - Land Acquisition Transfer			146,830	
Countywide - Debt Reduction Transfer			<u>352,500</u>	
				499,330
4. Debt Service Fund Expenditures				
Bond:				
Series 2006-A	155,000	12,523		
Series 2010-A	240,000	37,168		
Series 2010-B	135,000	11,830		

	Principal	Interest	Total Payment	Fund Total
Series 2011-A	310,000	82,337		
Series 2011-B	795,000	53,838		
Series 2012-B	740,000	34,865		
Series 2013-A (1)	150,000	22,058		
Series 2013-A (2)	-	39,945		
Series 2014-A (1)	120,000	34,455		
Series 2014-A (2)	<u>195,000</u>	<u>24,091</u>		
			3,193,110	
Transfers from other funds:				
CIP - Animal Control Debt Transfer			-	
CIP - Wollman Pool Debt Transfer			(308,570)	
CIP - City Hall Debt Transfer			(170,775)	
CIP - Knight's Inn Debt Transfer			-	
Countywide - Land Acquisition Transfer			(146,830)	
Countywide - Debt Reduction Transfer			(352,500)	
Capital Projects - Capitalized Interest			<u>(39,945)</u>	
				2,174,490
5. Sewer Fund Expenditures				
Bond:				
Sewer Series 2011-B	150,000	8,000		
Sewer Series 2012-A	180,000	85,220		
Sewer Series 2012-B	145,000	28,210		
Sewer Series 2014-A	<u>255,000</u>	<u>64,349</u>		
			915,779	
Lease:				
Telephone Lease			<u>2,171</u>	917,950
5. Housing				
Lease:				
Telephone Lease			<u>814</u>	<u>814</u>
Total 2015 Debt Service - All Funds				<u><u>4,254,757</u></u>

Debt Service Balance Summary

Changes in Long Term Liabilities

	Balance 01/01/14	Additions	Retired	Balance 12/31/14	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 18,900,000	\$ 2,410,000	\$ 3,810,000	\$ 17,500,000	\$ 2,840,000
Capital leases	278,625	-	199,929	78,696	39,348
Notes	2,370,000	2,360,000	1,530,000	3,200,000	2,540,000
Business Type Activites:					
General obligation bonds	9,460,000	2,630,000	3,310,000	8,780,000	730,000
	<u>\$ 31,008,625</u>	<u>\$ 7,400,000</u>	<u>\$ 8,849,929</u>	<u>\$ 29,558,696</u>	<u>\$ 6,149,348</u>

Governmental Activity Long-Term Debt

General Obligation Bonds:

General obligation bonds have been the primary source for financing the City's general improvements, street & infrastructure projects, and other capital needs. The funding to meet the debt service requirements comes from the CIP Sales Tax, Countywide Sales Tax, and from Ad Valorem taxes. For a few select improvement projects, with the agreement of the area's residents, the City will finance a project by assessing a Special Assessment Tax paid by the affected residents.

Outstanding Bond Issues:

Series 2006-A

These bonds were issued in 2006 in the amount of \$1,340,000 and with an average coupon interest rate of 3.97%. These bonds were used for general improvements. The term was for 10 years. The future bond payments for Series 2006-A are as follows:

Year	Principal	Interest	Total
2015	\$ 155,000	\$ 12,523	\$ 167,523
2016	160,000	6,400	166,400
	<u>\$ 315,000</u>	<u>\$ 18,923</u>	<u>\$ 333,923</u>

Series 2010-A

These bonds were issued in 2010 in the amount of \$2,485,000 and with an average coupon interest rate of 2.4%. The bonds were issued for a series of items:

- \$320,000 was used to refund a portion of the 2008A general improvement bonds
- \$1,400,000 was used for general improvements
- \$500,000 was used for Limit Street improvements
- \$265,000 was used for improvements for the Community Center

The term was for 10 years. The future bond payments for Series 2010-A are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 240,000	\$ 37,168	\$ 277,168
2016	250,000	29,967	279,967
2017	260,000	23,093	283,093
2018	270,000	17,112	287,112
2019	275,000	10,362	285,362
2020	280,000	2,800	282,800
	<u>\$ 1,575,000</u>	<u>\$ 120,502</u>	<u>\$ 1,695,502</u>

Series 2010-B

These bonds were issued in 2010 in the amount of \$765,000 and with an average coupon interest rate of 4.07%. This was a taxable bond issue used for acquiring a building site for a hotel at the corner of 4th Street & Metropolitan Avenue. This series had a short term of 6 years. The future bond payments for Series 2010-B are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 135,000	\$ 11,830	\$ 146,830
2016	140,000	6,160	146,160
	<u>\$ 275,000</u>	<u>\$ 17,990</u>	<u>\$ 292,990</u>

Series 2011-A

These bonds were issued in 2011 in the amount of \$4,235,000 and with an average coupon interest rate of 2.6%. These bonds were used to finance the 20th Street and Metropolitan

intersection improvements in the amount of \$2,575,000 and general improvements in the amount of \$1,660,000. The term was 15 years. The future bond payments for Series 2011-A are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 310,000	\$ 82,337	\$ 392,337
2016	320,000	76,138	396,138
2017	325,000	69,737	394,737
2018	335,000	64,050	399,050
2019	345,000	57,350	402,350
2020-24	1,300,000	168,413	1,468,413
2025-29	420,000	21,600	441,600
	<u>\$ 3,355,000</u>	<u>\$ 539,625</u>	<u>\$ 3,894,625</u>

Series 2011-B

These bonds were issued in 2011 in the amount of \$6,250,000 and with an average coupon interest rate of 1.6%. This entire issue was a refunding issue to refinance earlier bond series and take advantage of lower interest rates. The following bond series were refunded:

- Series 2002-A \$1,885,000 – The original bonds were for general improvements and to finance Fire Station #1
- Series 2002-B \$1,345,000 – The original bonds were used to finance the Aquatics Center
- Series 2002-C \$1,355,000 – The original bonds were used for Fire Station #2 improvements and for the Gatewood Street Benefit District Improvements
- Series 2003-A \$770,000 – The original bonds were for general improvements
- Series 2007-A \$895,000 – The original bonds were also for general improvements

The future bond payments for Series 2011-B are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 795,000	\$ 53,838	\$ 848,838
2016	480,000	45,887	525,887
2017	480,000	39,888	519,888
2018	305,000	32,687	337,687
2019	300,000	27,350	327,350
2020-24	890,000	43,770	933,770
	<u>\$ 3,250,000</u>	<u>\$ 243,420</u>	<u>\$ 3,493,420</u>

Series 2012-B

These bonds were issued in 2012 in the amount of \$3,565,000 and with an average coupon interest rate of 1.25%. Of this issue, \$1,740,000 was for the normal general improvements. In addition, three bond series were refunded to take advantage of low interest rates:

- Series 2002-C \$320,000 – The original bonds were used for Fire Station #2 improvements and for the Gatewood Street Benefit District Improvements
- Series 2005-A \$625,000 – The original bonds were issued in the amount and for the purposes following:
 - \$1,010,000 – General Improvements
 - \$1,425,000 – City Hall Improvements
 - \$165,000 – Muncie Road Improvements
- Series 2008-A \$880,000 – The original bonds were for general improvements

The future bond payments for Series 2012-B are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 740,000	\$ 34,865	\$ 774,865
2016	425,000	25,615	450,615
2017	355,000	20,302	375,302
2018	360,000	15,865	375,865
2019	175,000	11,905	186,905
2020-24	550,000	19,810	569,810
	<u>\$ 2,605,000</u>	<u>\$ 128,362</u>	<u>\$ 2,733,362</u>

Series 2013-A (1)

Two bonds were issued in 2013 in one offering – Series 2013-A. The first bond was issued in the amount of \$1,555,000 with an average coupon interest rate of 1.85%. This was for general improvements and has a ten year term. The future bond payments for Series 2013-A (1) are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 150,000	\$ 22,058	\$ 172,058
2016	150,000	19,807	169,807
2017	150,000	18,833	168,833
2018	155,000	17,482	172,482
2019	155,000	15,158	170,158
2020-24	650,000	32,322	682,322
	<u>\$ 1,410,000</u>	<u>\$ 125,660</u>	<u>\$ 1,535,660</u>

Series 2013-A (2)

The second bond issued in the 2013 offering was used for the new Animal Control Facility. The bond was issued in the amount of \$2,305,000 with an average coupon interest rate of 1.85%. These were issued with a 10 year term but with capitalized interest and no principal payments starting until 2016. The debt service is being paid with CIP Sales Tax and the delayed principal payments will allow the aquatics center debt to be fully paid and then the revenue stream will go towards the Animal Control Facility debt service. The future payments of this bond are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ -	\$ 39,945	\$ 39,945
2016	215,000	39,945	254,945
2017	220,000	38,548	258,548
2018	220,000	36,567	256,567
2019	225,000	33,267	258,267
2020-24	1,175,000	104,050	1,279,050
2025-29	250,000	6,000	256,000
	<u>\$ 2,305,000</u>	<u>\$ 298,322</u>	<u>\$ 2,603,322</u>

Series 2014-A (1)

The 2014 bond issue was also offered in two parts. The first bond was issued in the amount of \$1,380,000 and with an average coupon interest rate of 2.15%. This bond was for general improvements and has a ten year term. The future bond payments of Series 2014-A (1) are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 120,000	\$ 34,455	\$ 154,455
2016	130,000	27,062	157,062
2017	130,000	24,463	154,463
2018	135,000	21,863	156,863
2019	135,000	19,162	154,162
2020-24	730,000	52,137	782,137
	<u>\$ 1,380,000</u>	<u>\$ 179,142</u>	<u>\$ 1,559,142</u>

Series 2014-A (2)

The second bond offering in 2014 was a refunding issue to take advantage of lower interest rates. The original bond refunded was Series 2009-A and had two components in the original issue:

- General Improvements \$1,390,00
- Deer Valley Improvement District \$540,000

The refunding bond was issued in the amount of \$1,030,000 with an average coupon interest rate of 2.15% and was issued for a 5 year term. The future bond payments for Series 2014-A (2) are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 195,000	\$ 24,091	\$ 219,091
2016	200,000	16,700	216,700
2017	210,000	12,700	222,700
2018	210,000	8,500	218,500
2019	215,000	4,300	219,300
	<u>\$ 1,030,000</u>	<u>\$ 66,291</u>	<u>\$ 1,096,291</u>

Capital Leases:

Fire Trucks

The City entered into a capital lease in 2010 to purchase a fire truck in the amount of \$614,784. This was a four year lease at 2.98% with the final payment made on July 15, 2014. The 2015 budget includes a lease payment estimate for the purchase of a new fire truck. The fire truck lease is financed with CIP sales tax.

VOIP Telephone System (Voice over Internet Protocol)

In 2011, the City entered a five year capital lease agreement to purchase a VOIP telephone system for \$196,740. This agreement is interest free with annual payments of \$39,348. The lease payments have been made by charging an allocation of the annual payments to various

City departments' operating budgets. The remaining lease payments for the VOIP telephone system are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 39,348	\$ -	\$ 39,348
2016	39,348	-	39,348
	<u>\$ 78,696</u>	<u>\$ -</u>	<u>\$ 78,696</u>

Notes:

The City finances the annual general improvement projects with temporary notes along with some special projects such as the purchase of the former Knight's Inn hotel. These are normally two year notes which are turned into long term bonds in the second year. As these projects have variable costs, this allows the City the flexibility to only bond the final project costs rather than the estimates. The following notes are outstanding at the start of 2015:

2013-B

The City issued Note 2013-B for \$840,000 in November 2013. It has a coupon interest rate of 1.15% and has a two year term. It has interest only payments due before its maturity on December 1, 2015. These interest payments were capitalized and made part of the note. This note was issued to purchase the former Knight's Inn hotel along with demolition costs to make a site available for a new hotel for the City. The City plans to bond this note in 2015 net of any sales receipts from a potential developer for the hotel site. The debt service on the planned bonds would come from the CIP sales tax proceeds starting in 2016. The current payment schedule for Note 2013-B as is follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 840,000	\$ 9,660	\$ 849,660
	<u>\$ 840,000</u>	<u>\$ 9,660</u>	<u>\$ 849,660</u>

2014-A

The City issued a note for \$2,360,000 in Note 2014-A with an average coupon interest rate of 0.82%. This note has three components:

- General Improvements in the amount of \$1,665,000 with a one year term. The City plans to bond the actual amount used for the planned projects in 2015.
- Fire Self Contained Breathing Apparatus (SCBA) Equipment in the amount of \$105,000 with a three year term. The annual debt service will come from CIP sales tax proceeds.
- City Radio Equipment Upgrade in the amount of \$590,000. This portion has a two year term with capitalized interest for the time period up to maturity. The principal will be paid in its entirety in 2016 with Countywide sales tax proceeds.

The scheduled payments on Note 2014-A is as follows:

Year	Principal	Interest	Total
2015	\$ 1,700,000	\$ 22,739	\$ 1,722,739
2016	625,000	2,069	627,069
2017	35,000	175	35,175
	<u>\$ 2,360,000</u>	<u>\$ 24,983</u>	<u>\$ 2,384,983</u>

Business Type Activity Long-Term Debt

General Obligation Bonds:

The City has two business type activities: Sewer & Refuse. All debt required by these operations is paid back out of the service charges billed by these activities to customers.

The Refuse operation has no outstanding debt at the start of 2015. It did have a bond for landfill closure costs but the final debt service payments extinguished this bond in 2014.

Sewer Bonds:

Sewer Series 2011-B

The City issued \$770,000 at an average coupon rate of 1.6% in 2011 to refund Sewer Series 2003-A bonds. The Series 2003-A bonds were originally issued for \$2,140,000 for sewer plant improvements. They were refunded to take advantage of lower interest rates. The scheduled payments for Sewer Series 2011-B are as follows:

Year	Principal	Interest	Total
2015	\$ 150,000	\$ 8,000	\$ 158,000
2016	150,000	6,500	156,500
2017	145,000	4,625	149,625
2019	140,000	2,450	142,450
	<u>\$ 585,000</u>	<u>\$ 21,575</u>	<u>\$ 606,575</u>

Sewer Series 2012-A

In 2012, the City issued \$4,165,000 at an average coupon interest rate of 2.29%. These bonds have a 20 year term and were used to finance a major addition to the sewer plant of a new UV disinfection unit. The scheduled payments for Sewer Series 2012-A are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 180,000	\$ 85,220	\$ 265,220
2016	180,000	81,620	261,620
2017	185,000	78,020	263,020
2018	190,000	74,320	264,320
2019	190,000	70,520	260,520
2020-24	1,020,000	293,600	1,313,600
2025-29	1,145,000	182,265	1,327,265
2030-34	770,000	41,500	811,500
	<u>\$ 3,860,000</u>	<u>\$ 907,065</u>	<u>\$ 4,767,065</u>

Sewer Series 2012-B

The City also refunded Sewer Series 2005-A in 2012 in the amount of \$1,735,000 with an average coupon interest rate of 1.25% to take advantage of the low interest rates. The original 2005 bond in the amount of \$2,380,000 was used for treatment plant improvements. The scheduled payments for Sewer Series 2012-B are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 145,000	\$ 28,210	\$ 173,210
2016	145,000	26,397	171,397
2017	145,000	24,585	169,585
2018	145,000	22,773	167,773
2019	155,000	21,177	176,177
2020-24	800,000	68,318	868,318
2025-29	170,000	3,910	173,910
	<u>\$ 1,705,000</u>	<u>\$ 195,370</u>	<u>\$ 1,900,370</u>

Sewer Series 2014-A

The City refunded Sewer Series 2008-A in 2014 in the amount of \$2,630,000 with an average coupon interest rate of 2.15% for the savings in lowering the interest rate. The original 2008 bonds in the amount of \$3,930,000 were used for Phase II improvements of the wastewater treatment plant started in 2006. The scheduled payments for Sewer Series 2014-A are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 255,000	\$ 64,349	\$ 319,349
2016	270,000	49,925	319,925
2017	275,000	44,525	319,525
2018	280,000	39,025	319,025
2019	295,000	33,425	328,425
2020-24	<u>1,255,000</u>	<u>72,500</u>	<u>1,327,500</u>
	<u>\$ 2,630,000</u>	<u>\$ 303,749</u>	<u>\$ 2,933,749</u>

BUDGET SUMMARY

2015 Summary of Mill Levies

	2014 Mill Levy	2015 Mill Levy	Change From 2014
General Fund	35.332	15.068	-20.264
Recreation	2.528	2.458	-0.070
Bond & Interest	8.801	8.170	-0.631
Fire Pension	0.632	0.658	0.026
Police Pension	0.117	0.057	-0.060
Tax Funds	47.411	26.411	-21.000
Library	3.750	3.750	0.000
Library Employee Benefits	0.868	0.868	0.000
Library Funds	4.618	4.618	0.000
Total - City:	52.029	31.029	-21.000

2015 Summary of Ad Valorem Taxes

	2014 Ad Valorem Taxes	2015 Ad Valorem Taxes	Change From 2014
General Fund	7,061,850	2,994,984	-57.6%
Recreation	505,344	488,541	-3.3%
Bond & Interest	1,759,142	1,623,780	-7.7%
Fire Pension	126,283	130,743	3.5%
Police Pension	23,469	11,309	-51.8%
Tax Funds	9,476,088	5,249,357	-44.6%
Library	749,428	745,236	-0.6%
Library Employee Benefits	173,514	172,437	-0.6%
Library Funds	922,942	917,673	-0.6%
Total - City:	10,399,029	6,167,030	-40.7%

2015 Summary of Revenue and Expense
All City Funds

	2014 Budget	2014 Estimate	2015 Recommendation	% Over 2014
<u>Revenue</u>				
Taxes	10,949,430	12,971,630	16,181,405	
Intergovernmental	3,433,540	3,321,183	3,441,300	
Licenses and Permits	385,250	314,030	311,550	
Charges For Service	9,842,430	9,719,961	9,916,445	
Miscellaneous	227,745	227,709	217,970	
Transfers	1,725,610	1,764,833	1,663,480	
Total Revenue	26,564,005	28,319,346	31,732,150	19.5
<u>Expense</u>				
Personal Services	17,515,690	17,271,456	17,975,975	
Contractual Services	8,834,025	8,964,363	9,228,625	
Commodities	2,035,095	1,952,523	2,077,680	
Capital Outlay	1,295,690	766,495	1,001,470	
Debt Service	3,986,535	3,986,535	4,068,945	
Transfers	4,576,745	4,767,406	5,065,835	
Reserves	4,171,185	0	5,119,565	
Total Expense	42,414,965	37,708,778	44,538,095	5.0
Revenue/Expense Net:	-15,850,960	-9,389,432	-12,805,945	-19.2
Jan 1 Balance:	6,054,815	6,408,870	7,118,483	
Ad Valorem Taxes:	10,096,145	10,099,045	5,987,462	-40.7
Dec 31 Balance:	300,000	7,118,483	300,000	

2015 Summary of Expense
By Fund Type

	2013			2015 Submission			2015 Recommendation			
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	% Over 2014
General Fund	18,837,071	19,746,540	19,572,535	21,468,703	0	21,468,703	21,476,615	0	21,476,615	8.8
Recreation	1,426,202	1,479,555	1,444,852	1,495,425	0	1,495,425	1,497,100	0	1,497,100	1.2
Bond & Interest	3,062,473	3,110,280	3,110,280	3,153,165	0	3,153,165	3,153,165	0	3,153,165	1.4
Fire Pension	139,636	560,305	140,645	565,275	0	565,275	565,335	0	565,335	0.9
Police Pension	24,022	165,085	13,800	166,105	0	166,105	166,105	0	166,105	0.6
Tax Funds	23,489,403	25,061,765	24,282,112	26,848,673	0	26,848,673	26,858,320	0	26,858,320	7.2
Streets	1,217,960	1,191,300	1,196,459	1,212,964	0	1,212,964	1,213,345	0	1,213,345	1.9
Countywide Sales Tax	3,369,211	2,907,560	2,466,675	3,259,665	0	3,259,665	3,259,665	0	3,259,665	12.1
Tax Increment Financing	0	0	0	50,475	0	50,475	50,475	0	50,475	*,*
Tax Increment - Home Depot F	189,966	250,300	200,100	288,130	0	288,130	288,130	0	288,130	15.1
Convention & Visitors Bureau	0	0	66,804	179,981	0	179,981	180,000	0	180,000	*,*
Police Seizure	217,534	384,605	69,655	187,555	0	187,555	187,555	0	187,555	-51.2
Sewer	4,446,809	5,908,340	4,100,270	5,850,540	0	5,850,540	5,798,265	0	5,798,265	-1.9
Refuse	1,870,855	2,192,830	1,753,790	2,323,775	0	2,323,775	2,312,060	0	2,312,060	5.4
Refuse Restricted	49,154	53,170	57,720	11,000	0	11,000	11,000	0	11,000	-79.3
Earl R. Harmon Fund	25,370	0	0	0	0	0	0	0	0	*,*
Special Park Gift	46,862	67,015	30,000	61,415	0	61,415	61,415	0	61,415	-8.4
Non-Tax Funds	11,433,721	12,955,120	9,941,473	13,425,500	0	13,425,500	13,361,910	0	13,361,910	3.1
Library	840,939	820,300	821,575	822,500	0	822,500	822,500	0	822,500	0.3
Library Employee Benefits	192,234	189,000	189,080	189,600	0	189,600	189,600	0	189,600	0.3
Library Funds	1,033,173	1,009,300	1,010,655	1,012,100	0	1,012,100	1,012,100	0	1,012,100	0.3
Housing - Planters II	483,494	929,840	501,570	937,380	0	937,380	938,755	0	938,755	1.0
VA Supportive Housing Fund	217,319	0	0	0	0	0	0	0	0	*,*
Housing - Section 8	1,546,378	1,715,880	1,472,465	1,866,740	0	1,866,740	1,866,740	0	1,866,740	8.8
Blight Elimination Trust Fund	0	30,690	0	39,090	0	39,090	39,090	0	39,090	27.4

2015 Summary of Expense
By Fund Type

				2015 Submission			2015 Recommendation			
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	% Over 2014
Community Development	291,793	325,370	323,283	328,400	0	328,400	328,400	0	328,400	0.9
CIAP Fund	142,499	387,000	177,220	132,780	0	132,780	132,780	0	132,780	-65.7
Federal Funds	2,681,483	3,388,780	2,474,538	3,304,390	0	3,304,390	3,305,765	0	3,305,765	-2.4
Grand Total	38,637,780	42,414,965	37,708,778	44,590,663	0	44,590,663	44,538,095	0	44,538,095	5.0

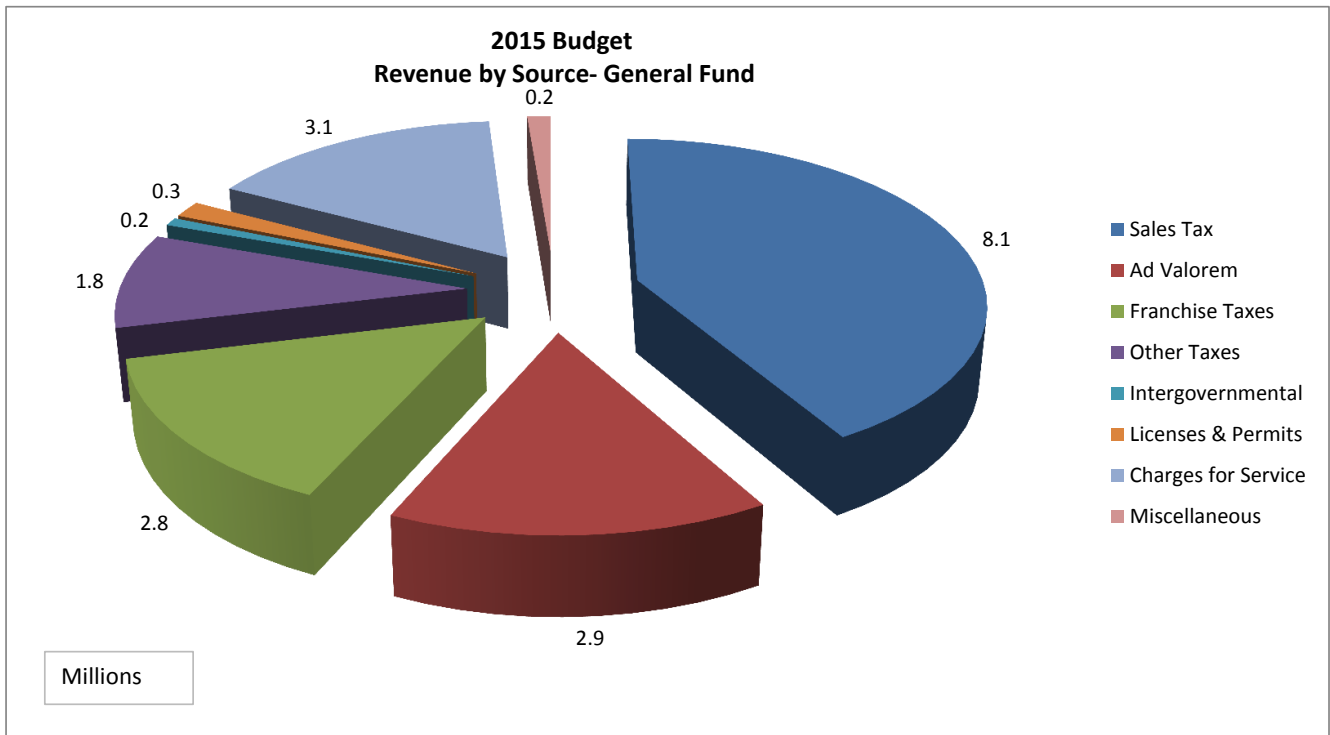
PERSONNEL SUMMARY

	<u>Full-Time</u>			<u>Part-Time</u>			<u>Total</u>		
	2013	2014	2015	2013	2014	2015	2013	2014	2015
<u>General Fund</u>									
General Government:									
City Manager	4	4	4				4	4	4
City Clerk	4	4	4				4	4	4
Human Resources	2	2	2	0.5	0.5	0.5	2.5	2.5	2.5
Finance	4	4	4	0.5	0.5	0.5	4.5	4.5	4.5
Municipal Court	2	2	2	1.5	1.5	1.5	3.5	3.5	3.5
Information Technology	2	2	2				2	2	2
Public Safety:									
Police Administration	13	13	13				13	13	13
Police Operations	68	67	67	1	1	1	69	68	68
Police-Animal Control	4	4	4				4	4	4
Police-Parking Enforcement	1	0	0				1	0	0
Fire Administration	3	3	3				3	3	3
Fire Suppression	52	50	50				52	50	50
Fire Prevention	2	3	3				2	3	3
Public Works:									
Engineering	6	5.5	5.5				6	5.5	5.5
Inspection	4	4	4				4	4	4
Planning & Zoning	1.9	1.9	1.9				1.9	1.9	1.9
Economic Development	1	0	0				1	0	0
Code Enforcement	3	3	3	0.5	0.5	0.5	3.5	3.5	3.5
Culture & Recreation:									
Parks	9	9	9	1.8	1.8	1.8	10.8	10.8	10.8
Municipal Garage	3.25	3.25	3.25				3.25	3.25	3.25
Service Center	1.5	1.5	1.5				1.5	1.5	1.5
Total General Fund	190.65	186.15	186.15	5.8	5.8	5.8	15.5	15.5	15.5
<u>Special Revenue Funds:</u>									
Recreation									
Recreation	4	4	4	0.25	0.6	0.6	4.25	4.6	4.6
Community Center Aquatics	2	2	2	2	2	2	4	4	4
Community Center	4	4	4	3	3	3	7	7	7
Wollman Aquatics				5.6	5.6	5.6	5.6	5.6	5.6
Total Recreation	10.00	10.0	10.0	10.85	11.2	11.2	20.85	21.2	21.2
Streets									
Street/Alley Maintenance	12	11.5	11.5				12	11.5	11.5
Traffic Control	1	1	1				1	1	1
Total Streets	13	12.5	12.5				13	12.5	12.5
Convention & Visitors Bureau:	0	1.0	1.0	0	1	1	0	1.5	1.5
Federal Grants:									
Housing-Planters II	3.5	3.5	3.5				3.5	3.5	3.5
Housing-Section 8	2.0	1.5	1.5				2.0	1.5	1.5
Community Development	1.1	1.1	1.1				1.1	1.1	1.1
Total Federal Grants	6.6	6.1	6.1				6.6	6.1	6.1
<u>Enterprise Funds:</u>									
Sewer:									
Sewer Plant	9	10	10				9	10	10
Sewer Collection	8	7.5	7.5				8	7.5	7.5
Storm Sewers	2	2	2				2	2	2
Total Sewer	19	19.5	19.5				19	19.5	19.5
Refuse:									
Refuse Collection	12.25	12.25	12.25				12.25	12.25	12.25
Refuse Disposal	1	1	1	0.5	0.5	0.5	1.5	1.5	1.5
Total Refuse	13.25	13.25	13.25	0.5	0.5	0.5	13.25	13.25	13.25
Grand Total	252.50	248.50	248.50	17.10	17.95	17.95	269.60	266.45	266.45

