

2026

ANNUAL BUDGET

Lenexa 
K A N S A S

RECOMMENDED BUDGET

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lenexa
Kansas**

For the Fiscal Year Beginning

January 01, 2025

The Government Finance Officers Association of the United States and Canada (G.F.O.A.) presented an award of Distinguished Budget Presentation Award to the City of Lenexa, Kansas for its annual budget for the fiscal year beginning January 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

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LENEXA OVERVIEW

This section is designed to give the reader a general look at Lenexa, including demographic data and strategic planning processes.

DIRECTORY OF CITY OFFICIALS

MAYOR



Julie Sayers
jsayers@lenexa.com

CITY COUNCIL WARD 1



John Michael Handley
jhandley@lenexa.com



Courtney Eiterich
ceiterich@lenexa.com

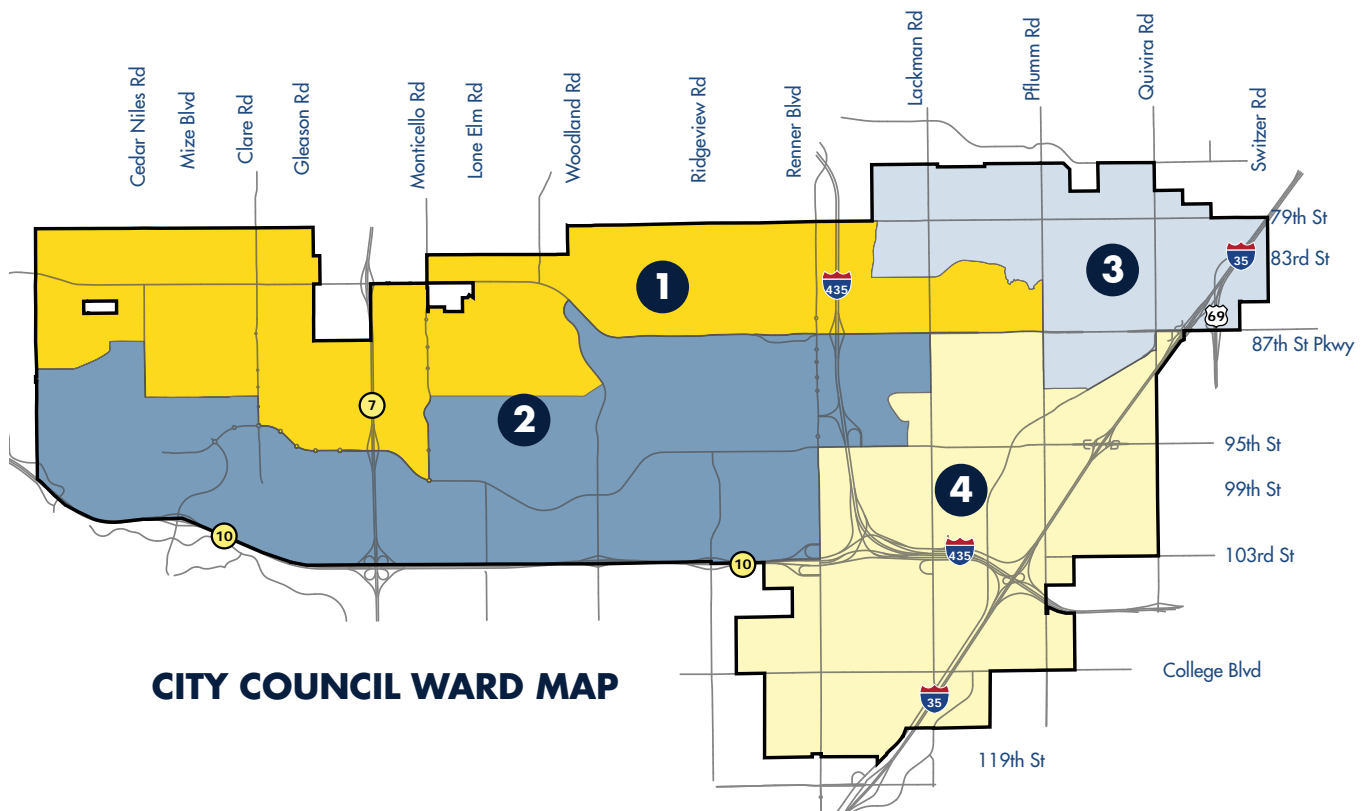
CITY COUNCIL WARD 3



Chelsea Williamson
cwilliamson@lenexa.com



Melanie Arroyo
marroyo@lenexa.com



CITY COUNCIL WARD MAP

CITY COUNCIL WARD 2



Mark Charlton
mcharlton@lenexa.com



Bill Nicks
bnicks@lenexa.com

CITY COUNCIL WARD 4



Chris Herron
cherron@lenexa.com



Craig Denny
cdenny@lenexa.com

PROFESSIONAL STAFF

MANAGEMENT TEAM

- City Manager**
Beccy Yocham
- Deputy City Manager**
Todd Pelham
- Chief Financial Officer**
Nate Blum
- City Attorney**
Sean McLaughlin
- Fire Chief**
Travis Vaughn
- Police Chief**
Dawn Layman
- Parks & Recreation Director**
Logan Wagler
- Community Development Director**
Scott McCullough
- Municipal Services Director**
Nick Arena
- Information Technology Director**
Jerry Swingle
- Human Resources Director**
Jim Bowers
- Communications Director**
Denise Rendina
- Assistant City Manager**
Mike Nolan
- City Clerk**
Jennifer Martin
- Municipal Court Judge**
Erika DeMarco

ACKNOWLEDGMENTS

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

We recognize the **Management Team** and their staff for assisting with the preparation of this document and their contributions to the budget process. The **Finance Department** is recognized for their significant contributions in the preparation of this document.



FORM OF GOVERNMENT

The town of Lenexa was platted in August 1869 and became a city of the first class on December 1, 1980. The city operates under a Mayor-Council form of government with the addition of a City Manager. The Mayor is elected on an at-large, nonpartisan basis and serves a four-year term.

The eight City Council members are elected (nonpartisan) by ward and serve four-year terms of office. An election for Council members is held every odd-numbered year, with one representative from each of the four wards being chosen at each election.

The City Manager is appointed by the Mayor and City Council as the chief administrative officer of the city and is charged with the efficient and effective administration of the city.

VISION

The City of Lenexa: Leaders in the delivery of exceptional public service.

