

City of Leavenworth 2022 Adopted Budget



Adopted by the Leavenworth City Commission on September 20, 2021

City of Leavenworth, Kansas
100 N. Fifth Street
Leavenworth, Kansas



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Mission Statement

The ongoing mission of the City Government of Leavenworth, Kansas is to protect and maintain the health, safety, and general welfare of the Leavenworth community. All representatives of the Leavenworth city government will carry out this mission on a daily basis within the parameters of all fiscal resources available and in a fair and equitable manner for all individuals who live in, work in, conduct commerce in, and visit the City of Leavenworth.

Leavenworth, Kansas

List of Elected and Appointed Officials

October 1, 2021

<u>Elected Officials</u>	<u>Position</u>	<u>Term Expires</u>
Nancy Bauder	Mayor	2023
Camalla Leonhard	Mayor Pro Tem	2023
Myron "Mike" Griswold	Commissioner	2021
Jermaine Wilson	Commissioner	2021
Mark Preisinger	Commissioner	2021

<u>Appointed Officials</u>	<u>Position</u>	<u>Length of Service</u>
Paul Kramer	City Manager	12 years
David Waters	City Attorney	4 years
Penny Holler	Assistant City Manager	1 year
Melissa Bower	Public Information Officer	9 years
Lona Lanter	Human Resources Directors	18 years
Carla Williamson	City Clerk	6 years
Ruby Maline	Finance Director	6 years
Steve Grant	Director of Parks & Community Activities	19 years
Brian Faust	Director of Public Works	1 year
Pat Kitchens	Police Chief	14 years
Gary Birch	Fire Chief	8 years
Julie Hurley	Director of Community Development	7 years



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Leavenworth
Kansas**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Leavenworth, Kansas, for its Annual Budget for the fiscal year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

Staff Responsible for the 2021 Adopted Budget Include:



Paul Kramer, City Manager



Taylour Tedder, Former Assistant City Manager



Ruby Maline, Finance Director



Roberta Beier, Deputy Finance Director



Karen Parker, Senior Accountant



LeAnna Fannon, Accountant I



Carla Williamson, City Clerk



Melissa Bower, Public Information Officer



July 9, 2021

Mayor and City Commission
City of Leavenworth
Leavenworth, Kansas

Dear Mayor and Commissioners:

The City of Leavenworth Management Team is pleased to present the 2022 Operating Budget and 2022-2026 Capital Improvements Program (CIP). The two budget processes were combined in 2019 to provide the Commission and residents of Leavenworth with a clearer comprehensive view of total city resources and expenditures. The change also reflects the interconnectivity between the budgets and provides a condensed picture of the City's priorities and path forward.

OPERATING BUDGET

The 2022 Operating Budget is balanced, as required by law, and builds on the City's goal to provide high-quality services while maintaining sound financial standing. The budget contains revenue and expenses for all City funds and includes a "pass-through" levy as mandated by the Library Ordinance. The budget was crafted at the beginning of recovery from the most fiscally uncertain period in recent history. The historic COVID-19 pandemic devastated the national economy, left 40 million people unemployed, and created both immediate and future budget implications. While it was challenging to prepare the 2021 Operating Budget before there was an indication of how the economy would respond to the pandemic, completing the 2022 budget together amidst the recovery from the pandemic has provided a different set of challenges. Among those new challenges are: competition for labor, wage inflation, inflated costs of materials and supplies, and delays and price fluctuations in the acquisition of equipment and fleet replacements, and extreme volatility in sales tax, which is the City's primary revenue source.

In addition to these challenges, consideration of the required Revenue Neutral Rate (RNR) recently passed by the Kansas Legislature played a role in the formulation of the budget and the budget process. In March 2021, the Legislature passed SB13, which requires local governments to maintain a RNR that becomes effective with the 2022 budget. A budget following the RNR was determined to be incompatible with the City's ability to maintain service levels, amenities and adequate staffing.

During the lead up to the budget, the City Commission provided guidance to City management to consider the burdens on families and businesses during the pandemic. To that end, the budget includes the following, related to taxes and fees:

- The City supported portion of the mill levy decreases 0.25 mills from 26.909 in 2021 to 26.659 in 2022, and there is a decrease from 4.904 to 4.483 in the Library funds.
- A total City mill levy reduction of 0.66 mills (including the library pass-thru)
- Refuse rates are proposed to remain flat
- Sewer rates are proposed to remain flat

The Management Team has evaluated economic trends, available data, City Commission priorities and adopted goals, public discourse and feedback, staff recommendations, and many other factors while drafting the operating and capital budgets. The following issues, in context of their relation to available resources, were discussed at length in development of the 2022 budget:

- The impact of sales tax growth on projects, initiatives, and priorities.
- Fleet Management.
- Ensuring excellence in public safety.
- Employee turnover.
- Ensuring that the conservative budgeting and spending practices directed by the Commission to reach and surpass budget reserve goals are not squandered due to economic turmoil.
- Completing the implementation of the City employee classification and compensation program to invest in the recruitment, development, and retention of employees.
- Employee health/welfare and retirement expenses.
- Accounting for the impact that the CARES funding had on the City.
- Planning the uses of the American Rescue Plan (ARPA) funding the City received as an entitlement community.

General Fund

The City's General Fund accounts for core municipal functions and services such as Police, Fire, Parks and Recreation, Financial Management, Public Works, Planning, and Administration. This is an operating budget focused primarily on revenues coming and going in a particular fiscal year. The primary revenue streams that support the General Fund budget are: 1) Sales and Use Taxes; 2) Property Taxes; 3) Charges for Services; 4) Fines and Forfeitures; and 5) Franchise Fees. Fluctuations in these revenue streams affect how the City is able to pay for and maintain core services.

Revenue Highlights

- The City experienced an increase in initial assessed valuation from \$228,897,649 as of November 2020 to \$243,717,259 as of June 2021, an increase of 6.47%. This increase in assessed valuation causes a \$163,195 (4.9%) increase in Ad Valorem taxes, net of funds refunded through the TIF and Neighborhood Revitalization Area (NRA) programs. This increase is allocated as follows: \$81,984 is available for the General Fund to use for operations; \$65,506 is restricted for debt repayment; \$15,157 is available for the recreation activities; and the balance (\$548) is restricted for the use of the police and fire pension funds.
- Total sales tax revenues in the Tax Funds (including both local and countywide sales tax) are budgeted to increase 4.14% (\$632,654) from the 2021 budget. This increase is allocated as follows: \$266,383 for general fund operations and the balance is for capital outlay, and uses determined by the City Commission, such as sidewalks, economic development and debt reduction.

The General Fund 2022 budget includes a budgeted reserve of \$5,023,000, which is available to support unanticipated expenses or underperforming revenues. The 2022 budgeted reserve represents 24.89% of 2022 budgeted General Fund expenditures, which is above the City's reserve target of 16.67%, but includes tax stabilization funding from the federal CARES Act. The ending reserve position on Dec. 31, 2020 was 29.65%, which the Management Team has worked to keep stable through the pandemic of 2020 and the uncertainty of 2021. While budgeting use of reserves during a national recession is common, the Management Team has not elected to change the reserve position at this time. As was reinforced in our 2020 review by Moody's Investor Services, a stable and healthy reserve is critical to maintaining the City's Aa2 bond rating.

Expense Highlights

- The Community Center and Parks activities continue to be funded by CIP sales tax in accordance with Ordinance 26.
- City contributions to the Police and Fire KP&F State Pension system and the KPERS State Pension system for all City employees are budgeted increase \$352,877 (18%) over the 2021 budget. The increase is due to several factors: 1) the 2021 budget was lower than previous years because of higher than normal vacancy rates related to the pandemic; 2) the 2022 budget assumes all vacancies will be filled; 3) the 2022 budget includes full implementation of phases 4 & 5 of the employee classification and compensation study and a 2.75% COLA increase.
- Health insurance costs are budgeted to increase 8% resulting in a \$56,495 increase in 2022. For forecasting, the 8% increase is applied to actual premiums for those enrolled in May 2021, and assumes that vacancies are filled with staff who enroll in the highest health insurance tier. This causes a lower increased amount than if the 8% increase was applied to the 2021 budgeted amount.
- The 2022 portion of the 5-year phased implementation of the employee classification and compensation study is \$151,942 (this includes the final phases (4 and 5)).

The 2022 employee compensation plan recommendation is to include a 2.75% across the board increase for employees, implemented mid-year. The compensation plan is in line with those being provided by most municipalities in the region. When combined with the classification and compensation allocation, the City remains competitive in the region for employee investment.

Other budgets included

It is useful to consider the 2022 budget document as consisting of four separate budgets: Library Funds, Federal Grant Funds, Non-Tax Funds and Tax Funds.

Library

The Library Ordinance establishes a mill rate not to exceed 3.75 mills to support Library operations. For 2022, the Library's submitted budget requires all 3.75 mills, which generates \$913,968 for 2022 operations. Additionally, there is a second levy for the Library Employee Benefits Fund (EBF). That levy fluctuates based on cost and the 2022 request is 0.733 mills, which will generate \$178,714. The library also receives other (motor vehicle and delinquent taxes) funding.

Federal Grant Funds

The City receives federal grants each year for Planters II, Section 8, Community Development, and Comprehensive Improvements Assistance Program (CIAP) activities. The 2022 Planters II expense budget

is flat compared to the 2021 budget. The financial condition of the fund is stable. The 2022 Section 8 Fund expense budget is also flat compared to 2021.

The 2022 Community Development Block Grant (CDBG) funds are estimated to decrease \$92,705 (-17.09%) to \$449,809. The decrease represents increased supplemental grant funds in previous years and does not indicate any reduction in the normal annual CDBG allocation. Of that total budget, \$69,961 may be used for administrative purposes; the balance, or \$379,848, 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. At the end of 2020, the Fund had a balance of \$109,149. The Fund will receive an allocation of \$163,585 for 2021. The allocation for 2022 has yet to be determined.

Non-Tax Funds

The following funds derive their financial support from 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 and accumulated reserves. For example, the Sewer Fund expense budget is dependent upon funds generated from the sale of sewer services.

The 2022 base budget for this group of Funds increases \$400,106 or 1.56%, to \$26,002,188.

	<u>2021</u>	<u>2022</u>
CVB Fund	\$842,382	\$860,206
Probation Fund	297,966	275,645
Streets	2,030,871	1,347,141
Eco Development Fund	1,251,660	1,249,823
CIP Sales Tax	3,179,316	2,846,935
County Wide Sales Tax	3,535,436	3,783,217
Sewer	5,735,268	7,663,049
Refuse/Refuse Restricted	2,898,581	3,270,922
Storm Water Fund	3,941,502	2,329,254
Auto TIF Fund (Zeck)	943,166	843,116
Hotel TIF Fund	647,162	999,587
Retail TIF Fund	298,772	533,293
	<u>\$25,602,082</u>	<u>\$26,002,188</u>

The Convention and Visitors Bureau Fund (CVB) Fund was established in 2014 to account for the receipt of transient guest tax revenue that had previously been accounted for in the General Fund. The Fund began 2021 with \$332,703 and an additional \$500,000 in revenue is budgeted for 2022. The \$95,000 budgeted increase in revenues over the 2021 budget is related to anticipated increases in transient guest taxes based on current trends. Budgeted expenses are \$642,972, which is \$30,969 higher than 2021 and includes funding for the City festival, increases in personnel costs, promotional advertising, and tourism grants. Operating Reserves are budgeted at \$217,234 to be available if other projects become identified.

The Probation Fund budget remains relatively flat with a stable fund balance. Liquor tax revenues increase slightly, charges for services increase significantly and personnel expenses increase slightly. The changes in this fund are due to services levels increasing to pre-pandemic levels.

The Streets Fund is budgeted to decrease slightly, although fuel tax is budgeted to increase by \$215,690 because of an anticipated increase in travel and the increase in fuel prices. Personnel expenses are projected to increase by \$93,760 to reflect more normal staffing levels and completing implementation of the salary study, as well as the 2.75% COLA. Transfers out are budgeted to decline because Federal Funds Exchange (FFE) funds are now budgeted in the Street Capital Project Fund, so there is no need to make a transfer from the Street operations fund to the Streets Capital Project Fund.

The Economic Development budget decreases slightly even though there is a slight the increase sales tax, which funds the economic development activities. This is due to a slight reduction in contractual services. With the uncertainty of the future of the Leavenworth County Development Corp (LCDC) due to indications of a substantial decrease in funding from Leavenworth County, this budget could see increased use in 2022. The Fund remains stable and operating reserves of \$819,330 are budgeted to be available should other projects become identified.

The 2021 CIP Sales Tax revenues are budgeted the same as the 2020 budgeted revenues. However, the actual amount received during 2021 indicates there will be a 2% increase over the 2020 actuals. Therefore, the 2022 budgeted CIP sales tax revenue reflects a 4% increase over 2020 actual revenues. Expenditures are down because some of the ongoing projects have been completed. The transfer to the Recreation Fund is estimated to be less since activities are closer to the pre-pandemic levels, therefore, revenues generated by recreation programs will increase.

Trends indicate that currently County Wide sales taxes are increasing between 4-6%. There is not enough information at the time of crafting the budget to make precise forecasts, so 2022 tax revenues are based on averages. The 2022 revenues are budgeted to increase by \$128,602 (4.52%). Expenditures are budgeted to increase due to an increase in the transfer to Debt Service for the Thornton Street debt payment and the transfer of funds to supplement the amount of notes issued for pavement management.

There is no proposed rate increase for the sewer fund in 2022. Expenditures decreased even though capital projects are budgeted to increase. This reduction is because the final capital lease payment for the Vactor truck is made in 2021. A significant accomplishment over the past two years is the realization of reserve targets for the operating and capital budgets within the sewer fund. Based on direction by the Commission to work toward this goal without significant impact to rate payers, staff achieved this goal through reduced capital projects, vacant positions and other operational efficiencies.

There is no proposed rate increase for the refuse fund in 2022. Expenditures are budgeted to increase because a refuse truck will be replaced in 2022; personnel expenses are essentially flat, although refuse collectors will see an hourly increase. The reserve goals for the Refuse fund were met in 2020 and still maintain a stable level.

The Storm Water Fund revenue budget stays the same, but budgeted expenditures decrease as ongoing projects are completed. Principal and interest charges on the bond payment increase slightly and contractual services decreases significantly, also due to the completion of capital projects.

Bond and Interest Fund

The 2022 Bond and Interest Fund budget increases by \$1,704,987 (45.26%). 2022 budgeted Ad Valorem taxes for this fund increase by \$116,442 (6.54%) to \$1,897,252. This reflects an increase in mills from 7.780 to 7.785 and in increase in assessed values as discussed in the next paragraph. The City has budgeted a sale of bonds to raise \$1,400,000, which will be used to redeem 2021 temporary notes for pavement management. Budgeted 2022 payments consist of principal of \$3,005,000 and interest of \$705,155, a 9.6% increase over 2021.

Assessed Valuation

Based upon information recently received from the County Clerk, the City of Leavenworth experienced an increase in assessed valuation from \$228,897,649 to \$243,717,259. This is about a 6.47% increase in assessed valuation; however, tax abated property values, such as the NRA, are \$3,412,516 (about 1.4%).

	2021 Budget	2022 Budget	Variance
Real Property	\$211,835,038	\$227,088,374	\$15,253,336
Personal Property	3,698,081	3,004,317	-\$693,764
State Assessed Utilities	13,412,332	13,624,568	212,236
Total	\$228,945,451	\$243,717,259	\$14,771,808

Ad Valorem Taxes

The following table illustrates the 2022 ad valorem tax levy (prior to the delinquency rate calculation) required by each City Fund.

Fund	2021 Budget	2022 Budget	Variance
General Fund	\$3,895,438	\$4,135,761	6.17%
Recreation	413,492	440,894	6.51%
Bond & Interest	1,780,810	1,897,252	6.54%
Fire Pension	9,167	9,899	7.99%
Police Pension	12,672	13,204	4.20%
Subtotal - City	6,112,029	6,497,010	6.30 %
Library Fund	858,569	913,968	6.45%
Library Employee Benefits	264,228	178,714	-32.36 %
Subtotal - Library	1,122,797	1,092,682	-2.68%
Total	\$ 7,234,826	\$7,589,692	4.40%

Mill Levies

The table below illustrates the 2022 mill levy rate for each City Fund requiring ad valorem tax support given the assessed valuation data provided by the County Clerk.

Fund	2021 Budget	2022 Budget	Variance
General Fund	17.224	16.970	-0.254
Recreation	1.808	1.809	0.001
Bond & Interest	7.778	7.785	0.007
Fire Pension	0.041	0.041	0.000
Police Pension	0.055	0.054	-0.001
Subtotal – City	26.906	26.659	-0.250

Fund	2021 Budget	2022 Budget	Variance
Library Fund	3.750	3.750	0.000
Library Employee Benefits	1.154	0.733	-0.421
Subtotal - Library	4.904	4.483	-0.421
Total	31.806	31.142	-0.664

CAPITAL IMPROVEMENTS PROGRAM (CIP) BUDGET

The CIP is comprised of three sources: 1) one-fourth of the City’s local sales tax, 2) The City’s portion of the countywide sales tax, and 3) General Obligation Bonds issued by the City for the road maintenance program. The CIP is allocated for a number of bond financed and pay-as-you-go projects, buildings, equipment needs, operating transfers and infrastructure items. Projects included in the CIP are prioritized by staff evaluation of operations and equipment, building and infrastructure conditions along with Commission priorities and direction. Although the CIP represents a five-year-look-ahead, the program is evaluated on a yearly basis to offer the most flexibility to the Commission and the community.

2022 CIP Highlights Include

- Funding for the City’s portion of a resurvey of the downtown historic district.
- The inclusion of \$600,000 of CIP sales tax funds to go along with the \$1.40 million in GO bonds to maintain the 2022 road expenditure program at \$2 million.
- Additional storage for the Police Department’s video footage.
- Budgeting for the replacement of Fire Department EMS equipment.
- The replacement of three (3) Police patrol vehicles, one (1) detective vehicle, and one (1) Animal Control van.
- Ongoing debt allocations for the Business and Technology Park, Thornton and 10th Avenue street projects, the Animal Control facility and three (3) Fire Trucks, and the new 100’ aerial fire truck.
- The replacement of the cooling tower (2022) and roof (2023) on the Riverfront Community Center.
- Haven’s Park restroom, parking lot, and security lights.

- Construction of a new splash pad.
- Allocation for trails.

Conclusion

The recommended 2022 Operating Budget and 2022-2026 CIP reflect a cautious approach to the recovery in the local, state and federal economy from the COVID-19 pandemic. The recommended budget proposes to invest heavily in the City’s infrastructure and employee development and workforce stabilization while making enhancements in parks and recreation, community resources and City capabilities with a decreased mill rate. Additionally, careful consideration of expenses in the previous few years has allowed the City to reach a stable reserve position.

As with any budget process, certain areas were selected for enhancements, while others that were equally affected by cuts in previous years remained unchanged. We hope the proposed budget matches the goals and expectations of the residents of Leavenworth and the City Commission.

We appreciate the support of the staff in the preparation and presentation of the City Manager’s recommended 2022 Operating Budget and 2022-2026 CIP and we look forward to reviewing its contents with the City Commission.

Sincerely,



Paul Kramer
City Manager



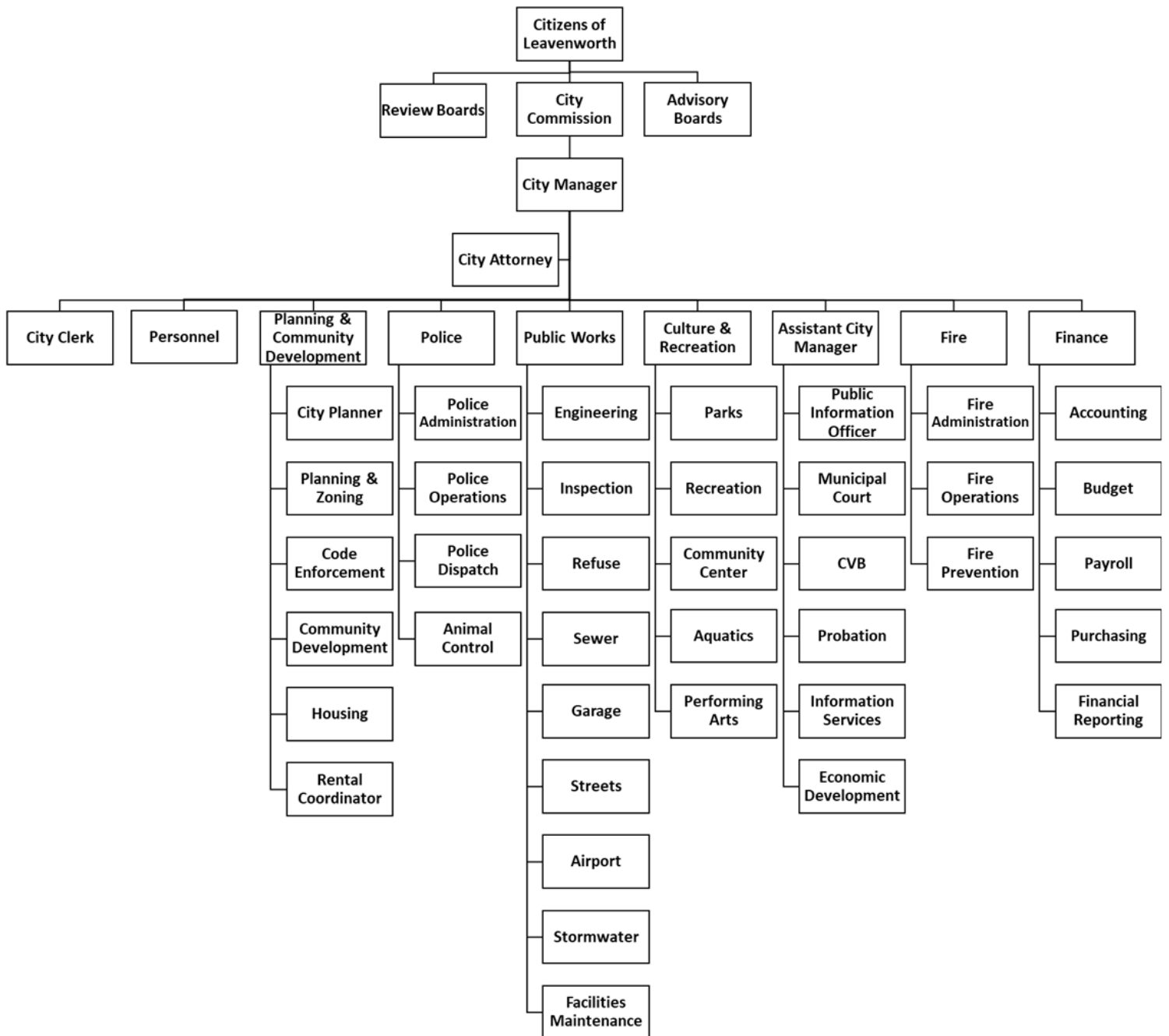
Ruby Maline
Finance Director

Summary of Changes between Proposed and Adopted Budget

Subsequent to the adoption of the 2022 budget, the following events occurred which will have an impact on the 2022 budget.

- The health insurance rate was budgeted to increase by 8%; negotiations lowered the increase to 4%. The lower rate increase will result in approximately \$67,900 in savings. The budget was not amended to reflect this change.
- Property and casualty insurance was budgeted to increase by 5%. The actual increase was 5.5%. The higher increase will result in approximately \$24,900 of additional expenditures. The budget was not amended to reflect this change.

City of Leavenworth Organization Chart



Review and Advisory Boards

Presented in Alphabetical Order

Airport Advisory Board

The Airport Advisory Board's main purpose is to provide advice and recommendations that could be helpful to the City Commission in improving the operations and facilities at the municipal airport.

Board of Zoning Appeals

The Board of Zoning Appeals is a citizen board created as a result of the adoption of the zoning ordinance. The board functions in a "quasi-judicial" fashion to grant relief to specific zoning requirements. They exist by state legislation allowing cities to regulate land use through zoning. The decision process in granting variances is regulated by the local zoning ordinance. Other duties of this board include hearing appeals to administrative interpretation of the zoning ordinance and exceptions as listed in the ordinance.

Building Code Board of Appeals

The Building Code Board of Appeals determines the suitability of alternate materials and methods of construction, and provides for reasonable interpretation of the provisions of the Building Code. Members must be qualified by experience and training in order to provide these interpretations on matters pertaining to building construction. The five members shall consist of one architect or engineer, one citizen-at-large and three people engaged in the trade. Each appointee shall not succeed himself/herself to more than one succeeding five year term.

Community Corrections Advisory Board

The Community Corrections Advisory Board was established for the purpose of formulating a corrections plan for the community. The organization presents recommendations for operating within certain guidelines. The Board evaluates the success and efficiency of correction service organizations in terms of cost, balance, changes, and overlap from one service organization to another. The Board is also responsible for yearly updates to the Comprehensive Plan.

Convention and Tourism Committee

Ten-member committee comprised of at least 2 members from the local hotel industry, 3 members from the tourist attraction industry and 1 member from Fort Leavenworth. In appointing such members, the City shall attempt to create a representative balance of large and small businesses, and businesses from the various geographical areas of the City. Each appointee shall not succeed themselves to more than one succeeding three year term. The Assistant to the City Manager and the Riverfront Community Center Manager shall be the City's representatives to the Committee and shall be ex-officio. A representative from the Main Street Program shall also be an ex-officio member.

This board makes recommendations concerning the programs and expenditures for promotion of conventions and tourism.

Deer Management Advisory Committee

The Deer Management Advisory Committee shall make reports and recommendations to the Governing Body on all matters relating to the efficient and effective operation of the deer management program.

Electrical Board of Appeals

The Board of Electrical Examiners consists of five members: an engineer or architect, a citizen at large, and three people licensed and engaged in the trade. Each appointee shall not succeed himself to more than one succeeding five year term.

Library Board

The Library Board is responsible for the general operation and maintenance of the City Library and makes and adopts rules and regulations for the administration of the library. The Mayor of the City is an ex officio member of the board with the same powers as appointed members.

Mechanical Board of Appeals

The Mechanical Board of Appeals consists of an architect or engineer, a citizen at large and three people engaged in the trade. The Board reviews and recommends interpretations of the Uniform Mechanical Code to the City Commission for adoption every three years and conducts hearings for appeals as needed in connection with heating, cooling, venting and other mechanical issues. Each member shall not succeed himself or herself to more than one consecutive five year term.

Parks & Community Activities Advisory Board

The Parks & Community Activities Advisory Board is comprised of nine members including one representative from the education community such as a teacher or administrator, one representative from the Convention and Visitors Bureau, and the remaining seven members shall be selected from the City at-large. The members serve 3-year terms as appointed by the City Commission.

Planning Commission

The Planning Commission consists of seven members living within the city limits of Leavenworth. They meet monthly, as needed, and upon special call. Kansas law calls for Planning Commissions to adopt comprehensive plans, special planning studies, and to recommend to the City Commission actions on rezoning requests.

Plumbing Board of Appeals

The Plumbing Board consists of an architect or engineer, a member at large, and three licensed people of the trade. The Board reviews and recommends interpretations of the Uniform Plumbing Code to the City Commission for adoption every three years. The Board issues plumbers and gas fitters certifications.

Preservation Commission

The Leavenworth Preservation Commission membership includes at least one architect, one real estate professional, one planning commissioner, and one historian as well as members at large. The Board inventories, promotes, preserves and enhances places, area, features or sites within the City that have special significance of an architectural, archaeological, cultural or historical sense. The Board advises the City Commission and cooperates with other historic agencies and organizations concerning preservation of the city's historic and cultural heritage.

Sidewalk Advisory Board

The purpose of the Sidewalk Advisory Board is to make reports and recommendations to the Governing Body on all matters relating to the location, construction and maintenance of sidewalks throughout the City. The Board shall annually provide recommendations to the City Commission for a sidewalk work plan and a report on Board Activities. The Sidewalk Advisory Board should consist of seven City of Leavenworth residents with at least one USD 453 representative, one general contractor, and one civil engineer or architect.

Sister City Advisory Board

The Sister City Advisory Board is comprised of one member from the Leavenworth Area Development Corporation, one member from the Convention and Visitors Bureau, one member from the education community, and one member from Fort Leavenworth. The remaining seven members are appointed from the city at large. The purpose of the board is to seek, support, coordinate, foster and develop Sister City programs, cultural and governmental in nature; appoint such project subcommittees as needed to fulfill the obligations of the board; and to raise and receive monies and accept any gift or donation to the Sister City Exchange Program.

Community Profile

History, Size, and Location

The City of Leavenworth, Kansas is located on the west bank of the Missouri River in the Dissected Till Plains region of North America's Central Lowlands on land that was originally inhabited by the tribes of the Delaware, Kansa, and Osage peoples. Four small tributaries of the Missouri River flow eastward through the city, Quarry Creek, Corral Creek, Three Mile Creek, and Five Mile Creek. The City's water source comes from the Missouri River.

Leavenworth is 28 miles northwest of Kansas City, Missouri, 45 miles northeast of Topeka, Kansas, 145 miles south-southeast of Omaha, Nebraska, and 165 miles northeast of Wichita, Kansas, at the intersection of US Route 73 and Kansas Highway 92. The City has a population of 34,967 and covers an area of approximately 24.31 square miles.

Fort Leavenworth, built in 1827, was originally named Cantonment Leavenworth by Colonel Henry Leavenworth. For several decades, the fort played an important role in keeping the peace between the various Indian tribes and the settlers moving west. Many Leavenworth city streets are named after local Indian tribes.

While Fort Leavenworth was separate from the city until annexation in 1977, the two are interdependent on each other and their histories are inextricably intertwined. The City provides additional housing, shopping, recreational, and cultural amenities that are not available on base. In addition to the military personnel, the Fort provides employment for over 4,500 civilian employees and contractors.

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.

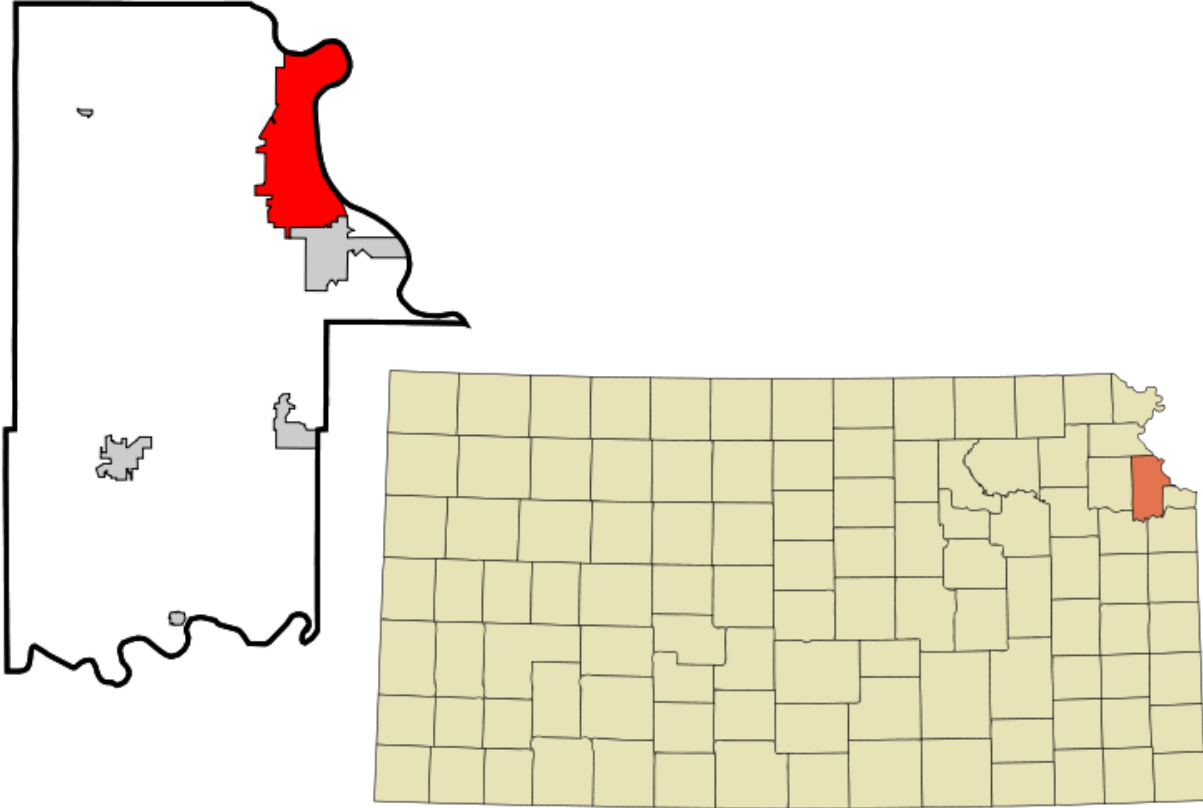
Leavenworth has a small town, historic atmosphere with access to the amenities of a larger city. In addition to the large federal presence and large private employers, such as Hallmark Cards, the Leavenworth community is home to many smaller, family-owned businesses. The 28-blocks of downtown Historic Leavenworth still contains many of the buildings that were present in the early 1900's. Vintage homes are scattered throughout the community.

The City, which grew south of and in support of the fort, was established in 1854 and was incorporated by the first Kansas territorial legislature in 1855. The City was the first city incorporated in the Kansas Territory, hence its motto: "First City of Kansas." American history identifies Leavenworth for its key role as a supply base for settlers going 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.

Leavenworth also became known as a refuge for African-American slaves fleeing the slave state of Missouri, with the help of Abolitionists. In the years preceding the Civil War, Leavenworth frequently had physical confrontations between anti- and pro-slavery factions.

In April 1858, the Leavenworth Constitution was adopted for the State of Kansas in Leavenworth. The constitution was never officially recognized by the federal government, but was considered the most radical constitution drafted for the new western territories because it included freed African-Americans as citizens.

The following map shows the Location of Leavenworth County in Kansas and the City of Leavenworth within Leavenworth County.



Land Use

The City of Leavenworth is made up of 15 zoning districts. These zoning districts can be divided into three groups: residential, commercial, and industrial. The residential group is made up of all parcels zoned for the intent of use for habitable dwellings. The commercial group is all parcels zoned with the intent to operate a business for profit. An industrial group is a group made up of zoned areas for industrial uses. Land use in Leavenworth is 76.6% residential, 6.9% commercial, and 9.29% industrial. Leavenworth has several federal and state entities that make up a portion of the land within city limits; these entities are not included in any of the three groups since they are considered government properties and are therefore tax-exempt.

Federal Presence

As mentioned earlier, the City has a strong federal presence, which includes Fort Leavenworth, home to the U.S. Army Combined Arms Center and the U.S. Army Command and General Staff College, School of Military Studies, the Center for Army Leadership, the Combat Studies Institute, the Combined Arms Directorate, the Center for Army Lessons learned, and the Mission Command Center of Excellence.

The Fort has been continuously occupied by the U.S. Army since its inception in 1827. The original purpose of the fort was to protect settlers on the Santa Fe Trail. The fort also played a key role in both the Mexican and Civil Wars. In 1854, it was the temporary capital of the Kansas Territory. There are two national cemeteries located in Leavenworth. One of these, the Fort Leavenworth National Cemetery, is located on the Fort itself. Today, Fort Leavenworth is a major economic driver of the community. Providing roughly 15,000 military, civilian, and Department of Defense jobs, an average daily post population of 21,420, and an estimated \$1.5 billion economic impact to the city and the region.

In addition to Fort Leavenworth, the U.S. Department of Veteran's affairs operates the Dwight D. Eisenhower Veterans Affairs Medical Center. The other national cemetery, the Leavenworth National Cemetery, is located on these grounds behind the Veteran's Affairs Medical Center.

There are several prisons located in Leavenworth and the immediate surrounding area. The United States Federal Penitentiary was built in 1903, along with its satellite prison camp, and the Federal Bureau of Prisons operates both. In 2020, the Federal Bureau of Prisons announced construction of a \$360 million new prison in Leavenworth. Ground breaking is scheduled for 2022. The United States Disciplinary Barracks, which is located on the fort and is the military's only maximum-security facility, and the Midwest Joint Regional Correctional Facility are both military facilities. The Corrections Corporation of America, on behalf of the United States Marshals Service, privately operates the Leavenworth Detention Center. The Kansas Department of Corrections operates the Lansing Correctional Facility located in Lansing, Kansas, a neighboring city.

These facilities provide strong financial stability to the City.

Education

Primary and secondary

Two public school districts provide educational services to local citizens. Unified School District (USD) 207 is on Fort Leavenworth and has three elementary schools and one junior high school. The USD 207 high school students attend USD 453, the City of Leavenworth's school district. USD 453 operates four elementary schools, one middle school, Leavenworth Virtual School (LVS), an Educational Center, and Leavenworth High School. Leavenworth High School boasts the very first Junior Reserve Officer Training Corps (JROTC) in the country. Leavenworth Virtual School is an internet-based school for kindergarten through eighth grade students.

There are also two private schools in Leavenworth, Xavier Elementary school for students in pre-kindergarten through eighth grade and St. Paul Lutheran School for students in pre-kindergarten through eighth grade.

Colleges and Universities

The University of Saint Mary is a four-year private Catholic university located in Leavenworth. Other higher education opportunities in Leavenworth include a Kansas City Kansas Community College satellite campus and a University of Kansas satellite campus.

Educational Attainment (Ages 25 and over)	
High School or higher	91.8%
Bachelor's degree or higher	31.2%
Graduate or Professional degree	14.8%

2019 American Community Survey/U.S. Census Bureau

Economy and Growth

Leavenworth is a prime middle class community with a sound business base in the Kansas City Metropolitan area.

The cost of living in Leavenworth is 83.1% of the national average (or 16.9% lower than the national average).

New business or expansion in Leavenworth in the past year includes:

- The following information is from the Leavenworth County Development Corporation:
 - Facilitation and marketing of COVID-19 financial resources to local companies.
 - 591 local businesses received SBA and PPP loan assistance during the pandemic:
 - \$18+ million in loans
 - Saved 3,106 jobs
 - Facilitated more than \$1.4 million in tax credits and grants resulting in:
 - 704 retained jobs
 - \$14.2 million in capital investment
 - Construction of a \$356 million new Federal Penitentiary was announced.
 - A census tract in an economically challenged area was designated as a Federal

- Opportunity Zone by the Governor in 2019. The area begins at Metropolitan and 4th Street and extends west to 7th Street. The program continues to provide an economic incentive for investors and developers. Capital gains tax is deferred and/or reduced when the capital gains are invested in an opportunity zone and maintained for at least five years. Additional tax incentives are available for investments held for 7 to 10 years.
- Several small businesses have opened in various areas of the city ranging from clothing boutiques, a pharmacy, restaurants, and more.
 - The 82-acre Business and Technology Park continues to experience above average interest among site selectors and is poised for tenants to locate into the shovel-ready park.
 - Small business grants provided to businesses in amounts ranging from \$5,000 to \$15,000 for funded improvements to their facilities and facades.
- The military presence in Leavenworth demands additional housing options. Multi-family housing additions in Leavenworth over the last four years include:
 - Stove Factory Lofts at 401 S. 2nd Street is a redevelopment of five former industrial buildings in the heart of downtown. The Lofts include 184 units and a ballroom event space. There has been active construction on the project since the fall of 2013 with phased openings. The project included \$28.2 million in capital investment with over \$11 million in federal and state historic tax credits. The project is complete and occupancy remains at a high level.
 - The former Immaculata High School, located at 600 Shawnee Street, was redeveloped into a long-term and short-term boutique hotel under the Trademark by Wyndham flag.
 - Four high quality hotels (Hampton Inn, Towne Place Suites, Fairfield Inn, and Home2 Suites) have all been completed in the downtown area and experience high levels of occupancy.

Governmental Structure

Leavenworth is a legally constituted city of the First Class and the county seat of Leavenworth County. The City is within Kansas's 2nd U.S. Congressional District, the 5th District of the Kansas Senate, and the 40th, 41st, and 42nd districts of the Kansas House of Representatives.

The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing body.

Since 1969 the City has operated under the commission-manager form of government. Policymaking and legislative authority are vested in the City Commission, which consists of five commissioners elected at large on a non-partisan basis by the general population. The commission elections are held every two years. Three of the commissioners are elected at each election. The two highest vote totals receive a four-year term and the third highest vote total receives a two year term. Each year the Commission selects the Mayor from amongst themselves.

In comparison to the federal government, the City Commission performs the legislative function; the Municipal Court performs the judicial function; and the City Manager and city staff perform the executive function.

The Commission is responsible for passing ordinances, adopting the annual budget and capital improvement program, appointing committees, and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Commission, overseeing the day-to-day operations of the City, and appointing the heads of the City's departments.

The City's financial reporting entity includes all the funds of the primary government (the City of Leavenworth) and of its component unit - the Public Library. A component unit is a legally separate entity for which the primary government is financially accountable.

The City provides a full range of services, including:

- Public safety: police and fire protection, animal control, and parking enforcement.
- Public Works: sewer, refuse, storm water management, building inspection, airport, and the construction and maintenance of streets, storm water, bridges, and other infrastructure.
- Housing and urban development: code enforcement, rental coordinator, and a range of housing and community development programs supported by federal grants.
- Culture and recreation: parks, recreation, library, community center, aquatic center, farmers market, and performing arts.
- Community and economic development: planning and zoning and economic development activities.
- General government: Commission, City Manager, Legal, Municipal Court, Contingency, Airport, Civil Defense, City Clerk, Human Resources, Finance, General Revenue (Gen Gov't), and Information Technology

Media

- The City of Leavenworth is in the Kansas City metropolitan area for radio and television markets. A Fox News affiliate, KKLO radio station, is licensed to broadcast from Leavenworth. KQRC radio station is also licensed to the City but it broadcasts from Mission, Kansas. There are approximately 30 AM and FM radio stations that broadcast in the Leavenworth area.
- There are approximately fourteen television stations that broadcast in the Leavenworth area. Channel 2 is the channel the City uses to broadcast live Commission meetings and other City related public announcements.
- *The Leavenworth Times* is the city's daily newspaper and is published by Gannett Co., Inc. Gannett Co., Inc., also publishes *The Fort Leavenworth Lamp*. *The Fort Leavenworth Lamp* is a weekly newspaper on contract with the U.S. army that covers local military news.

Medical and Health Facilities

Area medical facilities provide a full range of services including general health care, preventive health care, dental and vision care, behavioral and counseling services, dialysis, long-term care facilities, hospice care, rehabilitative care, and surgical care. These facilities provide in excess of 1,260 jobs.

In addition to medical facilities for the civilian population, the Dwight D. Eisenhower Veteran's Affairs Medical Center is located in Leavenworth City limits. There is also a medical care facility located on the Fort.

Financial and Banking Institutions

Currently, there are seven banks in Leavenworth with thirteen locations. The following summary of deposit report is as of June 2020, the most recent data available (in Hundreds of Thousands):

Armed Forces Bank	\$44,800
Citizen's Savings and Loan Association	\$109,459
Commerce Bank	\$124,675
Country Club Bank	\$100,819
Exchange Bank & Trust	\$59,611
Mutual Savings Association	\$104,450
The Citizens National Bank	\$4,233

Source: FDIC Bank Ratings

Transportation Facilities

Leavenworth's location in the Kansas City metropolitan area is advantageous for commercial transportation. The intermodal park in Edgerton, Kansas, is just a few minutes away and hosts railway shipments, trucking shipments, and inland port access to ocean shipping.

The Kansas City International (KCI) airport is located twenty minutes from Leavenworth. In addition, the City has a joint-use agreement with the Department of the Army for the use of Sherman Army Airfield located on the Fort. The airfield is approximately one-mile north of the city and, while it is a military airfield, civilian access is unlimited.

As mentioned earlier, Leavenworth is located at the intersection of U.S. Highway 73, Kansas Highway 92, and Kansas Highway 7. It is within a few minutes of U.S. Interstates 70, 435, and 35. Interstate highway 29 and State highway 45 are within a few minutes of Leavenworth on the Missouri side of the river.

Distance to Major Cities	
City	Driving Distance (in Miles)
Chicago	525
Dallas	554
Des Moines	209
Kansas City	28
Little Rock	454
Minneapolis	452
Oklahoma City	351
Omaha	174
St. Louis	281
Topeka	63
Tulsa	253
Wichita	201

Culture and Recreation

The City of Leavenworth enjoys a multi-cultural and religious diversity due to its military and international military heritage.

The Leavenworth Parks and Recreation Department maintains a system of more than twenty-five parks, an aquatic center, and the Riverfront Community Center. The community center offers an indoor cardio facility, an indoor pool, a gymnasium, and an excellent event venue. In 2010, private donations provided funding for an off-leash dog park near the VA Medical Center.

The Leavenworth Public Library offers many programs such as meeting rooms, technology services, elementary and teen gaming, and interlibrary loan programs, in addition to specialty programs for children, teens, adults, and seniors.

The River City Community Players provides year-round plays and musicals at the Performing Arts Center.

The City is home to several museums such as:

- The Richard Allen Cultural Center
Contains items and artifacts from African-American pioneers and members of the military and collections of 1870-1920 photos from the Mary Everhard Collection
- C.W. Parker Carousel Museum
Features carousel horses and three complete carousels that can be ridden
- National Fred Harvey Museum
Created the world's first chain of restaurants and hotels in association with the Atchison, Topeka, & Santa Fe railroad
- First City Museum
Contains many different collections and displays of Leavenworth history

- Carroll Mansion Museum
- Fort Leavenworth Frontier Army Museum

Leavenworth has an historic shopping district that includes artisan shops, antique shops, art galleries, bakeries, book stores, pottery shops, restaurants, a brewery, farmers market, and many other points of interest. There is a variety of international cuisine offered in local restaurants.

In addition to the many cultural and recreational opportunities in Leavenworth, its proximity to the Kansas City metropolitan area enhances the City’s quality of life. There are many professional sports venues, such as baseball, football, soccer, hockey, and racing. Kansas City also boasts several museums, art galleries, performing arts venues, restaurants, shopping, farmers market, micro-breweries, and of course, the zoo.

Demographics

Census	Population	Percent Change
1860	7,429	-
1870	17,873	140.6%
1880	16,546	-7.4%
1890	19,768	19.5%
1900	20,735	4.9%
1910	19,363	-6.6%
1920	16,912	-12.7%
1930	17,466	3.3%
1940	19,220	10.0%
1950	20,579	7.1%
1960	22,052	7.2%
1970	25,147	14.0%
1980	33,656	33.8%
1990	38,495	14.4%
2000	35,420	-8.0%
2010	35,251	-0.5%
2020	35,792	1.5%

U.S. Decennial Census and worldpopulationreview.com

Population by Gender	Percent of Population
Male	57.8%
Female	42.2%

U.S. Census Bureau/American Community Survey 2019

Ethnic Composition	Percent of Population
White	68.20%
Black or African American	15.10%
Hispanic or Latino	9.40%
Two or More Races	4.90%
Asian	1.50%
American Indian and Alaska Native	0.70%
Native Hawaiian or Other Pacific islander	0.20%

U.S. Census Bureau/American Community Survey 2019

Age Composition	Percent of Population
Persons under 5 years	8.2%
Persons under 18 years	24.5%
Persons 65 years and over	12.1%
Median Age	35.1 years

U.S. Census Bureau/American Community Survey 2019 and worldpopulationreview.com

Average Climate Conditions	Percent of Population
January - Average High and Low Temperatures	36°F high/22°F low
July - Average High and Low Temperatures	86°F high/68°F low
Average Annual Rainfall	26.39 inches
Average Annual Snowfall	7.12 inches
Average Number of Days with Some Rain	131
Average Number of Days with Some Snow	17.5
Elevation	935 feet

Weather-us.com and elevation.maplogs.com

Household Data	
Number of Households	12,388
Average Household Size	2.63
Average Family Size	3.22
Persons living in the same house 1 year ago	70.0%
Language other than English spoken at home	6.9%

U.S. Census Bureau

Crime Indices Per 1,000	
Violent Crime	8.6
Non-violent Crime	28.1
Total Crime Index	36.7

Kansas Bureau of Investigation 2018 annual report

Income	
Median Household Income	\$59,132
Per Capital Income	\$28,304
Individuals below poverty level	15.0%
Children below poverty level	19.2%

U.S. Census Bureau

Homeownership	
Median Housing Price	\$123,800
Home Ownership Rate	48.4%

U.S. Census Bureau

Unemployment Comparison	
City of Leavenworth	4.2%
State of Kansas	3.5%
United States of America	5.9%

June 2021 U.S. Bureau of Labor Statistics and May 2021 Kansas Department of Labor

City of Leavenworth, Kansas
Principal Property Taxpayers
December 31, 2020

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
EVERGY ENERGY (WESTAR)	\$ 8,162,758	1	4.1%	\$ 3,920,518	2	1.9%
CORRECTIONS CORP	6,601,076	2	3.3%	9,526,850	1	4.7%
WAL-MART REAL EST	3,184,023	3	1.6%	3,532,233	4	1.7%
KANSAS GAS SERVIC	2,537,408	4	1.3%	2,001,267	6	1.0%
ZECK BROTHERS	1,837,820	5	0.9%	-	-	0.0%
MDG-LEAVENWORTH L	1,774,895	6	0.9%	-	-	0.0%
DEVELOPMENT INC	1,643,846	7	0.8%	2,634,445	5	1.3%
HALLMARK CARDS	1,618,400	8	0.8%	3,714,076	3	1.8%
CEREAL INGREDIENTS	1,555,873	9	0.8%	-	-	0.0%
PRIME HEALTHCARE	1,420,425	10	0.7%	-	-	0.0%
TPS LEAVENWORTH	1,418,650	-	0.7%	-	-	0.0%
ABERNATHY 2 LLC	1,321,279	-	0.7%	-	-	0.0%
STOVE FACTORY LOFTS	1,235,643	-	0.6%	-	-	0.0%
CRYSTAL HOSPITALITY	1,258,225	-	0.6%	-	-	0.0%
HD DEVELOPMENT	1,210,157	-	0.6%	-	-	0.0%
GREENAMYRE RENTALS	-	-	0.0%	1,393,079	9	0.7%
LEAVENWORTH-JEFFERSON	-	-	0.0%	1,529,155	8	0.7%
SOUTHWESTERN BELL TELEPHONE	-	-	-	1,616,328	7	0.8%
	-		-			
	-		-			
	<u>\$36,780,478</u>		<u>18.5%</u>	<u>\$ 29,867,951</u>		<u>15.3%</u>

Source: Leavenworth County Clerk

City of Leavenworth, Kansas
Principal Employers
December 31, 2020

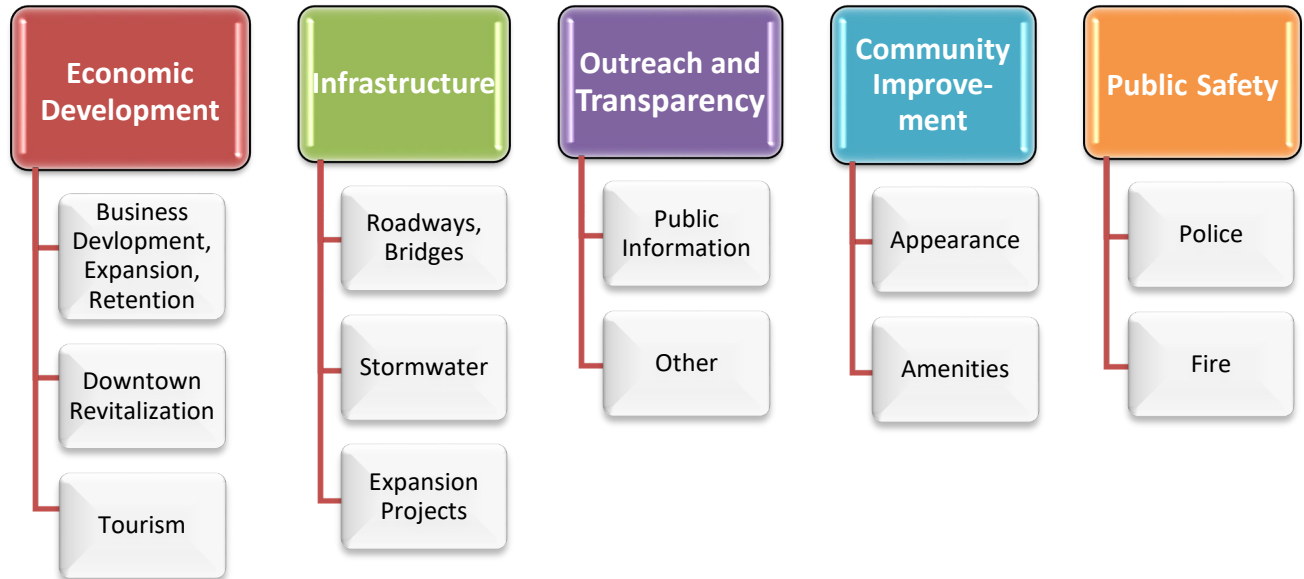
Taxpayer	2020			2011		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Fort Leavenworth	8,937	1	56.5%	5,601	1	42.9%
Veterans Administration	891	2	5.6%	600	4	4.6%
Leavenworth USD #453	640	3	4.0%	996	2	7.6%
University of St. Mary	476	4	3.0%	-	-	-
Leavenworth County	429	5	2.7%	370	7	2.8%
Veterans Administration- Consolidated Patient Account Center	420	6	2.7%	260	10	2.0%
Wal-mart Supercenter	350	7	2.2%	-	-	-
Northrup-Grumman	342	8	2.2%	700	3	5.4%
Leavenworth Federal Penitentiary	300	9	1.9%	390	5	3.0%
Hallmark Cards, Inc.	285	10	1.8%	320	8	2.5%
Cubic Defense Applications Group	-	-	-	390	6	3.0%
Cushing Memorial Hospital	-	-	-	310	9	2.4%
	<u>13,070</u>		<u>82.56%</u>	<u>9,937</u>		<u>79.79%</u>

Source: Kansas Statistical Abstract
Leavenworth County Development Corporation

Community Focus

2021-2022 Commission Goals

During the 2021-2022 goal setting session, the Commission identified the following categories of goals:



Based on the above categories, the following short-term and long-term goals were considered in the development of the 2022 budget:

Economic Development

Business Development, Expansion, and Retention

- Pursue businesses for inclusion in the new Business and Technology Park
- Continue to lobby for federal funding for the new medium-security prison and increased funding for the existing federal prison (*Subsequent to this goal, the Federal Bureau of Prisons committed to building a new medium-security prison on the grounds of the current USP. The goal has been updated to lobby for turning the current prison into a museum. Construction is set to begin in 2023.*)
- Actively pursue a grocery store for North Leavenworth
- Explore projects and innovations for entrepreneurs and transitioning veterans

Downtown Revitalization

- Work to reduce the number of unoccupied and/or abandoned buildings using available tools, methods and incentives
- Plan/pursue future downtown and northeast area TIF improvement projects (and other incentives)
- Explore redrawing the historic district boundaries in downtown Leavenworth

Tourism

- Boost travel demand through industry events and extending invitations for conferences and other meetings
- Concentrate on specific markets to include social, military, education, religious, athletic, arts, ethnic groups, and group tours, etc.
- Identify projects and programs to reinvest transient guest tax funds

Infrastructure

Roadways and Bridges

- Create a long term pavement management plan for all City streets
- Explore options for streetscape improvements on 4th Street, 7th Street, and Cherokee
- Pursue improvements to roadways, landscaping and amenities on the west side of the Centennial Bridge to improve the aesthetics of the entryway to the City
- Continue advocacy through key stakeholders and employ all means to secure a design contract and funding to build a new Centennial Bridge before 2030 (this follows KDOT's announcement that the Centennial Bridge made the list of 40 projects included in the state's 10-year transportation program)
- Work with KDOT and state elected officials to secure full or partial funding for improvements of Highway 7/73 (4th Street) from Limit Street through Metropolitan Avenue with an emphasis on the area that runs through downtown.

Infrastructure

- Re-establish the annual sidewalk program, to pursue more walkable routes for residents.
- Support projects and improvements that lead to annexation

Storm Water

- Continue the storm water management program to include focus on projects that impact residents' quality of life and safety. Identify, complete, and report on repairs and replacement projects in a timely manner.

Sewer

- Actively pursue and implement a plan to reach a 90 day reserve in the Wastewater Treatment budget. Evaluate different methods to create a plan, including looking at a temporary citizen advisory committee.

Outreach and Transparency

Public Information

- Explore new ways for the Commission to reach the public
- Continue performance measurement tools for measuring how we are doing in providing City services-including exploring citizen satisfaction surveys
- Streamline registration, reservation, and payment processes for all services

Other

- Schedule periodic training with the City Attorney regarding advisory board scope of authority, duties, and responsibilities
- Explore and pursue a secure IT solution that allows the City Commission to access key documents, informational reports, photos, and other items pertinent to their governance duties and responsibilities
- Provide periodic updates from:
 - Main Street Program
 - Shelter of Hope
 - Leavenworth Public Library
 - Leavenworth County Development Corp
 - Leavenworth CVB
 - St Mary University
 - Alliance Against Family Violence
 - Leavenworth School Board
 - Police Department

Community Improvement

Community Appearance and Image

- Continue actions by Code Enforcement to reduce and eliminate blighted areas
- Look for all opportunities - budget, policy, administrative, etc. - to integrate aspects of the City's Comprehensive Plan into action items
- Engage in partnerships to benefit the look, perception and quality of life in the City
- Determine options to focus on perpetually blighted properties, including all legal opportunities available to the City Commission

- Review status of adopt-a-park program to identify the level of activity at adopted parks and to pursue groups - community service organizations, churches, and other groups – to adopt every park in the City Leavenworth.

Community Amenities

- Update and improve amenities at less-used city parks to spur growth
- Explore a splash pad park and expanded trail offerings (*Subsequent to approval of the budget, construction was planned for early 2022 for intended completion by spring of 2022.*)
- Increase youth participation in City activities and study possible adjustments to the City's recreation program
- Support partnerships to increase use of Havens Park

Public Safety

Police

- Address recent trend in domestic violence incidents
- Engage in target initiatives to reduce crime in high risk areas
- Continue to focus on community engagement
- Continue to evaluate technology to improve operations and transparency
- Push for the continuation of increased funding and resources for mental health issues

Fire

- Explore the replacement of Fire Station #3
- Work towards improving the ISO score
- Enhance community risk reduction programs

Financial Overview

As of December 31, 2019, the City of Leavenworth has received the Government Finance Officers' Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for twenty-six consecutive years for its Comprehensive Annual Financial Report (CAFR). The City has submitted its 2020 CAFR to the GFOA for review.

Additionally, the City received the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award for the third time for its 2021 Budget. The City will submit its 2022 budget to the GFOA for review.

Effective financial management involves oversight from several people within the organization, as well as strong internal controls. Financial policies help strengthen internal controls by providing guidelines for daily operations, decisions, and long-term financial planning. These policies are designed to ensure financial stability, provide adequate funding for services, and to maintain public facilities.

Financial policies are developed by the Finance staff, reviewed by the City Manager, and are approved by the City Commission to ensure the City is functioning in a financially responsible manner and to make sure the City is prepared for changes in economic conditions. Once in place, financial policies need to be reviewed and updated on a regular basis to ensure that they are still relevant to the organization's activities and processes.

The Commission has reviewed and approved the following policies:

February 2017: The Commission approved an **Economic Development Incentive Policy**, which identifies types of incentives the city will offer and the eligibility requirements for each type of incentive. The policy also identifies the methods of evaluation used for each project to determine eligibility. This policy encourages consistency in the application of economic development incentives.

March 2017: The City's **Budget Policy** formalizes the City's commitment to a balanced budget. The City's budget is a fund-type format that provides three years of applicable revenues and expenditures presented in financial statement manner. The City's basis of budgetary accounting conforms to Kansas Cash Basis Budget Laws.

March 2017: The City's **Budgetary Reserve Policy** was previously approved in December 2003. The policy addressed reserves only for the General Fund and established that goal as 8.33% of annual General Fund expenditures. The new policy incorporates the GFOA recommended minimum of two months of revenues or expenditures as the City's minimum reserve levels and includes the CIP Sales Tax, County Wide Sales Tax, and Refuse Funds. The new policy specifies the acceptable uses of excess unassigned reserve balances, mandates periodic reviews and updates, as necessary.

In the 2020 Goal setting session, The Commission revised its Reserve policy for the Sewer Fund to three months of expenditures for an operating reserve and five percent (5%) of the value of net capital assets as a capital asset reserve level.

March 2017: The City Commission adopted Charter Ordinance 56, which became effective March 1, 2016, exempting the City from the provisions of K.S.A. 13-1024a related to paying for infrastructure improvements. This was the first step toward implementing a debt management policy, which the Commission adopted in March 2017. The City's current **Debt Management Policy** addresses debt limitations that include specific ratios which the City will not exceed, debt structures, post- issuance disclosures, when the City will issue debt, and repayment scheduling. The policy also mandates periodic review and updates as necessary.

March 2017: Prior to the adoption of the current **Revenue Control Policy**, the City only had informal policies. The current Revenue Control policy addresses segregation of revenue related duties; revenue diversification that reduces the impact of short-term fluctuations in a revenue source; reviewing and updating the effect of fluctuations in property values and mill levies; identifying and obtaining additional revenue sources, and using forecasting and revenue ratios to identify whether rates and user fees are adequate.

September 2019: In September of 2016, the City Commission approved the current purchasing policy which the City utilizes. Since adoption, there have been changes in operations and purchasing that have made aspects of the policy obsolete. In addition, items previously omitted have been added. At the request of the commission, Finance staff revised the policy. They include: increasing the threshold for construction bonds, changes to the Affirmative Action procedure, the addition of Request for Information policies, and an ethics section.

October 2020: In October 2020, the Commission approved a revised Investment Policy in order to expand the types of investments the City may participate in to include Certificates of Deposit Registry Service (CDARS)-type of investments.

During 2022, the Finance staff will propose the following policies: Cash Management, Investment, Capital Planning, and Grant Management for consideration and approval by the Commission. [All Financial Policies can be found on the City's website, here.](#)

Fund Structure

The City of Leavenworth has established several funds that are organized in accordance with generally accepted accounting principles (GAAP) for reporting purposes. The activities of each fund are accounted for by providing a separate self-balancing set of accounts that includes assets, liabilities, fund balance, revenues, and expenditures. The City has the following types of budgeted funds:

General Fund: The general fund is the main operating fund of the city, which accounts for all financial resources not accounted for or reported in another fund. The majority of the City's current operations are financed by the general fund.

Special Revenue Funds: These funds account for revenues derived from specific sources which are designated for particular functions or activities. The City budgets the following special revenue funds:

- **Recreation Fund:** This fund is used to account for cultural and recreational activities of the City. Its resources are generated from ad valorem property taxes, sales taxes, and user fees.
- **Economic Development Fund:** This fund is used to account for the City's economic development activities. Its resources are generated from a 15% allocation of the County Wide sales tax.
- **Special Highway Fund:** This fund accounts for the activities of the street department and derives its revenues mostly from a state fuel tax.
- **CIP Sales Tax Fund:** This fund accounts for the activities related to the ½-cent permanent sales tax dedicated for capital improvements.
- **County Wide Sales Tax Fund:** This fund accounts for the receipt and disbursement of sales tax revenues resulting from a one-cent County Wide sales tax enacted by Leavenworth County.
- **Convention & Visitors Bureau:** This fund accounts for the activities of the tourism department. Revenues consist of transient guest taxes for the promotion of tourism and conventions.
- **Probation Services Fund:** This fund accounts for the Probation Department. Resources are generated from one-third (1/3) of the state liquor tax allocation and user fees.
- **Business & Technology:** This fund accounts for the activities of maintaining the Business & Technology Park.
- **911 Fund:** This fund accounts for the 911 telephone franchise fees collected. These funds are restricted for activities specific to dispatch, but cannot be used for operations.

Debt Service Funds: The debt service fund is used to account for the receipt of revenues and disbursement of principle and interest on the City's outstanding debt. Resources come from property taxes and transfers from other funds related to specific projects.

Enterprise Funds: These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Budgeted enterprise funds include:

- **Sewer Fund:** This fund accounts for all activities necessary to provide sewer services to the citizens.
- **Refuse Fund:** The refuse fund accounts for activities necessary to provide refuse collection and disposal services to the citizens.

- **Storm Water Fund:** This fund accounts for the activities related to the Storm Water fee dedicated to storm water capital improvements.

Fiduciary Funds: These funds are collected and held on behalf of others and are not available for use in support of the City’s activities. The City budgets the following types of fiduciary funds:

- **Pension funds:** These funds are used to report resources that are held in trust for members and their dependents related to pensions. The City provided and administered a single-employer defined pension plan for police officers and firefighters. The plan was established by ordinance in 1945. In 1971, the City affiliated with the Kansas Police and Firemen’s Retirement System (KP&F). At that time, the City plan became closed to new entrants. All members were given the option of joining KP&F or remaining with the City Plan. The General Fund absorbs all administrative costs. As of December 31, 2018, the plan consists of four (4) beneficiaries. The City budgets for the following Pension Plans:
 - **Fire Pension:** This fund accounts for the activities related to the payment of pension benefits to retired firefighters and/or their dependents. Revenue supporting this activity comes from ad valorem property taxes.
 - **Police Pension:** This fund accounts for the activities related to the payment of pension benefits to retired police officers and/or their dependents. Revenue supporting this activity comes from ad valorem property taxes.
- **Agency funds:** This type of fiduciary fund accounts for resources held by the City in a custodial capacity, on behalf of its component unit, the Leavenworth Public Library and the various TIF districts. The City budgets for the following Agency funds:
 - **Leavenworth Public Library:** This fund accounts for the levying, collecting, and disbursement of ad valorem property taxes in support of the library activities. Current City Ordinance limits the mill to 3.75 for the Library general operations.
 - **Library Employee Benefit Fund:** This fund accounts for the levying, collecting and disbursement of ad valorem property taxes related to the payment of employee benefits such as Kansas Public Employee Retirement System (KPERS), health insurance and other employee benefits in support of the Leavenworth Public Library employees. There are no constraints upon levying the necessary millage to support the library employee benefits.
 - **Tax Increment Fund-Autos:** This fund accounts for the transactions related to Zeck Ford properties economic development incentives. Revenues come from a portion of the City sales tax, a CID specifically for Zeck, and property tax abatements on the improvements above the base year valuations.
 - **Tax Increment Fund-Hotels Fund:** This fund accounts for the transactions related to Hotel economic development incentives. Revenues come from property tax abatements on the improvements above the base year and in late 2017, a CID established specifically for the First City Hotel.

- **Tax Increment Fund-Retail:** This fund accounts for the receipt and disbursement of sales tax revenues related to the 2001 tax increment-financing project. This TIF sunsets in 2021.

The City maintains Capital Project Funds which are not required to be budgeted by State statutes but are required to report actual expenditures. The City budgets them for internal control purposes and they are reported in the ACFR.

The City also maintains funds whose resources come from federal funds which are not required to be budgeted by State Statutes. These funds are also required to report actual expenditures and are budgeted for internal control purposes.

In addition to the fund types mentioned above, the City’s fund structure includes **departments**, which is a group of related operations within a functional area; **divisions**, which are segments within a department that are assigned specific operations; **categories**, which are classifications of specific revenues and expenditures; and **account lines**, which are specific revenue and expenditure types.

The revenue structure used in the City’s budgeting and accounting system is by fund, function, department, division, category, and object. The revenue object number designates a specific revenue source and is applied consistently throughout the funds. The expenditure structure is set up similar to the revenue structure. The expenditure object number designates a specific expenditure type and is applied consistently throughout the funds.