GENERAL FUND

Revenues by Source - General Fund

Sales Tax	41.9 %
Ad Valorem	15.1%
Franchise Taxes	14.6%
Other Taxes	9.3%
Intergovernmental	0.8%
Licenses & Permits	1.6%
Charges for Service	15.9%
Miscellaneous	0.9%



2015 Object Level Summary of Revenue
General Fund

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Delinquent Taxes	138,374	125,000	125,000	125,000	0	125,000	125,000	0	125,000	0	
Special Assessment - Current	57,810	30,000	53,000	45,000	0	45,000	45,000	0	45,000	15,000	
Special Assessment - Delin	3,493	4,000	1,050	3,000	0	3,000	3,000	0	3,000	-1,000	
Compensating Use Tax	439,821	425,000	575,000	825,000	0	825,000	825,000	0	825,000	400,000	
Local Sales Tax	1,859,415	1,825,000	1,950,000	1,950,000	0	1,950,000	1,950,000	0	1,950,000	125,000	
Local Sales Tax - CIP	1,859,415	1,825,000	1,950,000	1,950,000	0	1,950,000	1,950,000	0	1,950,000	125,000	
Motor Vehicle Tax	887,824	768,285	763,970	791,130	0	791,130	791,130	0	791,130	22,845	
Local Sales Tax - Prop Tax Red	0	0	1,200,000	4,174,135	0	4,174,135	4,174,135	0	4,174,135	4,174,135	
Franchise Tax - Gas	490,858	400,000	609,725	525,000	0	525,000	525,000	0	525,000	125,000	
Franchise Tax - Electric	1,848,872	1,850,000	1,900,000	1,900,000	0	1,900,000	1,900,000	0	1,900,000	50,000	
Franchise Tax - Telephone	76,230	75,000	75,000	75,000	0	75,000	75,000	0	75,000	0	
Franchise Tax - Cable TV	312,221	325,000	300,000	300,000	0	300,000	300,000	0	300,000	-25,000	
Franchise Tax - Video	8,696	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	
Taxes	7,983,028	7,662,285	9,512,745	12,673,265	0	12,673,265	12,673,265	0	12,673,265	5,010,980	65.4
Highway Connecting Links	42,379	35,000	40,000	40,000	0	40,000	40,000	0	40,000	5,000	
Liquor Tax	111,387	117,000	112,400	112,400	0	112,400	112,400	0	112,400	-4,600	
Federal Grants	76,703	60,000	2,500	2,500	0	2,500	2,500	0	2,500	-57,500	
State Grants	0	0	0	0	0	0	0	0	0	0	
Transient Guest Tax	77,267	85,000	46,100	0	0	0	0	0	0	-85,000	
Intergovernmental	307,736	297,000	201,000	154,900	0	154,900	154,900	0	154,900	-142,100	-47.8
Business Licenses	79,750	85,000	80,000	80,000	0	80,000	80,000	0	80,000	-5,000	
Deer Hunting Permit	1,400	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	
Dog Tags	29,062	28,000	28,000	28,000	0	28,000	28,000	0	28,000	0	
License - Other/Misc Sales	3,588	4,000	4,000	4,000	0	4,000	4,000	0	4,000	0	
Permits - Food Handlers	3,048	2,250	1,730	2,000	0	2,000	2,000	0	2,000	-250	
Permits - Health Inspection	13,400	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Permit - Building/Residential	43,975	50,000	17,500	17,500	0	17,500	17,500	0	17,500	-32,500	

2015 Object Level Summary of Revenue
General Fund

	2013			2015 Submission			2015 Recommendation			\$ Over 2014	% Over 2014
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget		
Permit - New 3 Or 4 Family	0	0	0	0	0	0	0	0	0	0	
Permit - Misc Remodeling	57,675	90,000	70,000	70,000	0	70,000	70,000	0	70,000	-20,000	
Permit - Res Garages/Carport	759	2,000	1,000	1,000	0	1,000	1,000	0	1,000	-1,000	
Permit - Building/Commercial	13,095	10,000	15,000	10,000	0	10,000	10,000	0	10,000	0	
Permit - Public Building	9,327	0	0	0	0	0	0	0	0	0	
Permit - Demolitions	695	500	400	500	0	500	500	0	500	0	
License - Plumbing	14,100	13,000	13,000	13,000	0	13,000	13,000	0	13,000	0	
Permit - Plumbing	9,026	13,500	10,000	10,000	0	10,000	10,000	0	10,000	-3,500	
License - Electrical	20,225	20,000	18,000	18,000	0	18,000	18,000	0	18,000	-2,000	
Permit - Electrical	7,060	10,000	7,000	7,000	0	7,000	7,000	0	7,000	-3,000	
License - Mechanical	17,104	16,500	15,000	15,000	0	15,000	15,000	0	15,000	-1,500	
Permit - Mechanical	14,072	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Rental Registration License	900	1,300	1,000	1,000	0	1,000	1,000	0	1,000	-300	
Fees - Examinations	420	1,200	300	300	0	300	300	0	300	-900	
Fees - Replats/Subdividing	4,605	3,500	1,300	1,750	0	1,750	1,750	0	1,750	-1,750	
Fees - ROW Vacation	500	0	0	0	0	0	0	0	0	0	
Licenses & Permits - Other	8,040	8,500	4,800	6,500	0	6,500	6,500	0	6,500	-2,000	
Licenses and Permits	351,826	385,250	314,030	311,550	0	311,550	311,550	0	311,550	-73,700	-19.1
Garage Repairs	408,483	457,250	439,500	450,000	0	450,000	450,000	0	450,000	-7,250	
Load Zones & Bags	400	0	600	600	0	600	600	0	600	600	
Plan Review Fees	52,071	15,000	10,000	10,000	0	10,000	10,000	0	10,000	-5,000	
Project Administration Fees	737	5,000	10,000	250	0	250	250	0	250	-4,750	
Inspection Fees	0	0	0	0	0	0	0	0	0	0	
EMT Services	1,040	0	0	0	0	0	0	0	0	0	
UST Inspection Fees	0	0	0	0	0	0	0	0	0	0	
Propane Tank Inspection Fee	75	0	0	0	0	0	0	0	0	0	
Permit Parking Fees	2,765	0	1,920	1,920	0	1,920	1,920	0	1,920	1,920	
Police Security	8,976	12,500	12,500	12,500	0	12,500	12,500	0	12,500	0	
Alarm Response Fees	585	250	250	250	0	250	250	0	250	0	
Dog Bond	4,825	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	

2015 Object Level Summary of Revenue
General Fund

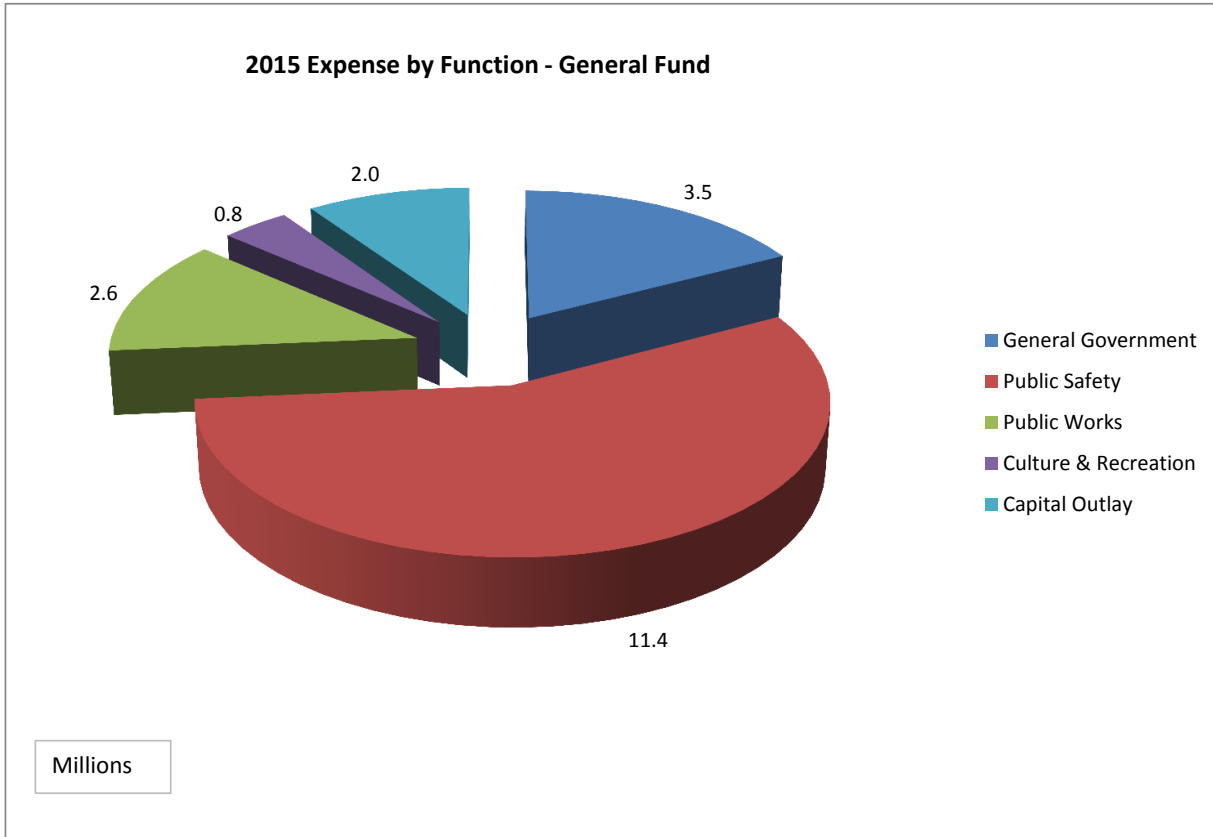
	2015 Submission						2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Animal Pick Up Fees	12,300	14,000	14,000	14,000	0	14,000	14,000	0	14,000	0	
Animal Control Fees - Other	8,980	7,500	8,000	8,000	0	8,000	7,500	0	7,500	0	
Court Bonds & Fines	877,174	950,000	875,000	950,000	0	950,000	950,000	0	950,000	0	
Street Parking Fines	2,290	0	0	0	0	0	0	0	0	0	
Permit Parking Fines	240	0	250	250	0	250	250	0	250	250	
Sale Of Maps	10	50	0	0	0	0	0	0	0	-50	
Sale of Fuel	462,367	550,700	456,000	460,000	0	460,000	460,000	0	460,000	-90,700	
Park Fees	25,039	21,000	21,000	21,000	0	21,000	21,000	0	21,000	0	
Haymarket Square Rentals	1,550	2,000	2,000	2,000	0	2,000	2,000	0	2,000	0	
Admin Service Charge - Sewer	367,000	378,010	378,010	389,350	0	389,350	389,350	0	389,350	11,340	
Admin Service Charge - Refuse	147,670	152,100	152,100	156,650	0	156,650	156,650	0	156,650	4,550	
Open Public Records Fees	6,006	5,350	5,545	5,720	0	5,720	5,720	0	5,720	370	
VA Fire Service Fees	374,352	388,205	388,205	402,570	0	402,570	402,570	0	402,570	14,365	
Charges For Service - Other	69,367	65,410	60,046	91,200	0	91,200	91,200	0	91,200	25,790	
Charges For Service	2,834,301	3,029,325	2,839,926	2,981,260	0	2,981,260	2,980,760	0	2,980,760	-48,565	-1.6
Interest Earnings	20,897	22,500	16,000	16,000	0	16,000	16,000	0	16,000	-6,500	
Sale Of Land	0	0	0	0	0	0	0	0	0	0	
Sale of Vehicles	0	0	0	0	0	0	0	0	0	0	
Contribution	0	0	0	0	0	0	0	0	0	0	
Vehicle Settlement	0	0	0	0	0	0	0	0	0	0	
Commissions	0	500	0	0	0	0	0	0	0	-500	
Motor Fuel Tax Refund	3,179	2,800	2,700	2,700	0	2,700	2,700	0	2,700	-100	
Other - Miscellaneous	235,475	144,355	148,191	148,275	0	148,275	148,175	0	148,175	3,820	
Miscellaneous	259,552	170,155	166,891	166,975	0	166,975	166,875	0	166,875	-3,280	-1.9
Transfer From Special Fuel	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	
Transfer From Countywide Sales	66,736	126,815	8,843	0	0	0	0	0	0	-126,815	
Transfer From Police Seizure	2,951	0	0	0	0	0	0	0	0	0	
Transfer From Construction	3,049	0	78,635	78,635	0	78,635	78,635	0	78,635	78,635	
Transfer From Refuse Fund	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	

2015 Object Level Summary of Revenue
General Fund

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Transfer From Special Park	0	0	0	0	0	0	0	0	0	0	
Transfers	167,426	221,505	182,168	173,325	0	173,325	173,325	0	173,325	-48,180	-21.8
Total Revenue	11,903,870	11,765,520	13,216,760	16,461,275	0	16,461,275	16,460,675	0	16,460,675	4,695,155	39.9

Expenditures by Function - General Fund

General Government	17.3%
Public Safety	56.3%
Public Works	12.7%
Culture & Recreation	4.0%
Capital Outlay	9.6%



2015 Activity Level Summary of Expense
General Fund

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
General Revenue	0	0	0	1,237,800	0	1,237,800	1,237,800	0	1,237,800	1,237,800	*.*
City Commission	73,234	61,680	61,605	66,615	0	66,615	66,915	0	66,915	5,235	8.5
City Manager	413,811	421,760	421,700	429,305	0	429,305	430,465	0	430,465	8,705	2.1
City Clerk	425,833	445,865	479,842	569,655	0	569,655	569,655	0	569,655	123,790	27.8
Personnel	235,995	256,110	246,714	261,255	0	261,255	261,255	0	261,255	5,145	2.0
Finance	481,948	431,990	401,138	433,320	0	433,320	433,320	0	433,320	1,330	0.3
Legal	54,455	54,175	54,175	54,175	0	54,175	54,175	0	54,175	0	0.0
Municipal Court	302,658	316,345	312,220	320,635	0	320,635	323,635	0	323,635	7,290	2.3
Building & Grounds	126,694	125,525	125,280	131,160	0	131,160	131,860	0	131,860	6,335	5.0
Information Services	367,534	367,930	360,625	379,815	0	379,815	379,815	0	379,815	11,885	3.2
City-Wide Expenses	345,890	212,550	319,911	344,660	0	344,660	344,660	0	344,660	132,110	62.2
CIP Expenses	1,850,818	1,825,000	1,950,000	1,950,000	0	1,950,000	1,950,000	0	1,950,000	125,000	6.8
Liquor Tax - Education	57,445	61,785	61,785	67,558	0	67,558	67,558	0	67,558	5,773	9.3
Transient Guest Tax	77,267	85,000	46,100	0	0	0	0	0	0	-85,000	-100.0
Contingency	8,875	25,000	10,000	25,000	0	25,000	25,000	0	25,000	0	0.0
Police Administration	1,117,178	1,280,830	1,246,828	1,277,000	0	1,277,000	1,233,280	0	1,233,280	-47,550	-3.7
Police Operations	4,598,645	5,244,815	5,127,590	5,333,555	0	5,333,555	5,333,555	0	5,333,555	88,740	1.7
Police - Animal Control	244,418	252,695	257,305	257,010	0	257,010	302,030	0	302,030	49,335	19.5
Police - Parking Enforcement	49,119	0	0	0	0	0	0	0	0	0	*.*
Fire Administration	393,017	405,105	413,625	400,143	0	400,143	401,320	0	401,320	-3,785	-0.9
Fire Suppression	3,771,288	3,824,725	3,738,265	3,814,553	0	3,814,553	3,814,555	0	3,814,555	-10,170	-0.3
Fire Prevention	200,715	195,055	285,105	301,420	0	301,420	301,420	0	301,420	106,365	54.5
Engineering	565,196	550,170	550,143	570,667	0	570,667	570,667	0	570,667	20,497	3.7
Inspection	283,516	300,500	293,796	305,492	0	305,492	305,490	0	305,490	4,990	1.7
Street Lighting	402,974	405,000	438,185	450,650	0	450,650	450,650	0	450,650	45,650	11.3
Planning & Zoning	145,157	153,490	146,004	158,065	0	158,065	158,065	0	158,065	4,575	3.0

2015 Activity Level Summary of Expense
General Fund

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Economic Development	65,855	126,815	10,433	0	0	0	0	0	0	-126,815	-100.0
Code Enforcement	251,283	255,385	250,764	257,590	0	257,590	257,590	0	257,590	2,205	0.9
Airport	89,060	85,605	82,990	86,600	0	86,600	86,600	0	86,600	995	1.2
Civil Defense	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	0.0
Parks	738,637	788,205	771,711	793,005	0	793,005	793,005	0	793,005	4,800	0.6
Riverfront Park	25,063	20,520	20,430	20,520	0	20,520	20,670	0	20,670	150	0.7
Municipal Garage	919,495	1,010,915	933,659	1,014,100	0	1,014,100	1,014,125	0	1,014,125	3,210	0.3
Service Center	145,499	147,495	146,107	148,880	0	148,880	148,980	0	148,980	1,485	1.0
Total Expense	18,837,071	19,746,540	19,572,535	21,468,703	0	148,880	21,476,615	0	21,476,615	1,730,075	8.8

2015 Object Level Summary of Revenue and Expense
General Fund
General Revenue

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Taxes	6,062,311	5,803,285	7,508,695	10,675,265	0	10,675,265	10,675,265	0	10,675,265	4,871,980	84.0
Intergovernmental	98,073	93,500	96,000	96,000	0	96,000	96,000	0	96,000	2,500	2.7
Charges For Service	514,670	530,110	530,110	546,000	0	546,000	546,000	0	546,000	15,890	3.0
Miscellaneous	20,897	23,500	16,000	16,000	0	16,000	16,000	0	16,000	-7,500	-31.9
Total Revenue	6,695,951	6,450,395	8,150,805	11,333,265	0	11,333,265	11,333,265	0	11,333,265	4,882,870	75.7
<u>Expense</u>											
Reserves	0	0	0	1,237,800	0	1,237,800	1,237,800	0	1,237,800	1,237,800	*.*
Total Expense	0	0	0	1,237,800	0	1,237,800	1,237,800	0	1,237,800	1,237,800	*.*
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The General Revenue budget accounts for all General Fund revenue that is not directly related to a specific department.

The 2015 General Revenue budget rises \$4,882,870, or 75.7%, over the 2014 budget due primarily to a \$4,174,135 increase resulting from the new 1% sales tax, a \$125,000 increase in local sales taxes, a \$125,000 increase in gas franchise taxes, and a \$400,000 increase in compensating use taxes.

A new reserve was established to track the 2014 receipts from the new 1% sales tax. This is reserved to help stabilize the mill levy rates in upcoming years. The forecasted balance for this reserve is \$1,243,300.

City Commission

Mission

The City Commission is the governing body for the City of Leavenworth. The Commission works, through its policies and decisions, to improve the quality of life for residents of the City and to better position the City for economic development.

Methodology

Policy and budget setting: The Commission provides leadership, vision and direction for the staff and City resources by setting policy, passing resolutions and ordinances, approving the operating and capital improvement program budgets and appointing citizens to advisory boards.

Appoint professional management: The five commission members are elected at large and selects one member to serve as mayor for a one-year term. The mayor and Commission select and hire a professional manager to oversee personnel and day-to-day operations of the City.

Goals

The City Commission establishes yearly goals, which are available at www.lvks.org and at City Hall.

2015 Object Level Summary of Revenue and Expense
General Fund
City Commission

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Miscellaneous	0	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	0	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Personal Services	27,301	27,300	27,300	27,300	0	27,300	27,300	0	27,300	0	0.0
Contractual Services	40,988	31,230	32,055	36,165	0	36,165	36,465	0	36,465	5,235	16.8
Commodities	3,945	2,150	1,250	2,150	0	2,150	2,150	0	2,150	0	0.0
Transfers	1,000	1,000	1,000	1,000	0	1,000	1,000	0	1,000	0	0.0
Total Expense	73,234	61,680	61,605	66,615	0	66,615	66,915	0	66,915	5,235	8.5
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 City Commission expense budget increases \$5,235, or 8.5%, from the 2014 budget due primarily to a \$2,600 increase in postage and printing costs of \$2,500 for a Countywide sales tax mailer. Other expenses remain essentially unchanged from 2014 levels.

City Manager's Office

Mission

The City Manager's Office provides support to the City Commission in formulating and implementing policies that provide responsive, effective and fiscally responsible services for residents of Leavenworth. In addition, the City Manager's Office provides administrative and support services for the City in an appropriate, effective and economical manner.

Methodology

The City Manager's Office provides oversight of every department in the City. Through this professional management, the Office monitors budget, policy implementation and employee performance and accountability.

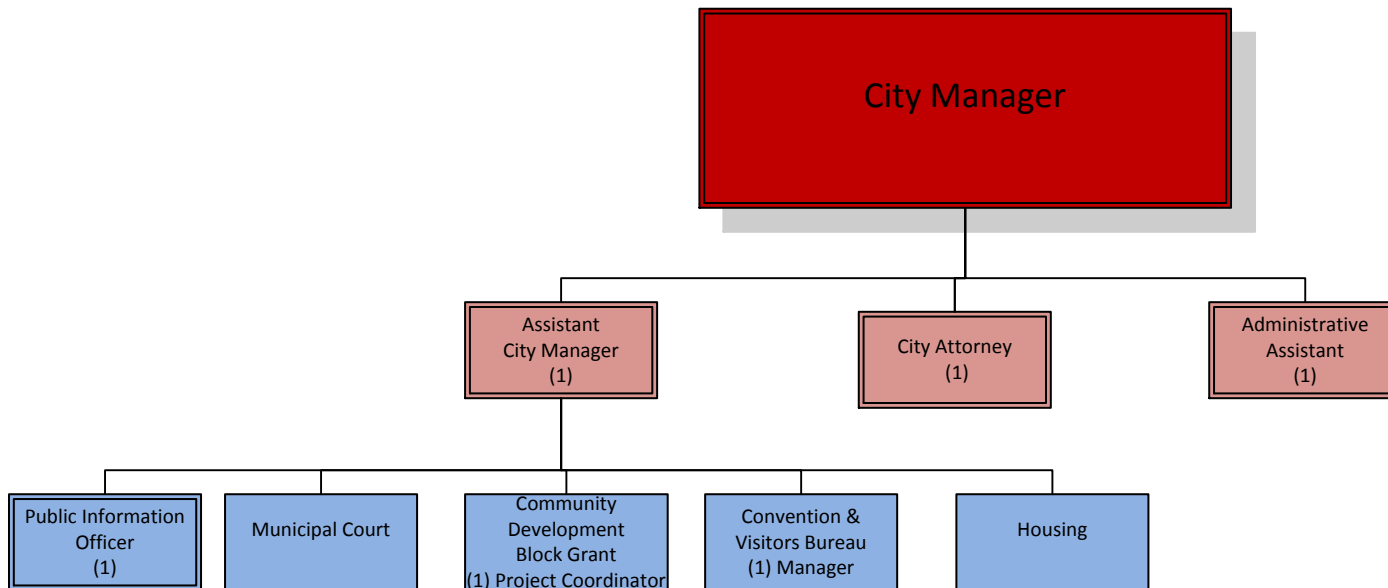
Economic Development efforts are managed through the City Manager's office, and include: financial incentives, development proposals, interaction with regional, state and federal programs and more.

The Public Information Office is included in the City Manager's Office, and works to keep the residents of the City informed about legislative action, current and upcoming projects, recreational activities and city services.

Goals

- Ensure adequate progress is being made on City Commission goals
- Ensure City operations are undertaken within the City's operating policies, as well as within local, state and federal laws.

City Manager Organizational Chart



2015 Object Level Summary of Revenue and Expense
 General Fund
 City Manager

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	5,165	5,160	5,160	5,150	0	5,150	5,150	0	5,150	-10	-0.2
Miscellaneous	180	0	150	0	0	0	0	0	0	0	*.*
Total Revenue	5,345	5,160	5,310	5,150	0	5,150	5,150	0	5,150	-10	-0.2
Expense											
Personal Services	379,667	387,500	389,315	396,045	0	396,045	396,045	0	396,045	8,545	2.2
Contractual Services	32,012	31,510	30,710	30,510	0	30,510	32,470	0	32,470	960	3.0
Commodities	2,132	2,750	1,675	2,750	0	2,750	1,950	0	1,950	-800	-29.1
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	413,811	421,760	421,700	429,305	0	429,305	430,465	0	430,465	8,705	2.1
Full Time Equivalents:	4.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00		

Revenue in the City Manager's budget includes a 50% cost share reimbursement from the school board for the cable TV video editing contract. \$5,150 is budgeted for 2015.

The 2015 City Manager expense budget rises \$7,545, or 1.8%, over the 2014 budget due to a \$8,545 increase in Personal Services for salary and fringe benefit expenses. The telephone costs decrease by \$1,000 due to the elimination of one cell phone line. Other expenses remain unchanged from 2014 levels.

City Clerk Department

Mission

The Office of the City Clerk is dedicated to excellent service to the public, City staff, and the City Commission through personal assistance and the use of information technologies. The Office of the City Clerk seeks to provide timely and accessible service in response to all inquiries and requests for public information and records. The City Clerk's office serves the citizens of Leavenworth as an accessible and responsive representative of transparent and open government.

Methodology

Customer Service. The Leavenworth City Clerk's staff provides quality customer service and record keeping in an efficient manner in accordance with local and State laws and fosters public trust and accountability.

Governing Body. Prepares all the City Commission agendas and minutes for regular, special, study session and work session meetings; and disseminates to the commissioners, staff and the public.

Licenses, Permits & Programs. The office receives, reviews and issues licenses for all City regulatory business. Additional services available are: ordinances, resolutions, dog tags, Elderly Rebate Program, Code of Ordinances, trash bags, Rental Registration, garage sale permits and records management. Special events for street closures and also Haymarket Square.