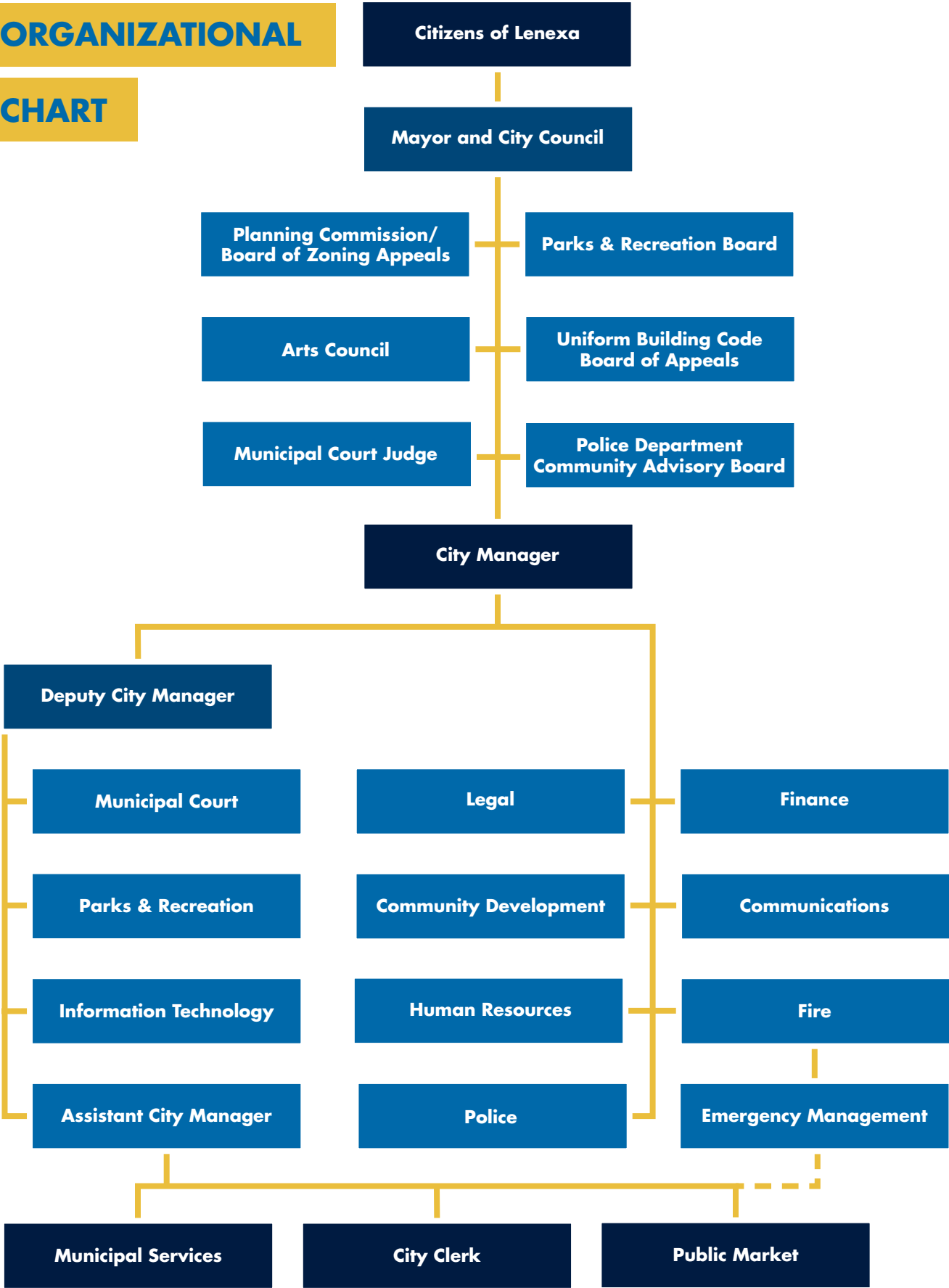
MISSION

To provide exceptional service through a team of dedicated professionals working in partnership with the community.

VALUES

- Make every decision with integrity.
- Deliver results through teamwork.
- Provide exceptional service.
- Lead into the future with vision.
- Be dedicated to excellence.
- We care.

ORGANIZATIONAL
CHART



BUDGET MESSAGE

Date: June 20, 2025

To: Members of the Governing Body

From: Beccy Yocham, City Manager

It is my honor to submit the recommended operating budget for fiscal year 2026 which will be presented at the June 24, 2025, Committee of the Whole meeting. The annual budget communicates the City’s plan for allocating resources to continue providing exceptional services to the residents and businesses of Lenexa.

Building on Trust: Fiscal Responsibility and Quality of Life

As City staff developed the proposed Fiscal Year 2026 budget, we did so in the context of a national economy where persistent inflation, elevated interest rates, and the potential for new tariffs are contributing to economic uncertainty and caution among consumers and businesses alike. Locally, Lenexa’s economy continues to show underlying strength, with stable revenues and ongoing development activity, but we must remain mindful of – and must protect against - the potential for slower growth, new state or federal legislation which could negatively affect the City’s revenues and increased cost pressures going forward. This budget reflects a balanced approach—investing in community priorities while maintaining the flexibility needed to respond to evolving economic conditions. Further, the