Fund, Department, and Division Structure:

Budgeted Funds	Fund	Department	Division
General Fund	1101	Administration	Commission City Manager Legal Municipal Court Contingency Airport Civil Defense City Clerk Human Resources Finance General Revenue (Gen Gov’t) Information Technology City Wide
		Police	Police Admin Police Operations Dispatch Animal Control

Budgeted Funds	Fund	Department	Division
General Fund – Cont.		Fire	Fire Admin Fire Suppression Fire Prevention
		Public Works	Engineering Buildings and Grounds Library Maintenance Inspections Street Lighting Garage Service Center
		Community & Economic Develop.	Planning and Zoning Codes Enforcement Rental Coordinator Program
Special Revenue Funds	2113	Administration	Convention & Visitor’s Bureau (CVB)
	2117	Administration	Probation
	2219	Police	911
	2304	Public Works	Street & Alley Maintenance Traffic Control
	2502	Parks & Recreation	Recreation Aquatics Performing Arts Community Center Parks Riverfront Park
	2603	Community & Economic Develop.	Economic Development
	2618	Community & Economic Develop.	Business & Technology Park
	2905	CIP Sales Tax	Capital Improvements
	2906	County Wide Sales Tax	Capital Projects
Enterprise Funds	4340	Public Works	Sewer
	4344		Refuse
	4941		Storm Water Capital Projects
Debt Service	5820	Debt Service	Debt Services
Fiduciary Funds	8180	Administration	Fire Pension
	8082		Police Pension
Agency Funds	8510	Parks & Recreations	Library
	8512	Parks & Recreation	Library Employee Benefit
	8607	Economic Development	TIF-Auto
	8608	Economic Development	TIF-Hotels
	8609	Economic Development	TIF-Retail

The relationships between City funds and functions are shown in the matrix below:

Funds	Function							
	General Gov't	Public Safety	Public Works	Culture & Recreation	Housing & Urban Dev	Debt Sve	Public Utilities	Comm & Ec Dev
General Fund	*	*	*	*	*	*		*
911 Fund		*						
Parks & Rec				*				
Economic Development						*		*
Street			*					
CIP Sales Tax	*	*	*	*	*	*	*	*
County Wide Sales Tax	*	*	*	*	*	*	*	*
TIF-Zeck								*
TIF-Hotels						*		*
TIF-Home Depot								*
CVB	*			*				*
Probation	*	*			*			
Bus/Tech Pk								*
Debt Service						*		
Sewer						*	*	
Refuse							*	
Storm Water			*			*		
Pension Funds		*						
Agency Funds				*				

Budget Process

Introduction

Preparing and adopting an annual budget is the most important responsibility of the Commission and its management team. A budget is an operating plan that identifies likely sources and uses of resources and helps assess the effect they have on the City's financial position.

Benefits of budgeting include:

- Providing the authority to levy taxes
- Providing spending authority
- Implementing Commission policies and priorities
- Providing an opportunity to monitor and adjust activities as necessary
- Acknowledging and complying with legislative requirements

The City of Leavenworth's budget process is a cooperative effort between the City Commission, the City Manager, the Finance Department, and all of the Department Directors. Preparation for the next year's budget process starts as soon as the current year-end process is completed. At this time, the Finance Department opens the next year for departments to enter their budget requests, begins looking at revenue trends, evaluates anomalies, and starts to make revenue projections.

Kansas Statutes require that the governing body must notify the public and conduct a public hearing for the purpose of answering taxpayers' questions about the budget. The public hearing is an opportunity for citizens to have input into the budget. A Notice of Public hearing stating the date, time, and location of the hearing must be published along with a summary of the proposed budget at least ten days prior to the public hearing.

During 2021, the Kansas Legislature made changes having a direct impact on the 2022 budget process. In March of 2021, the Legislature passed SB13 which requires levying a revenue neutral rate (RNR) for property taxes. A revenue neutral rate means that when property values increase, mill levies will be lowered so that the next year's levied property taxes will not be higher than the previous year's levied property taxes. The wording of the bill makes no allowance for increased values resulting from new growth as opposed to the increase in individual property values. Nor does the bill make allowances for increased valuations resulting from change in use. For those local governments that do not meet the RNR, the bill requires local governments to hold an additional public hearing to allow citizens to have input into the budget. The new law allows for the RNR public hearing, the budget public hearing, the vote to exceed the RNR, and the vote to adopt the budget to be held in the same meeting. If a local government decides to exceed the RNR, the budget has to be certified by the County Clerk by no later than September 20th. If a local government does not decide to exceed the RNR, the due date to certify the budget is August 25th.

In June, when the County Clerk submits the preliminary assessed valuations to the cities, the notification also contains the revenue neutral rate. By July 15th, the cities must notify the County Clerk whether they intend to exceed the revenue neutral rate and provide the date, time, and location of the public hearing.

Timeline

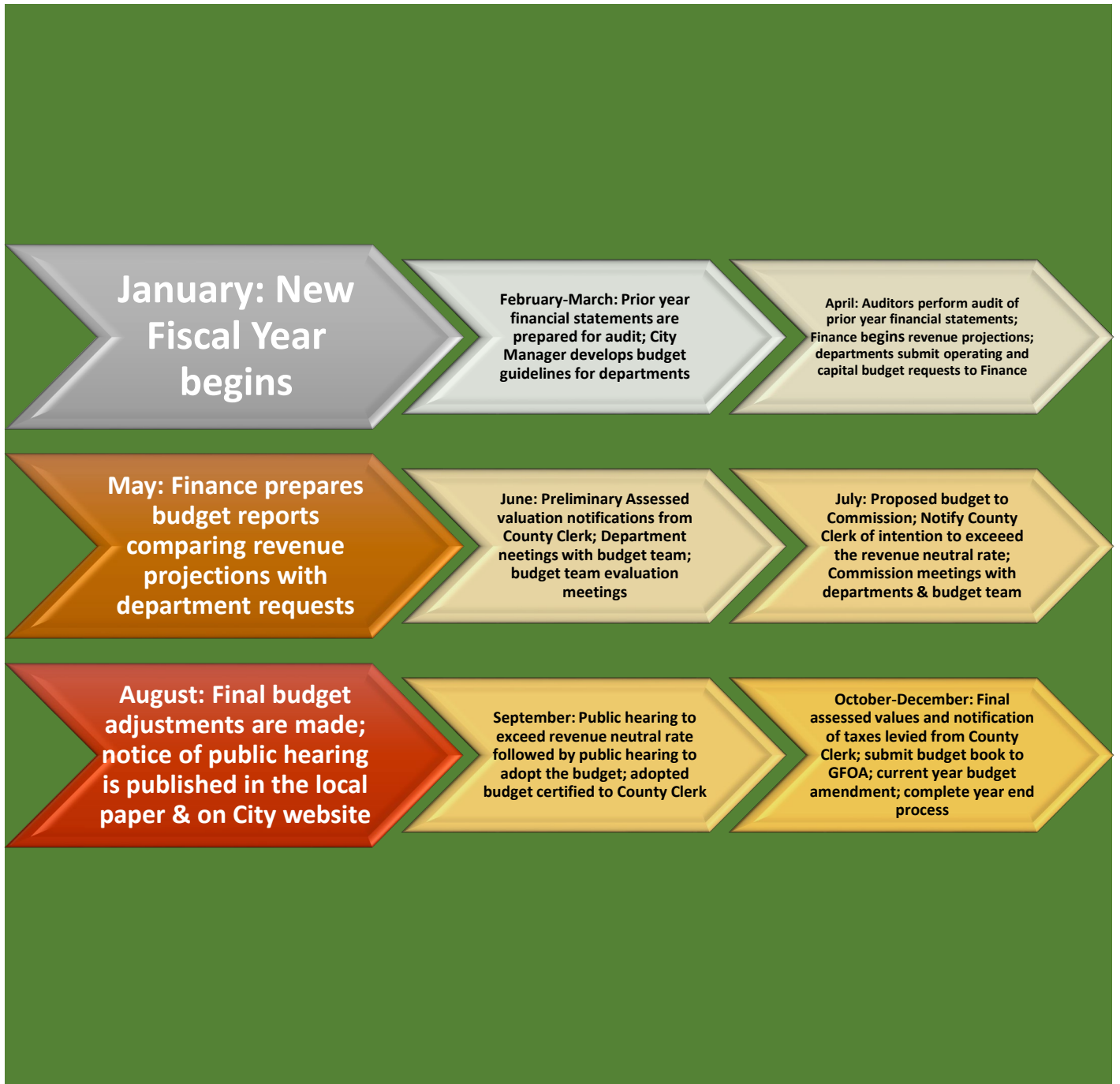
- In January the new budget year begins. The new-year budget is posted to the general ledger after the previous year-end close process is completed.
- In February through March the previous year's financial statements are prepared for the audit and the City Manager develops budget guidelines for the departments.
- In April the auditors perform a review of the prior-year financial statements, the Finance department begins revenue projections, and the departments submit their operating and capital improvement budget requests to Finance.
- In May, Finance prepares budget reports that compare estimated revenues to budget requests.
- In June, the County Clerk submits preliminary assessed valuation notifications to the cities which also contains the revenue neutral rate. Budget meetings with the Department Directors and the budget team (City Manager, Assistant City Manager, Finance Director and Assistant Finance Director) are held. The Annual Comprehensive Financial Report is submitted to GFOA, Federal Audit Clearing House, and to the City Financial Advisor for Post-Issuance Disclosure requirements.
- In July the proposed budget books are provided to the Commission; meetings with the Commission, Budget team, and Department Directors are held; and the County Clerk is notified of the intent to exceed the revenue neutral rate (RNR) along with the time, date, and location of the public hearing.
- In August final budget adjustments are made; the notice of public hearing is advertised in the local paper and on the City's website for both the public hearing to exceed the RNR and to adopt the budget. Both hearings, and the resolution for both exceeding the RNR and adopting the budget, can be held at the same meeting.
- In September, the public hearings are held and the adopted budget is certified to the County Clerk.
- In October through December the final assessed values and notification of taxes levied are received from the County Clerk; the budget book is submitted to the GFOA; the current year budget amendment is prepared and presented to the Commission for adoption (if necessary); and the year-end process is begun.

Annually, the Commission meets with the City Manager and each Department Director to establish the goals and priorities for the coming year, the budget is built around these goals.

These goals, which are discussed in more detail in the section on Community Focus, are the basis for the 2022 budget. The goals focused on the following activities:

- Economic development
- Community improvement including historic preservation
- Public safety
- Infrastructure
- Outreach and transparency

Budget Calendar



Budget Amendment Process

The level of budgetary control is at the fund level. Expenditures cannot legally exceed the appropriated fund amount. Municipalities are authorized by K.S.A. 79-2929a to amend budgets to spend money not in the original budget. The additional expenditures must be made from existing revenues and cannot require additional tax levies. Before amending the budget, revenues are analyzed to ensure the revenue source is required to be included in the budget. A budget amendment is not required if the receipt comes from a source exempt by statute from the budget law. Federal and state grants do not require a budget amendment.

If a budget amendment is necessary, there must be a notice of public hearing similar to the original budget process. Ten days after the notice of public hearing has been published, the public hearing is held and the governing body may approve the amendment. Amendments to the budget can be made throughout the year, but all budget amendments that are going to be made must be completed by December 31st of the current year.

Budget Revisions Process

A budget revision allows for line item adjustments to the budget as long as the fund level remains the same. Throughout the year, unanticipated events cause budgets to be revised. Recent examples include the 2019 Missouri River flood, the 2020 Coronavirus pandemic, and during 2021, there were a couple of fires that required demolitions that exceeded the amount allocated for demolitions.

When this occurs, the Finance department notifies the City Manager that a revision needs to be made and offers options from where budget revisions can be transferred. If the amount of the revision requires a transfer from reserves, the City Commission is notified because only the Commission and City Manager have the authority to allocate reserves. Once the appropriate approvals are completed, Finance performs the transfer through the revisions/amendment program within the financial system.

Budgeting Basis

The City budgets according to Kansas cash basis budget laws (K.S.A. 10-1116), which requires that cash be on hand before incurring an obligation. The City maintains its financial system in such a manner that ensures compliance with those laws and with generally accepted accounting principles (GAAP). Kansas budget law requires that the annual budgeted resources and uses be balanced, but allows the use of unappropriated cash carryover to balance the budget, if necessary. However, the City is committed to maintaining an acceptable minimum reserve level. Therefore, only the portion of unrestricted cash balances that exceeds the minimum reserve level identified in the City's Budgetary Reserve Policy will be used to offset shortfalls between anticipated revenues and expenditures.

The annual budget is a line item budget that shows anticipated revenues and expenditures by fund, function, department, division, category, and object. The budget document itself, contains the prior year (2020) actuals, current year (2021) estimates, and the adopted budget for the 2022 year.

Kansas budget law requires that the General Fund, Special Revenue funds, Debt Service funds, and certain Enterprise funds be budgeted, unless exempted by specific statute. Statutory exemptions exist for all Capital Project funds, Fiduciary funds, certain Special Revenue funds, and certain Proprietary funds. The City budgets eleven governmental funds, three enterprise funds, and seven fiduciary funds. The budgeted governmental funds do not include four capital project funds, seven grant funds, and one fiduciary fund, (although they are budgeted internally to show compliance with federal grant requirements and for internal control purposes) which are included in the audited annual financial statements.

The following table shows the City funds, some of which are budgeted and some of which are not:

Budgeted Governmental Funds:
 General Fund
 Debt Service Fund
 Recreation Fund
 Special Highway Fund
 Economic Development Fund
 Convention & Visitors Fund
 Probation Fund
 CIP Sales Tax
 County Wide Sales Tax
 Business & Technology Fund
 911 Fund

Budgeted Enterprise Funds:
 Sewer (WWTP) Fund
 Refuse Fund
 Storm Water Capital Project Fund

Budgeted Fiduciary Funds:
 Fire Pension Fund
 Police Pension Fund
 Library Fund (Custodial Fund)
 Library Employee Benefit Fund (Custodial Fund)
 TIF-Zeck (Agency Fund)
 TIF-Hotels (Agency Fund)
 TIF-Retail (Agency Fund)

Unbudgeted Governmental Funds:
 Street Capital Project Fund
 Capital Project Fund
 Planters II Fund
 Planters II Capital Proj
 HAP (Section 8)
 Special Project Fund
 ARPA
 Community Development
 Community Grants
 Police Seizure Fund
 Police Grants Fund

Unbudgeted Fiduciary Fund:
 Special Park Gift Fund

While Capital Projects funds are not required to be budgeted, City staff prepares and presents a separate five-year capital project plan to the City Commission for approval every year. The Capital Improvement Plan begins on page 196 of this document.

Basis of Accounting

Although the budget is prepared in accordance with Kansas cash basis budget laws, the annual reports for the governmental funds are prepared using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current liabilities. Expenditures are recognized when the liability is paid. Interest on general long-term debt is recognized when due. Enterprise funds are reported on an accrual basis.

The City has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2019, which is the 26th consecutive year the City has received this prestigious award. The 2020 ACFR has been submitted for review.

The City has received the GFOA Distinguished Budget Presentation Award Program for the 2021 Budget, which is the third year the City has received this prestigious award.

Basis of Reporting

Department Directors have access to their department financial information at all times and are responsible for monitoring their budget status and notifying Finance of corrections or unforeseen events that will require budget changes. In addition, Finance reviews the entire organization's budget to actuals on a monthly basis. The Finance Director reports monthly to the City Manager. Financial reports are made available to the commission upon request, but no less than semi-annually. With the addition of CARES Act grants and American Rescue Plan (ARPA) grants, the reports to the Commission are more frequent.

2022 Adopted Summary of All Budgeted Funds

**City of Leavenworth, Kansas
2022 Adopted Budget Summary**

	Governmental Funds				Enterprise Funds	
	General Fund Major	Debt Svc Fund Major	Non-Major Funds	Fiduciary Funds Non-Major	Public Utilities Major	Totals
Revenues						
Total Taxes	\$ 16,563,181	\$ 2,144,727	\$ 9,650,116	\$ 1,274,305	\$ -	\$ 29,632,329
Total Intergovernmental	54,065	-	176,530	-	-	230,595
Total Licenses and Permits	429,400	-	-	-	-	429,400
Total Charges for Services	2,128,200	-	809,779	-	8,832,500	11,770,479
Total Miscellaneous	281,900	-	91,150	750	6,900	380,700
Total Special Assessments	37,000	20,000	-	-	-	57,000
Total Revenues	\$ 19,493,746	\$ 2,164,727	\$ 10,727,575	\$ 1,275,055	\$ 8,839,400	\$ 42,500,503
Expenditures						
Total Personnel	15,769,729	-	3,211,118	119,316	2,000,732	21,100,895
Total Contractual Svc	3,357,994	-	3,599,113	1,248,000	2,730,100	10,935,207
Total Commodities	991,472	-	482,218	-	735,075	2,208,765
Total Capital Outlay	37,260	-	1,322,276	-	3,475,419	4,834,955
Total Debt Repayment	-	5,110,155	164,868	-	1,008,950	6,283,973
Total Reserves	-	-	-	-	-	-
Total Expenditures	\$ 20,156,455	\$ 5,110,155	\$ 8,779,593	\$ 1,367,316	\$ 9,950,276	\$ 45,363,795
Net Revenues Over (Under) Expenditures	\$ (662,709)	\$ (2,945,428)	\$ 1,947,982	\$ (92,261)	\$ (1,110,876)	\$ (2,863,292)
Other Financing Sources and (Uses):						
Transfers In	-	1,347,690	1,110,864	-	-	2,458,554
Transfers Out	(92,000)	-	(4,812,876)	-	-	(4,904,876)
Bond Proceeds	-	1,400,000	-	-	-	1,400,000
Total Other Financing Sources (Uses)	\$ (92,000)	\$ 2,747,690	\$ (3,702,012)	\$ -	\$ -	\$ (1,046,322)
Net Increase (Decrease) in Cash Balance *	\$ (754,709)	\$ (197,738)	\$ (1,754,030)	\$ (92,261)	\$ (1,110,876)	\$ (3,909,614)
Beginning Cash Balance	5,777,709	559,251	4,197,623	570,061	4,423,825	15,528,469
Ending Cash Balance	\$ 5,023,000	\$ 361,513	\$ 2,443,593	\$ 477,800	\$ 3,312,949	\$ 11,618,855
% Change	-13.06%	-35.36%	-41.79%	-16.18%	-25.11%	-25.18%

Major changes in the fund balances are projected for the following funds:

- 1) General Fund is budgeted to use \$754,709 of the beginning cash balance in 2022. The City's fund balance is healthy and this amount is used to balance the budget because the City lowered the mill by .254 mills. However, it is hoped that it will not be necessary to use this because sales taxes were conservatively estimated at a 2% increase, the health insurance rate increase came in lower than budgeted; and employee turnover may result in lower personnel costs. The planned changes:
 - a. Partially fund a new staff accountant position (the balance of the funding will come from ARPA funds).
 - b. Cover and increase in technology support costs.
 - c. Cover the implementation the final two phases of the result of the compensation study.
 - d. Include a 2.75% COLA.

- e. Change a part-time salary position to a full-time position to add administrative support to the rental coordinator department.
- 2) Debt Service Fund is budgeted to use \$197,738 of beginning cash balance in order to keep the debt service mill the same as 2021. Annually, the City issues temporary notes for the pavement management program. The City issues bonds in the subsequent year to redeem those notes. Typically, at year-end, the budget is amended to account for the transactions. Beginning in 2022, the City will include those transactions in the original budget. That is reflected in the higher debt repayment line and bond proceeds line.
- 3) Non-major funds are budgeted to spend down fund balance.
- a. Some of the activity is related to the TIF districts: 2021 saw the conclusion of one district, and the addition of four other districts.
 - b. Some of the change is due to the anticipated completion of capital projects that were begun in 2020 and 2021.
 - c. Some of the change is due to some services not being back at full capacity as a result of the pandemic - such as the Recreation Center.
- 4) Proprietary Funds were budgeted with no rate increases for 2022. However, there are anticipated increases due to changes in economic growth.

Wastewater Treatment Plant (WWTP) Fund:

- a. During 2020, the City refunded Sewer G.O. Bonds, which significantly reduced the interest payments for 2022 and will impact the debt service payments beginning in 2023.
- b. The Commission established the goal of a 90-day operating reserve and a 5% of net capital assets as a capital reserve level. This was accomplished by temporarily reducing the amount spent on capital assets and delaying filling vacant positions.
- c. For 2022, a significant increase in capital outlay is planned in addition to the annual sewer line replacement allocation: phase 2 of the UV lamp replacement; and a WWTP systems assessment to address maintenance issues.

Refuse Fund:

- a. In 2019 the City increased refuse rates in order to keep up with the cost of providing services and to build operating and capital reserves. The capital reserves were intended to be used in part for the replacement of refuse trucks. Therefore, the City budgeted for a replacement refuse truck in 2022 to be paid from reserves. This purchase brings the fleet back to the established replacement schedule. The replacement of vehicles had been delayed due to the Great Recession.
- b. During the 2021 budget/CIP process, the Commission approved an allocation for improvements to the recycling center. Phase one of the project was supposed to begin in 2021, but due to shortage of construction materials and significantly increased cost, the project has been delayed until 2022.

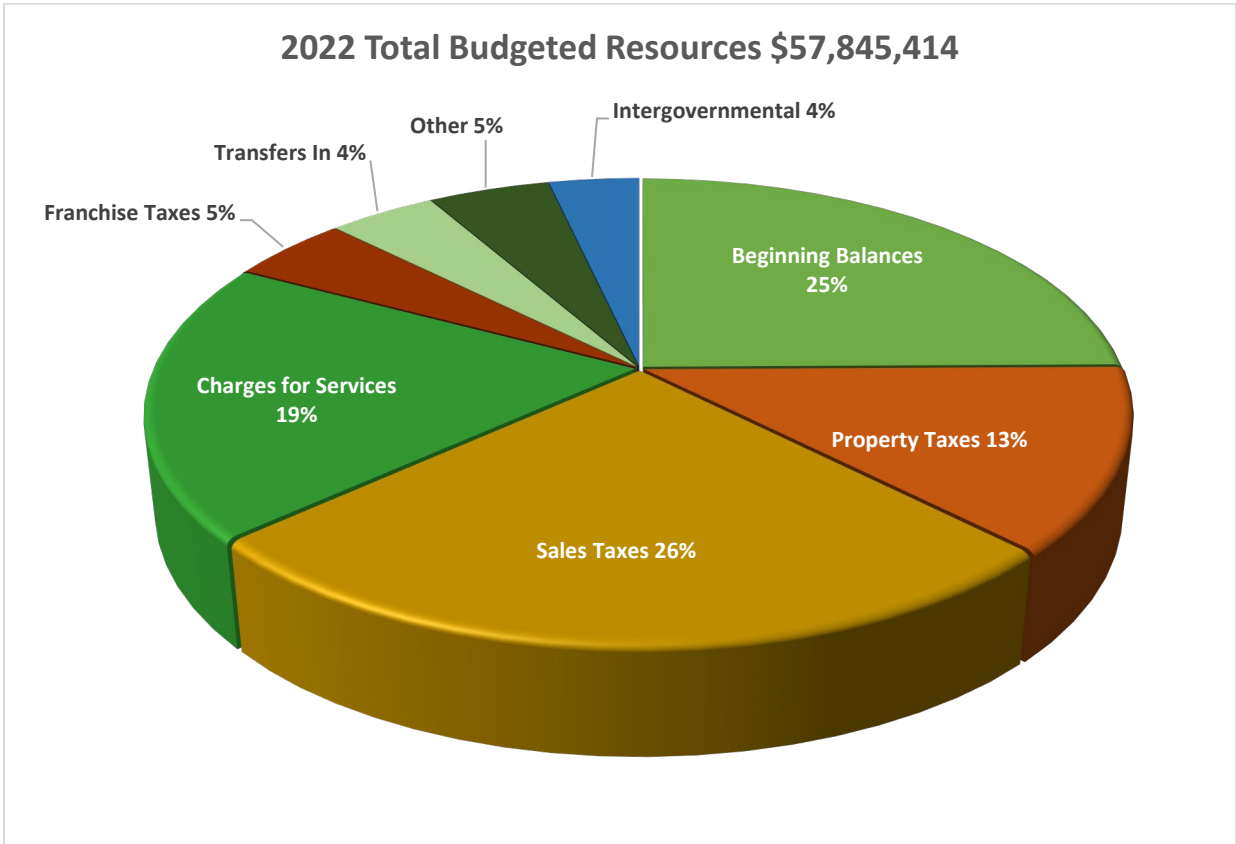
Storm Water Fund: The primary change in the Storm Water Fund is the addition of debt service payments on the bonds issued in 2020 for two major projects. The projects for which the bonds were issued are scheduled to be completed in 2022.

- 5) The City budgets four (4) fiduciary funds - two (2) of which are actually agency funds. The agency funds are the Library and Library Employee Benefits funds.
 - a. The Library is a component unit and by ordinance the City is required to levy ad valorem taxes to support the Library, as well as the Library employee benefits. There is a cap on the Library mill levy but not on the Employee Benefit Fund. Due to the pandemic, excess reserves built up in the Employee Benefit Fund, which cannot be used for anything but employee benefits, therefore, the mill was reduced from 1.154 to .733 in order to spend down the reserves. This levy reduction is in addition to the .254 levy reduction in the primary government funds.
 - b. The City budgets for two (2) pension funds that are supported by ad valorem property taxes. These funds were established in 1945 to provide retirement benefits for police officers and firefighters. In 1971, the City affiliated with the State police and fire retirement system. Current members were given the option to join the State program or remain with the City; however, no new personnel could enter the City program. There are currently three (3) active members in the City pension funds. There are several years of reserves in those funds because the City has historically levied enough taxes to fund the annual payments. Beginning in 2020, the City reduced the mill to support these funds with the intention of reducing the reserves. Should it become necessary to increase the property taxes to fund the annual payment, the City will do so.
6. Transfers Out and Transfers In do not equal because some of the transfers are to non-budgeted funds.

Total Budgeted Resources

The City's total budgeted resources for 2022 is \$ 62,066,526. Of this amount, \$1,248,000 is a pass through to the Library, which is a component unit of the City; \$597,116 is for payment to the retirees from the original police and fire pension funds, and \$2,375,996 is related to Tax Increment Financing (TIF) districts. These resources are not available for City operations, therefore, the focus of the following discussion will be on the resources specifically for City operations. NRA rebates are estimated to be \$106,268. The City budgets total levied taxes for transparency, so the NRA rebates are budgeted as an expense in order to keep the budgeted expenditures below the budgeted revenues.

Of the remaining \$57,845,414, \$2,458,554 comes from Interfund Transfers and \$14,368,412 comes from prior years' funds. Some of the prior year funds, while not encumbered, are assigned for capital projects not yet started. Some are reserves that are not intended to be spent but, by budgeting them, the City has the authority to use them should the need arise. \$14,925,000 comes from sales and use taxes, \$11,245,479 comes from charges for services, and \$7,364,674 comes from property taxes. While the City receives revenue from various sources, eighty percent of revenue is collected into one of five main funds: The General Fund, the Sewer Fund, Debt Service Fund, County-Wide Sales Tax, and the Refuse Fund. The following chart shows the City's total 2022 budgeted revenues by source and the percentage of total revenues each source represents:



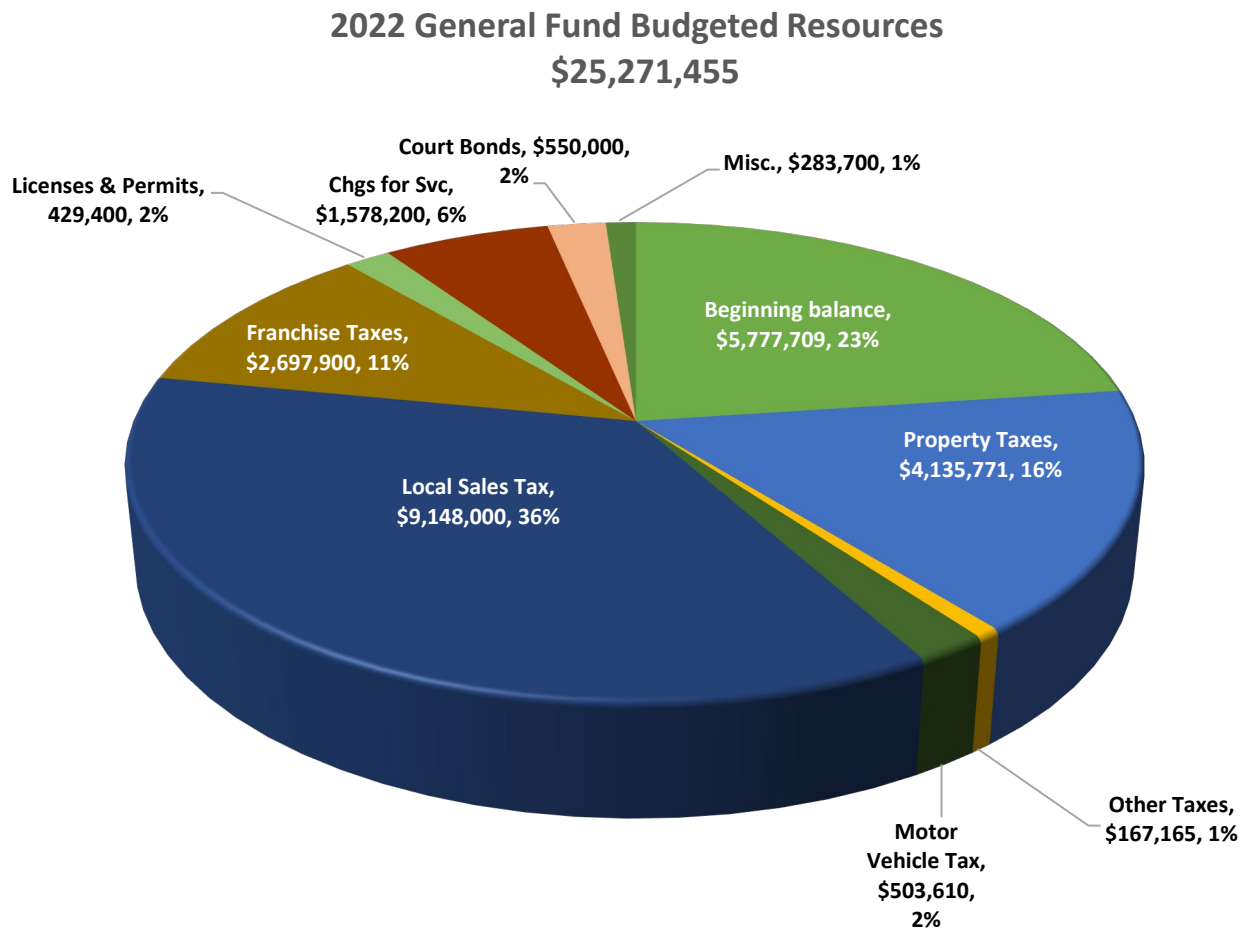
The following chart shows the breakdown of taxes since 2007, including the estimated amount for 2021 and the budgeted amount for 2022:

Fiscal Year	Property Tax	Sales Tax	Compensating Use Tax	Franchise Tax	Motor Vehicle Tax	Special Assessment Tax	Other Tax	Total
2007	9,167,590	5,469,786	725,640	2,146,956	1,017,082	284,095	3,169	18,999,001
2008	9,581,568	5,629,107	737,883	2,379,715	1,013,203	267,297	3,143	19,811,174
2009	9,643,197	5,334,666	798,374	2,395,005	1,000,334	251,691	-	19,621,593
2010	9,337,269	5,519,376	716,724	2,502,959	1,016,050	345,470	-	19,635,158
2011	9,491,948	5,712,203	685,653	2,565,587	922,183	305,377	-	19,682,951
2012	9,487,704	5,721,451	708,861	2,540,990	917,453	302,352	-	19,678,811
2013	9,283,277	5,950,513	790,747	2,736,877	1,113,514	178,098	-	20,053,026
2014	9,259,644	8,464,314	1,134,088	2,861,614	1,014,989	178,695	-	22,913,344
2015	5,149,544	10,654,420	1,604,125	2,676,007	1,074,498	191,173	208,516	21,558,283
2016	5,221,569	10,896,917	1,508,063	2,802,922	729,991	129,925	350,470	21,639,857
2017	5,227,897	10,958,814	1,598,873	2,796,945	714,825	132,089	341,317	21,770,761
2018	5,329,170	11,318,049	1,739,801	2,880,135	764,659	109,867	414,264	22,555,945
2019	5,411,407	12,005,497	1,780,148	2,794,211	767,641	205,499	520,722	23,485,125
2020	5,711,867	11,780,467	2,477,013	2,599,791	800,234	51,058	375,020	23,795,450
2021 (est)	6,137,365	12,202,617	2,471,122	2,859,272	729,144	53,000	597,901	25,050,421
2022 (Budgeted)	6,473,905	12,791,400	2,133,600	2,697,900	783,969	57,000	763,595	25,701,369

Prior to 2015, the City didn't receive transient guest taxes because the Convention and Visitor's Bureau was a separate entity from the City. Also included in the 'other taxes' is the liquor taxes from sales of liquor by the drink. During the pandemic, when restaurants and bars were closed liquor taxes dropped significantly, as did the guest taxes provided for the CVB operations. Prior to 2015, liquor taxes were classified differently.

General Fund

Of the many sources of revenues available to the City, the four primary revenue sources are Sales Taxes, Property Taxes, Franchise Taxes, and Charges for Services, in that order.



Sales and Use Taxes:

Sales Taxes are taxes paid on the sales of specific goods and services. Use taxes are sales tax on purchases made outside of the location of residence for taxable items that will be used, stored, or consumed in the location of residence of the purchaser on which no tax was collected in the location of purchase. In June 2018, the Supreme Court overturned a 1992 ruling that exempted internet sales from collecting sales tax and gave states the authority to collect sales taxes on e-commerce companies just as they do any other retailer, whether they have a physical presence in the state or not. It is estimated that cities and counties in Kansas could benefit from an additional \$32 million per year. Proponents note that it is not an additional tax; it is just collecting what is already due. Those opposed state that it would negatively impact small businesses that rely heavily on e-commerce.

The Kansas legislature adopted legislation designed to comply with the requirements of the Streamlined Sales Tax Project. The Streamlined Sales Tax Project is a combined effort among states and businesses to establish uniformity in states' sales tax laws. The Project addresses concerns related to merchants collecting and remitting sales tax on remote sales. Retailers are required to use destination-based sourcing to identify sales taxes to collect and remit on their sales.

Totalling thirty-six percent (36%) of 2022 General Fund Budgeted Resources, sales and use taxes are the General Fund's leading source of revenue. Sales and use taxes are the resources that are most susceptible to fluctuations due to economic conditions, which makes them difficult to project. The large federal presence from Fort Leavenworth, Dwight D. Eisenhower Veteran's Medical Center, the military disciplinary barracks, and the U. S. Federal Penitentiary stabilizes this source of revenue.

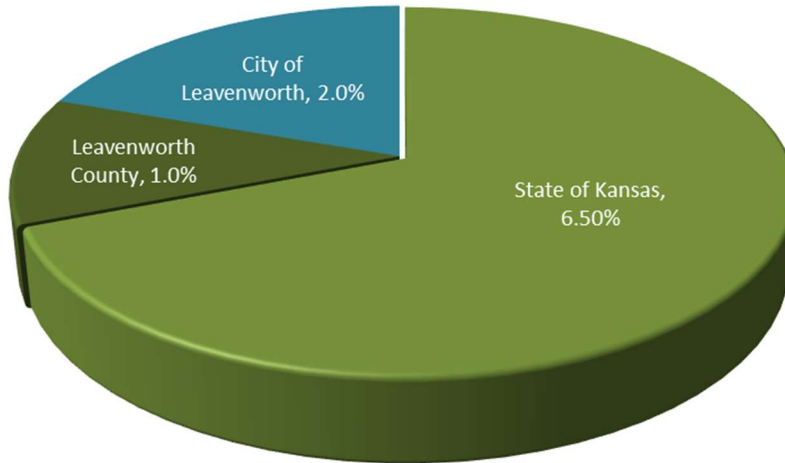
The State of Kansas caps all cities' sales tax rates at 2%. The City of Leavenworth's sales tax rate is 2%. In 1977, the City Commission passed Ordinance 6393 that created the original permanent ½ percent sales tax. In 1984, Ordinance #26 passed, increasing the sales tax by another permanent ½ percent. In 2014, the citizens voted to increase the City sales tax by another one percent to stabilize the property tax levies (Ordinance #7943).

As mentioned earlier, the City's portion of the sales tax rate is 2.0 percent and is earmarked as follows:

General Sales Taxes In Leavenworth		
<u>Purpose</u>	<u>Rate</u>	<u>End Date</u>
General Operations	1.75	Ongoing
Recreation Operations	.16	Ongoing
Capital Outlay	.09	Ongoing
TOTAL	2.00	

The overall sales tax rate for the City, excluding the CID's, is shown below:

Overall Sales Tax Rate - 9.50%



There are currently 6 Community Improvement Districts (CID's) in the City of Leavenworth. Community Improvement Districts (CIDs) located within the City are allowed to and do charge an additional amount above the City's two percent sales tax. However, those revenues are not available for operations. Therefore, they are only included in this discussion because the City receives and disburses those taxes to the recipient.

There are several TIF districts also located within the City, three of which still receive rebates of a portion of the sales tax their business generates and one who's TIF expired in 2021. These rebates are also not available for operations. Therefore, they are only part of this discussion because the City receives and disburses those taxes to the recipient. However, the TIF which expires in 2021 is estimated to result in an additional \$159,500 in General Fund sales tax for 2022. These economic development incentives are discussed in more detail on page 40 of this document.

In 2015, the citizens passed the ballot for a one percent County Wide sales tax. The City receives a portion of the County-Wide sales tax, as does each City within Leavenworth County. The Commission approved Charter Ordinance 54, which specifies how the City's portion of the County-Wide sales tax will be used.

The allocation of County Wide sales taxes is based on a formula of population and levied taxes. As mentioned earlier, in 2014, residents of the City of Leavenworth passed a permanent one percent sales tax to stabilize

property tax levies. In 2015, the City reduced property tax mill rates by 21 mills. This reduction in mill rates resulted in a significant reduction (\$4.0 million) of the amount of property taxes levied, which reduced the amount of County Wide sales tax the City receives.

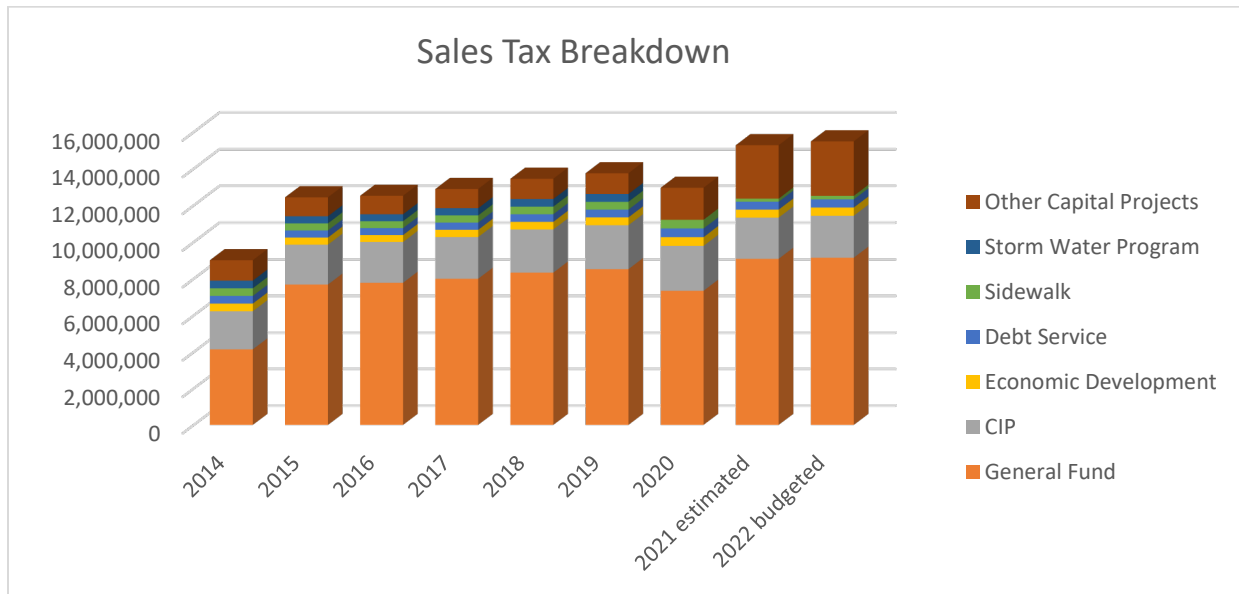
Year	Mill Levy	Ad Valorem levied	CW Sales Tax
2014	52.029	\$ 10,399,049	\$ 2,385,085
2015	31.023	\$ 6,166,379	\$ 2,185,635
2016	31.027	\$ 6,282,188	\$ 2,133,227
2017	31.348	\$ 6,383,650	\$ 2,193,529
2018	31.747	\$ 6,495,016	\$ 2,308,248
2019	31.768	\$ 6,742,928	\$ 2,401,586
2020	31.813	\$ 6,964,499	\$ 2,503,819
2021	31.142	\$ 7,282,016	\$ 2,972,000

As shown by the chart above, when assessed values and mills levied changed, so did the allocation of County-Wide sales tax.

In addition to the general operations and capital outlay supported by general sales taxes, there are four programs funded by the County-Wide sales tax, in accordance with Charter Ordinance 54. The Ordinance specifies that 15.0 percent (15%) of County-Wide Sales Tax must be allocated for debt service. The Ordinance also specifies other uses for County-Wide Tax, but it does not state the percentage of allocation for those uses. Beginning in 2020, the allocations are:

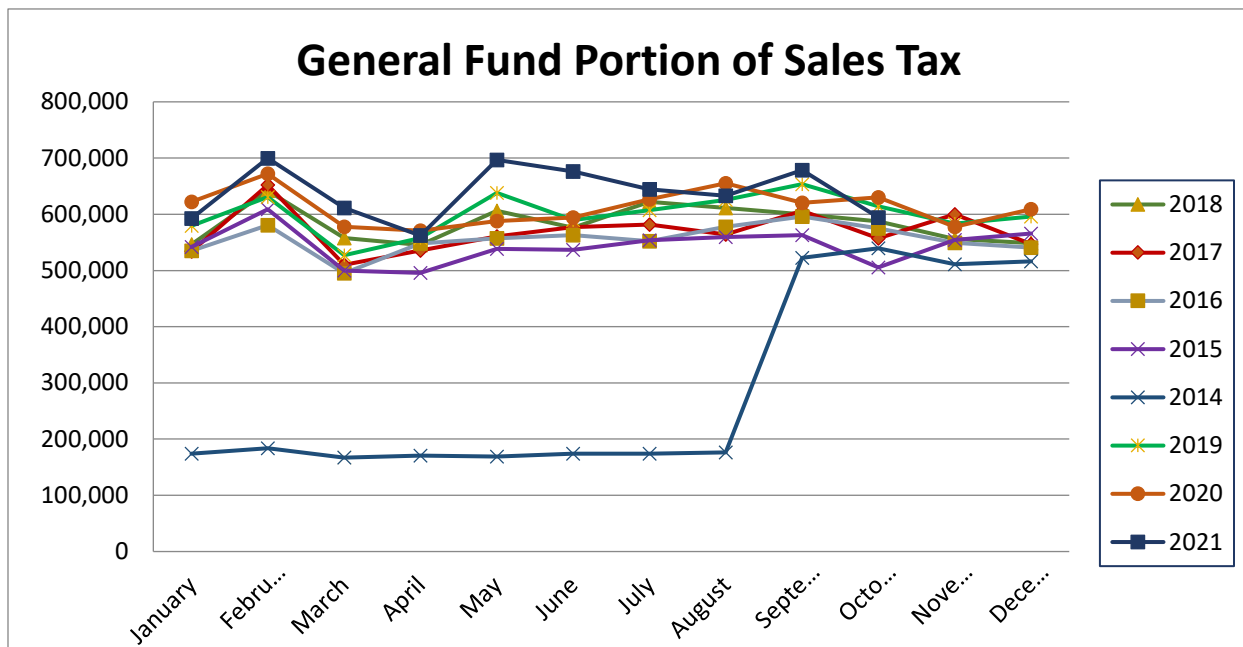
County Wide Sales Taxes In Leavenworth		
<u>Purpose</u>	<u>Rate</u>	<u>End Date</u>
Debt Reduction	.15	2035
Sidewalk Program	.07	2035
Economic Development	.15	2035
Capital Outlay	.63	2035
TOTAL	1.00	

The following graph shows the allocation between resources available for operations and capital projects.

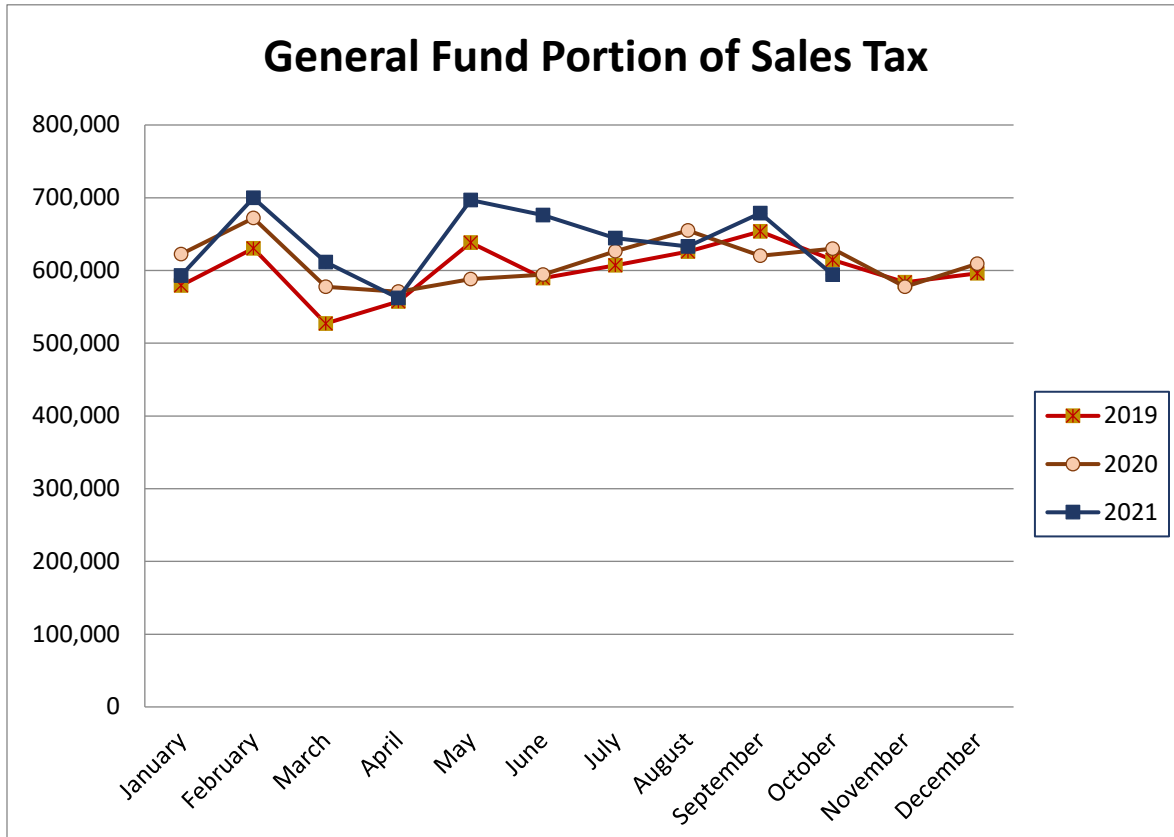


The 2021 estimate includes \$15,491,100 of sales tax; of that amount, \$560,516 is related to TIF incentives and not available for operations. The 2021 estimates are based on annualized actuals received through August 2021 and the previous years' trends for the remaining months. The 2022 estimates are based on two percent (2%) increased revenue projections.

The graph below shows the trend of sales tax receipts since 2014. Prior to August of 2014, the sales tax rate was one (1) percent. However, the seasonal fluctuations are still within the overall trends. 2015 through 2017 shows the same monthly trends as 2014 until October. Subsequent years show the same activity throughout the year.

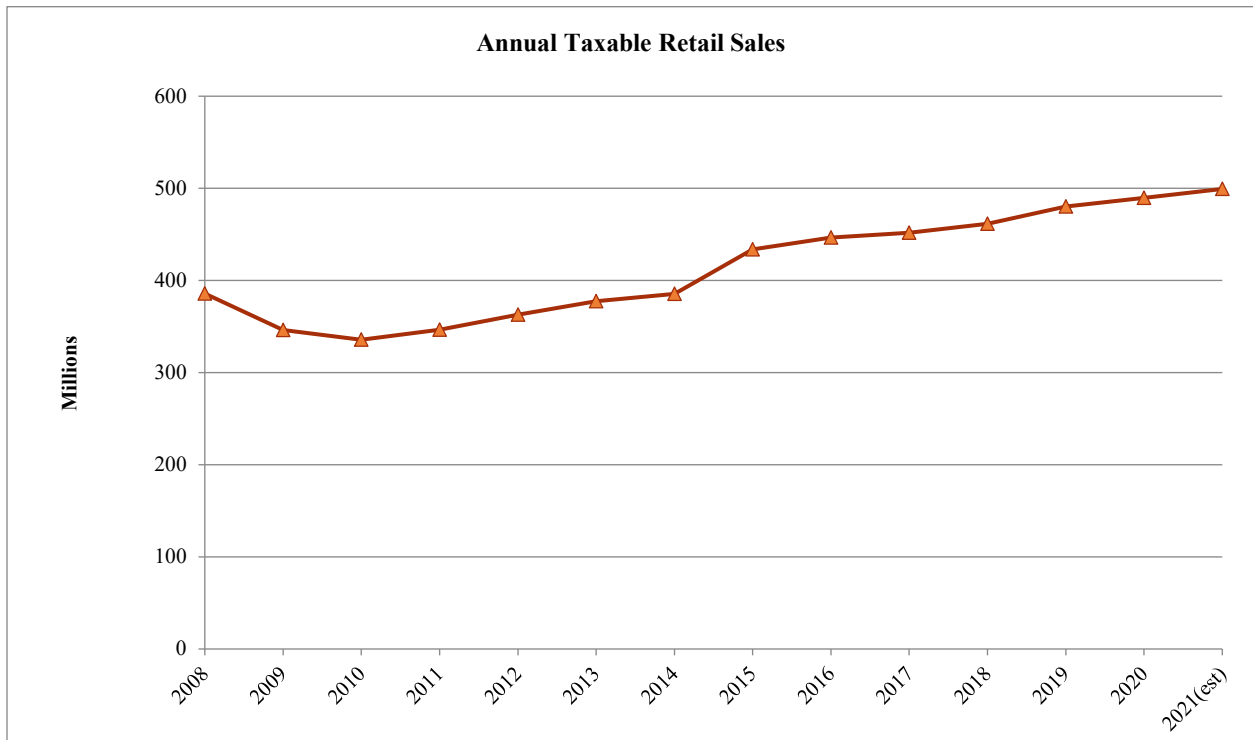


The following chart shows the relationship between 2019 actuals and the higher levels of the 2021 year to date actuals while showing the same trends. The sales taxes for January and February were significantly higher for 2020 and 2021. The drop off was still apparent in March, but receipts didn't drop off as significantly in 2021 as they did in 2019 or 2020. However, the City experienced a significant reduction in sales tax collection for 2020 in April and May as a result of COVID-19. In 2021, April sales tax dropped to the 2019 levels, but increased sharply in May. As of October 31st, the City sales tax collection has increased approximately 3.26 percent year-to-date. However, due to economic uncertainty, the City is projecting a 2.6 percent increase in sales collection for 2022.



Of note, the sales taxes recorded in each month is really the amount collected for two months prior to the distribution. Therefore, sales tax recorded in January reflects the amount of sales tax collected in November of the previous year.

The following graph shows annual taxable sales from 2008 through estimated 2021:



Source: KDOR

Taxable retail sales peaked in 2008, steadily declined through 2010, and then began steadily increasing in 2011. Between 2014 and 2015, taxable retail sales increased sharply. This is coincidental to the additional one-cent sales tax and most likely relates to the construction of two new hotels. Since then, taxable retail sales have steadily increased, though at a slower rate. Considering the totals also include costs of inflation, not all the growth is due to increased volume.

The long-term financial plan assumed a 2.0% increase in sales tax, but the 2018 increase was 4.0 percent, and 2019 was approximately 4.0%. However, the 2021 budget is based on flat sale tax revenue.

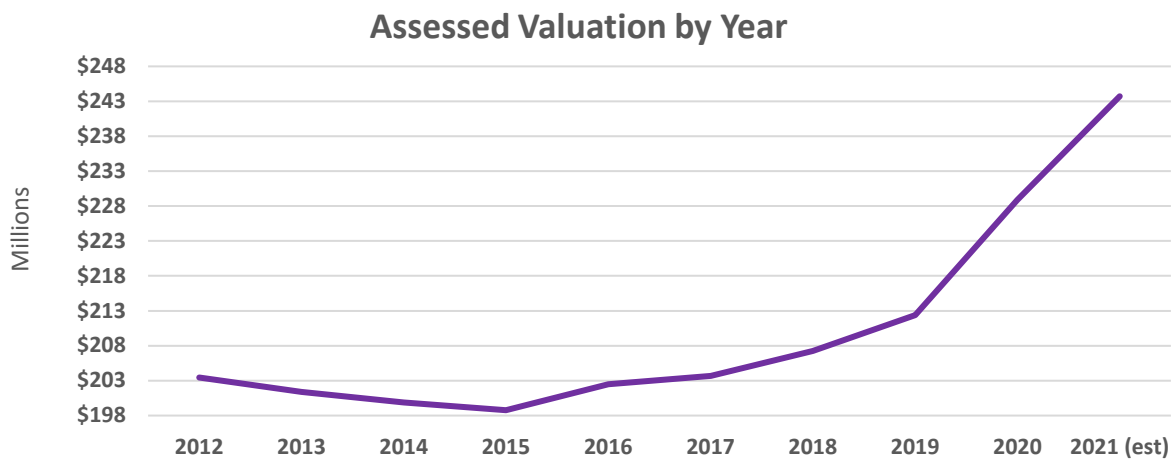
The 2021 budgeted sales tax revenues were budgeted flat due to the economic impact of COVID-19. However, the City is recognizing over a 3% increase as of October 31. Not all of the increase can be attributed to growth, a significant portion of the increase is directly tied to inflation.

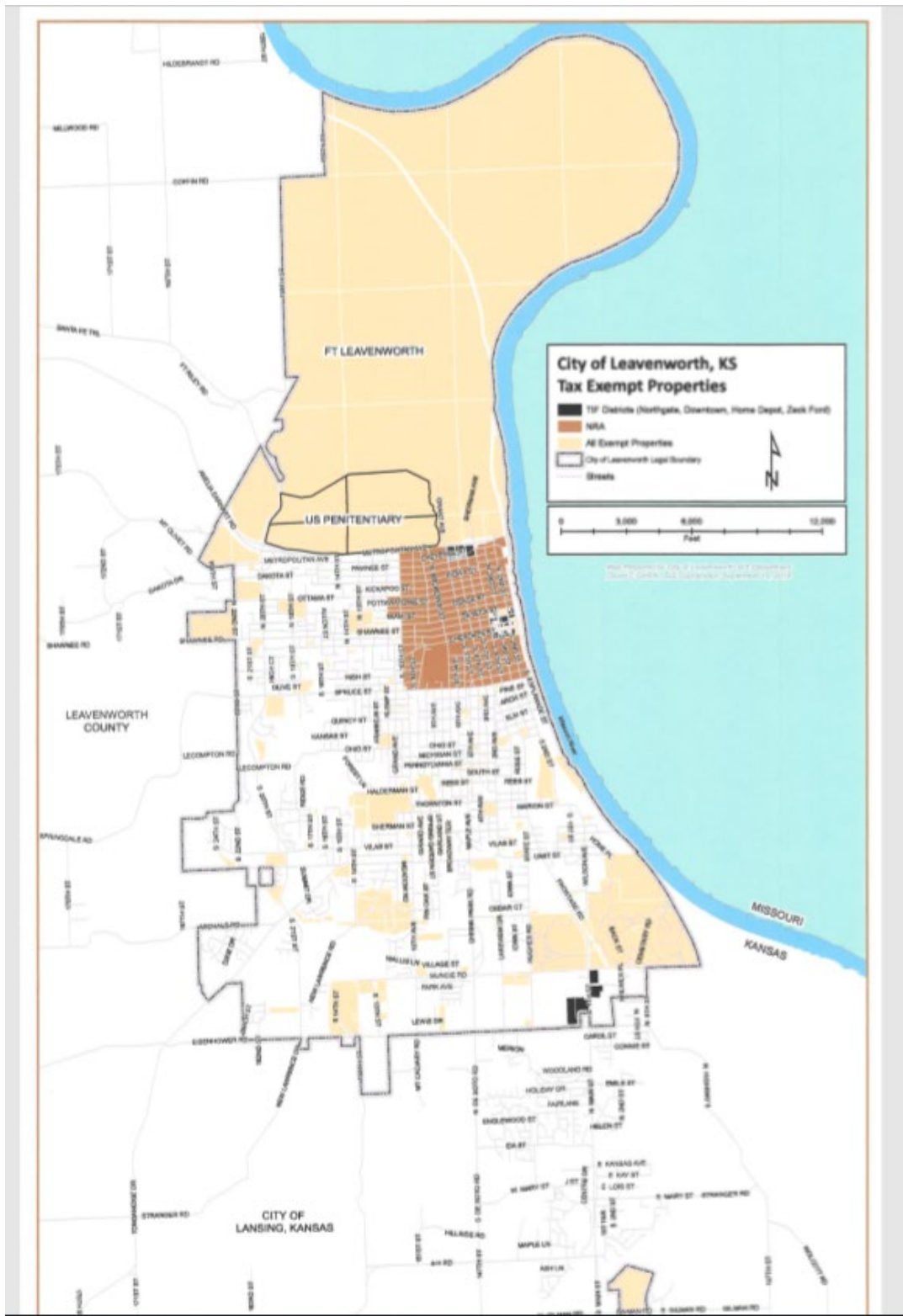
Property Taxes

Property taxes are an ad valorem tax meaning "according to value." There are two components to City property taxes: property values, which are determined by the County Assessor, and mill levy rates set by the City. The City determines the level of services for the upcoming year and sets the property taxes at an amount that will pay for those services. While property taxes are the City's third largest source of revenues at thirteen percent, they represent sixteen percent of the General Fund's revenue sources.

As mentioned earlier, the City has a strong federal presence that stabilizes the City's financial position. The properties where these facilities are located are exempt from property taxes and, therefore, not considered part of the assessed valuations. While federal properties are not part of the assessed valuation, this does not add an undue burden on the City because the City does not maintain the facilities or infrastructure on the federally owned properties. In addition to the federally-owned properties, there are other types of tax-exempt properties, such as state, county, city-owned properties; neighborhood revitalization areas (NRA's); tax increment financing (TIFs) areas; churches; and schools. Therefore, large sections of the City's incorporated area are not included in the assessed valuation.

Assessed valuations peaked in 2009 with a higher estimate for 2010 than was realized. Beginning in 2009, valuations driving the property tax collections experienced a significant decrease through 2010. 2011 increased a little, but after that, even with economic recovery predictions, assessed valuations dropped significantly until 2016. While the 2016 valuation did not reach the 2009 levels, it is the first time in five years that it did not decrease. Since the housing crisis, lending practices have tightened, housing prices have stabilized, and the economy has continuously recovered. However, due to Covid-19, the unemployment rate in the County has exceeded 2009 levels. As of October, according to the Kansas Department of Labor, unemployment in Leavenworth County peaked at 11.5%, far exceeding the peak unemployment rate during the great recession. However, as of November 2021, the unemployment rate has dropped to 4.2%. The 2021 valuations used to calculate the property taxes for the 2022 budget increased from \$228,946,404 to \$243,717,259. This is approximately 6.0% higher than the previous year; estimates in the long-term plan are based on a 2.5% increase in valuations.





The second component of property taxes is the mills levied. From 2008 through 2010, when the valuations declined, the mill levy for the City did not increase to offset reduced property values. As mentioned earlier, in 2014, the Commission placed a one percent sales tax on the ballot for approval by the public. This allowed the City to reduce the total mill levy by twenty-one mills. Because the election took place too late to adjust the 2014 mill, the decrease in mills took place in 2015, as shown below.

For the 2022 budget, one mill generates approximately \$243,717. Historically, the City collects approximately ninety-seven percent of the taxes levied.

Valued for	Valuation	Mill Rate	Tax Dollars Collected
2015	\$ 198,767,953	31.023	6,038,709
2016	\$ 202,499,606	31.027	6,128,032
2017	\$ 203,654,933	31.343	6,183,776
2018	\$ 207,227,412	31.343	6,300,960
2019	\$ 212,395,600	31.747	6,534,599
2020	\$219,502,504	31.728	6,746,800
2021 (estimated)	\$228,946,404	31.813	7,282,123
2022 (budgeted)	\$243,717,259	31.142	7,589,553

In 2017, the mill increased from 31.027 to 31.343 to provide probation services to our citizens, which the City did not provide before. This service will continue indefinitely and is included in the 2022 budget in its special revenue fund. As shown in the graph above, the budgeted mill for 2018 was the same as in 2017. The 2019 mill increased slightly from 2018. The mill for City operations stayed the same; the increase is due to an increase in the Library's Employee Benefits Fund, which is a pass-through. The Library is a component unit of the City; however, the City does not maintain the financial records of the Library. The 2020 mill decreased .018 from 2019. City operations increased by .124, and the Library benefit Fund decreased by .15 mill. In 2021 the levy increased by .085. The increase is largely a result of a .074 increase in the library employee benefit fund. For 2022, the total City mill lowered by .671, this was a combination of .421 decrease in the Library Employee Benefit mill. Since the levy had already been in place when the pandemic caused the shutdown, the Library Employee benefit fund had excess reserves so the Library Board reduced the levy for 2022; the City reduced its mill by .250.

Understanding the Mill Levies and Taxing Units

A "mill" is equivalent to one-thousandth of a dollar (\$1 of tax per \$1,000 assessed valuation). Taxing units (cities, counties, school districts, etc.) identify their mill levy or tax rate as the minimum rate that can be applied against property values to provide revenue for the taxing unit's budget. For the 2021 budget, the City of Leavenworth will assess a maximum mill levy rate of 31.142. Taxpayers can use a formula to determine their total tax burden for Leavenworth.

The following chart helps to describe the formula used for a \$150,000 residential property to determine total taxes due for Leavenworth for the 2022 budget year:

2022 Formula

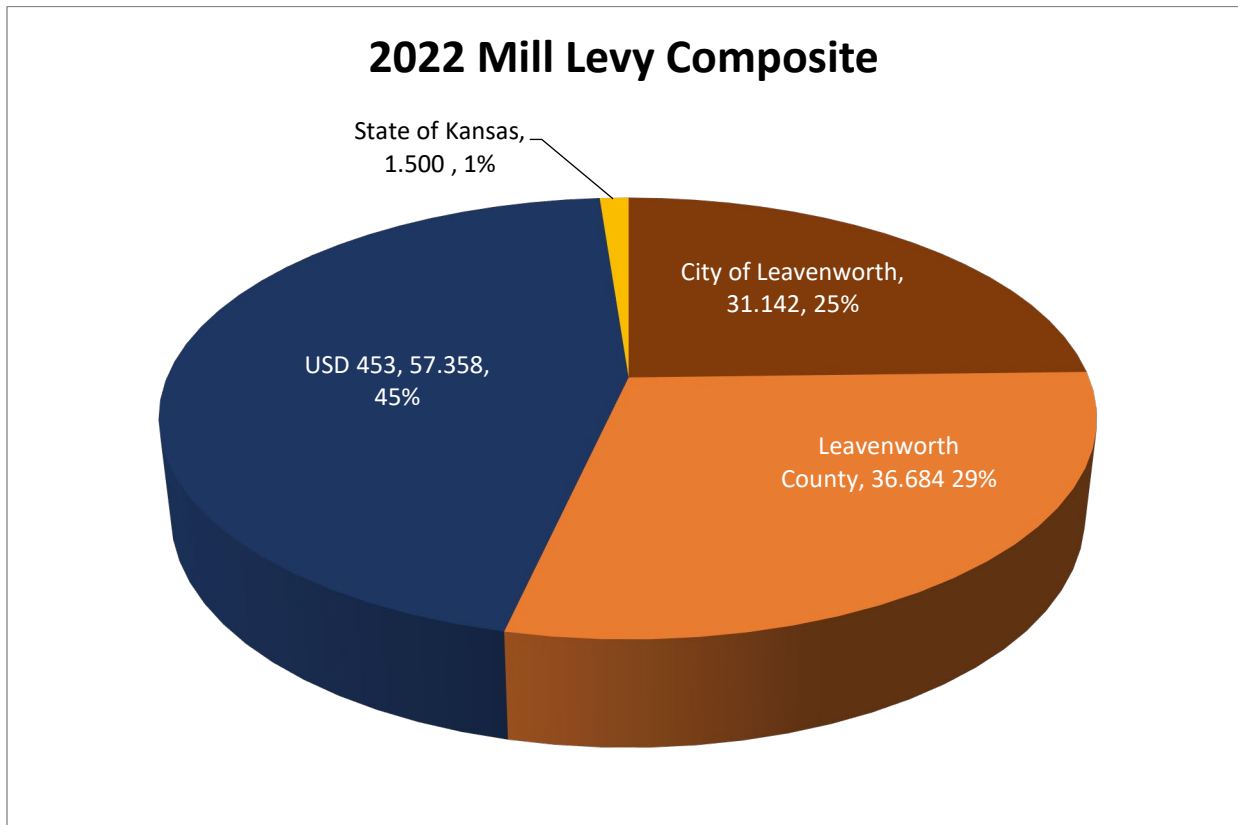
Appraised Value		Residential Assessment Rate (Percentage)		Total Levy Rate (Mills/1,000)		Total Due (Dollars)
\$150,000	X	11.5%	X	.0311	=	\$537.20

Several factors affect the amount of ad valorem taxes available for use:

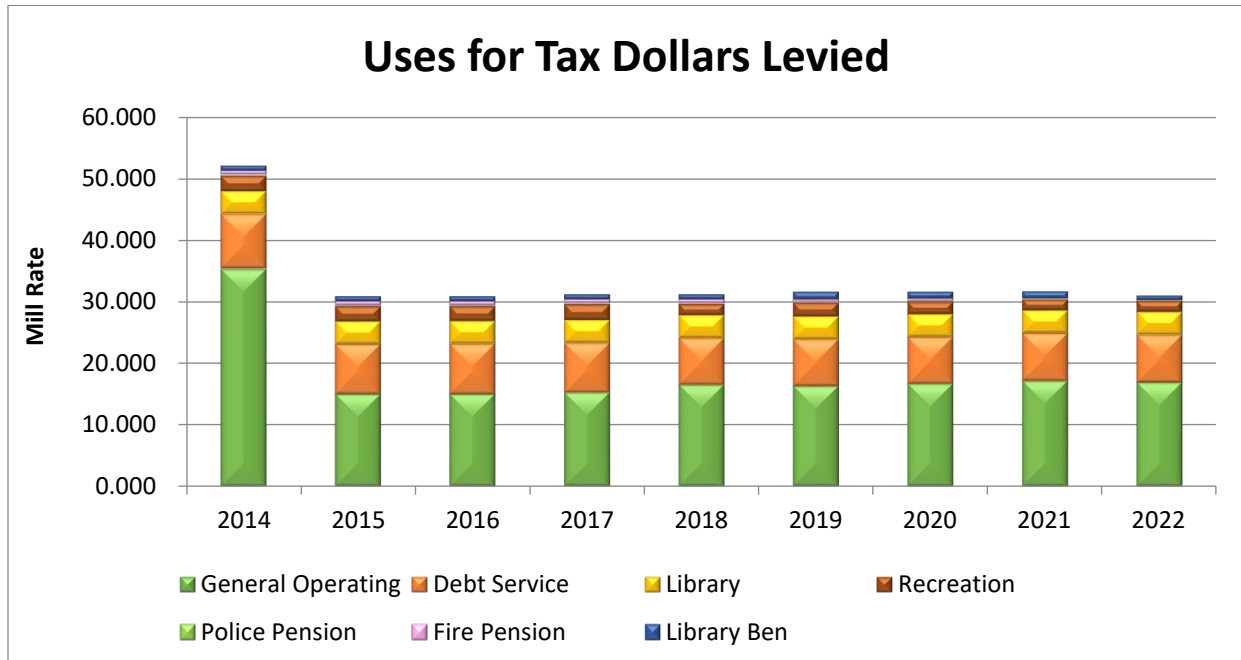
- Current valuation increases that are in the Neighborhood Revitalization Areas (NRAs) and Tax Increment Financing (TIF) Districts do not increase the amount of revenues available for operations; the NRA taxes are estimated to be about \$100,000 (about ½ of the amount one mill generates) and are refunded to the property owners. The property taxes generated in the First City Hotel district are paid into an escrow account to pay for the bonds issued to pay for site preparations for the second hotel in the district; therefore, these are not available for operations. Property taxes generated by the Zeck Ford Dealership are refunded to the ZECK Dealership and are therefore not available for operations. In the interests of the Commission's transparency goal, the 2022 budget includes both the property tax revenue and expenditures related to the NRAs and TIF's.
- Current economic development activities such as the new Business and Technology Park and other economic development projects are anticipated to increase the City's tax base, but not in time to be considered for the 2022 budget. The Business and Technology Park was completed in 2018, but currently, there are no tenants or purchasers. Several businesses expanded services or started new construction during 2021 that were not completed in time to be included in the 2022 assessed values.
- Legislation, that became effective with the 2018 budget, imposed a property tax lid that limits the amount of revenues that can be generated through increased valuations without reducing the mill rate unless placed on a ballot and voted on by the public. During 2021, the Kansas Legislature made changes that overturned the tax lid law. As mentioned earlier, in March of 2021, the Legislature passed SB13 which requires levying a revenue neutral rate (RNR) for property taxes. A revenue neutral rate means that when property values increase, mill levies must be lowered so that the property taxes levied will not be higher than the previous year. The wording of the bill makes no allowance for increased values resulting from new growth as opposed to individual property value

increases. Nor does the bill make allowances for increased valuations resulting from change in use. For those local governments that do not meet the RNR, the bill requires local governments to hold an additional public hearing to allow citizens to have input into the budget. The new law allows the RNR and budget public hearings and the vote to exceed the RNR and the vote to adopt the budget to be held in the same meeting. If a local government decided to exceed the RNR, the due date for certifying the 2022 budget with the County Clerk was extended from August 25th to September 20th.