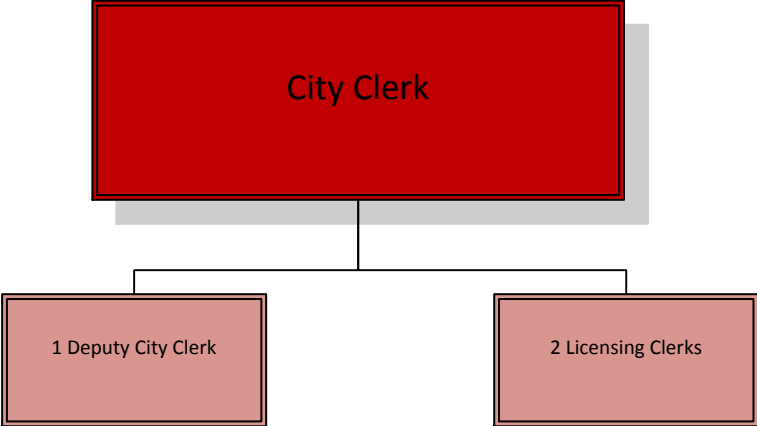
Risk Management Services. Commercial insurance is provided through the competitive acquisition and maintenance of various insurance coverage; the development, coordination and loss control throughout the City; and litigation monitoring and claims support.

Philosophy. The City Clerk's operating philosophy is to facilitate a positive and productive visit to Leavenworth City Hall for all customers and staff members.

Goals

- Monitor licenses and permits to maintain revenue sources
- Prepare and distribute all City Commission agendas, minutes, study session and work session meetings
- Provide quality service for all customers and City staff
- To maintain the number and quality of City legal publications
- Comply with guidelines concerning records management retention and distribution
- Manage the City's accounts receivable billing and revenues

City Clerk Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
City Clerk

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Taxes	0	0	0	0	0	0	0	0	0	0	*.*
Licenses and Permits	115,200	119,300	114,000	114,000	0	114,000	114,000	0	114,000	-5,300	-4.4
Charges For Service	5,097	8,500	13,500	3,750	0	3,750	3,750	0	3,750	-4,750	-55.9
Miscellaneous	270	150	150	150	0	150	150	0	150	0	0.0
Total Revenue	120,567	127,950	127,650	117,900	0	117,900	117,900	0	117,900	-10,050	-7.9
Expense											
Personal Services	264,205	276,855	277,235	291,360	0	291,360	291,360	0	291,360	14,505	5.2
Contractual Services	157,817	164,260	197,957	273,645	0	273,645	273,645	0	273,645	109,385	66.6
Commodities	3,811	4,750	4,650	4,650	0	4,650	4,650	0	4,650	-100	-2.1
Total Expense	425,833	445,865	479,842	569,655	0	569,655	569,655	0	569,655	123,790	27.8
Full Time Equivalents:	4.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00		

The 2015 City Clerk revenue budget declines \$10,050, or 7.9%, from the 2014 budget due primarily to a \$5,000 decrease in business licenses and \$4,750 decrease in project administration fees earned from the Neighborhood Stabilization Grant.

The 2015 City Clerk expense budget increases \$123,790, or 27.8%, over the 2014 budget due primarily to a \$14,505 increase in Personal Services for salary and fringe benefit expenses, a \$13,000 increase in Election expenses to cover the 2014 Commission election, \$18,140 increase in copier maintenance and supply expenses as these costs are consolidated into the City Clerk's budget from other City Hall departments. In 2015, the Property and Risk Management insurance was also consolidated into the Clerk's budget increasing insurance by \$78,950. Other expenses remain essentially unchanged from 2014 levels.

HUMAN RESOURCES (HR)

Mission

The HR Office is responsible for the implementation, revision and oversight of the HR systems of the organization including classification, compensation, benefits administration, recruitment, selection, labor relations, risk management, training and records retention. The HR Office is also responsible for the development and updating of the Personnel Manual, performance evaluation system, employee recognition programs, and serves as advisor to Committees and Boards.

Methodology

Employee Benefit Administration Resolution Services from plan design to proposal solicitation to award are handled by the office for health, dental, vision, life, voluntary supplemental insurance coverage, EAP and retirement. Once in place, the office facilitates benefits utilization and claims resolution for employees, their eligible dependents, and eligible retirees.

Employee Recruitment and Selection Services are managed through position description development, job posting and advertising, applicant test selection and administration, application scoring, facilitated candidate interviews, and compliance with federal, state and City regulations.

Risk Management Services are provided through the competitive acquisition and maintenance of various insurance coverage; the development, coordination, and presentation of safety and loss prevention programs throughout the City; and litigation monitoring and support.

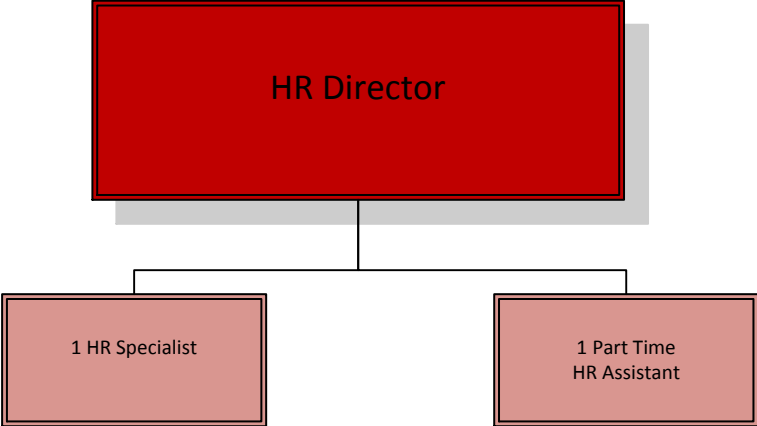
Employee Training and Skill Development Services are offered through both internal and external training sessions for personal growth and development and enhanced skill sets. In addition, the oversight and administration of the Tuition Reimbursement Program provides additional development opportunities to employees.

Employee Records Management Services are governed in compliance with strict privacy guidelines in full compliance with all regulations.

Goals

- To attract and retain high quality employees while maintaining a low turnover rate.
- To provide regular communications to employees on health, retirement and Citywide information.
- To maintain harmony and productivity among the workforce and resolve grievances in a timely manner.
- To provide a competitive and cost effective benefits package to all employees.
- To maintain compliance with all state and federal laws as they pertain to HR.
- To maintain accurate and up-to-date employee personnel files.
- To be an available resource for all employees to clarify policy, answer questions or assist with issues as they arise.

Personnel (Human Resources) Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Personnel

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Miscellaneous	2,010	500	136	0	0	0	0	0	0	-500	-100.0
Total Revenue	2,010	500	136	0	0	0	0	0	0	-500	-100.0
Expense											
Personal Services	191,947	199,675	199,675	204,850	0	204,850	204,850	0	204,850	5,175	2.6
Contractual Services	43,297	55,185	46,239	55,405	0	55,405	55,405	0	55,405	220	0.4
Commodities	750	1,250	800	1,000	0	1,000	1,000	0	1,000	-250	-20.0
Total Expense	235,995	256,110	246,714	261,255	0	261,255	261,255	0	261,255	5,145	2.0
Full Time Equivalents:	2.50	2.50	2.50	2.50	0.00	2.50	2.50	0.00	2.50		

The 2015 Personnel expense budget rises \$5,145, or 2.0%, over the 2014 budget due to a \$5,175 increase in Personal Services. Tuition reimbursement expenses declined another \$1,000 while Travel costs increased by \$1,100. Other expenses remain essentially unchanged from 2014 levels.

Finance

Mission

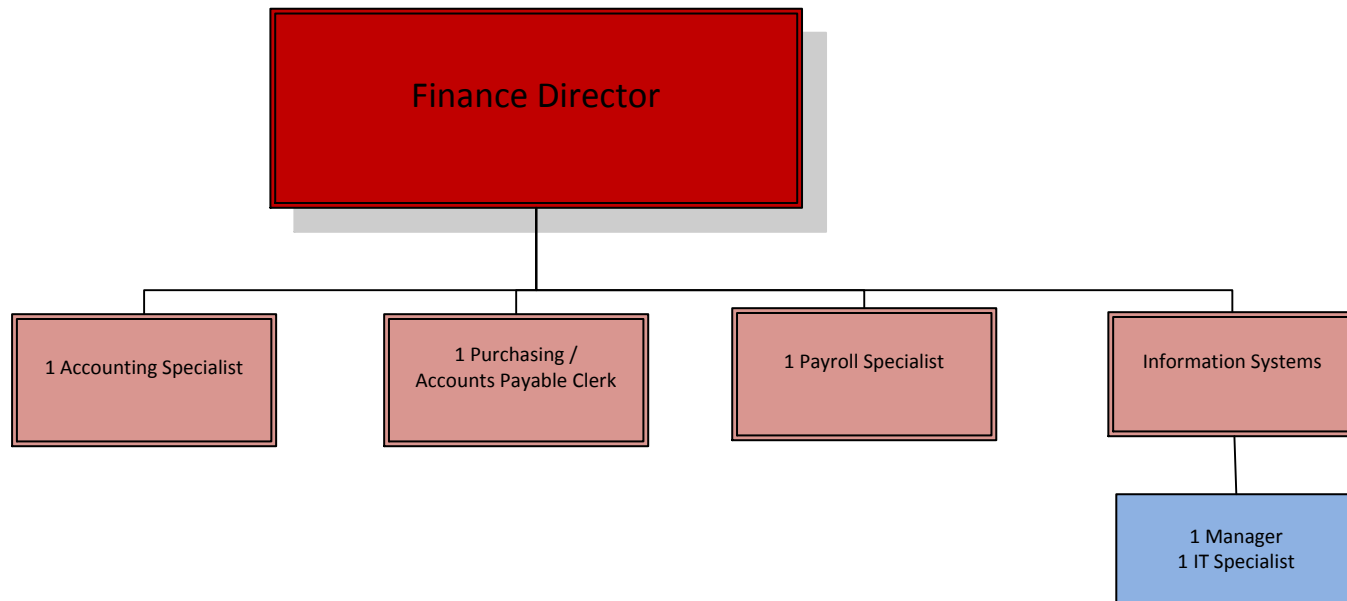
The Finance Department is responsible for managing the financial operations of the City. Our mission is to perform all duties successfully to ensure the effective and efficient processing of all financial transactions, the accurate reporting of the governments financial condition, and the sound financial position of the City.

The Finance Department maintains the financial records for all City funds. Responsibilities include payroll services, accounts payable, purchase orders, bid process, capital assets, the consolidated annual comprehensive financial report (CAFR), grants, general ledger, and coordinating the budget process.

Goals

- To provide all departments with timely and reliable financial information
- To provide financial guidance to all departments and assure conformance with City policies, GASB pronouncements, and generally accepted accounting principals
- To develop and maintain a financial policy & procedures manual
- To process & pay City bills timely
- To maintain the “Certificate of Achievement for Excellence in Financial Reporting”
- Provide timely and accurate financial information to the City Manager & City Commission

Finance Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Finance

	2013			2015 Submission			2015 Recommendation					
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014	
<u>Revenue</u>												
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	.*
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	.*
<u>Expense</u>												
Personal Services	426,649	388,265	348,803	376,260	0	376,260	376,260	0	376,260	-12,005	-3.1	
Contractual Services	47,846	37,025	47,905	50,310	0	50,310	50,310	0	50,310	13,285	35.9	
Commodities	7,454	6,700	4,430	6,750	0	6,750	6,750	0	6,750	50	0.7	
Total Expense	481,948	431,990	401,138	433,320	0	433,320	433,320	0	433,320	1,330	0.3	
Full Time Equivalents:	4.50	4.50	4.50	4.50	0.00	4.50	4.50	0.00	4.50			

The 2015 Finance expense budget rises \$1,330, or 0.3%, over the 2014 budget. Personal Services decreased \$12,005 due to employee turnover. Professional services increased \$12,500 due to the addition of funds for the bi-annual GASB 45 actuarial study of postemployment benefits given that 2015 is an on-year for this study and the decrease of major programs within the single audits by 1 (CDBG) increasing the base audit costs. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Legal

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Expense</u>											
Personal Services	2,575	3,950	3,950	3,950	0	3,950	3,950	0	3,950	0	0.0
Contractual Services	51,613	50,100	50,100	50,100	0	50,100	50,100	0	50,100	0	0.0
Commodities	268	125	125	125	0	125	125	0	125	0	0.0
Total Expense	54,455	54,175	54,175	54,175	0	54,175	54,175	0	54,175	0	0.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Legal expense budget remains unchanged from 2014 levels.

Municipal Court

Mission

The Office of the Clerk of the Leavenworth Municipal Court is dedicated to providing quality, efficient, courteous and professional service to the public, court system, and related agencies. Constantly striving for improvement is a key element to our success.

Methodology

Service and Assistance: Provide the highest level of service and assistance to the public by requiring the collective effort of staff's talent, enthusiasm, and pride.

Education: Continuous employee education and training are the strength of any successful organization. Employees are afforded the opportunity to learn all aspects of court procedures and given the tools required in their daily work environment.

Technology: Technology plays a significant role in the Clerk's Office. As the City of Leavenworth continues to grow and its judicial system continues to respond to an increasing caseload, automation is essential for capturing, compiling and maintaining vital information.

Integrity: The staff is committed to the highest ethical standards in government and providing quality service in the most cost efficient manner.

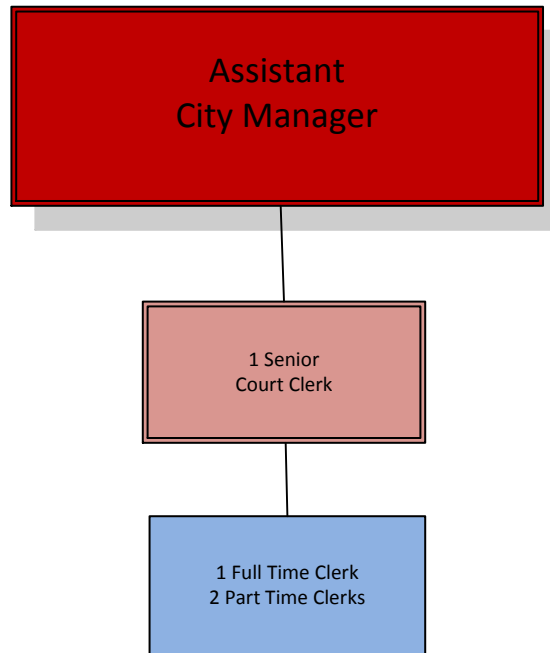
Duties & Responsibilities: There are hundreds required by the State of Kansas and the City, to include:

- Maintain custody and control of all court records
- Support and attend each court session
- Prepare appellate records
- Collect and disburse fines, court costs, fees
- Assist attorneys and *pro se* parties in negotiating the court process
- Compile and report statistical and financial data

Goals

- To conduct regular cross-training of all staff so that each person can function in any position.
- To retain high quality employees through innovative recognition and reward programs.
- To fully implement and enhance Full Court functionality to improve efficiency in court docketing and resolution of cases.
- To provide helpful and friendly interactions with the public, stakeholders, police, court services and other entities accessing our office.

Municipal Court Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Municipal Court

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	877,204	950,000	875,000	950,000	0	950,000	950,000	0	950,000	0	0.0
Miscellaneous	185	0	0	0	0	0	0	0	0	0	*. *
Total Revenue	877,389	950,000	875,000	950,000	0	950,000	950,000	0	950,000	0	0.0
Expense											
Personal Services	289,119	299,020	299,020	305,915	0	305,915	305,915	0	305,915	6,895	2.3
Contractual Services	11,405	13,475	9,988	11,290	0	11,290	14,290	0	14,290	815	6.0
Commodities	2,134	3,850	3,212	3,430	0	3,430	3,430	0	3,430	-420	-10.9
Total Expense	302,658	316,345	312,220	320,635	0	320,635	323,635	0	323,635	7,290	2.3
Full Time Equivalents:	3.50	3.50	3.50	3.50	0.00	3.50	3.50	0.00	3.50		

The 2015 Municipal Court revenue budget was left unchanged based on the full staffing of the Police department and expectations that Bonds & Fines would return to budgeted levels.

The 2015 Municipal Court expense budget rises \$7,290, or 2.3%, over the 2014 budget due to a \$6,895 increase in Personal Services for salary and fringe benefit expenses. An increase of \$2,850 was added to Other Professional Services for some custom form programming for the new software which was offset by a reduction of \$2,400 for copier maintenance costs which was moved to the City Clerk's budget. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Building & Grounds

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Miscellaneous	256	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	256	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Contractual Services	121,726	122,775	122,030	127,530	0	127,530	128,230	0	128,230	5,455	4.4
Commodities	4,968	2,750	3,250	3,630	0	3,630	3,630	0	3,630	880	32.0
Total Expense	126,694	125,525	125,280	131,160	0	131,160	131,860	0	131,860	6,335	5.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Building & Grounds expense budget increases \$6,335, or 5.0%, from the 2014 budget due to modest increases in utility costs of \$1,155, an increase \$3,605 in Other Professional Services to add the Elevator maintenance costs into the budget, \$500 for additional Building and Grounds materials, and \$880 in Diesel fuel costs and Other Equipment M&R to move the generator maintenance and repair costs into this budget and out of the Engineering budget.

Information Systems

Mission

The Information Systems department provides reliable, innovative, cost-effective information technology solutions to City departments, agencies and local government units so they may be successful in achieving their own missions, while striving always to exceed expectations

Vision

Develop and maintain highly effective, reliable, secure and innovative information systems to support City functions.

Goals

- Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.
- Encourage users to make better use of the newly implemented help desk portal.
- Have an uptime of our systems at 99% or better.
- Provide fast & reliable access to all information systems
- Provide effective support for computer, voice, and data for all areas of the City
- Provide leadership for effective strategic and planning in the use of technology

2015 Object Level Summary of Revenue and Expense
 General Fund
 Information Services

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Expense</u>											
Personal Services	155,079	159,410	159,410	164,245	0	164,245	164,245	0	164,245	4,835	3.0
Contractual Services	208,505	204,120	200,345	211,670	0	211,670	211,670	0	211,670	7,550	3.7
Commodities	3,950	4,400	870	3,900	0	3,900	3,900	0	3,900	-500	-11.4
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*,*
Total Expense	367,534	367,930	360,625	379,815	0	379,815	379,815	0	379,815	11,885	3.2
Full Time Equivalents:	2.00	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00		

The 2014 Information Services expense budget rises \$11,885, or 3.2%, over the 2014 budget due primarily to a \$4,835 increase in Personal Services for salary and fringe benefit expenses and an increase of \$7,500 in Software maintenance costs primarily due to the new Court software annual fee. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
General Fund
City-Wide Expenses

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Miscellaneous	78,029	480	540	500	0	500	500	0	500	20	4.2
Transfers	3,049	0	78,635	78,635	0	78,635	78,635	0	78,635	78,635	*.*
Total Revenue	81,079	480	79,175	79,135	0	79,135	79,135	0	79,135	78,655	#####
Expense											
Personal Services	48,132	60,420	60,420	64,045	0	64,045	64,045	0	64,045	3,625	6.0
Contractual Services	100,451	2,750	80,885	81,135	0	81,135	81,135	0	81,135	78,385	2,850.4
Transfers	197,307	149,380	178,606	199,480	0	199,480	199,480	0	199,480	50,100	33.5
Total Expense	345,890	212,550	319,911	344,660	0	344,660	344,660	0	344,660	132,110	62.2
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The City-Wide expense budget provides funds to accommodate transfers to outside agencies and for expenses related to the Health Benefit Account program - a post-retirement benefit whereby the City pays half of a retiree's health insurance from accrued sick leave funds not paid to the employee upon retirement.

The Operating tranfers to LCDC and Mainstreet that were restored by the Commission in 2014 have been moved back to the City-Wide expense budget and funded by a transfer from Economic Development funds in the County-wide sales tax. This funding was taken out of the Economic Development budget.

In 2015, the budget includes \$64,045 in support of the Health Benefit Account program.

Finally, the 2015 General Fund subsidy of the Streets Fund rises by \$50,100 to \$199,480.

2015 Object Level Summary of Revenue and Expense
 General Fund
 CIP Expenses

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Taxes	1,859,415	1,825,000	1,950,000	1,950,000	0	1,950,000	1,950,000	0	1,950,000	125,000	6.8
Total Revenue	1,859,415	1,825,000	1,950,000	1,950,000	0	1,950,000	1,950,000	0	1,950,000	125,000	6.8
<u>Expense</u>											
Transfers	1,850,818	1,825,000	1,950,000	1,950,000	0	1,950,000	1,950,000	0	1,950,000	125,000	6.8
Total Expense	1,850,818	1,825,000	1,950,000	1,950,000	0	1,950,000	1,950,000	0	1,950,000	125,000	6.8
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The CIP Expenses budget consolidates into one activity the revenue and expense related to the 1/2 cent sales tax dedicated to capital projects.

2015 revenue from the sales tax is expected to rise \$125,000 to \$1,950,000.

2015 CIP expenses include a \$300,000 transfer in support of the Community Center, a \$479,345 transfer to the Bond & Interest Fund to support debt service related to the Wollman Pool and City Hall projects, and a transfer of \$1,170,655 to the CIP Fund in support of 2015 CIP projects.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Liquor Tax - Education

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Intergovernmental	55,694	58,500	56,400	56,400	0	56,400	56,400	0	56,400	-2,100	-3.6
Total Revenue	55,694	58,500	56,400	56,400	0	56,400	56,400	0	56,400	-2,100	-3.6
<u>Expense</u>											
Contractual Services	57,445	61,785	61,785	67,558	0	67,558	67,558	0	67,558	5,773	9.3
Total Expense	57,445	61,785	61,785	67,558	0	67,558	67,558	0	67,558	5,773	9.3
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

2015 revenue from liquor taxes dedicated for drug and alcohol education is expected to decline \$2,100 to \$56,400.

These funds have been allocated to City/County Probation to perform a variety of probation services for the City such as diversion screening, pre-sentence investigations, and alcohol and drug education. The recommended 2015 allocation rises \$5,773 over the 2014 budget. The City's share of the Probation budget is generally determined by the proportion of Probation's Leavenworth clients as compared to the proportion of clients from other cities such as Lansing and Tonganoxie. For 2015, the City's share of the Probation budget rises from 56% to 59%.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Transient Guest Tax

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Intergovernmental	77,267	85,000	46,100	0	0	0	0	0	0	-85,000	-100.0
Total Revenue	77,267	85,000	46,100	0	0	0	0	0	0	-85,000	-100.0
<u>Expense</u>											
Contractual Services	77,267	85,000	46,100	0	0	0	0	0	0	-85,000	-100.0
Total Expense	77,267	85,000	46,100	0	0	0	0	0	0	-85,000	-100.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

With the opening of 3 new hotels in the next couple of years, the City made the decision to bring the Convention and Visitors Bureau (CVB) back into direct City management. Accordingly, all 2015 Transient Guest tax receipts will now be directed into the newly created CVB fund.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Contingency

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Miscellaneous	0	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	0	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Contractual Services	8,875	25,000	10,000	25,000	0	25,000	25,000	0	25,000	0	0.0
Total Expense	8,875	25,000	10,000	25,000	0	25,000	25,000	0	25,000	0	0.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

For 2015, the budgeted City Manager contingency remains at \$25,000.

Police Department

Mission

The Leavenworth Police Department is committed to working in partnership with our community to improve the quality of life in our City. Our mission is to provide police services in a fair, courteous and efficient manner. We are charged with upholding the laws of the City of Leavenworth, State of Kansas and the tenets of the Constitution and will do so with integrity and honesty.

Methodology

Our foundation will be based upon community policing.

Everyone we come in contact with will be treated with compassion and respect without bias.

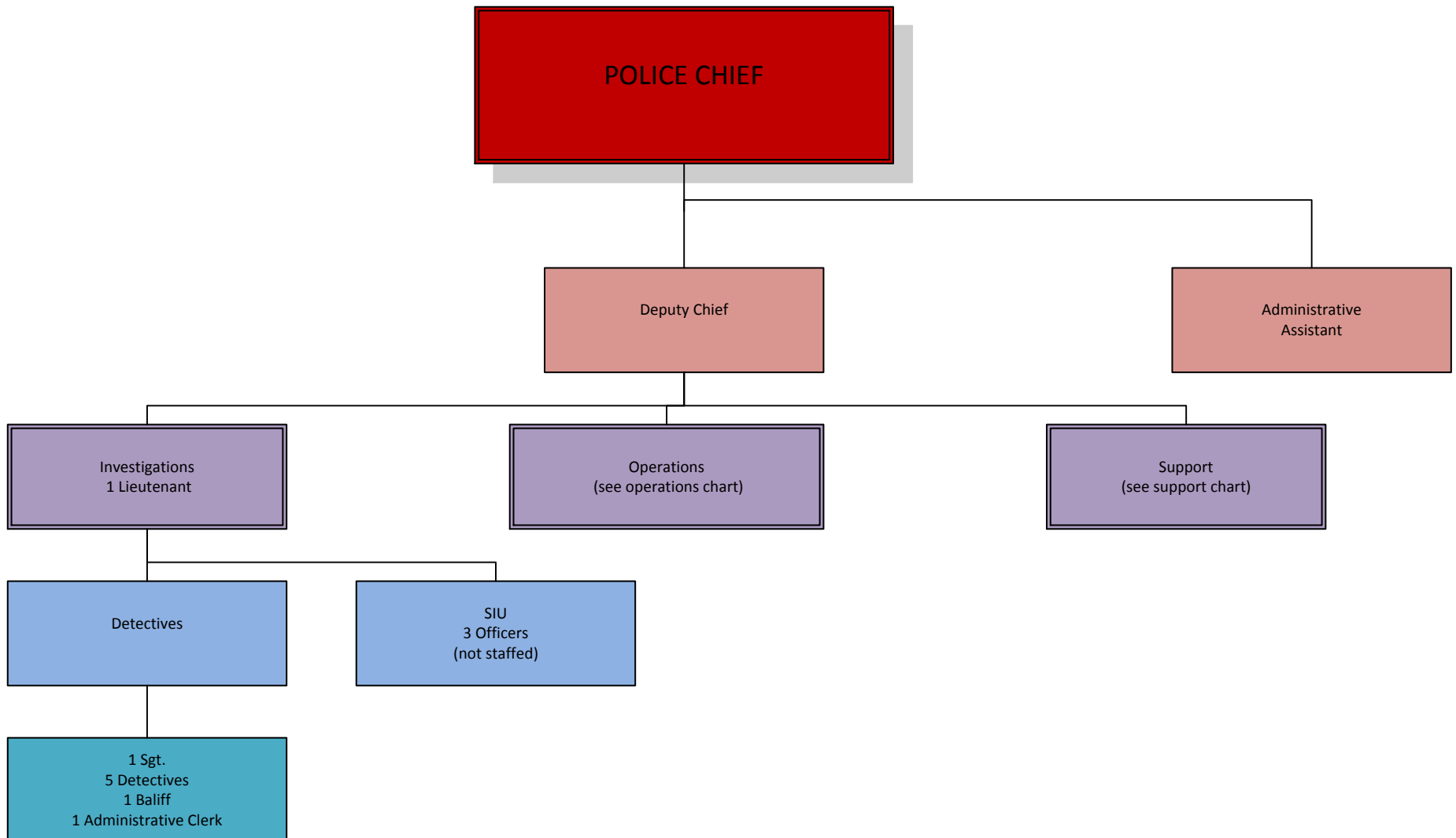
We will be accountable for our actions and acknowledge our mistakes.

Our effectiveness will be measured by the absence of fear in our neighborhoods and our ability to work in partnership with our community.