proposed budget honors existing commitments, continues to carry out the Governing Body’s Guiding Principles and maintains our conservative and longstanding budget principles which have been critical in our long-term financial success.

Earlier this year, Lenexa voters overwhelmingly approved the early renewal of the City’s 3/8-cent sales tax, a clear signal of the community’s strong support for continued investment in street maintenance and parks and recreation initiatives. This decisive vote underscores our residents’ commitment to maintaining and enhancing the quality of life in Lenexa and reflects their confidence in the City’s ability to deliver high-quality, well-managed services. We are deeply grateful for this trust and remain committed to using these resources responsibly to support the infrastructure and amenities that make Lenexa a vibrant and welcoming community.

Commitment to Budget Principles Achieves Positive Financial Outcomes

The City achieved favorable financial results in fiscal years 2023 and 2024 and projects positive results for fiscal year 2025. These positive financial results confirm the City remains on the right path by continuing to adhere to our longstanding budget principles:

- Funding on-going operating expenditures with on-going revenue sources.
- Using one-time revenues for one-time expenditures (capital projects, for example).
- Maintaining sufficient reserve balances to address unforeseen events like the Great Recession and COVID-19 pandemic.
- Using a conservative approach to revenue estimation.
- Preparing and funding equipment replacement and building maintenance schedules.