The City receives only a portion of the property taxes paid by residents. The State of Kansas, Leavenworth County, and Unified School District #453 also assess taxes on property:



The following graph shows the breakdown of the uses of City property taxes levied:

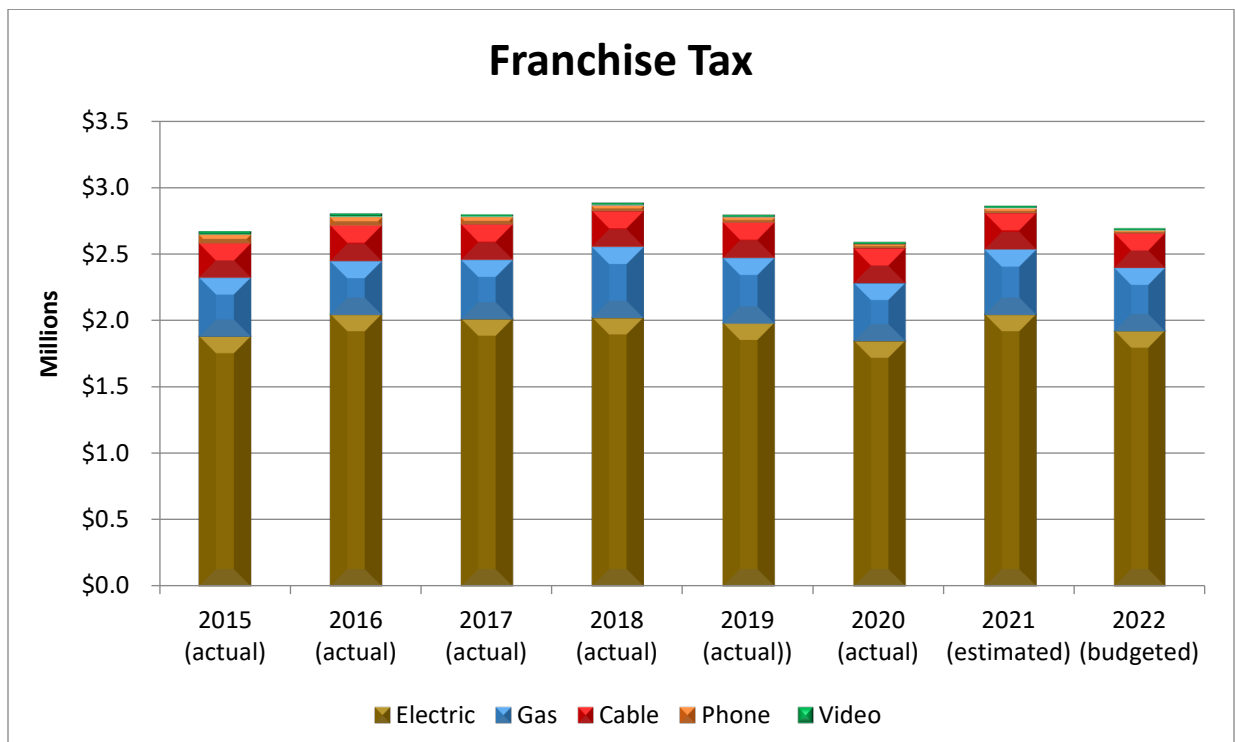


Franchise Fees

Franchise fees are negotiated between utility companies and municipalities for the right to use the public right of ways. Usually, the fees are based on a percentage of gross receipts. The maximum is five (5) percent; the City agreement is five (5) percent. The City of Leavenworth has franchise agreements with the following types of utilities:

- Electric
- Gas
- Cable
- Telephone
- Video

Franchise fees are volatile, but their unpredictability is based on climatic conditions and the commodities market rather than housing. Based on the mild climate of the past two years and an expected reduction in travel and in-person retail shopping due to COVID-19, natural gas franchise fees were projected to see a reduction of 6.8 percent in 2021. However, with the extreme cold in February of 2021, and a faster recovery than anticipated, gas franchise fees exceeded 2020 revenues by October of 2021. The electric franchise fees were estimated to be 7.0 percent lower than previous years based on current projections from the Kansas League of Municipalities. However 2021 actuals are trending toward surpassing the 2020 actuals and maybe exceeding 2019 revenues. The estimates for cable, phone, and video franchise fees are estimated to be relatively flat. In the long-term plan, franchise fees are budgeted to increase by about 4% for 2022. However, with added housing availability, the projections for 2022 and forward may be revised.

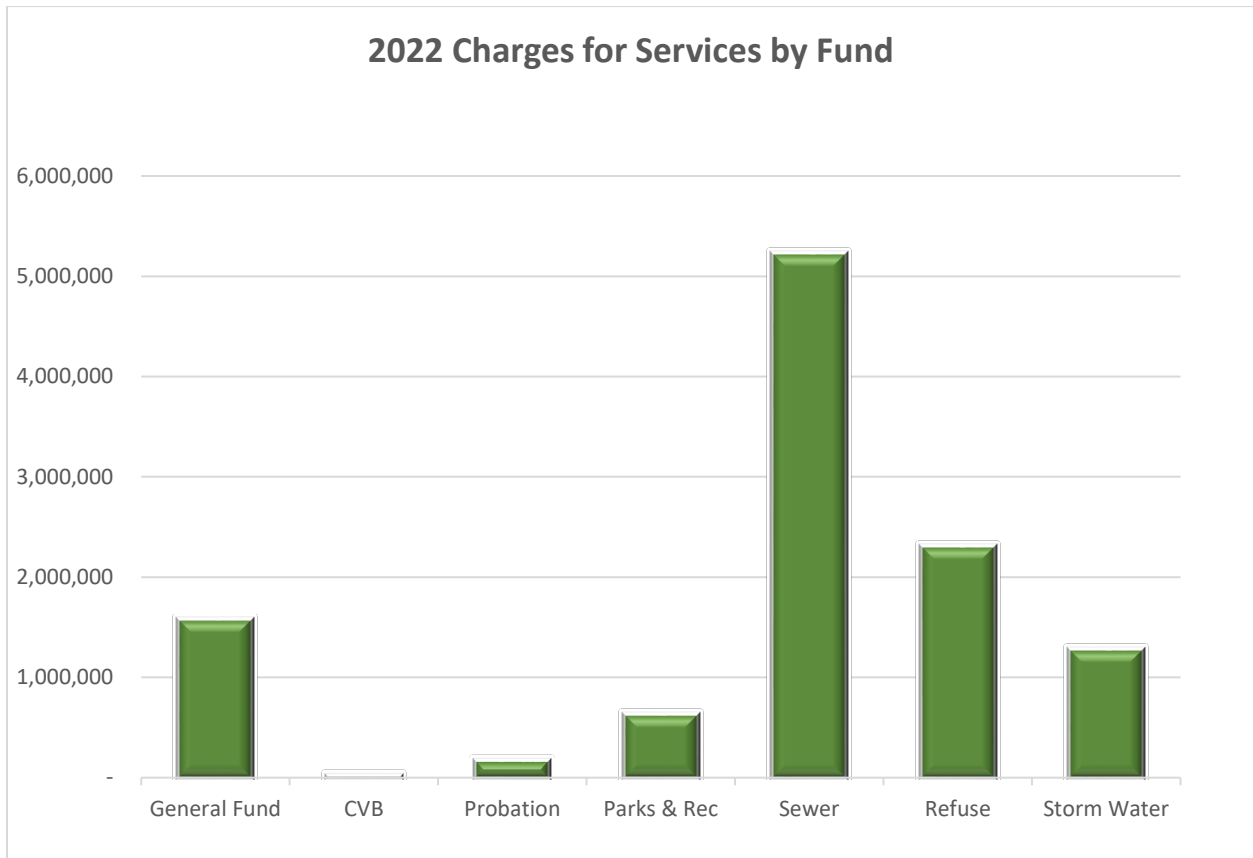


Charges for services

Charges for services are the second leading resource for the City at nineteen percent of total revenues, although for the general fund, charges for services are only 6% of revenues. These are consumption-based and include parks and recreation user fees, sewer and refuse fees, probation fees, and various general fund charges for services, including administrative fees and court fees.

The estimate for the 2022 charges for services is \$11,245,479. It is based on historical trends, no increase in sewer rates, and no increase in refuse rates.

The City engages a third party to provide billing services for the sewer and refuse billings. The third-party reduces the remittance of collections to the City by the amount of their fee. To comply with the transparency goal established by the Commission, the 2022 budget includes the revenues and expenditures associated with this transaction.



Intergovernmental Revenues

Intergovernmental revenues come from other levels of government and are usually for a specific type of activity. This source provides \$1,189,450 of revenues. The City receives alcohol tax revenues from the State of Kansas. The state requires this revenue source to be allocated between three activities: one-third (1/3) to probation (drug and alcohol treatment), one-third (1/3) to recreation, and one-third (1/3) to general operations.

The City receives gas tax money from the state and receives a portion of the County's gas tax money. This is specifically for the maintenance of roads and is budgeted in the Special Highway fund. The Highway Fund receives Connecting Highway Link (KLINK) monies from the state.

Other sources of intergovernmental revenues come from various grants. While these grants are not required to be budgeted for State purposes, the funds are budgeted for internal control purposes and to ensure compliance with funding source requirements. These sources includes HUD for the Housing Choice Vouchers (HAP), Planters II low income housing, and Community Development Block Grants (CDBG). The City is also receiving American Rescue Plan Act (ARPA) funds. The City's allocation of ARPA funds is \$8.5 million. The City is currently working on a spend plan that will have the most effective outcome for the future of the City. The ARPA spend plan will include some of the same programs as the CARES monies and some additional programs, such as sewer infrastructure replacement.

Unencumbered Cash Carry Over

Of the \$14.36 million of budgeted unencumbered cash carryover, approximately \$5.0 million is discretionary, and \$9.3 million is restricted for specific use by the State of Kansas or the City of Leavenworth. Some of the restrictions include the actuarial reserves of the police and fire pension funds, amounts held in reserves for the interest related to debt payments, economic development activities, tourism activities, ARPA, and capital projects. The City classifies unrestricted reserves as operating reserves or capital reserves.

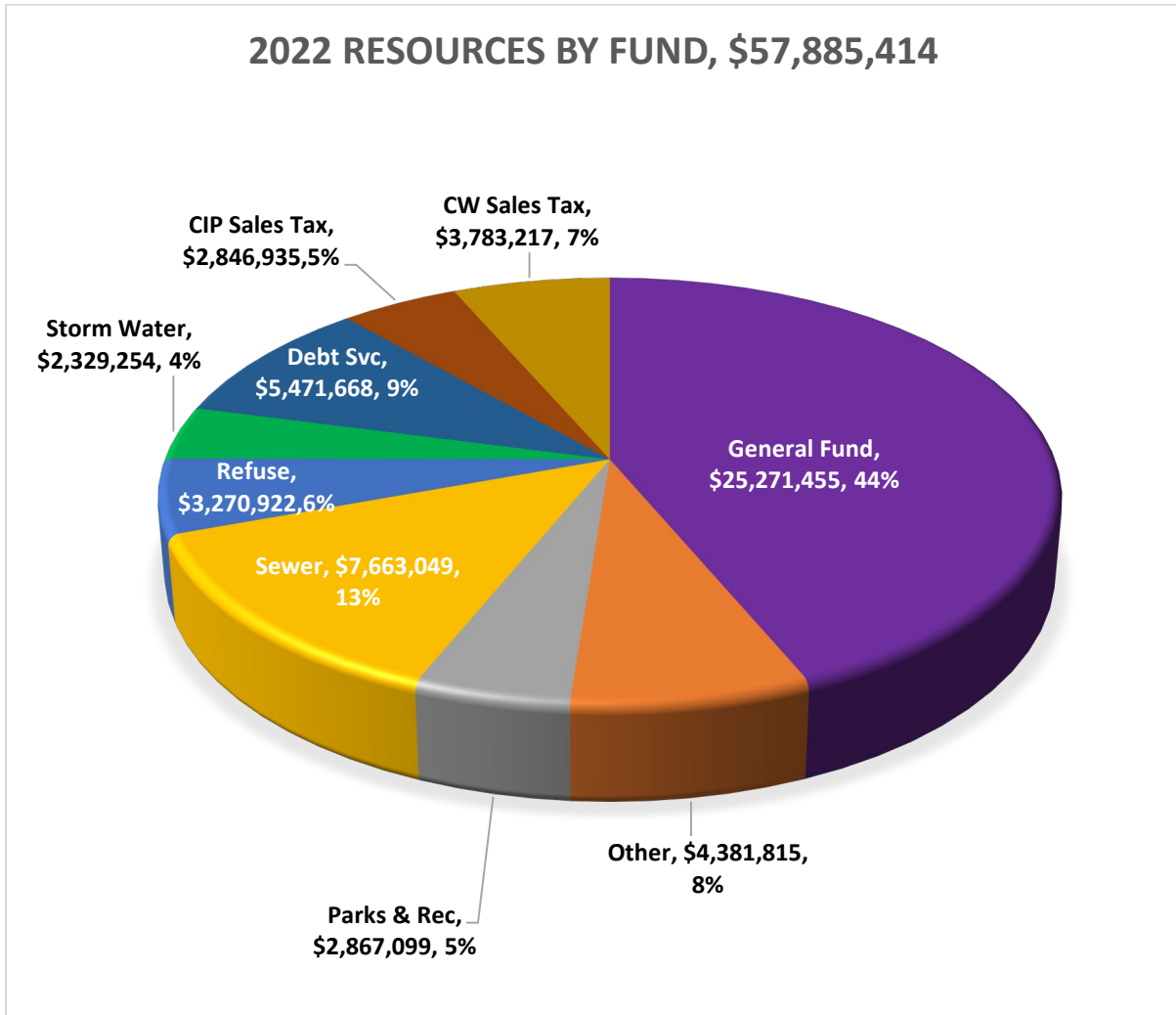
Other Resources

As mentioned in the Budgeting Basis section, the City has resources that are not required to be budgeted under Kansas Budget Laws. For these resources, the City conducts an internal budget process to show compliance with federal grant guidelines and for internal control purposes. The City receives federal grant dollars used for moderate to low income residents and veterans housing and home repairs, first time home buyers assistance, blight removal, and assistance to social service agencies, such as children's Court Appointed Special Advocates (CASA), Aid to Domestic Violence, etc. These resources are not included on the state budget form. However, the previous year's expenditures are reported in the non-budgeted funds section. In addition, the Commission approves a budget resolution to authorize the expenditures of these funds at the same time as it approves the operating budget.

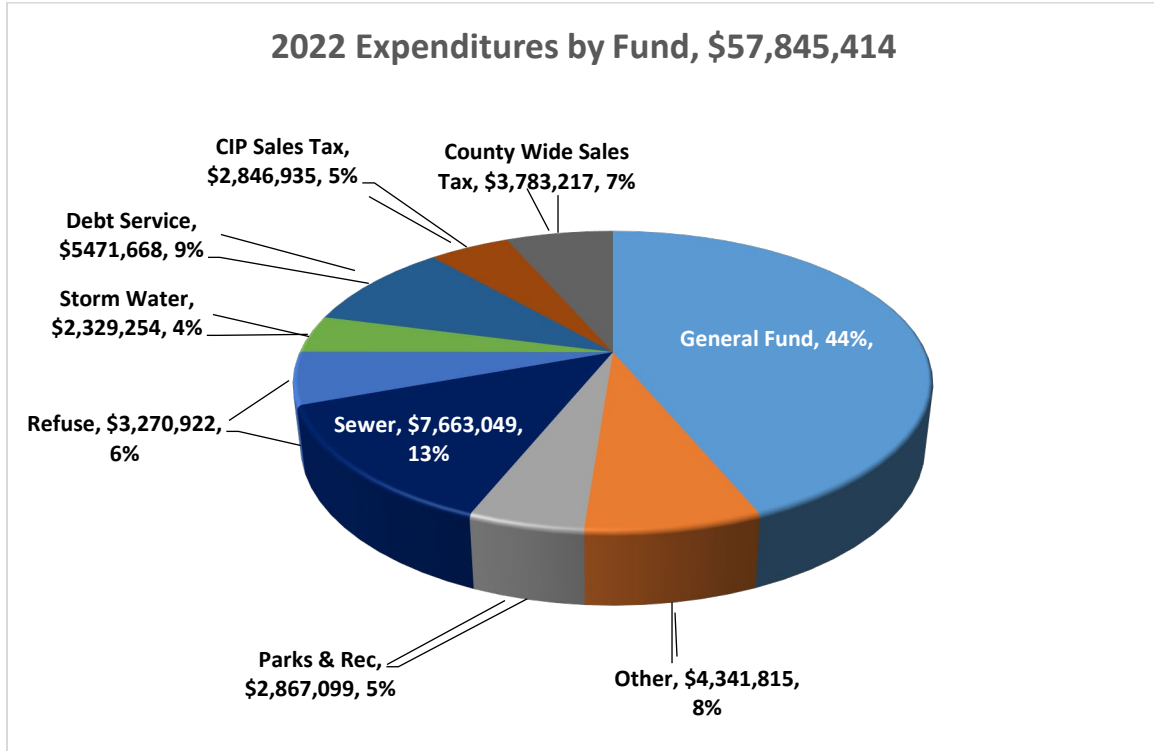
The City also receives police grants and proceeds from properties and resources seized during police activities. These proceeds are not budgeted because they are unquantifiable; they are typically received once the case has been tried and settled in court, which can be many years after the arrest was made. Expenditures made from the seizure funds are mostly for equipment purchases. These purchases follow the

City's purchasing policies. If they exceed the Police Chief's expenditure authorization the purchases are approved by the City Manager or Commission prior to making the expenditure.

The following graph shows resources by fund.

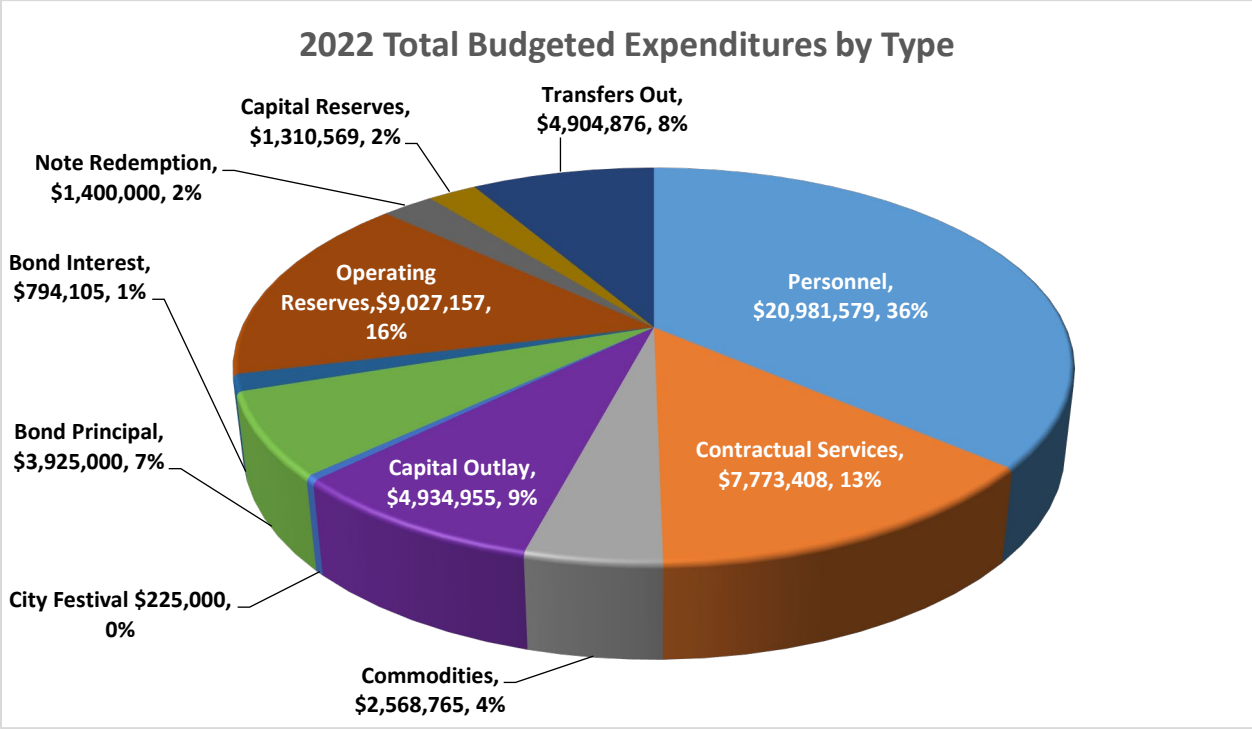


Total Budgeted Expenditures



As mentioned earlier, there are pass through funds for the library; TIF funds; and pension funds that are budgeted but not available for operations, so are not included in this discussion. The city's 2022 total budgeted expenditures are \$57,845,414. The city has two governmental major funds and nine governmental non-major government funds. Governmental funds account for 77% of total expenditures or roughly \$44,582,189. The major governmental funds include the general fund and the debt service fund. Together, the general fund and debt service fund account for approximately 53% of total expenditures, or \$30,743,123. The general fund accounts for the most significant percentage (44%) of total expenditures. This is to be expected since it funds the most costly services such as public safety, public works, administration of justice, and other administrative expenses. The other major fund is the debt service fund, which accounts for 9.0% of total expenditures. The debt service fund provides for the retirement of general obligation debt of the city. Each year, the City levies taxes that, together with other revenues credited to the fund, are sufficient to pay the principal and interest payments due throughout the year. The remaining budgeted governmental funds (Recreation, Special Highway, Business & Technology Park, Economic Development, Convention & Visitors Fund (CVB), Probation, 911 Fund, CIP Sales Tax, and County-Wide Sales Tax account for 24% of total expenditures or approximately \$13,839,066 of total expenditures. These funds provide funding for various governmental programs including, youth and adult recreational activities, roads and bridge maintenance, economic development-related improvements, convention and visitors activities, probation services, and expenditures related to capital expenditures and debt reduction.

Enterprise funds (Sewer, Refuse, Refuse Restricted, and Storm Water) account for 23% of total expenditures or approximately \$13,263,225. The funds provide sewer service, solid waste pick-up and disposal, and flood and drainage improvement projects to reduce the public's danger.



Personnel is the largest expenditure category, as is the case with most entities, at thirty-six percent (36%). These expenditures include such items as wages and salaries, health insurance, retirement benefits, and other benefits. The 2022 budget includes a two and three quarter percent (2.75%) Cost of Living Adjustment (COLA) applied at mid-year, eight percent (8%) increase in health insurance (actual rate increase of 4.00 % came in subsequent to the Commission approval of the budget). In addition, there is an increase of one full time and one part time staff.

Contractual services are thirteen percent (13%) of total expenditures. Expenditures in this category include services such as property and liability insurance, software licensing, professional services, etc. Debt services payments are contractual by nature but are shown separately on the graph above at eight percent (8%).

Commodities are items consumed through normal operations with a value less than \$5,000 and an expected life cycle of less than one year-four percent (4%).

Capital Outlay expenditures are for land, buildings, infrastructure, improvements, vehicles, equipment, historical treasures, works of art, and other tangible and intangible assets whose cost exceeds \$5,000; whose life expectancy exceeds one business cycle; and does not include routine maintenance types of items that do not enhance or extend the value or life of an asset- nine percent (9%).

Interfund transfers total eight percent (8%) of total expenditures. Most of these transfers are to the bond fund or to non-budgeted capital improvement funds for capital projects. Even though they are budgeted,

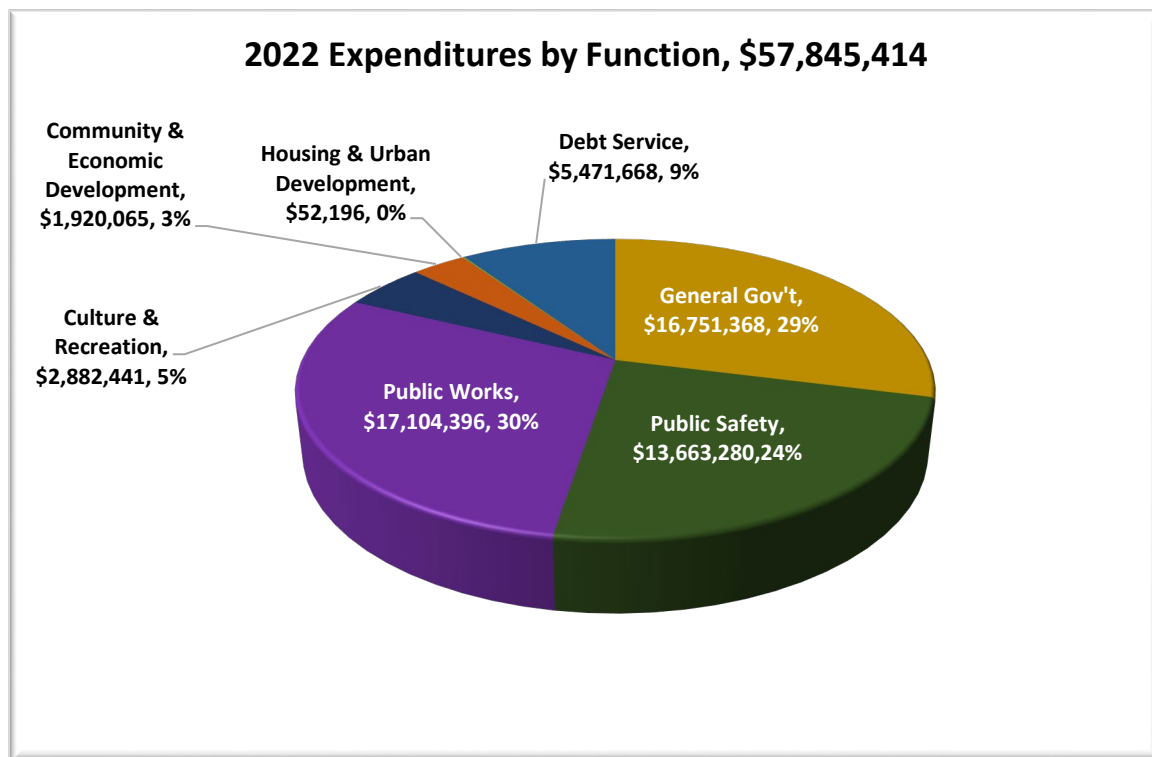
there is no intention of spending them unless necessary, identified for a specific project, and allowed according to the Commission approved budgetary reserve policy.

Operating Reserves totals sixteen percent (16%) are liquid, unrestricted assets that the city may use to support its operations in the event of an unanticipated loss of revenue or an increase in expenses. Even though they are budgeted, there is no intention of spending them unless necessary and approved by the City Manager and Commission.

Capital Reserves at two percent (2%) are assets that the organization has earmarked to support future purchases of capital assets. These reserves are held in anticipation of capital projects or purchases in the next 2 – 5 years.

Of note for 2021 through 2024, the City received an allocation of \$8.5 m in American Rescue Plan (ARPA) funding. Through 2021, the City has expended \$1.17m for premium pay and revenue replacement, and has encumbered \$49.8k for a water line replacement. The City’s spend plan includes similar programs as the CARES monies (rent, utility, medical, food, and small business assistance) with some additions to include sewer infrastructure replacements. These expenditures are not required to be budgeted for the State of Kansas purposes, but the City is budgeting and tracking these internally in order to show compliance with the Treasury Department requirements.

NRA rebates are estimated to be \$106,268. The City budgets total levied for transparency, so the NRA rebates are budgeted as an expense in order to keep the budgeted expenditures below the budgeted revenues.



Administrative expenditures include such departments as City Commission, City Manager, Human Resources, City Clerk, Convention and Visitors Bureau, City Festival, Information Technology, Legal Services, Finance, Municipal Court, Probation, Police, and Code Enforcement, and Planning, as well as, operating reserves.

Public Safety expenditures include police administration, dispatch, operations, fire administration, suppression, prevention, and animal control.

Public Works expenditures include engineering, facility maintenance; building inspections; vehicle and fleet maintenance; streets, highways, sidewalks, curbs, street lighting maintenance, sewer, stormwater, and refuse services.

Community & Economic Development includes economic development activities and incentives and Tax Increment Financing (TIF) incentives.

Culture and Recreation include parks, recreation activities, performing arts, community center activities, aquatics activities, and library maintenance.

Housing and Urban Development includes the Rental Coordinator function, but most of these activities are funded by federal grants and are not included in this discussion.

Debt service includes repayment of debt related to all functions.

2022 Summary of All Budgeted Funds

**City of Leavenworth, Kansas
Three Year Summary of Financial Sources and Uses
(in thousands of Dollars)**

	General Fund			Debt Service Fund			Non-Major Funds			Fiduciary Funds			Public Utilities			Totals		
	(Major Fund)			(Major Fund)						(Non-major)			(Major Funds)					
	2020 Actuals	2021 Estimated	2022 Budgeted	2020 Actuals	2021 Estimated	2022 Budgeted	2020 Actuals	2021 Estimated	2022 Budgeted	2020 Actuals	2021 Estimated	2022 Budgeted	2020 Actuals	2021 Estimated	2022 Budgeted	2020 Actuals	2021 Estimated	2022 Budgeted
Revenues																		
Total Taxes	\$ 15,596	\$ 16,445	\$ 16,563	\$ 1,884	\$ 2,023	\$ 2,145	\$ 8,991	\$ 9,001	\$ 9,650	\$ 1,311	\$ 1,278	\$ 1,274	\$ -	\$ -	\$ -	\$ 27,782	\$ 28,747	\$ 29,632
Total Intergovernmental	6,823	55	54	-	-	-	177	172	177	-	-	-	-	-	-	7,000	227	231
Total Licenses and Permits	413	416	429	-	-	-	-	-	-	-	-	-	-	-	-	413	416	429
Total Charges for Services	2,026	2,035	2,128	-	-	-	237	558	810	-	-	-	8,355	8,705	8,833	10,617	11,298	11,770
Total Miscellaneous	442	360	282	-	-	-	135	127	91	4	1	1	36	9	7	617	497	381
Total Special Assessments	32	33	37	19	20	20	-	-	-	-	-	-	-	-	-	51	53	57
Total Revenues	\$ 25,331	\$ 19,344	\$ 19,494	\$ 1,903	\$ 2,043	\$ 2,165	\$ 9,540	\$ 9,857	\$ 10,728	\$ 1,315	\$ 1,279	\$ 1,275	\$ 8,391	\$ 8,714	\$ 8,839	\$ 46,479	\$ 41,238	\$ 42,501
Expenditures																		
Total Personnel	15,124	15,083	15,770	-	-	-	1,790	2,721	3,211	140	116	119	1,879	2,290	2,001	18,933	20,209	21,101
Total Contractual Svc	3,059	3,564	3,358	-	-	-	2,857	3,451	3,599	1,194	1,241	1,248	2,655	2,717	2,730	9,765	10,973	10,935
Total Commodities	915	987	991	-	-	-	347	496	482	-	-	-	437	671	735	1,700	2,154	2,209
Total Capital Outlay	38	38	37	-	-	-	788	1,680	1,322	-	-	-	2,386	3,190	3,475	3,211	4,908	4,835
Total Debt Repayment	-	-	-	4,269	6,515	5,110	166	168	165	-	-	-	3,322	1,135	1,009	7,758	7,818	6,284
Total Reserves	-	-	5,023	-	-	362	-	-	2,404	-	-	478	-	-	3,313	-	-	11,579
Total Expenditures	\$ 19,136	\$ 19,672	\$ 25,179	\$ 4,269	\$ 6,515	\$ 5,472	\$ 5,949	\$ 8,515	\$ 11,183	\$ 1,333	\$ 1,357	\$ 1,845	\$ 10,678	\$ 10,003	\$ 13,263	\$ 41,366	\$ 46,063	\$ 56,943
Net Revenues Over (Under) Expenditures	\$ 6,195	\$ (328)	\$ (5,686)	\$ (2,366)	\$ (4,472)	\$ (3,307)	\$ 3,591	\$ 1,342	\$ (456)	\$ (18)	\$ (78)	\$ (570)	\$ (2,288)	\$ (1,289)	\$ (4,424)	\$ 5,113	\$ (4,825)	\$ (14,442)
Other Financing Sources and (Uses):																		
Transfers In	-	98	-	1,323	1,333	1,348	475	2,571	1,111	-	-	-	43	-	-	1,841	4,002	2,459
Transfers Out	(2,879)	(356)	(92)	-	-	-	(4,245)	(5,133)	(4,813)	-	-	-	(43)	-	-	(7,166)	(5,490)	(4,905)
Bond Proceeds	-	-	-	1,043	3,337	1,400	-	-	-	-	-	-	5,711	-	-	6,754	3,337	1,400
Total Other Financing Sources (Uses)	\$ (2,879)	\$ (259)	\$ (92)	\$ 2,366	\$ 4,670	\$ 2,748	\$ (3,769)	\$ (2,562)	\$ (3,702)	\$ -	\$ -	\$ -	\$ 5,711	\$ -	\$ -	\$ 1,430	\$ 1,849	\$ (1,046)
Net Increase (Decrease) in Cash Balance *	\$ 3,316	\$ (587)	\$ (5,778)	\$ (0)	\$ 198	\$ (559)	\$ (179)	\$ (1,220)	\$ (4,158)	\$ (18)	\$ (78)	\$ (570)	\$ 3,424	\$ (1,289)	\$ (4,424)	\$ 6,543	\$ (2,976)	\$ (15,488)
Beginning Cash Balance	\$ 3,048	\$ 6,364	\$ 5,778	\$ 362	\$ 361	\$ 559	\$ 5,597	\$ 5,418	\$ 4,198	\$ 666	\$ 648	\$ 570	\$ 2,289	\$ 5,713	\$ 4,424	\$ 11,961	\$ 18,504	\$ 15,528
Ending Cash Balance	\$ 6,364	\$ 5,778	\$ (0)	\$ 361	\$ 559	\$ -	\$ 5,418	\$ 4,198	\$ 40	\$ 648	\$ 570	\$ -	\$ 5,713	\$ 4,424	\$ -	\$ 18,504	\$ 15,528	\$ 40
% Change	108.81%	-9.22%	-100.00%	-0.01%	54.71%	-100.00%	-3.19%	-22.52%	-99.05%	-2.78%	-11.98%	-100.00%	149.59%	-22.56%	-100.00%	54.70%	-16.08%	-99.74%

Three Year Summary of Financial Sources and Uses, Notes:

For all Funds:

1. Funds were budgeted so that there would be a zero cash balance at year-end, which reflects equal sources and uses. Balances were budgeted as reserves.
2. Transfers In/Out do not balance because some of the transfers are between non-budgeted funds.
3. Like most entities nationwide, some departmental staffing levels have been critically below the levels required to maintain service levels.

General Fund:

1. The General Fund is budgeted to use \$754,709 of the beginning cash balance in 2022. The City's fund balance is healthy. This amount is needed to balance the budget because the City lowered the mill by .254 mills. It may not be necessary to use any of the beginning cash balance in 2022 for the following reasons:
 - a. Sales taxes were conservatively estimated at a 2% increase,
 - b. The health insurance rate increase came in lower than budgeted, and
 - c. Employee turnover may result in lower personnel costs.
2. The planned changes in the General Fund include:
 - a. Partially fund a new staff accountant position (the balance of the funding will come from ARPA funds),
 - b. Increasing technology support costs, and
 - c. Changing a part-time salary position to a full-time position in order to add administrative support for the rental coordinator department.

Debt Service Fund:

1. Debt Service Fund is budgeted to use \$197,738 of beginning cash balance in order to keep the debt service mill the same as 2021.
2. Annually, the City issues temporary notes for the pavement management program. The City issues bonds in the subsequent year to redeem those notes. Typically, at year end, the budget is amended to account for the transactions. Beginning in 2022, the City will include those transactions in the original budget. That is reflected in the higher debt repayment line and bond proceeds line.

Non-Major Funds:

1. Some of the activity is related to the TIF districts: 2021 saw the conclusion of one TIF district and the addition of four new TIF districts.
2. Some of the change is due to the anticipated completion of projects that were begun in 2020 and 2021.
3. Some of the change is due to some services, such as the Recreation Center, not being back to full capacity as a result of the pandemic.

Fiduciary Funds:

1. The City budgets four (4) fiduciary funds - 2 of which are actually agency funds. The Agency Funds are the Library and Library Employee Benefit Funds. The Library is a component unit and by ordinance is required to levy ad valorem property taxes on behalf of the library. These revenues are not available for City operations.

2. The other two (2) Fiduciary Funds that the City budgets are the Police and Fire Pension Funds; which are supported by ad valorem property taxes. The Police and Fire Pension plans were established in 1945 to provide retirement benefits for police officers and firefighters. In 1971, the City became affiliated with the State police and fire retirement system. All members enrolled in the City's pension plans as of 1971 were given the option to join the State retirement system or stay enrolled in the City's plans. However, after this date, no new personnel could enter the City's pension plans. There are currently three active members in the City's Pension Plans. There are several years of reserves in those funds because the City has historically levied enough property taxes to fund the annual payments. Since the goal was to keep the levy flat, and because there are excessive reserves in these two funds, the 2022 budget kept the levy for these two funds the same as 2021 and will draw on reserves to make up any difference. The Police and Fire pensioners receive the same COLA as active employees.

Enterprise Funds:

Proprietary Funds were budgeted with no rate increases for 2022, however, there are anticipated revenue increases due to changes in economic growth. The following are the other notable changes in the 2022 budget:

1. Wastewater Treatment Plant (WWTP) Fund:
 - a. During 2020, the City refunded Sewer Government Obligation (G.O.) Bonds, which significantly reduced the interest payments for 2022 and will impact the debt service payments beginning in 2023.
 - b. The Commission established the following two goals for reserves in the WWTP Fund: a 90-day operating reserve and a capital reserve level of 5% of net capital assets. These goals were reached by temporarily reducing the amount spent on capital assets and delaying filling vacant positions.
 - c. For 2022, a significant increase in capital outlay is planned in addition to the annual sewer line replacement allocation. This capital outlay includes phase 2 of the UV lamp replacement and a WWTP systems assessment to address maintenance issues.
 - d. Salaries increase as a result of implementing the final two phases of the compensation study and including a 2.75% COLA.
2. Refuse Fund:
 - a. In 2019 the City increased Refuse rates in order to keep up with the cost of providing services and to build operating and capital reserves. The capital reserves were intended to be used, in part, for the replacement of refuse trucks. Therefore, the City budgeted for a replacement refuse truck in 2022 to be paid for from reserves. This purchase brings the fleet back to the established replacement schedule. The replacement of vehicles had been delayed due to the Great Recession.
 - b. During the 2021 budget/CIP process, the Commission approved an allocation for improvements to the recycling center. Phase one of the project was supposed to begin in 2021, but due to shortage of construction materials and the significantly increased cost of these materials, the project has been delayed until 2022.
 - c. Salaries increase as a result of implementing the final two phases of the compensation study and including a 2.75% COLA.
3. Storm Water Fund: The Storm Water Fund's primary change is the addition of debt service payments on the bonds issued in 2020 for two major projects. Those projects are scheduled to be completed in 2022.

Fund Balance

The City's governmental funds use the term ***fund balance*** to describe the difference between fund assets and fund liabilities. The City's enterprise funds use the term ***working capital*** to describe the difference between fund assets and fund liabilities.

In March 2017, the City Commission approved a revised Budgetary Reserve Policy which incorporates the GFOA recommended minimum of two months of expenditures as the City's minimum reserve levels in fund balance for the General Fund, CIP Sales Tax Fund, County-Wide Sales Tax Fund, Sewer Fund, and Refuse Fund. The new policy specifies the acceptable uses of excess unassigned reserve balances, mandates periodic reviews and updates as necessary, limits the authorization to use reserves to the City Commission and City Manager, and provides for budgeting 4% of expenditures for the restoration of reserves should they fall below the minimum established in this policy.

In 2009, the Governmental Accounting Standards Board (GASB), the governing body charged with establishing accounting and financial reporting standards for governments, issued Statement 54, which changed the way fund balances are reported on financial statements. The City prepares the budget per Kansas statute on a cash basis where cash balances are not typically presented according to GASB 54 designations. However, the City recognizes that the same constraints apply and is presenting the budgetary cash balances in the GASB 54 format for the purposes of this document.

Non-spendable: This includes amounts that are a) not spendable in any form, or b) legally or contractually required to remain intact. This includes items that are not expected to be converted to cash, such as inventories, pre-paid items, or long-term notes receivable.

Restricted: This includes amounts that can be spent only for the specific purposes stipulated by external sources, either constitutionally or through legislation. Restrictions may only be lifted with the consent of the source provider. This includes grants or certain types of sales taxes.

Committed: This includes amounts that can only be used for specific purposes determined by a formal action (resolution/ordinance) of the City's highest level of decision-making authority-the City Commission. Commitments may only be lifted by taking the same formal action that initially imposed the restriction (resolution/ordinance).

Assigned: This includes amounts intended to be used for specific purposes that are neither restricted nor committed. The intent is expressed by a) the City Commission or b) the City Manager to which the Commission has delegated the authority to assign amounts to be used for specific purposes.

Unassigned: This includes the classification of the residual amount for the General Fund and includes all amounts not contained in the above-mentioned classifications. Unassigned amounts are technically available for any purpose.

In situations where expenditures are made for a purpose that has amounts available in multiple fund balance classifications, fund balances are depleted in the order of restricted, committed, assigned, and unassigned. The following chart shows the audited fund balances in the governmental funds for 2012 through 2020:

City of Leavenworth, Kansas
Fund Balances of Governmental Funds
Last Five Audited Years

	2016	2017	2018	2019	2020
General Fund					
Restricted					
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	-	-	-	-	-
Unassigned	47,985	25,749	1,806	27,007	3,118
Total General Fund	5,974,476	6,451,103	5,901,914	5,152,505	8,492,770
	<u>\$ 6,022,461</u>	<u>\$ 6,476,852</u>	<u>\$ 5,903,720</u>	<u>\$ 5,179,512</u>	<u>\$ 8,495,888</u>
All Other Governmental Funds					
Restricted for:					
Capital outlay					
Tax increment financing	\$ -	\$ -	\$ 2,697,092	\$ 3,413,731	\$ 3,729,503
General government	-	-	-	730,860	1,102,439
Public safety	2,418,165	2,846,524	-	-	-
Public works	161,607	169,573	127,583	145,174	87,567
Tourism and convention activities	72,658	942,987	678,363	646,343	58,777
Culture and recreation	-	-	464,035	402,239	332,703
Housing and urban redevelopment	113,605	156,810	42,743	34,392	44,005
Community and economic development	2,331,702	2,284,631	1,361,341	1,399,478	952,896
Debt service	-	-	3,036,712	2,544,195	3,275,281
Probation Services	415,724	315,640	361,513	361,513	361,473
Committed for:	-	-	59,998	100,067	44,632
Capital outlay					
Public works	2,352,854	2,240,305	1,779,484	5,109,580	2,246,078
Culture and recreation	-	-	-	-	-
Housing and urban redevelopment	-	-	-	-	-
Tourism and convention activities	-	-	-	-	-
Community and economic development	-	-	-	-	-
Assigned to:	-	-	-	-	-
General government					
Capital outlay	-	-	-	27,007	3,118
Culture and recreation	-	-	-	-	2,184,469
Unassigned	-	-	-	-	-
Total all other governmental funds	-	-	(2,005,400)	(2,376,868)	840,351
	<u>\$ 7,866,315</u>	<u>\$ 8,956,470</u>	<u>\$ 8,603,464</u>	<u>\$ 12,537,711</u>	<u>\$ 15,263,292</u>

These totals include all governmental funds including non-budgeted funds.

The deficit unreserved fund balances are in the capital projects fund and are the result of recognizing bond anticipation notes as a fund liability since all legal steps and the ability to consummate refinancing had not been met. The City of Leavenworth is on a January 1st through December 31st fiscal year; therefore, audited fund balances for 2021 are not currently available.

City of Leavenworth, Kansas
Changes in Fund Balances of Governmental Funds
Last Five Audited Years

	2016	2017	2018	2019	2020
Revenues:					
Taxes					
Intergovernmental	\$ 22,574,241	\$ 22,807,814	\$ 23,688,132	\$ 24,820,583	\$ 25,487,384
Licenses and permits	4,637,883	8,564,188	3,822,365	3,987,770	11,683,789
Charges for services	402,462	392,950	441,537	494,874	412,880
Fines and forfeitures	2,658,253	3,101,482	3,215,038	2,881,272	2,209,029
Investment earnings	824,540	639,850	616,627	573,542	554,565
Other revenues	30,963	123,383	218,023	370,343	139,513
Total revenues	1,249,801	2,045,589	1,189,946	852,964	776,356
	<u>32,378,143</u>	<u>37,675,256</u>	<u>33,191,668</u>	<u>33,981,348</u>	<u>41,263,516</u>
Expenditures:					
General government					
Public safety	3,549,462	3,670,272	4,005,880	4,155,823	4,724,231
Public works	11,367,068	11,160,771	11,783,843	12,140,010	12,638,688
Culture and recreation	3,343,760	3,917,574	5,473,003	8,530,464	3,399,748
Housing and urban redevelopment	2,883,746	2,514,505	2,735,930	3,301,809	2,153,643
Community and economic developme	4,464,750	4,550,691	2,661,033	2,672,386	3,315,605
Capital outlay	-	-	3,450,479	1,755,931	2,618,420
Debt service	4,755,873	14,073,071	3,129,648	1,264,523	7,477,551
Principal					
Interest and fiscal charges	5,484,348	2,843,553	2,899,531	3,024,601	3,855,000
Issuance costs	621,932	550,751	646,467	723,369	893,128
Total expenditures	-	-	-	-	-
	<u>36,470,939</u>	<u>43,281,188</u>	<u>36,785,814</u>	<u>37,568,916</u>	<u>41,076,014</u>
Excess of revenues over (under) expenditures	(4,092,796)	(5,605,932)	(3,594,146)	(3,587,568)	187,502
Other Financing Sources (Uses):					
Bonds issued					
Refunding bonds issued	6,575,000	6,550,000	1,410,000	1,340,000	2,395,000
Bond anticipation notes issued	-	-	-	-	-
Bond premium	-	-	-	-	-
Insurance proceeds	-	-	-	69,571	79,167
Capital leases	-	-	24,117	170,530	24,357
Sale of capital assets	-	477,685	-	-	-
Sale of land	52,397	36,438	5,240	37,995	39,555
Contributed capital	-	-	-	-	-
Payments to escrow agent	-	-	1,228,650	-	-
Transfers in	-	39,010	-	-	-
Transfers out	5,717,005	4,194,786	5,123,232	4,212,409	8,133,817
Total other financing sources (uses)	(5,669,660)	(4,147,441)	(5,123,232)	(4,212,409)	(8,133,817)
	<u>6,674,742</u>	<u>7,150,478</u>	<u>2,668,007</u>	<u>1,618,096</u>	<u>2,538,079</u>
Net change in fund balances	\$ 2,581,946	\$ 1,544,546	\$ (926,139)	\$ (1,969,472)	\$ 2,725,581
Debt service as a percentage of noncapital expenditures	19.3%	11.6%	10.5%	10.3%	14.1%

Long-Term Financial Plan City of Leavenworth, Kansas

Introduction:

Local governments will always face serious challenges from external forces that include natural disasters, policy changes from other levels of government, and economic downturns, just to name a few. It is the role of governing bodies, management, and finance officers to find ways to not just overcome, but thrive in this type of environment. A long-term financial plan is an important tool that can assist in accomplishing this goal.

There are several reasons to prepare a long-term financial plan.

- Long term financial planning is a key factor in creating an organization that can not only survive but thrive during economic challenges.
- Rating agencies tend to increase bond ratings for entities that have a long-term financial plan in place.
- A long-term financial plan assesses the implications that today's decisions have on future financial viability.
- A long-term financial plan assesses programs and services that may be offered or discontinued.
- Long -term financial plans can help develop strategies to achieve goals and objectives.

A financial forecast is a tool used in developing a long-term financial plan by estimating future revenues and expenditures and identifying the factors which impact them. This forecast is intended to help formulate decisions that encourage financial stability while delivering essential community services.

The information in this forecast includes an analysis of major revenue sources and uses for the primary government. The estimates include both quantitative and qualitative information. Quantitative estimates are based on historical data and trends, as well as economic conditions that may impact the City's ability to collect or generate revenue. The qualitative estimates are based on the experience and knowledge of finance staff that will indicate the most likely outcome.

Financial forecasts include a lot of economic variables that can and do change frequently. Other things that will affect the accuracy of the forecast include operational changes, the timing of large capital projects, and policy changes.

Executive Summary:

The City constantly looks for ways to maximize limited resources in order to address the priorities set by the City Commission. The current commission priorities were the result of the 2022 budget and goal setting processes involving discussions between the City Commission, City Manager, and Department Directors. The result was a list of priorities which would allow the City to attain the overall vision of where Leavenworth wants to be in the future. Five core areas were identified as critical and are the focus of the implementation plan. These goals were a priority in the 2022 budget and will be in subsequent years through 2026. They are:

- Economic Development
 - Business Attraction, Retention, and Expansion

- Downtown Development & Revitalization
- Tourism
- Community Improvement
 - Community Appearance
 - Community Amenities
- Roadways and Infrastructure
 - Street Plan
 - Infrastructure Improvements and additions
 - Storm Water
 - Wastewater Treatment Plant
- Public Safety
 - Police
 - Fire
- Outreach and Transparency
 - Public Information
 - IT solutions
 - Community Updates

As with all levels of local government, the citizens of Leavenworth have been adversely affected by the shutdown caused by the COVID-19 pandemic. Pandemic related job loss led to food, shelter, and utility insecurities. While the immediate impact to City resources was not as severe as other local governments in this region, the effect of a prolonged recovery is starting to impact the City. As of November 2021, the inflation rate has reached 6.8%; supply chain issues are impacting the availability of commodities; and services are delayed or altered because some of the local businesses, as well as the City, are having difficulty filling vacant positions.

So far, the City of Leavenworth has been able to withstand the effects of the recession due to the following:

- Freezing vacant positions (in some cases, eliminating vacant positions)
- Significant federal institution presence
- Reliance on funding from the CARES Act
- Revenue replacement from ARPA funds

REVENUES

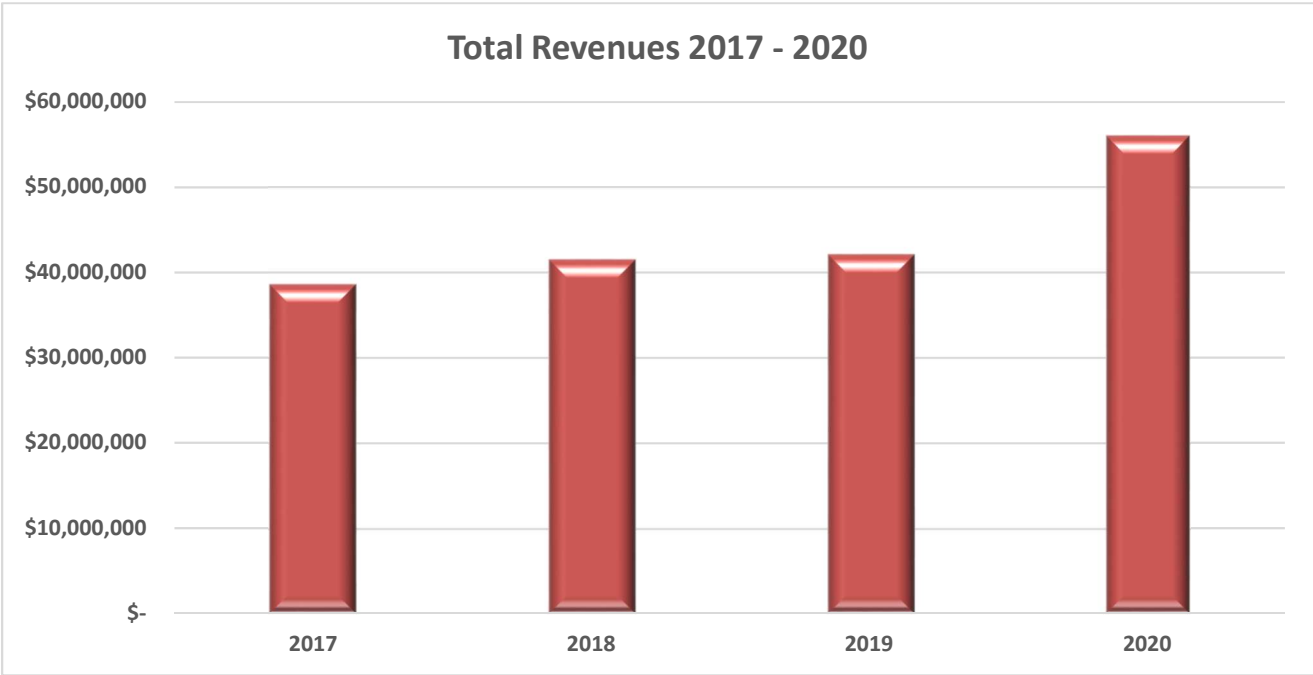
Overview

When comparing the revenue levels in the operating funds from 2017 through 2021, revenues remained relatively stable with the following exceptions:

- In 2018, the utility rates increased 5% and 8% for Sewer and Refuse, respectively, to cover specifically identified capital improvements and offset anticipated shortfalls. In 2019 through 2021, the rates increased by 3%. In 2018, the City implemented a storm water impact fee to address storm water issues throughout the City, with the emphasis on storm water issues on residential properties (orange fence projects). The budgeted 2022 sewer, refuse, and storm water rates were not increased.

- 2017 through 2018 assessed values increased by 2.5%; 2019 assessed valuations increased by 3%; 2020 assessed valuations increased by 4%, and 2021 valuations increased by 6%. City operating mills remained relatively flat from 2018 through 2021. The 2022 budgeted mill levy was lowered by 0.25 mills because of the significant increase in assessed valuation. While the assessed values significantly increased in 2022, only a portion of this was due to higher property values. A significant portion of the increase in assessed values was due to improvements in either NRA or TIF districts. The revenues generated in those districts are refunded to the taxpayers.
- While Convention and Visitor's Bureau (CVB) revenues make up only 1% of the City's revenue; it is one of the fastest growing resources for the City. There was an 18% increase between 2017 and 2018 and a 20% increase between 2018 and 2019. Prior to the shut-down in March of 2020, transient guest tax was trending 29% higher than 2019. By the end of 2020, transient guest tax receipts were 28% lower than 2019. The tourism industry projected that it would be at least 2023 before the industry recovers. However, the City of Leavenworth's transient guest tax for 2021 is 9% higher than 2019 and 34% higher than 2020.
- Sales tax, which is the largest revenue source of the City, grew 4% between 2017 and 2018; 4% between 2018 and 2019; 6% between 2019 and 2020; and 1.08% between 2020 and 2021. Some of the sales tax is earmarked for capital outlay and some is tied to TIF districts; making that revenue unavailable for operations.
- Between 2016 and 2019, interest rates on investments improved significantly, so interest income, which represents approximately 1% of City revenues, grew by 89% during that period. This was partially due to the improved economy and higher interest rates and partially due to changes the City made in its investment strategy in 2016. Beginning in 2019, interest rates started declining and by 2020, interest income was almost as low as it was in 2016. The Federal Reserve announced that it would keep interest rates low through 2023.
- Perhaps the most significant impact of this time frame was the COVID-19 pandemic and the resultant shut down. As mentioned earlier, the immediate impact on the City was not as severe as on other cities in the region, although tourism, restaurant sales, fuel sales, recreation center activities, and auto sales were negatively impacted. Since the City doesn't rely heavily on tourism and destination-type activities, sales taxes were not immediately impacted. In fact, with the shut-down, local businesses such as Home Depot, grocers, and Wal-Mart showed a significant increase in sales. Because of the online sales, the compensating use tax increased significantly. The City's large federal presence proved its stabilizing influence on the community during the pandemic.
- 2020 Intergovernmental revenues were significantly outside the norm with the influx of federal funds from the CARES Act (\$6.7m). This funding helped offset the impact of mitigating the impact of the COVID pandemic, including assistance to the citizens and small businesses in the community. In 2021, the City received half of its ARPA allocation (\$4.25m). This allowed the City to replace lost revenues in several funds, including the CVB Fund (tourism), Streets Fund (revenue based on gas tax), Recreation Fund (closure of facility due to social distancing concerns), and Probation Fund (closure of services due to social distancing concerns).

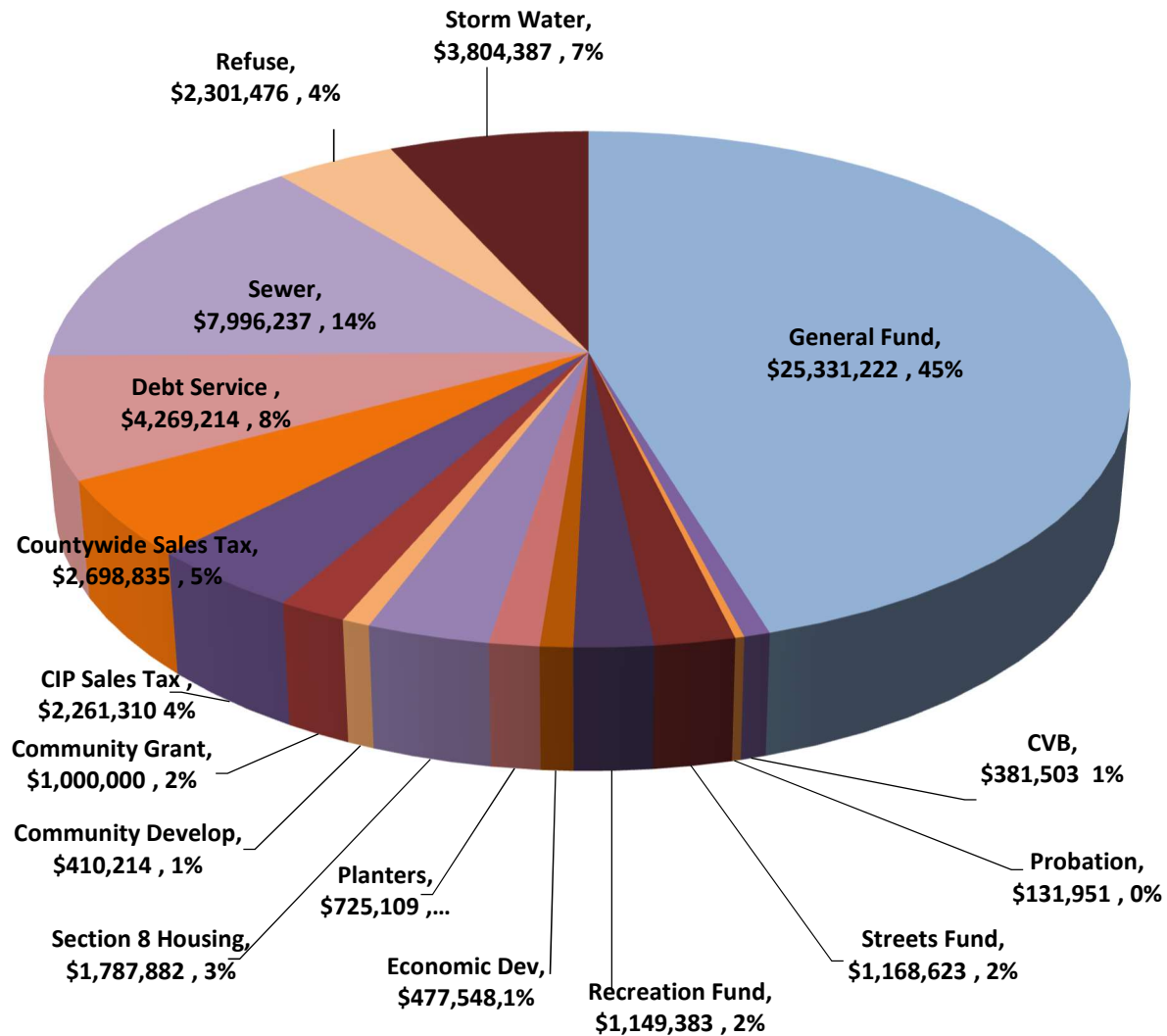
The graph below shows the total actual operating revenues by year for 2017-2020:



The graph on the follow page shows the actual operating revenues for 2020.

The General Fund is the main operating fund for the City, and as can be seen in the below graph is 45 percent of total revenues. While the City of Leavenworth receives revenue from a variety of sources, 74% of revenue is collected into one of four main funds: the General Fund, the Sewer Fund, the Debt Service Fund and the Storm Water Fund.

2020 Actual Operating Revenues by Fund

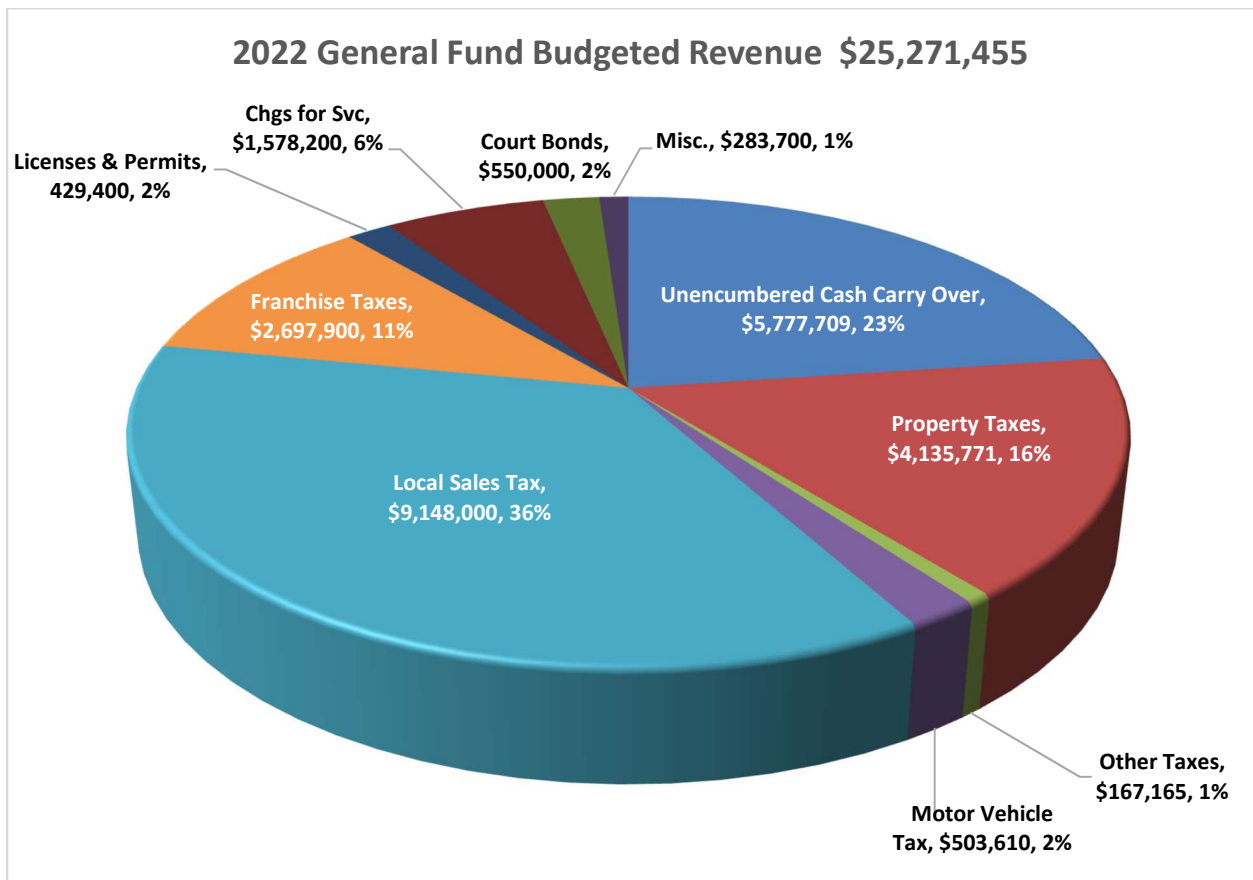


An in depth analysis of revenue sources follows for the General Fund and Sewer Fund. The analysis for County Wide Sales Tax and Debt Service will be addressed in sections on Capital Outlay and Debt Management.

General Fund

The General Fund is the City's main operating fund and most of the City's main operations are funded by the General Fund, such as Public Safety – police and fire; Public Works – permitting, engineering, and inspections; Culture & Recreation – parks maintenance; and Administrative Functions – commission, city manager's office, HR, codes enforcement, planning, IT, etc.