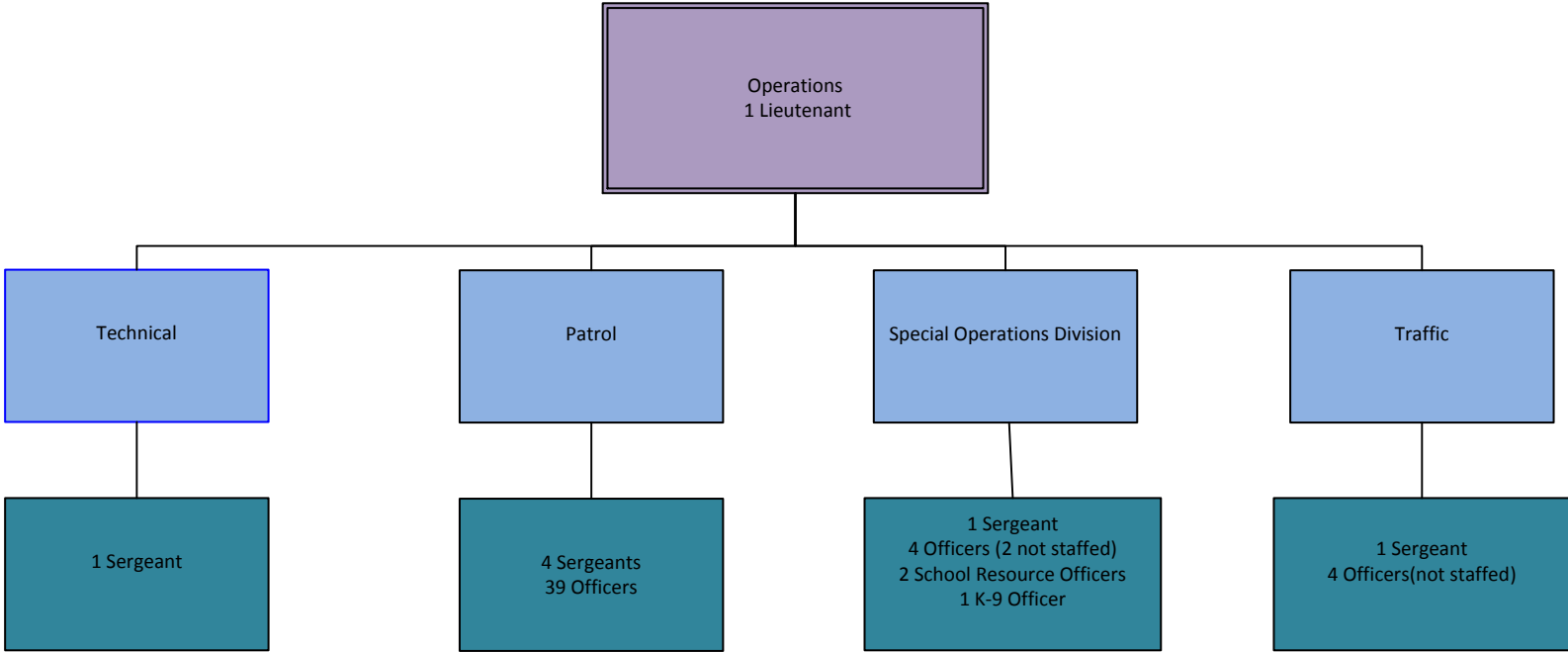
Goals

- 1) Resume normal staffing levels
- 2) Provide for the general public safety of our community
- 3) Reduction in crime
- 4) Reduction in injury traffic accidents

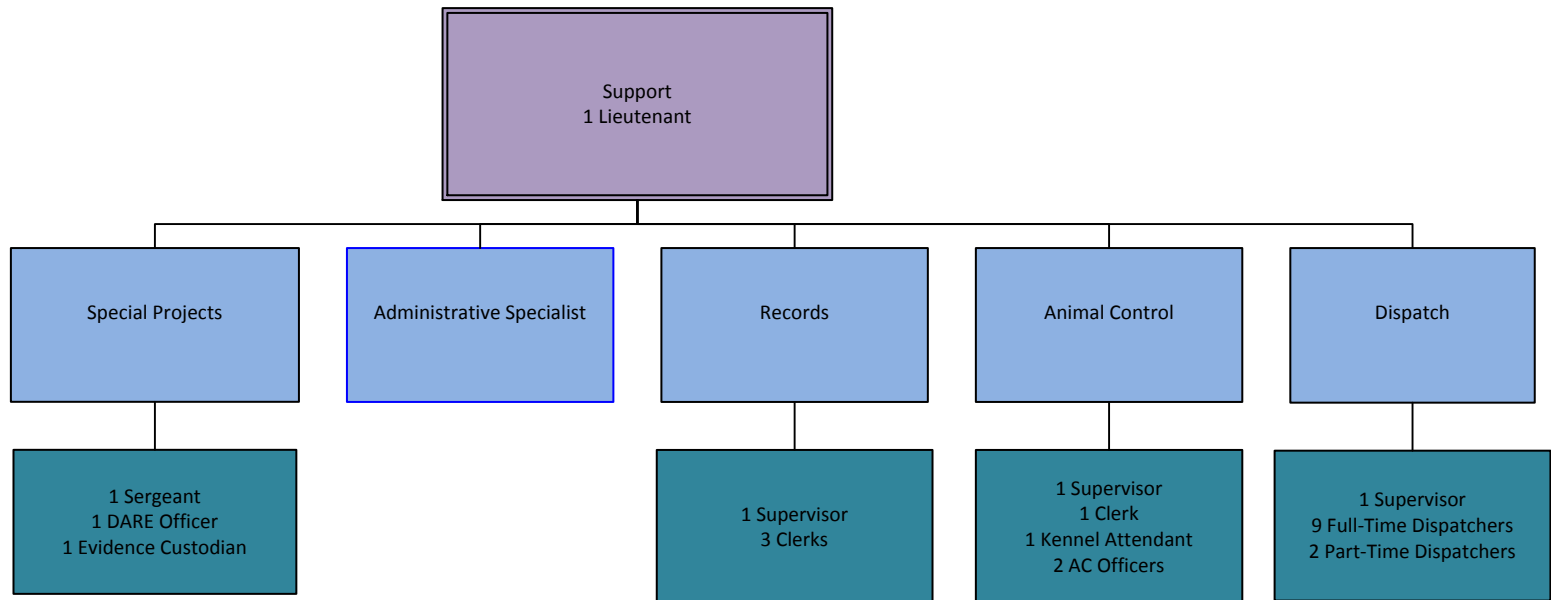
Leavenworth Police Department Organizational Chart



Leavenworth Police Department Organizational Chart Page 2



Leavenworth Police Department Organizational Chart Page 3



2015 Object Level Summary of Revenue and Expense
 General Fund
 Police Administration

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	5,833	5,250	5,250	5,500	0	5,500	5,500	0	5,500	250	4.8
Miscellaneous	32	0	0	0	0	0	0	0	0	0	*.*
Transfers	2,951	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	8,816	5,250	5,250	5,500	0	5,500	5,500	0	5,500	250	4.8
Expense											
Personal Services	772,373	859,900	859,900	889,250	0	889,250	844,230	0	844,230	-15,670	-1.8
Contractual Services	303,016	360,550	325,728	328,000	0	328,000	329,300	0	329,300	-31,250	-8.7
Commodities	41,789	60,380	61,200	59,750	0	59,750	59,750	0	59,750	-630	-1.0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	1,117,178	1,280,830	1,246,828	1,277,000	0	1,277,000	1,233,280	0	1,233,280	-47,550	-3.7
Full Time Equivalents:	13.00	13.00	13.00	12.00	0.00	12.00	12.00	0.00	12.00		

The 2015 Police Administration revenue budget remains essentially unchanged from 2014 levels.

The 2015 Police Administration expense budget declines \$47,550, or 3.7%, from the 2014 budget due to a transfer of a record clerk position to Animal Control. Accordingly, Personnel costs decreased by \$15,670. Data Processing Equipment maintenance & repair costs increased by \$4,000 for the new LEEDs On-line costs and insurance costs decreased by \$33,180 as this was moved into the City Clerk's budget. Also, the cost of Janitorial services dropped by \$5,145. The other expenses rose slightly.

2015 Object Level Summary of Revenue and Expense
General Fund
Police Operations

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	76,703	60,000	2,500	2,500	0	2,500	2,500	0	2,500	-57,500	-95.8
Charges For Service	69,829	71,300	65,936	97,100	0	97,100	97,100	0	97,100	25,800	36.2
Miscellaneous	127,976	125,000	125,000	125,000	0	125,000	125,000	0	125,000	0	0.0
Total Revenue	274,507	256,300	193,436	224,600	0	224,600	224,600	0	224,600	-31,700	-12.4
Expense											
Personal Services	4,162,482	4,694,465	4,609,540	4,783,205	0	4,783,205	4,783,205	0	4,783,205	88,740	1.9
Contractual Services	255,006	317,400	296,600	315,100	0	315,100	315,100	0	315,100	-2,300	-0.7
Commodities	175,119	232,950	221,450	235,250	0	235,250	235,250	0	235,250	2,300	1.0
Capital Outlay	6,038	0	0	0	0	0	0	0	0	0	*.*
Total Expense	4,598,645	5,244,815	5,127,590	5,333,555	0	5,333,555	5,333,555	0	5,333,555	88,740	1.7
Full Time Equivalents:	69.50	68.50	68.50	68.50	0.00	68.50	68.50	0.00	68.50		

The 2015 Police Operations revenue budget decreased by \$31,700, or 12.4%, over the 2014 budget due primarily to the loss of the HIDTA federal grant in 2014 of \$57,500. This was partially offset by an increase of \$25,800 in Charges for services for the School Resource Officer.

The 2015 Police Operations expense budget rises \$88,740, or 1.7%, over the 2014 budget due primarily to an increase in Personal Services for salary and fringe benefit expenses. Travel costs decreased by \$4,000 which offset Clothing and uniform costs increase of \$2,500 and an increase in Dues and Telephone of \$1,000 each. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Police - Animal Control

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	26,397	26,750	27,250	27,250	0	27,250	26,750	0	26,750	0	0.0
Miscellaneous	2,160	2,400	2,500	2,500	0	2,500	2,400	0	2,400	0	0.0
Total Revenue	28,557	29,150	29,750	29,750	0	29,750	29,150	0	29,150	0	0.0
Expense											
Personal Services	199,756	200,370	200,370	205,135	0	205,135	250,155	0	250,155	49,785	24.8
Contractual Services	32,977	37,625	40,435	33,375	0	33,375	33,375	0	33,375	-4,250	-11.3
Commodities	11,685	14,700	16,500	18,500	0	18,500	18,500	0	18,500	3,800	25.9
Total Expense	244,418	252,695	257,305	257,010	0	257,010	302,030	0	302,030	49,335	19.5
Full Time Equivalent:	4.00	4.00	4.00	5.00	0.00	5.00	5.00	0.00	5.00		

The 2015 Police Animal Control revenue budget remains essentially unchanged from 2014 levels.

The 2015 Animal Control expense budget increases by \$49,335, or 19.5%, from the 2014 budget primarily due to transferring a records clerk position from Police Administration. This caused a \$49,785 increase in Personal Services along with the adjustments for salary and fringe benefit expenses. Supply costs increased \$4,000, and Utility costs increased \$1,250. The new Animal Control facility was opened in July of 2014 so Building & Grounds maintenance costs were reduced by \$1,100. Also, Insurance costs were decreased by \$4,500 as this was transferred to the City Clerk's budget.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Police - Parking Enforcement

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Charges For Service	5,695	0	2,770	2,770	0	2,770	2,770	0	2,770	2,770	*.*
Total Revenue	5,695	0	2,770	2,770	0	2,770	2,770	0	2,770	2,770	*.*
<u>Expense</u>											
Personal Services	48,158	0	0	0	0	0	0	0	0	0	*.*
Contractual Services	170	0	0	0	0	0	0	0	0	0	*.*
Commodities	791	0	0	0	0	0	0	0	0	0	*.*
Total Expense	49,119	0	0	0	0	0	0	0	0	0	*.*
Full Time Equivalents:	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The Parking activity was eliminated in 2014. A small amount of revenue, primarily for Parking permits & loading zones fees continues to come in. The total revenue for 2015 is budgeted at \$2,770.

Fire Department

Mission

The mission of the Leavenworth Fire Department is to protect:

- Life
- Property
- Environment

Methodology

Administration:

Fire administration is lead and managed by the Fire Chief. Fire Administration is responsible for planning, organizing, leading, and evaluating of all aspects of the department, which include: Emergency Services, Fire Prevention, and Training. In addition, it is the primary responsibility of the administration to secure and provide the necessary resources to enable the employees to provide and maintain the service level the citizens have come to expect. The administration has and continues to provide fiscal accountability while increasing the efficiencies of the department.

Emergency Services:

The Fire Department's Emergency Services Division contains all aspects in regards to the City's capability to respond to and mitigate fire and emergency medical incidents. This includes, but is not limited to: fire suppression, vehicle extrications, medical emergencies, hazardous materials, special rescues, environmental emergencies, water rescues, and all other threats to life, safety, and property. The high level of preparedness to mitigate emergency incidents is maintained through training, occupancy use, occupancy familiarization, public education, maintenance and familiarization of equipment, resource identification, and physical fitness.

The Operations Division is staffed by three shifts working 24 hours on and 24 hours off rotation. All shifts are staffed with a minimum of one shift commander (Battalion Chief) and 13 personnel (4 Captains, 4 Driver Operators, and 5 Firefighters) of which most are Emergency Medical Technicians.

The Emergency Services Division's personnel not only maintain preparedness for and respond to emergency incidents, they also are responsible for carrying out daily non-emergency activities including: customer service activities, public relations, hydrant inspections, building inspections, and company based training.

Fire Prevention

The Assistant Chief / Fire Marshal is responsible for all fire safety inspections in Leavenworth. Inspections are conducted for all commercial properties, businesses requiring an occupancy license and all day cares. In addition to these initial inspections, several properties will require follow-up visits to ensure compliance has been met. New and remodeled building plans must be reviewed to ensure compliance with our current International Fire Code.

The Fire Department Safety Officer works within the Fire Prevention Division. His primary responsibility is fire safety inspections. He also serves as the Fire Departments Safety Officer on most Structure Fires. This position represents the Fire Department on the City Safety Committee reviewing all injury and accident reports. In addition to the fire and safety related activities, this division is responsible for providing "Food Handler" classes to the general public and making

Health Inspections to Hotels and Restaurants.

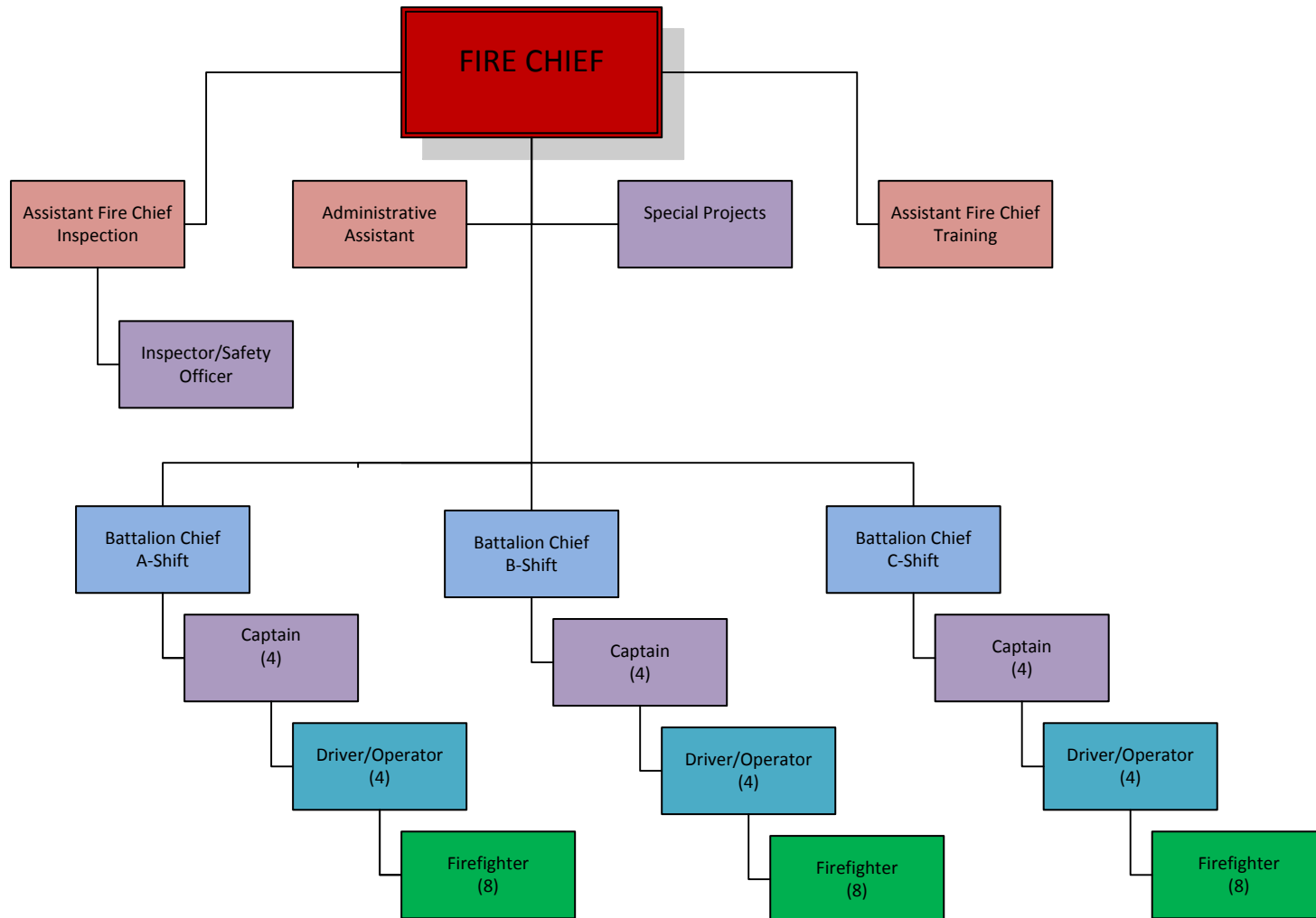
Fire Training

The Assistant Chief / Training Officer is responsible for coordinating and providing formal training requirements to assist personnel in maintaining individual certifications and licenses. The Training Division is also charged with ensuring that the required number of hours and courses are met to meet national standards. The Training Division assist with a number of administrative duties: daily operations, hiring process, promotional process, purchasing safety and firefighting equipment, seeks fire grants, and represents our Hazmat Team which is 1 of 8 in the MARC region.

Goals

1. Establish and maintain an eligibility list and fill vacancies for the position of Firefighter as they arise to prevent additional overtime expenditures.
2. Continue to update and establish the Department's apparatus and equipment replacement strategy to reduce the fleets average age and maintenance cost for the future.
3. Provide emergency medical continuing education to assist our members with maintaining individual certifications and licenses.
4. Provide fire training to each member for a positive review by ISO (20 hours minimum per month)
5. Continue participation in Mid-America Regional Council's LEPC and RHSCC to maintain a regional presence and sustainment funding for our Regional Hazmat Team.
6. Establish HeartSafe Community Program teaching 500 citizens

Leavenworth Fire Department Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Fire Administration

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	375,467	388,205	388,280	402,570	0	402,570	402,570	0	402,570	14,365	3.7
Miscellaneous	525	100	0	0	0	0	0	0	0	-100	-100.0
Total Revenue	375,992	388,305	388,280	402,570	0	402,570	402,570	0	402,570	14,265	3.7
Expense											
Personal Services	277,169	288,585	297,230	301,515	0	301,515	301,515	0	301,515	12,930	4.5
Contractual Services	109,258	110,240	109,119	92,598	0	92,598	93,775	0	93,775	-16,465	-14.9
Commodities	6,589	6,280	7,276	6,030	0	6,030	6,030	0	6,030	-250	-4.0
Total Expense	393,017	405,105	413,625	400,143	0	400,143	401,320	0	401,320	-3,785	-0.9
Full Time Equivalents:	3.00	3.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00		

The 2015 Fire Administration revenue budget increases by \$14,365, or 3.7%, from the 2014 budget due to an increase in the VA Fire Service contract to \$402,570.

The 2015 Fire Administration expense budget drops by \$3,785, or 0.9%, from the 2014 budget due primarily to a \$12,930 increase in Personal Services for salary and fringe benefit expenses, an increase of \$2,515 to Dues, and a \$1,675 increase in Utility expenses but offset by a decrease in Insurance of \$18,975 and \$2,650 in Office Equipment maintenance and repair for the copier service - both which were moved to the City Clerk's budget. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Fire Suppression

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	0	0	0	0	0	0	0	0	0	0	**.
Charges For Service	505	0	0	0	0	0	0	0	0	0	**.
Miscellaneous	2,439	2,500	2,400	2,400	0	2,400	2,400	0	2,400	-100	-4.0
Total Revenue	2,944	2,500	2,400	2,400	0	2,400	2,400	0	2,400	-100	-4.0
Expense											
Personal Services	3,599,016	3,654,870	3,557,995	3,635,255	0	3,635,255	3,635,255	0	3,635,255	-19,615	-0.5
Contractual Services	76,588	65,580	76,545	74,423	0	74,423	74,425	0	74,425	8,845	13.5
Commodities	94,489	104,275	103,725	104,875	0	104,875	104,875	0	104,875	600	0.6
Capital Outlay	1,195	0	0	0	0	0	0	0	0	0	**.
Total Expense	3,771,288	3,824,725	3,738,265	3,814,553	0	3,814,553	3,814,555	0	3,814,555	-10,170	-0.3
Full Time Equivalents:	52.00	50.00	50.00	50.00	0.00	50.00	50.00	0.00	50.00		

The 2015 Fire Suppression revenue budget remains relatively unchanged from 2014 levels.

The 2015 Fire Suppression expense budget drops by \$10,170, or 0.3%, from the 2014 budget due to a \$19,615 decrease in Personal Services for salary and fringe benefits with the elimination of a 2nd Firefighter position (cut at start of 2014 but not removed from budget). Other cuts were \$3,600 from Training services as more training is coming in house. The one significant increase is in Vehicle maintenance and repair expenses of \$10,000. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Fire Prevention

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Licenses and Permits	16,448	14,750	14,230	14,500	0	14,500	14,500	0	14,500	-250	-1.7
Charges For Service	75	0	0	0	0	0	0	0	0	0	*. *
Miscellaneous	0	0	0	0	0	0	0	0	0	0	*. *
Total Revenue	16,523	14,750	14,230	14,500	0	14,500	14,500	0	14,500	-250	-1.7
Expense											
Personal Services	198,908	188,285	278,335	294,650	0	294,650	294,650	0	294,650	106,365	56.5
Contractual Services	571	4,070	4,070	4,070	0	4,070	4,070	0	4,070	0	0.0
Commodities	1,236	2,700	2,700	2,700	0	2,700	2,700	0	2,700	0	0.0
Total Expense	200,715	195,055	285,105	301,420	0	301,420	301,420	0	301,420	106,365	54.5
Full Time Equivalents:	2.00	2.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00		

The 2015 Fire Prevention revenue budget remains relatively unchanged from 2014 levels.

The 2015 Fire Prevention expense budget rises \$106,365, or 54.5%, over the 2014 budget due to increased Personal Services by \$106,365 salary and fringe benefit expenses with the addition of a Fire Inspector position near the start of 2014 (offset by the 2nd Fire Fighter reduction in Suppression). Other expenses remain essentially unchanged from 2014 levels.

ENGINEERING & PUBLIC WORKS

Mission

The overall Mission is to ensure effective delivery of government services to the public, preservation of existing infrastructure and cost effective improvements to infrastructure

Engineering Office consists of two parts – the supervision of the various other Divisions in Public Works through the Public Works Director, and City Engineer Office oversees design, inspection and record keeping associated with various public infrastructure components (Streets, Sewers, Storm Sewers, Buildings, etc.)

Public Works Director provides guidance and direction to the Division Superintendents to carry out the directions from the City Manager in effective and efficient operational activities. Also required to meet State and Federal Standards of performance.

Methodology

Promote Use of Modern Methods – Ensure that various divisions are aware of and implement modern management techniques related to Department Activities. Promote training and education, participate in APWA activities within the regions. Ensure EPA/KDHE/KDOL concerns are addressed in daily activities

Records and Mapping – maintain a digital mapping and GIS system of all city infrastructure that is integrated with traditional records (paper) and computer databases. This information is available to staff, consultants, other agencies and (on a limited basis) to the public.

Plan Review – Review development plans submitted by builders and developers to ensure compliance with city standards. Reviews infrastructure plans prepared by the developers and consultants for City owned facilities (Streets, Sewers, etc.) for technical and practical compliance with standards

Prepare Project Bidding – Prepare design documents and specifications for bidding through internal and external sources to meet city and state requirements for construction of public improvements.

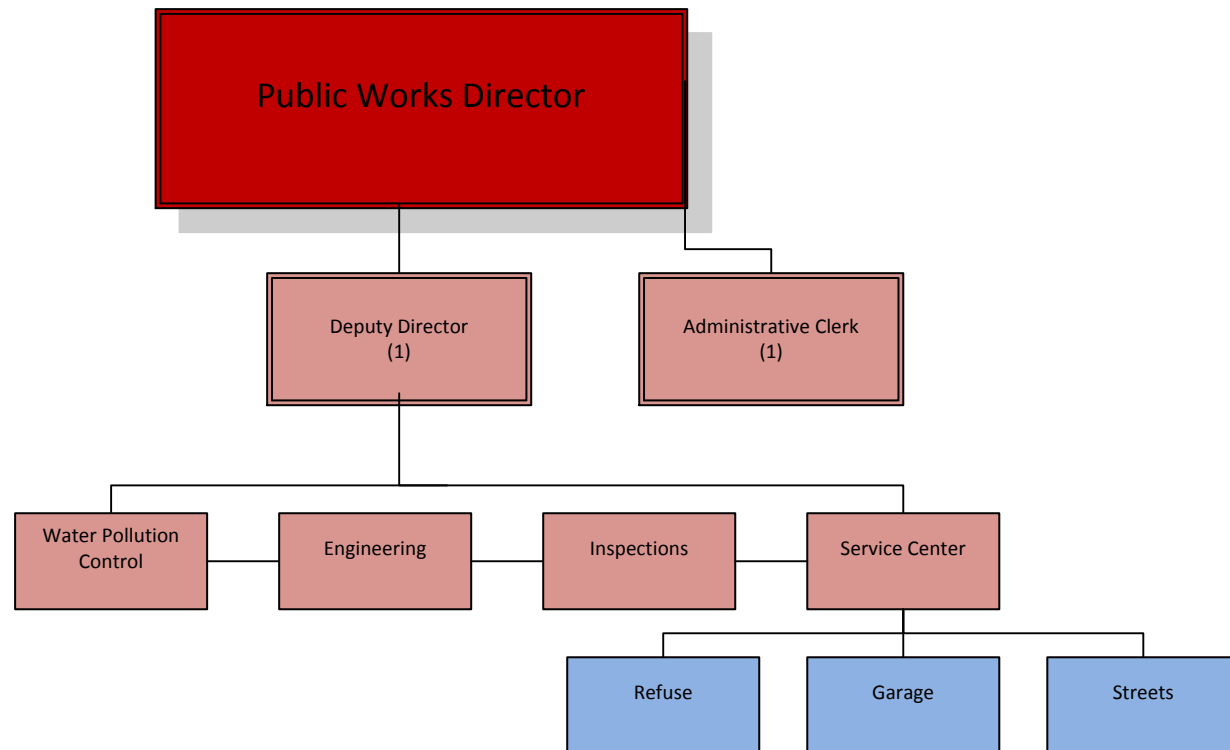
Inspection – Perform inspection (ranging from full to limited) on infrastructure projects, assist in preparing pay estimates on city projects.

Coordination with other agencies – Ensure communication between other local governments, state agencies, MARC and others to facilitate effective use of resources and to take advantage of funding opportunities as they occur.