By adhering to these budget principles, the City continues to maintain the best possible credit ratings (Aaa and AAA) on our outstanding general obligation bonds and projects a structurally balanced General Fund in all five years of the multi-year financial model.

Guiding Principles

The Governing Body established the following guiding principles for the City, which set the expectations for City services and helps direct the allocation of resources in the budget to provide service to our community. The guiding principles are:

Superior Quality Services: Ensure that services are provided efficiently and effectively in ways that create a safe, clean, and attractive community for residents, businesses, and visitors.

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Prudent Financial Management: Provide exceptional value in public investments by committing to structural fiscal balance in operational and capital activities while upholding transparent finance and budgeting processes.

Strategic Community Investment: Purposefully invest in high-quality infrastructure, facilities, programs, and initiatives across all areas of the community.

Extraordinary Community Pride: Celebrate Lenexa's history and reputation as a visionary community and use that heritage to instill future generations with the pride that is reflected in the city's public places, plans, programs, and people.

Inclusive Community Building: Enthusiastically engage the public in community initiatives and visioning, including intentionally seeking input and ideas from a diverse assembly of stakeholders.

Responsible Economic Development: Fortify the City's economic base by encouraging high-quality private development as well as fostering economic opportunity through thoughtful planning processes and the judicious use of economic development investment programs.

Sustainable Policies and Practices: Lead by example in implementing sustainable and resilient practices where financially and operationally practical as well as enact community-wide policies and strategies that motivate both residents and businesses to do so when reasonable.

Values-based Organizational Culture: Create an organization that reflects the community's diversity and fosters a superior culture by employing, supporting, and rewarding professionals who make decisions with integrity, deliver results through teamwork, provide exceptional service, lead into the future with vision, are dedicated to excellence, and who truly care about Lenexa.

We discuss the guiding principles in greater detail and illustrate how they link to each department's objectives later in this document.

Fiscal Year 2026 Budget Priorities

In preparing the fiscal year 2025 budget, staff anticipated an economic downturn, or possible recession, at the end of 2024 and beginning of 2025. The national economy experienced economic cooling in late 2024 which has continued into 2025. Inflation has moderated from recent highs, yet the impacts of elevated interest rates and shifting consumer behavior have contributed to a more cautious economic climate. As a result, staff prepared a conservative budget for 2025. Overall, the City's goal for 2025 was to be cautiously optimistic and adhere to our budget principles - using conservative revenue estimates.

Fortunately, actual City revenue collections were better than expected in 2024. However, several of the City's major revenue sources are currently trending below budget for 2025. In addition, while the City's assessed valuation continues to grow, with an increase of 7.2% for the fiscal year 2026 budget, valuation increases have leveled off and returned to normal levels after post-COVID record highs.

Given the revenue outlook, the City's priorities for the fiscal year 2026 budget are:

- › Implementing a 0.500 mill reduction in the property tax rate (the mill levy declines from 26.959 mills to 26.459 mills for 2026) and maintaining existing user fee rates. This is the eighth consecutive mill levy reduction.
- › Maintaining existing service levels while allocating adequate funds for employee compensation to retain current employees and fill vacant positions in a competitive job market.
- › Using excess General Fund reserves to finance high priority capital projects in the capital improvement program (CIP).
- › Maintain structural balance in the General Fund in all five years of the multi-year financial model.

Staff has included these priorities in the FY 2026 budget submitted to the Governing Body.

Understanding the Revenue Neutral Tax Rate

In 2021, the Kansas Legislature passed a law that changes how cities must approach property tax decisions. The law requires each city to calculate a “revenue neutral rate,” which is the property tax rate (or mill levy) that would generate the same amount of revenue as the previous year—regardless of how much property values have increased.

For the City’s Fiscal Year 2026 budget, the revenue neutral rate is 25.142 mills, which is lower than last year’s rate of 26.959 mills. If the City were to adopt the revenue neutral rate, it would collect about \$48.9 million in property taxes - the same amount as in 2025. Instead, the proposed 2026 budget includes a mill levy of 26.459 mills, which is 1.317 mills above the revenue neutral rate and would generate approximately \$2.5 million in additional revenue.