The following pie chart shows the City's General Fund revenues by source and the percentage of total revenues each source represents



- As mentioned in the total budgeted resources section beginning on page 53, the City's main revenue source is sales taxes at 26% (\$14,925,000). This provides resources for general fund operations (\$9,148,000), economic development (\$518,000), and capital outlay (\$5,259,000). While the City did recognize a one percent (1%) increase in year-to-date sales tax as of November 2021, most of that increase is attributed to inflation (increased prices) and not an increase in volume of sales.
- Charges for services, driven by the enterprise funds sewer and refuse charges, are the second highest revenue source for the City. Of the \$11,245,479 budgeted charges for services, \$8,832,500 is from the sewer, refuse, and storm water operations. \$1,578,200 is from general fund operations and

\$634,900 is from parks and recreation operations. To lessen the impact on citizens, the City kept the sewer and refuse rates flat in the 2022 budget.

- Property taxes are the third highest source of revenues, coming in at 13% (\$7,589,553) of total revenues. Of this amount \$4,135,771 is for general fund operations, \$1,897,252 is restricted for debt repayment, \$440,882 is restricted for parks and recreation operations, and the balance is restricted for fiduciary funds (library, police, and fire pensions) and, therefore, not available for operations. The City (as did most cities in this region) recognized a significant increase in property values. Because of the increase in values, the City lowered its mill by .250 mills.
- Franchise fees are budgeted at 5% (\$2,697,900). These are budgeted 6% lower (\$161,372) than 2021 estimated actuals. Franchise fees are based on a percentage of gross receipts (capped at 5%) for use of public right of ways. Franchise fees are volatile based on the climate and commodities market rather than the economy. 2017, 2019, and 2020 saw decreased revenues, with 2020 revenues being down by over 7% (\$194,418). A portion of this decrease is related to the shut down because non-essential businesses were closed. The largest decrease was in gas and electricity, however, video franchise fees were slightly up.

Several factors impacted the actual amount of revenues available for use in the 2022 budget:

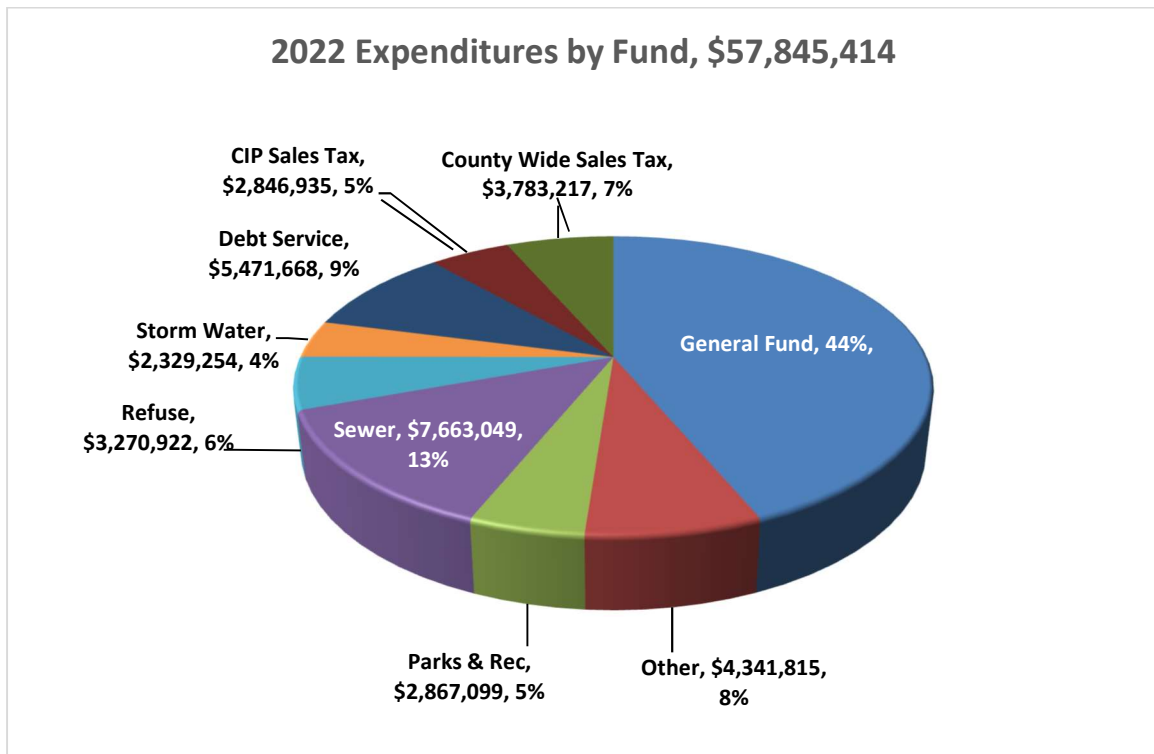
- Current valuation increases were mostly in Neighborhood Revitalization Areas (NRAs) and Tax Increment Financing (TIF) Districts, which do not increase the amount of revenues available for the City to use for general operations; the NRA taxes are estimated to be about \$100,000 for 2022 and are refunded to the property owners. In 2022, one mill in the City of Leavenworth will generate approximately \$243,717. The \$100,000 refunded to the NRA property owners is equivalent to almost a half mill of revenues.
- Current economic development activities are anticipated to significantly increase the City's tax base, but the total impact, is at present, unable to be quantified.
- Current legislation has imposed a limit on property taxes without holding an extra public hearing. The Revenue Neutral Rate (RNR) requires lowering the mill levy equal to the amount of increase in property valuation, so that the level of property tax revenue remains the same as the prior year, unless there is an additional public hearing held for input from tax payers. A budget review following the RNR hearing was determined to be incompatible with the City's ability to maintain service levels, amenities, and adequate staffing, so the City held an additional public hearing on Sept 20th to be in compliance with legislative requirements.
- Current property valuation methods for retail outlets are being challenged. With e-commerce putting pressure on traditional brick-and-mortar stores, retailers are looking for ways to stay competitive. The Dark Store Theory position is that the basis for retail property values should be on its unoccupied, or 'dark' value, rather than its highest and best use. These arguments are being made nationwide and while the recent push in the neighboring county is mostly related to high property values in that county and not only to the Dark Store Theory, the impact on cities and counties could be significant. For purposes of this document, the assumption of a reduction in assessed values were not made, but the arguments are considerations for the purpose of risk assessment in determining appropriate reserve levels.

EXPENDITURES

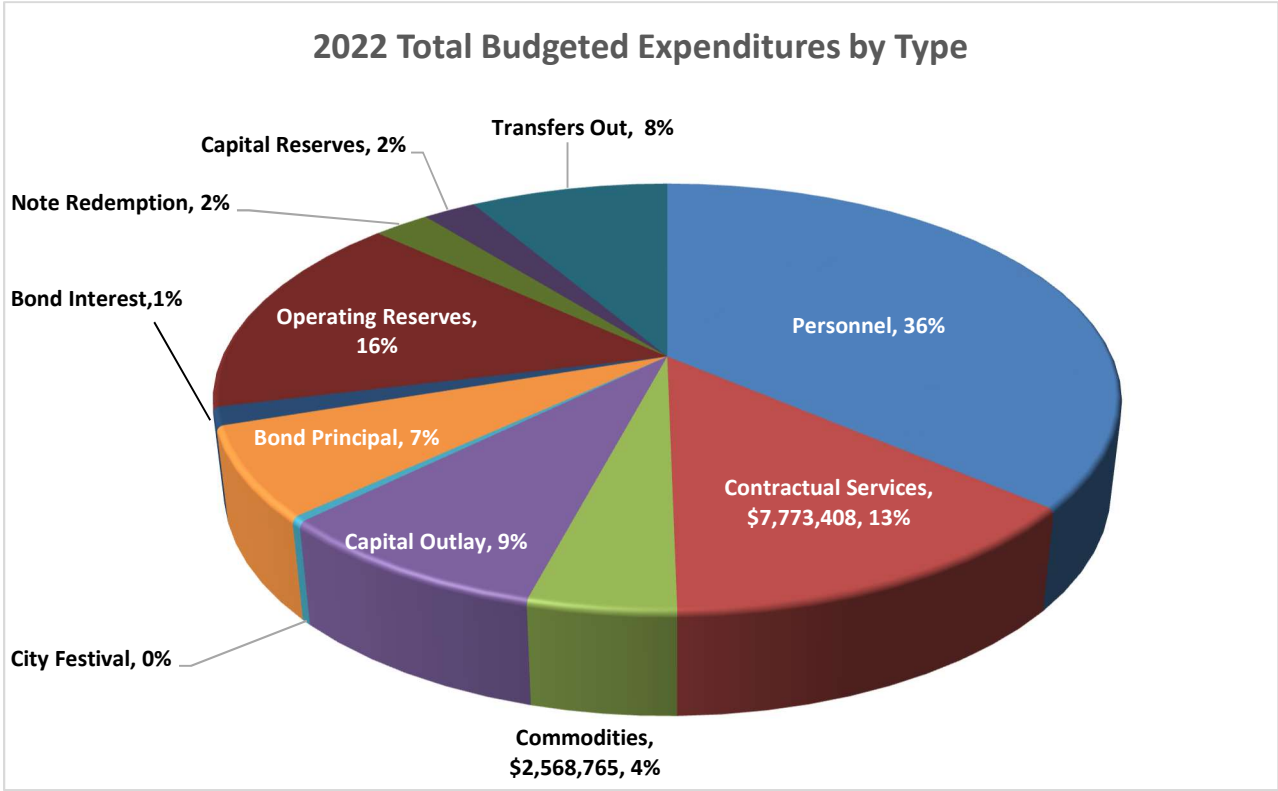
Overview

The City has redirected its financial focus to priority-based initiatives and in 2017 began budgeting expenditures accordingly, in order to accomplish goals established by the Commission. As mentioned earlier, the current commission priorities were the result of the 2022 budget and goal setting processes involving discussions between the City Commission, City Manager, and Department Directors. The 2030 First City Forward comprehensive plan was also considered during the 2022 budget process. The result was a list of priorities which would allow the City to attain the overall vision of where Leavenworth wants to be in the future. These priorities were discussed in detail beginning on page 33.

While the City of Leavenworth pays for programs from many funds, 73% of expenditures are made from four main funds: the General Fund, the Sewer Fund, the Debt Service Fund, and the County Wide Sales Tax Fund. The General Fund is the main operating fund for the City, and is 44 percent of total expenditures.



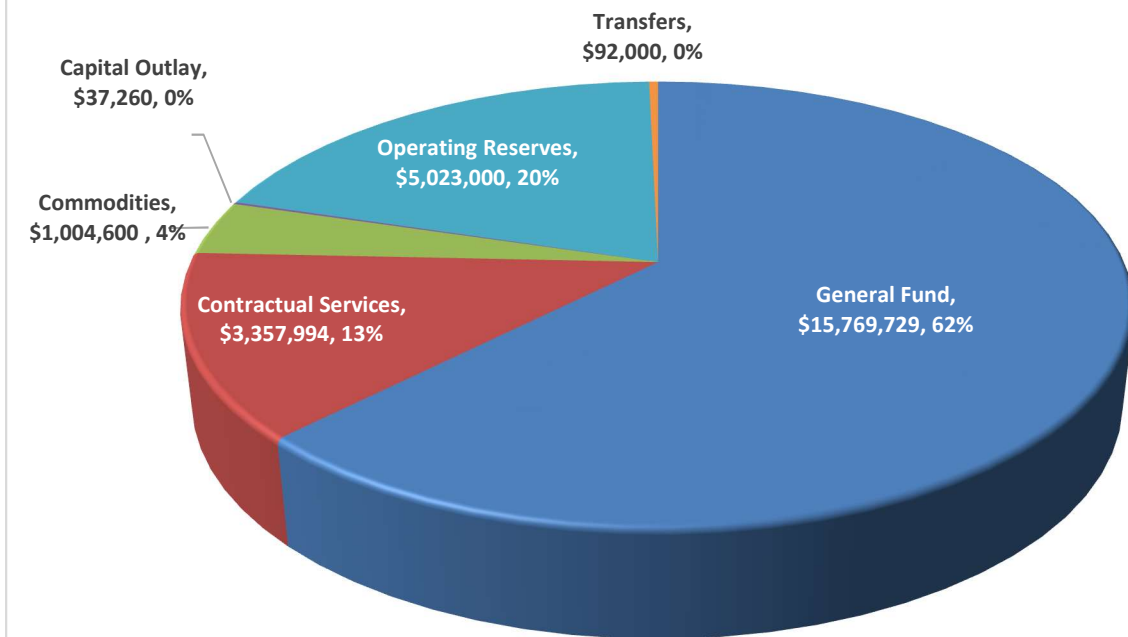
The graph on the next page shows total 2022 budgeted operating expenditures by type.



The details related to expenditures types and the changes included in the 2022 budget are located in the expenditure overview section beginning on page 72.

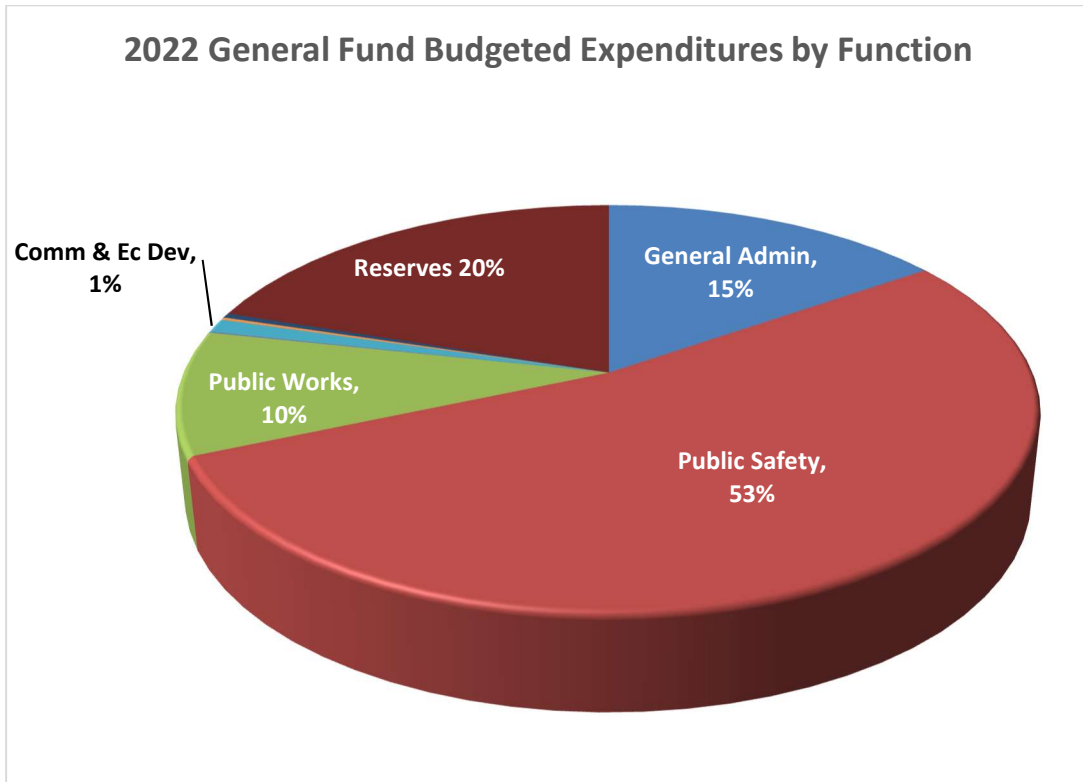
The General Fund, as mentioned earlier is the main operating fund of the City. The majority of payroll expense is paid from the General Fund. The payroll expenses include public safety, public works, community development, economic development, and administrative salaries and benefits. The chart on the next page shows the 2022 budgeted General Fund Expenditures by type.

2022 General Fund Budgeted Expenditures by Type



Personnel expenditures, as is the case with most entities, represent the majority of the City's expenditures. Of the \$15,769,729 of personnel costs shown above, 74% percent (\$11,754,057) is for public safety.

Another useful way to view the City's expenditures is by program. The chart on the following page shows the 2022 General Fund expenditures by function.



The Public Safety Program has the largest percentage of expenditures (53%). The next largest expenditures are for Administration (General Government) and Public Works (15% and 10%) respectively.

Administrative expenditures include such departments as City Commission, City Manager, Human Resources, City Clerk, Information Technology, Legal Services, Finance, Municipal Court, Code Enforcement, and Operating Reserves.

Public Safety expenditures include Police Administration, Dispatch, Police Operations, Fire Administration, Fire Suppression, Fire Prevention, and Animal Control.

Public Works expenditures include Engineering, Facility Maintenance; Building Inspections; and Vehicle and Fleet Maintenance;

Community & Economic Development includes Economic Development activities and incentives.

Culture and Recreation includes Library Maintenance.

Housing and Urban Development includes the Rental Coordinator function, but most of these activities are funded by federal grants and are not included in this discussion.

In the interests of transparency, the full amount of sales taxes and property taxes are budgeted. However, not all are available for operations, therefore, the amount of sales taxes and property taxes that are due to NRA's and TIF funds are budgeted as transfers out.

Budget authority to spend reserves was approved by the Commission, but none is intended to be spent. The goal is to not spend reserves, except in the case of an emergency. In a recent article, Governing Magazine stated, “The COVID recession and its fiscal aftermath should remind politicians, advocates, and labor that budget reserves are not piggybanks for new discretionary spending. Economic cycles have not been repealed.”

The receipt of CARES Act funding has helped offset the impact of COVID and ARPA funding has allowed for the replacement of lost revenues.

Public Utilities

Overview

Utility funds are enterprise funds and are operated in much the same way as private business enterprises. Enterprise funds cannot be subsidized by the General Fund, as other funds can be, so they must be totally self-sufficient. Their major source of revenue is user fees. In order to continue providing services, rates must keep up with the costs of providing those services, including purchasing equipment, repairing and replacing facilities, and maintaining infrastructure. The city has three enterprise funds:

- Sewer Fund, which accounts for the transactions necessary to provide sanitary sewer services to the residents.
- Refuse Fund, which accounts for the transactions necessary to provide for solid waste services to the residents.
- Storm Water Fund, which accounts for the transactions necessary to maintain, repair, and replace the storm water removal infrastructure.

As mentioned earlier, 2022 budgeted Charges for Services made up 19% of the City’s total revenues. Of this amount (\$11,245,479), sewer fund revenues represent 47% (\$5,235,500), storm water revenues are 11% (\$1,285,000) and refuse revenues are 21% (\$2,312,000).

Sewer Fund

The City has an agreement with Leavenworth Water Department, which is an entity separate from the City, to provide monthly billing for both sewer and refuse services. The City’s sewer revenue structure is based on the levels of water consumption. The Water Dept. uses a method referred to as the declining-block method which is a tiered structure that lowers the rate per unit of usage at each succeeding tier. Average monthly consumption for January through March is used as the billing basis for residential customers; the previous twelve months consumptions is used as the basis for non-residential customers. The City also provides wastewater treatment services for Fort Leavenworth, the Veteran’s Affairs (VA) hospital, and the United States (US) Penitentiary. Their billings are based on contractual agreements and the City Finance Department calculates the bills based on the terms of the contractual agreements.

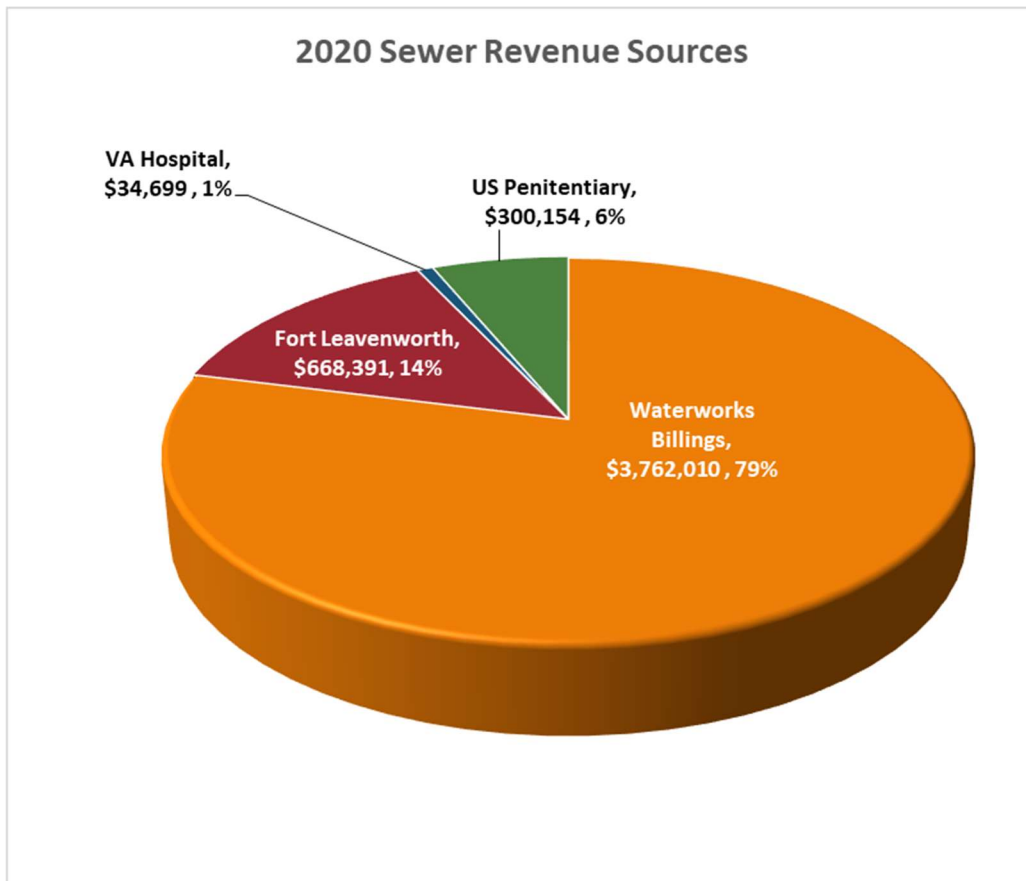
Two factors impact revenues:

- Climatic conditions:

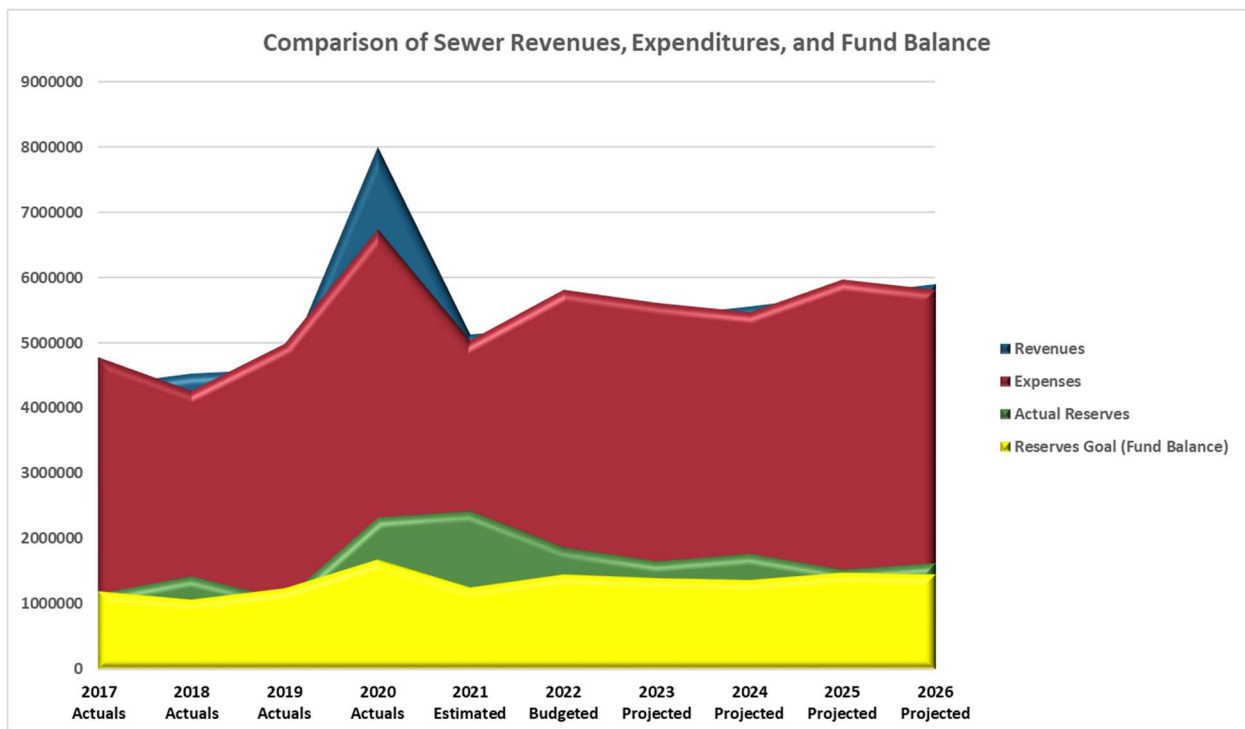
- Climate conditions impact water usage. For example, usage will be different if the climate is wet and mild compared to dry and hot and metered flows will be impacted by excessive amounts of water being treated from large rainfalls.
- Changes in the consumer base
 - Changes in number and type of consumers impact water usage. The City's consumer base is made up of residential, commercial, industrial, and wholesale customers. The residential group is largest in volume followed by wholesale, commercial, and industrial. The City's population hasn't grown significantly in the last decade, in fact, the 2020 State certified population number was down by 150 people.
 - Changes in habits, such as conservation efforts impact water usage. Water conservation efforts are noticeable in such everyday items as high efficiency washers or water efficient commodes. These efforts have made a nationwide impact on water usage, but the impact on local usage is currently unquantifiable. Currently, the Fort is seeking proposals for improving efficiency in their wastewater system. The impact of this effort is also unquantifiable at present.

For purposes of this discussion, revenue estimates are based on number and types of consumers remaining consistent with current levels, as well as, consistent consumption levels.

The ratio of each component of the 2020 total billings is shown below:



The one factor the City has influence over is the rate per unit of usage. Historically, the City implemented a 3% rate increase annually through 2014. The City did not increase rates in 2015, but did increase rates by 3% for 2016 through 2018. Because rates were not increased in 2016 through 2018, reserves were spent down to cover revenue shortfalls. In order to meet the need of replacing equipment and making necessary repairs to the plant, rates were increased by 5% in 2019 and 8% in 2020. The rates were raised by 3% in 2021 and remained flat for 2022. In 2020, the Commission established a reserve goal of three months of expenditures and 5% of net capital asset value for the sewer fund. This goal was achieved by temporarily freezing vacant positions and reducing the amount spent on capital outlay.



Since the City’s newest KDHE permit doesn’t require building a new treatment plant for nutrient removal in order to stay compliant with EPA guidelines, the City is having a plant assessment done in order to determine maintenance items that are needed to keep the plant operating efficiently over the next 15 years. It is possible to use ARPA funds for some of these improvements.

Capital Improvements

Capital expenditures are resources used to acquire, maintain, repair, replace, or upgrade capital assets. Capital assets are typically those assets with a life span exceeding a normal business cycle and whose cost exceeds a minimum dollar threshold established by management.

These assets are used to provide services to the public. During the course of their lifetime capital assets will require maintenance to keep them operating safely and efficiently. The performance and continued use of assets is essential to the health, safety, economic development, and quality of life for the public.

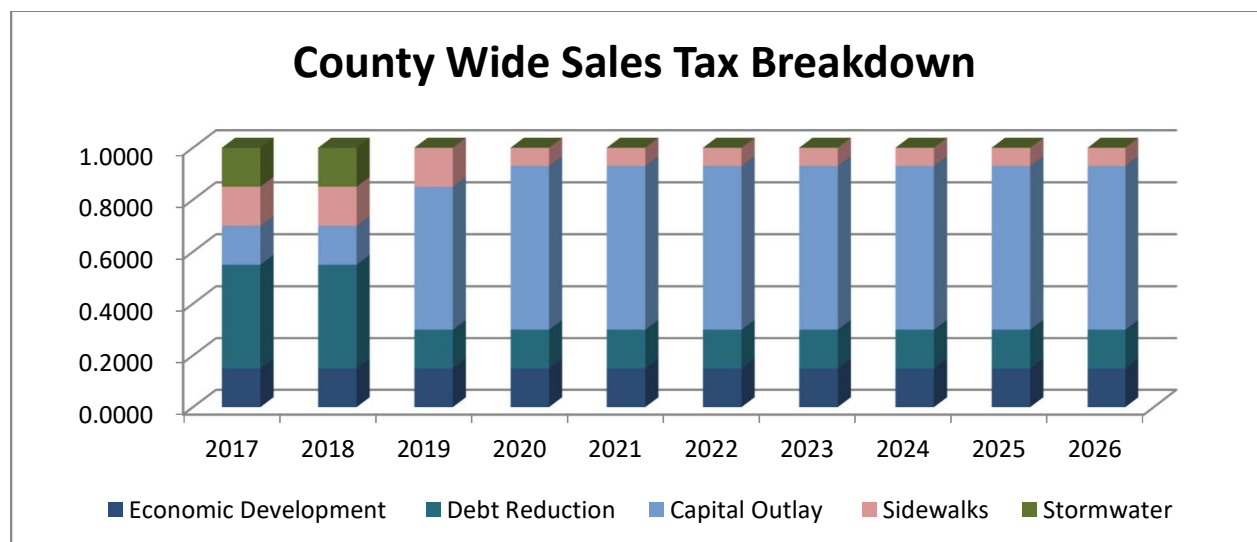
Budgetary pressures often cause maintenance to be delayed due to lack of resources. This is referred to as deferred maintenance. Prolonged deferred maintenance results in higher costs, asset failure, and health and safety issues. Therefore, in order to adequately address these issues, a capital improvement plan is essential. The City prepares, and the Commission approves, a five-year capital improvement plan, which is updated annually.

Currently, the City’s capital assets have a net value in excess of \$72 million dollars. It is estimated that the city should spend about 5% of the value of assets, annually, on maintenance. This equates to approximately \$3.6 million each year.

The City has identified in excess of \$46 million of upgrades, maintenance, or replacements necessary through 2026 in the 2022 Capital Improvements Plan. Of this amount, \$9.5 million is funded in 2022 while the balance is funded in out years through 2026. However, this can and does change regularly based on changing needs and priorities. Details of the capital improvement plan is located beginning on page 197.

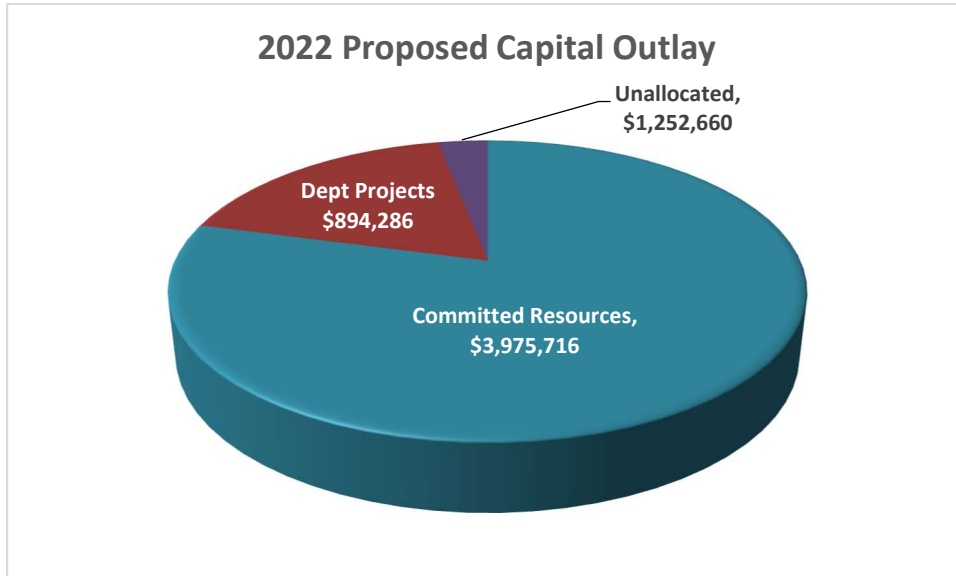
In 2015, the citizens passed a ballot for a one percent County Wide sales tax. The City receives a portion of the County Wide Sales Tax, as does each city within Leavenworth County. The allocation of County Wide Sales Tax is based on a formula of population and levied taxes. As mentioned earlier, in 2014 residents of the City of Leavenworth passed a permanent one percent sales tax in order to stabilize property tax levies. In 2015, the City reduced property tax mill rates by 21 mills. This reduction in mill rates resulted in a significant reduction (\$4 million) of the amount of property taxes levied, which reduced the amount of County Wide Sales Tax the City receives.

The Commission approved Charter Ordinance 54, which specifies how the City’s portion of the County Wide Sales Tax will be used. The Ordinance specifies that 15% must be allocated for debt service. It also specifies what else it can be used for but does not state what the percentage of allocation must be. More information regarding County Wide Sale Tax allocation is located in the revenue section beginning on page 53 .



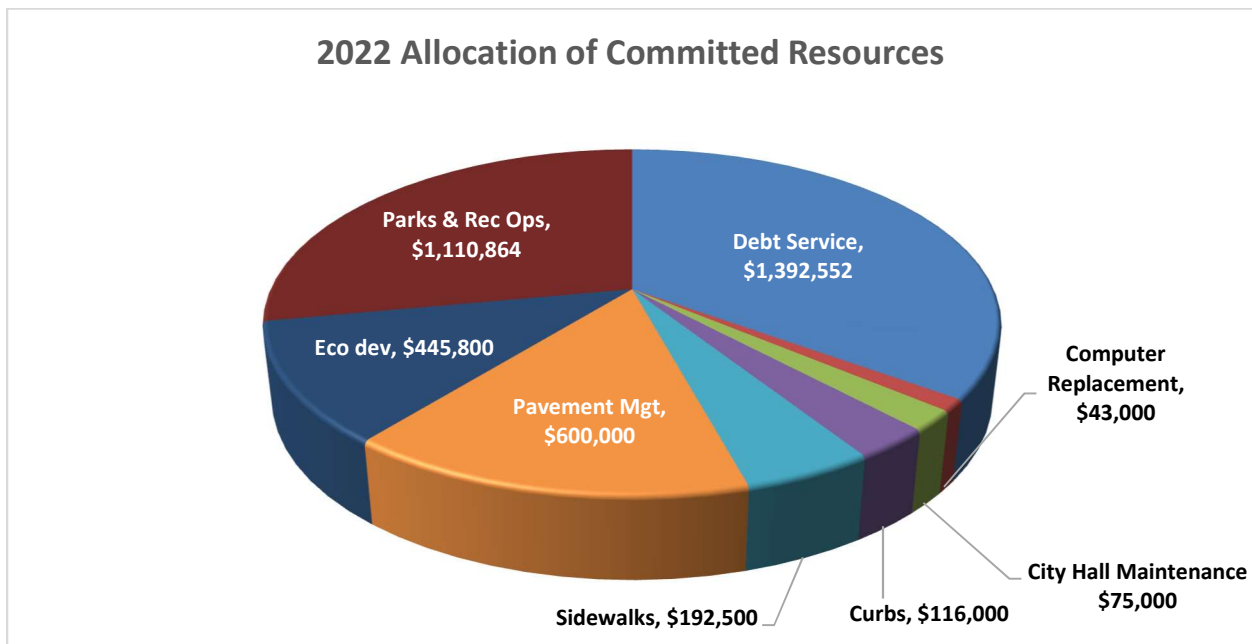
As mentioned earlier, the City implemented a storm water impact fee in 2018. When the storm water impact fee became effective, the County Wide sales tax allocation for storm water was reprogrammed for capital outlay. In 2020, the sidewalk portion of County Wide sales tax was also adjusted so more funding was available for capital outlay. In the 2022 budget, a larger allocation for sidewalks begins.

The graphs below show the breakdown of departmental projects and previously committed resources:



Annual department requests are evaluated to determine how they meet current Commission goals, fill the City’s needs, and how they fit into the estimated amount available to spend. Some requests are identified for out years but may be funded earlier if funds are available and if they are approved by the Commission.

The Committed Resources are broken out below:



Of the amount allocated for previously committed resources, the largest portion is for the repayment of debt that was specifically issued for capital projects, such as Thornton Street, the Animal Control facility, the 3 fire trucks purchased in 2016 and the 100' aerial ladder truck purchased in 2021.

The amount allocated for recreation operations is in accordance with Ordinance 26, which is the ordinance establishing the authority to collect that ½ cent sales tax.

The amount for economic development is the amount of county wide sales tax allocated according to Ordinance 54. The \$600,000 for pavement management is a one- time allocation to meet the \$2,000,000 that the Commission wanted to spend on pavement management, the balance of \$1.4m will be debt issued.

DEBT SERVICE

Effective financial management includes analyzing several funding mechanisms to determine what option is the most beneficial to the City. In some cases, issuing debt is the best available option. The City of Leavenworth traditionally uses debt for equipment and capital improvements which cost too much to pay from the operating budget. The length of the debt issuances do not exceed the estimated useful life of the asset being funded by the debt. The financial plan for the City includes debt payments for current obligations and forecasted payments associated with issuing new debt in 2022. Those additional payments are anticipated to begin in 2023.

In 2021, Moody's Investor's Service reviewed and assigned a rating of Aa2 to the City of Leavenworth for the 2021-A bonds that were issued to redeem the temporary notes issued for the 2020 Pavement Management program, the Thornton St/19th Ave reconstruction, purchase of a fire truck, and refunding of bonds. The details of this plan are located in the Debt section beginning on page 105.

Types of Debt

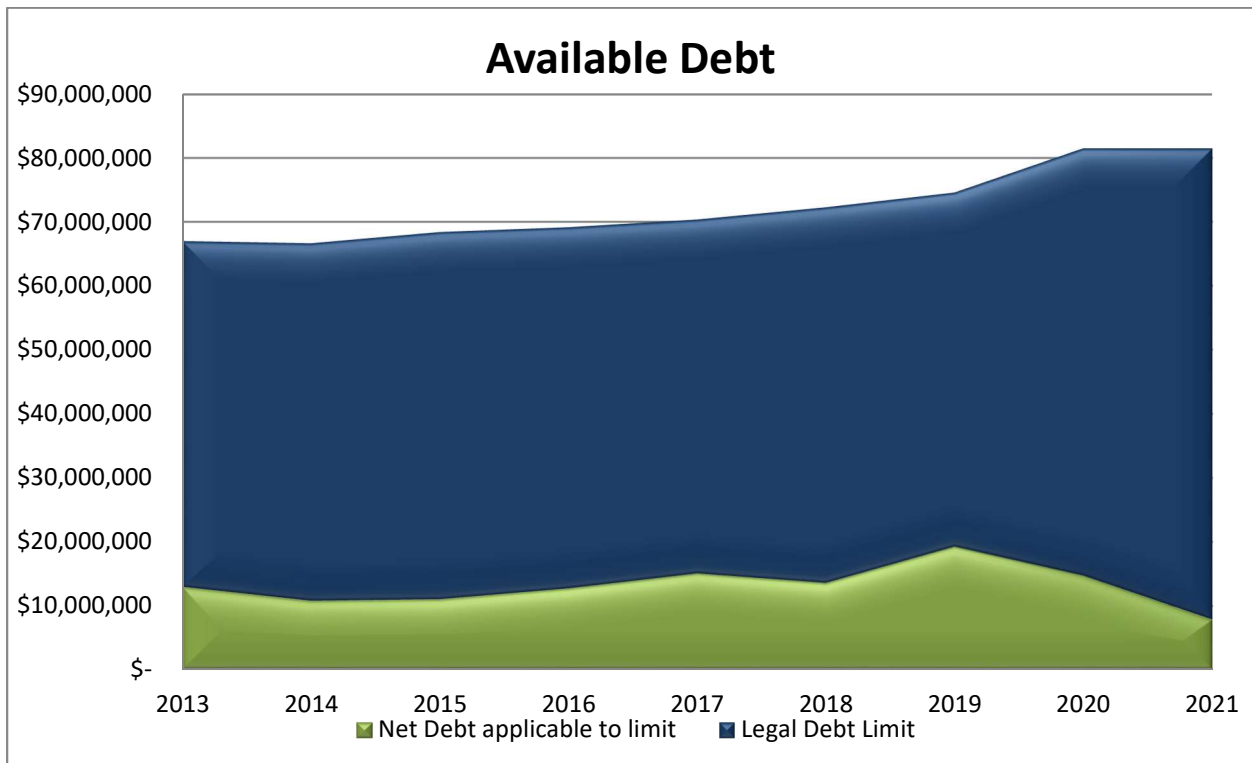
The City of Leavenworth mostly uses general obligation bonds, temporary notes, and capital leases to pay for equipment and improvements. General Obligations bonds are those that require pledging the full faith and credit of the City, including levying property taxes. The City issues this type of bond, even for debt that will be paid from utility revenues, since the interest rates are usually lower. The interest rates are lower because the risk of default is lower.

Effective debt management requires monitoring debt levels to ensure the soundness of the City's financial position and continued credit worthiness. K.S.A. 10-308 places limitations on the amount of debt cities can issue at 30% of the assessed valuation of the city. For purposes of the statute, assessed valuation is defined as the value of all tangible property certified to the County Clerk on the previous August 25th, which includes the assessed valuations of motor vehicles. K.S.A. 10-309 identifies certain types of debt that are not subject to the legal debt limit.

The following chart shows the City’s actual ratios for 2019 compared to the goals established in the Debt Policy:

Governmental Debt Service Ratios	Debt Management Policy	
	Policy	2021 Ratios
STATUTORY		
Net Direct Bonded Debt as a percentage of Assessed Value (In accordance with K.S.A. 10-308)	30.0%	11.1%
Charter Ordinance 56 as a percentage of the previous year’s tax levy	28%	10%
INTERNAL GOALS		
Net Direct Bonded Debt per Capital	\$1,000.00	\$835.00
Net Direct Bonded Debt per Capita as a percentage of Per Capita Income	5.0%	1.7%
Net Overall Debt per Capita (overlapping debt)	\$2,000.00	\$911.51
Mill Rate Not to Exceed	10 Mills	7.785 Mills

The following graph shows the difference between the City’s current total outstanding G.O. Debt compared to what is allowed according to state statutes. The green indicates the City’s current level of G.O. Debt that is applicable to the debt limits and the blue indicates the level of debt capacity to stay within legal limits (30% of assessed valuation including motor vehicle).



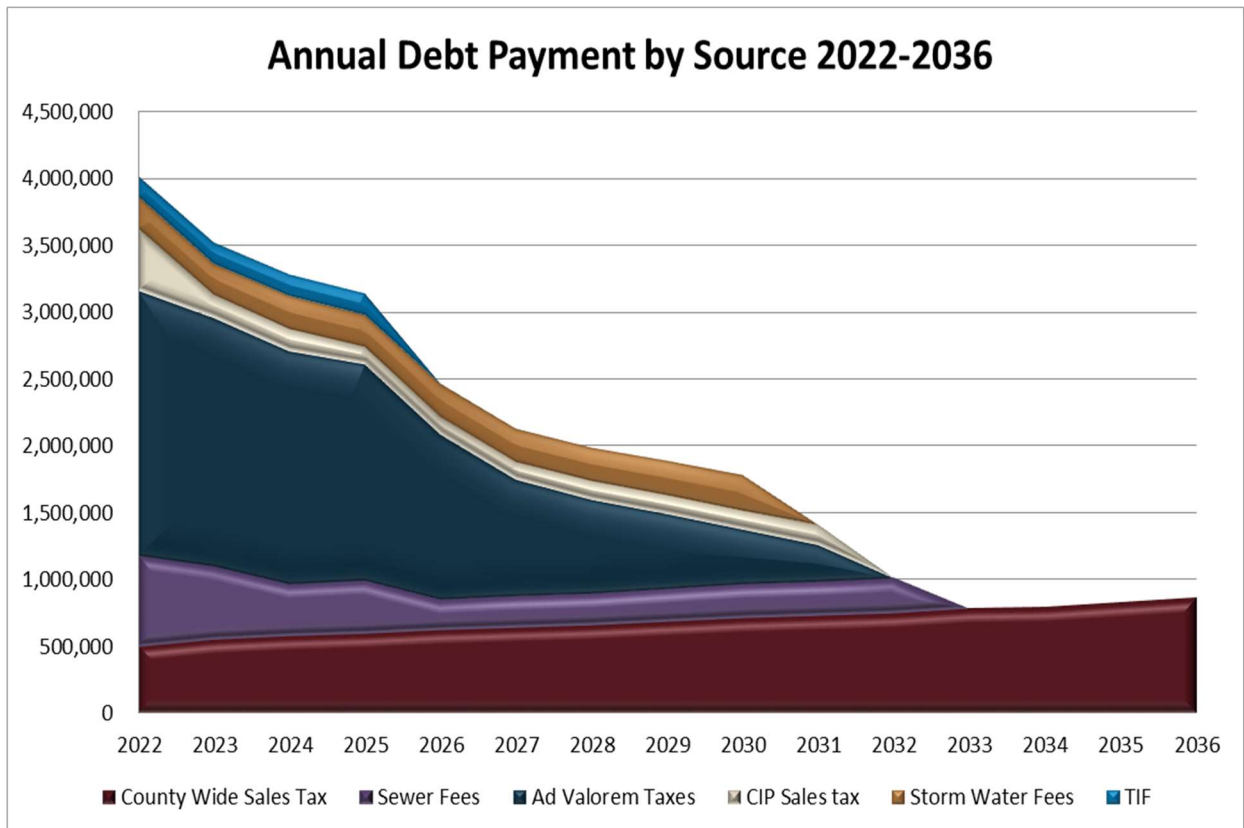
However, having the capacity to issue debt doesn’t mean there are enough revenues to pay for higher levels of debt unless the mill levy is increased.

Annual debt service requirements are shown below for the City's governmental activities:

Governmental activities

Year	Principal	Interest	Total
2022	3,095,000	712,333	3,807,333
2023	2,740,000	574,072	3,314,072
2024	2,645,000	500,930	3,145,930
2025	2,505,000	421,385	2,926,385
2026-2030	7,890,000	1,206,625	9,096,625
2031-2035	4,330,000	422,035	4,752,035
2036-2040	865,000	23,500	888,500
	24,070,000	3,860,879	27,930,879

Annual Debt service payments by type:



RESERVES

Reserves are the cornerstone of financial stability and flexibility, providing an organization with options for responding to unforeseen risks. The most challenging issue regarding reserves is the balance between enough and too much. While there is no specific right or wrong answer, there are analytical tools that can determine what an appropriate level is for each organization.

In March 2017, the City Commission approved a revised Budgetary Reserve Policy which incorporates the GFOA recommended minimum of two months of expenditures as the City's minimum reserve levels in fund balance for the General Fund, the CIP Sales Tax Fund, the County Wide Sales Tax Fund, the Sewer Fund, and the Refuse Fund. The new policy specifies the acceptable uses of excess unassigned reserve balances, mandates periodic reviews and updates, limits the authorization to use reserves to the City Commission and City Manager, and provides for budgeting 4% of expenditures for restoration of reserves should they fall below the minimum established in this policy. In 2020, the Commission revised the reserve goal for the sewer fund to three months of expenditures for operating reserves and 5% of the value of net assets for capital reserves.

In 2009, the Governmental Accounting Standards Board (GASB), the governing body charged with establishing accounting and financial reporting standards for governments, issued Statement 54, which changed the way fund balances are reported on financial statements. The City prepares the budget per Kansas statute on a cash basis where cash balances are not typically presented according to GASB 54 designations. However, the City recognizes that the same constraints apply and is presenting the budgetary cash balances in the GASB 54 format for the purposes of this document.

Non-spendable: This includes amounts that are a) not spendable in any form, or b) legally or contractually required to remain intact. This includes items that are not expected to be converted to cash, such as inventories, pre-paid items, or long-term notes receivable.

Restricted: This includes amounts that can be spent only for the specific purposes stipulated by external sources either constitutionally or through legislation. Restrictions may only be lifted with the consent of the source provider. This includes grants or certain types of sales taxes.

Committed: This includes amounts that can only be used for specific purposes determined by a formal action (resolution/ordinance) of the City's highest level of decision-making authority – the City Commission. Commitments may only be lifted by taking the same formal action that originally imposed the restriction (resolution/ordinance).

Assigned: This includes amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by a) the City Commission or b) the City Manager to which the Commission has delegated the authority to assign amounts to be used for specific purposes.

Unassigned: This includes the classification of the residual amount for the General Fund and includes all amounts not contained in the above-mentioned classifications. Unassigned amounts are technically available for any purpose.

In situations where expenditures are made for a purpose that has amounts available in multiple fund balance classifications, fund balances are depleted in the order of restricted, committed, assigned, and unassigned.

RISK ASSESSMENT

In order to determine the appropriate level of reserves, risk factors must be analyzed. Several risk factors that are taken in to consideration are:

- Revenue volatility
- Infrastructure condition
- Extreme events such as weather
- External Factors – such as decisions from other levels of government and global events, i.e. COVID-19.

Risk is defined as the likelihood and the level of loss caused by an undesirable event.

Revenue volatility comes from many facets of economic downturns such as a decrease in property values, a heavy reliance on sales tax (it represents 36% of general fund revenues) which are highly susceptible to economic downturns, and a reluctance to invest in or expand businesses. Another economic factor relates to closure of a major industry—for example CMOP recently moved its business, which resulted in job loss. The City of Leavenworth benefits from the presence of several federal institutions such as Fort Leavenworth, the Veteran’s Hospital, the US Marshall’s prison, and the United State Penitentiary, as well as several state institutions. These help stabilize the City’s economy but do not make it totally unsusceptible to the effects of recession. Since 36% of the City’s revenues are from sales tax, this is a risk factor to be considered in determining acceptable reserve levels. Additionally, the global pandemic affected revenues for numerous small businesses in the City.

Infrastructure condition must be assessed periodically to ensure the health and safety of the citizens. As mentioned earlier, budgetary pressures can cause a delay in addressing maintenance issues which results in deteriorating infrastructure and costs more to correct in future years. Having reserves specifically designated for capital improvements is necessary to maintain the City’s infrastructure. During the annual capital improvement planning (CIP) process, the City identified over \$46 million of needed capital improvements. In order to address these needs, the City committed \$2m annually for street and road resurfacing, \$1.1m in storm water maintenance, and approximately \$1.4m for sewer infrastructure maintenance. Debt was and will be issued for the streets maintenance and parks upgrades. Resources allocated for CIP are used to repay debt used to fund infrastructure improvements, which limits the amount available for future projects and equipment replacement.

Extreme weather events also add an element of risk. The City’s biggest risk from weather events are due to floods and tornadoes. The Missouri River is the eastern border of the City. Historically, the river had high water levels that led to flooding once every 3 years, and sometimes more frequently than that. According to the Hydrologic Prediction Service, the “action stage” of the Missouri River in Leavenworth is 17 feet, the “flood stage” is 20 feet. The Missouri River water levels exceeded 20 feet in 2015, 2016, 2018, and 2019. The 2019 crest in March was the second highest in history at 31.3 feet, with the 1993 flood being the highest at 35.34 feet. In 2011, the river water levels reached 30.80 feet. While preventive measures taken in previous years addressed some issues, there are still expenses associated with preparing for these events

that are outside normal operations – such as preparing 1500-3000 sandbags and blocking off streets. Additionally, there are repairs and maintenance that occur due to processing huge amounts of water, such as replacing the clarifier at the wastewater treatment plant and cleanup of the camp grounds. In addition to the campground cleanup, there is lost revenue from not having it available for use.

Other external factors include extreme ice or snowfalls – which the City experienced in late 2018 and early 2019; hazardous materials spills; extreme cold spells like 2021, and the next recession, which is occurring now.

The Government Finance Officers Association (GFOA) recommends minimum reserves at 16% of revenues for governmental funds and two months of expenditures for enterprise funds, but also recommends that each governmental entity evaluates its own risk and determines what its needs are. The City has determined that it should maintain the equivalent of two months of expenditures as a minimum reserve level. Current reserve levels slightly exceed 16%.

SUMMATION AND RECOMMENDATION:

Fortunately, the City of Leavenworth has had reserves to rely on during the worst of the most recent economic downturn, as well as, federal funding for the most recent pandemic; however, those reserves will decline if they are used to balance the budget.

Current decisions and plans will have a direct impact on the City's financial stability and the ability of the City to thrive through future financial challenges. The purpose of this document is to outline the current financial position and provide insight into some of the issues that the City faces in the near future.

As mentioned earlier, external factors are those that the city has very little control over even though those factors have a significant impact on our financial position. Some of those factors are property valuations, extreme or unusual weather, intergovernmental funding sources, changes in inflation, unemployment rates, health insurance costs, property and liability insurance costs, retirement rate changes, and other consumer pricing increases.

Deferring maintenance on city infrastructure and other fixed assets is both costly and inefficient. Providing service to the citizens efficiently and effectively requires that we devote resources to maintaining and/or replacing those assets.

Cities can only generate revenues allowed to them by State Statute. Current legislation has placed limits on cities' ability to generate the revenues needed to provide services by imposing the property tax revenue neutral rate.

Changes in our economic condition will affect our projections. We will review our situation annually and adjust as needed.

Recommendations and items to consider for the 2023 budget preparation:

Revenues

- 2.5% increase in assessed valuation for 2023 through 2026
- 6.6% inflation for 2023; 4% annual inflation for 2024 through 2026
- No change in mills levy in the general fund for 2023 through 2026
- 1.0 increase in mills for the recreation fund which will reduce the subsidy from CIP sales tax, thus increasing the amount available for capital improvements
- 3.0% annual increase in sewer rates for operations through 2026 and 1% increase through 2026 for capital outlay
- 3.0% annual increase in Refuse rates through 2026

Expenditures

- Approximately \$100,000 in property tax refunds to property owners in the NRAs
- 3.5% increase in COLA (at a minimum)
- 9% increase in employee health insurance
- .07% decrease in KPERs and 1.13% increase in KP&F
- Complete an efficiency/rate study for the Recreation Fund
- Complete a Street Fund analysis to identify ways to reduce expenditures
- Bring utility billing in house – this is currently outsourced to the Water Dept., but costs the City about \$276,000 annually
- Allocate resources for KDOT transportation grant matching funds and continue to seek infrastructure grants – possibly through additional ARPA funding or the new federal infrastructure plan
- Consider employee retention by funding merit pay or at least covering the inflation rate through COLA increases

Debt Service

Effective financial management includes analyzing several funding mechanisms to determine what option is the most beneficial to the City. In some cases, issuing debt is the best available option. The City of Leavenworth traditionally uses debt for equipment and capital improvements which cost too much to pay from the operating budget. The length of the debt issuances do not exceed the estimated useful life of the asset being funded by the debt. The financial plan for the City includes debt payments for current obligations and forecasted payments associated with issuing new debt in 2021. Some of those additional payments are anticipated to begin in 2022 and some in 2023 (Refunding).

In 2021, Moody's Investors Service reviewed and assigned a rating of Aa2 to the City of Leavenworth for the 2021-A and 2021-B bond issuances. These 2021-A series bonds were issued to redeem \$1,320,000 in temporary notes issued for the 2020 Pavement Management program, \$6,040,000 in bonds for the Thornton Street/10th Avenue Reconstruction, and \$365,000 in bonds for New Lawrence Road. A portion of the issuance, \$1,310,000, was used to purchase a new 100" aerial ladder fire truck. The 2021-B series bonds refunded the 2013-A and 2016-A series bonds. The City's bond rating has remained constant for several years.

The revenues for making the debt payments are derived from the following sources based upon the nature of the improvement and the type of debt that has been issued:

- Property Taxes
- Charges for Services
- Storm Water Impact fee
- Special Assessments
- Investment Income
- Transfers
- Other

Types of Debt

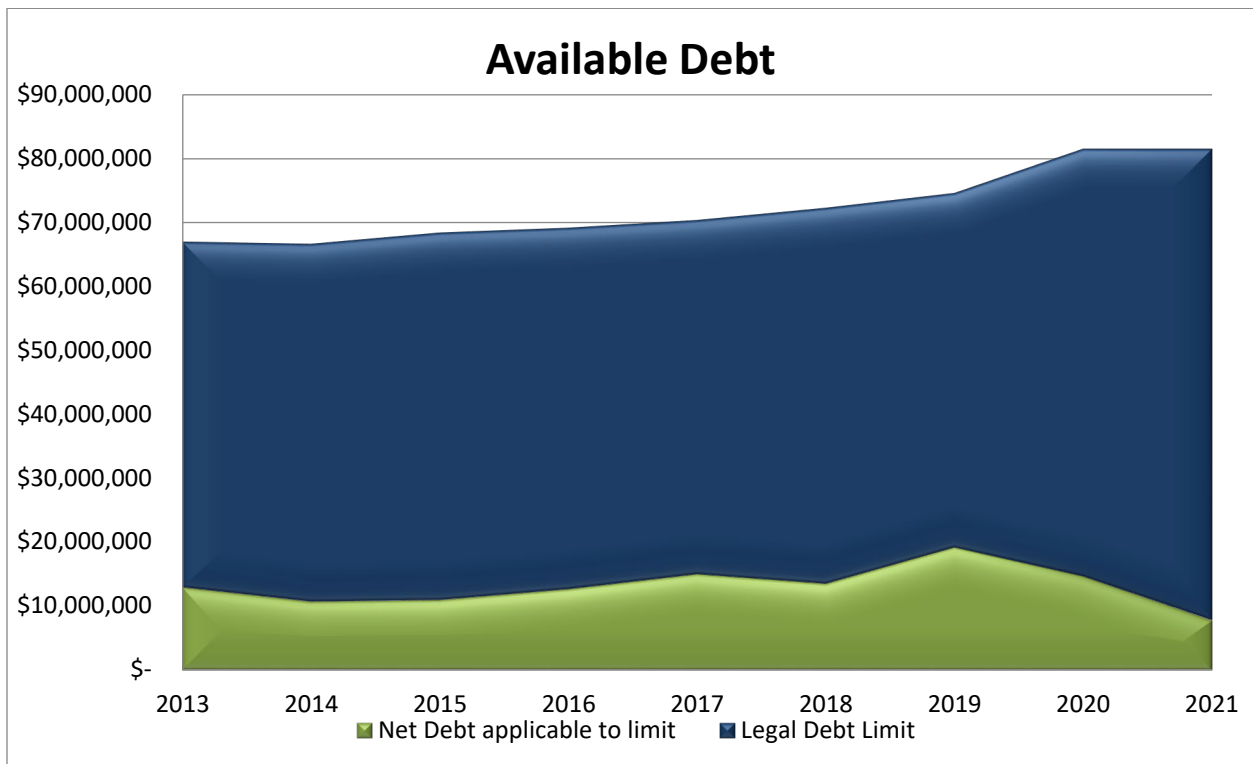
The City of Leavenworth mostly uses general obligation bonds, temporary notes, and capital leases to pay for equipment, infrastructure, and improvements. General Obligations (G.O.) bonds are those that require pledging the full faith and credit of the City, including levying property taxes. The City issues this type of bond, even for debt that will be paid from utility revenues, since the interest rates tend to be lower for G.O. Bonds. The interest rates are lower because the risk of default is lower.

Effective debt management requires monitoring debt levels to ensure the soundness of the City's financial position and continued credit worthiness. K.S.A. 10-308 stipulates that the amount of debt Kansas cities can issue cannot be greater than thirty-percent (30%) of the assessed valuation of the city. For the purpose of the statute, assessed valuation is defined as the value of all tangible property certified to the County Clerk on the previous August 25th, which includes the assessed valuations of motor vehicles. K.S.A. 10-309 identifies certain types of debt that are not subject to the legal debt limit.

The following chart shows the City’s actual ratios for 2021 compared to the goals established in the Debt Policy:

<u>Policy Levels</u>	<u>Goal</u>	<u>Actual</u>
Net direct bonded debt:		
Statutory requirements for General Obligation Debt (less than)	30%	11.1%
City’s General Obligation Debt (as a percent of legal debt margin)	28%	9.6%
General Obligation Debt per Capita	\$1,000	\$835
Mills (not to exceed)	10 mills	7.785 mills

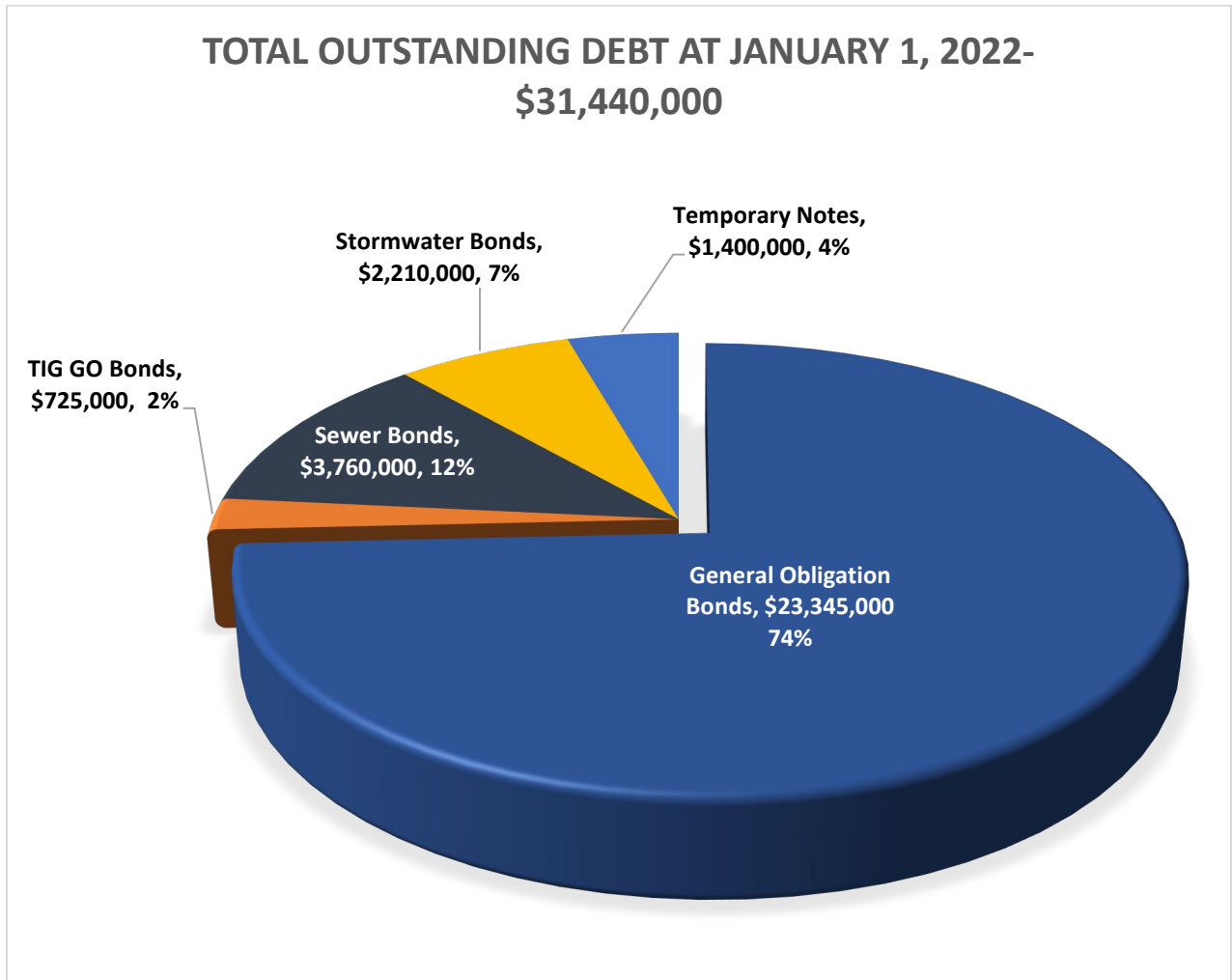
The following graph shows the difference between the City’s current total outstanding G.O. Debt compared to what is allowed according to state statutes. The green indicates the City’s current level of G.O. Debt that is applicable to the debt limits and the blue indicates the level of debt capacity to stay within legal limits (30% of assessed valuation including motor vehicle):



It should be noted that having the capacity to legally issue additional debt does not necessarily mean there are enough resources to pay for additional debt. As mentioned previously, there are debt types that do not

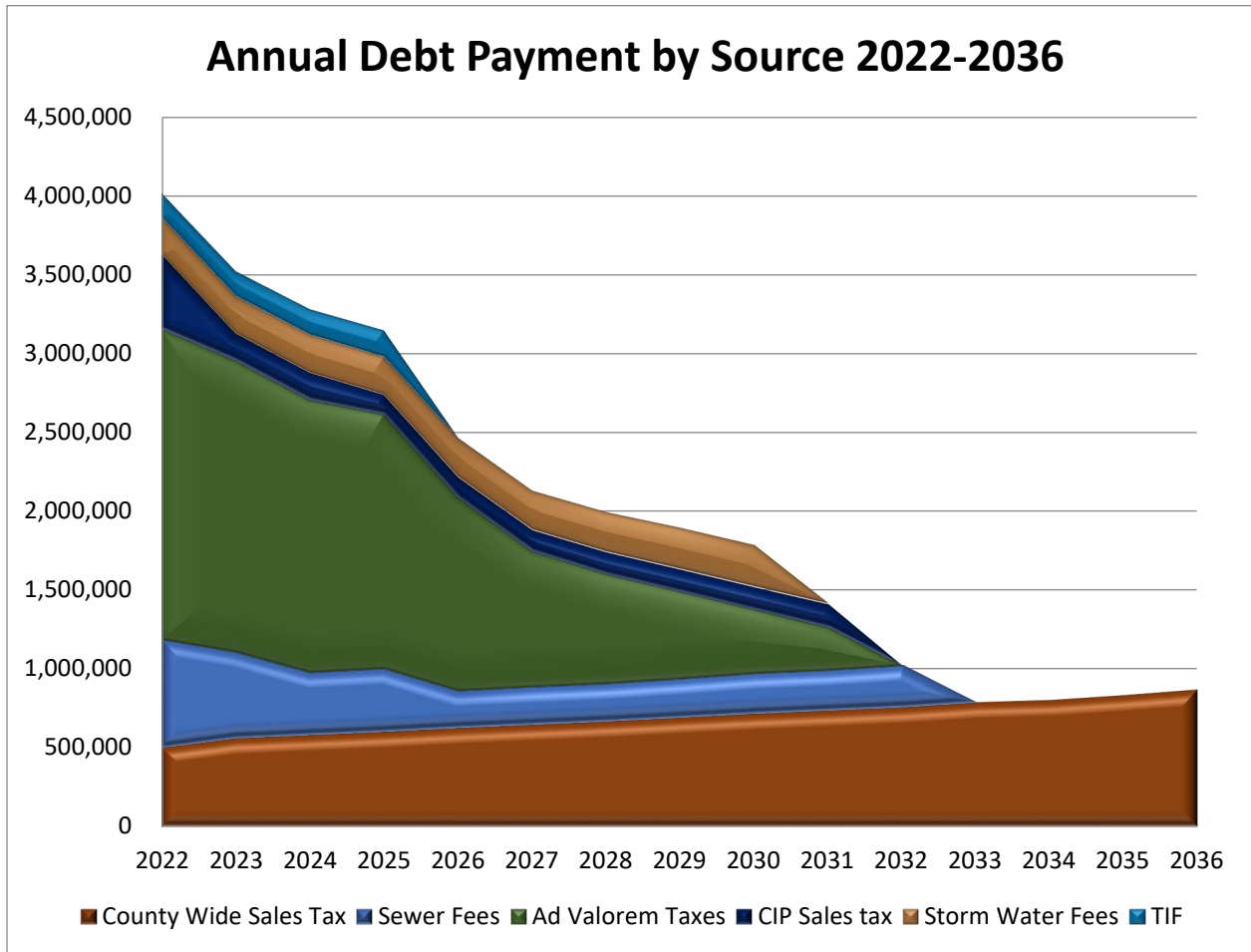
apply to the debt limit. In addition to the debt reflected in the above graph, the City has \$23,649,334 in traffic way, refunding, and utility bonds that are not subject to the debt limits.

The following chart shows the City's debt total and the percentage each type is of the total:



Cumulative Debt:

The following graph depicts the City's total annual debt payments and the year the bonds are scheduled to be retired at the current debt level. This changes annually due to new issuances.