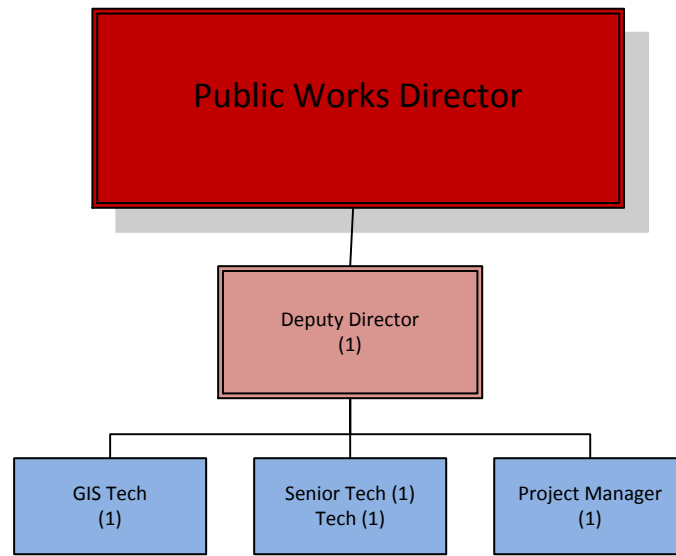
Goals

- Meet State and Federal requirements where applicable
- Train employees to ensure workforce versatility
- Meet all budget expectations in an efficient manner
- Continue development of GIS/GPS work order system using existing software

Public Works Organizational Chart



Engineering Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Engineering

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	0	0	0	0	0	0	0	0	0	0	.*
Charges For Service	10	50	0	0	0	0	0	0	0	-50	-100.0
Miscellaneous	262	0	0	0	0	0	0	0	0	0	.*
Total Revenue	272	50	0	0	0	0	0	0	0	-50	-100.0
Expense											
Personal Services	532,711	518,960	518,960	530,950	0	530,950	530,950	0	530,950	11,990	2.3
Contractual Services	27,128	22,180	23,883	32,417	0	32,417	32,417	0	32,417	10,237	46.2
Commodities	4,793	9,030	7,300	7,300	0	7,300	7,300	0	7,300	-1,730	-19.2
Capital Outlay	564	0	0	0	0	0	0	0	0	0	.*
Transfers	0	0	0	0	0	0	0	0	0	0	.*
Total Expense	565,196	550,170	550,143	570,667	0	570,667	570,667	0	570,667	20,497	3.7
Full Time Equivalents:	6.00	5.50	5.50	5.50	0.00	5.50	5.50	0.00	5.50		

The 2015 Engineering revenue budget is essentially unchanged from the 2014 levels.

The 2015 Engineering expense budget increased \$20,497, or 3.7%, from the 2014 budget due to a \$11,990 increase in Personal Services for salary and fringe benefit expenses. Other Professional services for calibration of the Troxler testor and weather services also rise \$9,500. Other expenses remain essentially unchanged from 2014 levels.

Inspections

Mission

To enforce the building and other construction related codes adopted by the City of Leavenworth to ensure minimum standards of construction related activities are achieved, and to issue trade licenses and permits as required by state and local ordinances.

Methodology

The majority of construction projects begin with the issuance of a permit. Issues are discussed with the applicant prior to permit issuance, as well as throughout the project. Inspections are performed at certain points of the project, depending on the scope of work involved.

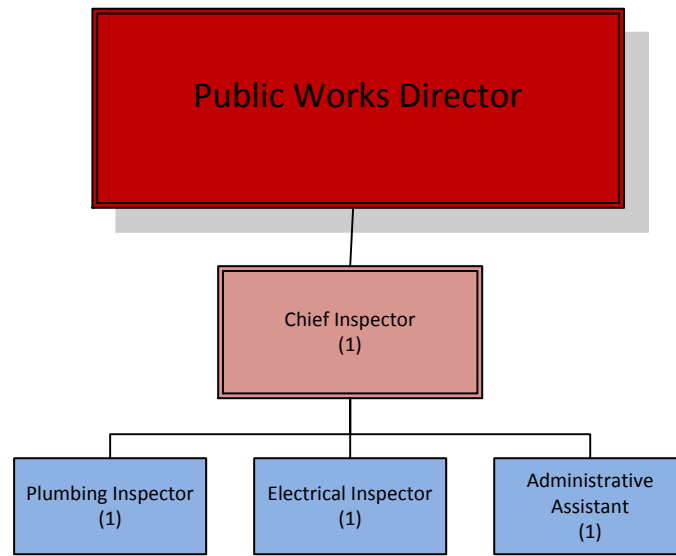
Staff contacts property owners when required permits are not obtained prior to work commencing when staff is aware that work is being done, and then the normal departmental procedures are followed.

License holders are notified each November that licenses will expire at the end of the year, and forms are included to start the process of license renewal for the next year.

Goals

To ensure that construction activity within the City of Leavenworth are completed in accordance with the minimum standards of the adopted codes, and that the aspects of construction that are required to be performed by qualified licensed contractors are done by such, and that those individuals meet the minimum requirements for licensing.

Inspections Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Inspection

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Licenses and Permits	209,920	241,200	181,800	176,800	0	176,800	176,800	0	176,800	-64,400	-26.7
Charges For Service	52,465	15,000	10,120	10,120	0	10,120	10,120	0	10,120	-4,880	-32.5
Miscellaneous	0	100	0	0	0	0	0	0	0	-100	-100.0
Total Revenue	262,385	256,300	191,920	186,920	0	186,920	186,920	0	186,920	-69,380	-27.1
Expense											
Personal Services	267,916	274,065	274,065	281,565	0	281,565	281,565	0	281,565	7,500	2.7
Contractual Services	11,305	19,475	13,731	17,427	0	17,427	17,425	0	17,425	-2,050	-10.5
Commodities	4,295	6,960	6,000	6,500	0	6,500	6,500	0	6,500	-460	-6.6
Total Expense	283,516	300,500	293,796	305,492	0	305,492	305,490	0	305,490	4,990	1.7
Full Time Equivalents:	4.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00		

The 2015 Inspection revenue budget declines \$69,380, or 27.1%, from the 2014 budget due primarily to a \$53,500 decrease in building permits.

The 2015 Inspection expense budget rises \$4,990, or 1.7%, over the 2014 budget due to a \$7,500 increase in Personal Services for salary and fringe benefit expenses. However, Dues expenses decline \$2,375. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Street Lighting

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Miscellaneous	28	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	28	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Contractual Services	402,974	405,000	438,185	450,650	0	450,650	450,650	0	450,650	45,650	11.3
Total Expense	402,974	405,000	438,185	450,650	0	450,650	450,650	0	450,650	45,650	11.3
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Street Lighting budget rises \$45,650, or 11.3%, over the 2014 budget due to an increase in electricity. Other expenses remained unchanged from the 2014 levels.

Planning and Zoning

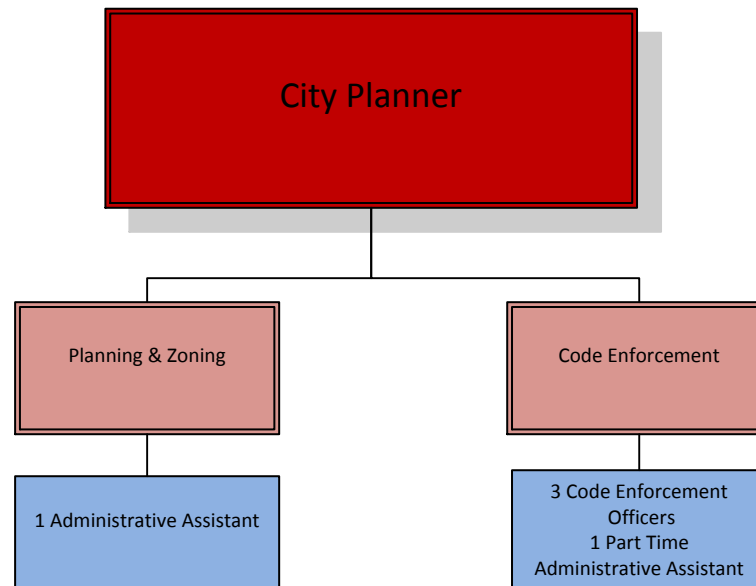
Mission

The mission of the City of Leavenworth Planning Department shall be to advise and recommend to City officials, boards, appointed commissions and residents best practices for managing orderly and efficient change in the community.

Goals

- Implement the goals and objectives of the 2011 City of Leavenworth Comprehensive Plan by following the best available planning tools and practices and providing guidance to City leadership and residents on such.
- Develop and follow implementation practices and tools that reflect the adopted planning policies for orderly growth in the City.
- Provide educational and informative materials to appointed and elected officials to ensure a thorough understanding of current planning best practices that will assist in their review and decision making process.
- Accurately interpret and enforce without bias all City policies pertaining to planning and zoning.

Planning & Zoning/ Code Enforcement Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Planning & Zoning

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	0	0	0	0	0	0	0	0	0	0	.*
Licenses and Permits	9,563	9,600	3,750	5,900	0	5,900	5,900	0	5,900	-3,700	-38.5
Charges For Service	0	50	50	50	0	50	50	0	50	0	0.0
Miscellaneous	30	0	0	0	0	0	0	0	0	0	.*
Total Revenue	9,593	9,650	3,800	5,950	0	5,950	5,950	0	5,950	-3,700	-38.3
Expense											
Personal Services	124,098	142,670	139,835	145,465	0	145,465	145,465	0	145,465	2,795	2.0
Contractual Services	17,880	7,870	3,669	7,750	0	7,750	7,750	0	7,750	-120	-1.5
Commodities	3,179	2,950	2,500	4,850	0	4,850	4,850	0	4,850	1,900	64.4
Total Expense	145,157	153,490	146,004	158,065	0	158,065	158,065	0	158,065	4,575	3.0
Full Time Equivalents:	1.90	1.90	1.90	1.90	0.00	1.90	1.90	0.00	1.90		

The 2015 Planning & Zoning revenue budget declines by \$3,700, or 38.3%, from the 2014 budget due to a reduction in replatting fees of \$1,750 and permit fees of \$2,000.

The 2015 Planning & Zoning expense budget rises \$4,575, or 3.0%, with a \$2,795 increase in Personal Services for salary and fringe benefit expenses and \$1,350 in camera and software for use by the department. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Economic Development

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Miscellaneous	713	0	1,590	0	0	0	0	0	0	0	**. *
Transfers	66,736	126,815	8,843	0	0	0	0	0	0	-126,815	-100.0
Total Revenue	67,449	126,815	10,433	0	0	0	0	0	0	-126,815	-100.0
Expense											
Personal Services	47,046	78,635	44	0	0	0	0	0	0	-78,635	-100.0
Contractual Services	15,955	47,430	10,199	0	0	0	0	0	0	-47,430	-100.0
Commodities	2,854	750	190	0	0	0	0	0	0	-750	-100.0
Total Expense	65,855	126,815	10,433	0	0	0	0	0	0	-126,815	-100.0
Full Time Equivalents:	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

Beginning in mid-2012, the Economic Development activity has been fully subsidized by a transfer from the economic development allocation in the Countywide Sales Tax Fund. However, with no personnel planned for this department in 2015, the revenue and the operating transfers have been moved to the City-wide budget for consistency purposes.

Code Enforcement

Mission

The mission of the City of Leavenworth Code Enforcement Department shall be ensuring a safe and healthy environment for the City of Leavenworth by enforcing all the codes and policies relating to orderly development of the community.

Goals

- Provide balanced and unbiased interpretation and enforcement of City codes and policies to ensure a safe, attractive, and high quality community for residents and businesses.
- Provide education to residents regarding City codes and policies to assist in maintaining safe, attractive and high quality neighborhoods.
- When necessary, assist other departments within the City in developing practices that will promote a clean, healthy, and safe environment.
- Foster a partnership with residents by maintaining an open door policy to assist in promoting practices and behavior that will contribute to safe, attractive and high quality neighborhoods.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Code Enforcement

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Taxes	61,303	34,000	54,050	48,000	0	48,000	48,000	0	48,000	14,000	41.2
Licenses and Permits	695	400	250	350	0	350	350	0	350	-50	-12.5
Charges For Service	0	0	0	0	0	0	0	0	0	0	*.*
Miscellaneous	22,504	15,000	18,000	20,000	0	20,000	20,000	0	20,000	5,000	33.3
Total Revenue	84,501	49,400	72,300	68,350	0	68,350	68,350	0	68,350	18,950	38.4
Expense											
Personal Services	183,517	194,985	194,985	198,940	0	198,940	198,940	0	198,940	3,955	2.0
Contractual Services	64,305	54,670	50,374	52,550	0	52,550	52,550	0	52,550	-2,120	-3.9
Commodities	3,461	5,730	5,405	6,100	0	6,100	6,100	0	6,100	370	6.5
Total Expense	251,283	255,385	250,764	257,590	0	257,590	257,590	0	257,590	2,205	0.9
Full Time Equivalents:	3.50	3.50	3.50	3.50	0.00	3.50	3.50	0.00	3.50		

The 2015 Code Enforcement revenue budget rises \$18,950, or 38.4%, over the 2014 budget due to a \$5,000 miscellaneous revenue and a \$14,000 increase in special assessments from nuisance abatement activities.

The 2015 Code Enforcement expense budget rises \$2,205, or 0.9%, over the 2014 budget due to a \$3,955 increase in Personal Services for salary and fringe benefit expenses. However, \$2,370 of insurance expenses were consolidated into the City Clerk's budget. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Airport

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Expense</u>											
Contractual Services	89,060	85,605	82,990	86,600	0	86,600	86,600	0	86,600	995	1.2
Commodities	0	0	0	0	0	0	0	0	0	0	*. *
Total Expense	89,060	85,605	82,990	86,600	0	86,600	86,600	0	86,600	995	1.2
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Airport expense budget remains relatively unchanged from the 2014 budget.

2015 Object Level Summary of Revenue and Expense
 General Fund
 Civil Defense

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Expense</u>											
Contractual Services	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	0.0
Total Expense	8,500	8,500	8,500	8,500	0	8,500	8,500	0	8,500	0	0.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The Civil Defense budget represents the City's contribution to the County Emergency Preparedness Office for the maintenance of the early warning siren system. \$8,500 is included for 2015 which is unchanged from 2014.

Parks and Recreation

Mission

The City of Leavenworth Parks & Recreation Department is committed to providing quality, leisure opportunities for its citizens and visitors. We pledge to provide and preserve safe, attractive, accessible, well maintained/managed parks, green spaces and public facilities. Our recreational programs are designed to incorporate all ages and to provide accessible and affordable programs that promote healthy lifestyles, family interaction, and a sense of community.

Conservation, health and wellness, social equity – these six words are our mission as our department works, assists and touches the lives of our community.

Goals

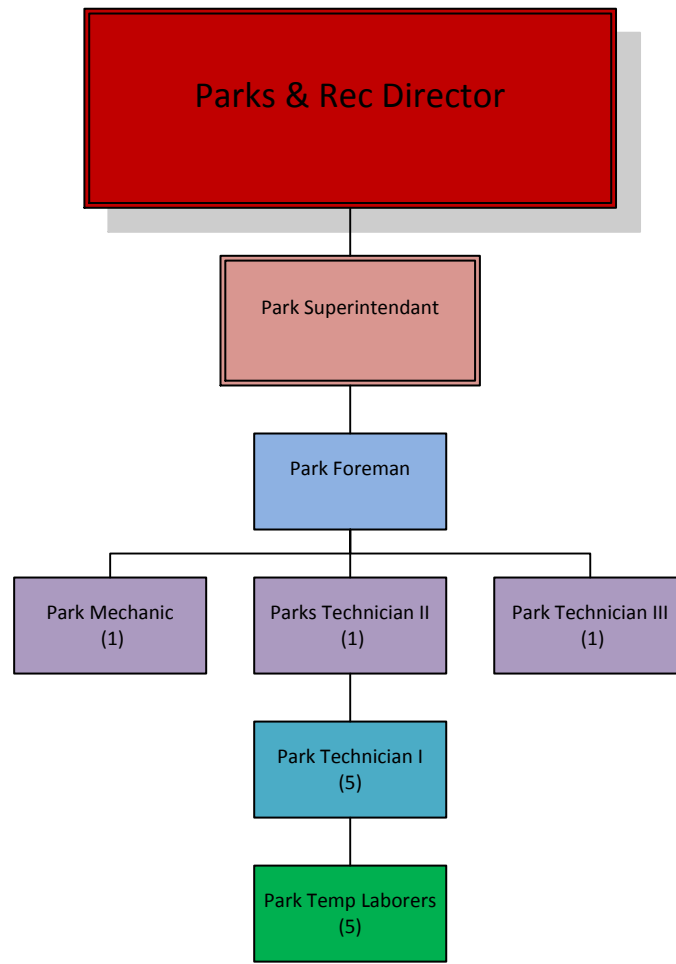
1. **Conservation:** Identify ways to be more innovative in this area. Look to other agencies to get ideas and learn about ways to incorporate some of their best practices. Protect open space, connect children to nature and engage the community in conservation practices. To reduce operational costs we will identify more efficient use of time, water, energy and fuels. In the future we will reduce spraying and chemical applications whenever possible, enlist KSP inmate manpower to help us maintain three mile creek, discontinue the practice of allowing a truck to run during short stops, reduce watering in open spaces. Look at selling Bannon Walkway and Gazebo Park as these are high maintenance areas that do not attract significant usage by the general public and could be used by a surrounding local business.
2. **Health & Wellness:** Recreation that inspires personal growth, healthy lifestyles, and a sense of community. Our goal is to plan for a minimum of 75% of our programs to have a health and wellness component. Increase profitable programs and interagency ventures; such as cost sharing. Establish more partnerships within the community to assist us in the planning, delivery and funding for program offerings. Solicit in-kind resources such as personnel, equipment, facilities and program assistance. On a yearly basis we will inventory all supplies, products, and materials to eliminate duplication and waste. Regularly evaluate all leagues, programs, classes, special events and theatre productions for ways to improve, cost effectiveness and or elimination. Offer online and telephone methods for payment of facility reservations, passes, PAC ticket sales and all class registrations.
3. **Social Equity:** Maintaining social equity across programs and facilities. Focusing on how we are serving the community and ways to fund this expense through scholarships by forming partnerships and fundraising events. Offer online payment methods for donations. Organize a store campaign at checkouts. Our mission is not just for those who can pay but to create viable, desirable and livable community to benefit all people.
4. **Facilities:** Continue to provide well maintained existing parks and recreation assets so that some future dollars are focused on expansion rather than on maintenance backlogs.

Parks & Recreation

Computerize the receptionist/ticket area at Riverfront Community Center, Wollman Aquatic Center, and Riverfront Park. We will utilize the Riverfront Community Center full time cashier position more efficiently. They will assist us in the implementation of a membership retention plan, early bird payment plan, marketing and web page updates.

5. **Promotional:** It is important to fund and sustain activities that ensure continued visibility. We will regularly reassess our promotional practices. Currently we use many free and inexpensive ways to promote our department programs without sinking a fortune into advertising by using; Facebook, twitter, you tube, city web page, city commission meetings, channel 2 and email blasts. We maintain a close relationship with our local newspaper that successfully helps us communicate the value of parks and recreation. They generously provide us with free Q&A's, news releases and a sports bi-line. To date our largest promotional expense is our seasonal brochure. In the future we may want to follow the lead of Gardener Parks and Recreation they recently converted most of their program marketing to a digital format. For now with a tight promotional budget we must become even better advocates for our department programs and align with new partners who can help us promote one another.
6. **Staffing:** The key to any successful program is having adequate and well qualified staff members. As the budget stands today the current staff realizes it is incumbent upon them to be creative as possible in their work and organizational skills as well as working together to achieve our goals.

Parks Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Parks

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	12,620	10,000	10,000	10,000	0	10,000	10,000	0	10,000	0	0.0
Miscellaneous	963	300	300	300	0	300	300	0	300	0	0.0
Transfers	0	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	13,583	10,300	10,300	10,300	0	10,300	10,300	0	10,300	0	0.0
Expense											
Personal Services	523,341	546,920	546,920	558,920	0	558,920	558,920	0	558,920	12,000	2.2
Contractual Services	128,926	143,900	137,041	138,020	0	138,020	138,020	0	138,020	-5,880	-4.1
Commodities	86,370	97,385	87,750	96,065	0	96,065	96,065	0	96,065	-1,320	-1.4
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	738,637	788,205	771,711	793,005	0	793,005	793,005	0	793,005	4,800	0.6
Full Time Equivalents:	10.80	10.80	10.80	10.80	0.00	10.80	10.80	0.00	10.80		

The 2015 Parks revenue budget is unchanged from 2014.

The 2015 Parks expense budget rises \$4,800, or 0.6%, over the 2014 budget due primarily to a \$12,000 increase in Personal Services for salary and fringe benefit expenses. Also, electricity expenses rise \$1,000. Insurance costs of \$7,105 were moved to the City Clerk's budget and park supplies decline \$1,820. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
General Fund
Riverfront Park

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	12,419	11,000	11,000	11,000	0	11,000	11,000	0	11,000	0	0.0
Miscellaneous	0	125	125	125	0	125	125	0	125	0	0.0
Total Revenue	12,419	11,125	11,125	11,125	0	11,125	11,125	0	11,125	0	0.0
Expense											
Personal Services	9,707	7,645	7,645	7,645	0	7,645	7,645	0	7,645	0	0.0
Contractual Services	14,830	12,875	12,785	12,875	0	12,875	13,025	0	13,025	150	1.2
Commodities	527	0	0	0	0	0	0	0	0	0	*.*
Total Expense	25,063	20,520	20,430	20,520	0	20,520	20,670	0	20,670	150	0.7
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Riverfront Park revenue budget is unchanged from the 2014 levels.

The 2015 Riverfront Park expense budget remains essentially unchanged from 2014 budget levels.

City Garage

Mission

The City of Leavenworth Garage is dedicated to providing dependable service, using quality parts and experienced mechanics to maintain an active City Fleet.

Purpose

To aid in the efficiency of all City vehicles as well as provide an independent fuel source for all City Fleet equipment.

2015 Object Level Summary of Revenue and Expense
General Fund
Municipal Garage

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	870,850	1,007,950	895,500	910,000	0	910,000	910,000	0	910,000	-97,950	-9.7
Miscellaneous	61	0	0	0	0	0	0	0	0	0	.*
Total Revenue	870,911	1,007,950	895,500	910,000	0	910,000	910,000	0	910,000	-97,950	-9.7
Expense											
Personal Services	190,866	198,610	198,610	207,285	0	207,285	207,285	0	207,285	8,675	4.4
Contractual Services	54,948	90,285	65,246	63,770	0	63,770	63,795	0	63,795	-26,490	-29.3
Commodities	669,384	722,020	669,803	743,045	0	743,045	743,045	0	743,045	21,025	2.9
Capital Outlay	4,297	0	0	0	0	0	0	0	0	0	.*
Total Expense	919,495	1,010,915	933,659	1,014,100	0	1,014,100	1,014,125	0	1,014,125	3,210	0.3
Full Time Equivalents:	3.25	3.25	3.25	3.25	0.00	3.25	3.25	0.00	3.25		

The garage operation is supported through payments from City departments for fuel and repairs. The 2015 Garage revenue budget decreased \$97,950, or 9.7%, over the 2014 budget due to a decrease in the sale of fuel of \$90,700 and a drop in repair billings of \$7,250.

The 2015 Garage expense budget rises \$3,210, or 0.3%, over the 2014 budget due primarily to a \$20,675 increase in purchases of vehicular repair parts. Also, Personal Services increase \$8,675 for salary and fringe benefit expenses. However, expenses for vehicle repairs performed by outside vendors declines \$20,000 and insurance costs of \$5,490 were moved to the City Clerk's budget. Other expenses remain essentially unchanged from 2014 levels.

Service Center

Mission

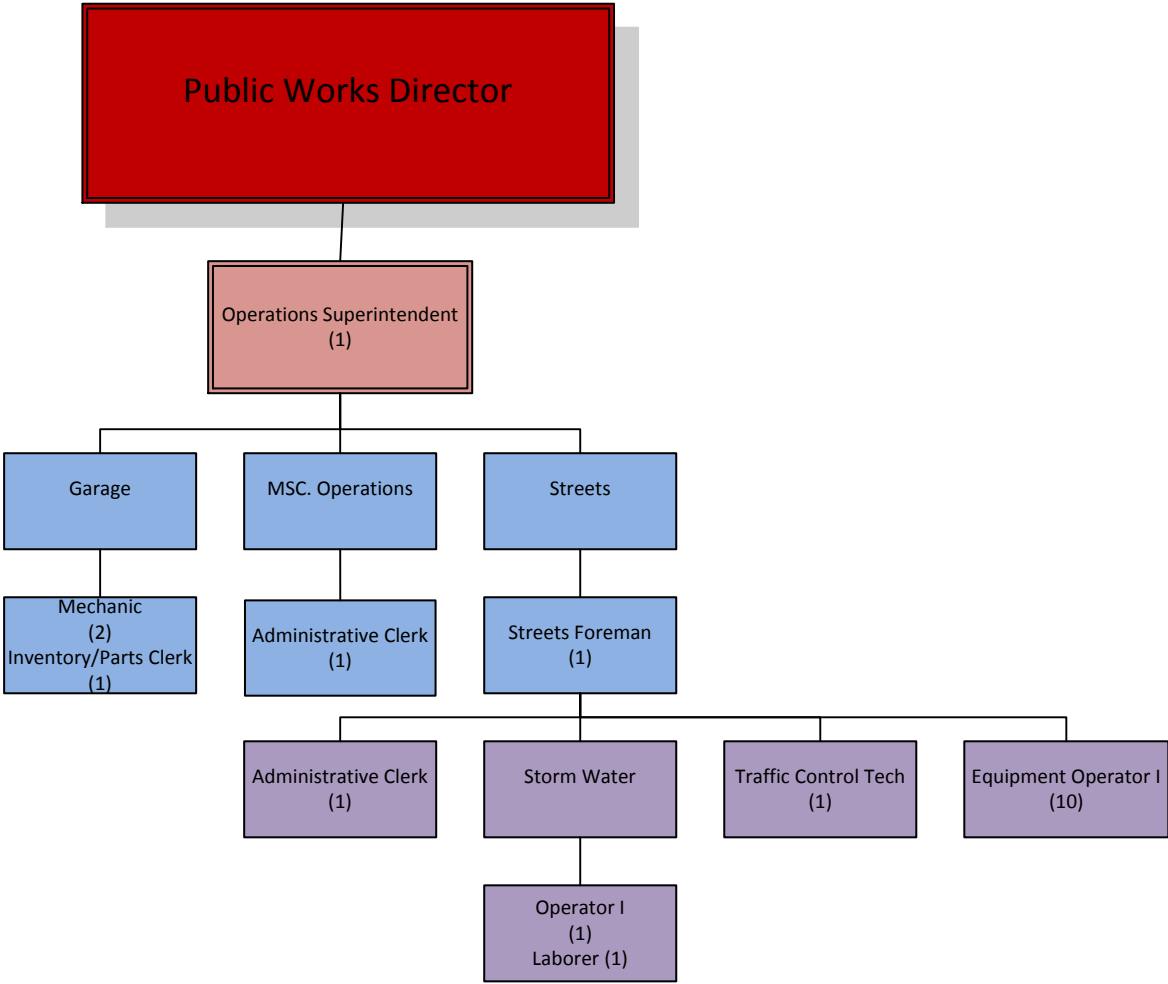
The Municipal Service Center is committed to providing public services that enhance the quality of life in this diverse community.

The Municipal Service Center houses the Street Division, Solid Waste Division, and City Garage under the direction of the Public Works Department, as well as housing Parks Department personnel.