The decision to exceed the revenue neutral rate is not made lightly. However, it does reflect the reality that the revenue neutral rate does not take into account the costs of serving a growing city or the rising costs of materials, labor, and other services due to inflation. Lenexa continues to experience strong growth, and this modest increase helps ensure we can continue providing high-quality, cost-effective services to all areas of our community.

Budget Highlights

The total recommended budget for fiscal year 2026 is \$261.1 million (\$173.4 million for expenditures and \$87.7 million for projected reserve amounts as of December 31, 2026). This is an increase of \$14.4 million (5.8%) compared to the fiscal year 2025 adopted budget of \$246.8 million. A significant portion (33.7%) of the overall budget increase is due to the City’s special revenue and economic development funds, which are not operational funds of the City. Special revenue funds can only be used for specific purposes, and economic development funds are largely “pass through” to reimburse developers a portion of the additional taxes they generate with their projects for eligible expenses.

Revenue Highlights

The City’s estimated property tax rate is 26.459 mills, which is a decrease of 0.500 mills (1.9%) compared to the 2025 mill levy of 26.959 mills. The budget allocates 21.910 mills to the General Fund and 4.549 mills to the Debt Service Fund in 2026. In total, estimated property tax revenue (excluding special assessments and tax increment financing) is \$50.0 million for 2026, which is an increase of \$2.5 million (5.3%) compared to the 2025 amount of \$47.5 million.

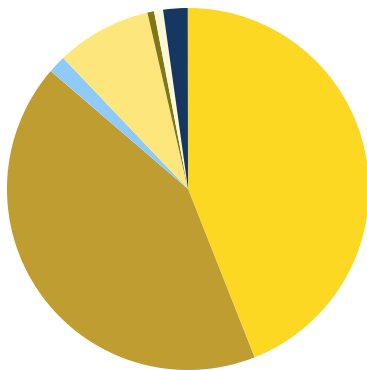
The City’s estimated assessed valuation is \$1.95 billion for 2026, which is an increase of \$0.13 billion (7.2%) compared to the 2025 amount of \$1.82 billion. The 7.2% increase in the City’s assessed valuation is the twelfth consecutive year of growth greater than 5% and reflects the strong local economy.

Staff estimates the City’s total sales and use tax collections (which includes the City sales/use tax and the City share of the County sales/use tax) will be \$52.6 million in 2026, which is a decrease of \$0.3 million (0.5%) compared to the budgeted 2025 amount of \$52.9 million. The decrease is primarily due to the State of Kansas exempting certain communication service machinery and software from sales tax.

Staff evaluated all user fees during the fiscal year 2026 budget process and did not recommend any fee adjustments. The largest source of fee revenue is the stormwater service charge, which is currently \$109 per equivalent dwelling unit (EDU). Staff estimates this fee will generate \$6.7 million in revenue for 2026.

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2026 REVENUES BY SOURCE



REVENUES BY SOURCE			
	Property Taxes	\$75,501,177	44.0%
	Non-Property Taxes	72,738,664	42.3%
	Licenses & Permits	2,669,000	1.6%
	Charges for Services	14,673,853	8.5%
	Fines & Forfeitures	1,211,000	0.6%
	Transfers In & Use of Prior Yr. Bal.	1,360,000	0.8%
	Other Revenues	3,813,795	2.2%
	TOTAL	\$171,967,489	100%

Expenditure Highlights

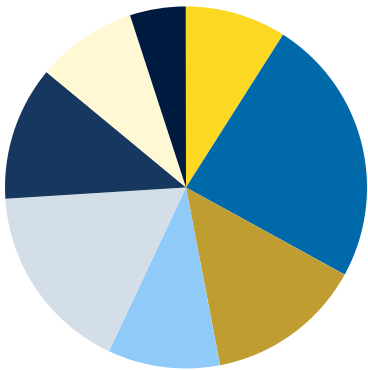
Total budgeted expenditures for the fiscal year 2026 budget are \$173.4 million compared to the original budget of \$168.3 million for fiscal year 2025. The increase of \$5.1 million (3.0%) is due to a variety of factors, including:

- › Funding of 6% for employee compensation increases and appropriate market adjustments. These funds are necessary to recruit and retain staff in the current job market in order to continue to provide exceptional service to our community.
- › Additional funding for contractual services, commodities and capital outlay due to inflationary pressures and tariff impacts.
- › General Fund transfers to the Capital Improvement Fund and Equipment Reserve Fund (ERF) to finance the approved Capital Improvement Program (CIP) and equipment replacement.
- › Expenditure increases in TIF and CID funds due to new development in the districts following a strong development year in 2024. These expenditures are not for City operations but to reimburse developers for eligible costs within the districts.
- › Additional funding for debt service expenditures (for new debt issued to finance capital projects).