The following section identifies each of the City's debt issuances, the purpose and amount of the issuances, the funding source and whether they are taxable bonds. The City of Leavenworth is considered part of the small bond market and typically must stay within a \$10,000,000 annual issuance amount for tax-exempt bonds.

Bonds:

Bonds make up 75% of the City's total debt. They have various maturity times (mostly 10 years) and various funding sources such as sales tax, property taxes, grants, and operating revenues.

2011-B was issued in the amount of \$6,250,000 to refund 2002-A which was for Fire Station #1; 2002-B which was for the Aquatic Center; 2002-C which was for Fire Station #2; the Gatewood Street Benefit district; 2003-A for pavement management; and 2007-A which was for pavement management. These are exempt from debt limit calculations, were issued for 10 years, and are paid from property taxes. **(This debt will be retired in 2022.)**

2012-A was issued in the amount of \$4,165,000 for the construction of a new disinfection system at the wastewater treatment plant. These are exempt from debt limit calculations, were issued for 20 years and are paid from sewer operations. **(This was partially refunded in 2020.)**

2012-B was issued in the amount of \$5,300,000. Of this amount, \$1,740,000 was for sewer plant improvements and are paid from sewer operations; \$1,680,000 was to redeem the temporary notes for the annual pavement management program and are paid from ad valorem taxes; and the balance was used to refund series 2002-C; 2005-A, which was for City Hall Improvements and Muncie Road; and 2008-A and are paid from property taxes. These are 10 year, tax exempt bonds and are exempt from the debt limit calculations. **(This was partially refunded in 2020.)**

2013-A was issued in the amount of \$3,860,000. Of this amount, \$2,305,000 was for the construction of a new Animal Control Center, which are 10 year tax exempt bonds; are exempt from the debt limit calculations; and are paid from CIP Sales Tax; and \$1,555,000 are 10 year tax exempt bonds that were used to redeem temporary notes for the annual pavement management program, are paid from property taxes, and are exempt from the debt limit calculations. **(This was partially refunded in 2021.)**

2014-A was issued in the amount of \$5,040,000. Of this amount, \$2,630,000 was to refund 2009-A which was for sewer improvements, they are 10 year tax exempt bonds, are exempt from debt limit calculations, and are paid from the sewer operations; \$1,030,000 was used to refund the governmental funds portion of 2009-A; and the balance was to redeem temporary notes issued for the annual pavement management program; these are 10 year, tax exempt, are exempt from debt limit calculations, and are paid from property taxes. **(This was partially refunded in 2020.)**

2014-B was issued in the amount of \$490,000 for the purchase of a financial software system and information technology equipment and to pay the costs of conversion to the new system. These are 10 year, tax exempt bonds paid from CIP sales tax. These are not exempt from debt limit calculations. **(This will be retired in 2024.)**

2015-A was issued in the amount of \$1,700,000 for the redemption of the temporary notes issued for the annual pavement management program and are paid from ad valorem taxes. They are 10 year, tax exempt, and are exempt from debt limit calculations. **(This was partially refunded in 2020.)**

2015-B was issued in the amount of \$600,000 for the purchase of blighted property which was used as an economic development incentive. A TIF district was established, a new hotel was constructed and the property taxes generated by the TIF pay the debt payment. These are taxable bonds. **(This will be retired in 2025.)**

2016-A was issued in the amount of \$5,700,000. Of this amount, \$1,725,000 redeemed the temporary notes issued for the annual pavement management program (paid from ad valorem property taxes); \$1,340,000 was for the replacement of three (3) fire trucks (this portion is a 15 year bond and paid from CIP sales tax); and the balance refunded the 2011-A bonds, which were 15 year bonds and are paid from ad valorem property taxes. **(This was partially refunded in 2021.)**

2016-TIF was issued in the amount of \$875,000 and was for site preparation for an extended stay hotel. The property taxes generated by this TIF are paid into an escrow fund until there are enough funds available to retire the debt, then they will be available for another project. These are taxable bonds. **(This is scheduled to be retired in 2026, but based on revenues it will be retired in 2022.)**

2017-A was issued in the amount of \$4,910,000 and is a 20 year taxable bond. It was used for the City's share of the development of the Business and Technology Park. This project was a joint project with Leavenworth County. These bonds are paid from County Wide sales tax. **(This will be retired in 2036.)**

2017-B was issued in the amount of \$1,640,000 to redeem the notes for the annual pavement management program and is paid from ad valorem taxes. **(This will be retired in 2027.)**

2018-A was issued in the amount of \$1,410,000 to redeem the temporary notes for the 2017 pavement management program and is paid from ad valorem taxes. **(This will be retired in 2028.)**

2019-A was issued in the amount of \$1,340,000 to redeem the temporary notes for the 2018 pavement management program. These are paid from ad valorem taxes. **(This will be retired in 2029.)**

2020-A was issued in the amount of \$7,900,000 to redeem the temporary notes for the 2019 pavement management program, for two storm water projects, and to refund the Series 2012-A; 2012-B, 2014-A, and 2015-A bonds). These are tax exempt and will be paid from ad valorem taxes, sewer fees, and storm water fees. **(These are scheduled to be retired in 2032.)**

2021-A was issued in the amount of \$9,035,000 to redeem temporary notes for the Thornton St/10th Ave reconstruction, New Lawrence Rd, 2020 pavement management program, and for a 100' aerial ladder fire truck. These are tax exempt and will be paid from sales tax and ad valorem taxes. **(These will be retired in 2036)**

2021-B was issued in the amount of \$2,935,000 to refund 2013-A and 2016-A bonds. These are paid from ad valorem property taxes. **(These will be retired in 2031)**

Temporary Notes:

Temporary notes are a short term financing mechanism sometimes issued with the anticipation of issuing longer term bonds. The City uses temporary notes for construction projects whose cost may be difficult to project. Some of the City's current notes are going to be bonded in the near term; some are going to be bonded a couple of years out; some are not going to be bonded at all. As of November 2021, the City has one (1) temporary note with an outstanding balance totaling \$1,400,000. Temporary notes make up 24% of the City's debt and the details are discussed below:

2021A was issued in the amount of \$1,400,000 for the annual pavement management program. During the 2020 budget and CIP process, the Commission decided to increase the amount allocated for pavement management each year to \$2,000,000. \$1,400,000 will be bonded and the balance of \$600k will come from sales tax for 2022.

Going forward:

In 2022, the City will issue approximately \$1.4 million for the annual pavement management program and approximately \$900k for improvements to three parks. Currently, there are no plans to issue anymore additional debt in 2022. The pavement management program will be paid from ad valorem property taxes, the park upgrades will be paid from sales taxes. The pavement management notes will be bonded, the parks notes will not be bonded. A copy of the five-year capital improvement plan is located on page 197.

The following matrix shows the funding sources for each bonded debt issuance:

Series	Purpose	Source					
		Ad Valorem	CIP Sales Tax	TIF Property Tax	County Wide Sales Tax	Sewer Operating	Stormwater Project
2011B	Refunding	*					
2012B	Refunding/Imp	*					
2013A	Improvements	*	*				
2014A	Refunding/Imp	*					
2014B	Fin Software		*				
2015A	Improvements	*					
2015B	Improvements-taxable			*			
2016A	Fire Trucks, Refunding, Improvements	*	*				
2016-A	TIF Bonds-taxable			*			
2017A	Bus& Tech Park				*		
2017B	2016 Pavement Management	*					
2018A	2017 Pavement Management	*					
2019A	2018 Pavement Management	*					
2020A	2019 Pavement Management, Refunding	*					
2012A	Sewer Improvements					*	
2012B	Sewer Improvements					*	
2014A	Sewer Refunding					*	
2020A	Sewer Refunding					*	
2020A	Stormwater Improvements						*
2021A/B	Infrastructure, refunding	*	*		*		

The schedule on the following pages show the annual debt service requirement by year and by series (split between governmental activities and business-type activities).

Series	Series	Principal	Interest	Total
Governmental Activities				
2022				
GO Refunding	2011-B	295,000	7,670	302,670
GO Refunding & Internal Improvements	2012-B	185,000	3,515	188,515
Internal Improvements	2013-A	400,000	7,800	407,800
GO Refunding & Internal Improvements	2014-A	145,000	4,212	149,212
Financial Software	2014-B	50,000	4,650	54,650
Internal Improvements - Taxable	2015-B	60,000	7,690	67,690
Internal Improvements, Fire Equip, Refunding	2016-A	435,000	8,700	443,700
TIF Bonds-Taxable	2016-A	90,000	7,178	97,178
Business & Technology Park	2017-A	205,000	145,265	350,265
2016 Pavement Management	2017-B	160,000	26,473	186,473
2017 Pavement Management	2018-A	135,000	31,250	166,250
2018 Pavement Management	2019-A	125,000	33,300	158,300
2019 Pavement Management	2020-A	275,000	25,900	300,900
2020 Pavement Mgt & Firetruck	2021-A	535,000	282,980	817,980
GO Refunding	2021-B	0	115,750	115,750
2022 Total		3,095,000	712,333	3,807,333
2023				
Financial Software	2014-B	55,000	3,300	58,300
Internal Improvements - Taxable	2015-B	65,000	6,040	71,040
TIF GO Bonds-Taxable	2016-A	90,000	6,008	96,008
Business & Technology Park	2017-A	215,000	137,065	352,065
2016 Pavement Management	2017-B	165,000	22,872	187,872
2017 Pavement Management	2018-A	140,000	27,200	167,200
2018 Pavement Management	2019-A	130,000	29,550	159,550
2019 Pavement Management	2020-A	480,000	25,124	505,124
2020 Pavement Mgt & Firetruck	2021-A	620,000	201,163	821,163
GO Refunding	2021-B	780,000	115,750	895,750
2023 Total		2,740,000	574,072	3,314,072
2024				
Financial Software	2014-B	55,000	1,650	56,650
Internal Improvements - Taxable	2015-B	65,000	4,252	69,252
TIF GO Bonds-Taxable	2016-A	95,000	4,702	99,702
Business & Technology Park	2017-A	225,000	128,465	353,465
2016 Pavement Management	2017-B	170,000	18,748	188,748
2017 Pavement Management	2018-A	145,000	23,000	168,000
2018 Pavement Management	2019-A	130,000	25,650	155,650
2019 Pavement Management	2020-A	475,000	21,350	496,350
2020 Pavement Mgt & Firetruck	2021-A	635,000	188,563	823,563
GO Refunding	2021-B	650,000	84,550	734,550
2024 Total		2,645,000	500,930	3,145,930

Series	Series	Principal	Interest	Total
Governmental Activities - Continued				
2025				
Internal Improvements - Taxable	2015-B	70,000	2,205	72,205
TIF GO Bonds-Taxable	2016-A	95,000	3,230	98,230
Business & Technology Park	2017-A	235,000	122,390	357,390
2016 Pavement Management	2017-B	175,000	14,498	189,498
2017 Pavement Management	2018-A	150,000	18,650	168,650
2018 Pavement Management	2019-A	135,000	21,750	156,750
2019 Pavement Management	2020-A	325,000	16,600	341,600
2020 Pavement Mgt & Firetruck	2021-A	650,000	163,512	813,512
GO Refunding	2021-B	670,000	58,550	728,550
2025 Total		2,505,000	421,385	2,926,385
2026-2030				
TIF Bonds-Taxable	2016A	95,000	1,662	96,662
Business & Technology Park	2017-A	1,335,000	499,428	1,834,428
2016 Pavement Management	2017-B	365,000	15,035	380,035
2017 Pavement Management	2018-A	465,000	28,800	493,800
2018 Pavement Management	2019-A	590,000	45,000	635,000
2019 Pavement Management	2020-A	710,000	36,488	746,488
2020 Pavement Mgt & Firetruck	2021-A	3,580,000	511,262	4,091,262
GO Refunding	2021-B	750,000	68,950	818,950
2026-2030 Total		7,890,000	1,206,625	9,096,625
2031-2035				
Business & Technology Park	2017A	1,695,000	256,160	1,951,160
2020 Pavement Mgt & Firetruck	2021-A	2,550,000	163,325	2,713,325
GO Refunding	2021-B	85,000	2,550	87,550
2031-2035 Total		4,330,000	422,035	4,752,035
2036-2040				
Business & Technology Park	2017A	400,000	14,200	414,200
2020 Pavement Mgt & Firetruck	2021-A	465,000	9,300	474,300
2036-2040 Total		865,000	23,500	888,500
Governmental Total		24,070,000	3,860,880	27,930,880
Business-type activities				
2022				
Sewer Improvements	2012-A	205,000	4,100	209,100
Sewer Improvements	2012-B	160,000	5,750	165,750
Sewer Refunding	2014-A	320,000	6,250	326,250
Sewer Refunding	2020-A	0	41,325	41,325
Stormwater	2020-A	235,000	31,525	266,525
2022 Total		920,000	88,950	1,008,950

Series	Series	Principal	Interest	Total
Business-type Activities - Continued				
2023				
Sewer Refunding	2020-A	545,000	45,602	590,602
Storm Water	2020-A	235,000	29,175	264,175
2023 Total		780,000	74,777	854,777
2024				
Sewer Refunding	2020-A	395,000	39,125	434,125
Storm Water	2020-A	240,000	26,825	266,825
2024 Total		635,000	65,950	700,950
2025				
Sewer Refunding	2020-A	400,000	35,175	435,175
Storm Water	2020-A	240,000	24,425	264,425
2025 Total		640,000	59,600	699,600
2026-2030				
Sewer Refunding	2020-A	1,215,000	108,288	1,323,288
Storm Water	2020-A	1,260,000	65,099	1,325,099
2026-2030 Total		2,475,000	173,387	2,648,387
2031-2035				
Sewer Refunding	2020-A	520,000	13,737	533,737
2031-2035 Total		520,000	13,737	533,737
Enterprise Total		5,970,000	476,401	6,446,401
Grand Total		30,040,000	4,337,280	34,377,281

Debt Service Ratios

In addition to the ratios established by the Debt Management Policy, there are other ratios that can assist in managing debt levels:

Debt Service as a percentage of total non-capital expenditures:

	2018 Audited Actuals	2019 Audited Actuals	2020 Audited Actuals
Total Non-capital Expense	\$31,953,858	\$31,905,120	\$32,601,866
Annual Debt Service	\$3,545,998	\$3,747,970	\$4,748,128
Debt Service % of Total Expense	11.1%	11.7%	14.6%

Debt service as a percentage of actual taxable property value:

Fiscal Year	General Obligation Bonds		Less: Amounts Available in Debt Service Fund	Total Primary Government	Percentage of Estimated Actual Taxable Value of Property
	Governmental Activities	Business-type Activities			
2012	19,960,000	10,115,000	319,652	29,755,348	2.1%
2013	21,270,000	9,460,000	320,222	30,409,778	2.2%
2014	17,990,000	8,780,000	677,320	26,092,680	1.8%
2015	17,405,000	8,050,000	320,346	25,134,654	1.8%
2016	18,535,000	7,305,000	415,724	25,424,276	1.8%
2017	22,405,000	6,555,000	315,640	28,644,360	2.0%
2018	21,070,000	5,800,000	361,513	26,508,487	1.8%
2019	19,545,000	5,160,000	361,513	24,343,487	1.6%
2020	18,085,000	6,855,000	361,513	24,578,487	1.5%
2021	24,070,000	5,970,000	361,513	29,678,487	1.7%

City of Leavenworth, Kansas
Schedule of Positions by Function, Department, and Division

	2019	2020	2021	2022
Administration				
City Manager's Office				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00
Public Information Officer	1.00	1.00	1.00	1.00
Total City Manager's Office	4.00	4.00	4.00	4.00
Court				
Judge	1.00	1.00	1.00	1.00
City Prosecutor	1.00	1.00	1.00	1.00
City Attorney (Contractor)	1.00	1.00	1.00	1.00
Public Defender	2.00	2.00	2.00	2.00
Senior Court Clerk	1.00	1.00	1.00	1.00
Court Clerk ⁽¹⁾	1.00	1.00	1.00	2.00
PT Court Clerk ⁽¹⁾	1.00	1.00	1.00	0.50
Total Court	8.00	8.00	8.00	8.50
Convention and Visitor's Bureau				
CVB Manager	1.00	1.00	1.00	1.00
Tourism Services Coordinator	1.00	1.00	1.00	1.00
PT CVB Admin. Assist.	0.50	0.50	0.50	0.50
Total CVB	2.50	2.50	2.50	2.50
City Clerk's Office				
City Clerk	1.00	1.00	1.00	1.00
Assistant City Clerk	1.00	1.00	1.00	1.00
Clerk	2.00	2.00	2.00	2.00
Total City Clerk's Office	4.00	4.00	4.00	4.00
Human Resources				
HR Director	1.00	1.00	1.00	1.00
HR Specialist	1.00	1.00	1.00	1.00
Part Time Admin Assistant	0.50	0.50	0.50	0.50
Total Human Resources	2.50	2.50	2.50	2.50
Finance Department				
Finance Director	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	1.00
Staff Accountant ⁽²⁾	2.00	2.00	2.00	3.00
Total Finance	4.00	4.00	4.00	5.00

City of Leavenworth, Kansas
Schedule of Positions by Function, Department, and Division

	2019	2020	2021	2022
Information Technology				
IT Director	1.00	1.00	1.00	1.00
IT Specialist	1.00	1.00	1.00	1.00
Help Desk Technician	1.00	1.00	1.00	1.00
Total Information Technology	3.00	3.00	3.00	3.00
Probation Services				
Probation Officer II	1.00	1.00	1.00	1.00
Probation Officer I	1.00	1.00	1.00	1.00
Part Time Admin Assistant	1.00	1.00	1.00	1.00
Total Probation	3.00	3.00	3.00	3.00
TOTAL ADMINISTRATION	31.00	31.00	31.00	32.50
Public Safety				
Police Department				
Police Chief	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00	3.00
Administrative Specialist	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
IT Specialist II	1.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00
Records Clerk	4.00	4.00	4.00	4.00
Evidence Custodian (Officer)	1.00	1.00	1.00	1.00
Dispatcher Supervisor (Sergeant)	1.00	1.00	1.00	1.00
Dispatcher	10.00	10.00	10.00	10.00
Administrative Clerk	1.00	1.00	1.00	1.00
Sergeant	11.00	11.00	11.00	11.00
Detective ⁽³⁾	8.00	8.00	8.00	7.00
Officer	36.00	36.00	36.00	36.00
Animal Control Supervisor	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00
Kennel Attendant ⁽³⁾	1.00	1.00	1.00	2.00
Kennel Records Clerk ⁽³⁾	-	-	-	1.00
Total Police Department	85.00	85.00	85.00	86.00

City of Leavenworth, Kansas
Schedule of Positions by Function, Department, and Division

	2019	2020	2021	2022
Fire Department				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00
Battalion Chief	4.00	4.00	4.00	4.00
Fire Captain	12.00	12.00	12.00	12.00
Fire Driver/Operator	12.00	12.00	12.00	12.00
Firefighter	23.00	23.00	23.00	23.00
Safety Officer/Health Inspector	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total Fire Department	55.00	55.00	55.00	55.00
TOTAL PUBLIC SAFETY	140.00	140.00	140.00	141.00

Public Works				
Administration and Engineering				
Public Works Director	1.00	1.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	1.00	1.00
Engineer ⁽⁴⁾	-	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00
Engineering Technician	2.00	2.00	2.00	2.00
GIS Coordinator	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00
Building Inspector ⁽⁴⁾	1.00	1.00	1.00	2.00
Administrative Clerk	1.00	1.00	1.00	1.00
Total Administration and Engineering	10.00	11.00	11.00	11.00

Garage and Service Center				
Master Mechanic	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00
Administrative Assistant ⁽⁵⁾	0.50	0.50	0.50	-
Parts Clerk	1.00	1.00	1.00	1.00
Total Garage and Service Center	4.50	4.50	4.50	4.00

Streets				
Operations Superintendent	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Street Foreman	1.00	1.00	1.00	1.00
Equipment Operator	11.00	11.00	11.00	11.00
Total Streets	14.00	14.00	14.00	14.00

City of Leavenworth, Kansas
Schedule of Positions by Function, Department, and Division

	2019	2020	2021	2022
Traffic				
Traffic Control Technician	1.00	1.00	1.00	1.00
Total Traffic	1.00	1.00	1.00	1.00

Wastewater Treatment Plant & Sewer Collection				
Wastewater Plant Superintendent	1.00	1.00	1.00	1.00
WPC Assistant Superintendent	1.00	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00	1.00
WPC Lab Technician	1.00	1.00	1.00	1.00
WPC Operator I ⁽⁶⁾	6.00	6.00	6.00	8.00
WPC Operator II	5.00	5.00	5.00	5.00
WPC Operator III	1.00	1.00	1.00	1.00
Engineering Technician II	1.00	1.00	1.00	1.00
Total Wastewater Treatment	17.00	17.00	17.00	19.00

Storm Water				
Equipment Operator ⁽⁷⁾	1.00	1.00	1.00	2.00
Storm Water Laborer ⁽⁷⁾	1.00	1.00	1.00	-
GIS Technician	1.00	1.00	1.00	1.00
Total Stormwater	3.00	3.00	3.00	3.00

Refuse				
Solid Waste Foreman	1.00	1.00	1.00	1.00
Solid Waste Collector	5.00	5.00	5.00	5.00
Solid Waste Equip Operator I	1.00	1.00	1.00	1.00
Solid Waste Equip Operator II ⁽⁸⁾	3.00	3.00	3.00	2.00
Solid Waste Laborer ⁽⁸⁾	-	-	-	1.00
Brush Site Operator	1.00	1.00	1.00	1.00
Part Time Administrative Assistant ⁽⁸⁾	-	-	-	0.50
Part Time Recycling Monitor	0.50	0.50	0.50	0.50
Total Refuse	11.50	11.50	11.50	12.00
TOTAL PUBLIC WORKS	61.00	62.00	62.00	64.00

Housing and Community Development				
Community Development				
Community Development Coordinator	1.00	1.00	1.00	1.00
Total Community Development	1.00	1.00	1.00	1.00

City of Leavenworth, Kansas
Schedule of Positions by Function, Department, and Division

	2019	2020	2021	2022
Planning & Zoning				
Planning & Community Development Director	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total Planning & Zoning	3.00	3.00	3.00	3.00

Codes Enforcement				
Codes Officers	3.00	3.00	3.00	3.00
Part Time Administrative Clerk	0.50	0.50	0.50	0.50
Total Codes Enforcement	3.50	3.50	3.50	3.50

Rental Coordinator				
Rental Property Coordinator	-	1.00	1.00	1.00
Part Time Administrative Clerk ⁽⁹⁾	-	-	-	0.50
Total Rental Coordinator	-	1.00	1.00	1.50

Housing				
Housing Manager	1.00	1.00	1.00	1.00
Section 8 Coordinator	1.00	1.00	1.00	1.00
Housing Assistant	1.00	1.00	1.00	1.00
Housing Intake Specialist	1.00	1.00	1.00	1.00
Maintenance/Mechanic	1.00	1.00	1.00	1.00
Total Housing	5.00	5.00	5.00	5.00
TOTAL HOUSING & COMMUNITY DEVELOPMENT	12.50	13.50	13.50	14.00

Parks and Recreation				
Parks				
Parks Superintendent	1.00	1.00	1.00	1.00
Parks Foreman	1.00	1.00	1.00	1.00
Parks Technician	5.00	5.00	5.00	5.00
Parks Mechanic	1.00	1.00	1.00	1.00
Temporary Park Laborers	3.00	3.00	3.00	3.00
Part Time Campground Manager	0.25	0.25	0.25	0.25
Total Parks	11.25	11.25	11.25	11.25

Recreation				
Parks & Recreation Director	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Temporary Recreation Technicians	1.50	1.50	1.50	1.50
Secretary	1.00	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00	1.00

City of Leavenworth, Kansas
Schedule of Positions by Function, Department, and Division

	2019	2020	2021	2022
Aquatics Manager	1.00	1.00	1.00	1.00
Community Center Manager	1.00	1.00	1.00	1.00
RFCC Custodian	2.00	2.00	2.00	2.00
Part time Custodian (2)	1.00	1.00	1.00	1.00
Temporary Custodian (2)	1.00	1.00	1.00	1.00
Temporary Recreation & Concession Workers (9)	3.00	3.00	3.00	3.00
Temporary Pool Managers	1.00	1.00	1.00	1.00
Temporary Life Guards	5.00	5.00	5.00	5.00
Temporary Shift Coordinators	3.00	3.00	3.00	3.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Total Recreation	24.50	24.50	24.50	24.50
TOTAL PARKS & RECREATION	35.75	35.75	35.75	35.75
TOTAL CITY of LEAVENWORTH	280.25	282.25	282.25	287.25

Notes: Variance FY 21 - 22

⁽¹⁾ Courts converted a part-time Court Clerk to a full-time Court Clerk (added one-half [1/2] FTE) .

⁽²⁾ Finance Department added one (1) Staff Accountant.

⁽³⁾ Police Department reorganization included reducing Detectives by one (1) and adding a Kennel Attendant and a Kennel Records Clerk resulting in an increase of one (1) FTE.

⁽⁴⁾ Public Works Administration Reorganization includes eliminating one (1) vacant Engineering position and adding one (1) Building Inspector, resulting in no net change to the FTE.

⁽⁵⁾ Garage and Service Center eliminated one (1) part-time Administrative Assistant position (1/2 FTE).

⁽⁶⁾ Wastewater Treatment Plant and Sewer Collection added two (2) additional WPC Operator I Positions.

⁽⁷⁾ The Storm Water Department added one (1) Equipment Operator position and eliminated one (1) Storm Water Laborer position.

⁽⁸⁾ Refuse Department eliminated one (1) Equipment Operator, added one (1) Solid Waste Laborer, and added one (1) Part-time Administrative Assistant (1/2 FTE).

⁽⁹⁾ Rental Coordinator Department added one (1) Part-Time Administrative Clerk (1/2 FTE).

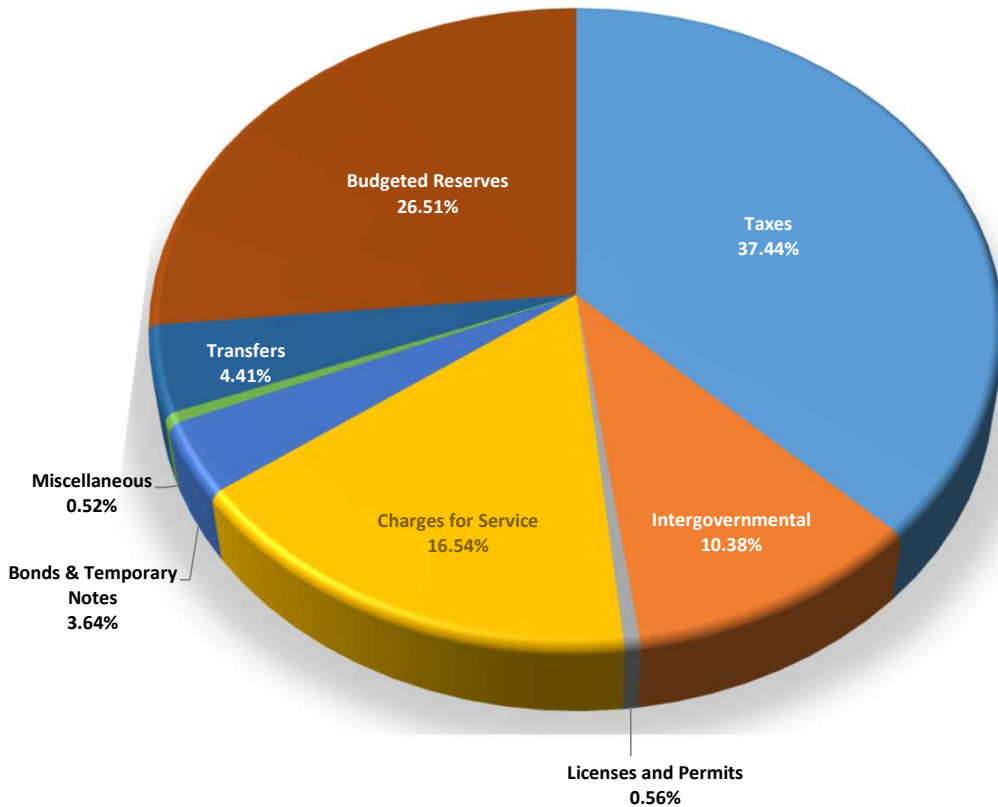
2022 Adopted Budget by Fund and Function

The following pages provide information about how the City's 2022 Adopted Budget is allocated by fund and by function. As discussed earlier, the City's total 2022 budgeted revenues include resources that are not required to be budgeted under Kansas Budget Laws. For these resources, the City conducts an internal budget process to show compliance with federal grant guidelines and for internal control purposes. These resources include federal grant dollars for moderate to low income residents and veterans housing and home repairs, first time home buyers assistance, blight removal, and assistance to social services agencies, such as CASA, Aid to Domestic Violence, etc. Even though these resources are not included on the state budget form, the previous year's resources are reported in the non-budgeted funds section of the form. The Commission approves a budget resolution to authorize the expenditure of these funds at the same time as it approve the operating budget.

City of Leavenworth, Kansas
Adopted Budget
January 1, 2022, through December 31, 2022

	CITY OF LEAVENWORTH REVENUES		
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	\$ 26,798,409	\$ 27,770,766	\$ 28,804,592
Intergovernmental	10,509,442	8,142,075	7,985,386
Licenses and Permits	412,881	457,333	429,400
Charges for Service	11,760,069	13,386,029	12,729,976
Bonds & Temporary Notes	1,166,832	-	2,800,000
Miscellaneous	973,220	829,659	398,300
Transfers	4,450,040	3,386,929	3,397,054
Budgeted Reserves	-	12,695,859	20,400,615
Total Revenues	\$ 56,070,893	\$ 66,668,650	\$ 76,945,323

2022 City of Leavenworth Revenues by Type

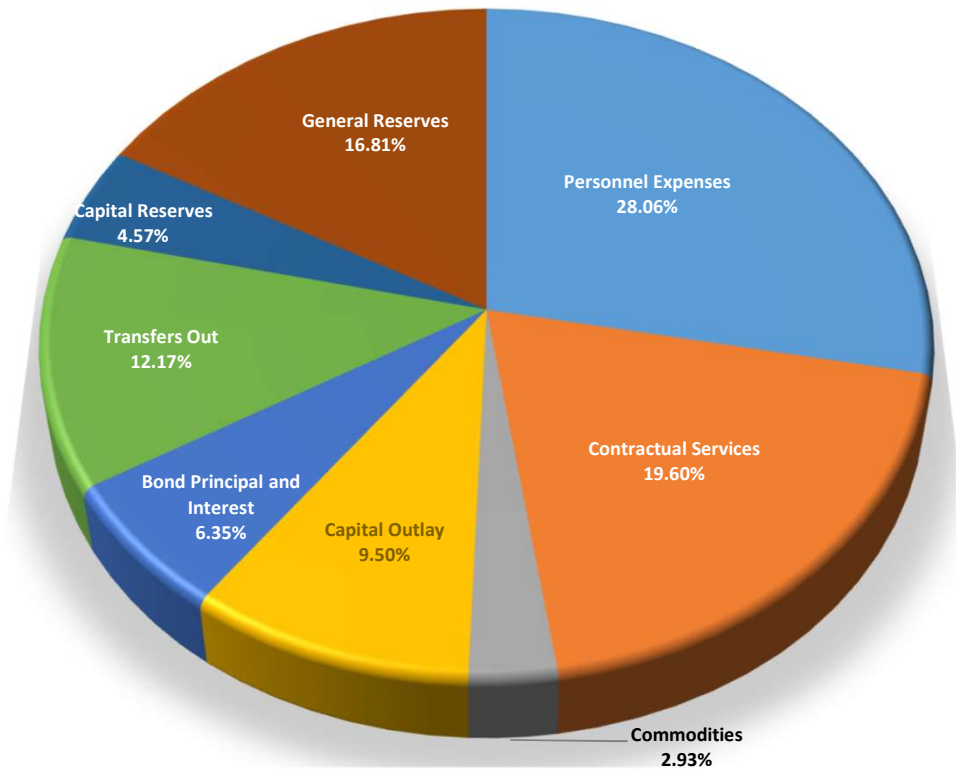


City of Leavenworth, Kansas
Adopted Budget
January 1, 2022, through December 31, 2022

	CITY OF LEAVENWORTH EXPENDITURES		
	2020 Actuals	2021 Budget	2022 Budget
EXPENDITURES			
Personnel Expenses	\$ 19,363,173	\$ 21,021,512	\$ 21,579,994
Contractual Services	12,982,982	13,584,403	15,073,579
Commodities	1,754,177	2,328,783	2,256,542
Capital Outlay	2,780,254	4,757,518	7,303,455
Bond Principal and Interest	4,491,924	4,367,495	4,886,373
Transfers Out	7,237,721	8,699,643	9,357,040
Capital Reserves	-	200,000	3,516,868
General Reserves	100	11,709,296	12,931,472
Total Expenses	\$ 48,610,331	\$ 66,668,650	\$ 76,905,323

City of Leavenworth Elected Positions	5.0	5.0	5.0
City of Leavenworth Contract Positions	1.0	1.0	1.0
City of Leavenworth FTE	282.25	282.25	287.25

2022 City of Leavenworth Expenditures by Type



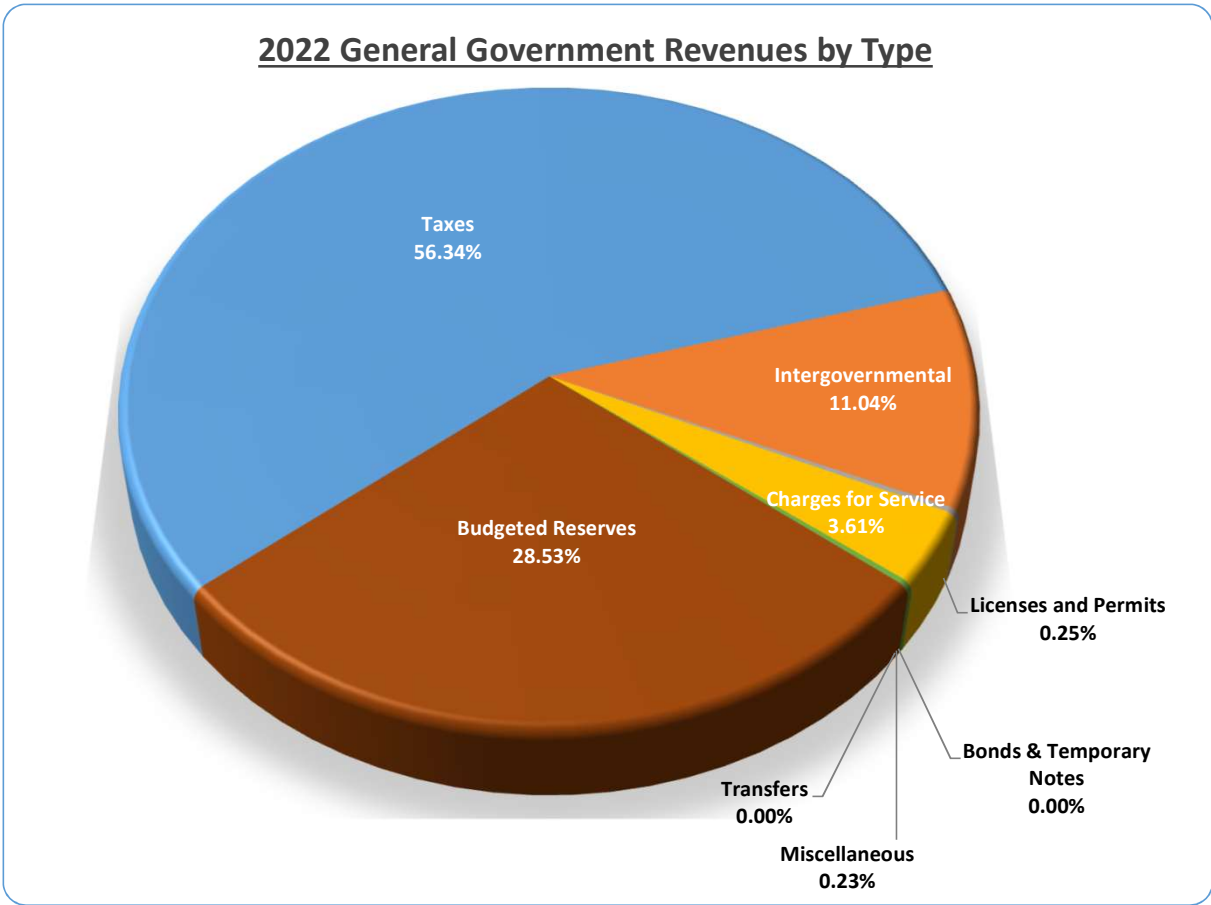
City of Leavenworth, Kansas
Proposed Budget
January 1, 2022, through December 31, 2022

2022 TOTAL BUDGETED EXPENDITURES BY FUND & FUNCTION

FUND	FUNCTION							Total Expenditures by Fund
	General Government	Public Safety	Public Works	Recreation & Culture	Community & Economic Development	Housing & Urban Development	Bond & Interest	
General Fund	\$ 8,474,914	\$ 13,817,533	\$ 2,834,812		\$ 92,000	\$ 52,196		\$ 25,271,455
Police Pension Fund	168,799							168,799
Fire Pension Fund	428,317							428,317
CIP Sales Tax Fund	1,322,276			1,110,864	78,795		335,000	2,846,935
Countywide Sales Tax Fund	590,712	402,500	1,292,000	182,000	371,005		945,000	3,783,217
Conventions and Visitors Bureau Fund	860,206							860,206
Probation Fund	275,645							275,645
ARPA Grant Fund	7,507,865							7,507,865
911 Fund		219,000						219,000
Police Seizure Fund		97,466						97,466
Police Grants Fund		10,000						10,000
Streets Fund			1,347,141					1,347,141
Street Capital Projects Fund			2,770,497					2,770,497
Sewer Fund			7,663,049					7,663,049
Storm Water Capital Projects Fund			2,329,254					2,329,254
Refuse Fund			3,270,922					3,270,922
Recreation Fund				2,867,099				2,867,099
Library Fund				1,033,500				1,033,500
Library Employee Benefits Fund				214,500				214,500
Economic Development Fund					1,249,823			1,249,823
Business & Technology Park Fund					390,000			390,000
TIF - Auto Incentives Fund					843,116			843,116
TIF - Hotel Incentives Fund					999,587			999,587
TIF - Retail Incentives Fund					533,293			533,293
Community Grants Fund					197,750			197,750
Community Development Fund					449,809			449,809
Planters II Fund						1,329,251		1,329,251
Housing Choice Voucher Program Fund						2,476,159		2,476,159
Bond & Interest Fund							5,471,668	5,471,668
Total Division Expenditures	\$ 19,628,734	\$ 14,546,499	\$ 21,507,675	\$ 5,407,963	\$ 5,205,178	\$ 3,857,606	\$ 6,751,668	\$ 76,905,323

City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

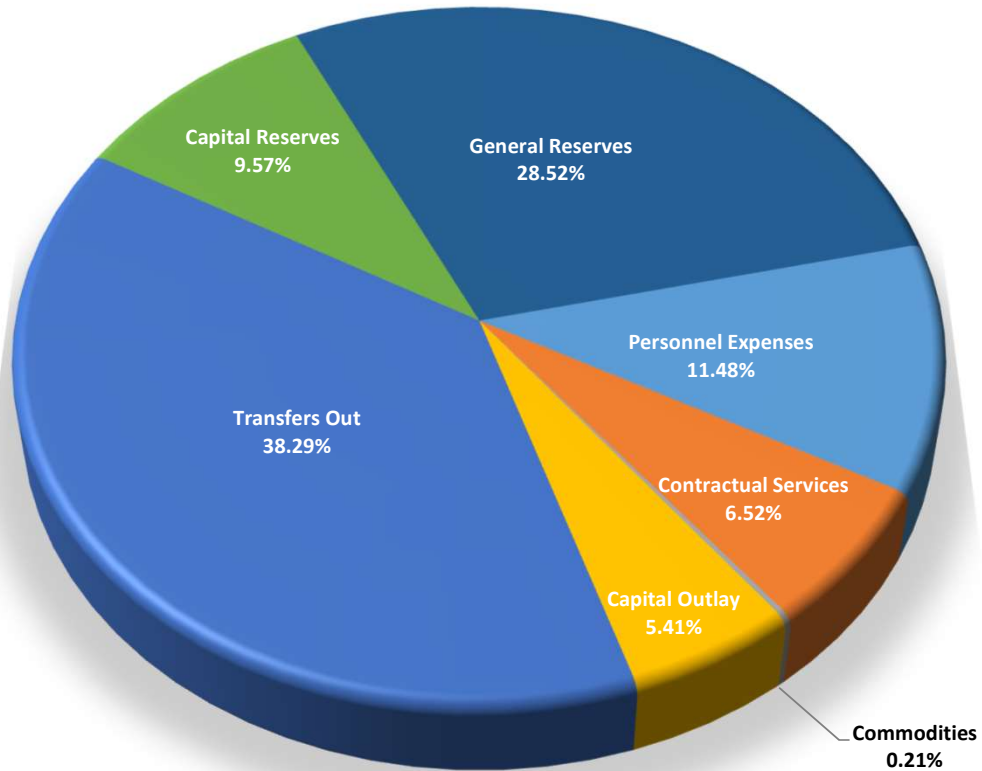
	GENERAL GOVERNMENT REVENUES		
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	20,989,901	21,747,181	22,348,486
Intergovernmental	6,863,126	4,442,828	4,379,062
Licenses and Permits	87,107	114,116	99,100
Charges for Service	1,336,010	1,490,191	1,432,079
Bonds & Temporary Notes	-	-	-
Miscellaneous	267,402	209,469	93,150
Transfers	-	-	-
Budgeted Reserves	-	5,536,497	11,315,962
Total Revenues	29,543,545	33,540,282	39,667,839



City of Leavenworth, Kansas
Adopted Budget
January 1, 2022, through December 31, 2022

	GENERAL GOVERNMENT EXPENDITURES		
	2020 Actuals	2021 Budget	2022 Budget
EXPENDITURES			
Personnel Expenses	2,415,289	2,565,044	2,806,317
Contractual Services	1,516,451	1,732,728	1,592,957
Commodities	117,293	57,249	50,873
Capital Outlay	782,798	1,000	1,322,276
Transfers Out	6,456,979	7,682,644	9,357,040
Capital Reserves	-	-	2,338,302
General Reserves	100	7,047,868	6,970,133
Total Expenses	11,288,911	19,086,534	24,437,898
General Government Elected Positions	5.0	5.0	5.0
General Government Contract Positions	1.0	1.0	1.0
General Government FTE	31.0	31.0	32.5

2022 General Government Expenditures by Type



City of Leavenworth, Kansas
Adopted Budget
January 1, 2022, through December 31, 2022

2022 General Government Expenditures by Function

Function	Expenses	Fund
City Commission	87,096	General Fund
City Manager	423,361	General Fund
Legal	110,385	General Fund
Contingency	50,000	General Fund
Airport	85,840	General Fund
Civil Defense	8,500	General Fund
Court	455,695	General Fund
Probation	275,645	Probation Fund
Convention and Visitors Bureau	635,206	Conventions and Visitors Bureau Fund
City Festival	225,000	Conventions and Visitors Bureau Fund
Information Technology	720,412	General Fund
City-Wide Expenses	97,228	General Fund
City Clerk	509,773	General Fund
Human Resources	327,937	General Fund
Finance	575,687	General Fund
General Revenue	5,115,000	General Fund
Police Pension	168,799	Police Pension Fund
Fire Pension	428,317	Fire Pension Fund
CIP Expenses	2,846,935	CIP Sales Tax Fund
Countywide Sales Tax	3,783,217	Countywide Sales Tax Fund
ARPA Transfers	7,507,865	ARPA Grant Fund
Total General Government Expenses	24,437,898	

2022 General Government Expenditures by Fund

Fund	Expenses
General Fund	8,566,914
Police Pension Fund	168,799
Fire Pension Fund	428,317
CIP Sales Tax Fund	2,846,935
Countywide Sales Tax Fund	3,783,217
Conventions and Visitors Bureau Fund	860,206
Probation Fund	275,645
ARPA Grant Fund	7,507,865
Total General Government Expenses	24,437,898

General Government: City Commission

Description:

The City Commission is the governing body for the City of Leavenworth. It is comprised of five (5) commissioners elected at large. Each year the commissioners vote to elect a Mayor amongst themselves.

Mission:

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

2022 Goals:

- Explore new ways for the Commission to reach the public (i.e. podcasts, social media, etc.)
- Allocate and use resources for basic and essential services that are responsive to changing needs.
- Support projects and improvements that lead to annexation.
- Continue performance measurement tools for determining how well we are providing City services, including exploring citizen satisfaction surveys.



Mayor

Nancy Bauder

100 N 5th Street

Leavenworth, KS 66048

913-680-2604

nbauder@firstcity.org

General Government: City Manager's Office

Description:

The City Manager is appointed by and serves at the pleasure of the City Commission. As the City's chief executive officer, the City Manager and his staff are responsible for the day to day administration of the City. The City Manager is responsible for the creation and submission of the annual budget.

Mission:

The mission of the City Manager's Office is to support the City Commission in formulating and implementing policies that provide responsive, effective and fiscally responsible services for residents of Leavenworth.

2022 Goals:

- Continue advocacy through key stakeholders and employ all means available to secure a design contract and funding to replace Centennial Bridge.
- Schedule the City Attorney to conduct periodic training regarding advisory board scope of authority, duties, and responsibilities (Planning Commission, Zoning Board of Appeals, and Preservation Commission).
- Continue actions by Code Enforcement to reduce blighted properties.
- Identify opportunities to integrate the City's Comprehensive Plan into action items.
- Review status of the adopt-a-park program and pursue groups to adopt every park in the City.
- Streamline registration, reservation, and payment processes for all services.

Performance Metrics:	2020 Actual	2021 Estimate	2022 Projection
Number of blighted properties eliminated	14	6	10
Number of City parks adopted	13	16	18



City Manager
Paul Kramer
100 N 5th Street
Leavenworth, KS 66048
913-680-2604
pkramer@firstcity.org



Assistant City Manager
Penny Holler
100 N 5th Street
Leavenworth, KS 66048
913-684-0650
penny.holler@firstcity.org

The City Manager and/or the Assistant City Manager have direct oversight of the following general government functions:

- **Municipal Court**
 - **Description:** The Municipal Court is the judicial branch of the city. Traffic violations and violations of Leavenworth City Ordinances are handled in this court. There are no jury trials in the Municipal Court. A judge under the Code of Criminal Procedure, the Code of Municipal Courts, the Kansas Rules of Evidence and the Leavenworth Municipal Code conducts all trials.
 - **Mission:** The mission of the Municipal Court is to provide for the just, fair, and expeditious resolution of cases for the City of Leavenworth City Ordinance and City Charter.
- **Probation Services**
 - **Description:** Probation Services supports the mission of the Court in a manner that enhances the fairness and integrity of the Court's decisions, promotes accountability and responsiveness in the enforcement of the Court's orders, and advances public trust.
 - **Mission:** The mission of Probation Services is to reduce recidivism by providing evidence-based interventions, treatment programs, and supervision techniques.
- **Information Technology (IT)**
 - **Description:** The IT department monitors, maintains, and enhances the City's technology network; tests new equipment, applications, and systems prior to implementation; and manages and upgrades all communications systems.
 - **Mission:** The mission of the Information Technology Department is to provide 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.
 - **2022 Goals:**
 - Explore and pursue a secure IT solution that allows City Commissioners to access key documents, informational reports, photos, and other items pertinent to their governance duties and responsibilities.
- **Economic Development**
 - **Description:** The Economic Development Department works with City partners to diversify the area's economy through an organized and concerted effort that promotes commercial, industrial, and retail development.
 - **Mission:** The mission of the Economic Development department is to promote, enhance, and encourage economic growth and prosperity in the City of Leavenworth.
 - **2022 Goals:**
 - Pursue avenues to showcase, market, and draw interest to the Business & Technology Park.
 - Implement a marketing plan for the Business & Technology Park and continue other efforts to market the City as a whole.
 - Lobby and advocate for continuation and completion of the new federal prison.
 - Advocate for renovation and reuse of existing Bureau of Prisons facilities.
 - Promote Leavenworth as a destination for Vetpreneurs by transitioning service members and military retirees through informational presentations, hiring events, and expanded partnerships.
 - Actively pursue a grocery store for North Leavenworth.

City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

	General Fund General Government - City Commission Division		
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
N/A	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Personnel Expenses	33,816	36,824	41,356
Contractual Services	32,619	44,370	43,790
Commodities	844	1,150	1,950
Capital Outlay	-	1,000	-
Total Expenses	67,279	83,344	87,096
City Commission FTE	5 elected positions		

City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

General Fund General Government - City Manager Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous	500	-	-
Total Revenues	500	-	-
EXPENDITURES			
Personnel Expenses	381,003	353,111	395,025
Contractual Services	12,131	21,766	25,086
Commodities	2,770	4,250	3,250
Total Expenses	395,904	379,127	423,361
City Manager FTE	4.0	4.0	4.0

General Fund General Government - Legal Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
N/A	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Personnel Expenses	-	-	170
Contractual Services	78,450	94,712	109,925
Commodities	273	287	290
Total Expenses	78,722	94,999	110,385
Legal FTE	1 contract position		

City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

General Fund General Government - Contingency Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous	741	-	-
Total Revenues	741	-	-
EXPENDITURES			
Contractual Services	2,250	50,000	50,000
Commodities	7,928	-	-
Capital Outlay	103	-	-
Total Expenses	10,281	50,000	50,000
Contingency FTE	-	-	-

General Fund General Government - Airport Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous	2,400	2,400	2,400
Total Revenues	2,400	2,400	2,400
EXPENDITURES			
Contractual Services	93,800	83,740	85,840
Commodities	350	-	-
Total Expenses	94,150	83,740	85,840
Airport FTE	-	-	-

General Fund General Government - Civil Defense Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
N/A	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Contractual Services	8,500	8,500	8,500
Total Expenses	8,500	8,500	8,500
Civil Defense FTE	-	-	-

City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

General Fund General Government - Court Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	554,578	650,025	550,000
Miscellaneous	90	80	-
Total Revenues	554,668	650,105	550,000
EXPENDITURES			
Personnel Expenses	328,857	365,656	430,634
Contractual Services	17,235	18,872	19,055
Commodities	2,783	6,150	6,006
Total Expenses	348,875	390,677	455,695
Court FTE	8.0	8.0	8.5

Probation Fund General Government - Probation Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	53,043	84,148	52,265
Charges for Services	78,908	115,973	174,879
Budgeted Reserves	-	97,845	48,501
Total Revenues	131,951	297,966	275,645
EXPENDITURES			
Personnel Expenses	173,807	189,476	195,403
Contractual Services	8,505	30,650	32,542
Commodities	5,989	16,280	8,000
General Reserves	-	61,560	39,700
Total Expenses	188,301	297,966	275,645
Probation FTE	3.0	3.0	3.0

City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

General Fund General Government - Information Technology Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
N/A	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Personnel Expenses	196,838	192,193	304,578
Contractual Services	367,967	359,757	409,849
Commodities	6,563	5,985	5,985
Total Expenses	571,367	557,934	720,412
Information Technology FTE	3.0	3.0	3.0

General Fund General Government - City-Wide Expenses Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous	53,234	-	2,000
Total Revenues	53,234	-	2,000
EXPENDITURES			
Personnel Expenses	75,271	84,788	91,571
Contractual Services	2,968	5,158	5,158
Commodities	-	499	499
Transfers	-	133,500	-
Total Expenses	78,239	223,944	97,228
City-Wide EXPENDITURES FTE	-	-	-

General Government: Convention and Visitors Bureau

Description:

The Leavenworth Convention and Visitors Bureau is the official Destination Marketing Organization (DMO) for Leavenworth, Kansas. The Convention and Visitors Bureau is responsible for promoting our community as an attractive travel destination and enhancing its public image as a dynamic place to live and work. Our staff is prepared to help visitors and residents, tour operators, and meeting and convention planners prepare for their visit to Leavenworth and our community.

Mission:

The mission of the City of Leavenworth, KS Convention and Visitors Bureau is to attract visitors, tour groups, and meeting and convention business to the Leavenworth community.

2022 Goals:

- Boost travel demand through statewide industry events and extend invitations to meet in Leavenworth in the future.
- Concentrate on the SMERF markets (Social, Military, Education, Religious, and Fraternal), as well as emerging markets such as sports tourism and arts festivals.
- Identify projects and programs to reinvest transient guest tax funds.

Performance Metrics:	2020 Actual	2021 Estimate	2022 Projection
Estimated Visitors to Leavenworth	75,000	160,000	180,000
New projects and programs identified for transient guest tax fund investment	Camp Leavenworth	Camp Leavenworth	Camp Leavenworth



Director, Convention and Visitors Bureau

Kristi Lee

100 N 5th Street

Leavenworth, KS 66048

913-758-6725

klee@firstcity.org

City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

CVB Fund General Government - Conventions and Visitors Bureau Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	375,020	500,000	500,000
Miscellaneous	4	-	-
Budgeted Reserves	-	292,382	335,206
Total Revenues	375,024	792,382	835,206
EXPENDITURES			
Personnel Expenses	155,543	175,564	202,037
Contractual Services	115,440	200,134	204,355
Commodities	5,841	11,579	11,580
Capital Outlay	29,172	-	-
General Reserves	-	105,105	217,234
Total Expenses	305,995	492,382	635,206
Convention and Visitors Bureau FTE	2.5	2.5	2.5

CVB Fund General Government - City Festival Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous	6,479	50,000	25,000
Total Revenues	6,479	50,000	25,000
EXPENDITURES			
Contractual Services	145,043	350,000	225,000
Total Expenses	145,043	350,000	225,000
City Festival FTE	-	-	-

General Government: City Clerk

Description:

The Office of the City Clerk is dedicated to providing timely, accurate information and excellent service to the public, City staff, and the City Commission while maintaining full compliance with local and state laws. The City Clerk's staff is responsible for efficient record keeping in accordance with local and state laws and in a manner that fosters public trust and accountability.

Mission:

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

2022 Goals:

- Monitor licenses and permits to maintain revenue sources.
- Prepare and distribute all agendas and minutes for City Commission study sessions, work sessions, and meetings.
- Provide quality service for all customers and City staff. Manage the City's accounts receivable billing and revenues.

Performance Metrics:	2020 Actual	2021 Estimate	2022 Projection
Percent of Minutes Submitted Within 14 Days	100%	100%	100%
Percent of Open Records Requests Completed	100%	100%	100%



City Clerk
Carla Williamson
100 N 5th Street
Leavenworth, KS 66048
913-684-0355
cwilliamson@firstcity.org

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	General Fund General Government - City Clerk Division		
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Licenses and Permits	87,107	114,116	99,100
Charges for Services	8,500	11,233	9,200
Miscellaneous	5,217	1,541	3,000
Total Revenues	100,824	126,890	111,300
EXPENDITURES			
Personnel Expenses	298,434	324,495	323,852
Contractual Services	267,136	214,575	179,896
Commodities	4,550	5,025	6,025
Total Expenses	570,119	544,095	509,773
City Clerk FTE	4.0	4.0	4.0

General Government: Human Resources

Description:

The HR Department is responsible for the implementation, revision and oversight of the classification, compensation, benefits administration, employee recruitment and selection, labor relations, risk management, training and records retention programs. The department also develops and updates the City's personnel manual, performance evaluation system, and employee recognition programs. The HR Department also serves as the advisor to Committees and Boards.

Mission:

The mission of the Human Resource Department is to provide personnel related services and solutions to optimize the City's most valuable resource – its employees – and to create and maintain a supportive work environment.

2022 Goals:

- Attract and retain high quality employees while maintaining a low turnover rate.
- Provide regular communication to employees on health, retirement, and other City-wide benefits.
- Maintain harmony and productivity among the workforce and resolve grievances in a timely manner.

Performance Metrics:	2020 Actual	2021 Estimate	2022 Projection
Number of employees hired and completed orientation	40	101	55
Number of employees completing benefits open enrollment	240	234	247



Human Resource Director

Lona Lanter

100 N 5th Street

Leavenworth, KS 66048

913-680-2608

llanter@firstcity.org

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General Fund General Government - Human Resources			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	278	-	-
Miscellaneous	37	448	-
Total Revenues	315	448	-
EXPENDITURES			
Personnel Expenses	233,928	250,069	265,044
Contractual Services	35,388	59,623	60,918
Commodities	990	1,975	1,975
Total Expenses	270,306	311,667	327,937
Human Resources FTE	2.5	2.5	2.5

General Government: Finance

Description:

The City of Leavenworth is committed to the prudent use of public money. Fulfilling this commitment is the responsibility primarily of the Finance Department. The employees of the Finance Department are accountable for all aspects of the organization's financial management with the exception of property tax administration, which is conducted through the collaborative efforts of the county appraiser, county clerk, and county treasurer.

Mission: The mission of the Finance Department is to provide timely, accurate, concise, and easy to understand financial information and analysis to the City Commission, the City Manager, and Department Directors in order to support good business decisions and a financially sound government.

2022 Goals:

- Review and recommend changes to the financial policies.
- Actively pursue a plan to reach a 90 day emergency reserve in the Wastewater Treatment budget.
- Maintain a minimum bond rating of Aa2
- Sign all recurring vendors up for ACH payments instead of writing paper checks

Performance Metrics:	2020 Actual	2021 Estimate	2022 Projection
Bond rating	Aa2	Aa2	Aa2
Percent of recurring vendors signed up for ACH	13%	17%	17%



Finance Director
Ruby Maline
100 N 5th Street
Leavenworth, KS 66048
913-680-0350
rmaline@firstcity.org

In addition to the Finance Department, the Finance Director has direct oversight of the following areas:

- **General Revenue Fund**
 - **Description:** The General Revenue Fund captures all of the City's revenue that is not collected as a result of direct services provided by a different City division nor allocated for a specific purpose. Revenue recorded in the General Revenue Division supports the entire City and includes ad valorem property taxes, local sales tax, motor vehicle tax, franchise tax, and liquor tax.
- **Police Pension Fund**
 - **Description:** The Police Pension Fund is a fiduciary fund that maintains reserves for retired police officers that opted to remain on the City's pension plan after the City affiliated with the state to manage its defined benefit plans.
- **Fire Pension Fund**
 - **Description:** The Fire Pension Fund is a fiduciary fund that maintains reserves for retired police officers that opted to remain on the City's pension plan after the City affiliated with the state to manage its defined benefit plans.
- **CIP Sales Tax Fund**
 - **Description:** The CIP Sales Tax Fund accounts for the activities related to the ½ cent permanent sales tax dedicated to capital improvements.
- **Countywide Sales Tax Fund**
 - **Description:** The Countywide Sales Tax Fund accounts for the receipt and disbursements of sales tax revenue resulting from a one-cent Countywide sales tax enacted by Leavenworth County
- **ARPA Fund**
 - **Description:** The ARPA Fund was established to track the collection and disbursement of the American Rescue Plan Act of 2021 grant funds that the City received in 2021 and will receive in 2022.
- **Bond and Interest Fund**
 - **Description:** The Bond and Interest Fund provides for the retirement of general obligation bonds. Each year, the city levies taxes that, together with other revenues credited to the fund, are sufficient to pay the principal and interest payments due throughout the year. The City Debt Policy establishes guidelines pertaining to the City's use of debt. The objectives of the policy are to ensure financing is obtained only when necessary, the process for identifying the timing and amount of debt or other financing is as efficient as possible, the most favorable interest rate and other related costs are obtained, and future financial flexibility is maintained.
- **Tax Increment Auto Fund**
 - **Description:** Account for the transactions related to auto economic development activities.
- **Tax Increment Hotels Fund**
 - **Description:** Accounts for the transactions related to hotel economic development activities.
- **Tax Increment Retail Fund**
 - **Description:** Accounts for the receipt and disbursements of sales tax revenues related to the 2001 tax increment financing project.