Purpose

To provide services and information in support of the Divisions located at the Municipal Service Center; Street and Solid Waste Divisions, and City Garage.

Municipal Service Center Organizational Chart



2015 Object Level Summary of Revenue and Expense
General Fund
Service Center

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Miscellaneous	32	0	0	0	0	0	0	0	0	0	*.*
Transfers	94,690	94,690	94,690	94,690	0	94,690	94,690	0	94,690	0	0.0
Total Revenue	94,722	94,690	94,690	94,690	0	94,690	94,690	0	94,690	0	0.0
Expense											
Personal Services	62,538	64,345	64,345	65,730	0	65,730	65,730	0	65,730	1,385	2.2
Contractual Services	75,360	79,350	77,757	79,085	0	79,085	79,185	0	79,185	-165	-0.2
Commodities	7,602	3,800	3,925	4,065	0	4,065	4,065	0	4,065	265	7.0
Capital Outlay	0	0	80	0	0	0	0	0	0	0	*.*
Total Expense	145,499	147,495	146,107	148,880	0	148,880	148,980	0	148,980	1,485	1.0
Full Time Equivalents:	1.50	1.50	1.50	1.50	0.00	1.50	1.50	0.00	1.50		

The 2015 Service Center budget is supported by the tenants (Parks, Refuse, Streets, and Garage) through transfers from the non-General Fund tenants of \$47,345 each.

The 2015 Service Center Operations expense budget rises \$1,485, or 1.0%, over the 2014 budget due to a \$1,385 increase in Personal Services for salary and fringe benefit expenses. Other expenses remain essentially unchanged from 2014 levels.

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. The City maintains the following special revenue funds:

Recreation (02) – To account for the property tax levy dedicated to recreational programs within the City. Recreation has five cost centers:

- General Recreation
- Community Center Aquatics
- Performing Arts
- Riverfront Community Center
- Wollman Aquatics

Streets (04) – To account for federal and state motor fuel taxes dedicated to the maintenance of streets and traffic control.

Countywide Sales Tax (06) – To account for the City’s share of the 1% countywide sales tax proceeds. The City’s uses for the countywide sales tax were established in the referendum authorizing the tax and are:

1. Debt Reduction – up to 15% of receipts
2. Infrastructure- streets, bridges, curbs & gutters, and storm sewer drainage
3. Capital Projects – maintenance and improvement of public facilities and grounds, and
4. Economic Development

Tax Increment Financing (08) – To account for tax increment revenue in the following two development districts:

- 4th & Metro
- Downtown (former Knights Inn area)

Tax Increment – Home Depot (09) – To account for the receipt and distribution of funds received from Home Depot as required by the tax increment financing initiated in 2003.

Convention and Visitors Bureau (13) – To account for Transient Guest Tax receipts required by law to only be used for support and encouragement of tourism and convention activity.

Police Seizure (14) – To account for proceeds from police seizures that can only be used for support of police activities.

Police Grants (16) – To account for police grant proceeds in order to comply with the grant restrictions.

Note: This fund is not budgeted.

Housing – Planters II (60) – To account for Housing and Urban Development (HUD) funding to support low income housing through the Leavenworth Housing Authority.

Housing – Section 8 (62) – To account for HUD Housing Choice Voucher and Veterans Affairs Supportive Housing (VASH) programs.

Blight Elimination (64) – To account for grant funding for use in demolition or repairs of blighted properties within the City.

Community Development (66) – To account for Community Development Block Grant proceeds.

Neighborhood Stabilization (68) – To account for grant funding to purchase, repair, and resell properties within the City to help stabilize home prices. *Note: This fund is not budgeted.*

Housing – CIAP (72) – To account for HUD capital improvement funds that are used for repairs and renovations of the Planters II facility.

Special Park Gift (90) – To account for donations given with the intent to support specific parks and recreation programs.

Parks and Recreation

Mission

The City of Leavenworth Parks & Recreation Department is committed to providing quality, leisure opportunities for its citizens and visitors. We pledge to provide and preserve safe, attractive, accessible, well maintained/managed parks, green spaces and public facilities. Our recreational programs are designed to incorporate all ages and to provide accessible and affordable programs that promote healthy lifestyles, family interaction, and a sense of community.

Conservation, health and wellness, social equity – these six words are our mission as our department works, assists and touches the lives of our community.

Goals

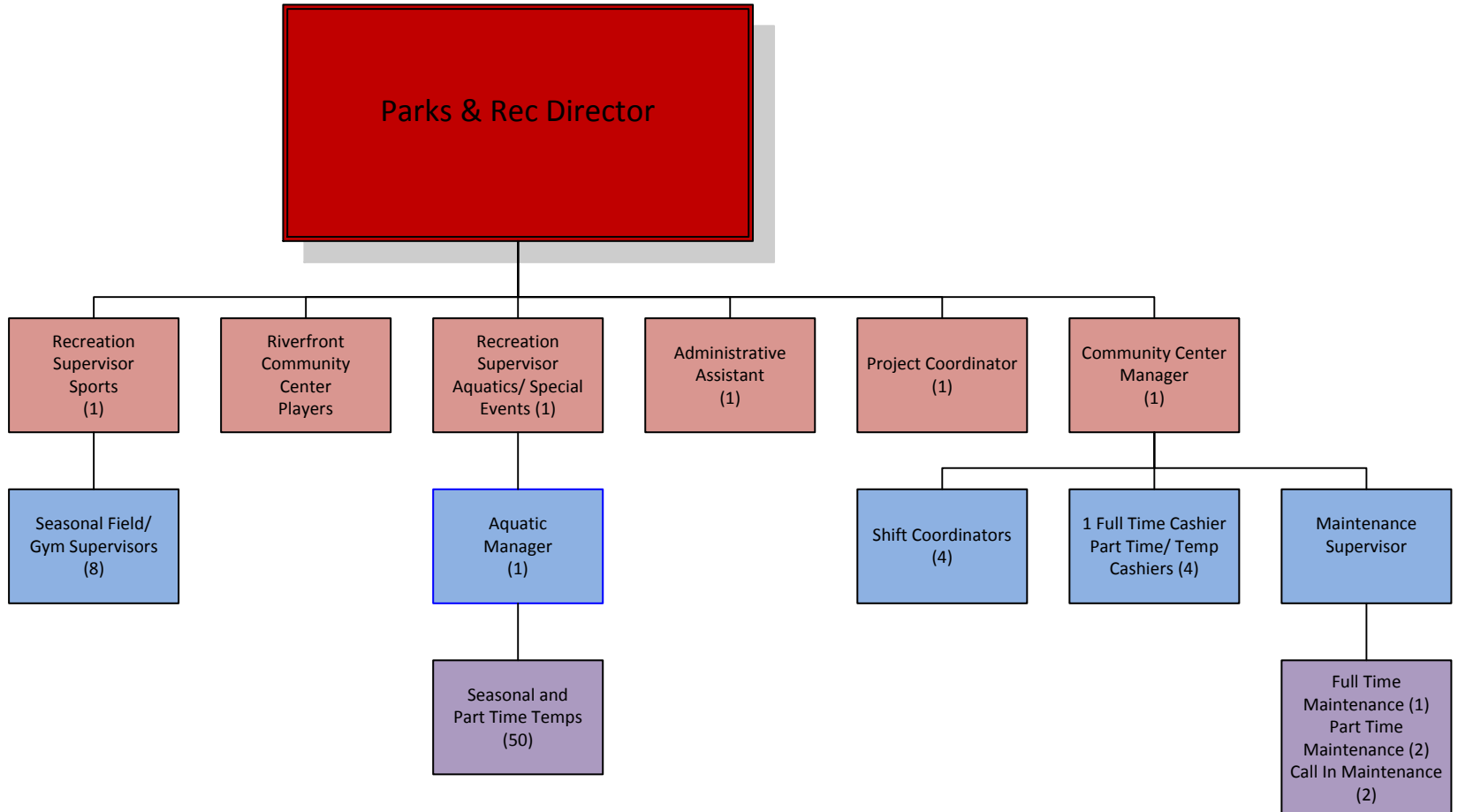
1. **Conservation:** Identify ways to be more innovative in this area. Look to other agencies to get ideas and learn about ways to incorporate some of their best practices. Protect open space, connect children to nature and engage the community in conservation practices. To reduce operational costs we will identify more efficient use of time, water, energy and fuels. In the future we will reduce spraying and chemical applications whenever possible, enlist KSP inmate manpower to help us maintain three mile creek, discontinue the practice of allowing a truck to run during short stops, reduce watering in open spaces. Look at selling Bannon Walkway and Gazebo Park as these are high maintenance areas that do not attract significant usage by the general public and could be used by a surrounding local business.
2. **Health & Wellness:** Recreation that inspires personal growth, healthy lifestyles, and a sense of community. Our goal is to plan for a minimum of 75% of our programs to have a health and wellness component. Increase profitable programs and interagency ventures; such as cost sharing. Establish more partnerships within the community to assist us in the planning, delivery and funding for program offerings. Solicit in-kind resources such as personnel, equipment, facilities and program assistance. On a yearly basis we will inventory all supplies, products, and materials to eliminate duplication and waste. Regularly evaluate all leagues, programs, classes, special events and theatre productions for ways to improve, cost effectiveness and or elimination. Offer online and telephone methods for payment of facility reservations, passes, PAC ticket sales and all class registrations.
3. **Social Equity:** Maintaining social equity across programs and facilities. Focusing on how we are serving the community and ways to fund this expense through scholarships by forming partnerships and fundraising events. Offer online payment methods for donations. Organize a store campaign at checkouts. Our mission is not just for those who can pay but to create viable, desirable and livable community to benefit all people.
4. **Facilities:** Continue to provide well maintained existing parks and recreation assets so that some future dollars are focused on expansion rather than on maintenance backlogs.

Parks & Recreation

Computerize the receptionist/ticket area at Riverfront Community Center, Wollman Aquatic Center, and Riverfront Park. We will utilize the Riverfront Community Center full time cashier position more efficiently. They will assist us in the implementation of a membership retention plan, early bird payment plan, marketing and web page updates.

5. **Promotional:** It is important to fund and sustain activities that ensure continued visibility. We will regularly reassess our promotional practices. Currently we use many free and inexpensive ways to promote our department programs without sinking a fortune into advertising by using; Facebook, twitter, you tube, city web page, city commission meetings, channel 2 and email blasts. We maintain a close relationship with our local newspaper that successfully helps us communicate the value of parks and recreation. They generously provide us with free Q&A's, news releases and a sports bi-line. To date our largest promotional expense is our seasonal brochure. In the future we may want to follow the lead of Gardener Parks and Recreation they recently converted most of their program marketing to a digital format. For now with a tight promotional budget we must become even better advocates for our department programs and align with new partners who can help us promote one another.
6. **Staffing:** The key to any successful program is having adequate and well qualified staff members. As the budget stands today the current staff realizes it is incumbent upon them to be creative as possible in their work and organizational skills as well as working together to achieve our goals.

Recreation Organizational Chart



2015 Object Level Summary of Revenue and Expense

Recreation

Recreation

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Taxes	52,484	50,790	63,160	65,105	0	65,105	65,105	0	65,105	14,315	28.2
Charges For Service	80,552	90,000	91,000	91,000	0	91,000	91,000	0	91,000	1,000	1.1
Miscellaneous	5,217	400	400	400	0	400	400	0	400	0	0.0
Transfers	5,359	0	1,000	1,000	0	1,000	1,000	0	1,000	1,000	*.*
Total Revenue	143,612	141,190	155,560	157,505	0	157,505	157,505	0	157,505	16,315	11.6
Expense											
Personal Services	315,834	320,055	320,055	328,700	0	328,700	328,700	0	328,700	8,645	2.7
Contractual Services	94,967	100,485	95,032	97,955	0	97,955	97,455	0	97,455	-3,030	-3.0
Commodities	35,810	30,900	27,680	31,530	0	31,530	31,530	0	31,530	630	2.0
Transfers	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	446,611	451,440	442,767	458,185	0	458,185	457,685	0	457,685	6,245	1.4
Full Time Equivalents:	4.25	4.25	4.60	4.60	0.00	4.60	4.60	0.00	4.60		

The 2015 Recreation revenue budget rises \$16,315, or 11.6%, from the 2014 budget due primarily to a \$15,815 increase in the motor vehicle tax allocation to the Fund. However, concessions rises \$1,000 and delinquent property taxes fall \$1,500.

The 2015 Recreation expense budget rises \$6,245, or 1.4%, over the 2014 budget due primarily to a \$8,645 increase in Personal Services for salary and fringe benefit expenses, uniform costs rise by \$3,500 and bank fees rise by \$1,500. Copier maintenance costs of \$2,650 were moved to the City Clerk's budget. Also, recreation services and supplies costs were decreased by \$1,000 and \$2,000 respectively. Other expenses remain relatively unchanged from the 2014 levels.

2015 Object Level Summary of Revenue and Expense
Recreation
Community Center Aquatics

	2013			2015 Submission			2015 Recommendation				
	Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	55,694	58,500	56,000	58,500	0	58,500	56,000	0	56,000	-2,500	-4.3
Charges For Service	25,048	30,000	30,000	33,000	0	33,000	33,000	0	33,000	3,000	10.0
Miscellaneous	126	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	80,868	88,500	86,000	91,500	0	91,500	89,000	0	89,000	500	0.6
Expense											
Personal Services	138,045	152,360	152,360	153,520	0	153,520	153,520	0	153,520	1,160	0.8
Contractual Services	12,514	14,800	15,050	14,800	0	14,800	14,800	0	14,800	0	0.0
Commodities	1,790	7,000	6,750	7,000	0	7,000	7,000	0	7,000	0	0.0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	152,348	174,160	174,160	175,320	0	175,320	175,320	0	175,320	1,160	0.7
Full Time Equivalents:	4.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00		

The 2015 Community Center Aquatics revenue budget rises \$500, or 0.6%, over the 2014 budget due to a \$3,000 increase in swimming pool fees from more private lessons. However, liquor taxes decline \$2,500.

The 2015 Community Center Aquatics expense budget rises \$1,160, or 0.7%, over the 2014 budget due to an increase in Personal Services for salary and fringe benefit expenses. Other expenses remain unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
Recreation
Performing Arts

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	24,588	32,500	32,780	32,780	0	32,780	32,780	0	32,780	280	0.9
Miscellaneous	1,351	600	700	700	0	700	700	0	700	100	16.7
Total Revenue	25,938	33,100	33,480	33,480	0	33,480	33,480	0	33,480	380	1.1
Expense											
Contractual Services	33,495	37,270	39,070	37,310	0	37,310	37,360	0	37,360	90	0.2
Commodities	2,830	4,420	2,590	4,380	0	4,380	4,380	0	4,380	-40	-0.9
Transfers	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	36,325	41,690	41,660	41,690	0	41,690	41,740	0	41,740	50	0.1
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Performing Arts revenue budget remains essentially unchanged from 2014 levels.

The 2015 Performing Arts expense budget also remains essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
Recreation
Community Center

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	270,697	290,700	291,100	291,600	0	291,600	291,600	0	291,600	900	0.3
Miscellaneous	147	400	400	400	0	400	400	0	400	0	0.0
Transfers	310,000	300,000	300,000	300,000	0	300,000	300,000	0	300,000	0	0.0
Total Revenue	580,844	591,100	591,500	592,000	0	592,000	592,000	0	592,000	900	0.2
Expense											
Personal Services	301,446	300,215	300,215	306,735	0	306,735	306,735	0	306,735	6,520	2.2
Contractual Services	332,100	347,115	334,908	348,800	0	348,800	350,700	0	350,700	3,585	1.0
Commodities	14,645	14,930	6,137	14,930	0	14,930	14,930	0	14,930	0	0.0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	648,191	662,260	641,260	670,465	0	670,465	672,365	0	672,365	10,105	1.5
Full Time Equivalents:	7.00	7.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00		

The 2015 Community Center revenue budget rises \$900, or 0.2% from the 2014 levels due to increase Food Service fees.

The 2015 Community Center expense budget rises \$10,105 or 1.5%, from the 2014 budget due primarily to a \$6,520 increase in Personal Services for salary and fringe benefit expenses. In addition, insurance premiums rise \$1,685 and electricity expenses rise \$1,900. Other expenses are basically unchanged from the 2014 levels.

2015 Object Level Summary of Revenue and Expense
Recreation
Wollman Aquatics

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	95,369	129,420	129,420	129,420	0	129,420	129,420	0	129,420	0	0.0
Miscellaneous	4,094	5,000	5,000	5,000	0	5,000	5,000	0	5,000	0	0.0
Total Revenue	99,463	134,420	134,420	134,420	0	134,420	134,420	0	134,420	0	0.0
Expense											
Personal Services	111,898	107,005	107,005	106,765	0	106,765	106,765	0	106,765	-240	-0.2
Contractual Services	23,925	24,975	25,000	27,475	0	27,475	27,700	0	27,700	2,725	10.9
Commodities	6,904	18,025	13,000	15,525	0	15,525	15,525	0	15,525	-2,500	-13.9
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	142,727	150,005	145,005	149,765	0	149,765	149,990	0	149,990	-15	0.0
Full Time Equivalents:	5.60	5.60	5.60	5.60	0.00	5.60	5.60	0.00	5.60		

The 2015 Wollman Aquatics revenue budget remains unchanged from 2014 levels at \$134,420.

The 2015 Wollman Aquatics expense budget declines \$15, or 0.0%, from the 2014 budget with an increase of \$2,500 in promotional advertising offset by a decrease of the same amount in chemicals. Other expenses remain relatively unchanged from 2014 levels.

Street Maintenance Division

Mission

The mission of the Street Maintenance Division is to provide responsive and effective management and maintenance of City streets, curbs, gutters, sidewalks and storm drains in our community. The division also maintains a street sweeping service. Street signs and traffic signals are also maintained as needed. Seasonally provided services such as leaf collection, snow and ice control, and debris removal help to maintain safe transportation throughout the community.

Goals

- To ensure that the division maintains a daily work force to respond and repair issues with city streets, curbs, gutters, sidewalks and storm drains.
- Train employees to ensure workforce versatility.
- Meet all budget expectations in an efficient manner

2015 Object Level Summary of Revenue and Expense
Streets
Street/Alley Maintenance

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	1,009,042	1,040,670	1,010,000	1,010,000	0	1,010,000	1,010,000	0	1,010,000	-30,670	-2.9
Charges For Service	0	0	0	0	0	0	0	0	0	0	*.*
Miscellaneous	1,132	1,250	10,718	1,000	0	1,000	1,000	0	1,000	-250	-20.0
Transfers	196,142	149,380	178,606	199,480	0	199,480	199,480	0	199,480	50,100	33.5
Total Revenue	1,206,316	1,191,300	1,199,324	1,210,480	0	1,210,480	1,210,480	0	1,210,480	19,180	1.6
Expense											
Personal Services	651,510	652,410	652,410	680,075	0	680,075	680,005	0	680,005	27,595	4.2
Contractual Services	255,577	201,090	206,224	191,989	0	191,989	192,040	0	192,040	-9,050	-4.5
Commodities	149,466	174,760	174,785	176,450	0	176,450	176,450	0	176,450	1,690	1.0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*.*
Transfers	47,345	47,345	47,345	47,345	0	47,345	47,345	0	47,345	0	0.0
Total Expense	1,103,897	1,075,605	1,080,764	1,095,859	0	1,095,859	1,095,840	0	1,095,840	20,235	1.9
Full Time Equivalents:	12.00	12.00	11.50	11.50	0.00	11.50	11.50	0.00	11.50		

The 2015 Streets revenue budget rises \$19,180, or 1.6%, from the 2014 budget due to a \$50,100 increase in the subsidy transfer from the General Fund to offset motor fuel tax declines of \$30,670.

The 2015 Streets expense budget rises \$20,305, or 1.9%, from the 2014 budget due primarily to a \$27,665 increase in Personal Services for salary and fringe benefit expenses. Equipment rental costs increased \$5,600, other equipment maintenance increased \$1,260, and asphalt cost rose \$1,000. However, weather service costs of \$6,900 were moved to the Engineering Department budget, motor repair parts declined \$2,500, and vehicle maintenance cost dropped by \$5,100 to offset some of the increases. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
Streets
Traffic Control

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Miscellaneous	10,260	0	0	0	0	0	0	0	0	0	.*
Total Revenue	10,260	0	0	0	0	0	0	0	0	0	.*
<u>Expense</u>											
Personal Services	55,611	57,895	57,895	59,305	0	59,305	59,305	0	59,305	1,410	2.4
Contractual Services	23,571	26,190	26,190	26,190	0	26,190	26,590	0	26,590	400	1.5
Commodities	32,204	31,610	31,610	31,610	0	31,610	31,610	0	31,610	0	0.0
Capital Outlay	2,675	0	0	0	0	0	0	0	0	0	.*
Total Expense	114,062	115,695	115,695	117,105	0	117,105	117,505	0	117,505	1,810	1.6
Full Time Equivalents:	1.00	1.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00		

The 2015 Traffic Control expense budget rises \$1,810, or 1.6%, over the 2014 budget due to a \$1,410 increase in Personal Services for salary and fringe benefit expenses. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 Countywide Sales Tax
 Countywide Sales Tax Fund

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Taxes	2,582,609	2,601,000	2,718,825	2,719,000	0	2,719,000	2,719,000	0	2,719,000	118,000	4.5
Transfers	10,102	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	2,592,711	2,601,000	2,718,825	2,719,000	0	2,719,000	2,719,000	0	2,719,000	118,000	4.5
Expense											
Transfers	3,369,211	2,466,675	2,466,675	2,809,665	0	2,809,665	2,809,665	0	2,809,665	342,990	13.9
Reserves	0	440,885	0	450,000	0	450,000	450,000	0	450,000	9,115	2.1
Total Expense	3,369,211	2,907,560	2,466,675	3,259,665	0	3,259,665	3,259,665	0	3,259,665	352,105	12.1
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

The Countywide Sales Tax Fund budget consolidates into one activity the revenue and expense related to the countywide 1 cent sales tax.

The Fund will begin the year 2015 with a balance of \$540,665 while revenue for the year will be \$2,719,000. Thus, total resources available in 2015 will be \$3,259,665.

The 2015 expense budget includes allocations for debt payments (\$352,500), sidewalk projects (\$344,000), storm water projects (\$344,000), economic development projects (\$352,500), 4th & Poplar street improvements (\$456,465), Performing Arts Center HVAC (\$276,830), and KLINK (K-7) matching funds (\$196,735). These allocations are included in the CIP that has been approved by the City Commission. However, these allocations are subject to change during the Commission's annual review and approval of the CIP in the fall.

A Fund reserve of \$450,000 is also budgeted for 2015.

2015 Object Level Summary of Revenue and Expense
 Tax Increment Financing
 Tax Increment - 4th & Metro

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Taxes	0	0	0	50,475	0	50,475	50,475	0	50,475	50,475	*.*
Total Revenue	0	0	0	50,475	0	50,475	50,475	0	50,475	50,475	*.*
<u>Expense</u>											
Reserves	0	0	0	50,475	0	50,475	50,475	0	50,475	50,475	*.*
Total Expense	0	0	0	50,475	0	50,475	50,475	0	50,475	50,475	*.*
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This Fund was setup to track the Tax Increment Revenue for use in the development area of 4th and Metro.

2015 is the first year for tax increment revenue of \$50,475. This will be placed in reserve for future needs.

2015 Object Level Summary of Revenue and Expense
 Tax Increment Financing
 Tax Increment - Knights Inn

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Taxes	0	0	0	0	0	0	0	0	0	0	*,*
Total Revenue	0	0	0	0	0	0	0	0	0	0	*,*
<u>Expense</u>											
Reserves	0	0	0	0	0	0	0	0	0	0	*,*
Total Expense	0	0	0	0	0	0	0	0	0	0	*,*
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

This Fund was setup to track the Tax Increment Revenue of the former Knights Inn/downtown location for use in the development of the area.

With no development ongoing, this area produced no revenue for 2015.

2015 Object Level Summary of Revenue and Expense
 Tax Increment - Home Depot Fund
 Tax Increment - Home Depot Fund

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Taxes	214,891	200,000	207,000	207,000	0	207,000	207,000	0	207,000	7,000	3.5
Miscellaneous	107	100	80	100	0	100	100	0	100	0	0.0
Total Revenue	214,998	200,100	207,080	207,100	0	207,100	207,100	0	207,100	7,000	3.5
Expense											
Contractual Services	189,966	200,100	200,100	238,100	0	238,100	238,100	0	238,100	38,000	19.0
Debt Service	0	0	0	0	0	0	0	0	0	0	*.*
Reserves	0	50,200	0	50,030	0	50,030	50,030	0	50,030	-170	-0.3
Total Expense	189,966	250,300	200,100	288,130	0	288,130	288,130	0	288,130	37,830	15.1
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This Fund was established to account for the receipt and distribution of funds received from Home Depot as required by the tax increment financing initiated in 2003.

For 2015, it is estimated that \$207,100 will be received from interest earnings and taxes generated by Home Depot and will be paid to Home Depot in accordance with the tax increment financing agreement. \$50,030 is budgeted as a Fund reserve and will be paid to Home Depot in the following period.

Convention and Visitors Bureau

Mission

The Leavenworth Convention and Visitors Bureau (CVB) works in a variety of ways to market and highlight the unique and noteworthy attractions and historical landmarks of the City to visitors and meeting and conference directors.

The visitor industry is an increasingly important source of income and employment in most metropolitan areas and, therefore, warrants a coordinated and concerted effort to make it grow. This growth is best nurtured by the role a convention & visitors bureau can play in continually improving the scope and caliber of services the city provides to corporate and association meeting and convention planners, group tour planners and to individual business and leisure travelers.

The bureau is the city's liaison between potential visitors to the area and the businesses which will host them. It acts as an 'information clearing house', convention management consultant and promotional agency for the city and often as a catalyst for community development.

Methodology

Advertisement: The office coordinated print and electronic advertisements, as well as facilitating articles, blurbs and features highlighting the City of Leavenworth.

Awareness: In order to fully promote the City of Leavenworth, the CVB must have a full understanding of the entire scope of a visitor's experience, including: hotel/motels, restaurants, attractions, shopping, tours and facilities.

Goals

- Increase the number of conferences held in the City
- Leverage new hotel opportunities to increase tours and meetings with overnight stays
- Improve and enhance the image of the City to visitors

2015 Object Level Summary of Revenue and Expense
Convention & Visitors Bureau
Convention & Visitors Bureau

	2013			2015 Submission			2015 Recommendation				
	Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	0	0	18,900	180,000	0	180,000	180,000	0	180,000	180,000	*.*
Transfers	0	0	47,904	0	0	0	0	0	0	0	*.*
Total Revenue	0	0	66,804	180,000	0	180,000	180,000	0	180,000	180,000	*.*
Expense											
Personal Services	0	0	33,324	107,325	0	107,325	107,325	0	107,325	107,325	*.*
Contractual Services	0	0	28,435	66,911	0	66,911	66,930	0	66,930	66,930	*.*
Commodities	0	0	2,870	4,500	0	4,500	4,500	0	4,500	4,500	*.*
Capital Outlay	0	0	2,175	0	0	0	0	0	0	0	*.*
Reserves	0	0	0	1,245	0	1,245	1,245	0	1,245	1,245	*.*
Total Expense	0	0	66,804	179,981	0	179,981	180,000	0	180,000	180,000	*.*
Full Time Equivalents:	0.00	0.00	1.50	1.50	0.00	1.50	1.50	0.00	1.50		

This Fund was established to account for Transient Guest Tax receipts. According to state mandates, these funds can only be used for support and encouragement of tourism activities. With three new hotels coming in the next year or two, the decision was made to move the Convention & Visitors Bureau directly under City control starting in August of 2014.