EXPENDITURES BY FUNCTION

	General Government	\$15,192,164	9%
	Public Safety	40,782,307	24%
	Community Infrastructure	23,647,446	14%
	Parks & Recreation	16,653,259	10%
	Economic Development	30,058,822	17%
	Debt Service	21,316,861	12%
	Transfers for Capital Projects	16,373,162	9%
	Other Transfers	9,379,007	5%
	TOTAL	\$173,403,028	100%

2026 EXPENDITURES BY FUNCTION



Please see the table below for a summary of significant expenditure changes by department.

The 2026 budget is the City of Lenexa's fiscal plan for the next year. The total budget for all funds, including projected reserve balances, is \$261.1 million – up 5.8% from the 2025 budget of \$246.8 million. The highlights for the 2026 budget by department are listed in the table below.

Department	Budget Highlights for 2026	Personnel
Governing Body	Additional funding for recording City Council meetings, travel, and membership dues.	Not applicable.
Executive	No significant changes.	FTEs remain at 5.50.
Communications	Additional funding for publications, printing, postage, and subscriptions.	FTEs remain at 5.00.
Public Market	Additional funding for a .5 FTE increase in the Concierge pooled position.	FTEs increase 0.5 to 5.50.
Municipal Court	Additional funding for public defender and interpreter services.	FTEs remain at 6.75.
Non-Departmental	Additional funding for personnel reserve allocation of \$1.5 million and for insurance premiums. ERF transfer of \$2.25 million, Facilities Maintenance transfer of \$500 thousand, and transfer to Capital Improvement fund of \$23.2 million.	Not applicable.
Finance	Additional funding for credit card processing fees and payroll services.	FTEs remain at 8.00.
Human Resources	Additional funding for recruiting services, software subscriptions, and a comprehensive salary study.	FTEs remain at 8.48.
Information Technology	Additional funding for software maintenance, licensing, and IT subscriptions.	FTEs remain at 13.00.
Legal	Moved insurance premiums to Non-Departmental.	FTEs remain at 8.75.
Community Development	Additional funding for utility locating services and 0.25 FTE Community Standards Officer position.	FTEs increase 0.25 to 44.22.
Fire	No significant changes.	FTEs remain at 100.00.
Police	Additional funding for annual maintenance agreements, drones as first responder (DFR) program, and police wellness.	FTEs remain at 154.00.
Municipal Services	Additional funding for supplies/parts, contractual services and equipment. Increased funding for 1.00 FTE - Equipment Mechanic.	FTEs increase 1.00 to 55.55.
Parks and Recreation	Additional funding for supplies, contractual services, and utilities. Increased funding for 1.00 FTE - Landscape Maintenance Worker.	FTEs increase 1.00 to 81.43.
Stormwater	Additional funding for stormwater master plan.	FTEs at 21.65.
Rec Center	Additional funding for utilities.	FTEs remain at 51.31.

Budgeted full-time equivalent positions (FTEs) are 569.14 for fiscal year 2026 – an increase of less than 1% or 2.75 FTEs from the revised fiscal year 2025. This is primarily for maintaining existing service levels throughout the City. Please see the table below for a summary of budgeted FTE positions by department for fiscal years 2024 through 2026.

Department	2024 Actual	2025 Revised Budget	2026 Budget
Executive	5.50	5.50	5.50
Communications	4.75	5.00	5.00
Public Market	5.00	5.00	5.50
Court	6.75	6.75	6.75
Finance	7.75	8.00	8.00
Human Resources	8.48	8.48	8.48
Information Technology	13.00	13.00	13.00
Legal	8.75	8.75	8.75
Community Development	43.97	43.97	44.22
Fire	100.00	100.00	100.00
Police	152.00	154.00	154.00
Municipal Services (includes Stormwater)	74.20	76.20	77.20
Parks and Recreation (includes Rec Center & Tourism)	130.73	131.74	132.74
TOTALS	560.88	566.39	569.14

Capital Improvement Program

The City Council will consider the fiscal year 2026-2030 CIP in November/December 2025. Projects funded in the CIP must cost at least \$300,000 and have an estimated useful life of at least five years.