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General Fund General Government - Finance Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Transfers	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Personnel Expenses	398,267	440,195	437,331
Contractual Services	87,244	91,836	133,043
Commodities	7,236	4,069	5,313
Total Expenses	492,747	536,100	575,687
Finance FTE	4.0	4.0	5.0

General Fund General Government - General Revenue Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	15,595,737	15,869,671	16,563,181
Intergovernmental	6,810,082	84,148	52,265
Charges for Services	693,746	712,960	698,000
Miscellaneous	136,568	150,000	40,000
Budgeted Reserves	-	3,135,354	5,777,709
Total Revenues	23,236,133	19,952,133	23,131,155
EXPENDITURES			
Contractual Services	146	99,036	-
Transfers	2,878,941	222,962	92,000
General Reserves	-	2,692,101	5,023,000
Total Expenses	2,879,087	3,014,099	5,115,000
General Revenue FTE	-	-	-

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Police Pension Fund General Government - Police Pension Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	15,113	14,649	14,970
Miscellaneous	887	-	-
Budgeted Reserves	-	155,700	153,829
Total Revenues	15,999	170,349	168,799
EXPENDITURES			
Personnel Expenses	15,332	16,349	16,799
General Reserves	-	154,000	152,000
Total Expenses	15,332	170,349	168,799
Police Pension FTE	-	-	-

Fire Pension Fund General Government - Fire Pension Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	102,174	22,987	11,335
Miscellaneous	2,958	5,000	750
Budgeted Reserves	-	480,338	416,232
Total Revenues	105,132	508,325	428,317
EXPENDITURES			
Personnel Expenses	124,193	136,325	102,517
General Reserves	100	372,000	325,800
Total Expenses	124,293	508,325	428,317
Fire Pension FTE	-	-	-

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CIP Sales Tax Fund General Government - CIP Expenses Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	2,203,472	2,496,476	2,287,000
Bonds and Temporary Notes	-	-	-
Miscellaneous	57,838	-	20,000
Budgeted Reserves	-	682,840	539,935
Total Revenues	2,261,309	3,179,316	2,846,935
EXPENDITURES			
Contractual Services	241,631	-	-
Commodities	71,179	-	-
Capital Outlay	429,507	-	1,322,276
Transfers	1,250,935	3,079,250	1,524,659
General Reserves	-	100,066	-
Total Expenses	1,993,251	3,179,316	2,846,935
CIP EXPENDITURES FTE	-	-	-

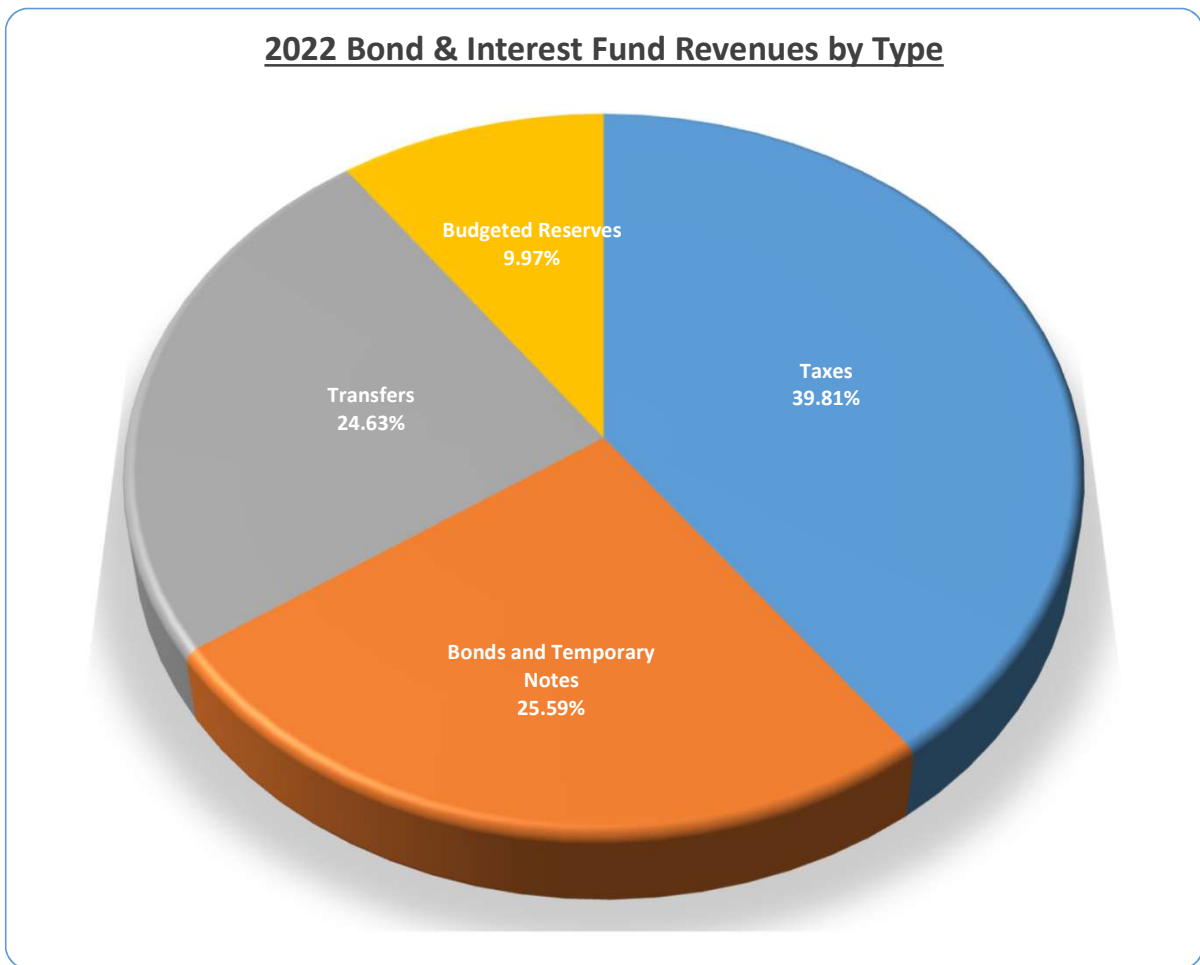
Countywide Sales Tax Fund General Government - Countywide Sales Tax Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	2,698,385	2,843,398	2,972,000
Miscellaneous	450	-	-
Budgeted Reserves	-	692,038	811,217
Total Revenues	2,698,835	3,535,436	3,783,217
EXPENDITURES			
Capital Outlay	324,016	-	-
Transfers	2,327,103	3,205,733	3,288,217
General Reserves	-	329,703	495,000
Total Expenses	2,651,120	3,535,436	3,783,217
CIP EXPENDITURES FTE	-	-	-

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ARPA Grant Fund General Government - ARPA Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	-	4,274,532	4,274,532
Budgeted Reserves	-	-	3,233,333
Total Revenues	-	4,274,532	7,507,865
EXPENDITURES			
Transfers	-	1,041,199	4,452,164
Capital Reserves	-	-	2,338,302
General Reserves	-	3,233,333	717,399
Total Expenses	-	4,274,532	7,507,865
ARPA Transfers FTE	-	-	-

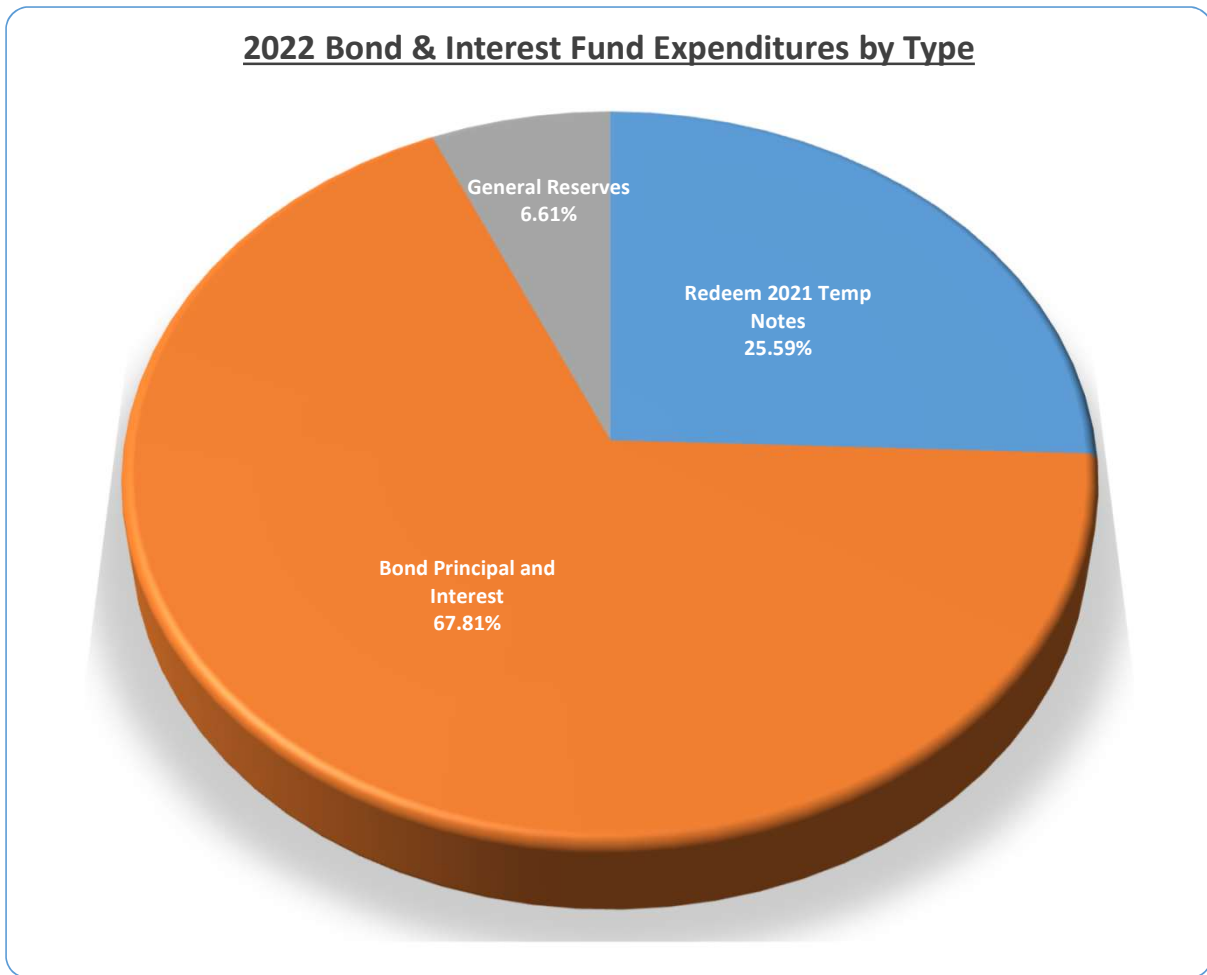
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	BOND & INTEREST FUND REVENUES		
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	1,902,837	2,100,300	2,178,440
Bonds and Temporary Notes	1,043,119	-	1,400,000
Transfers	1,323,258	1,483,991	1,347,690
Budgeted Reserves	-	182,390	545,538
Total Revenues	4,269,214	3,766,681	5,471,668



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	BOND & INTEREST FUND EXPENDITURES		
	2020 Actuals	2021 Budget	2022 Budget
EXPENDITURES			
Redeem 2021 Temp Notes	-	-	1,400,000
Bond Principal and Interest	4,269,254	3,383,891	3,710,155
General Reserves	-	382,790	361,513
Total Expenses	4,269,254	3,766,681	5,471,668
Bond & Interest Fund FTE	-	-	-

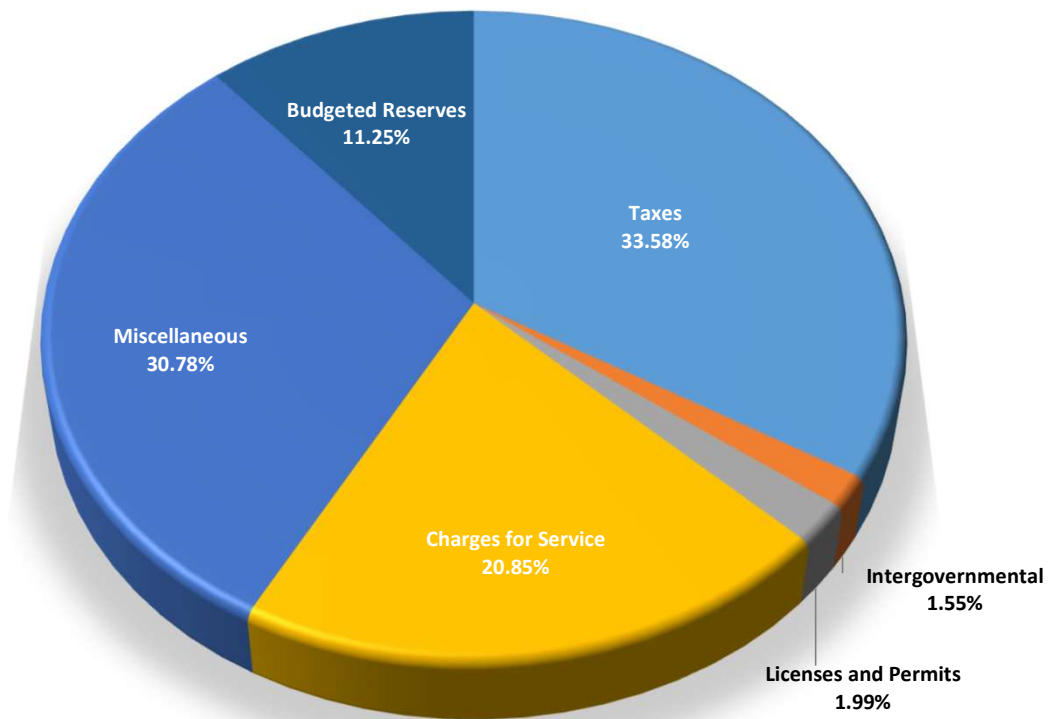


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PUBLIC SAFETY REVENUES

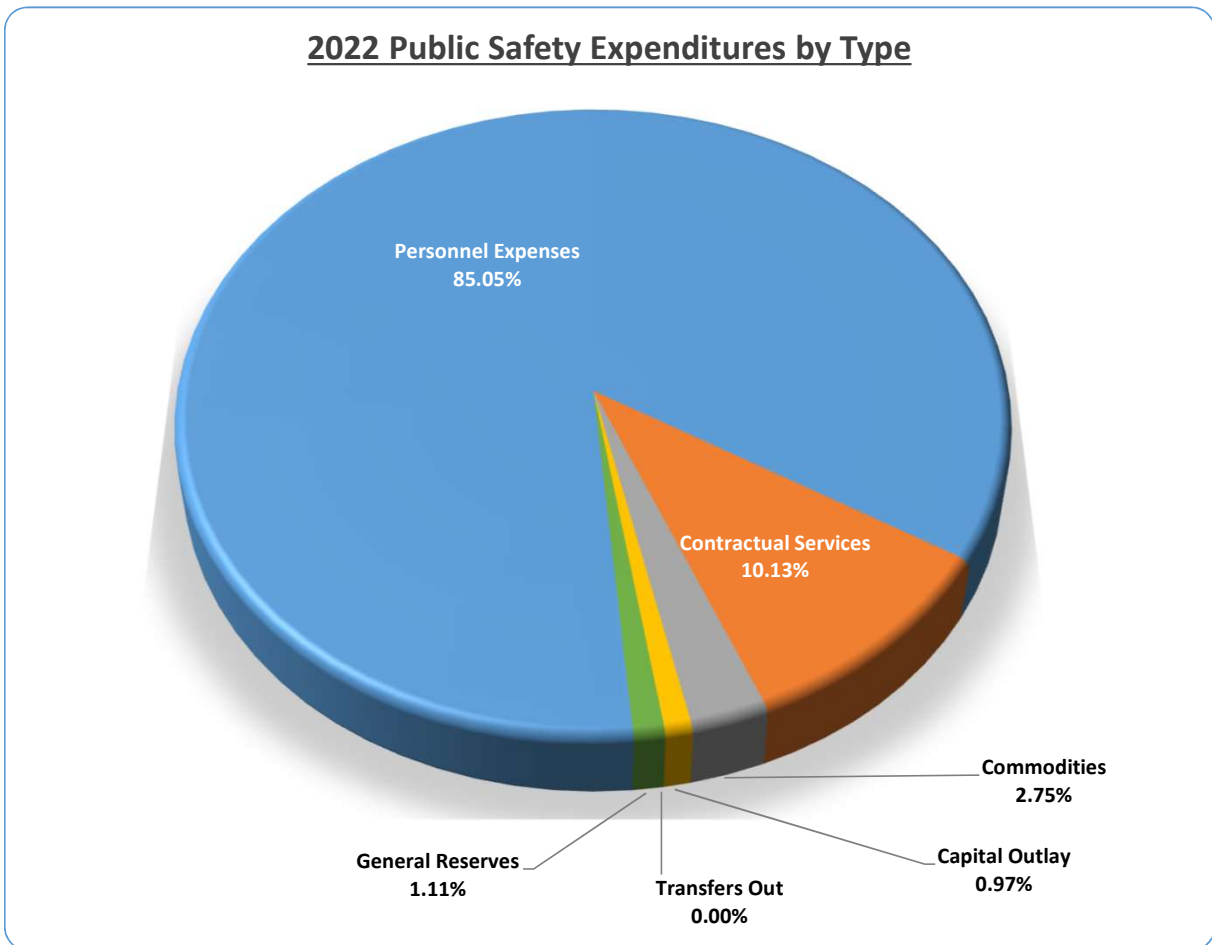
REVENUES	2020 Actuals	2021 Budget	2022 Budget
Taxes	32,335	153,463	256,000
Intergovernmental	39,884	2,500	11,800
Licenses and Permits	17,220	12,748	15,200
Charges for Service	122,078	204,966	159,000
Miscellaneous	229,326	205,836	234,700
Transfers	-	3,197	-
Budgeted Reserves	-	165,593	85,766
Total Revenues	440,842	748,303	762,466

2022 Public Safety Revenues by Type



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	PUBLIC SAFETY EXPENDITURES		
	2020 Actuals	2021 Budget	2022 Budget
EXPENDITURES			
Personnel Expenses	11,145,072	11,376,168	12,028,838
Contractual Services	1,128,719	1,392,431	1,432,774
Commodities	355,373	372,663	388,661
Capital Outlay	102,147	87,305	137,260
Transfers Out	-	-	-
General Reserves	-	220,093	156,466
Total Expenses	12,731,311	13,448,660	14,143,999
Public Safety FTE	140.0	140.0	141.0



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2022 Public Safety Expenditures by Function

Function	Expenses	Fund
Police Administration	1,747,691	General Fund
Police Dispatch	610,887	General Fund
Police Operations	5,722,116	General Fund
Animal Control	430,003	General Fund
911 Division	219,000	911 Fund
Police Seizure	97,466	Police Seizure Fund
Police Grants	10,000	Police Grants Fund
Fire Administration	507,575	General Fund
Fire Suppression	4,181,478	General Fund
Fire Prevention	236,030	General Fund
Code Enforcement Division	381,753	General Fund
Total Public Safety Expenses	14,143,999	

2022 Public Safety Expenditures by Fund

Fund	Expenses
General Fund	13,817,533
911 Fund	219,000
Police Seizure Fund	97,466
Police Grants Fund	10,000
Total Public Safety Expenses	14,143,999

Public Safety: Police Department

Description:

The Police Department is charged with upholding the laws of the City of Leavenworth, the State of Kansas, and tenets of the Constitution and will do so with integrity and honesty. 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.

Mission:

The mission of the Police Department is to provide police services in a fair, courteous, and efficient manner. The Leavenworth Police Department is committed to working in partnership with our community to improve the quality of life in our City. Our effectiveness will be measured by the absence of fear in our neighborhoods and our ability to work in partnership with our community.

2022 Goals:

- Address recent trends in domestic violence incidents.
- Engage in targeted initiatives to reduce drug crimes in high risk areas.
- Continue to focus on community engagement.
- Continue to evaluate technology to improve operations and transparency.
- Push for increased funding and resources for mental health issues.

Performance Metrics:	2020 Actual	2021 Estimate	2022 Projection
Address recent trends in domestic violence incidents	623	575	575
Number of community engagement events with police department	1	5	10



Police Chief

Pat Kitchens

100 N 5th Street
Leavenworth, KS 66048
913-651-2260
pkitchens@firstcity.org

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General Fund: Public Safety - Police Administration Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	12,074	16,998	12,700
Miscellaneous Revenue	185	449	-
Total Revenues	12,259	17,447	12,700
EXPENDITURES			
Personnel Expenses	1,049,820	1,291,168	1,043,214
Contractual Services	498,136	628,467	677,046
Commodities	35,026	27,135	27,431
Total Expenses	1,582,982	1,946,771	1,747,691
Police Administration FTE	15.0	15.0	15.0

General Fund: Public Safety - Police Dispatch Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
N/A	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Personnel Expenses	-	626,837	610,887
Total Expenses	-	626,837	610,887
Police Dispatch FTE	-	10.0	10.0

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General Fund: Public Safety - Police Operations Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	2,156	2,500	1,800
Charges for Services	71,954	76,700	84,100
Miscellaneous Revenue	222,167	200,000	230,600
Transfers	-	3,197	-
Total Revenues	296,276	282,397	316,500
EXPENDITURES			
Personnel Expenses	5,168,058	4,289,526	5,201,031
Contractual Services	342,535	374,865	294,707
Commodities	176,211	201,432	208,423
Capital Outlay	18,473	17,955	17,955
Total Expenses	5,705,277	4,883,777	5,722,116
Police Operations FTE	66.0	56.0	55.0

General Fund: Public Safety - Animal Control Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	29,715	48,958	31,800
Miscellaneous Revenue	2,360	2,394	1,900
Total Revenues	32,075	51,352	33,700
EXPENDITURES			
Personnel Expenses	276,038	283,751	348,399
Contractual Services	47,023	50,361	64,040
Commodities	9,858	18,968	17,564
Total Expenses	332,919	353,080	430,003
Animal Control FTE	4.0	4.0	6.0

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		General Fund: Public Safety - Parking Division		
		2020	2021	2022
		Actuals	Budget	Budget
REVENUES				
Charges for Services		780	1,716	1,000
Total Revenues		780	1,716	1,000
EXPENDITURES				
N/A		-	-	-
Total Expenses		-	-	-
Parking FTE		-	-	-

		911 Fund Public Safety - 911 Division		
		2020	2021	2022
		Actuals	Budget	Budget
REVENUES				
Taxes		-	109,500	219,000
Total Revenues		-	109,500	219,000
EXPENDITURES				
Contractual Services		-	25,000	50,000
Commodities		-	-	-
Capital Outlay		-	50,000	100,000
General Reserves		-	34,500	69,000
Total Expenses		-	109,500	219,000
911 Fund FTE		-	-	-

City of Leavenworth, Kansas
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Police Seizure Fund Public Safety - Police Seizure Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	6,338	20,000	11,500
Miscellaneous	616	-	200
Budgeted Reserves	-	165,593	85,766
Total Revenues	6,954	185,593	97,466
EXPENDITURES			
Contractual Services	6,557	-	5,000
Commodities	6,832	-	5,000
Capital Outlay	51,174	-	-
General Reserves	-	185,593	87,466
Total Expenses	64,562	185,593	97,466
Police Seizure FTE	-	-	-

Police Grants Fund Public Safety - Police Grants Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	37,728	-	10,000
Total Revenues	37,728	-	10,000
EXPENDITURES			
Personnel Expenses	1,985	-	-
Contractual Services	21,870	-	10,000
Capital Outlay	13,873	-	-
Total Expenses	37,728	-	10,000
Police Grants FTE	-	-	-

Public Safety: Fire Department

Description:

The Fire Department provides fire prevention training, fire suppression and fire protection services, search and rescue operations, medical services, and inspection programs. The Fire Department also responds to environmental emergencies and other threats to health, safety, life, and property.

Mission:

The Mission of the Fire Department is to protect life, property, and the environment by responding to emergency and non-emergency calls for service in an efficient and effective manner.

2022 Goals:

- Explore the replacement of Fire Station No. 3.
- Work to improve our ISO (Insurance Services Office) score.
- Enhance community risk reduction programs including fire prevention activities and inspections, public education and safety talks, and smoke detector installations.

Performance Metrics:	2020 Actual	2021 Actual	2022 Projection
ISO Score	2	2	2
Number of risk reduction programs held	379	365	800
Fire Arriving Total Response Time	6:04	10:26	8:00
Effective Response Force Total Response Time	9:23	10:24	10:00



Fire Chief

Gary Birch

100 N 5th Street
Leavenworth, KS 66048
913-758-6738
gbirch@firstcity.org

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General Fund: Public Safety Fire Administration Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	3,402	4,620	3,500
Total Revenues	3,402	4,620	3,500
EXPENDITURES			
Personnel Expenses	329,734	341,357	378,042
Contractual Services	56,528	115,166	117,333
Commodities	3,487	11,497	12,200
Total Expenses	389,749	468,020	507,575
Fire Administration FTE	3.0	3.0	3.0

General Fund: Public Safety - Fire Suppression Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous Revenue	1,458	2,993	2,000
Total Revenues	1,458	2,993	2,000
EXPENDITURES			
Personnel Expenses	3,878,985	4,101,708	3,942,824
Contractual Services	90,489	95,441	108,899
Commodities	117,746	106,790	110,450
Capital Outlays	18,628	19,350	19,305
Total Expenses	4,105,849	4,323,289	4,181,478
Fire Suppression FTE	50.0	50.0	50.0

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General Fund: Public Safety - Fire Prevention Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Licenses and Permits	16,845	12,000	15,200
Charges for Services	15	224	-
Total Revenues	16,860	12,224	15,200
EXPENDITURES			
Personnel Expenses	208,846	214,930	229,660
Contractual Services	2,675	3,790	4,270
Commodities	2,081	1,350	2,100
Total Expenses	213,602	220,070	236,030
Fire Prevention FTE	2.0	2.0	2.0

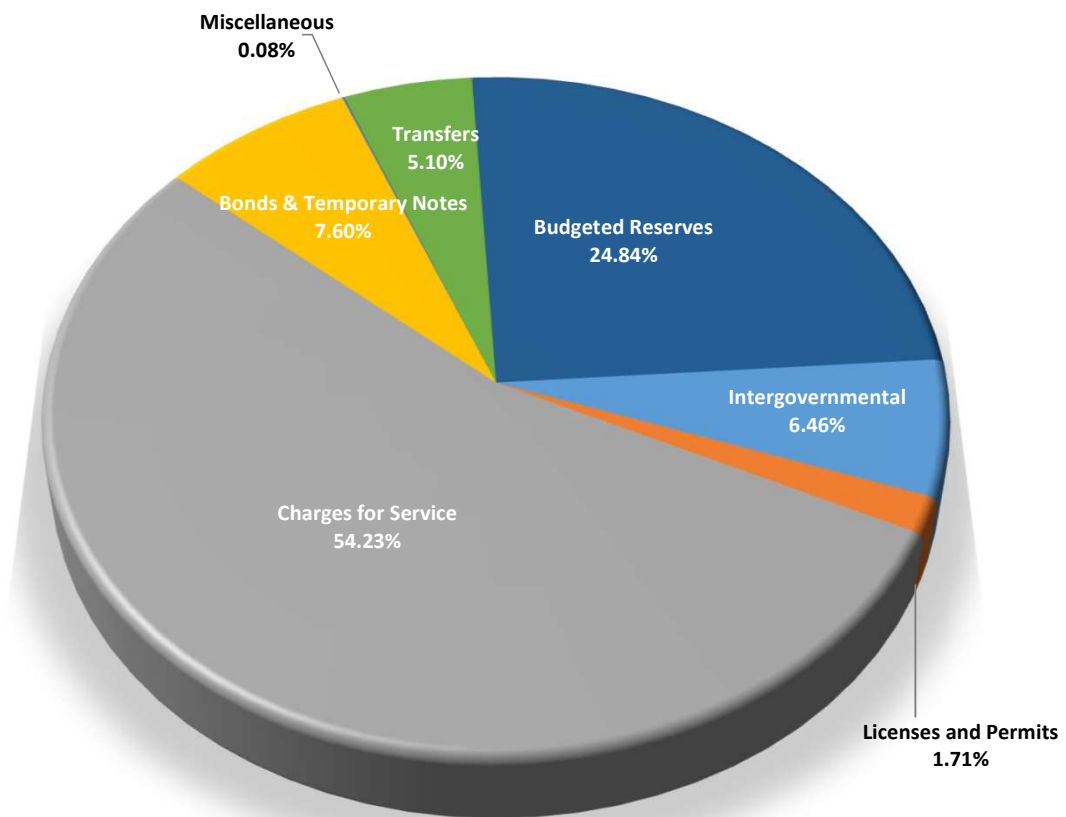
General Fund Public Safety - Code Enforcement Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	32,335	43,963	37,000
Licenses and Permits	375	748	-
Charges for Services	(2,200)	35,750	14,400
Miscellaneous Revenues	2,540	-	-
Total Revenues	33,050	80,461	51,400
EXPENDITURES			
Personnel Expenses	231,605	226,891	274,781
Contractual Services	62,906	99,339	101,479
Commodities	4,131	5,493	5,493
Total Expenses	298,642	331,723	381,753
Code Enforcement FTE	3.5	3.5	3.5

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PUBLIC WORKS REVENUES

	2020	2021	2022
REVENUES	Actuals	Budget	Budget
Intergovernmental	1,106,327	973,810	1,189,450
Licenses and Permits	308,554	329,442	314,100
Charges for Service	9,655,888	10,498,193	9,987,997
Bonds & Temporary Notes	123,714	-	1,400,000
Miscellaneous	52,127	384,949	14,050
Transfers	1,703,327	404,609	938,500
Budgeted Reserves	-	4,531,075	4,574,366
Total Revenues	12,949,936	17,122,078	18,418,463

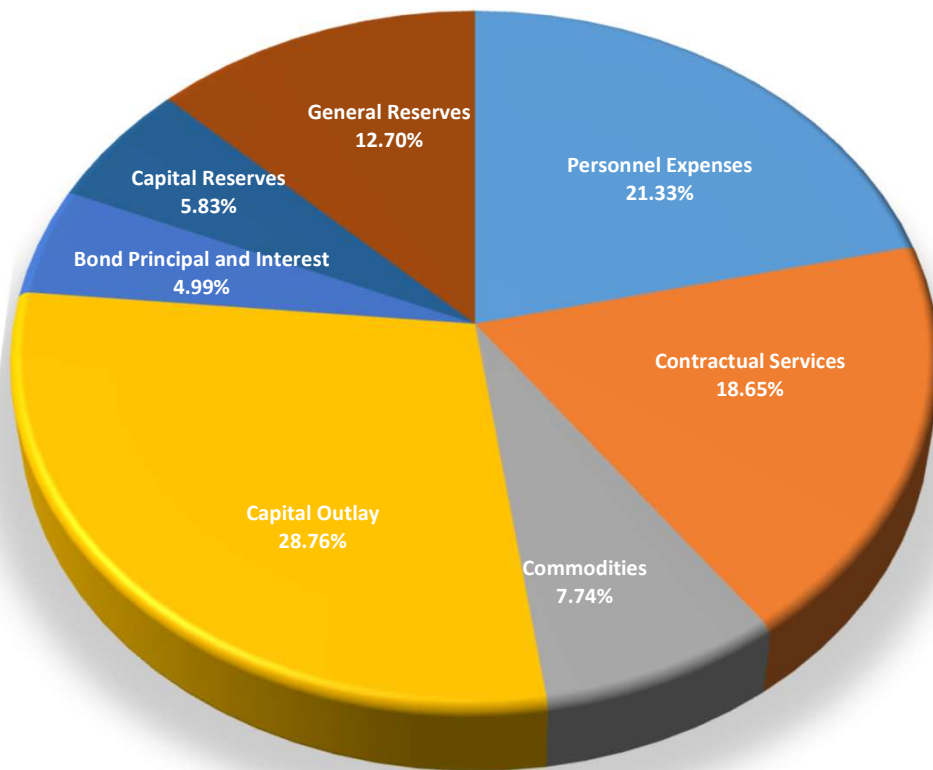
2022 Public Works Revenues by Type



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	PUBLIC WORKS EXPENDITURES		
	2020 Actuals	2021 Budget	2022 Budget
EXPENDITURES			
Personnel Expenses	3,939,709	4,758,414	4,312,447
Contractual Services	3,652,202	3,702,305	3,771,195
Commodities	1,102,962	1,661,505	1,564,218
Capital Outlay	1,853,038	4,669,213	5,813,919
Bond Principal and Interest	124,593	981,204	1,008,950
Transfers Out	709,189	839,435	-
Capital Reserves	-	200,000	1,178,566
General Reserves	-	2,002,114	2,566,380
Total Expenses	11,381,693	18,814,190	20,215,675
Public Works FTE	62.0	62.0	64.0

2022 Public Works Expenditures by Type



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2022 Public Works Expenditures by Function

Function	Expenses	Fund
Engineering	602,948	General Fund
Inspections	334,218	General Fund
Planning & Zoning	280,242	General Fund
Buildings & Grounds	131,038	General Fund
Library Maintenance	15,342	General Fund
Street Lighting	475,887	General Fund
Street & Alley Maintenance	1,220,402	Streets Fund
Street Capital Projects	2,770,497	Street Capital Projects Fund
Traffic Control	126,739	Streets Fund
Garage Division	838,077	General Fund
Service Center	157,060	General Fund
Sewer Plant	4,030,851	Sewer Fund
Sewer Collection	723,193	Sewer Fund
Sewer Capital Projects	2,656,994	Sewer Fund
Storm Sewers	252,011	Sewer Fund
Storm Water Capital Projects	2,329,254	Storm Water Capital Projects Fund
Refuse Collection	3,169,562	Refuse Fund
Refuse Disposal	101,360	Refuse Fund
Total Public Works Expenses	20,215,675	

2022 Public Works Expenditures by Fund

Fund	Expenses
General Fund	2,834,812
Streets Fund	1,347,141
Street Capital Projects Fund	2,770,497
Sewer Fund	7,663,049
Storm Water Capital Projects Fund	2,329,254
Refuse Fund	3,270,922
Total Public Safety Expenses	20,215,675

Public Works

Description:

The Public Works Department is the administrative entity that coordinates the delivery of infrastructure services to the citizens of Leavenworth. The department includes several divisions including the following: engineering, building & grounds maintenance, building inspections, streets, storm sewers, trash collection and recycling, sewers and water pollution control, and mapping.

2022 Goals:

- Roadways
 - Create a long-term pavement management plan for all city streets.
 - Explore options for streetscape improvements (4th Street, 7th Street, Cherokee).
 - Pursue improvements to roadways, landscaping and amenities on the west side of the Centennial Bridge to improve the aesthetics of the entryway to the City.
- Infrastructure
 - Support projects and improvements that lead to annexation.
 - Continue stormwater management program to include a focus on projects that impact residents, quality of life and safety.
 - Actively pursue and implement a plan to reach a 90 day emergency reserve in the Wastewater Treatment budget. Evaluate different methods to create a plan, including looking at a temporary citizen advisory committee.
 - Re-establish annual sidewalk program, as funding allows, to pursue more walkable routes for residents.

Performance Metrics:	2020 Actual	2021 Estimate	2022 Projection
Emergency reserve balance (# of days) at year-end in the Wastewater Treatment budget	67	90	140
Feet of new or improved sidewalks and trails	0	1,448	5,977



Director of Public Works

Brian Faust

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The Director of Public Works has oversight over the following departments:

- **Streets and Highway**
 - **Description:** The Department is responsible for the management and maintenance of the streets, curbs, gutters, sidewalks and storm drains in our community. It also maintains a street sweeping service, street signs and traffic signals. The department also provides seasonal services such as snow and ice control and debris removal.
 - **Mission:** The mission of the Streets and Highway Department is to provide a safe, responsive, and effective road and street system.
- **Wastewater**
 - **Description:** The Water Pollution Control staff protects the health, safety, and welfare of the citizens by conveying and treating sanitary waste. Staff uses current technology to prevent disease and nuisances, avoid public water contamination and silting of navigable waterways, and to maintain clean water for aquatic species, bathing, recreation and conservation.
 - **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.
 - **2022 Goals:**
 - Provide a safe workplace;
 - Reduce onsite and offsite odors;
 - Replace aging equipment and improve system reliability; and
- **Stormwater**
 - **Description:** The Stormwater staff perform the management, planning, engineering, and maintenance activities related to the City's Comprehensive Stormwater Management Program (CSMP).
 - **Mission:** The mission of the Stormwater Division is to develop and maintain a comprehensive watershed and stormwater infrastructure management program that protects property, prioritizes the health and safety of residents, enhances quality of life, preserves and improves the environment for the benefit of the public, and is responsive and sensitive to the needs of residents, property owners, and public partners.
 - **2022 Goals:**
 - Continue stormwater management program to include a focus on projects that impact residents, quality of life and safety.
 - Identify, complete and report repairs and replacement projects in a timely and responsible manner.
- **Refuse**
 - **Description:** The Refuse Department provides curbside refuse service for all single- family units, up to and including four-plexes. 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. Recycling services are voluntary for City residents. The Solid Waste Division serves as an informational office for residents and business owners seeking information about State and City recycling and disposal guidelines.
 - **Mission:** The mission of the Refuse Division is to provide a quality curbside refuse removal service as well as to maintain recycling and yard waste disposal sites for the residents of the City of Leavenworth.

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General Fund Public Works - Engineering Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	-	105,000	-
Total Revenues	-	105,000	-
EXPENDITURES			
Personnel Expenses	572,407	691,405	574,809
Contractual Services	23,336	17,223	18,482
Commodities	6,208	8,392	9,657
Capital Outlay	140	-	-
Total Expenses	602,091	717,021	602,948
Engineering FTE	7.0	7.0	6.0

General Fund Public Works - Inspections Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Licenses and Permits	287,171	318,224	298,900
Charges for Services	12,314	20,050	17,200
Miscellaneous Revenues	12,530	-	-
Total Revenues	312,015	338,274	316,100
EXPENDITURES			
Personnel Expenses	299,556	341,732	318,616
Contractual Services	4,790	9,327	9,328
Commodities	3,358	6,214	6,274
Capital Outlay	329	-	-
Total Expenses	308,033	357,273	334,218
Inspections FTE	4.0	4.0	5.0

General Fund Public Works- Planning and Zoning Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	-	-	-
Licenses and Permits	21,383	11,218	15,200
Total Revenues	21,383	11,218	15,200
EXPENDITURES			
Personnel Expenses	236,173	237,696	250,157
Contractual Services	6,393	12,449	25,671
Commodities	2,170	4,214	4,414
Total Expenses	244,736	254,359	280,242
Planning & Zoning FTE	2.6	2.6	2.4

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General Fund Public Works - Buildings & Grounds Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
N/A	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Contractual Services	86,325	123,842	124,203
Commodities	2,576	6,833	6,835
Total Expenses	88,900	130,675	131,038
Buildings & Grounds FTE	-	-	-

General Fund Recreation and Culture - Library Maintenance Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
N/A	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Contractual Services	7,035	15,342	15,342
Commodities	238	-	-
Total Expenses	7,273	15,342	15,342
Library Maintenance FTE	-	-	-

General Fund Public Works - Street Lighting Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous Revenues	-	55	-
Total Revenues	-	55	-
EXPENDITURES			
Contractual Services	462,643	473,892	473,892
Commodities	12,373	1,995	1,995
Total Expenses	475,015	475,887	475,887
Street Lighting FTE	-	-	-

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Streets Fund Public Works - Streets & Alley Maintenance Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	1,106,327	973,810	1,189,450
Miscellaneous Revenues	2,099	375,394	750
Transfers	51,902	133,500	-
Budgeted Reserves	-	546,667	150,541
Total Revenues	1,160,328	2,029,371	1,340,741
EXPENDITURES			
Personnel Expenses	644,035	751,581	861,902
Contractual Services	151,218	137,375	158,425
Commodities	170,806	218,575	200,075
Transfers	666,599	792,090	-
Total Expenses	1,632,658	1,899,621	1,220,402
Streets and Alley Maintenance FTE	14.0	14.0	14.0

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Streets Capital Projects Fund Public Works - Streets Capital Projects Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	662,975	1,048,457	431,997
Bonds and Temporary Notes	-	-	1,400,000
Transfers	1,608,836	166,874	938,500
Total Revenues	2,271,811	1,215,331	2,770,497
EXPENDITURES			
Contractual Services	73,345	-	-
Capital Outlay	-	1,215,331	2,338,500
Capital Reserves	-	-	431,997
Total Expenses	73,345	1,215,331	2,770,497
Streets Capital Projects FTE	-	-	-

Streets Fund Public Works - Traffic Control Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous Revenues	8,295	1,500	6,400
Total Revenues	8,295	1,500	6,400
EXPENDITURES			
Personnel Expenses	47,340	63,240	46,679
Contractual Services	23,023	25,360	25,410
Commodities	53,167	42,650	54,650
Total Expenses	123,530	131,250	126,739
Streets Capital Projects FTE	1.0	1.0	1.0

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	General Fund Public Works - Garage Division		
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	625,624	760,833	706,300
Total Revenues	625,624	760,833	706,300
EXPENDITURES			
Personnel Expenses	232,881	245,950	206,137
Contractual Services	154,053	78,322	97,948
Commodities	411,063	529,987	533,992
Capital Outlay	18	14,000	-
Total Expenses	798,016	868,259	838,077
Garage FTE	3.5	2.5	3.0

	General Fund Public Works - Service Center Division		
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Transfers	-	94,690	-
Total Revenues	-	94,690	-
EXPENDITURES			
Personnel Expenses	28,517	84,422	53,415
Contractual Services	54,754	87,692	92,394
Commodities	3,948	11,252	11,251
Total Expenses	87,218	183,366	157,060
Service Center FTE	1.0	2.0	1.0

	Sewer Fund Public Works - Sewer Plant Division		
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	4,770,014	5,120,502	5,235,500
Miscellaneous Revenues	29,982	1,407	1,900
Budgeted Reserves	-	606,967	2,421,649
Total Revenues	4,799,996	5,728,876	7,659,049
EXPENDITURES			
Personnel Expenses	502,711	721,835	736,274
Contractual Services	1,235,588	1,463,342	1,502,230
Commodities	175,456	521,790	421,990
Capital Outlay	1,379,115	226,755	252,805
General Reserves	-	587,118	1,117,552
Total Expenses	3,292,870	3,520,840	4,030,851
Sewer Plant FTE	9.0	9.0	12.0

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Sewer Fund Public Works - Sewer Collection Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous Revenues	28	6,392	4,000
Total Revenues	28	6,392	4,000
EXPENDITURES			
Personnel Expenses	478,586	530,411	428,791
Contractual Services	255,327	248,302	248,302
Commodities	37,288	46,100	46,100
Capital Outlay	54,287	-	-
Total Expenses	825,487	824,813	723,193
Sewer Plant FTE	7.0	7.0	7.0

Sewer Fund Public Works - Sewer Capital Projects Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Bonds and Temporary Notes	123,714	-	-
Total Revenues	123,714	-	-
EXPENDITURES			
Contractual Services	5,050	-	-
Capital Outlay	213,570	435,000	1,168,000
Bond Principal and Interest	109,229	721,297	742,425
Capital Reserves	-	-	746,569
Total Expenses	327,850	1,156,297	2,656,994
Sewer Capital Projects FTE	-	-	-

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Sewer Fund Public Works - Storm Sewers Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Miscellaneous Revenues	(2,500)	-	-
Total Revenues	(2,500)	-	-
EXPENDITURES			
Personnel Expenses	97,484	112,143	130,836
Contractual Services	13,886	98,475	96,475
Commodities	20,406	22,700	24,700
Capital Outlay	62,917	-	-
Total Expenses	194,693	233,318	252,011
Storm Sewers FTE	3.0	3.0	2.0

Storm Water Capital Projects Fund Public Works - Storm Water Capital Projects Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	1,285,178	1,100,000	1,285,000
Budgeted Reserves	-	2,841,502	1,044,254
Total Revenues	1,285,178	3,941,502	2,329,254
EXPENDITURES			
Personnel Expenses	38,496	63,640	70,492
Contractual Services	231,705	55,000	55,000
Capital Outlay	50,338	2,723,582	1,801,236
Bond Principal and Interest	15,364	259,907	266,525
General Reserves	-	839,373	136,001
Total Expenses	335,902	3,941,502	2,329,254
Storm Water Capital Projects FTE	1.0	1.0	1.0

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Refuse Fund Public Works - Refuse Collection Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	2,279,420	2,301,287	2,293,000
Miscellaneous Revenues	853	-	1,000
Transfers	42,589	9,545	-
Budgeted Reserves	-	535,939	957,922
Total Revenues	2,322,863	2,846,771	3,251,922
EXPENDITURES			
Personnel Expenses	709,095	800,104	564,601
Contractual Services	847,268	830,175	801,656
Commodities	200,420	235,616	237,100
Capital Outlay	92,325	54,545	253,378
Transfers	42,589	47,345	-
Capital Reserves	-	200,000	-
General Reserves	-	575,623	1,312,827
Total Expenses	1,891,698	2,743,407	3,169,562
Refuse Collection FTE	10.0	9.5	10.5

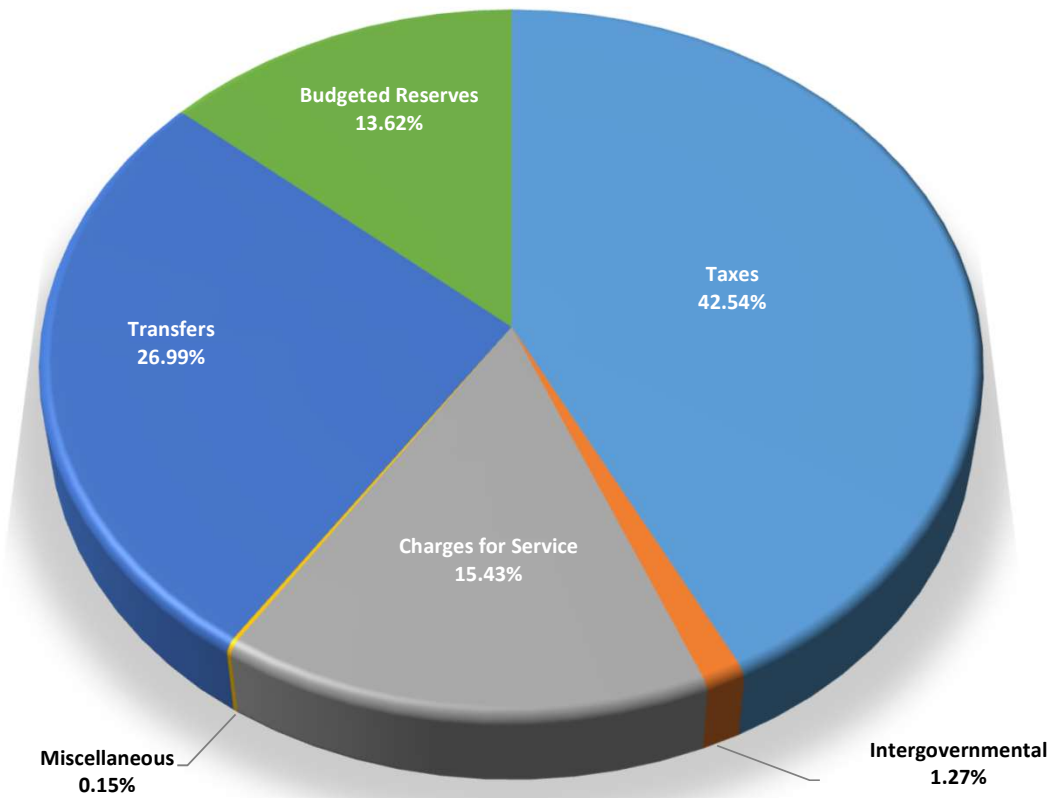
Refuse Fund Public Works - Refuse Disposal Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	20,361	42,064	19,000
Miscellaneous Revenues	841	201	-
Total Revenues	21,203	42,265	19,000
EXPENDITURES			
Personnel Expenses	52,429	114,254	69,738
Contractual Services	16,463	26,187	26,437
Commodities	3,484	5,187	5,185
Total Expenses	72,376	145,628	101,360
Refuse Collection FTE	1.5	2.0	1.5

City of Leavenworth, Kansas
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RECREATION AND CULTURE REVENUES

	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	1,705,217	1,750,344	1,750,666
Intergovernmental	53,043	84,148	52,265
Charges for Service	171,446	682,779	634,900
Miscellaneous	6,661	-	6,000
Transfers	423,455	1,495,132	1,110,864
Budgeted Reserves	-	5,737	560,404
Total Revenues	2,359,823	4,018,140	4,115,099

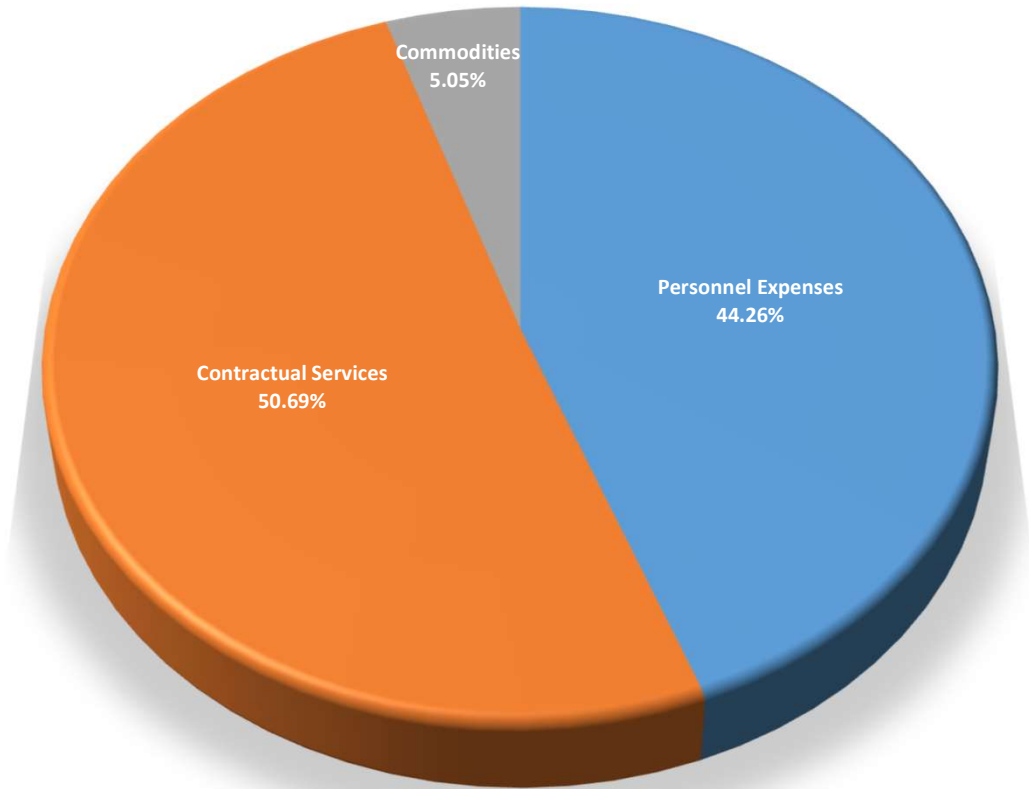
2022 Recreation & Culture Revenues by Type



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	RECREATION AND CULTURE EXPENDITURES		
	2020 Actuals	2021 Budget	2022 Budget
EXPENDITURES			
Personnel Expenses	1,343,845	1,719,877	1,821,259
Contractual Services	1,738,303	2,103,772	2,085,927
Commodities	118,220	194,492	207,913
Capital Outlay	(2,429)	-	-
Total Expenses	3,197,940	4,018,140	4,115,099
Recreation and Culture FTE	35.8	35.8	35.8

2022 Recreation & Culture Expenditures by Type



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2022 Recreation Expenditures by Function

Function	Expenditures	Fund
Recreation	480,064	Recreation Fund
RFCC Aquatics	406,683	Recreation Fund
Performing Arts	59,000	Recreation Fund
Community Center	379,473	Recreation Fund
RFCC Facility Maintenance	510,421	Recreation Fund
Riverfront Park	26,284	Recreation Fund
Parks	1,005,174	Recreation Fund
Library	1,033,500	Library Fund
Library Employee Benefits	214,500	Library Employee Benefits Fund
Total Public Works Expenses	4,115,099	

2022 Recreation & Culture Expenditures by Fund

Fund	Expenses
Recreation Fund	2,867,099
Library Fund	1,033,500
Library Employee Benefits Fund	214,500
Total Public Safety Expenses	4,115,099

Parks & Recreation

Description:

The City of Leavenworth’s Parks & Recreation Department is committed to providing quality leisure opportunities for its citizens and visitors. The 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. The Recreation Department delivers year round recreational opportunities and special events for our community of all ages, including team sports, aquatics, exercise programs, theater productions, music events, and special venues for parties, conferences, conventions, meetings, receptions, and more.

Mission:

The mission of the Parks and Recreation Department is to enhance the vitality of our community by promoting healthy lifestyles and enriching Leavenworth's unique character with our parks and recreation services.

2022 Goals:

- Update and improve amenities at less-used City parks to spur growth.
- Install a splash pad at Hawthorn Park and expand City trail offerings.
- Increase youth participation in City activities and study possible adjustments to the City’s recreation program going forward.
- Support the Lions Club adoption of Havens Park.
- Support Trail Mob with hiking and mountain biking trails at Havens Park

Performance Metrics:	2020 Actual	2021 Estimate	2022 Projection
Number of parks improved	3	3	3
Number of youths participating in City activities	588	1250	2430



Director of Parks and Recreation
Steve Grant
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Recreation Fund Recreation and Culture - Recreation Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	511,479	474,429	502,666
Charges for Services	16,139	99,009	94,300
Miscellaneous	1,538	-	2,000
Budgeted Reserves	-	5,737	560,404
Total Revenues	529,156	579,175	1,159,370
EXPENDITURES			
Personnel Expenses	274,418	345,637	353,257
Contractual Services	47,209	81,311	79,410
Commodities	5,826	47,387	47,397
Total Expenses	327,453	474,335	480,064
Recreation FTE	3.5	3.5	3.5

Recreation Fund Recreation and Culture - RFCC Aquatics Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	53,043	84,148	52,265
Charges for Services	14,412	130,000	109,200
Miscellaneous Revenues	78	-	2,500
Transfers	16,185	-	-
Total Revenues	83,718	214,148	163,965
EXPENDITURES			
Personnel Expenses	155,318	295,041	333,719
Contractual Services	22,173	52,325	52,325
Commodities	8,279	20,389	20,639
Total Expenses	185,770	367,755	406,683
RFCC Aquatics FTE	11.0	11.0	11.0

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Recreation Fund Recreation and Culture - Performing Arts Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	13,071	35,000	33,400
Miscellaneous Revenues	1,032	-	-
Total Revenues	14,102	35,000	33,400
EXPENDITURES			
Contractual Services	23,160	38,625	53,325
Commodities	1,511	3,975	5,675
Total Expenses	24,672	42,600	59,000
Performing Arts FTE	-	-	-

Recreation Fund Recreation and Culture - Community Center Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	112,810	380,051	359,700
Miscellaneous Revenues	2,327	-	-
Transfers	53,815	-	-
Total Revenues	168,952	380,051	359,700
EXPENDITURES			
Personnel Expenses	142,544	257,773	171,837
Contractual Services	167,820	304,971	196,357
Commodities	13,260	16,979	11,279
Capital Outlay	(2,429)	-	-
Total Expenses	321,196	579,723	379,473
Community Center FTE	7.0	7.0	7.0

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Recreation Fund Recreation and Culture - RFCC Facility Maintenance Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Transfers	353,455	1,495,132	1,110,864
Total Revenues	353,455	1,495,132	1,110,864
EXPENDITURES			
Personnel Expenses	149,408	189,493	253,978
Contractual Services	129,108	168,567	248,893
Commodities	1,620	450	7,550
Total Expenses	280,136	358,510	510,421
RFCC Facility Maintenance FTE	3.0	3.0	3.0

Recreation Fund Recreation and Culture - Riverfront Park Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	5,656	20,449	20,000
Miscellaneous Revenues	15	-	-
Total Revenues	5,671	20,449	20,000
EXPENDITURES			
Personnel Expenses	6,465	7,648	7,676
Contractual Services	14,916	14,353	16,433
Commodities	825	2,173	2,175
Total Expenses	22,205	24,174	26,284
Riverfront Park FTE	0.3	0.3	0.3

Recreation Fund Recreation and Culture - Parks Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Charges for Services	9,358	18,270	18,300
Miscellaneous Revenues	1,672	-	1,500
Total Revenues	11,030	18,270	19,800
EXPENDITURES			
Personnel Expenses	615,692	624,285	700,792
Contractual Services	140,178	167,705	191,184
Commodities	86,899	103,139	113,198
Total Expenses	842,770	895,129	1,005,174
Parks FTE	11.0	11.0	11.0

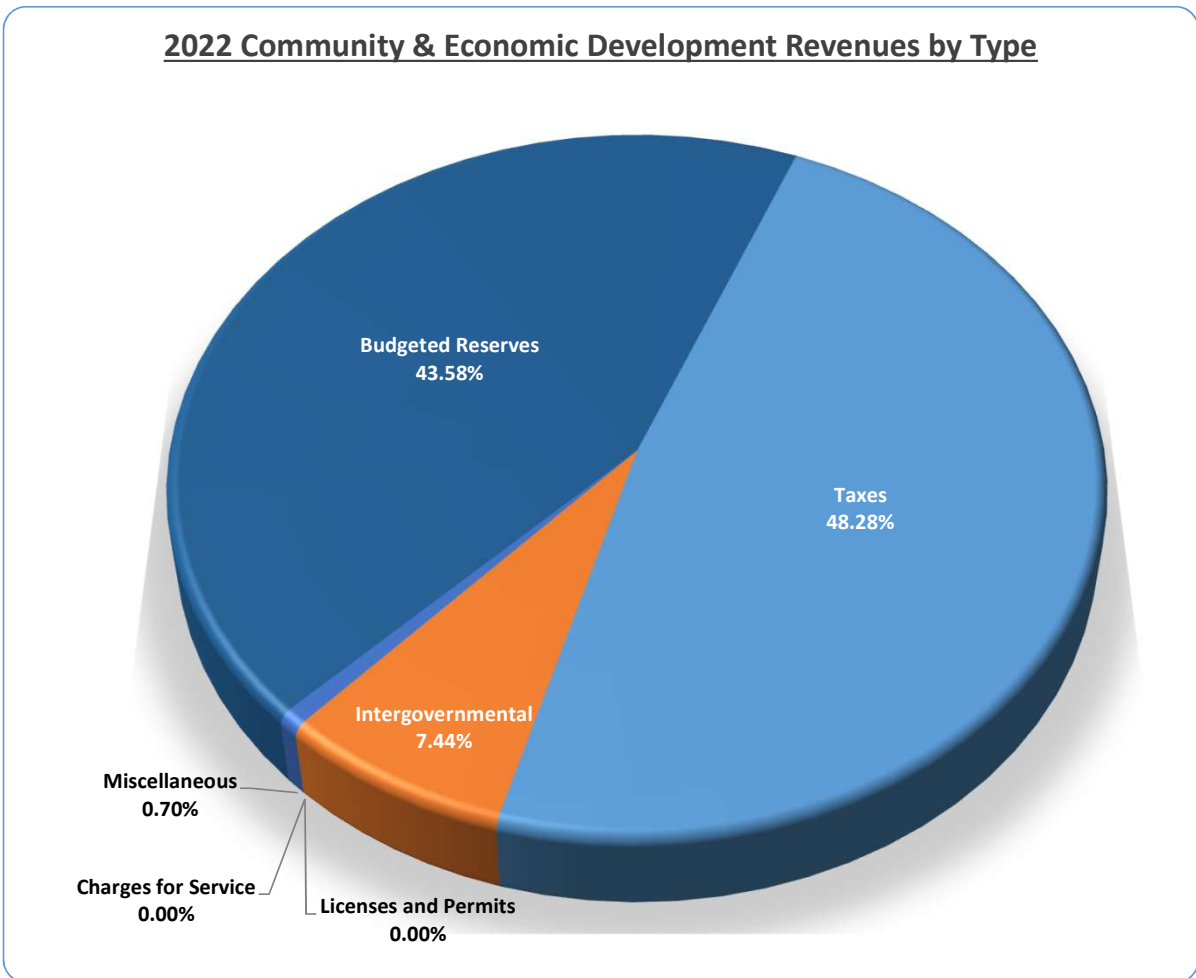
City of Leavenworth, Kansas
 Adopted Budget
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Library Fund Recreation and Culture - Library Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	923,668	979,758	1,033,500
Total Revenues	923,668	979,758	1,033,500
EXPENDITURES			
Contractual Services	923,668	979,758	1,033,500
Total Expenses	923,668	979,758	1,033,500
Library FTE	-	-	-

Library Employee Benefits Fund Recreation and Culture - Library Employee Benefits Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	270,070	296,157	214,500
Total Revenues	270,070	296,157	214,500
EXPENDITURES			
Contractual Services	270,070	296,157	214,500
Total Expenses	270,070	296,157	214,500
Library Employee Benefits FTE	-	-	-

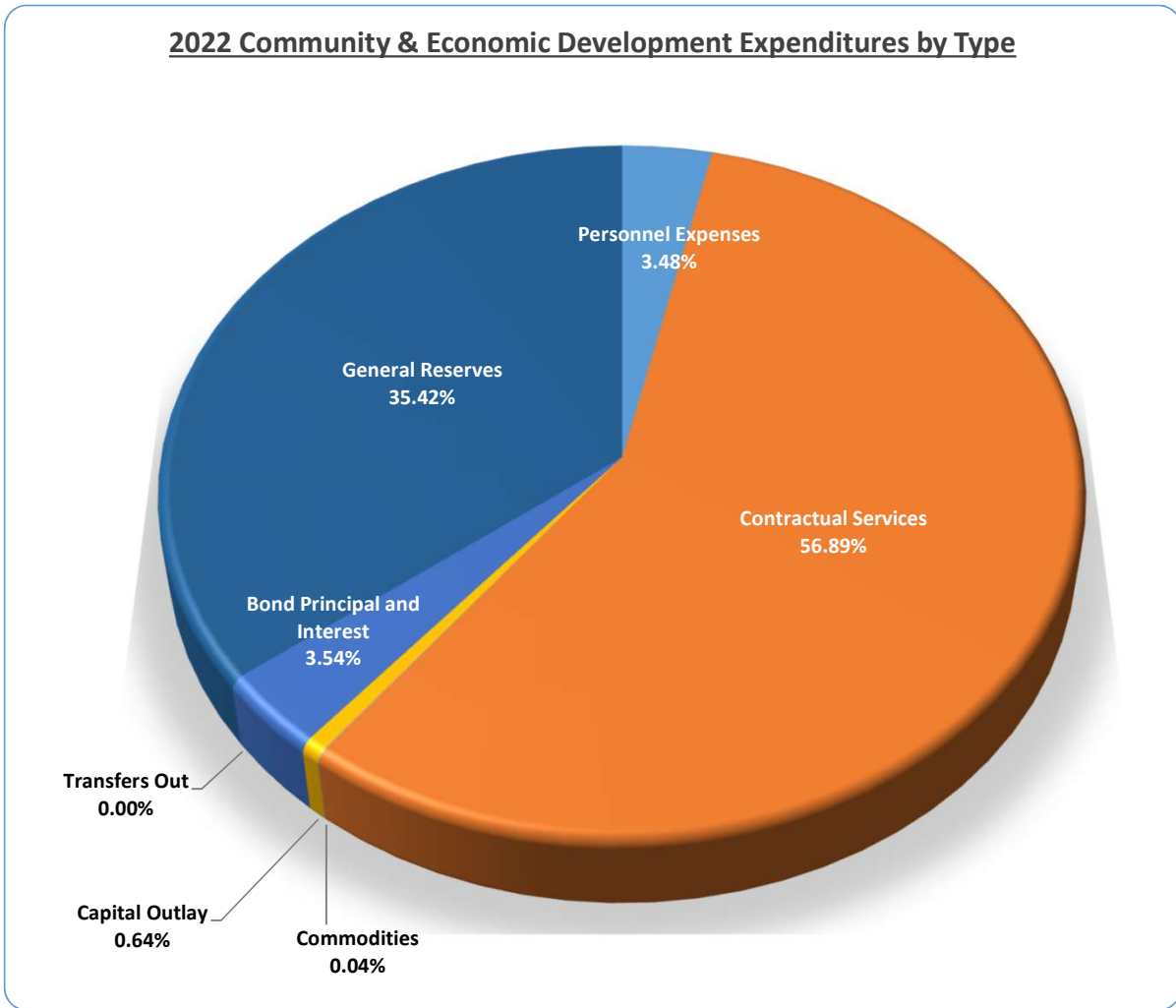
City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

REVENUES	COMMUNITY & ECONOMIC DEVELOPMENT REVENUES		
	2020 Actuals	2021 Budget	2022 Budget
Taxes	2,168,119	2,019,478	2,271,000
Intergovernmental	410,214	542,514	349,809
Licenses and Permits	-	-	-
Charges for Service	-	5,000	-
Miscellaneous	405,686	-	33,000
Transfers	1,000,000	-	-
Budgeted Reserves	-	1,116,282	2,049,569
Total Revenues	3,984,019	3,683,274	4,703,378



City of Leavenworth, Kansas
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EXPENDITURES	COMMUNITY & ECONOMIC DEVELOPMENT EXPENDITURES		
	2020 Actuals	2021 Budget	2022 Budget
Personnel Expenses	116,139	156,567	162,068
Contractual Services	2,599,157	2,517,601	2,652,781
Commodities	1,349	-	2,002
Capital Outlay	-	-	30,000
Bond Principal and Interest	95,678	-	164,868
Transfers Out	71,553	168,019	-
General Reserves	-	841,087	1,651,659
Total Expenses	2,883,874	3,683,274	4,663,378
Community and Economic Development FTE	7.7	7.7	7.7



City of Leavenworth, Kansas
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2022 Community & Economic Development Expenditures by Function

Function	Expenditures	Fund
Economic Development	1,249,823	Economic Development
Business & Technology Park	390,000	Business & Technology Park Fund
Auto TIFs	843,116	TIF - Auto Incentives Fund
Hotel TIFs	999,587	TIF - Hotel Incentives Fund
Retail TIFs	533,293	TIF - Retail Incentives Fund
Community Grants	197,750	Community Grants Fund
Community Development Admin.	69,961	Community Development Fund
Community Development Block Grants	379,848	Community Development Fund
Total Public Works Expenses	4,663,378	

2022 Community & Economic Development Expenditures by Fund

Fund	Expenses
Economic Development Fund	1,249,823
Business & Technology Park Fund	390,000
TIF - Auto Incentives Fund	843,116
TIF - Hotel Incentives Fund	999,587
TIF - Retail Incentives Fund	533,293
Community Grants Fund	197,750
Community Development Fund	449,809
Total Public Safety Expenses	4,663,378

Community Development

Description:

The activities of the Community Development Department include creating a safe, healthy, and accessible environment by planning for new development, enforcing city codes, coordinating housing, blight removal, and home repairs, and managing other community appearance programs.

Mission:

The mission of the Community Development Department is to advise and recommend best practices for managing orderly and efficient change in the community to City officials, boards, appointed commissions, and residents. The department's goal is to ensure a high standard of living where all citizens have access to basic human services including housing and transportation.

2022 Goals:

- Plan and pursue future downtown and northeast improvement projects using all available recruitment and retention methods.
- Work to reduce the number of unoccupied and/or abandoned buildings.
- Explore efforts to improve the aesthetic appearance of downtown, including lawn maintenance and landscaping, reducing litter, decorative elements, etc.
- Undertake review of City ordinances related to building safety, appearance, and dilapidation to determine whether they are adequate to protect the City's interest in maintaining a safe, aesthetically pleasing, and vibrant downtown.
- Explore a full review and possible redrawing of downtown historic district boundaries.



Director of Community Development

Julie Hurley

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Leavenworth, KS 66048

913-680-2616

jhurley@firstcity.org

City of Leavenworth, Kansas
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Economic Development Fund Community & Economic Development Economic Development Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	476,185	426,510	518,000
Miscellaneous Revenues	200	-	-
Budgeted Reserves	-	825,150	731,823
Total Revenues	476,385	1,251,660	1,249,823
EXPENDITURES			
Personnel Expenses	48,063	73,399	83,838
Contractual Services	218,559	353,264	346,655
Commodities	1,349	-	-
General Reserves	-	824,997	819,330
Total Expenses	267,971	1,251,660	1,249,823
Economic Development FTE	0.4	0.6	0.6

Business & Technology Park Fund Community & Economic Development Business & Technology Park Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Budgeted Reserves	-	-	430,000
Total Revenues	-	-	430,000
EXPENDITURES			
Contractual Services	28,348	-	30,000
General Reserves	-	-	360,000
Total Expenses	28,348	-	390,000
Business & Technology Park FTE	-	-	-

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TIF - Auto Incentives Fund
Community and Economic Development
Auto TIFs - Combined

	2020	2021	2022
	Actuals	Budget	Budget
REVENUES			
Taxes	677,064	883,073	658,000
Charges for Services	-	5,000	-
Miscellaneous Revenues	16,340	-	10,000
Budgeted Reserves	-	55,093	175,116
Total Revenues	693,404	943,166	843,116
EXPENDITURES			
Contractual Services	717,374	943,166	843,116
General Reserves	-	-	-
Total Expenses	717,374	943,166	843,116
Auto TIF FTE	-	-	-

TIF - Hotel Incentives Fund
Community and Economic Development
Hotel TIFs - Combined

	2020	2021	2022
	Actuals	Budget	Budget
REVENUES			
Taxes	672,087	516,003	672,000
Miscellaneous Revenues	364,804	-	-
Budgeted Reserves	-	131,159	327,587
Total Revenues	1,036,891	647,162	999,587
EXPENDITURES			
Contractual Services	505,888	463,053	362,390
Bond Principal and Interest	95,678	-	164,868
Transfers	70,390	168,019	-
General Reserves	-	16,090	472,329
Total Expenses	671,955	647,162	999,587
Hotel TIF FTE	-	-	-

TIF - Retail Incentives Fund
Community and Economic Development
Retail TIFs - Combined

	2020	2021	2022
	Actuals	Budget	Budget
REVENUES			
Taxes	342,782	193,892	423,000
Miscellaneous Revenues	24,342	-	23,000
Budgeted Reserves	-	104,880	87,293
Total Revenues	367,124	298,772	533,293
EXPENDITURES			
Contractual Services	343,206	298,772	533,293
Transfers	1,163	-	-
Total Expenses	344,369	298,772	533,293
Retail TIF FTE	-	-	-

City of Leavenworth, Kansas
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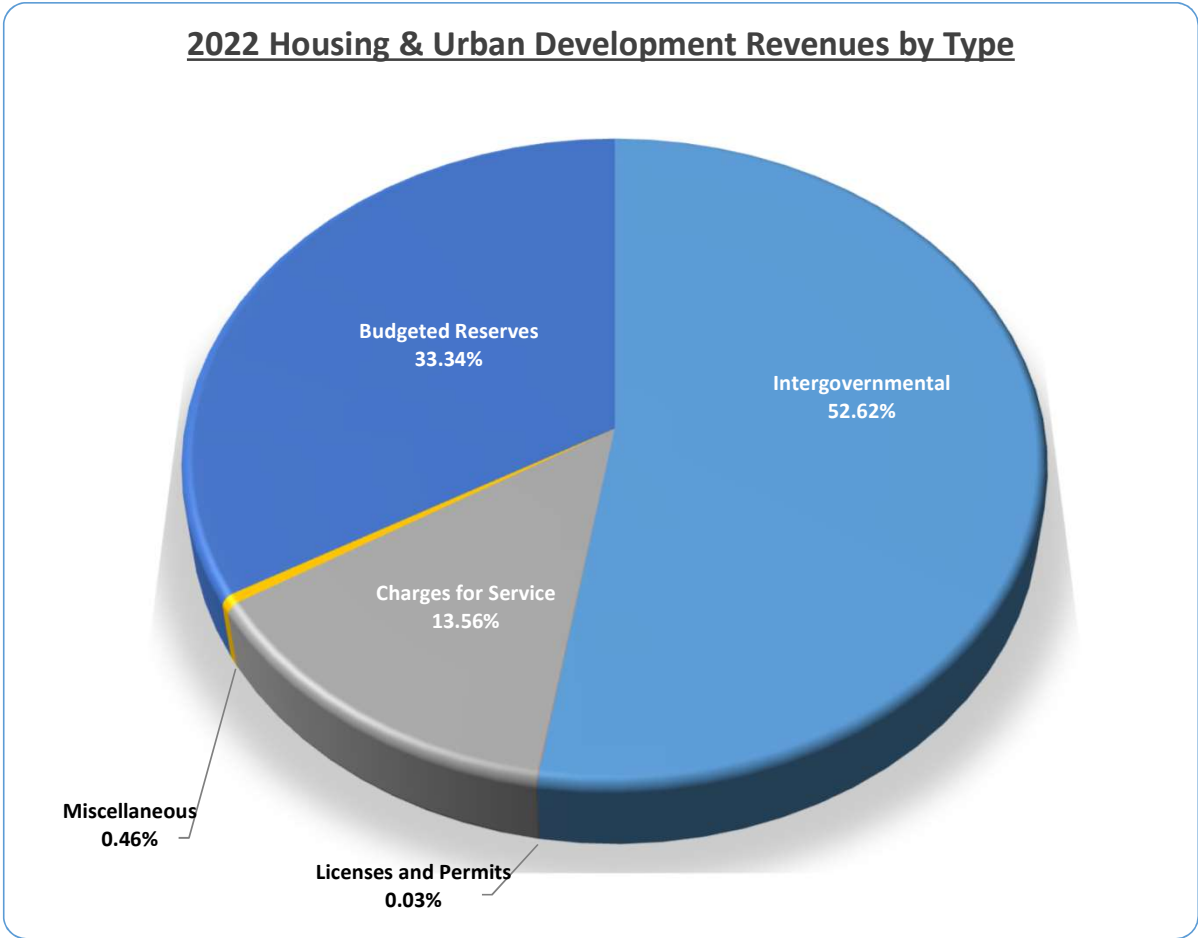
Community Grants Fund Community and Economic Development Community Grants Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Transfers	1,000,000	-	-
Budgeted Reserves	-	-	197,750
Total Revenues	1,000,000	-	197,750
EXPENDITURES			
Contractual Services	447,750	-	197,750
General Reserves	-	-	-
Total Expenses	447,750	-	197,750
Community Grants FTE	-	-	-

Community Development Fund Community & Economic Development Community Development Administration Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	63,107	86,488	69,961
Total Revenues	63,107	86,488	69,961
EXPENDITURES			
Personnel Expenses	57,796	83,168	64,134
Contractual Services	3,903	3,320	3,825
Commodities	-	-	2,002
Total Expenses	61,699	86,488	69,961
Community Development Administration FTE	1.0	1.0	1.0

Community Development Fund Community & Economic Development Community Development Block Grants Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	347,107	456,026	279,848
Budgeted Reserves	-	-	100,000
Total Revenues	347,107	456,026	379,848
EXPENDITURES			
Personnel Expenses	10,280	-	14,096
Contractual Services	334,128	456,026	335,752
Capital Outlay	-	-	30,000
Total Expenses	344,407	456,026	379,848
Community Development Block Grants FTE	0.2	-	0.2

City of Leavenworth, Kansas
 Adopted Budget
 January 1, 2022, through December 31, 2022

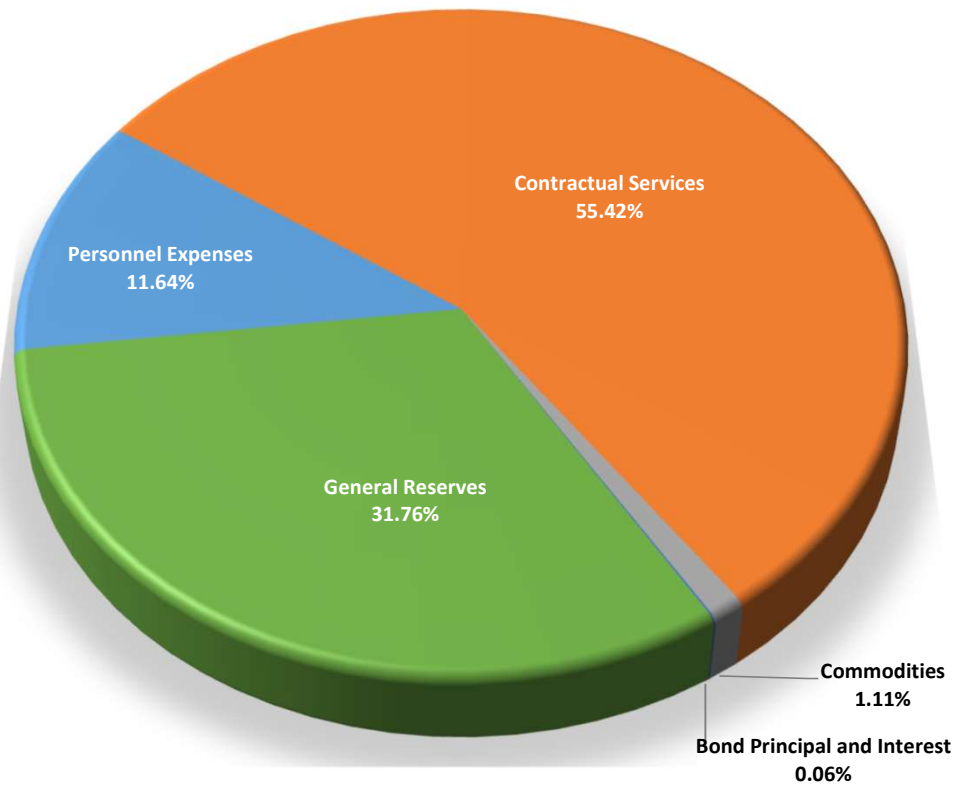
REVENUES	HOUSING AND URBAN DEPARTMENT REVENUES		
	2020 Actuals	2021 Budget	2022 Budget
Taxes	-	-	-
Intergovernmental	2,036,849	2,096,275	2,003,000
Licenses and Permits	-	1,027	1,000
Charges for Service	474,648	504,900	516,000
Miscellaneous	12,018	19,860	17,400
Budgeted Reserves	-	1,158,285	1,269,010
Total Revenues	2,523,515	3,780,347	3,806,410



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	HOUSING AND URBAN DEPARTMENT EXPENDITURES		
	2020 Actuals	2021 Budget	2022 Budget
EXPENDITURES			
Personnel Expenses	403,119	445,442	449,065
Contractual Services	2,348,150	2,135,565	2,137,945
Commodities	58,980	42,875	42,875
Capital Outlay	44,700	-	-
Bond Principal and Interest	2,400	2,400	2,400
General Reserves	-	1,215,344	1,225,321
Total Expenses	2,857,348	3,841,626	3,857,606
Housing and Urban Development FTE	5.8	5.8	6.3

2022 Housing & Urban Development Expenditures by Type



City of Leavenworth, Kansas
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2022 Housing & Urban Development Expenditures by Function

Function	Expenditures	Fund
Rental Coordinator	52,196	General Fund
Planters II	1,329,251	Planters II Fund
Housing Choice Voucher Program	2,476,159	Housing Choice Voucher Program Fund
Total Public Works Expenses	3,857,606	

2022 Community & Economic Development Expenditures by Fund

Fund	Expenses
General Fund	52,196
Planters II Fund	1,329,251
Housing Choice Voucher Program Fund	2,476,159
Total Public Safety Expenses	3,857,606

City of Leavenworth, Kansas
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General Fund Housing and Urban Development - Rental Coordinator Division			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Taxes	-	-	-
Intergovernmental	10,500	-	-
Licenses and Permits	-	1,027	1,000
Miscellaneous Revenues	25	-	-
Total Revenues	10,525	1,027	1,000
EXPENDITURES			
Personnel Expenses	42,549	58,146	48,196
Contractual Services	3,683	2,060	1,900
Commodities	1,544	2,100	2,100
Total Expenses	47,777	62,306	52,196
Rental Coordinator FTE	1.0	1.0	1.5

Housing - Planters II Fund Housing and Urban Development - Planters II Division - Combined			
	2020 Actuals	2021 Budget	2022 Budget
REVENUES			
Intergovernmental	272,971	250,675	250,000
Charges for Services	441,901	414,100	460,000
Miscellaneous Revenues	10,236	13,860	12,900
Budgeted Reserves	-	867,855	606,351
Total Revenues	725,109	1,546,490	1,329,251
EXPENDITURES			
Personnel Expenses	240,557	264,011	262,188
Contractual Services	717,842	361,654	364,175
Commodities	53,095	40,075	40,075
Capital Outlay	44,700	-	-
General Reserves	-	880,751	662,813
Total Expenses	1,056,194	1,546,490	1,329,251
Planters II FTE	3.3	3.3	3.3

City of Leavenworth, Kansas
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Housing - Housing Choice Voucher Program Fund Housing and Urban Development - Housing Choice Voucher Program Division - Combined			
	2020	2021	2022
	Actuals	Budget	Budget
REVENUES			
Intergovernmental	1,753,378	1,845,600	1,753,000
Charges for Services	32,747	90,800	56,000
Miscellaneous	1,756	6,000	4,500
Budgeted Reserves	-	290,430	662,659
Total Revenues	1,787,881	2,232,830	2,476,159
EXPENDITURES			
Personnel Expenses	120,012	123,286	138,681
Contractual Services	1,626,625	1,771,851	1,771,870
Commodities	4,341	700	700
Bond Principal and Interest	2,400	2,400	2,400
General Reserves	-	334,593	562,508
Total Expenses	1,753,378	2,232,830	2,476,159
Housing Choice Voucher Program FTE	1.5	1.5	1.5

Capital Outlay

The City of Leavenworth defines capital outlay as expenditures for the acquisition, construction, improvement of, or addition to capital assets. Capital assets are tangible and intangible assets with a value exceeding \$5,000 and a useful life exceeding one business cycle.