For 2015, transient guest revenue rises by \$95,000, or 111.8% to \$180,000.

2015 personnel costs are \$107,325, contractual service costs are \$66,930 and supply costs are \$4,500. This will leave a reserve of \$1,245.

2015 Object Level Summary of Revenue and Expense
Police Seizure
Police Seizure

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	33,039	50,000	41,600	55,000	0	55,000	55,000	0	55,000	5,000	10.0
Miscellaneous	16,593	200	100	100	0	100	100	0	100	-100	-50.0
Transfers	11,307	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	60,939	50,200	41,700	55,100	0	55,100	55,100	0	55,100	4,900	9.8
Expense											
Contractual Services	36,351	25,000	25,000	25,000	0	25,000	25,000	0	25,000	0	0.0
Commodities	0	0	8,650	0	0	0	0	0	0	0	*.*
Capital Outlay	0	210,000	0	0	0	0	0	0	0	-210,000	-100.0
Transfers	181,183	0	36,005	0	0	0	0	0	0	0	*.*
Reserves	0	149,605	0	162,555	0	162,555	162,555	0	162,555	12,950	8.7
Total Expense	217,534	384,605	69,655	187,555	0	187,555	187,555	0	187,555	-197,050	-51.2
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This Fund accounts for proceeds from police seizures. According to federal mandates, these funds must be used for specific purposes in support of police activities.

It is anticipated that the Fund will begin 2015 with a \$132,455 balance and that \$55,000 of forfeitures will be received during the year. \$25,000 is budgeted for refunds of evidence funds during the year. Thus, the Fund is expected to end 2015 with a balance of \$162,555 and is identified as a reserve pending a decision regarding its use. However, approximately \$81,190 (as of June, 2014) of this amount is held as evidence funds pending resolution by the courts.

HOUSING – PLANTERS II

Mission

The mission of the Leavenworth Housing Authority Low Rent Program (Planters II) is to provide safe, decent, and sanitary housing conditions for low income families. The Leavenworth Housing Authority provides income based housing at Planters II, a 105 unit apartment complex, giving a preference to elderly and/or disabled persons.

Methodology

- The Leavenworth Housing Authority has a contract with the U.S. Department of Housing and Urban Development and has the following responsibilities:
- Establish local policies
- Abide by regulations on the local, state, and government levels
- Review all applications for housing assistance and process the applications in accordance with the ACOP.
- Ensure that all rental obligation payments are received in accordance to the lease agreement.
- Ensure that all apartments are maintained by the tenant and by the LHA.
- Ensure that the building and grounds are up to code, well maintained, all repairs are performed; contracts are obtained to service all major equipment.
- Ensure that all grants are obligated and expended by deadlines.
- Properly report to HUD on a monthly, semi-monthly, and annual basis through required reports, emails, etc.
- Comply with all fair housing and equal opportunity requirements, HUD regulations and requirements, the PHA's ACOP, and all other applicable federal, state, and local codes, laws, and/or regulations.

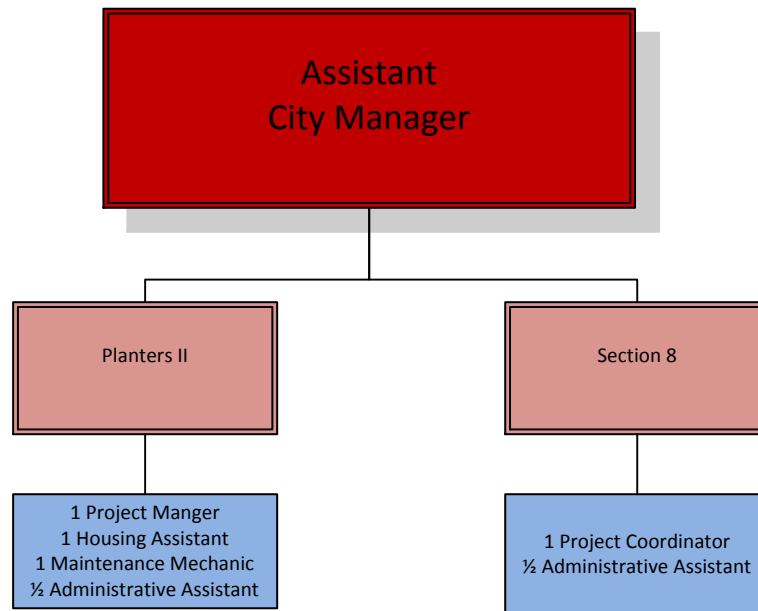
Goals

The Leavenworth Housing Authority has been at a High Performer status since 2008 after being in a Troubled status for three years. The Leavenworth Housing Authority will strive to continue the High Performer status each year.

The Leavenworth Housing Authority will work with various contractors/vendors to establish a 5 year plan for capital improvements at Planters II and will continue performing upgrades/repairs/rehab to the Planters II building and grounds.

The Leavenworth Housing Authority will continue to assist eligible families with affordable housing.

Housing Organizational Chart



2015 Object Level Summary of Revenue and Expense
Housing - Planters II
Housing - Planters II

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	181,176	110,000	110,000	110,000	0	110,000	110,000	0	110,000	0	0.0
Charges For Service	379,550	362,280	362,280	362,280	0	362,280	362,280	0	362,280	0	0.0
Miscellaneous	7,536	6,700	6,700	6,700	0	6,700	6,700	0	6,700	0	0.0
Total Revenue	568,262	478,980	478,980	478,980	0	478,980	478,980	0	478,980	0	0.0
Expense											
Personal Services	177,392	185,420	185,420	189,550	0	189,550	189,550	0	189,550	4,130	2.2
Contractual Services	276,305	294,625	293,550	300,950	0	300,950	302,325	0	302,325	7,700	2.6
Commodities	29,798	23,150	22,600	22,900	0	22,900	22,900	0	22,900	-250	-1.1
Capital Outlay	0	0	0	0	0	0	0	0	0	0	.*
Transfers	0	0	0	0	0	0	0	0	0	0	.*
Reserves	0	426,645	0	423,980	0	423,980	423,980	0	423,980	-2,665	-0.6
Total Expense	483,494	929,840	501,570	937,380	0	937,380	938,755	0	938,755	8,915	1.0
Full Time Equivalents:	3.50	3.50	3.50	3.50	0.00	3.50	3.50	0.00	3.50		

The 2015 Planters II revenue budget remains unchanged from 2014.

The 2015 Planters II expense budget rises \$8,915, or 1.0%, over the 2014 budget due to Personal Services rise of \$4,130 for salary and fringe benefit expenses, and building and equipment maintenance and repair expenses rise of \$10,000. Other equipment maintenance is decreasing by \$7,000 and the Fund reserve is declining by \$2,665 to \$423,980.

2015 Object Level Summary of Revenue and Expense
VA Supportive Housing Fund
VA Supportive Housing

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Intergovernmental	0	0	0	0	0	0	0	0	0	0	**.*
Miscellaneous	0	0	0	0	0	0	0	0	0	0	**.*
Transfers	232,884	0	0	0	0	0	0	0	0	0	**.*
Total Revenue	232,884	0	0	0	0	0	0	0	0	0	**.*
<u>Expense</u>											
Contractual Services	217,319	0	0	0	0	0	0	0	0	0	**.*
Reserves	0	0	0	0	0	0	0	0	0	0	**.*
Total Expense	217,319	0	0	0	0	0	0	0	0	0	**.*
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

The Veterans Administration Supportive Housing Fund was established to account for a federal grant to provide housing to low-income veterans in a manner similar to the Section 8 program. Recently, HUD combined this program with the long-standing Section 8 program. Accordingly, the VASH Fund was eliminated on June 30, 2013.

HOUSING – SECTION 8

Mission

The Leavenworth Housing Choice Voucher (HCV) and Veterans Affairs Supportive Housing (VASH) programs strive to provide safe, decent and sanitary housing conditions for very low income families and to manage resources efficiently. The programs promote personal, economic and social upward mobility to provide families the opportunity to make the transition from subsidized to non-subsidized housing.

Methodology

The LHA administers the HCV program under contract with HUD and has the following major responsibilities:

- Establish local policies.
- Review applications from interested families to determine whether applicants are eligible for the program.
- Maintain the waiting list and select families for admission.
- Issue voucher to selected family and assist the family in finding a place to live.
- Conduct outreach to owners, with special attention to owners outside areas of poverty or minority concentration.
- Approve the rental unit (including assuring compliance with housing quality standards and rent reasonableness), the owner, and the tenancy.
- Make housing assistance payments to the owner in a timely manner.
- Ensure that families and their rental units continue to qualify under the program.
- Ensure that owners and families comply with the program rules.
- Provide families and owners with prompt, professional service.
- Comply with all fair housing and equal opportunity requirements, HUD regulations and requirements, the PHA's administrative Plan, and other applicable federal, state and local laws.

Goals

- To assist as many families and veterans as funding allows.
- To rate as a high performing housing authority.

2015 Object Level Summary of Revenue and Expense
Housing - Section 8
Housing - Section 8

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	1,532,895	1,522,000	1,522,000	1,522,000	0	1,522,000	1,522,000	0	1,522,000	0	0.0
Charges For Service	58,522	55,000	55,000	55,000	0	55,000	55,000	0	55,000	0	0.0
Miscellaneous	5,612	4,050	4,050	4,050	0	4,050	4,050	0	4,050	0	0.0
Total Revenue	1,597,029	1,581,050	1,581,050	1,581,050	0	1,581,050	1,581,050	0	1,581,050	0	0.0
Expense											
Personal Services	117,969	95,520	95,520	97,550	0	97,550	97,550	0	97,550	2,030	2.1
Contractual Services	1,194,564	1,440,185	1,376,045	1,528,980	0	1,528,980	1,528,980	0	1,528,980	88,795	6.2
Commodities	961	1,100	900	1,000	0	1,000	1,000	0	1,000	-100	-9.1
Transfers	232,884	0	0	0	0	0	0	0	0	0	*.*
Reserves	0	179,075	0	239,210	0	239,210	239,210	0	239,210	60,135	33.6
Total Expense	1,546,378	1,715,880	1,472,465	1,866,740	0	1,866,740	1,866,740	0	1,866,740	150,860	8.8
Full Time Equivalents:	2.00	1.50	1.50	1.50	0.00	1.50	1.50	0.00	1.50		

The 2015 Section 8 revenue budget is unchanged from the 2014 budget.

The 2015 Section 8 expense budget rises \$150,860, or 8.8%, over the 2014 budget due to a \$90,000 increase in voucher expenses for low-income veterans, and Personal Services expenses rise \$2,030 for salary and fringe benefits. Finally, the Fund reserve rises \$60,135 to \$239,210.

2015 Object Level Summary of Revenue and Expense
 Blight Elimination Trust Fund
 Blight Elimination Trust

				2015 Submission			2015 Recommendation					
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014	
<u>Revenue</u>												
Charges For Service	16,547	0	0	0	0	0	0	0	0	0	**	
Miscellaneous	0	0	0	0	0	0	0	0	0	0	**	
Transfers	0	0	0	0	0	0	0	0	0	0	**	
Total Revenue	16,547	0	0	0	0	0	0	0	0	0	**	
<u>Expense</u>												
Contractual Services	0	0	0	0	0	0	0	0	0	0	**	
Reserves	0	30,690	0	39,090	0	39,090	39,090	0	39,090	8,400	27.4	
Total Expense	0	30,690	0	39,090	0	39,090	39,090	0	39,090	8,400	27.4	
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This activity accounts for Housing-related blight elimination activities that are supported by repayments of liens.

The Fund will have \$39,090 in resources in 2015 and is budgeted as a reserve pending the identification of appropriate projects.

COMMUNITY DEVELOPMENT

Mission

The Community Development Office plans and implements all aspects of the Community Development Block Grant program, including the preparation and submission of a 5-year Consolidated Plan and Annual Action Plans. Individual projects and activities are developed, implemented, and monitored according to specific HUD procedures and requirements. The CD Office is responsible for application of the Emergency Solutions Grant through the Kansas Housing Resources Corporation (KHRC).

Methodology

Consolidated Plan (CP): Every five years the department develops a new strategic plan for the City's use of CDBG funds. Extensive citizen participation is required in the planning process, including a series of public hearings and Community Development Advisory Board meetings. Compliance with HUD regulations is required.

Annual Action Plan (AAP): Each year the department develops a plan for the use of CDBG funds for the upcoming grant year. The AAP must meet criteria and goals outlined in the 5-year CP. Citizen Participation and Community Development Advisory Board meetings are required, in addition to compliance with HUD regulations.

Individual Projects: Each project is developed according to the Annual Action Plan, implemented by staff, and monitored through field inspections according to HUD regulations.

Consolidated Annual Performance and Evaluation Report (CAPER): Shortly after the close-out of each grant year, the department must compile a report summarizing how well the City performed in meeting its Annual Action Plan goals for the previous year.

Emergency Solutions Grant (ESG): CD staff submits grant applications to KHRC on behalf of local social service agencies. Upon award, staff is responsible for administering each grant and submitting reports in a timely manner.

Goals

- To advertise and promote CDBG projects to qualified applicants
- To identify unmet community needs and create projects to meet those needs
- To continuously update lists of qualified contractors
- To provide assistance to local social service agencies
- To promote fair housing practices in Leavenworth

2015 Object Level Summary of Revenue and Expense
Community Development
CD Administration

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Intergovernmental	59,340	65,075	62,988	64,875	0	64,875	64,875	0	64,875	-200	-0.3
Total Revenue	59,340	65,075	62,988	64,875	0	64,875	64,875	0	64,875	-200	-0.3
<u>Expense</u>											
Personal Services	56,132	58,885	58,885	60,555	0	60,555	60,555	0	60,555	1,670	2.8
Contractual Services	3,558	6,190	3,478	4,095	0	4,095	4,095	0	4,095	-2,095	-33.8
Commodities	423	0	625	225	0	225	225	0	225	225	*.*
Total Expense	60,113	65,075	62,988	64,875	0	64,875	64,875	0	64,875	-200	-0.3
Full Time Equivalents:	1.10	1.10	1.10	1.10	0.00	1.10	1.10	0.00	1.10		

20%, or \$66,280, of the \$331,410 Community Development Block Grant funds available for 2015 may be used for administrative purposes. The 2015 budget includes Personal Services for a CD Block Grant Coordinator position and 10% of an Administrative Assistant position.

2015 Object Level Summary of Revenue and Expense
Community Development
CD Block Grants

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Intergovernmental	231,848	260,295	260,295	263,525	0	263,525	263,525	0	263,525	3,230	1.2
Total Revenue	231,848	260,295	260,295	263,525	0	263,525	263,525	0	263,525	3,230	1.2
<u>Expense</u>											
Contractual Services	231,681	260,295	260,295	263,525	0	263,525	263,525	0	263,525	3,230	1.2
Total Expense	231,681	260,295	260,295	263,525	0	263,525	263,525	0	263,525	3,230	1.2
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

Community Development Block Grant funds available for block grants in 2015 is estimated to be \$263,525.

2015 Object Level Summary of Revenue and Expense
Earl R. Harmon Fund
Earl R. Harmon Trust

	2013			2015 Submission			2015 Recommendation					
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014	
<u>Revenue</u>												
Miscellaneous	5	0	0	0	0	0	0	0	0	0	0	*,*
Total Revenue	5	0	0	0	0	0	0	0	0	0	0	*,*
<u>Expense</u>												
Commodities	0	0	0	0	0	0	0	0	0	0	0	*,*
Transfers	25,370	0	0	0	0	0	0	0	0	0	0	*,*
Reserves	0	0	0	0	0	0	0	0	0	0	0	*,*
Total Expense	25,370	0	0	0	0	0	0	0	0	0	0	*,*
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

The Earl Harmon Trust Fund exists to account for a restricted contribution for the purpose of establishing restroom facilities in Leavenworth. The final funds were distributed in 2013 and the Fund was closed.

2015 Object Level Summary of Revenue and Expense
 CIAP Fund
 CIAP Fund

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Intergovernmental	142,499	80,000	80,000	80,000	0	80,000	80,000	0	80,000	0	0.0
Transfers	0	0	0	0	0	0	0	0	0	0	*,*
Total Revenue	142,499	80,000	80,000	80,000	0	80,000	80,000	0	80,000	0	0.0
Expense											
Contractual Services	142,499	0	177,220	0	0	0	0	0	0	0	*,*
Capital Outlay	0	387,000	0	132,780	0	132,780	132,780	0	132,780	-254,220	-65.7
Total Expense	142,499	387,000	177,220	132,780	0	132,780	132,780	0	132,780	-254,220	-65.7
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The CIAP Fund was established to account for federal grants to be received each year for repairs and renovations at the Planters II facility. The Fund will begin 2015 with a balance of \$52,780 while \$80,000 in additional grants will be received during 2015. Thus, total resources available in 2015 are \$132,780 and are budgeted for building improvements.

2015 Object Level Summary of Revenue and Expense
Special Park Gift
Special Park Gift Fund

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	7,442	0	0	0	0	0	0	0	0	0	.*
Miscellaneous	32,343	30,000	30,000	30,000	0	30,000	30,000	0	30,000	0	0.0
Transfers	2,575	0	0	0	0	0	0	0	0	0	.*
Total Revenue	42,360	30,000	30,000	30,000	0	30,000	30,000	0	30,000	0	0.0
Expense											
Contractual Services	17,467	15,000	14,000	14,000	0	14,000	14,000	0	14,000	-1,000	-6.7
Commodities	19,912	15,000	16,000	16,000	0	16,000	16,000	0	16,000	1,000	6.7
Capital Outlay	1,750	0	0	0	0	0	0	0	0	0	.*
Transfers	7,734	0	0	0	0	0	0	0	0	0	.*
Reserves	0	37,015	0	31,415	0	31,415	31,415	0	31,415	-5,600	-15.1
Total Expense	46,862	67,015	30,000	61,415	0	61,415	61,415	0	61,415	-5,600	-8.4
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The Special Park Gift Fund exists to account for contributions made to Parks for restricted purposes.

The Fund is expected to begin 2015 with a balance of \$31,415 while an additional \$30,000 in revenue is anticipated during the year. \$30,000 in expenditures are anticipated during 2015 and a reserve of \$31,415 is budgeted to account for the remainder of available funds.

DEBT SERVICE FUND

DEBT SERVICE FUND (20)

The Debt Service Fund is used to account for the accumulation of resources for the payment of general obligation long-term principal and interest. The City of Leavenworth uses the Bond & Interest Fund as its Debt Service Fund. The fund has four cost centers:

Bond & Interest – Used for all general bonds not accounted for in one of the other bond areas.

4th & Metro Land – Used for the bonds issued in 2010 for the purchase of the 4th & Metro hotel site. This debt is being funded by a transfer from the Countywide Sales Tax as it was used for Economic Development.

Aquatics Center Debt – This was established to account for bonds issued in 2002 to finance the Wollman Aquatics Center. The bonds were refunded in 2011 so this cost center is only used to account for the transfer of funding as planned to service the original bonds. This debt is funded by a transfer from the CIP Sales Tax.

City Hall Debt Service – This was established to account for bonds issued in 2005 to finance the City Hall renovations. The bonds were refunded in 2012 so this cost center is only used to account for the transfer of funding as planned to service the original bonds. This debt is funded by a transfer from the CIP Sales Tax.

2015 Object Level Summary of Revenue and Expense
Bond & Interest
Bond & Interest

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Taxes	327,698	302,030	339,400	326,035	0	326,035	326,035	0	326,035	24,005	7.9
Miscellaneous	226,950	5,000	0	0	0	0	0	0	0	-5,000	-100.0
Transfers	436,446	390,150	390,150	352,500	0	352,500	352,500	0	352,500	-37,650	-9.7
Total Revenue	991,093	697,180	729,550	678,535	0	678,535	678,535	0	678,535	-18,645	-2.7
Expense											
Debt Service	2,447,348	2,963,250	2,963,250	3,006,335	0	3,006,335	3,006,335	0	3,006,335	43,085	1.5
Reserves	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	2,447,348	2,963,250	2,963,250	3,006,335	0	3,006,335	3,006,335	0	3,006,335	43,085	1.5
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Bond & Interest revenue budget declines \$18,645, or 2.7%, from the 2014 budget due primarily to a \$37,650 decline in transfers from other funds to support debt service payments and a decline in special assessments of \$20,135. However, motor vehicle taxes increase by \$44,140.

The 2015 Bond & Interest principal and interest payments on outstanding debt rises \$43,085 or 1.5%, over the 2014 budget. Budgeted 2014 payments consisted of principal of \$2,640,000 and interest of \$323,250 for a total of \$2,963,250. In 2015, payments on this same debt include principal of \$2,390,000 and interest of \$242,790, for a total of \$2,632,790. In addition, new debt payments for 2015 include principal of \$315,000 and interest of \$58,545 for the 2014 general improvements bonds issued recently. Thus, the total 2015 principal and interest payments are \$3,006,335.

2015 Object Level Summary of Revenue and Expense
Bond & Interest
4th & Metro Land

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Transfers	146,718	147,030	147,030	146,830	0	146,830	146,830	0	146,830	-200	-0.1
Total Revenue	146,718	147,030	147,030	146,830	0	146,830	146,830	0	146,830	-200	-0.1
<u>Expense</u>											
Debt Service	146,718	147,030	147,030	146,830	0	146,830	146,830	0	146,830	-200	-0.1
Total Expense	146,718	147,030	147,030	146,830	0	146,830	146,830	0	146,830	-200	-0.1
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This activity was established in 2011 to account for the payment of principal and interest on bonds issued in support of the purchase of land at 4th & Metropolitan Streets.

In 2015, principal and interest payments on the bonds will be \$146,830 and will be accommodated with a transfer from the economic development allocation in the Countywide Sales Tax Fund.

2015 Object Level Summary of Revenue and Expense
 Bond & Interest
 Aquatics Center Debt Service

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Transfers	307,983	306,170	306,170	308,570	0	308,570	308,570	0	308,570	2,400	0.8
Total Revenue	307,983	306,170	306,170	308,570	0	308,570	308,570	0	308,570	2,400	0.8
<u>Expense</u>											
Debt Service	307,983	0	0	0	0	0	0	0	0	0	*,*
Total Expense	307,983	0	0	0	0	0	0	0	0	0	*,*
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This activity was established in 2003 to account for the payment of principal and interest on bonds issued in support of the Wollman swimming complex.

In 2012, these bonds were refunded and future principal and interest payments will be made from the primary Bond & Interest activity (2001). For 2015, the \$308,570 transfer from the CIP Sales Tax Fund in support of these bonds will be made in accordance with the original amortization schedule for the bond issue.

2015 Object Level Summary of Revenue and Expense
 Bond & Interest
 City Hall Debt Service

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Transfers	171,800	171,375	171,375	170,775	0	170,775	170,775	0	170,775	-600	-0.4
Total Revenue	171,800	171,375	171,375	170,775	0	170,775	170,775	0	170,775	-600	-0.4
<u>Expense</u>											
Debt Service	160,425	0	0	0	0	0	0	0	0	0	*,*
Total Expense	160,425	0	0	0	0	0	0	0	0	0	*,*
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

This activity was established in 2006 to account for the payment of principal and interest on bonds issued in support of the City Hall renovation.

In 2012, these bonds were partially refunded and some future principal and interest payments will be made from the primary Bond & Interest activity (2001). For 2015, the \$170,775 transfer from the CIP Sales Tax Fund in support of these bonds will be made in accordance with the original amortization schedule for the bond issue.

CAPITAL PROJECT FUNDS

CAPITAL PROJECT FUNDS

Capital Project Funds are used to track the financial resources to be used for the acquisition or construction of major capital facilities and equipment for governmental funds. The City does not budget for the Capital Project Funds with the general budget but instead maintains a five year Capital Improvement Program (CIP) which is updated and approved each fall.

The City uses two funds for Capital Projects:

1. **CIP Projects (30)** – Used for smaller projects and equipment purchases primarily funded from the CIP Sales Tax proceeds
2. **Capital Improvements (32)** – Used for larger and long term projects such as infrastructure with much of the funding coming from bond sales

ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise – where the intention of the City is (a) that the costs of providing the services to the general public on a continuous basis be financed or recovered primarily through user charges; or (b) where the City has decided that periodic determination of net income is appropriate for accountability purposes. The City maintains the following enterprise funds:

- **Sewer/Wastewater Treatment (40)** – The Wastewater Treatment Plant operates and maintains the facilities and collection systems of the City in compliance with federal and state regulations. This fund has four cost centers:
 1. **Sewer Plant** – Used to track the facility costs related to the sewer plant
 2. **Sewer Collection** – Used to track the maintenance and operation of the sewer flow components
 3. **Storm Sewers** – Used for retention ponds and other measures to keep storm water flow out of the sewer flow system
 4. **Sewer Capital** – Used to plan and track sewer capital projects and equipment purchases and other sewer system improvements

- **Refuse (44)** – The Refuse Fund tracks the operations of the City’s trash removal service. This fund has two cost centers:
 1. **Refuse Collection** – Used to track the refuse collection operations
 2. **Refuse Disposal** – Used to track the disposal costs such as tipping fees and landfill charges

- **Refuse Restricted (46)** – The Refuse Restricted Fund tracks post landfill closure costs and monitoring

Wastewater Treatment Plant & Water Pollution Control

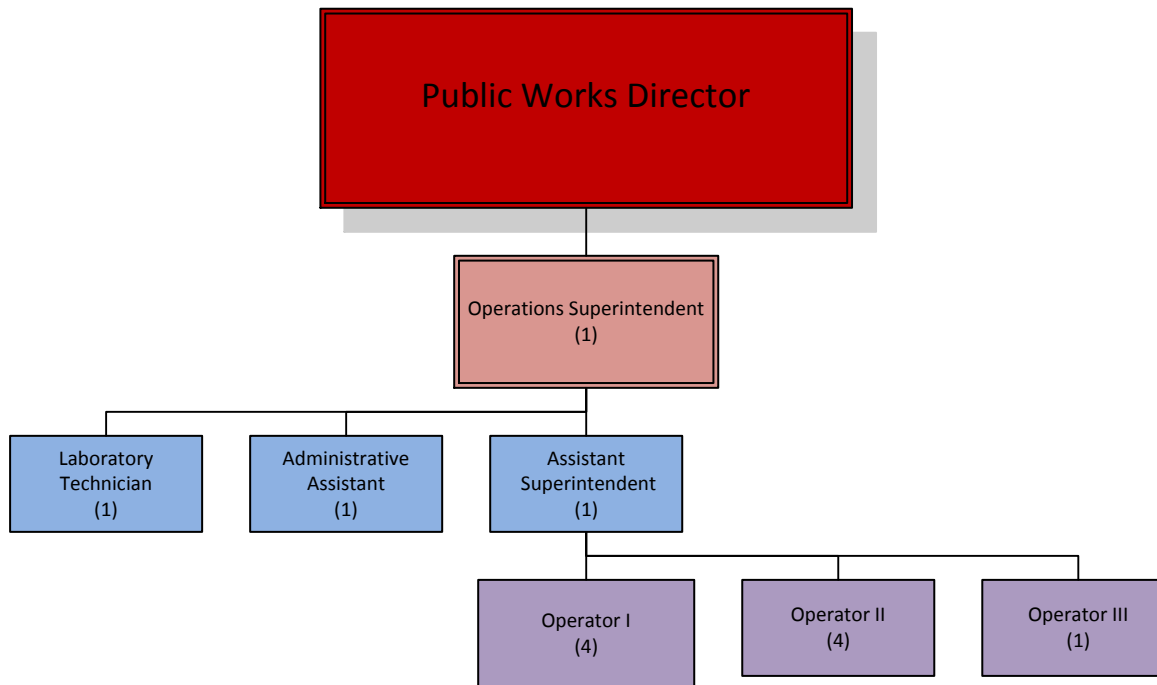
Mission

The Wastewater Treatment Plant's mission is to at all times properly operate and maintain the facilities and collection system to achieve compliance with Federal and State Regulations and to protect the public health and environment. We will respond to calls from citizens 24/7 with a well-organized team of employees.

Goals

- Provide a safe workplace
- Reduce Odors onsite and offsite
- Replace aging equipment and improve system reliability
- Operate our system to avoid overflows and meet State and Federal Standards

Water Pollution Control Organizational Chart



2015 Object Level Summary of Revenue and Expense
Sewer
Sewer Plant

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	4,025,208	4,024,205	4,024,205	4,135,405	0	4,135,405	4,135,405	0	4,135,405	111,200	2.8
Miscellaneous	1,974	1,620	1,620	1,620	0	1,620	1,620	0	1,620	0	0.0
Total Revenue	4,027,182	4,025,825	4,025,825	4,137,025	0	4,137,025	4,137,025	0	4,137,025	111,200	2.8
Expense											
Personal Services	510,066	536,255	514,355	554,950	0	554,950	554,950	0	554,950	18,695	3.5
Contractual Services	1,411,992	1,082,510	1,081,890	1,198,900	0	1,198,900	1,181,625	0	1,181,625	99,115	9.2
Commodities	120,008	161,505	166,065	161,555	0	161,555	161,555	0	161,555	50	0.0
Capital Outlay	4,031	180,000	245,550	215,000	0	215,000	180,000	0	180,000	0	0.0
Transfers	0	0	0	0	0	0	0	0	0	0	*.*
Reserves	0	1,789,345	0	1,450,530	0	1,450,530	1,450,530	0	1,450,530	-338,815	-18.9
Total Expense	2,046,098	3,749,615	2,007,860	3,580,935	0	3,580,935	3,528,660	0	3,528,660	-220,955	-5.9
Full Time Equivalents:	9.00	10.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00		

The 2015 Sewer Plant revenue budget rises \$111,200, or 2.8%, over the 2014 budget due to an increase in revenue from the utility rate given that a 3% rate increase is recommended for 2015. Also, revenue from the US Penitentiary rises \$11,250, revenue from Fort Leavenworth rises \$9,450, and revenue from the VA rises \$3,000.

The 2015 Sewer Plant expense budget increases \$70,570, or 1.9%, over the 2014 budget due to an Equipment maintenance and repair expenses rise of \$50,000 for tubes at the disinfection plant. Also, sewer system design costs rise \$25,000, and Personal Services rise \$18,695 for salary and fringe benefit expenses. Finally, the Fund reserve decreases by \$47,290 to \$1,742,055. Other expenses rise slightly to reflect inflationary costs from 2014 levels.

2015 Object Level Summary of Revenue and Expense
Sewer
Sewer Collection

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Miscellaneous	0	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	0	0	0	0	0	0	0	0	0	0	*.*
<u>Expense</u>											
Personal Services	300,878	403,525	362,565	424,375	0	424,375	424,375	0	424,375	20,850	5.2
Contractual Services	101,279	152,845	170,390	160,080	0	160,080	160,080	0	160,080	7,235	4.7
Commodities	36,255	20,860	22,960	21,360	0	21,360	21,360	0	21,360	500	2.4
Capital Outlay	11,400	0	0	0	0	0	0	0	0	0	*.*
Total Expense	449,812	577,230	555,915	605,815	0	605,815	605,815	0	605,815	28,585	5.0
Full Time Equivalents:	8.00	7.50	7.50	7.50	0.00	7.50	7.50	0.00	7.50		

The 2015 Sewer Collection expense budget rises \$28,585, or 5.0%, over the 2014 budget due primarily to a \$20,850 increase in Personal Services for salary and fringe benefit expenses and \$5,000 for root control. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
Sewer
Storm Sewers

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	0	0	0	0	0	0	0	0	0	0	*.*
Total Revenue	0	0	0	0	0	0	0	0	0	0	*.*
Expense											
Personal Services	68,750	84,595	84,595	85,725	0	85,725	85,725	0	85,725	1,130	1.3
Contractual Services	33,959	133,600	88,600	125,800	0	125,800	125,800	0	125,800	-7,800	-5.8
Commodities	12,567	9,995	9,995	17,795	0	17,795	17,795	0	17,795	7,800	78.0
Capital Outlay	2,900	0	0	0	0	0	0	0	0	0	*.*
Total Expense	118,177	228,190	183,190	229,320	0	229,320	229,320	0	229,320	1,130	0.5
Full Time Equivalent:	2.00	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00		

The 2015 Storm Sewer expense budget increases \$1,130, or 0.5%, from the 2014 budget due to a \$1,130 increase in Personal Services to support salary and fringe benefit expenses. Professional services decline by \$8,000 to offset various commodity increases. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
Sewer
Sewer Capital Projects

	2013			2015 Submission			2015 Recommendation					
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014	
Revenue												
Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	.*
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	.*
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	.*
Expense												
Contractual Services	73,850	0	0	0	0	0	0	0	0	0	0	.*
Capital Outlay	589,510	518,690	518,690	518,690	0	518,690	518,690	0	518,690	0	0	0.0
Debt Service	910,940	834,615	834,615	915,780	0	915,780	915,780	0	915,780	81,165	9.7	9.7
Transfers	258,423	0	0	0	0	0	0	0	0	0	0	.*
Total Expense	1,832,723	1,353,305	1,353,305	1,434,470	0	1,434,470	1,434,470	0	1,434,470	81,165	6.0	6.0
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

For 2014, expenses included \$518,690 for sewer line projects and \$834,615 for principal and interest payments on outstanding debt.

For 2015, expenses include \$518,690 for sewer line projects and \$915,780 for principal and interest payments on outstanding debt.

Refuse/Solid Waste

Mission

The mission of the City of Leavenworth Refuse Department is to provide a quality curbside removal service of refuse as well as maintaining voluntary recycling and yard waste disposal sites for the residents of the City of Leavenworth, Kansas.

Methodology

Curbside refuse service is currently enforced by City Ordinance and is provided by City staff for all single units, up to 4-plexes. Businesses and larger residential units are exempt unless authorized by City management.

All curbside refuse is transported by City refuse trucks to a local transfer station or direct-hauled to a licensed landfill.

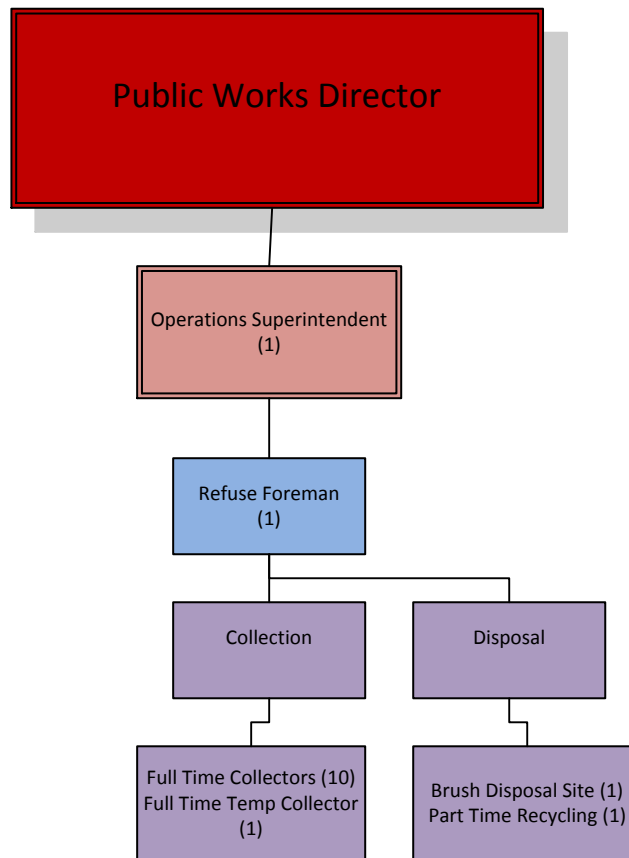
The Recycling Site and Brush Site are open to residential customers or contractors that are approved by the City of Leavenworth and performing work within City limits. The service offered is voluntary for City residents with the products being recycled and therefore avoiding the waste stream. This division operates under the Public Works Department.

Goals

Provide the City residents with a fair and equitable way for curbside refuse disposal, while offering an avenue to voluntarily recycle yard waste along with plastics, glass, tin, aluminum cans, cardboard, paper products, various sizes and types of batteries, cell phones and electronic waste.

The Solid Waste Division serves as an informational office for residents and business owners regarding State/City recycling and disposal guidelines.

Refuse Organizational Chart



2015 Object Level Summary of Revenue and Expense
 Refuse
 Refuse Collection

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	1,779,213	1,711,500	1,786,500	1,715,700	0	1,715,700	1,715,700	0	1,715,700	4,200	0.2
Miscellaneous	0	100	100	100	0	100	100	0	100	0	0.0
Total Revenue	1,779,213	1,711,600	1,786,600	1,715,800	0	1,715,800	1,715,800	0	1,715,800	4,200	0.2
Expense											
Personal Services	567,253	593,240	593,240	638,150	0	638,150	638,150	0	638,150	44,910	7.6
Contractual Services	748,111	681,290	755,365	715,815	0	715,815	707,315	0	707,315	26,025	3.8
Commodities	202,849	218,010	216,110	223,110	0	223,110	223,110	0	223,110	5,100	2.3
Capital Outlay	147,654	0	0	170,000	0	170,000	170,000	0	170,000	170,000	*.*
Transfers	87,345	87,345	87,775	58,345	0	58,345	58,345	0	58,345	-29,000	-33.2
Reserves	0	507,650	0	409,645	0	409,645	409,645	0	409,645	-98,005	-19.3
Total Expense	1,753,213	2,087,535	1,652,490	2,215,065	0	2,215,065	2,206,565	0	2,206,565	119,030	5.7
Full Time Equivalents:	12.25	12.25	12.25	12.25	0.00	12.25	12.25	0.00	12.25		

The 2015 Refuse Collection revenue budget rises \$4,200, or 0.2%, over the 2014 budget due primarily to an increase in utility rate revenue. A rate increase is not recommended for 2015.

The 2015 Refuse Collection expense budget increases \$119,030 or 5.7%, from the 2014 budget due primarily to \$170,000 budgeted in 2015 for the purchase of a refuse truck. Personal Services rise \$44,910 for salary & fringe benefits and refuse bags rise \$5,000. However, the Fund reserve declines \$78,005 to \$429,645 and the transfer to Refuse Restricted drops by \$29,000. Other expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 Refuse
 Refuse Disposal

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Charges For Service	38,690	37,500	36,150	34,500	0	34,500	34,500	0	34,500	-3,000	-8.0
Miscellaneous	9,488	300	300	300	0	300	300	0	300	0	0.0
Total Revenue	48,178	37,800	36,450	34,800	0	34,800	34,800	0	34,800	-3,000	-7.9
Expense											
Personal Services	84,141	85,260	85,260	85,435	0	85,435	85,435	0	85,435	175	0.2
Contractual Services	24,104	14,840	8,830	16,065	0	16,065	14,865	0	14,865	25	0.2
Commodities	9,398	5,195	7,210	7,210	0	7,210	5,195	0	5,195	0	0.0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*.*
Total Expense	117,642	105,295	101,300	108,710	0	108,710	105,495	0	105,495	200	0.2
Full Time Equivalents:	1.50	1.50	1.50	1.50	0.00	1.50	1.50	0.00	1.50		

The 2015 Refuse Disposal revenue budget declines \$3,000, or 7.9%, from the 2014 budget due to a decrease in the sale of recyclables.

The 2015 Refuse Disposal expense budget rises \$200, or 0.2%, over the 2014 budget. Expenses remain essentially unchanged from 2014 levels.

2015 Object Level Summary of Revenue and Expense
 Refuse Restricted
 Refuse Restricted

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Transfers	40,000	40,000	40,430	11,000	0	11,000	11,000	0	11,000	-29,000	-72.5
Total Revenue	40,000	40,000	40,430	11,000	0	11,000	11,000	0	11,000	-29,000	-72.5
Expense											
Contractual Services	5,794	9,500	16,080	11,000	0	11,000	11,000	0	11,000	1,500	15.8
Commodities	120	0	0	0	0	0	0	0	0	0	*,*
Capital Outlay	0	0	0	0	0	0	0	0	0	0	*,*
Debt Service	43,240	41,640	41,640	0	0	0	0	0	0	-41,640	-100.0
Reserves	0	2,030	0	0	0	0	0	0	0	-2,030	-100.0
Total Expense	49,154	53,170	57,720	11,000	0	11,000	11,000	0	11,000	-42,170	-79.3
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The purpose of the Refuse Restricted Fund is to accommodate costs related to the City landfill.

The Fund balance at the beginning of 2015 is expected to be \$0 while a \$11,000 transfer from the Refuse Fund will be made to support the Fund during the year. Thus, total resources available for 2015 will be \$11,000.

The landfill closure bonds were paid off in 2014. Accordingly, no budget is needed in 2015 to accommodate principal and interest payments. The budget of \$11,000 is for annual testing and for mowing expenses. At the end of 2015, \$0 will be budgeted as a reserve.

FIDUCIARY FUNDS

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the City as a trustee or agent on behalf of another party.

The City has two Agency and two Trust funds in the Fiduciary Funds category:

Agency Funds – The City acts as an agent for the Library system. The Library board sets mill levy rates for Library operations and for Library employee benefits. The City includes these levies in the City levy and remits the resulting ad valorem and motor vehicle taxes to the Library as funds are received. The Library has the following two Agency Funds:

1. **Library (10)**
2. **Library Employee Benefits (12)**

Trust Funds – The City established retirement funds for Police & Fire. These retirement programs are now combined with the State KP&F retirement program but there are still a few retirees drawing from the prior City retirement plans. The two Trust Funds used for this purpose are:

1. **Fire Pension (80)**
2. **Police Pension (82)**

Leavenworth Public Library

Vision Statement

Read, Explore, Connect

The library is an attractive, comfortable, and busy place that offers programs and activities throughout the library as well as quiet spaces, heavily used collections, and state of the art technology.

Primary Service Roles

Stimulate Imagination: Library users will find popular materials and programs that excite their imagination and provide pleasurable reading, viewing and listening experiences.

Visit a Welcoming Place: Library users will find an attractive and user-focused place with the spaces to meet a variety of needs: accessible and well displayed collections, a variety of meeting and program spaces, quiet reading and study spaces, and the infrastructure and network throughout the library to access the online world.

Satisfy Curiosity and Express Ideas and Creativity. Visitors will have a wide range of programs and activities to satisfy their curiosity and engage their creativity. The library will actively involve the community in planning and promoting programs.

2015 Object Level Summary of Revenue and Expense

Library

Library

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Taxes	105,381	92,700	91,075	98,970	0	98,970	98,970	0	98,970	6,270	6.8
Total Revenue	105,381	92,700	91,075	98,970	0	98,970	98,970	0	98,970	6,270	6.8
<u>Expense</u>											
Contractual Services	840,939	820,300	821,575	822,500	0	822,500	822,500	0	822,500	2,200	0.3
Total Expense	840,939	820,300	821,575	822,500	0	822,500	822,500	0	822,500	2,200	0.3
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The Library Board has approved a 2015 expense budget that requires an allocation of \$822,500 from the City. It is estimated that other resources available to the 2015 Library budget will include \$83,970 in motor vehicle taxes and \$15,000 in delinquent taxes. Therefore, the ad valorem tax requirement for the Fund will be \$723,530. This represents a \$6,970, or 1.0%, decline from the 2014 ad valorem tax requirement.

2015 Object Level Summary of Revenue and Expense
 Library Employee Benefits
 Library Employee Benefits

				2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
<u>Revenue</u>											
Taxes	23,804	20,540	20,620	22,185	0	22,185	22,185	0	22,185	1,645	8.0
Total Revenue	23,804	20,540	20,620	22,185	0	22,185	22,185	0	22,185	1,645	8.0
<u>Expense</u>											
Contractual Services	192,234	189,000	189,080	189,600	0	189,600	189,600	0	189,600	600	0.3
Total Expense	192,234	189,000	189,080	189,600	0	189,600	189,600	0	189,600	600	0.3
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The Library Board has requested that funds be allocated to support \$189,600 in 2015 Library employee benefit expenses. Given an estimated 2015 allocation of \$19,435 in motor vehicle taxes and \$2,750 in delinquent taxes, the ad valorem tax requirement for the Fund will be \$167,415. This represents a \$1,045, or 0.6%, decrease from the 2014 ad valorem tax requirement.

2015 Object Level Summary of Revenue and Expense

Fire Pension

Fire Pension

	2013			2015 Submission			2015 Recommendation				
	2013 Actual	2014 Budget	2014 Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Taxes	19,630	17,390	15,925	16,400	0	16,400	16,400	0	16,400	-990	-5.7
Miscellaneous	629	650	490	475	0	475	475	0	475	-175	-26.9
Total Revenue	20,258	18,040	16,415	16,875	0	16,875	16,875	0	16,875	-1,165	-6.5
Expense											
Personal Services	139,636	140,645	140,645	143,750	0	143,750	143,750	0	143,750	3,105	2.2
Reserves	0	419,660	0	421,525	0	421,525	421,585	0	421,585	1,925	0.5
Total Expense	139,636	560,305	140,645	565,275	0	565,275	565,335	0	565,335	5,030	0.9
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Fire Pension revenue budget declines \$1,165, or 6.5%, from the 2014 budget due to a \$990 decrease in the vehicle tax allocation to the Fund.

The 2015 expense budget for pension payments to retired firefighters and their beneficiaries increases \$3,105, or 2.2%, from 2014 due to an inflation adjustment.

2015 reserves of \$421,585 are maintained for future pension payments.

2015 Object Level Summary of Revenue and Expense
Police Pension
Police Pension

	2013			2015 Submission			2015 Recommendation				
	Actual	Budget	Estimate	Base Budget	Sup	Total Budget	Base Budget	Sup	Total Budget	\$ Over 2014	% Over 2014
Revenue											
Taxes	3,002	2,695	2,880	2,970	0	2,970	2,970	0	2,970	275	10.2
Miscellaneous	273	1,220	160	150	0	150	150	0	150	-1,070	-87.7
Total Revenue	3,276	3,915	3,040	3,120	0	3,120	3,120	0	3,120	-795	-20.3
Expense											
Personal Services	24,022	26,700	13,800	14,100	0	14,100	14,100	0	14,100	-12,600	-47.2
Reserves	0	138,385	0	152,005	0	152,005	152,005	0	152,005	13,620	9.8
Total Expense	24,022	165,085	13,800	166,105	0	166,105	166,105	0	166,105	1,020	0.6
Full Time Equivalents:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The 2015 Police Pension revenue budget declines \$795 or 20.3% from 2014 levels.

The 2015 expense budget for pension payments to retired policemen and their beneficiaries decreases by \$12,600 due to the passing of one of the beneficiaries. This decline occurs even though the remaining beneficiaries receive a 2.2% increase in pension benefits for the year.

2015 reserves of \$152,005 are maintained for future pension payments.

GLOSSARY

GLOSSARY

Accounting System – The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

Accrual Basis Accounting – A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Accrued Expense – An expense incurred during the current accounting period but which is not to be paid until a subsequent accounting period.

Accrued Revenue – Revenue earned during the current accounting period but which is not to be collected until a subsequent accounting period.

Ad Valorem – A basis for a levy of taxes upon property based on value.

Ad Valorem Tax – A tax levied on the assessed value of real property. This tax is also known as property tax.

Agency Fund – A fund consisting of resources received and held by the governmental unit as an agent for others.

Appropriation – An authorization by the City Commission to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessment – The process of making the official valuation of property for taxation.

Assessed Value – The value at which property is taxed. The assessed value in the State of Kansas is a percentage of the fair market value as follows:

- 11.5% for residential property and mobile homes
- 12% of vacant lots and non-profit organization property
- 25% for business property, personal property, and agricultural improvements
- 30% for agricultural property
- 33% of utility property

Assets – Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

Audit – A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which internal accounting controls are both available and being used. It determines whether the financial statements fairly present the City's financial condition and results of operations.

Available (Undesignated) Fund Balance – This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balance Forward – A cash basis portion of the fund balance required by Kansas statute for budgeting purposes. It is comprised of cash and equivalent balances less current liabilities (such as accounts payable and wages payable) and encumbrances. The balance forward is added with budgeted revenues to calculate the total resources available for budgeted expenditures.

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate.

Bonded Debt – The portion of indebtedness represented by outstanding bonds.

Budget – A plan of financial operations embodying estimates of proposed expenditures for a given period of time and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year.

Budget Amendment – A budget amendment alters the total appropriations for a department or fund and requires approval by an ordinance passed by the City Commission.

Budget Control – The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budget Message – A general discussion of the proposed budget as presented in writing by the Financial Director to the City Commission. The message contains an explanation of the principal budget items and recommendations regarding the financial policies for the coming year.

Budget Resolution – The official enactment by the City Commission legally authorizing the Financial Director to obligate and spend resources.

Capital Assets – Assets of long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements, machinery, and equipment.

Capital Outlay – Capital expenditure of Five Hundred (\$500) or more that has a useful life in excess of one year.

Capital Improvement Program (CIP) – A five year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance with this plan.

Capital Outlay – Expenditures that result in the acquisition or addition to fixed assets.

Cash Basis – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Commodity – A summary class of expenditures coming from the purchase of tangible goods and supplies.

Contingency – Funds set aside to provide for unforeseen expenditures of uncertain amounts.

Contractual Services – A summary class of expenditures coming from the use of non-employee services.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service – Expenditures for principal and interest payments on loans, notes, and bonds.

Delinquent Taxes – Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on property.

Department – A major unit of organization in the City of Leavenworth comprised of sub-units named divisions or cost centers and responsible for the provision of a specific package of services.

Depreciation – (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

Encumbrance – Commitment related to an unperformed contract for goods and services. Encumbered funds may not be used for any purpose.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private enterprise – where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs.

Expenditure – This term refers to the outflow of funds paid, or to be paid, for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to governmental funds.

Expense – Outflows or other use of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations, for example, depreciation. This term applies to Enterprise Funds.

Fiduciary Fund – Any fund held by a governmental unit as an agent or trustee.

Fiscal Year – A 12 month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Leavenworth's fiscal year is a calendar year of January 1 to December 31.

Fringe Benefits – Employer share of FICA taxes, health insurance, life insurance, workmen compensation, unemployment taxes, and retirement contributions made on behalf of the City’s employees.

Full-Time Equivalent (FTE) – The conversion of all full-time, part-time, and temporary employees to the amount of full-time employees that would be required for the hours worked. Two part-time employees working 20 hours each would equal 1 FTE.

Fund – A Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting – A method of accounting where resources are allocated to and accounted for in separate funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Fund Equity – The excess of assets over liabilities. A portion of the equity may be reserved, committed or assigned; the remainder is the unrestricted Fund Balance.

GAAP – Generally Accepted Accounting Principles as determined through common practices or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting setting bodies.

General Fund – A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

Goal – A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. Actual total achievement may be impossible, but the goal is a standard against which to measure progress towards ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

Governmental Funds – This category of funds includes typical governmental activities and includes funds such as the General Fund, Special Revenue Funds, and the Debt Service Fund. These funds are set up to measure current expendable financial resources (only current assets and current liabilities) and use the modified accrual basis of accounting.

Grant – A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

Interfund Transfer – An amount transferred from one fund to another and is an expenditure to one fund and revenue to the other fund.

Intergovernmental Revenue – Revenue from other governments in the form of entitlements, grants, shared-revenues or payments in lieu of taxes.

Investment – Securities held for the production of income in the form of interest and dividends.

Lease-Purchase Agreements – Contractual agreements that are termed leases, but that in substance are purchase contracts.

Levy – To impose taxes, special assessments or service charges for the support of government activities.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or event.

Line-Item – A detailed classification of an expense or expenditures classified within each department.

Line-Item Budget – Listing of each category of expenditures classified within each Department.

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

Major Fund – A governmental fund or enterprise fund reported in a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) 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. Any other governmental fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Mill – One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each \$1,000 of assessed property valuation.

Millage Rate – Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

Mission – The mission statements included in Department budget requests are designed to inform the reader of the department's essential functions or activities/responsibilities/tasks they are charged to accomplish, as well as, the major services they provide.

Modified Accrual Basis – Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

Objective – An objective is a decision about the amount of progress to be made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within the specified time and plans the incremental steps to achieve the goal.

Operating Costs – Operating costs are proprietary (Enterprise) fund expenses that directly relate to the fund’s primary service activities. For example: Salaries and wages, expendable supplies, and contractual services.

Operating Transfer – Legally authorized interfund transfers from a fund receiving revenue to the fund that makes the expenditure.

Ordinance – A formal legislative enactment by the governing body of a city. It is not in conflict with any higher form of law, such as state statute for constitutional provision; it has the full force and effect of law with the boundaries of the municipality to which it applies.

Performance Measures – Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personal Property – Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and any other property not forming part or parcel of real property.

Personal Services – A summary class of expenditures from the payment of salaries, wages and fringe benefits of employees.

Professional Services – Expenditures incurred by the City to obtain the services of recognized licensed professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.

Property Tax – Tax based on the assessed value of a property, either real or personal. Tax liability falls on the owner of record as of the appraisal date.

Proprietary Funds – This category of funds often emulates the private sector and includes Enterprise and Internal Service Funds. These funds are set up to measure the flow of economic resources (all assets and liabilities) and use the accrual basis of accounting.

Real Property – Land, buildings, permanent fixtures, and improvements.

Regular Full & Part-Time – The City offers benefits to all full and part-time positions. Only temporary employees are excluded.

Reserve – (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue – Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Examples include property taxes, licenses and fees, and charges for services.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from the earnings of an enterprise fund.

Risk Management – The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

Tax – A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

Tax Digest – The total assessed value of taxable property for a particular area.

Temporary Position – A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

Trust Funds – Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Unreserved Fund Balance – The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.

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

GLOSSARY OF ACRONYMS

AAP	Annual Action Plan
APWA	American Public Works Association
CAFR	Consolidated Annual Financial Report
CAPER	Consolidated Annual Performance and Evaluation Report
CDBG	Community Development Block Grant
CIAP	Comprehensive Improvements Assistance Program
CIP	Capital Improvements Program
CPI	Consumer Price Index (as published by the US Department of Labor)
CVB	Convention & Visitors Bureau
DOHE/KDOHE	Kansas Department of Health & Environment
DOL/KDOL	Kansas Department of Labor
DOR/KDOR	Kansas Department of Revenue
DOT/KDOT	Kansas Department of Transportation
EMT	Emergency Medical Transport
EPA	Environmental Protection Agency
ESG	Emergency Solutions Grant
FICA	Federal Insurance Contributions Act
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Services
GPS	Global Positioning System
HCV	Housing Choice Voucher
HIDTA	High Intensity Drug Trafficking Areas program
HUD	Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
LCDC	Leavenworth County Development Corporation
LEPC	Local Emergency Planning Committee
LHA	Leavenworth Housing Authority
KERIT	Kansas Eastern Regional Insurance Trust
KHRC	Kansas Housing Resources Corporation
KLINK	Kansas Highway Connecting Links
KPERS	Kansas Personnel retirement system
KP&F	Kansas Police & Fire retirement system
K.S.A.	Kansas Statutes Annotated
M&R	Maintenance & Repairs
MARC	Mid-America Regional Council
PAC	Performing Arts Center
RFCC or CC	Riverfront Community Center
RHSCC	Regional Homeland Security Coordinating Committee
ROW	Right of Way
SRO	School Resource Officer
TIF	Tax Increment Financing
VA	Department of Veteran Affairs
VASH	Veterans Affairs Supportive Housing