The City classifies its assets into one of the following categories:

Land	
Buildings	15-30 years
Improvements	15-30 years
Machinery & Equipment	5-15 years
Infrastructure	15-30 years
IT Equipment	3- 5 years
Other Capital Assets	Varies

Depreciation is a non-budgeted expense that the City uses to determine levels of needed capital reserves and upcoming expenditures. Depreciation is calculated annually, using the straight- line method over the estimated useful life shown in the table above.

Leavenworth creates and implements a five-year capital improvement plan that prioritizes its equipment purchases and construction and maintenance projects. The planning process is a joint effort of the City Department Directors and their staff, City Manager, Finance, and the Commission. A copy of the 2021-2025 Capital Improvement Plan (CIP) is included in Appendix A. This plan contains both recurring and non-recurring capital expenditures. Non-recurring capital expenditures are those that are unlikely to occur again in the normal course of business.

The CIP includes both funded projects and the anticipated funding sources. The 2022-2026 CIP includes \$49,708,923 in projects.

As mentioned in earlier sections of this document, the sources of funding for CIP includes one-fourth (¼) of the City's two percent (2%) sales taxes, forty percent (40%) of the County Wide sales tax, monies from the sewer and refuse operating budgets, federal grants, state grants, temporary notes, and bond issuances.

**Capital Improvements Program
2022-2026 Program
Project Listing & CIP Table of Contents**

Description	Page	2022 - 2026	
		Requested	Projected
Source of Funds: Summary	201		
Source of Funds: Sales Tax	202	\$ 23,667,261	
Source of Funds: Sewer Fund	206	\$ 4,580,805	
Source of Funds: Refuse Fund	207	\$ 1,080,000	
Source of Funds: Stormwater Fund	208	\$ 3,433,720	
Source of Funds: FFE & Street Fund	209	\$ 12,305,997	
Source of Funds: 911 Fund	210	\$ 500,000	
Source of Funds: Bond & Interest Fund	211	\$ 4,000,000	
Source of Funds: ARPA Fund	212	\$ 141,140	
Project	Page	Requested	Projected
Debt Repayments Overview	213		
Thornton Street Repayment	214	\$ 2,374,345	\$ 2,374,345
Business & Technology Park Debt Repayment	215	\$ 1,773,878	\$ 1,773,878
Parks Projects - 2021 Temp Note Repayment	216	\$ 1,352,000	\$ 1,352,000
Animal Control Debt Service	217	\$ 1,025,440	\$ 1,025,440
100' Aerial Ladder Fire Truck Debt Repayment	218	\$ 749,264	\$ 749,264
Fire Truck Bond Payment	219	\$ 534,436	\$ 534,436
Fire Station #3 Debt Repayment	220	\$ 400,000	\$ 400,000
Finance Software Debt Service	221	\$ 169,600	\$ 169,600
Total Debt Repayments		\$ 8,378,963	\$ 8,378,963
Ongoing Projects Overview	222		
Community Center and Parks Operations	223	\$ 5,554,320	\$ 5,554,320
Economic Development	224	\$ 2,343,272	\$ 2,343,272
Transfer to Sidewalk Program	225	\$ 1,285,000	\$ 1,285,000
Transfer to Pavement Management Program	226	\$ 600,000	\$ 600,000
Transfer to Curb Program	227	\$ 580,000	\$ 580,000
City Hall Exterior Maintenance	228	\$ 375,000	\$ 375,000
Annual Allocation for Computer Equipment	229	\$ 215,000	\$ 215,000
Total Ongoing Projects		\$ 10,952,592	\$ 10,952,592
FFE & Infrastructure Overview	230		
Pavement Management	231	\$ 10,000,000	\$ 10,000,000
4th Street Improvements between Choctaw Street and Seneca			
Street - 4th Street (K-7) CCLIP-PR Project	232	\$ 2,222,997	\$ 2,222,997
Concrete Driveway Replacement - Fire Stations 1 & 2	233	\$ 134,000	\$ 134,000
Biennial Bridge Inspection (2023 & 2025)	234	\$ 70,000	\$ 70,000
20th Street Over Three Mile Creek Bridge	235	\$ 40,000	\$ 30,000
Broadway Over Three Mile Creek Bridge	236	\$ 20,000	\$ 20,000
Total FFE & Infrastructure Projects		\$ 12,486,997	\$ 12,476,997

**Capital Improvements Program
2022-2026 Program
Project Listing & CIP Table of Contents**

Description	Page	2022 - 2026	
		Requested	Projected
Equipment Replacement Overview.....	237		
<i>Police Vehicle Replacements.....</i>	238		
Police Patrol SUV Replacement (3 per year).....	238	\$ 975,000	\$ 975,000
Animal Control Van Replacement.....	238	\$ 57,000	\$ 57,000
Detective Car Replacement.....	238	\$ 20,000	\$ 20,000
<i>Total Police Vehicle Replacements</i>		<u>\$ 1,052,000</u>	<u>\$ 1,052,000</u>
 <i>Street Equipment</i>	239		
Tandem Axle Dump Truck.....	239	\$ 330,000	\$ 330,000
Single Axle Dump Truck.....	239	\$ 330,000	\$ 330,000
Street Sweeper.....	239	\$ 210,000	\$ 210,000
2 Ton Aerial Truck.....	239	\$ 95,000	\$ 95,000
Flush Truck.....	239	\$ 85,000	\$ 85,000
One Ton Single Axle with Boom.....	239	\$ 75,000	\$ 75,000
3/4 Ton Crew Cab.....	239	\$ 45,000	\$ 45,000
3/4 Ton Crew Cab 4 x 4.....	239	\$ 45,000	\$ 45,000
3/4 Ton 4 x 4 Pickup.....	239	\$ 35,000	\$ 35,000
Vactron (Tow Behind).....	239	\$ 35,000	\$ 35,000
Crack Seal Machine.....	239	\$ 30,000	\$ 30,000
<i>Total Street Equipment</i>		<u>\$ 1,315,000</u>	<u>\$ 1,315,000</u>
 911 Dispatch Equipment Replacement & Upgrades	240	\$ 500,000	\$ 500,000
Additional Storage for PD Videos (& Storage Rack).....	241	\$ 111,000	\$ 111,000
Garage Service Truck.....	242	\$ 92,000	\$ -
Replacement of Three 72" Zero Turn Mowers.....	243	\$ 78,000	\$ 78,000
Portable Lift System.....	244	\$ 64,000	\$ 64,000
Locker Replacement Project (Police Department).....	245	\$ 55,000	\$ 55,000
Replace Bobcat Skid Steer Loader.....	246	\$ 53,157	\$ 53,157
Pickup Truck Replacement - Parks (Unit 2338).....	247	\$ 48,902	\$ 48,902
Fire Reporting and Recording Software.....	248	\$ 43,190	\$ 43,190
Fire Dept Fleet Replacement Pickup Truck.....	249	\$ 40,000	\$ 40,000
Replace Pull Type Gang Mower.....	250	\$ 32,102	\$ 32,102
Cell Phone Replacements.....	251	\$ 26,000	\$ 26,000
AED Equipment Upgrade.....	252	\$ 12,500	\$ 12,500
Replacement of the GPS Unit for the GIS department.....	253	\$ 12,000	\$ 12,000
EMS Carbon Monoxide Equipment.....	254	\$ 9,000	\$ 9,000
Resurvey of Downtown Leavenworth Historic District.....	255	\$ 4,000	\$ 4,000
Total Equipment Replacement		<u>\$ 3,547,851</u>	<u>\$ 3,455,851</u>
 Buildings Overview.....	256		
Fire Station #3 Replacement.....	257	\$ 4,000,000	\$ 4,000,000

**Capital Improvements Program
2022-2026 Program
Project Listing & CIP Table of Contents**

Description	Page	2022 - 2026	
		Requested	Projected
<i>Community Center Rehabilitation Project</i>	258		
Roof Replacement (Over Men's and Women's Waiting Rooms).....	258	\$ 210,000	\$ 210,000
Elevator Modernization.....	258	\$ 157,500	\$ 157,500
Cooling Tower Replacement - RFCC.....	258	\$ 126,000	\$ 126,000
Door Replacements - RFCC Gym Interior and Exterior.....	258	\$ 42,000	\$ 42,000
Pool Area Painting - RFCC.....	258	\$ 37,065	\$ 37,065
Flooring - RFCC Pool, Lockers, Showers, Deck, and Ramp.....	258	\$ 28,350	\$ 28,350
<i>Total Community Center Rehabilitation Project</i>		<u>\$ 600,915</u>	<u>\$ 600,915</u>
 <i>City Hall</i>	259		
Replace all HVAC Hydronic & Mechanical Condensate Piping.....	259	\$ 194,000	\$ 194,000
Replace Aeon Outside Air/Space Tempering Rooftop Unit.....	259	\$ 50,780	\$ 50,780
Install Global Plasma Solutions Air Scrubbers on Space Tempering Air Handlers.....	259	\$ 32,860	\$ 32,860
<i>Total City Hall</i>		<u>\$ 277,640</u>	<u>\$ 277,640</u>
 Municipal Service Center Building Upgrades.....	260	\$ 30,000	\$ 30,000
Municipal Service Center Office Remodel.....	261	\$ 24,000	\$ 24,000
Total Buildings		<u>\$ 4,932,555</u>	<u>\$ 4,932,555</u>
 Park Upgrades Overview	262		
*Cody Park Hard Court Sports Renovation.....	263	\$ 580,000	\$ 580,000
 <i>Haven's Park Renovations</i>	264		
*Haven's Park Restroom, Parking Lot, and Security Lighting.....	264	\$ 234,000	\$ 234,000
Haven's Park Ditching and Drainage.....	264	\$ 40,000	\$ 40,000
<i>Total Haven's Park Renovations</i>		<u>\$ 274,000</u>	<u>\$ 274,000</u>
 <i>Stubby Park Expansion</i>	265		
*Stubby Park Restroom.....	265	\$ 214,000	\$ 214,000
* Stubby Park Shelter.....	265	\$ 121,800	\$ 121,800
Stubby Park Parking Lot Expansion.....	265	\$ 70,190	\$ 70,190
<i>Total Stubby Park Expansion</i>		<u>\$ 405,990</u>	<u>\$ 405,990</u>
 Southside Park Playground and Parking Lot.....	266	\$ 175,000	\$ 175,000
*Splash Pad.....	267	\$ 135,000	\$ 135,000
Riverfront Park 2" Water Line Replacement.....	268	\$ 57,500	\$ 57,500
Sportsfield Access Trail.....	269	\$ 51,750	\$ 51,750
 <i>Sidewalk Repairs - Multiple Parks</i>	270		
Various Park Sidewalks.....	270	\$ 33,000	\$ 33,000
RFCC Sidewalk Addition.....	270	\$ 6,510	\$ -
<i>Total Sidewalks</i>		<u>\$ 39,510</u>	<u>\$ 33,000</u>

**Capital Improvements Program
2022-2026 Program
Project Listing & CIP Table of Contents**

Description	Page	2022 - 2026	
		Requested	Projected
Trails.....	271	\$ 30,000	\$ 30,000
Cody Park Creek Erosion (Bank Stabilization).....	272	\$ 18,000	\$ 18,000
Total Park Upgrades		\$ 1,766,750	\$ 1,760,240
* Park Upgrades to be Funded with 4 Year Temp Note		\$ (1,284,800)	\$ (1,284,800)
Park Upgrades not funded by 4 Year Temp Note		\$ 481,950	\$ 475,440
Refuse Overview.....	273		
Refuse Sanitation Trucks.....	274	\$ 750,000	\$ 750,000
Roll Off Chassis (Grapple Arm Compatible).....	275	\$ 190,000	\$ 190,000
Track Loader.....	276	\$ 70,000	\$ 70,000
Refuse Fleet Pickups.....	277	\$ 70,000	\$ 70,000
Recycling Center Upgrades.....	278	\$ 45,000	\$ -
Total Refuse		\$ 1,125,000	\$ 1,080,000
Storm Water Overview.....	279		
Orange Fence Projects.....	280	\$ 1,450,000	\$ 1,450,000
Stream Bank Restoration Program.....	281	\$ 770,000	\$ 770,000
Brick/Stone Arch Replacement Program.....	282	\$ 520,000	\$ 520,000
Curb Inlet Replacement Project.....	283	\$ 500,000	\$ 500,000
3100 Foxhill.....	284	\$ 135,720	\$ 135,720
Total Storm Water		\$ 3,375,720	\$ 3,375,720
Sewer Overview.....	285		
Sewer Line Rehab.....	286	\$ 3,074,987	\$ 3,074,987
WWTP Building Maintenance.....	287	\$ 800,000	\$ 800,000
<i>Sewer Plant Upgrades</i>	288		
Assessment of WWTP Mechanical Components and Systems.....	288	\$ 185,000	\$ 185,000
Utility Storage Building.....	288	\$ 125,000	\$ 125,000
Bar Screen: Replace Infilco-Degremont Inc. Climber Screen Gear Box and Rake Assembly.....	288	\$ 95,818	\$ 95,818
Lift Station Repairs.....	288	\$ 50,000	\$ 50,000
Asphalt Resurfacing-WWTP.....	288	\$ 50,000	\$ 50,000
<i>Total Sewer Plant Upgrades</i>		<i>\$ 505,818</i>	<i>\$ 505,818</i>
UV Light Replacement.....	289	\$ 200,000	\$ 200,000
Total Sewer		\$ 4,580,805	\$ 4,580,805
TOTAL CIP PROJECT EXPENDITURES		\$ 49,862,433	\$ 49,708,923

Unfunded Projects:

Fleet Service Vehicle.....	242	\$ 92,000	
Sidewalk Addition (RFCC South Entrance).....	270	\$ 6,510	
Recycling Center Upgrades.....	278	\$ 45,000	

Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from Sales Tax, By Year

	Pg	2022	2023	2024	2025	2026	Total
TYPE OF SALES TAX:							
Countywide Sales Tax		\$ 2,972,000	\$ 3,046,300	\$ 3,122,458	\$ 3,200,519	\$ 3,280,532	\$ 15,621,808
CIP Sales Tax		2,287,000	2,344,175	2,402,779	2,462,849	2,524,420	12,021,223
TIF Payouts		(238,360)	(244,319)	(250,427)	(256,688)	(263,105)	(1,252,898)
Total Sales Tax		\$ 5,020,640	\$ 5,146,156	\$ 5,274,810	\$ 5,406,680	\$ 5,541,847	\$ 26,390,133
DEBT SERVICE:							
Thornton Street Debt Repayment	214	\$ 475,093	\$ 474,388	\$ 474,038	\$ 473,388	\$ 477,438	\$ 2,374,345
Business & Technology Park Debt Repayment	215	350,265	352,065	353,465	357,390	360,693	1,773,878
*Parks Projects - 2021 4 Year Temp Note Repayment	216	338,000	338,000	338,000	338,000	-	1,352,000
Animal Control (2013-A) Debt Repayment	217	256,255	256,673	256,513	256,000	-	1,025,440
100' Aerial Ladder Truck (2021-A) Debt Repayment	218	149,962	151,363	147,763	149,763	150,413	749,264
Fire Truck (2016-A) Debt Repayment	219	106,327	104,840	108,268	105,468	109,533	534,436
Fire Station #3 Debt Repayment	220	-	-	-	-	400,000	400,000
Financial Software (2014-B) Debt Repayment	221	54,650	58,300	56,650	-	-	169,600
Total Debt Service		\$ 1,730,552	\$ 1,735,629	\$ 1,734,697	\$ 1,680,009	\$ 1,498,077	\$ 8,378,963
ONGOING PROJECTS:							
Community Center and Parks Operations	223	\$ 1,110,864	\$ 1,110,864	\$ 1,110,864	\$ 1,110,864	\$ 1,110,864	\$ 5,554,320
Economic Development	224	445,800	456,945	468,369	480,078	492,080	2,343,272
Transfer to Sidewalk Program	225	192,500	192,500	300,000	300,000	300,000	1,285,000
Transfer to Pavement Management Program	226	600,000	-	-	-	-	600,000
Transfer to Curb Program	227	116,000	116,000	116,000	116,000	116,000	580,000
City Hall Annual Maintenance	228	75,000	75,000	75,000	75,000	75,000	375,000
Annual Allocation for Computer Equipment	229	43,000	43,000	43,000	43,000	43,000	215,000
Total Ongoing Projects		\$ 2,583,164	\$ 1,994,309	\$ 2,113,233	\$ 2,124,942	\$ 2,136,944	\$ 10,952,592
SHORT TERM PROJECTS:							
Buildings & Grounds							
City Hall (Replacement of All HVAC Hydronic & Mechanical Condensate Piping)	259	\$ -	\$ 64,000	\$ 65,000	\$ 65,000	\$ -	\$ 194,000
Total Buildings & Grounds		\$ -	\$ 64,000	\$ 65,000	\$ 65,000	\$ -	\$ 194,000

Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from Sales Tax, By Year

	Pg	2022	2023	2024	2025	2026	Total
Community Development							
Resurvey of Downtown Leavenworth Historic District	255	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Total Community Development		\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Engineering							
2023 and 2025 Biannual Bridge inspection	234	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 70,000
Replacement of GPS unit for GIS Department	253	-	-	-	12,000	-	12,000
Total Engineering		\$ -	\$ 35,000	\$ -	\$ 47,000	\$ -	\$ 82,000
Fire							
Concrete Driveways Replacement	233	\$ -	\$ -	\$ 67,000	\$ 67,000	\$ -	\$ 134,000
Fire Reporting & Records Management System	248	-	43,190	-	-	-	43,190
Truck Replacement (Fleet)	249	-	-	40,000	-	-	40,000
AED Equipment Upgrade	252	12,500	-	-	-	-	12,500
EMS Carbon Monoxide Equipment	254	9,000	-	-	-	-	9,000
Total Fire		\$ 21,500	\$ 43,190	\$ 107,000	\$ 67,000	\$ -	\$ 238,690
Garage							
Portable Lift System	244	\$ -	\$ -	\$ 64,000	\$ -	\$ -	\$ 64,000
Total Garage		\$ -	\$ -	\$ 64,000	\$ -	\$ -	\$ 64,000
IT							
Additional Storage for PD Videos	241	\$ 111,000	\$ -	\$ -	\$ -	\$ -	\$ 111,000
Cell Phone Upgrade	251	-	26,000	-	-	-	26,000
Total IT		\$ 111,000	\$ 26,000	\$ -	\$ -	\$ -	\$ 137,000

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from Sales Tax, By Year**

	Pg	2022	2023	2024	2025	2026	Total
Parks							
*Cody Park Hard Court Sports Renovation-4 yr. Temp Note	263	-	-	580,000	-	-	580,000
*Havens Park Restroom, Parking Lot, and Security Lights with Cameras-4 yr. Temp Note	264	234,000	-	-	-	-	234,000
*Stubby Park Restroom-4 yr. Temp Note	265	214,000	-	-	-	-	214,000
*Stubby Park Shelter-4 yr. Temp Note	265	121,800	-	-	-	-	121,800
*Splash Pad-4 yr. Temp Note	267	135,000	-	-	-	-	135,000
*Total Park Projects Financed with 4 yr. Temp Note		704,800	-	580,000	-	-	1,284,800
Replacement of (3) 72" Zero Turn Mowers	243	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	\$ -	\$ 78,000
Replacement Bobcat Skid Steer Loader	246	-	53,157	-	-	-	53,157
Truck 2338 Replacement	247	-	-	48,902	-	-	48,902
Replacement of Pull Type Gang Mower	250	-	32,102	-	-	-	32,102
Cooling Tower Replacement	258	126,000	-	-	-	-	126,000
Roof Replacement (Asphalt Shingle Roof Over Men's and Women's Waiting Rooms)	258	-	210,000	-	-	-	210,000
Elevator Modernization	258	-	-	157,500	-	-	157,500
Door Replacement (Interior and Exterior Double Gym Entrance Doors)	258	-	-	-	42,000	-	42,000
Pool Area Painting (Ceiling, Walls, Railings of Pool Area to Include Balcony)	258	-	-	-	37,065	-	37,065
Locker Room Flooring (Pool Locker Room, Shower Rooms, Partial Deck, and Ramp)	258	-	-	-	28,350	-	28,350
Stubby Park Parking Lot Expansion - West	265	-	70,190	-	-	-	70,190
Southside Park Playground and Parking Lot	266	-	-	175,000	-	-	175,000
Sportsfield Access Trail	269	-	51,750	-	-	-	51,750
Trails	271	30,000	-	-	-	-	30,000
Total Parks		\$ 886,800	\$ 443,199	\$ 987,402	\$ 107,415	\$ -	\$ 2,424,816
*Less Park Projects Financed by Temp Note	216	\$ (704,800)	\$ -	\$ (580,000)	\$ -	\$ -	\$ (1,284,800)
Park Projects Not Financed with Temp Note		\$ 182,000	\$ 443,199	\$ 407,402	\$ 107,415	\$ -	\$ 1,140,016

Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from Sales Tax, By Year

	Pg	2022	2023	2024	2025	2026	Total
Police							
Police Patrol SUV Replacement (3)	238	195,000	195,000	195,000	195,000	195,000	975,000
Detective Car Replacement	238	20,000	-	-	-	-	20,000
Animal Control Van Replacement	238	\$ -	\$ 57,000	\$ -	\$ -	\$ -	57,000
Locker Project	245	55,000	-	-	-	-	55,000
Total Police		\$ 270,000	\$ 252,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ 1,107,000
Public Works							
Service Center Building Upgrades	260	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	30,000
MSC Office Remodel	261	-	24,000	-	-	-	24,000
2023 Replacements:							
3333 2009 Elgin Sweeper	239	-	210,000	-	-	-	210,000
3330 2008 International Tandem Axle Dump Truck	239	-	165,000	-	-	-	165,000
2008 Ford F350 1 Ton Single Axle with Boom	239	-	75,000	-	-	-	75,000
2024 Replacements:							
3317 2012 Ford F-550 Aerial truck	239	-	-	95,000	-	-	95,000
2024 Replacement: 3318 2011 Ford F-250 Crew Cab	239	-	-	45,000	-	-	45,000
3336 2011 Ford F-250 4 x 4	239	-	-	35,000	-	-	35,000
163 2005 Crack Seal Machine	239	-	-	30,000	-	-	30,000
2025 Replacements:							
3331 2015 Freightliner Tandem Axle Dump Truck	239	-	-	-	165,000	-	165,000
3320 1993 Ford Flush Truck	239	-	-	-	85,000	-	85,000
3322 2011 Ford F-250 Crew Cab 4 x 4	239	-	-	-	45,000	-	45,000
357 2006 Vactron (tow behind)	239	-	-	-	35,000	-	35,000
2026 Replacements:							
3324 2011 International Single Axle Dump Truck	239	-	-	-	-	165,000	165,000
3326 2010 Freightliner Single Axle Dump Truck	239	-	-	-	-	165,000	165,000
Total Public Works		\$ -	\$ 489,000	\$ 220,000	\$ 330,000	\$ 330,000	\$ 1,369,000

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from Sales Tax, By Year**

	Pg	2022	2023	2024	2025	2026	Total
Total CIP Expenditures Funded by Sales Tax		\$ 4,902,216	\$ 5,082,327	\$ 4,906,332	\$ 4,616,366	\$ 4,160,021	\$ 23,667,261
Total CIP Expenditure Funded by Reserves		-	-	-	-	-	-
Total CIP Expenditures to be Funded by Sales Tax or Reserves		\$ 4,902,216	\$ 5,082,327	\$ 4,906,332	\$ 4,616,366	\$ 4,160,021	\$ 23,667,261
Targeted Unallocated Funds		\$ 118,424	\$ 63,830	\$ 368,478	\$ 790,314	\$ 1,381,826	\$ 2,722,872
Summary - Project Funds Sources by Year		2022	2023	2024	2025	2026	Total
Sales Tax Funded by Year		4,902,216	5,082,327	4,906,332	4,616,366	4,160,021	23,667,261
Sewer Operating Budget Funded by Year		1,605,805	750,000	825,000	700,000	700,000	4,580,805
Refuse Operating Budget Funded by Year		250,000	140,000	250,000	190,000	250,000	1,080,000
Stormwater Funded by Year		666,000	823,720	648,000	648,000	648,000	3,433,720
Street Capital Budget Funded by Year		2,050,000	3,255,997	3,000,000	2,000,000	2,000,000	12,305,997
911 Project Fund by Year		100,000	100,000	100,000	100,000	100,000	500,000
Bond Funded by Year		-	-	320,000	3,680,000	-	4,000,000
ARPA Funded by Year		141,140	-	-	-	-	141,140
Total Funded by Year		9,715,161	10,152,044	10,049,332	11,934,366	7,858,021	49,708,923

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from the Sewer Operating Budget, By Year**

Projects	Pg	2022	2023	2024	2025	2026	Total
Sewer Line Rehabilitation	286	\$ 1,074,987	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,074,987
Facility Maintenance	287	100,000	100,000	200,000	200,000	200,000	\$ 800,000
Assessment of Mechanical Components and Systems at the WWTP	288	185,000	-	-	-	-	\$ 185,000
Bar Screen: Replace Infilco-Degremont Inc. Climber Screen Gear Box and Rake Assembly	288	95,818	-	-	-	-	\$ 95,818
Lift Station Repairs	288	50,000	-	-	-	-	\$ 50,000
Asphalt Resurfacing	288	-	50,000	-	-	-	\$ 50,000
Utility Storage Building	288	-	-	125,000	-	-	\$ 125,000
UV Light Replacement	289	100,000	100,000	-	-	-	\$ 200,000
Total Expenditures Funded from Sewer Operating Budget		\$ 1,605,805	\$ 750,000	\$ 825,000	\$ 700,000	\$ 700,000	\$ 4,580,805

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from the Refuse Operating Budget, By Year**

Projects	Pg	2022	2023	2024	2025	2026	Total
Adjustable Rear Loader -with side loader	274	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ 750,000
Sterling Roll off Chassis (Grapple Arm Compatible)	275	-	-	-	190,000	-	190,000
2010 Bobcat Track Loader	276	-	70,000	-	-	-	70,000
3/4 Ton Crew Cab SS SRW Pickup	277	-	35,000	-	-	-	35,000
3/4 Ton 4x4 Regulation Cab Pickup	277	-	35,000	-	-	-	35,000
Relocation of Recycling Site Phase 1	278	-	-	-	-	-	-
Total Expenditures		\$ 250,000	\$ 140,000	\$ 250,000	\$ 190,000	\$ 250,000	\$ 1,080,000

Trade-Ins by Year:

2022:

3387 - 2008 Freightliner M2-106 Rear Loader

2024:

3384 - 2006 Freightliner M2-106 Rear Loader

3380 - 2011 Ford F250 Crew Cab SS SRW

3381 - 2009 Ford F250 4x4 Reg cab 3/4ton

487 - 2010 Bobcat Track Loader

2025:

3490 - 2007 Sterling Roll off Chassis (Must be grapple arm compatible)

2026:

3383 - 2015 Freightliner M2-112 Rear Loader (\$250,000)

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from the Stormwater Fund, By Year**

Funding Source		2022	2023	2024	2025	2026	Total
Stormwater Impact Fee		\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 5,500,000
Projects	Pg						
Havens Park Ditching and Drainage Repairs	264	-	40,000	-	-	-	40,000
Cody Park Creek Erosion (Stabilization of the Creek Bank Line by the Shelter with Large Rip-Rap)	272	18,000	-	-	-	-	18,000
Orange Fence Projects	280	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	1,450,000
Stream Bank Restoration Program	281	154,000	154,000	154,000	154,000	154,000	770,000
Brick/Stone Arch Replacement Program	282	104,000	104,000	104,000	104,000	104,000	520,000
Curb Inlet Replacement Project	283	100,000	100,000	100,000	100,000	100,000	500,000
3100 Foxhill	284	-	135,720	-	-	-	135,720
Total Projects		\$ 666,000	\$ 823,720	\$ 648,000	\$ 648,000	\$ 648,000	\$ 3,433,720

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from Street Capital Project Fund, By Year**

Funding Source		2022	2023	2024	2025	2026	Total
Sidewalk Balance at 12/31/2021		\$ 192,500	\$ 192,500	\$ 192,500	\$ 192,500	\$ 192,500	\$ 962,500
Curb Balance @ 12/31/2021		116,000	116,000	116,000	116,000	116,000	580,000
FFE Balance @12/31/2021		400,000	400,000	400,000	400,000	400,000	2,000,000 ^
Transfer in from Sales Tax		600,000	-	-	-	-	600,000
Temp Notes @ 12/31/2021		1,400,000	2,000,000	2,000,000	2,000,000	2,000,000	9,400,000 *
Total Revenues		\$ 2,708,500	\$ 2,708,500	\$ 2,708,500	\$ 2,708,500	\$ 2,708,500	\$ 13,542,500
Projects	Pg						
Pavement Management	231	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	10,000,000 *
4th Street Improvements between Choctaw Street and Seneca Street - 4th Street (K-7) CCLIP-PR project	232	-	1,222,997	1,000,000	-	-	2,222,997 ^
20th Street Over Three Mile Bridge Stabilization	235	30,000	-	-	-	-	30,000
Broadway St Over Three Mile Creek Bridge	236	20,000	-	-	-	-	20,000
Various Park Sidewalks		-	33,000	-	-	-	33,000
Total Projects		\$ 2,050,000	\$ 3,255,997	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 12,305,997

^ This project is funded by a \$1.0m grant from KDOT and the balance will come from FFE monies. There is currently \$1.2m of unobligated FFE funds. Actual project cost is unknown at this point.

* These are the temp notes issued for pavement management. The Bond page shows these notes being bonded, rather than an additional amount available for projects.

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from the 911 Fund, By Year**

Funding Source	2022		2023		2024		2025		2026		Total
Kansas 911 Coordinating Council	\$	219,000	\$	219,000	\$	219,000	\$	219,000	\$	219,000	\$ 1,095,000

Projects	Pg	2022		2023		2024		2025		2026		Total
911 PSAP Dispatch Equipment Replacement	240	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$ 500,000

The remainder of the 911 funds will accumulate as capital reserves for major equipment replacements and upgrades.

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from the Bond Fund, By Year**

Funding Source	2022	2023	2024	2025	2026	Total
Temp Notes	\$ 1,400,000	\$ 2,149,843	\$ 2,203,589	\$ 2,258,679	\$ 2,315,146	\$ 10,327,257
Countywide Sales Tax	600,000					600,000
Total	\$ 2,000,000	\$ 2,149,843	\$ 2,203,589	\$ 2,258,679	\$ 2,315,146	\$ 10,927,257

Projects	Pg	2022	2023	2024	2025	2026	Total
Fire Station #3	257	\$ -	\$ -	\$ 320,000	\$ 3,680,000	\$ -	\$ 4,000,000
Taxes Levied**		\$ 7,678,011	\$ 7,869,961	\$ 8,066,710	\$ 8,268,378	\$ 8,475,088	\$ 40,358,148

** Tax levy increases are based on a 1.5% annual increased in assessed valuations and a flat mill levy.

**Capital Improvements Program
2022-2026 Program
Capital Expenditures Funded from the ARPA Fund, By Year**

Projects	Pg	2022	2023	2024	2025	2026	Total
City Hall: Replacement of the Aeon Outside							
Outside Air/Space Tempering Rooftop Unit	259	\$ 50,780	\$ -	\$ -	\$ -	\$ -	\$ 50,780
City Hall: Installation of Global Plasma Solutions							
Air Scrubbers on All Space Tempering Air Handlers	259	32,860	-	-	-	-	32,860
RFCC Campgrounds-Waterline	268	57,500	-	-	-	-	57,500
Total Expenditures		\$ 141,140	\$ -	\$ -	\$ -	\$ -	\$ 141,140

**Capital Improvements Program
2022-2026
Debt Repayments Overview**

Project	Page	Requested	Projected
Thornton Street Debt Service	214	\$ 2,374,345	\$ 2,374,345
Business & Tech. Park (Retired in 2037)	215	1,773,878	1,773,878
2021 4 Year Temp Note for Park Upgrades	216	1,352,000	1,352,000
Animal Control Debt Service (2025)	217	1,025,440	1,025,440
100' Foot Aerial Platform	218	749,264	749,264
Fire Truck Bond Payment - 15 year (2031)	219	534,436	534,436
Fire Station #3 Debt Service	220	400,000	400,000
Financial System Debt Service	221	169,600	169,600
Total - Debt Service		\$ 8,378,963	\$ 8,378,963

**Capital Improvements Program
2022-2026
Debt Repayments - Thornton Street/10th Avenue Debt Service**

Purpose: This allocation provides funds to accommodate the principal and interest payments required for the retirement of debt that was issued for the Thornton Street project in 2021. The bonds were issued for \$6,040,000 with a 15 year repayment schedule.

Impact on Operating Budget: These bond payments do not have an impact on the operating budget because the source of funds is sales tax, which is allocated to CIP and bond payments related to CIP. If sales tax drops in the future and becomes insufficient to cover bond payments, there would be a negative impact on the operating budget.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 475,093	\$ 475,093
		2023	474,388	474,388
		2024	474,038	474,038
		2025	473,388	473,388
		2026	477,438	477,438
				\$ 2,374,345

Uses	Year	Requested	Projected
Transfer to Debt Service Fund for Thornton Street	2022	\$ 475,093	\$ 475,093
	2023	474,388	474,388
	2024	474,038	474,038
	2025	473,388	473,388
	2026	477,438	477,438
			\$ 2,374,345



After listening to citizen feedback, the City Commission decided to invest in a street rebuild for Thornton Street.



**Capital Improvements Program
2022-2026
Debt Repayments - Business & Technology Park Debt Service**

Purpose: This allocation provides funds to accommodate the principal and interest payments required for the retirement of debt that was issued for the Business and Technology Park project in 2018. The bonds were issued for \$4,910,000 with a 20 year repayment schedule.

Impact on Operating Budget: These bond payments do not have an impact on the operating budget because the source of funds is sales tax, which is allocated to CIP and bond payments related to CIP. If sales tax drops in the future and becomes insufficient to cover bond payments, there would be a negative impact on the operating budget.

Source	Comments	Year	Requested	Projected
Countywide Sales/ Use tax		2022	\$ 350,265	\$ 350,265
		2023	352,065	352,065
		2024	353,465	353,465
		2025	357,390	357,390
		2026	360,693	360,693

Uses	Comments	Year	Requested	Projected
Transfer to Debt Service Fund for Business & Technology Park		2022	\$ 350,265	\$ 350,265
		2023	352,065	352,065
		2024	353,465	353,465
		2025	357,390	357,390
		2026	360,693	360,693



The Business and Technology Park is a state-of-the-art 81 acre shovel ready industrial park located 20 miles from the Kansas City International Airport.

**Capital Improvements Program
2022-2026**

Debt Repayments - Park Upgrades - 4 Year Temp Notes

Purpose: In 2021 the City plans to issue a 4 year temp note in the amount of \$1,300,000 to fund the improvement of 4 parks including: Havens Park restroom, parking lot, security cameras and lights; Stubby Park restroom; Stubby Park picnic shelter; a splash pad at Hawthorne Park (exact site to be determined); and Cody Park Hard Court Sports Renovation. The projects will begin in 2022 and be completed by the end of 2024. The Temp Note payments will be approximately \$338,000 per year (includes estimated issuance cost and interest) for 4 years.

Impact on Operating Budget: The bond payments do not have an impact on the operating budget because the source of funds is sales tax, which is allocated to CIP and bond payments related to CIP. If sales tax drops in the future and becomes insufficient to cover bond payments, there would be a negative impact on the operating budget. Annual maintenance costs and utilities for the park upgrades will have a negligible impact on the operating budget as the additional maintenance and utility costs will be offset by the savings incurred from discontinuing the use of portable toilets at Havens and Stubby Parks.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 338,000	\$ 338,000
		2023	338,000	338,000
		2024	338,000	338,000
		2025	338,000	338,000
		2026	-	-
			\$ 1,352,000	\$ 1,352,000

Uses	Year	Requested	Projected
Transfer to Debt Service	2022	\$ 338,000	\$ 338,000
	2023	338,000	338,000
	2024	338,000	338,000
	2025	338,000	338,000
	2026	-	-
		\$ 1,352,000	\$ 1,352,000



Havens Park Restroom Beyond Repair



Splash Pad



Stubby Park Picnic Shelter

**Capital Improvements Program
2022-2026
Debt Repayments - Animal Control Debt Service**

Purpose: In 2013, \$2,305,000 of GO Bonds were issued to permanently finance the Animal Control facility project. Principal payment on the bonds began in 2016 and will continue until 2025. The payments will be made from the CIP Sales Tax fund.

Impact on Operating Budget: These bond payments do not have an impact on the operating budget because the source of funds is sales tax, which is allocated to CIP and bond payments related to CIP. If sales tax drops in the future and becomes insufficient to cover bond payments, there would be a negative impact on the operating budget.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 256,255	\$ 256,255
		2023	256,673	256,673
		2024	256,513	256,513
		2025	256,000	256,000
		2026	-	-
				\$ 1,025,440

Uses	Year	Requested	Projected
Transfer to Debt Service	2022	\$ 256,255	\$ 256,255
	2023	256,673	256,673
	2024	256,513	256,513
	2025	256,000	256,000
	2026	-	-
			\$ 1,025,440



Animal Control is responsible for enforcing city ordinances regarding animals including the leash law, vaccination and licensing requirements, and checking on neglected or abused animals.

**Capital Improvements Program
2022-2026**

Debt Repayments - 100 Foot Aerial Ladder Fire Truck Replacement Debt Service

Purpose: In 2021, \$1,400,000 in G.O. Bonds were issued to replace one 100 Foot Aerial Ladder Fire Truck. The City issued 10 year bonds in May 2021.

Impact on Operating Budget: These bond payments do not have an impact on the operating budget because the source of funds is sales tax, which is allocated to CIP and bond payments related to CIP. If sales tax drops in the future and becomes insufficient to cover bond payments, there would be a negative impact on the operating budget.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 149,962	\$ 149,962
		2023	151,363	151,363
		2024	147,763	147,763
		2025	149,763	149,763
		2026	150,413	150,413
			\$ 749,264	\$ 749,264

Uses	Year	Requested	Projected
Transfer to Debt Service	2022	\$ 149,962	\$ 149,962
	2023	151,363	151,363
	2024	147,763	147,763
	2025	149,763	149,763
	2026	150,413	150,413
		\$ 749,264	\$ 749,264



The 1990 aerial platform is scheduled to be replaced in 2021.

**Capital Improvements Program
2022-2026
Debt Repayments - Fire Truck Debt Service**

Purpose: In 2016, \$1,340,000 was issued to replace 3 fire trucks. The bonds were a 15 year issuance, with a payoff date of 2031.

Impact on Operating Budget: These bond payments do not have an impact on the operating budget because the source of funds is sales tax, which is allocated to CIP and bond payments related to CIP. If sales tax drops in the future and becomes insufficient to cover bond payments, there would be a negative impact on the operating budget.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 106,327	\$ 106,327
		2023	104,840	104,840
		2024	108,268	108,268
		2025	105,468	105,468
		2026	109,533	109,533
			\$ 534,436	\$ 534,436

Uses	Year	Requested	Projected
Transfer to Debt Service	2022	\$ 106,327	\$ 106,327
	2023	104,840	104,840
	2024	108,268	108,268
	2025	105,468	105,468
	2026	109,533	109,533
		\$ 534,436	\$ 534,436



One of the three trucks purchased in 2016.

**Capital Improvements Program
2022-2026
Debt Repayments - Fire Station #3 Debt Service**

Purpose: This allocation provides funds to repay the debt issued for the replacement of Fire Station #3. The year and amount below are estimates and depend on construction completion dates, bonding date, bonded amount, and, of course, interest rates.

Impact on Operating Budget: These bond payments will not have an impact on the operating budget because the source of funds will be sales tax, which is allocated to CIP and bond payments related to CIP. If sales tax drops in the future and becomes insufficient to cover bond payments, there would be a negative impact on the operating budget. Fire Station #3 will be built with energy efficient technology, therefore the construction of the fire station will reduce operating costs by an undetermined amount as a result of decreased utility usage and decreased maintenance costs, compared to the building it is replacing.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ -	\$ -
		2023	-	-
		2024	-	-
		2025	-	-
		2026	400,000	400,000
			\$ 400,000	\$ 400,000

Uses	Year	Requested	Projected
Transfer to Debt Service	2022	\$ -	\$ -
	2023	-	-
	2024	-	-
	2025	-	-
	2026	400,000	400,000
		\$ 400,000	\$ 400,000



Fire Station #3 was built in 1965. At the time ADA and separate gender facilities were not considered. Additionally, the facility continues to experience drainage and sewer problems.

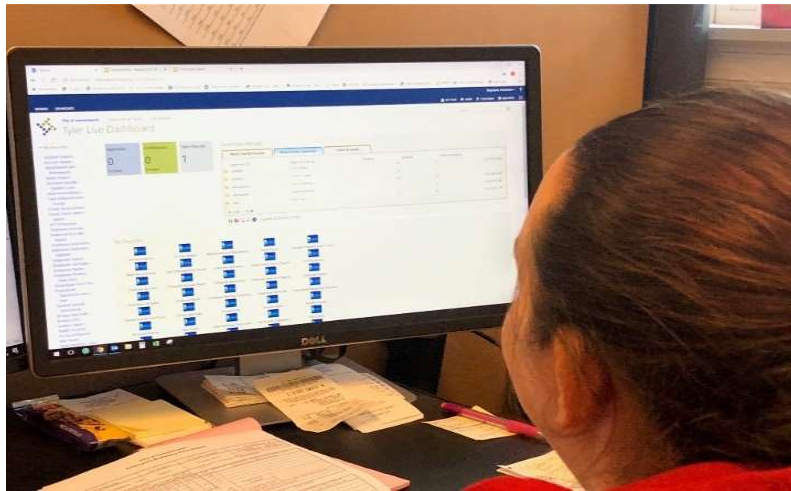
**Capital Improvements Program
2022-2026
Debt Repayments - Finance Software Debt Service**

Purpose: In 2014, \$490,000 of bonds were issued to fund the purchase of finance software and equipment. The principal payments began in 2015 and will continue through 2024.

Impact on Operating Budget: These bond payments do not have an impact on the operating budget because the source of funds is sales tax, which is allocated to CIP and bond payments related to CIP. If sales tax drops in the future and becomes insufficient to cover bond payments, there would be a negative impact on the operating budget.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 54,650	\$ 54,650
		2023	58,300	58,300
		2024	56,650	56,650
		2025	-	-
		2026	-	-
			\$ 169,600	\$ 169,600

Uses	Year	Requested	Projected
Transfer to Debt Service	2022	\$ 54,650	\$ 54,650
	2023	58,300	58,300
	2024	56,650	56,650
	2025	-	-
	2026	-	-
		\$ 169,600	\$ 169,600



The financial system allows for increased efficiencies.

**Capital Improvements Program
2022-2026
Ongoing Projects Overview**

Project	Page	Requested	Projected
Community Center & Parks Operations	223	\$ 5,554,320	\$ 5,554,320
Economic Development	224	2,343,272	2,343,272
Transfer to Sidewalk Program	225	1,285,000	1,285,000
Transfer to Pavement Mgt Program	226	600,000	600,000
Transfer to Curb Program	227	580,000	580,000
City Hall Annual Maintenance	228	375,000	375,000
Annual Allocation for Computer Equipment	229	215,000	215,000
Total - Ongoing Projects		\$ 10,952,592	\$ 10,952,592

**Capital Improvements Program
2022-2026
Ongoing Projects Community Center Operations**

Purpose: This allocation provides funding for the Community Center and Parks Programs Operations.
Impact on Operating Budget: By ordinance, a portion of annual sales tax collections are allocated to the ongoing operations of the Community Center, therefore this allocation does not have an impact on the general operating budget. If sales tax collections decrease significantly in the future, funds for the operations of the Community Center may have to be allocated from the general fund, which would increase expenses in the operating budget by an unknown amount.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 1,110,864	\$ 1,110,864
		2023	1,110,864	1,110,864
		2024	1,110,864	1,110,864
		2025	1,110,864	1,110,864
		2026	1,110,864	1,110,864
			\$ 5,554,320	\$ 5,554,320

Uses	Year	Requested	Projected
Community Center and Parks Programs Operations	2022	\$ 1,110,864	\$ 1,110,864
	2023	1,110,864	1,110,864
	2024	1,110,864	1,110,864
	2025	1,110,864	1,110,864
	2026	1,110,864	1,110,864
		\$ 5,554,320	\$ 5,554,320



The City of Leavenworth Parks & Recreation Department's mission is to enhance the vitality of our community by promoting healthy lifestyles and enriching Leavenworth's unique character with our park and recreation services.

**Capital Improvements Program
2022-2026
Ongoing Projects - Economic Development**

Purpose: Charter Ordinance 54 defines the specific uses for the Countywide Sales Tax and Countywide Compensating Use Tax. This ordinance dedicated the use of the receipts of this tax for economic development purposes. Other uses of this allocation includes supporting improvements to local businesses.

Impact on Operating Budget: Because these funds are dedicated to use for economic development purposes, there is no impact on the operating budget.

Source	Comments	Year	Requested	Projected
Countywide Sales/ Use tax		2022	\$ 445,800	\$ 445,800
		2023	456,945	456,945
		2024	468,369	468,369
		2025	480,078	480,078
		2026	492,080	492,080
			\$ 2,343,272	\$ 2,343,272

Uses	Year	Requested	Projected
Economic Development Operations	2022	\$ 445,800	\$ 445,800
	2023	456,945	456,945
	2024	468,369	468,369
	2025	480,078	480,078
	2026	492,080	492,080
		\$ 2,343,272	\$ 2,343,272



The City Commission approved an Economic Development Incentives Policy. This policy is a document intended to assist developers, business owners, and other parties in determining what incentives they may qualify for.

**Capital Improvements Program
2022-2026
Ongoing Projects - Sidewalks**

Purpose: Charter Ordinance 54 defines the specific uses for the Countywide Sales Tax/Countywide Compensating Use Tax. Specific projects are identified each year.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the cost of replacing these sidewalks will not impact the operating budget. In future years, replacing the sidewalks in disrepair will reduce repair and maintenance expenses by an unquantifiable amount.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 192,500	\$ 192,500
		2023	192,500	192,500
		2024	300,000	300,000
		2025	300,000	300,000
		2026	300,000	300,000
				\$ 1,285,000

Uses	Year	Requested	Projected
Sidewalk Improvements	2022	\$ 192,500	\$ 192,500
	2023	192,500	192,500
	2024	300,000	300,000
	2025	300,000	300,000
	2026	300,000	300,000
			\$ 1,285,000



The Sidewalk Advisory Board submits an annual work plan to the Commission.

**Capital Improvements Program
2022-2026
Ongoing Projects - Pavement Management**

Purpose: Transfer funds to Pavement Management to resurface streets throughout the City.

Impact on Operating Budget: Charter Ordinance 54 defines the specific uses for the Countywide Sales Tax/Countywide Compensating Use Tax. Specific projects are identified each year. The reduction in annual sidewalk funding represents a reallocation to road projects until the amount available to be bonded is \$2,000,000. Ordinance 56 limits the amount to be bonded to 28% of the amount of ad valorem levied in the previous year. In addition, management reduced the amount issued until debt levels were below what could be paid without increasing the mill. Beginning in 2023, the amount available for pavement management will exceed \$2,000,000.

Source	Comments	Year	Projected	
Sales Tax		2022	\$ 600,000	\$ 600,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
				\$ 600,000

Uses	Year	Requested	Projected
Pavement Improvements	2022	\$ 600,000	\$ 600,000
	2023	-	-
	2024	-	-
	2025	-	-
	2026	-	-
			\$ 600,000



**Capital Improvements Program
2022-2026
Ongoing Projects - Curbs**

Purpose: Charter Ordinance 54 defines the specific uses for the Countywide Sales Tax/Countywide Compensating Use Tax. Specific projects are identified each year.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the cost of replacing the curbs will not impact the operating budget. In future years, replacing curbs in disrepair will reduce repair and maintenance expenses by an unquantifiable amount.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 116,000	\$ 116,000
		2023	116,000	116,000
		2024	116,000	116,000
		2025	116,000	116,000
		2026	116,000	116,000
				\$ 580,000

Uses	Year	Requested	Projected
Curb Repair & Replacement	2022	\$ 116,000	\$ 116,000
	2023	116,000	116,000
	2024	116,000	116,000
	2025	116,000	116,000
	2026	116,000	116,000
			\$ 580,000



**Capital Improvements Program
2022-2026
Ongoing Projects - City Hall Building Maintenance**

Purpose: This allocation provides funds for the repairs and maintenance of City Hall.
Impact on Operating Budget: Allocating these repairs from Countywide Sales Tax has an annual \$75,000 positive impact on the operating budget, because the repairs would otherwise have to be funded by general revenues.

Source	Comments	Year	Requested	Projected
Countywide Sales Tax		2022	\$ 75,000	\$ 75,000
		2023	75,000	75,000
		2024	75,000	75,000
		2025	75,000	75,000
		2026	75,000	75,000
			\$ 375,000	\$ 375,000

Uses	Year	Requested	Projected
City Hall Maintenance	2022	\$ 75,000	\$ 75,000
	2023	75,000	75,000
	2024	75,000	75,000
	2025	75,000	75,000
	2026	75,000	75,000
		\$ 375,000	\$ 375,000



The City Hall is still in use after being built in the 1920's.

**Capital Improvements Program
2022-2026
Ongoing Projects - IT - Computer Equipment Replacement**

Purpose: This annual allocation has been established to fund the replacement of computer equipment on an on-going basis.

Impact on Operating Budget: Allocating computer replacements from Countywide Sales Tax has a \$43,000 positive impact on the operating budget, because the computer replacements would otherwise have to be funded by general revenues. In addition, replacing old computers on a regular rotation reduces annual repair and maintenance costs by an unquantifiable amount.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 43,000	\$ 43,000
		2023	43,000	43,000
		2024	43,000	43,000
		2025	43,000	43,000
		2026	43,000	43,000
			\$ 215,000	\$ 215,000

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ 43,000	\$ 43,000
	2023	43,000	43,000
	2024	43,000	43,000
	2025	43,000	43,000
	2026	43,000	43,000
		\$ 215,000	\$ 215,000



**Capital Improvements Program
2022-2026
FFE & Infrastructure Overview**

Project	Page	Requested	Projected
Pavement Management	231	\$ 10,000,000	\$ 10,000,000
4th Street Improvements between Choctaw Street and Seneca Street - 4th Street (K-7) CCLIP-PR project	232	2,222,997	2,222,997
Concrete Replacement - Fire Station 1 & 2	233	134,000	134,000
Biennial Bridge Inspections	234	70,000	70,000
20th Street over Three Mile Creek	235	40,000	30,000
Broadway over Three Mile Creek	236	20,000	20,000
Total Infrastructure		\$ 12,486,997	\$ 12,476,997

**Capital Improvements Program
2022-2026
FFE & Infrastructure - Pavement Management**

Purpose: This project addresses the resurfacing of streets throughout the City. It is an annual allocation based on Ordinance 56 which allows for an amount up to 28% of the previous year's ad valorem receipts to be issued in general obligation bonds for this purpose.

Impact on Operating Budget: The source of funds for the project is General Obligation Bonds and sales tax. By ordinance, the sales tax is allocated to CIP projects and therefore this expenditure does not impact the operating budget. The General Obligation Bond payments are made from ad valorem taxes. A mill levy was established to cover the bond payments, therefore the payments do not directly impact the operating budget. Street resurfacing improves the condition of the road surface and reduces annual maintenance for the road in the year that it is performed, but does not significantly reduce annual maintenance expenses in future years.

Source	Comments	Year	Requested	Projected
General Obligation Bonds		2022	\$ 1,400,000	\$ 1,400,000
Sales Tax		2022	600,000	600,000
General Obligation Bonds		2023	2,000,000	2,000,000
General Obligation Bonds		2024	2,000,000	2,000,000
General Obligation Bonds		2025	2,000,000	2,000,000
General Obligation Bonds		2026	2,000,000	2,000,000
			\$ 10,000,000	\$ 10,000,000

Uses	Year	Requested	Projected
Construction	2022	\$ 1,400,000	\$ 1,400,000
	2022	600,000	600,000
	2023	2,000,000	2,000,000
	2024	2,000,000	2,000,000
	2025	2,000,000	2,000,000
	2026	2,000,000	2,000,000
			\$ 10,000,000



**Capital Improvements Program
2022-2026
FFE & Infrastructure - CCLIP-PR Project (KDOT)**

Purpose: This project addresses the reconstruction of 4th street from Choctaw to Seneca. It is a Kansas Dept of Transportation (KDOT) project. KDOT will provide up to \$1,000,000 toward the project. The City will pay for the balance of the project. Current estimates of the total project costs are \$2,222,997.

Impact on Operating Budget: This is a reconstruction project, therefore there will be a decrease in repair and maintenance costs for several years after the project is completed. FFE funds are allocated to this project and therefore this project does not impact the operating budget.

Source	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
FFE		2023	1,222,997	1,222,997
KDOT funds		2024	1,000,000	1,000,000
		2025	-	-
		2026	-	-
			\$ 2,222,997	\$ 2,222,997

Uses	Year	Requested	Projected
Construction	2022	\$ -	\$ -
	2023	1,222,997	1,222,997
	2024	1,000,000	1,000,000
	2025	-	-
	2026	-	-
		\$ 2,222,997	\$ 2,222,997



**Capital Improvements Program
2022-2026
FFE & Infrastructure - Concrete Replacement at Fire Station 1 and 2**

Purpose: This allocation provides funding for replacing the concrete at Fire Stations 1 and 2.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore paying for this concrete replacement will not impact the operating budget. The concrete replacement will not impact the operating budget in future years.

Source	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
		2023	-	-
Sales Tax		2024	67,000	67,000
Sales Tax		2025	67,000	67,000
		2026	-	-
			\$ 134,000	\$ 134,000

Uses	Year	Requested	Projected
	2022	\$ -	\$ -
	2023	-	-
Concrete Driveway Replacement	2024	67,000	67,000
Concrete Driveway Replacement	2025	67,000	67,000
	2026	-	-
		\$ 134,000	\$ 134,000

**Capital Improvements Program
2022-2026
FFE & Infrastructure - Biennial Bridge Inspection**

Purpose: This provides funds for the biennial bridge inspection program that is mandated by the State of Kansas. Failure to perform this inspection could cause a loss of federal and state funding for bridge replacement projects.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore paying for the bridge inspection will not impact the operating budget. The bridge inspections will not impact the operating budget in future years.

Source	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
Sales Tax		2023	35,000	35,000
		2024	-	-
Sales Tax		2025	35,000	35,000
		2026	-	-
			\$ 70,000	\$ 70,000

Uses	Year	Requested	Projected
	2022	\$ -	\$ -
Inspection	2023	35,000	35,000
	2024	-	-
Inspection	2025	35,000	35,000
	2026	-	-
		\$ 70,000	\$ 70,000

**Capital Improvements Program
2022-2026
FFE & Infrastructure - 20th St Over Three Mile Creek Bridge**

Purpose: This provides funds to install additional riprap under the bridge and outfall slab to prevent additional erosion of the bank and undermining of the bridge.

Impact on Operating Budget: The installation of riprap is funded by the Streets Capital Project Fund and, therefore, does not impact the operating budget. The riprap installation will reduce maintenance and repair expenses in future years.

Source	Comments	Year	Requested	Projected
Streets Capital Project Fund		2022	\$ 40,000	\$ 30,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-

Uses	Comments	Year	Requested	Projected
Construction		2022	\$ 40,000	\$ 30,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-



The City places riprap under bridges to protect the structure from erosion

**Capital Improvements Program
2022-2026
FFE & Infrastructure - Broadway St Over Three Mile Creek Bridge**

Purpose: This provides funds to install additional riprap under the bridge and outfall slab to prevent additional erosion of the bank and undermining of the bridge.

Impact on Operating Budget: The installation of riprap is funded by the Streets Capital Project Fund and, therefore, does not impact the operating budget. The riprap installation will reduce maintenance and repair expenses in future years.

Source	Comments	Year	Requested	Projected
Streets Capital Project Fund		2022	\$ 20,000	\$ 20,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-

Uses	Comments	Year	Requested	Projected
Construction		2022	\$ 20,000	\$ 20,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-



The City places riprap under bridges to protect the structure from erosion

**Capital Improvements Program
2022-2026
Equipment Replacement Overview**

Project	Page	Requested	Projected
<i>Police Vehicle Replacements</i>	238		
Police Patrol SUV Replacement (3)	238	\$ 975,000	\$ 975,000
Animal Control Van Replacement	238	\$ 57,000	\$ 57,000
Detective Car Replacement	238	\$ 20,000	\$ 20,000
<i>Street Equipment</i>	239		
Tandem Axle Dump Trucks	239	\$ 330,000	\$ 330,000
Single Axle Dump Trucks	239	\$ 330,000	\$ 330,000
Street Sweeper	239	\$ 210,000	\$ 210,000
Aerial Truck-Streets	239	\$ 95,000	\$ 95,000
Flush Truck	239	\$ 85,000	\$ 85,000
One Ton Single Axle Truck w/ Boom	239	\$ 75,000	\$ 75,000
Pickup Trucks- Streets	239	\$ 125,000	\$ 125,000
Vactron-tow behind	239	\$ 35,000	\$ 35,000
Crack Seal Machine	239	\$ 30,000	\$ 30,000
Dispatch Equipment Replacement & Upgrade	240	\$ 500,000	\$ 500,000
Additional Storage for PD Videos (& Storage rack)	241	\$ 111,000	\$ 111,000
Service Truck	242	\$ 92,000	\$ -
Replacement of 3 72" Zero Turn Mowers	243	\$ 78,000	\$ 78,000
Portable Lift System	244	\$ 64,000	\$ 64,000
Locker Project	245	\$ 55,000	\$ 55,000
Replace Bobcat Skid Steer Loader	246	\$ 53,157	\$ 53,157
Parks/Rec Truck Replacement	247	\$ 48,902	\$ 48,902
Fire Reporting and Recording Software	248	\$ 43,190	\$ 43,190
Fire Dept Fleet Replacement Pickup Truck	249	\$ 40,000	\$ 40,000
Replace Pull Type Gang Mower	250	\$ 32,102	\$ 32,102
Replace obsolete cellphones	251	\$ 26,000	\$ 26,000
AED Equipment Upgrade	252	\$ 12,500	\$ 12,500
GPS Unit for GIS system	253	\$ 12,000	\$ 12,000
EMS Carbon Monoxide equipment	254	\$ 9,000	\$ 9,000
Downtown Historic District Resurvey	255	\$ 4,000	\$ 4,000
		\$ 3,547,851	\$ 3,455,851

Street Equipment Trade-Ins:

2023 Replacements:

3330 2008 International Tandem Axle Dump Truck
3333 2009 Elgin Sweeper
3355 2008 Ford F350 1 ton single axle with boom

2024 Replacements:

3318 2011 Ford F-250 crew cab
3336 2011 Ford F-250 4 x 4
3317 2012 Ford F-550 Aerial truck
163 2005 Crack Seal Machine

2025 Replacements:

3320 1993 Ford flush truck
3322 2011 Ford F-250 crew cab 4 x 4
3331 2015 Freightliner Tandem Axle Dump Truck
357 2006 Vactron (tow behind)

2026 Replacements:

3324 2011 International Single Axle Dump Truck
3326 2010 Freightliner Single Axle Dump Truck

**Capital Improvements Program
2022-2026
Equipment Replacement - Police Vehicles**

Purpose: This annual allocation is to fund the acquisition of replacement vehicles and equipment required by the City on an ongoing basis. The 2022 allocation will fund 3 patrol SUV's, an animal control van, and a detective vehicle.

Impact on Operating Budget: Subsequently to adopting the 2022 Budget and Capital Improvement Program, the City entered into a lease agreement. Starting in 2022, the City will lease all of its vehicles. The first year's lease expenses will be covered by the sale of currently owned vehicles. The future impact on the operating budget is expected to be positive, but is not

Source	Comments	Year	Requested	Projected
Sales Tax	Police SUVs	2022	\$ 195,000	\$ 195,000
	Detective Car Replacement	2022	20,000	20,000
	Police SUVs	2023	195,000	195,000
	Animal Control Van	2023	57,000	57,000
	Police SUVs	2024	195,000	195,000
	Police SUVs	2025	195,000	195,000
	Police SUVs	2026	195,000	195,000
			\$ 1,052,000	\$ 1,052,000

Uses		Year	Requested	Projected
Equipment Purchases	Police SUVs	2022	\$ 195,000	\$ 195,000
	Detective Car Replacement	2022	20,000	20,000
	Police SUVs	2023	195,000	195,000
	Animal Control Van	2023	57,000	57,000
	Police SUVs	2024	195,000	195,000
	Police SUVs	2025	195,000	195,000
	Police SUVs	2026	195,000	195,000
			\$ 1,052,000	\$ 1,052,000



**Capital Improvements Program
2022-2026
Equipment Replacement - Street Equipment**

Purpose: This allocation will provide funding for the replacement of various pieces of streets equipment.
Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. These purchases will replace aging equipment, therefore operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Source	Comments	Year	Requested	Projected
Sales Tax	Street Sweeper	2023	\$ 210,000	\$ 210,000
	Tandem Axle Dump Trucks	2023	165,000	165,000
	1 Ton Single Axle w/Boom	2023	75,000	75,000
	2 Ton Aerial Truck	2024	95,000	95,000
	3/4 Ton crew cab pickup	2024	45,000	45,000
	3/4 Ton 4 x 4 pickup	2024	35,000	35,000
	Crack Seal Machine	2024	30,000	30,000
	Tandem Axle Dump Trucks	2025	165,000	165,000
	Flush Truck	2025	85,000	85,000
	3/4 Ton crew cab pickup	2025	45,000	45,000
	Vactron Tow Behind	2025	35,000	35,000
	Single Axle Dump Truck	2026	165,000	165,000
	Single Axle Dump Truck	2026	165,000	165,000
				\$ 1,315,000



Pickup to transport crews and equipment

Uses	Year	Requested	Projected	
Equipment Purchases	Street Sweeper	2023	\$ 210,000	\$ 210,000
	Tandem Axle Dump Trucks	2023	165,000	165,000
	1 Ton Single Axle w/Boom	2023	75,000	75,000
	2 Ton Aerial Truck	2024	95,000	95,000
	3/4 Ton crew cab pickup	2024	45,000	45,000
	3/4 Ton 4 x 4 pickup	2024	35,000	35,000
	Crack Seal Machine	2024	30,000	30,000
	Tandem Axle Dump Trucks	2025	165,000	165,000
	Flush Truck	2025	85,000	85,000
	3/4 Ton crew cab pickup	2025	45,000	45,000
	Vactron Tow Behind	2025	35,000	35,000
	Single Axle Dump Truck	2026	165,000	165,000
	Single Axle Dump Truck	2026	165,000	165,000
			\$ 1,315,000	\$ 1,315,000



Crack Seal Machine



Tandem Axle Dump Truck



Flush Truck



Street Sweeper

**Capital Improvements Program
2022-2026
Equipment Replacement - Public Safety Answering Point (Dispatch) Equipment**

Purpose: This allocation provides for the upgrade and replacement of 911 dispatch equipment.

Impact on Operating Budget: The source of funds for these purchases is the 911 fund and, therefore, the purchases do not impact the operating budget. Maintenance of equipment is also sourced by the 911 fund. Therefore, there will be no future impact on the operating budget.

Sources	Comments	Year	Requested	Projected
911 Fund		2022	\$ 100,000	\$ 100,000
		2023	100,000	100,000
		2024	100,000	100,000
		2025	100,000	100,000
		2026	100,000	100,000
			\$ 500,000	\$ 500,000

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ 100,000	\$ 100,000
	2023	100,000	100,000
	2024	100,000	100,000
	2025	100,000	100,000
	2026	100,000	100,000
		\$ 500,000	\$ 500,000



The City receives funds from the Kansas 911 Coordinating Council to replace and upgrade police dispatch equipment.

**Capital Improvements Program
2022-2026
Equipment Replacement - Additional Storage for PD Storage**

Purpose: This allocation will provide additional digital storage for the Police Department. According to the Information Technology Department, the City will run out of storage in 2021.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. This purchase

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 111,000	\$ 111,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 111,000	\$ 111,000

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ 111,000	\$ 111,000
	2023	-	-
	2024	-	-
	2025	-	-
	2026	-	-
		\$ 111,000	\$ 111,000



The digital storage is used to file reports and store video footage.

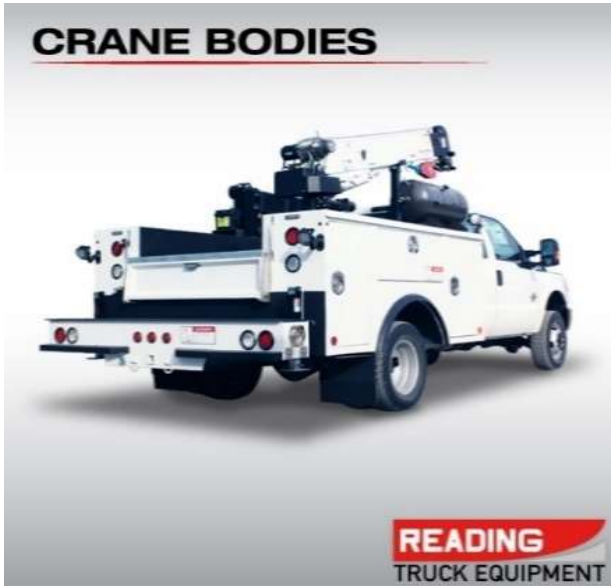
**Capital Improvements Program
2022-2026
Equipment Replacement - Service Truck**

Purpose: This allocation provides funding to purchase a service truck for the garage. The truck would allow staff to conduct on-site diagnostics.

Impact on Operating Budget: This purchase was not approved, therefore there will be no impact on the operating budget.

Sources	Comments	Year	Requested	Projected	
Sales Tax	Service Truck	2022	\$ 92,000	\$ -	
		2023	-	-	
		2024	-	-	
		2025	-	-	
		2026	-	-	
				\$ 92,000	\$ -

Uses	Year	Requested	Projected	
Equipment purchases	2022	\$ 92,000	\$ -	
	2023	-	-	
	2024	-	-	
	2025	-	-	
	2026	-	-	
			\$ 92,000	\$ -



**Capital Improvements Program
2022-2026
Equipment Replacement -Three Zero Turn Mowers**

Purpose: This allocation provides for the replacement of three zero turn mowers for city owned parks and ball fields.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. These purchases will replace aging equipment, therefore operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 26,000	\$ 26,000
		2023	26,000	26,000
		2024	26,000	26,000
		2025	-	-
		2026	-	-
			\$ 78,000	\$ 78,000

Sources	Comments	Year	Requested	Projected
Equipment purchases		2022	\$ 26,000	\$ 26,000
		2023	26,000	26,000
		2024	26,000	26,000
		2025	-	-
		2026	-	-
			\$ 78,000	\$ 78,000



The current mowers are approaching the end of their useful lives.

**Capital Improvements Program
2022-2026
Equipment Replacement - Portable Lift System**

Purpose: This allocation provides for the purchase of a system that will lift heavy equipment to enable repairs to be made in a timely manner.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. This purchase will replace aging equipment, therefore operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Sources	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
		2023	-	-
Sales Tax		2024	64,000	64,000
		2025	-	-
		2026	-	-
			<u>\$ 64,000</u>	<u>\$ 64,000</u>

Uses	Year	Requested	Projected
	2022	\$ -	\$ -
	2023	-	-
Equipment purchases	2024	64,000	64,000
	2025	-	-
	2026	-	-
		<u>\$ 64,000</u>	<u>\$ 64,000</u>



The current lift system is reaching the end of its useful life.

**Capital Improvements Program
2022-2026
Equipment Replacement - Police Department Locker Replacement**

Purpose: This allocation is to fund the acquisition of replacement lockers from the Police Department.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. There are no ongoing costs that will impact future operating budgets.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 55,000	\$ 55,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
				\$ 55,000

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ 55,000	\$ 55,000
	2023	-	-
	2024	-	-
	2025	-	-
	2026	-	-
			\$ 55,000

**Capital Improvements Program
2022-2026
Equipment Replacement - Bobcat Skid Steer Loader**

Purpose: This allocation provides for the replacement of a skid steer loader.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. This purchase will replace aging equipment, therefore operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ -	\$ -
		2023	53,157	53,157
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 53,157	\$ 53,157

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ -	\$ -
	2023	53,157	53,157
	2024	-	-
	2025	-	-
	2026	-	-
		\$ 53,157	\$ 53,157



This piece of equipment has reached the end of its useful life.

**Capital Improvements Program
2022-2026
Equipment Replacement -Truck Replacement Vehicles**

Purpose: This allocation will provide funding for the replacement of one truck for the Parks and Recreation Department.

Impact on Operating Budget: Subsequently to adopting the 2022 Budget and Capital Improvement Program, the City entered into a lease agreement. Starting in 2022, the City will lease all of its vehicles. The first year's lease expenses will be covered by the sale of currently owned vehicles. The future impact on the operating budget is expected to be positive, but is not quantifiable at this time.

Source	Comments	Year	Requested	Projected
Sales Tax	Truck Replacement	2022	\$ -	\$ -
		2023	-	-
		2024	48,902	48,902
		2025	-	-
		2026	-	-

Uses	Year	Requested	Projected
Equipment Purchases	2022	\$ -	\$ -
	2023	-	-
	2024	48,902	48,902
	2025	-	-
	2026	-	-
			\$ 48,902



Parks staff use the trucks to transport equipment to maintain the parks in the community.

**Capital Improvements Program
2022-2026**

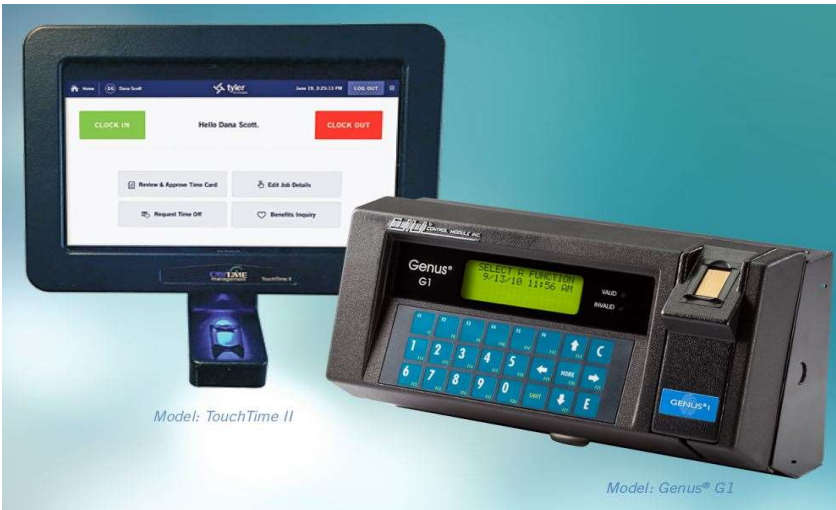
Equipment Replacement - ProPhoenix Fire Reporting & Records Management System

Purpose: This allocation provides funding the replacement of Firehouse, which is the current records management system for the Fire Department.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment will not impact the operating budget. It is expected that the purchase of the new RMS system will increase operating expenditures by an unquantifiable amount in future years.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ -	\$ -
		2023	43,190	43,190
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 43,190	\$ 43,190

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ -	\$ -
	2023	43,190	43,190
	2024	-	-
	2025	-	-
	2026	-	-
		\$ 43,190	\$ 43,190



**Capital Improvements Program
2022-2026
Equipment Replacement - Truck Replacement Vehicles**

Purpose: This allocation will provide funding for the replacement of one truck for the Fire Department.

Impact on Operating Budget: Subsequently to adopting the 2022 Budget and Capital Improvement Program, the City entered into a lease agreement. Starting in 2022, the City will lease all of its vehicles. The first year's lease expenses will be covered by the sale of currently owned vehicles. The future impact on the operating budget is expected to be positive, but is not quantifiable at this time.

Source	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
		2023	-	-
Sales Tax	Truck Replacement	2024	40,000	40,000
		2025	-	-
		2026	-	-
			\$ 40,000	\$ 40,000

Uses	Year	Requested	Projected
	2022	\$ -	\$ -
	2023	-	-
Equipment Purchases	2024	40,000	40,000
	2025	-	-
	2026	-	-
		\$ 40,000	\$ 40,000



**Capital Improvements Program
2022-2026
Equipment Replacement - Replacement of Pull Type Gang Mower**

Purpose: This allocation provides for the purchase of a replacement pull type gang mower.
Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. This purchase will replace aging equipment, therefore operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ -	\$ -
		2023	32,102	32,102
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 32,102	\$ 32,102

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ -	\$ -
	2023	32,102	32,102
	2024	-	-
	2025	-	-
	2026	-	-
		\$ 32,102	\$ 32,102



The current mower is outdated and is at the end of its useful life.

**Capital Improvements Program
2022-2026
Equipment Replacement - Cellphone Upgrade**

Purpose: This allocation is to replace obsolete cellphones.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. This purchase will have no impact on future operating budgets.

Sources	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
Sales Tax		2023	26,000	26,000
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 26,000	\$ 26,000

Uses		Year	Requested	Projected
		2022	\$ -	\$ -
Equipment purchases		2023	26,000	26,000
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 26,000	\$ 26,000

**Capital Improvements Program
2022-2026
Equipment Replacement - AED Equipment Replacement**

Purpose: This allocation provides funding to replace 5 defibrillators.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. This purchase will have no impact on future operating budgets.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 12,500	\$ 12,500
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 12,500	\$ 12,500

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ 12,500	\$ 12,500
	2023	-	-
	2024	-	-
	2025	-	-
	2026	-	-
		\$ 12,500	\$ 12,500



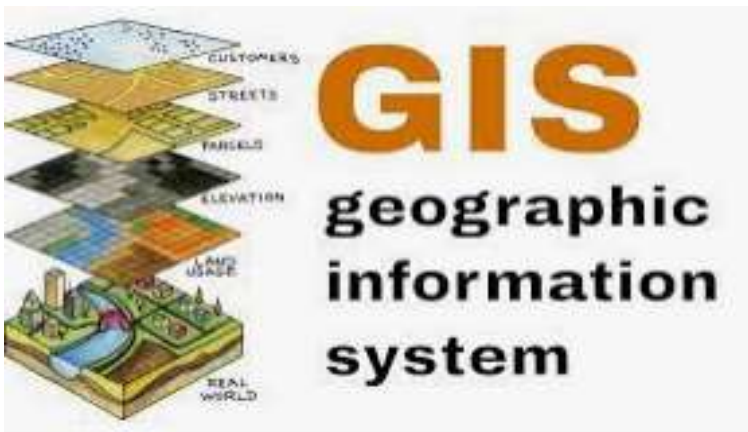
**Capital Improvements Program
2022-2026
Equipment Replacement - GPS Unit of the GIS System**

Purpose: This allocation provides funding to replace the Global Positioning System (GPS) of the Geographic Information System (GIS).

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. This purchase will have no impact on future operating budgets.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ -	\$ -
		2023	-	-
		2024	-	-
		2025	12,000	12,000
		2026	-	-
			\$ 12,000	\$ 12,000

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ -	\$ -
	2023	-	-
	2024	-	-
	2025	12,000	12,000
	2026	-	-
		\$ 12,000	\$ 12,000



**Capital Improvements Program
2022-2026
Equipment Replacement - Carbon Monoxide Detection Equipment**

Purpose: This allocation provides funding to replace Carbon Monoxide Detection equipment.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this equipment does not impact the operating budget. This purchase will have no impact on future operating budgets.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 9,000	\$ 9,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 9,000	\$ 9,000

Uses	Year	Requested	Projected
Equipment purchases	2022	\$ 9,000	\$ 9,000
	2023	-	-
	2024	-	-
	2025	-	-
	2026	-	-
		\$ 9,000	\$ 9,000



**Capital Improvements Program
2022-2026
Equipment Replacement - Downtown Historic District Resurvey**

Purpose: This allocation is to have the Downtown Historic District resurveyed. The total cost is \$10,000, but there is an HPF grant available in the amount of \$6,000.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this survey does not impact the operating budget. This purchase will have no impact on future operating budgets.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 4,000	\$ 4,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
				\$ 4,000

Uses	Year	Requested	Projected
Planning and Economic Development	2022	\$ 4,000	\$ 4,000
	2023	-	-
	2024	-	-
	2025	-	-
	2026	-	-
			\$ 4,000



**Capital Improvements Program
2022-2026
Buildings Overview**

Project	Page	Requested	Projected
Replace Fire Station #3	257	\$ 4,000,000	\$ 4,000,000
<i>Community Center Rehab</i>	258		
Roof Replacement (over Men's and Women's Waiting Rooms)	258	210,000	210,000
Elevator Modernization	258	157,500	157,500
Cooling Tower	258	126,000	126,000
Door Replacement-RFCC Gym interior and exterior	258	42,000	42,000
Pool Area Painting-RFCC	258	37,065	37,065
Locker Room Flooring-RFCC pool, lockers, shower, deck, ramp	258	28,350	28,350
<i>City Hall</i>	259		
Replacement of All HVAC Hydronic & Mechanical Condensate Piping	259	194,000	194,000
Replacement of the Aeon Outside Air/Space Tempering Rooftop Unit	259	50,780	50,780
Install Global Plasma Solutions Air Scrubbers on Space Tempering Air Handles	259	32,860	32,860
Service Center Building Upgrades	260	30,000	30,000
MSC Office Remodel	261	24,000	24,000
		<u>\$ 4,932,555</u>	<u>\$ 4,932,555</u>

**Capital Improvements Program
2022-2026
Buildings - Replace Fire Station # 3**

Purpose: This allocation provides funds to replace Fire Station #3 because of age and lack of energy efficiency. In addition, the fire trucks are larger than when Station 3 was built in 1965, so additional space is necessary. ADA and gender-based requirements also need to be addressed. The current location has enough space to construct the new station.

Impact on Operating Budget: Bonds will be issued to fund construction of the Fire Station, therefore the construction of Fire Station #3 will not impact the operating budget. Fire Station #3 will be built with energy efficient technology, therefore the construction of the fire station will reduce operating costs by an unquantifiable amount as a result of decreased utility usage and decreased maintenance costs, compared to the building it is replacing.

Source	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
		2023	-	-
Bond Proceeds		2024	320,000	320,000
Bond Proceeds		2025	3,680,000	3,680,000
		2026	-	-
			\$ 4,000,000	\$ 4,000,000

Uses	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
		2023	-	-
Design		2024	320,000	320,000
Construction		2025	3,680,000	3,680,000
		2026	-	-
			\$ 4,000,000	\$ 4,000,000



Fire Station #3 was built in 1965. At the time ADA and separate gender facilities were not considered. Additionally, the facility continues to experience drainage and sewer problems.

**Capital Improvements Program
2022-2026
Buildings - Community Center Renovation**

Purpose: This allocation would provide funding for the necessary upgrades to the Community Center such as roof repairs, new cooling towers, and a modern elevator.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of these renovations do not impact the operating budget. These upgrades will replace aging infrastructure, therefore operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Source	Comments	Year	Projected	
Sales Tax	Cooling Tower replacement	2022	\$ 126,000	\$ 126,000
	Replace Asphalt Shingle Roof	2023	210,000	210,000
	Elevator Modernization	2024	157,500	157,500
	RFCC Pool Area Painting	2025	37,065	37,065
	Community Center Door Replacement	2025	42,000	42,000
	RFCC Locker Room Flooring	2025	28,350	28,350
			\$ 600,915	\$ 600,915

Uses		Year	Requested	Projected
Building Upgrades	Cooling Tower replacement	2022	\$ 126,000	\$ 126,000
	Replace Asphalt Shingle Roof	2023	210,000	210,000
	Elevator Modernization	2024	157,500	157,500
	RFCC Pool Area Painting	2025	37,065	37,065
	Community Center Door Replacement	2025	42,000	42,000
	RFCC Locker Room Flooring	2025	28,350	28,350
			\$ 600,915	\$ 600,915



The Riverfront Community Center is a 53,000 square foot facility. The building is a fully-restored 1880's train depot nestled in a lovely park on the banks of the Missouri River.

**Capital Improvements Program
2022-2026
Buildings - City Hall Renovations**

Purpose: This allocation provides funding to make renovations to City Hall. The Aeon outside air/space unit and the global plasma air scrubbers meet health and safety requirements for American Recovery Act (ARPA) funding.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of these renovations do not impact the operating budget. These upgrades will replace aging infrastructure, therefore operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Sources	Comments	Year	Requested	Projected
ARPA Funds	City Hall: Replacement of the Aeon Outside Air/Space Tempering Rooftop Unit	2022	\$ 50,780	\$ 50,780
ARPA Funds	City Hall: Installation of Global Plasma Solutions Air Scrubbers on All Space Tempering Air Handlers	2022	32,860	32,860
Sales Tax	City Hall: Replacement of All HVAC Hydronic & Mechanical Condensate Piping	2023	194,000	64,000
Sales Tax	City Hall: Replacement of All HVAC Hydronic & Mechanical Condensate Piping	2024	-	65,000
Sales Tax	City Hall: Replacement of All HVAC Hydronic & Mechanical Condensate Piping	2025	-	65,000
			\$ 277,640	\$ 277,640

Uses	Year	Requested	Projected	
Renovations	City Hall: Replacement of the Aeon Outside Air/Space Tempering Rooftop Unit	2022	\$ 50,780	\$ 50,780
	City Hall: Installation of Global Plasma Solutions Air Scrubbers on All Space Tempering Air Handlers	2022	32,860	32,860
	City Hall: Replacement of All HVAC Hydronic & Mechanical Condensate Piping	2023	194,000	64,000
	City Hall: Replacement of All HVAC Hydronic & Mechanical Condensate Piping	2024	-	65,000
	City Hall: Replacement of All HVAC Hydronic & Mechanical Condensate Piping	2025	-	65,000
		\$ 277,640	\$ 277,640	

Condensate Piping System



Global Plasma Solutions



Replacement of the Aeon Outside Air/Space Tempering Rooftop Unit

**Capital Improvements Program
2022-2026
Buildings- Municipal Service Center Repairs**

Purpose: This allocation provides funding for numerous repairs to the Municipal Service Center building.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of these repairs do not impact the operating budget. This purchase will have no impact on future operating budgets.

Source	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
Sales Tax		2023	15,000	15,000
Sales Tax		2024	15,000	15,000
		2025	-	-
		2026	-	-
			\$ 30,000	\$ 30,000

Uses		Year	Requested	Projected
		2022	\$ -	\$ -
MSC Repairs		2023	15,000	15,000
MSC Repairs		2024	15,000	15,000
		2025	-	-
		2026	-	-
			\$ 30,000	\$ 30,000

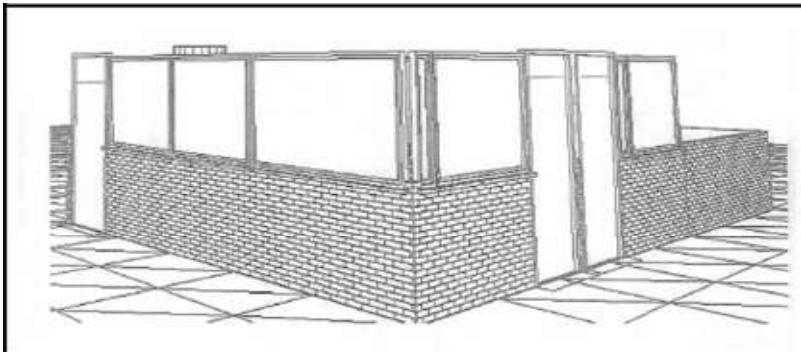
**Capital Improvements Program
2022-2026
Buildings - Municipal Service Center Front Office Remodel**

Purpose: This allocation provides funding to remodel four cubicles into two offices for two supervisors.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the purchase of this remodel does not impact the operating budget. This purchase will have no impact on future operating budgets.

Source	Comments	Year	Requested	Projected
Sales Tax		2022	\$ -	\$ -
		2023	24,000	24,000
		2024	-	-
		2025	-	-
		2026	-	-

Uses	Comments	Year	Requested	Projected
MSC Remodel		2022	\$ -	\$ -
		2023	24,000	24,000
		2024	-	-
		2025	-	-
		2026	-	-



The remodel will allow supervisors the room to conduct business with vendors and employees in a more professional manner.

**Capital Improvements Program
2022-2026
Park Upgrades Overview**

Project	Page	Requested	Projected
Cody Park Hard Court Sports Renovation	263	\$ 580,000	\$ 580,000
<i>Haven's Park Renovations</i>	264		
Haven's Park Restroom, Parking Lot, and Security Lighting/Cameras	264	\$ 234,000	\$ 234,000
Haven's Park Ditching and Drainage Repairs	264	\$ 40,000	\$ 40,000
<i>Stubby Park Expansion</i>	265		
Stubby Park Restroom	265	\$ 214,000	\$ 214,000
Stubby Park Shelter	265	\$ 121,800	\$ 121,800
Stubby Parking Lot Expansion West	265	\$ 70,190	\$ 70,190
Southside Park Playground and Parking Lot	266	\$ 175,000	\$ 175,000
Splash Pad	267	\$ 135,000	\$ 135,000
Riverfront Park 2" Water Line Replacement	268	\$ 57,500	\$ 57,500
Sportsfield Access Trail	269	\$ 51,750	\$ 51,750
<i>Sidewalk Repairs in Multiple Parks</i>	270		
Various Park Sidewalks	^	\$ 33,000	\$ 33,000
RFCC Sidewalk Expansion	^	\$ 6,510	\$ -
Trails	271	\$ 30,000	\$ 30,000
Cody Park Creek Erosion Control and Creek Stabilization Project	272	\$ 18,000	\$ 18,000
Total Park Upgrades Expenditures		\$ 1,766,750	\$ 1,760,240

**Capital Improvements Program
2022-2026
Park Upgrades - Cody Park Hardcourt Renovation**

Purpose: This allocation provides for the replacement of the hardcourts used for tennis and pickleball.

Impact on Operating Budget: Temp Notes will be issued to pay for the renovation of the hardcourt, therefore this construction project will not impact the operating budget. The project replaces aging infrastructure so there will be an unquantifiable decrease in repair and maintenance expenditures from the operating budget in future years.

Sources	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
		2023	-	-
Sales Tax - 2021 Temp Note		2024	580,000	580,000
		2025	-	-
		2026	-	-
			\$ 580,000	\$ 580,000

Uses	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
		2023	-	-
Parks and Outdoor Recreation	Hardcourt replacement	2024	580,000	580,000
		2025	-	-
		2026	-	-
			\$ 580,000	\$ 580,000



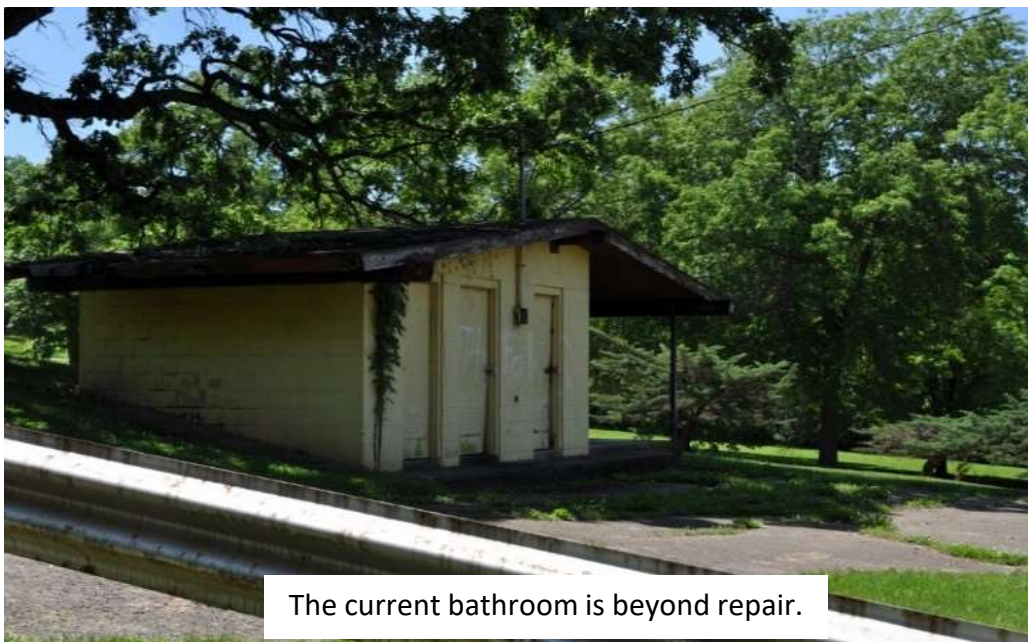
**Capital Improvements Program
2022-2026
Park Upgrades - Haven's Park Renovations**

Purpose: This allocation provides for construction at Haven's Park to include a parking lot and restroom facilities and for ditching and drainage repairs.

Impact on Operating Budget: Temp Notes issued in 2021 and Stormwater Fund resources will be used to pay for these renovations, therefore this construction project will not impact the operating budget. The project replaces aging infrastructure so there will be an unquantifiable decrease in repair and maintenance expenditures in future years. In addition, there will be annual operating cost savings because it is less expensive to maintain the new restroom than maintain the contract for the portable restrooms that are currently at the park.

Sources	Comments	Year	Requested	Projected
Sales Tax - 2021 Temp Note	Restroom, Parking Lot, Lighting	2022	\$ 234,000	\$ 234,000
Stormwater Fund	Ditching & Drainage Repairs	2023	40,000	40,000
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 274,000	\$ 274,000

Uses		Year	Requested	Projected
Parks and Outdoor Recreation	Restroom, Parking Lot, Lighting	2022	\$ 169,000	\$ 169,000
	Restroom, Parking Lot, Lighting	2022	65,000	65,000
	Ditching & Drainage Repairs	2023	40,000	40,000
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 274,000	\$ 274,000



The current bathroom is beyond repair.

**Capital Improvements Program
2022-2026**

Park Upgrades - Stubby Park Expansion - Restrooms, Shelter, and Parking Lot

Purpose: This allocation provides for the completion of Stubby Park renovations that began in 2019. Upgrades will include a parking lot, restrooms, and a picnic shelter.

Impact on Operating Budget: Temp Notes will be issued to pay for these park upgrades, therefore this construction project will not impact the operating budget. The project adds new infrastructure that will require repair and maintenance expenditures from the operating budget, but this should be more than offset by annual operating cost savings. It will be less expensive to maintain the new restroom than maintain the contract for the portable restrooms that are currently at the park.

Sources	Comments	Year	Requested	Projected
Sales Tax - 2021 Temp Note	Restroom	2022	214,000	214,000
Sales Tax - 2021 Temp Note	Picnic Shelter	2022	121,800	121,800
Sales Tax	Parking lot	2023	70,190	70,190
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 405,990	\$ 405,990

Uses		Year	Requested	Projected
Parks and Outdoor Recreation	Restroom	2022	214,000	214,000
	Picnic Shelter	2022	121,800	121,800
	Parking lot	2023	70,190	70,190
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 405,990	\$ 405,990



**Capital Improvements Program
2022-2026**

Park Upgrades - Southside Park Playground Equipment & Parking lot

Purpose: Southside playground was installed in 2000 and is the only playground in this area of town. The playground is reaching the end of its life span and parts for repairs will be difficult to obtain. The retaining wall around the play area is starting to fail and is in need of repair. The new playground will consist of a composite structure and swings. There will be a 5 stall parking lot and sidewalk added for ease of parking and to meet ADA requirements.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, this park upgrade does not impact the operating budget. The project replaces aging infrastructure so there will be an unquantifiable decrease in repair and maintenance expenditures from the

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ -	\$ -
		2023	-	-
		2024	175,000	175,000
		2025	-	-
		2026	-	-
			\$ 175,000	\$ 175,000

Uses	Year	Requested	Projected
Parks and Outdoor Recreation	2022	\$ -	\$ -
	2023	-	-
	2024	175,000	175,000
	2025	-	-
	2026	-	-
		\$ 175,000	\$ 175,000

Playground Equipment, Parking Lot, and Sidewalk



**Capital Improvements Program
2022-2026
Park Upgrades - Splash Pad**

Purpose: This allocation provides for the installation of a splash pad.

Impact on Operating Budget: Temp Notes will be issued to pay for these renovations, therefore installation of the splash pad will not impact the operating budget. The splash pad will require annual maintenance and will consume electricity and water. Therefore, annual operating expenditures will increase by an unquantifiable amount.

Sources	Comments	Year	Requested	Projected
Sales Tax - 2021 Temp Note		2022	\$ 135,000	\$ 135,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
				\$ 135,000

Uses	Year	Requested	Projected
Parks and Outdoor Recreation	2022	\$ 135,000	\$ 135,000
	2023	-	-
	2024	-	-
	2025	-	-
	2026	-	-
			\$ 135,000



The City boasts over 20 parks and numerous shelters.

**Capital Improvements Program
2022-2026
Park Upgrades - Riverfront Park Water Line Replacement**

Purpose: This allocation provides for replacing the water line at the River Front campground.
Impact on Operating Budget: The cost for the water line replacement will be transferred from the ARPA fund, therefore the water line replacement will not impact the operating budget. The water line is currently leaking. The water line replacement will reduce annual operating expenses by approximately \$2,000 per year due to reduced water consumption.

Sources	Comments	Year	Requested	Projected
ARPA Fund		2022	\$ 57,500	\$ 57,500
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-

Uses	Comments	Year	Requested	Projected
Parks and Outdoor Recreation	Riverfront Park Water Line Replacement	2022	\$ 57,500	\$ 57,500
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-



Riverfront Park serves as a campground along the Missouri River. The water line being replaced will serve campers and park visitors.

**Capital Improvements Program
2022-2026
Park Upgrades - Sportsfield Access Trail**

Purpose: This allocation provides for resurfacing the trail at Sportsfield used to move materials, supplies, and equipment.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore the resurfacing of the trail will not impact the operating budget. The resurfacing of the access trail will not impact the operating budget in future years.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ -	\$ -
		2023	51,750	51,750
		2024	-	-
		2025	-	-
		2026	-	-

Uses		Year	Requested	Projected
Parks and Outdoor Recreation	Sportsfield Access Trail	2022	\$ -	\$ -
		2023	51,750	51,750
		2024	-	-
		2025	-	-
		2026	-	-



**Capital Improvements Program
2022-2026
Park Upgrades - Parks' Sidewalks**

Purpose: This allocation provides for resurfacing various sidewalks throughout the City Park system.

Impact on Operating Budget: The Street Capital Project Fund will provide the resources for resurfacing the sidewalks, therefore this project will not impact the operating budget. The resurfacing of the sidewalks will not impact the operating budget in future years.

Sources	Comments	Year	Requested	Projected
Street Capital Project Fund Unfunded	Various Parks Sidewalks Sidewalk at RFCC	2022	\$ -	\$ -
		2023	33,000	33,000
		2023	6,510	-
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 39,510	\$ 33,000

Uses		Year	Requested	Projected
Parks and Outdoor Recreation	Various Parks Sidewalks Sidewalk at RFCC	2022	\$ -	\$ -
		2023	33,000	33,000
		2023	6,510	-
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 39,510	\$ 33,000



**Capital Improvements Program
2022-2026
Park Upgrades - Trails**

Purpose: This allocation provides for improving the City trail system.

Impact on Operating Budget: Sales tax collections are specifically allocated by City Ordinance to fund CIP expenditures, therefore this project will not impact the operating budget. The improvement of trails will not impact the operating budget in future years.

Sources	Comments	Year	Requested	Projected
Sales Tax		2022	\$ 30,000	\$ 30,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-

Uses	Comments	Year	Requested	Projected
Parks and Outdoor Recreation	Trail improvement	2022	\$ 30,000	\$ 30,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-



**Capital Improvements Program
2022-2026
Park Upgrades - Cody Park Bank Stabilization**

Purpose: This allocation provides for stabilizing the creek bank near the shelter house by the playground.

Impact on Operating Budget: The Stormwater Fund will provide the resources for the creek bank stabilization, therefore this project will not impact the operating budget. The creek bank stabilization will not impact the operating budget in future years.

Sources	Comments	Year	Requested	Projected
Stormwater Fund		2022	\$ 18,000	\$ 18,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
				\$ 18,000

Uses	Comments	Year	Requested	Projected
Parks and Outdoor Recreation	Bank Stabilization	2022	\$ 18,000	\$ 18,000
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
				\$ 18,000



**Capital Improvements Program
2022-2026
Refuse Summary**

Project	Page	Requested	Projected
Refuse Truck Replacement	274	750,000	750,000
Roll Off Chassis-Grapple Arm Compatible	275	190,000	190,000
Track Loader	276	70,000	70,000
Refuse Fleet Pickup Replacement	277	70,000	70,000
Recycling Site Relocation Phase 1	278	\$ 45,000	\$ -
Total Refuse Expenditures		\$ 1,125,000	\$ 1,080,000

**Capital Improvements Program
2022-2026
Refuse - Refuse Truck Replacement**

Purpose: This allocation is to establish a replacement schedule for the refuse trucks to keep maintenance costs low. The plan is to trade in a vehicle that has excessive maintenance costs to offset the cost of a new truck.

Impact on Operating Budget: The Refuse Operating Budget will fund the replacement of the refuse trucks, therefore the Refuse Operating Budget expenditures will increase by \$250,000 in the acquisition years. The acquisition costs will be offset by significantly reduced maintenance costs in

Sources	Comments	Year	Requested	Projected
Refuse Operating Budget		2022	\$ 250,000	\$ 250,000
		2023	-	-
		2024	250,000	250,000
		2025	-	-
		2026	250,000	250,000
			\$ 750,000	\$ 750,000

Uses	Year	Requested	Projected
Refuse Truck replacement	2022	\$ 250,000	\$ 250,000
	2023	-	-
	2024	250,000	250,000
	2025	-	-
	2026	250,000	250,000
		\$ 750,000	\$ 750,000



The City plans to purchase a replacement truck in 2022, 2024, and 2026.

**Capital Improvements Program
2022-2026
Refuse - Roll Off Chassis**

Purpose: This allocation will provide funding to replace one of the roll off trucks used by Refuse (Grapple Arm compatible).

Impact on Operating Budget: The Refuse Operating Budget will fund the replacement of the roll off truck , therefore the Refuse Operating Budget expenditures will increase by \$190,000 in the acquisition year. This purchase will replace an aging truck, therefore future operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Source	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
		2023	-	-
		2024	-	-
Refuse Operating Budget		2025	190,000	190,000
		2026	-	-
			\$ 190,000	\$ 190,000

Uses	Year	Requested	Projected
	2022	\$ -	\$ -
	2023	-	-
	2024	-	-
Roll Off Chassis	2025	190,000	190,000
	2026	-	-
		\$ 190,000	\$ 190,000



**Capital Improvements Program
2022-2026
Refuse - Track Loader**

Purpose: This allocation will provide funding to replace the track loader used at the Brush Site.

Impact on Operating Budget: The Refuse Operating Budget will fund the replacement of the track loader, therefore the Refuse Operating Budget expenditures will increase by \$70,000 in the acquisition year. This purchase will replace an aging track loader, therefore future operating expenses will decrease by an unquantifiable amount due to lower repair and maintenance costs.

Source	Comments	Year	Requested	Projected
Refuse Operating Budget		2022	\$ -	\$ -
		2023	70,000	70,000
		2024	-	-
		2025	-	-
		2026	-	-

Uses	Year	Requested	Projected
Track Loader	2022	\$ -	\$ -
	2023	70,000	70,000
	2024	-	-
	2025	-	-
	2026	-	-
			\$ 70,000



**Capital Improvements Program
2022-2026
Refuse - Truck Replacement Vehicles**

Purpose: This allocation will provide funding for the replacement of two trucks for the Refuse Department.

Impact on Operating Budget: Subsequently to adopting the 2022 Budget and Capital Improvement Program, the City entered into a lease agreement. Starting in 2022, the City will lease all of its vehicles. The first year's lease expenses will be covered by the sale of currently owned vehicles. The future impact on the operating budget is expected to be positive, but is not quantifiable at this time.

Source	Comments	Year	Requested	Projected
		2022	\$ -	\$ -
Refuse Operating Budget	3/4 Ton Crew Cab SS SRW Pickup	2023	35,000	35,000
Refuse Operating Budget	3/4 Ton 4x4 Regular Cab Pickup	2023	35,000	35,000
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 70,000	\$ 70,000

Uses		Year	Requested	Projected
		2022	\$ -	\$ -
Vehicle Replacement	3/4 Ton Crew Cab SS SRW Pickup	2023	35,000	35,000
Vehicle Replacement	3/4 Ton 4x4 Regular Cab Pickup	2023	35,000	35,000
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 70,000	\$ 70,000




**Capital Improvements Program
2022-2026
Refuse - Recycling Site Relocation Phase 1**

Purpose: This allocation provides funding for phase 1 of the city recycling site relocation project.

Impact on Operating Budget: The funding for this project has not been approved, therefore there will be no impact on the operating budget.

Source	Comments	Year	Requested	Projected
Unfunded		2022	\$ 45,000	\$ -
		2023	-	-
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 45,000	\$ -

Uses	Year	Requested	Projected
	2021	\$ 45,000	\$ -
	2023	-	-
	2024	-	-
	2025	-	-
	2026	-	-
		\$ 45,000	\$ -

The current recycling site is congested and causes an increase in risks for accidents/injuries. The new location not only is uncongested but also is isolated and will have no connection with other working area.

**Capital Improvements Program
2022-2026
Storm Water Improvements Overview**

Project	Page	Requested	Projected
Orange Fence Projects	280	\$ 1,450,000	\$ 1,450,000
Stream Bank Restoration Program	281	\$ 770,000	\$ 770,000
Brick/Stone Arch Replacement Program	282	\$ 520,000	\$ 520,000
Curb Inlet Replacement Project	283	\$ 500,000	\$ 500,000
3100 Foxhill	284	\$ 135,720	\$ 135,720
Total Storm Water Improvements Expenditures		\$ 3,375,720	\$ 3,375,720

**Capital Improvements Program
2022-2026
Storm Water Improvements - Orange Fence Projects**

Purpose: This allocation is to improve storm water drainage throughout the City.

Impact on Operating Budget: The Storm Water Fund will provide the resources for the storm water improvements, therefore these improvements will increase expenditures from the Storm Water fund by \$290,000 each year for the next five years. These improvements will reduce residential flooding and thereby reduce annual expenditures in the Storm Water fund in future years.

Source	Comments	Year	Requested	Projected
Storm Water Fund		2022	\$ 290,000	\$ 290,000
		2023	\$ 290,000	\$ 290,000
		2024	\$ 290,000	\$ 290,000
		2025	\$ 290,000	\$ 290,000
		2026	\$ 290,000	\$ 290,000
				\$ 1,450,000

Uses	Year	Requested	Projected
Construction	2022	\$ 290,000	\$ 290,000
	2023	\$ 290,000	\$ 290,000
	2024	\$ 290,000	\$ 290,000
	2025	\$ 290,000	\$ 290,000
	2026	\$ 290,000	\$ 290,000
			\$ 1,450,000



**Capital Improvements Program
2022-2026
Storm Water Improvements - Stream Bank Restoration Projects**

Purpose: This allocation is to stabilize stream banks throughout the City.

Impact on Operating Budget: The Storm Water Fund will provide the resources for the storm water improvements, therefore these improvement will increase expenditures from the Storm Water fund by \$154,000 each year for the next five years. These improvements will reduce erosion and thereby reduce annual expenditures in the Storm Water fund in future years.

Source	Comments	Year	Requested	Projected
Storm Water Fund		2022	\$ 154,000	\$ 154,000
		2023	\$ 154,000	\$ 154,000
		2024	\$ 154,000	\$ 154,000
		2025	\$ 154,000	\$ 154,000
		2026	\$ 154,000	\$ 154,000
			\$ 770,000	\$ 770,000

Uses	Year	Requested	Projected
Stream Bank Stabilization	2022	\$ 154,000	\$ 154,000
	2023	\$ 154,000	\$ 154,000
	2024	\$ 154,000	\$ 154,000
	2025	\$ 154,000	\$ 154,000
	2026	\$ 154,000	\$ 154,000
		\$ 770,000	\$ 770,000



**Capital Improvements Program
2022-2026
Storm Water Improvements - Brick/Stone Arch Replacement**

Purpose: This allocation is replace failing stone arches throughout the City.

Impact on Operating Budget: The Storm Water Fund will provide the resources for the arch replacements, therefore these improvement will increase expenditures from the Storm Water fund by \$104,000 each year for the next five years. These improvements will reduce flooding and thereby reduce annual expenditures in the Storm Water fund in future years.

Source	Comments	Year	Requested	Projected
Storm Water Fund		2022	\$ 104,000	\$ 104,000
		2023	\$ 104,000	\$ 104,000
		2024	\$ 104,000	\$ 104,000
		2025	\$ 104,000	\$ 104,000
		2026	\$ 104,000	\$ 104,000
			\$ 520,000	\$ 520,000

Uses	Year	Requested	Projected
Brick Stone/Arch Replacement	2022	\$ 104,000	\$ 104,000
	2023	\$ 104,000	\$ 104,000
	2024	\$ 104,000	\$ 104,000
	2025	\$ 104,000	\$ 104,000
	2026	\$ 104,000	\$ 104,000
		\$ 520,000	\$ 520,000



**Capital Improvements Program
2022-2026
Storm Water Improvements - Curb Inlet Replacement**

Purpose: This allocation is to replace curb inlets throughout the City.

Impact on Operating Budget: The Storm Water Fund will provide the resources for the curb inlet replacements, therefore these improvement will increase expenditures from the Storm Water fund by \$100,000 each year for the next five years. These improvements will reduce flooding and thereby reduce annual expenditures in the Storm Water fund in future years.

Source	Comments	Year	Requested	Projected
Storm Water Fund		2022	\$ 100,000	\$ 100,000
		2023	\$ 100,000	\$ 100,000
		2024	\$ 100,000	\$ 100,000
		2025	\$ 100,000	\$ 100,000
		2026	\$ 100,000	\$ 100,000
				\$ 500,000

Uses	Year	Requested	Projected
Replace Curb Inlets	2022	\$ 100,000	\$ 100,000
	2023	\$ 100,000	\$ 100,000
	2024	\$ 100,000	\$ 100,000
	2025	\$ 100,000	\$ 100,000
	2026	\$ 100,000	\$ 100,000
			\$ 500,000



**Capital Improvements Program
2022-2026
Storm Water Improvements - 3100 Foxhill**

Purpose: This allocation is to fund the 3100 Foxhill storm water improvement project.

Impact on Operating Budget: The Storm Water Fund will provide the resources for the storm water improvements, therefore this improvement will increase expenditures from the Storm Water fund by \$135,720 in 2023. This improvements will reduce flooding and thereby reduce annual expenditures in the Storm Water fund in future years.

Source	Comments	Year	Requested	Projected
Storm Water Fund		2022	\$ -	\$ -
		2023	\$ 135,720	\$ 135,720
		2024	\$ -	\$ -
		2025	\$ -	\$ -
		2026	\$ -	\$ -
			\$ 135,720	\$ 135,720

Uses	Year	Requested	Projected
Construction	2022	\$ -	\$ -
	2023	\$ 135,720	\$ 135,720
	2024	\$ -	\$ -
	2025	\$ -	\$ -
	2026	\$ -	\$ -
		\$ 135,720	\$ 135,720



**Capital Improvements Program
2022-2026
Sewer Improvements Overview**

Project	Page	Requested	Projected
Sewer Line Rehabilitation	286	\$ 3,074,987	\$ 3,074,987
WWTP Building Maintenance	287	800,000	800,000
Sewer Plant Upgrades	288	505,818	505,818
UV Lamp Replacement	289	200,000	200,000
Total Sewer Improvements Expenditures		\$ 4,580,805	\$ 4,580,805

**Capital Improvements Program
2022-2026
Sewer Improvements - Sewer Line Rehabilitation**

Purpose: The annual allocation has been established to facilitate the reconstruction of sewer lines throughout the city. Specific projects will be identified each year based on the sanitary sewer master plan. This entire allocation comes from the Sewer Fund Operating Budget.

Impact on Operating Budget: The entire allocation for the sewer line rehabilitation comes from the Sewer Fund Operating Budget. The pre-established goal is to spend \$500,000 annually on I & I; however that is not always possible - some areas of the City have situations that cost more than other areas of the City. When those projects need to be completed, it may take two or more years of project money to complete. We did not do any projects in 2021, which built up reserves. The reconstruction of the sewer lines will lead to an unquantifiable decrease in repair and maintenance expenditures in future years.

Source	Comments	Year	Requested	Projected
Sewer Fund Operating Budget		2022*	\$ 1,074,987	\$ 1,074,987
		2023	500,000	500,000
		2024	500,000	500,000
		2025	500,000	500,000
		2026	500,000	500,000
				\$ 3,074,987

Uses	Year	Requested	Projected
Construction	2022*	\$ 1,074,987	\$ 1,074,987
	2023	500,000	500,000
	2024	500,000	500,000
	2025	500,000	500,000
	2026	500,000	500,000
			\$ 3,074,987



Each year, the city identifies sewer lines to be replaced.

**Capital Improvements Program
2022-2026
Sewer Improvements - WWTP Building Maintenance**

Purpose: The annual allocation has been established for maintenance of the WWTP facility and other infrastructure needs.

Impact on Operating Budget: The entire allocation of \$100,000 annually for 2022 and 2023 and \$200,000 annually for 2024 through 2026 comes from the Sewer Fund Operating Budget. The building maintenance projects will lead to an unquantifiable decrease in repair and maintenance expenditures in future years.

Source	Comments	Year	Requested	Projected
Sewer Fund Operating Budget		2022	\$ 100,000	\$ 100,000
		2023	100,000	100,000
		2024	200,000	200,000
		2025	200,000	200,000
		2026	200,000	200,000
				\$ 800,000

Uses	Year	Requested	Projected
Maintenance	2022	\$ 100,000	\$ 100,000
	2023	100,000	100,000
	2024	200,000	200,000
	2025	200,000	200,000
	2026	200,000	200,000
			\$ 800,000



The plant was completed in 1974 and has had three upgrades in the last decade.

**Capital Improvements Program
2022-2026
Sewer Improvements - Sewer Plant Upgrades**

Purpose: This allocation is to fund one-time improvements to the Waste Water Treatment Plant.
Impact on Operating Budget: The entire allocation for these projects is funded by the Sewer Fund Operating Budget per the below schedule. The plant upgrades will lead to an unquantifiable decrease in repair and maintenance expenditures in future years.

Source	Comments	Year	Requested	Projected
Sewer Fund Operating Budget	Assessment of WWTP Systems	2022	\$ 185,000	\$ 185,000
	Bar Screen Replacement	2022	95,818	95,818
	Lift Station Repairs	2022	50,000	50,000
	Asphalt Resurfacing	2023	50,000	50,000
	Utility Storage Building	2024	125,000	125,000
		2025	-	-
		2026	-	-
			\$ 505,818	\$ 505,818

Uses	Year	Requested	Projected
One Time Improvements	2022	\$ 185,000	\$ 185,000
	2022	95,818	95,818
	2022	50,000	50,000
	2023	50,000	50,000
	2024	125,000	125,000
	2025	-	-
	2026	-	-
		\$ 505,818	\$ 505,818



The Water Pollution Control Division staff operate and maintain the Wastewater Treatment Plant and the Wastewater Collection System.

Capital Improvements Program
2022-2026
Sewer Improvements - UV Lamp Replacement

Purpose: The annual allocation is for the replacement of the UV lamps. This will conclude in 2023.

Impact on Operating Budget: The entire allocation for the UV Lamp Replacement is funded by the Sewer Fund Operating Budget per the below schedule. The UV Lamp Replacement will have no impact on the operating budget in future years.

Source	Comments	Year	Requested	Projected
Sewer Fund Operating Budget		2022	\$ 100,000	\$ 100,000
Sewer Fund Operating Budget		2023	100,000	100,000
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 200,000	\$ 200,000

Uses		Year	Requested	Projected
Maintenance	UV Lamp Replacement	2022	\$ 100,000	\$ 100,000
Maintenance	UV Lamp Replacement	2023	100,000	100,000
		2024	-	-
		2025	-	-
		2026	-	-
			\$ 200,000	\$ 200,000

Appendix B

Glossary of Terms

Accounting System – The total structure of records and procedures for recording, classifying, summarizing and reporting financial information.

Accrual Basis Accounting – A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Accrued Expense – An expense incurred during the current accounting period but which is not 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.

Actuarial Liability – The portion of the present value of benefits already earned by the employee but not paid until a future event.

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

Ad Valorem Taxes – (“According to value”) is a tax based on the value of real estate or personal property.

Addendum – An addition or supplement to a document.

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

Appraised Valuation – The value placed upon real estate or other property by the County Appraiser.

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.

Arbitrage – Refers to the rebate or penalty amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess interest earnings have occurred, or where tax-exempt bond proceeds are not spent for their intended purpose within the times permitted by federal regulation. As used in this policy, ‘excess interest earnings’ means interest earned at a rate in excess of the arbitrage permitted yield on any individual bond issue.

Assessed Valuation – A fixed percentage of the appraised valuation, as appraised by the County Appraiser.

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

Assigned Fund Balance – The cash balance intended for a specific use by the City that are neither restricted nor committed. The Commission or City Manager to which the Commission delegated authority to assign amounts for specific purposes expresses intent.

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.

Balanced Budget – A budget in which total revenues are equal to or greater than total expenditures.

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.

Basis of Budgeting – Method used to determine when revenues and expenses are recognized for budgeting purposes.

Best Value – A selection of a product or service that was based on both price and qualitative components of a bid and the award are not necessarily to the lowest bidder, but rather on the offer deemed most advantageous and of greatest value to the City. Qualitative considerations include items such as technical design, technical approach, quality of proposed personnel, and or management plan.

Bid – A written offer to perform a contract to provide goods or services to the City in response to a bid opportunity.

Blended Component Unit – Entities for which the elected officials of a government are financially accountable and organizations whose exclusion would cause a government's financial statements to be misleading.

Bond – A written promise to pay a specific amount of money, called face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, payable periodically.

Bond Indebtedness – The portion of a government’s debt represented by outstanding bonds.

Budget – A plan of financial operation including an estimate of proposed expenditures for a given period of time, and proposed means of financing them.

Budget Amendment – A formal change to the budget during the year to increase expenditure limits.

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

Budget Hearing – The formal hearing for the budget to be presented to the governing body for adoption and approval.

Budget Law – A series of the Kansas Statutes (K.S.A. 79-2925 to 79-2937) which includes specific requirements for preparing an annual budget document. The budget sets a limit on expenditures and tax levies.

Budgetary Fund Balance – Represents only the accumulated amount from prior years based on budgetary basis.

Budgeted Fund – A fund that is required by statute to be budgeted.

Buildings – All permanently walled and/or roofed structures, along with all permanent systems, such as HVAC, drainage, plumbing, etc.

Capital Asset – Tangible or intangible assets with an acquisition cost greater than \$5,000 and an estimated useful life expectancy greater than one business cycle.

Capital Expenditures – An expenditure that results in the acquisition of or addition to capital assets.

Capital Fund – Funds that account for capital the transactions associated with project revenues and expenditures.

Capital Improvements – Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government’s physical facilities or infrastructure.

Capital Outlay – Payments made in cash or cash equivalents to purchase a capital asset or extend a capital asset’s useful life.

Capital Project – Major Construction, acquisition, or renovation activities, which add value to a government’s physical assets or significantly increases their useful life.

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

Cash Basis of Accounting – The method of accounting that recognizes revenues and expenses at the time cash is received or paid out.

Cash Basis Reserves – An amount of money budgeted in the Bond Fund to assure there is adequate cash flow.

Cash Currency on Hand Demand – deposits in other types of accounts or cash pools that like demand deposits.

Cash Equivalents – Short term, highly liquid investments that are readily converted to cash.

Challenge – A written objection by a participating bidder regarding a bid, proposal, or quote.

Charges for Services – A revenue source that represents a reimbursement for services provided, such as utilities, facility rentals, inspection fees, parks user fees, etc.

Charter Ordinance – The document used by cities to exempt itself from a non-uniform state statute using constitutional home rule.

Collusion – When two or more parties act together secretly to achieve a fraudulent or unlawful acts such as unlawful activities impacting competitive bidding. This may inhibit free and open competition in violation of antitrust laws.

Commission – The legislative body of the City, made up of members of the community elected at large by popular vote.

Committed Fund Balance – The cash balance that can only be used for specific purposes determined by a formal action (resolution/ordinance) of the City's highest level of decision-making authority-the City Commission. Commitments may only be lifted by taking the same formal action that originally imposed the restriction.

Commodities – Expendable items that are consumable and/or have a short life span that is within one business cycle and whose cost is below a specific threshold established by management, such as small tools, office supplies, etc.

Community Improvement District (CID) – May be either a political subdivision or a not-for-profit corporation and are defined geographic areas. CID's are organized for the purpose of financing a wide range of public-use facilities, establishing, and managing policies and public services relative to the needs of the district.

Component Unit – A legally separate organization for which the elected officials of the primary government are financially accountable.

Construction in Progress (CIP) – Includes all costs of labor, material, and ancillary costs accumulated on a project that is not, yet completed. Once placed in service, the asset is transferred from CIP to the appropriate asset classification.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contract – Any written instrument or electronic document containing elements of offer, acceptance, and consideration to which the City is a part.

Contractor – An individual, company, corporation, firm, or combination thereof in which the City enters into a contract for procuring goods or services.

Contractual services – Service rendered by private firms, individuals, or other governmental agencies, such as utilities, rent, maintenance agreements, and/or professional services.

Controlled Asset – Controlled assets are those items with an acquisition cost of less than \$5,000, but which are particularly at risk or vulnerable to theft or loss.

Cooperative Purchasing – A process by which two or more jurisdictions cooperate to purchase from the same vendor.

Cost Reimbursement basis – Setting charges so that tests are systematically recovered on a break-even basis.

County Clerk’s Budget Information – The valuation and other information needed to prepare a budget, available June 15.

County Treasurer’s Report – A report, which shows the distribution of taxes made by the county treasurer for the previous year.

COVID-19 – the infectious disease caused by the coronavirus, SARS-CoV-2, which is a respiratory pathogen.

Debt – An obligation resulting from borrowing money or purchasing goods and services. It includes general obligation bonds, revenue bonds, temporary notes, state revolving loans, and lease purchase agreements.

Debt Service Fund – A governmental fund used to pay for the interest and principal payments of the organization

Debt Capacity – An assessment of the amount of debt an entity can repay in a timely manner without jeopardizing its financial viability and/or without violating restrictions placed by governing bodies.

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 – A non-cash expense those results from the use of long-lived assets. It is measured by allocating the acquisition cost of an asset over its estimated useful life.

Design-Build – A project delivery method in which the City contracts with a single entity for both the design and construction/implementation of a project.

Designee – A duly authorized representative of a Department Director

Discrete presentation – Method of reporting financial data in one or more columns separate from the financial data of the primary government

Economic Resource Measurement – Focus a set of financial statements reports used in proprietary and trust fund that focuses on all inflows, outflows, and balances affecting or reflecting an entity’s net position.

Discretely Presented – a method of reporting financial information that is reported in a separate column in the government's government-wide financial statements.

Economic Development – The effort to attract new business and industry and retain existing business and industry.

Emergency Purchases – A purchase made outside of the normal procedures when a lack of which would threaten:

- 1) The functioning of the City government
- 2) The preservation or protection of property, machinery, or equipment
- 3) The health or safety of any person

Employer Contribution – Amount of benefit payments employer make compared to the annual required contribution.

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

Enterprise Funds – Funds that account for activities for which a fee is charged to external users for goods and services, such as wastewater, refuse, sewer, and storm water.

Equipment – Vehicles and equipment which meets the definition of capital assets, is movable in nature, retains its original shape and appearance with use, is non-expendable, and is not permanently attached to a building.

Exchange Like Transaction – a transaction in which each party receives and sacrifices something of approximate equal value.

Expenditures – Includes cash payments plus any encumbrances for budgetary purposes.

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 Equivalents (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 one FTE.

Fund – An independent fiscal and accounting entity including all cash with related liabilities or obligations.

Fund Balance – The measure of financial resources available in a governmental fund. The context of fund balance for reporting purposes is different from the context for budgeting purposes. The GAAP context separates fund balance into categories depending on the level of constraints placed on the use of the funds.

General Fund – The City's primary operating fund that accounts for services not otherwise specified in a separate fund.

General Obligation Bonds – Bonds backed by the full faith and credit of the City. Bondholders have the power to compel the City to levy property taxes to repay the bonds, if necessary.

Goal – A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization

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.

Impact Fee – Fees charged to cover in part or wholly the cost of improvements.

Improvements Other than Buildings – Includes permanent improvements to assets, which cannot be classified as a building with the exception of those improvements that are made with/to infrastructure.

Informal Solicitations – Purchases under a certain dollar threshold may be made by either verbal or written quotes.

Infrastructure – Roads, streets, bridges, curbs, gutters, sidewalks, traffic signals, drainage systems, storm culverts, and lighting systems.

Insurance Fire Rating (ISO) – Also referred to as a fire score or Public Protection Classification (PPC), is a score from 1 to 10 that indicates how well-protected your community is by the fire department. In the ISO rating scale, a lower number is better: 1 is the best possible rating, while a 10 means the fire department did not meet the ISO's minimum requirements.

Intangible Assets – Assets with a useful life exceeding a reporting cycle that lack physical substance, are not financial in nature, and are not held for profit.

Interfund Transfers – Flows of assets-for example cash or goods, between funds and blended component units of the primary government without the equivalent flow of assets in return and without a requirement for repayment (includes both revenues and expenditures). Usually classified as “Other sources and uses”.

Internal Service Fund – A fund used to track goods or services shifted between departments on a cost reimbursement basis.

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

Invitation for bids (IFB) – All documents used to solicit competitive or multi-step bids.

Land – Includes all real estate owned by the City with the exception of real estate that contains infrastructure.

Lease Agreements – The City enters into a lease agreement with another party (typically a third-party vendor) to take temporary possession of an asset over a defined period at a pre-arranged payment, made from operating revenues. The Commission appropriates lease payments unless it chooses not to under Kansas cash basis law. At the end of the leasing term, ownership of the asset remains in the leasing party.

Lease/Purchase Agreements – The City enters into a lease/purchase agreement with another party (typically a third-party vendor) to lease an asset over a defined period of time at a pre-arranged annual payment. Lease/purchase payments are made primarily from operating revenues. The City Commission appropriates annual lease/purchase payments unless it chooses not to appropriate under the Kansas cash basis law. If lease/purchase payments are not appropriated, ownership of the property remains in the leasing party. At the conclusion of the lease term, the City either receives unencumbered ownership of the asset or receives an option to purchase the asset at a predetermined price

Legal Debt Margin – The difference between the amount of debt or debt service the government is authorized to carry and the amount of debt or debt service the government is actually carrying.

Liability – A future sacrifices of economic benefits that the entity is obliged to make to other entities as a result of past transactions or other *past* events. .

Major Fund – 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.

Modified Accrual Basis – Method of accounting that recognizes revenues when they become available and measurable and, with a few exceptions, records expenditures when liabilities are incurred

Non-Major Funds – Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds and less than 5 percent of the aggregate amount for all governmental and enterprise funds.

Non-Recurring Capital Expenditures – Expenses that are unlikely to occur again in the normal course of business.

Non-spendable – Includes amounts that are not spendable in any form or are legally or contractually required to remain intact.

Original Budget – The first legally adopted budget.

Other Financing Sources – Increases in net position of governmental funds other than revenues.

Other Financing Uses – Decreases in net position of a governmental fund other than expenditures.

Overlapping Debt – Outstanding long-term debt or financial obligations of one political jurisdiction that also falls partly in another jurisdiction. Examples include City, County and School Districts.

Pension Benefits – Retirement income and all benefit other than healthcare that is provided to employees.

Performance Measures – a method of tracking and reporting service levels.

Pilot – Payment in Lieu of Taxes.

Purchasing Agent – City employee assigned to the Finance office designated with the authority and responsibility for purchasing

Refunding – Issuance for new debt whose proceeds are used to repay previously issued debt.

Recurring capital expenditures – Expenses that are likely to occur again in the normal course of business.

Repurchasing Agreement – Transfers of cash/ securities between governments and financial institutions in exchange for promises to repay principal & interest.

Request for Proposal (RFP) – A document used to solicit proposals from potential providers for goods and services

Request for Qualifications – Refers to the pre-qualification stage of the procurement process. Only those proponents who successfully respond to the RFQ and meet the qualification criteria will be included in the subsequent Request for Proposals (RFP) solicitation process.

Request for Quotes – A request made to vendors for non-repetitive purchases below a certain dollar amount, may be either a verbal or a written quote depending on the dollar threshold.

Resources Available – The total cash available to fund the budget.

Restricted Fund Balance – Amounts that can only be spent for specific purposes stipulated by external sources either constitutionally or through legislation.

Revenues – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments; forfeitures, grants, and interest income. to benefit those properties.

Special Assessment – Compulsory levy made against certain properties to defray all or part of the cost of a specific improvement or service demand

Special Assessment Bonds – Bonds issued to develop facilities and basic infrastructure for the benefit of properties within the assessment district. Assessments are levied on properties benefited by the project. The issuer's recourse for nonpayment is foreclosure and the remaining debt becomes the City's direct obligation, repaid from property taxes.

Special Revenue Funds – Funds that account for revenue sources and uses that are designated for a specific purpose.

Specification – A precise description of the physical or functional characteristics of a product, goods, or services the purchaser is seeking to buy and what a bidder must do to be responsive in order to be awarded a contract. Specifications generally fall under the following categories: design, performance, qualified products list and samples. May also be known as a purchasing description.

Tax Increment Financing (TIF) – is a public financing method that is used as a subsidy for development of blighted areas, infrastructure, and other public improvements.

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

Tax rate – The amount of tax levied for each \$1,000 of assessed valuation.

Temporary Notes – A temporary debt incurred by states, local governments, and special jurisdictions. Municipal notes are usually issued with a maturity length of 12 months, although maturities can range from 3 months to 3 years.

Unallocated depreciation – Depreciation not properly reported as a direct expense of a function or program.

Unassigned Fund Balance – This is the residual classification for the remaining balances. It includes all amounts not contained in other classifications and technically available for any purpose.

Unencumbered Cash Balance – The cash balance as shown in the accounting records for the fund, less any outstanding encumbrances.

Unearned Revenue – A liability for resources received prior to revenue recognition

Unrestricted fund balance – The difference between total fund balance of a government and its non-spendable and restricted balance

Vendor – A supplier/seller of goods and services. A reference to a provider of product or service.

Appendix C

Glossary of Acronyms

AAP	Annual Action Plan
ACH	Automated Clearing House
ADA	Americans with Disabilities Act
ARC	Annual Required Contribution
APWA	American Public Works Association
BAN	Bond Anticipation Note
CAFR	Consolidated Annual Financial Report
CAPER	Consolidated Annual Performance and Evaluation Report
CD	Certificate of Deposit
CID	Community Improvement District
CDBG	Community Development Block Grant
CIAP	Comprehensive Improvements Assistance Program
CIP	Capital Improvements Program
COVID	Coronavirus Disease
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
EFT	Electric Funds Transfer
EMT	Emergency Medical Transport

EPA	Environmental Protection Agency
ESG	Emergency Solutions Grant
FFE	Federal Funds Exchange
FICA	Federal Insurance Contributions Act
FTE	Full – Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Services
GO Bonds	General Obligation Bonds
GPS	Global Positioning System
HCV	Housing Choice Voucher
HIDTA	High Intensity Drug Trafficking Areas program
HR	Human Resources
HUD	Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
ICMA	International City/County Management Association
ISO	Insurance Services Office
LCDC	Leavenworth County Development Corporation
LEPC	Local Emergency Planning Committee
LHA	Leavenworth Housing Authority
KDOT	Kansas Department of Transportation
KERIT	Kansas Eastern Regional Insurance Trust
KHRC	Kansas Housing Resources Corporation

KLINK	Kansas Highway Connecting Links
KOMA	Kansas Open Meetings Act
KORA	Kansas Open Records Act
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
NRA	Neighborhood Revitalization Area
OPEB	Other Post Employment Benefits
OMB	Office of Management and Budget
PAC	Performing Arts Center
PILOT	Payment in Lieu of Taxes
PSAP	Public Safety Answering Points
RFCC or CC	Riverfront Community Center
RHSCC	Regional Homeland Security Coordinating Committee
ROW	Right of Way
SRO	School Resource Officer
TAN	Tax Anticipation Note
TIF	Tax Increment Financing
USP	United States Penitentiary
VA	Department of Veteran Affairs
VASH	Veterans Affairs Supportive Housing
WWTP	Waste Water Treatment Plant