The City provides detailed information on the adopted fiscal year 2025-2029 CIP online. You can [read about the current CIP](#) on Lenexa.com in the Finance section of the website.

Final Comments

As we move forward with the 2026 budget, we do so recognizing the economic uncertainty that lies ahead. Yet, even in the face of these challenges, I am confident in Lenexa’s ability to adapt and succeed. My confidence is grounded in the steady leadership of the Governing Body and the commitment of our professional staff, who work each day to deliver high-quality services to our community. Our residents have come to expect—and deserve—excellence, and this budget reflects our shared commitment to meeting that standard.

Thank you for your continued trust, support, and partnership in shaping Lenexa’s future.

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TAX VALUE ILLUSTRATION

- To determine the assessed valuation of your home, multiply the Johnson County appraised value of the home by 11.5%. (*Commercial properties have a 25% assessment rate.*)

$\$493,287 \times 0.115 = \$56,728$

Assessed valuation = \$56,728
- To determine how much you pay in City taxes, multiply the assessed valuation by the mill levy.

$\$56,728 \times 0.026459 = \$1,501$

City tax liability = \$1,501
- To determine your monthly expense for city services, divide tax liability by 12 months.

$\$1,501 / 12 = \125.08

Monthly expense for City services = **\$125.08**



AVERAGE LENEXA HOME VALUE


\$493,287

QUICK CALC
(Every \$100,000 of home value is \$304.28 in City tax per year or \$25.36 per month.)

— **VALUE OF YOUR LENEXA DOLLAR** —

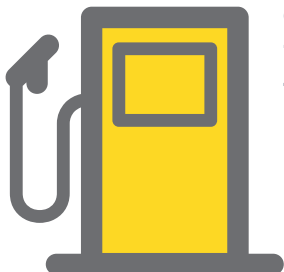
The following list represents a sample of the city services provided for the **\$125.08** per month tax.

FIRE PROTECTION / PREVENTION / SAFETY ★ COMMUNITY STANDARDS ENFORCEMENT
COMMUNITY FESTIVALS AND EVENTS
PUBLIC SWIMMING POOLS
GOVERNMENT ADMINISTRATION
SCHOOL CROSSING GUARDS
COMMUNITY DEVELOPMENT
PUBLIC PARKS AND TRAILS
STREET MAINTENANCE/REPAIR
SENIOR CENTER AND PROGRAMS
FARMERS MARKET ★ GRANTS
SIDEWALK REPAIR ★ STREET LIGHTING ★



COMMUNITY CENTER ★ REC CENTER
DRUG PREVENTION EDUCATION
STORMWATER MANAGEMENT
NEW ROAD CONSTRUCTION
SNOW AND ICE REMOVAL
COMMUNITY NEWSLETTER
BUILDING AND FIRE INSPECTION
MUNICIPAL COURT PROSECUTION
PUBLIC MARKET ★ ANIMAL CONTROL
POLICE PROTECTION ★ TRAFFIC CONTROL

FOR COMPARISON PURPOSES, THESE ITEMS DENOTE COMMON MONTHLY EXPENSES FOR A LENEXA FAMILY:



One 15-gallon tank of unleaded fuel at \$3/gallon
\$45



One month digital TV service with DVR and high-speed internet
\$175

CITY PROFILE

Lenexa, Kansas, is part of the metropolitan Kansas City area and the 8th most populated city in Kansas with nearly 60,000 people calling it home. It is a city that works for the common good of everyone, which is one of the reasons it is one of the fastest growing cities in Kansas.

Platted in 1869 and incorporated in 1907, Lenexa has always been a place to rest and celebrate, plan and adapt — characteristics it still holds today.

Situated along the historic Santa Fe Trail, Lenexa's location has always been an asset. Today, Lenexa offers ease of access to five major highways. This infrastructure helps businesses grow and people prosper.

Lenexa's vast park system of beautiful strategic green space serves as a place for people to recharge and connect. Nicknamed the City of Festivals, Lenexa also knows how to celebrate its past, reflect on its present and plan for its future. It has a passion for arts and culture and an appreciation for new ideas.

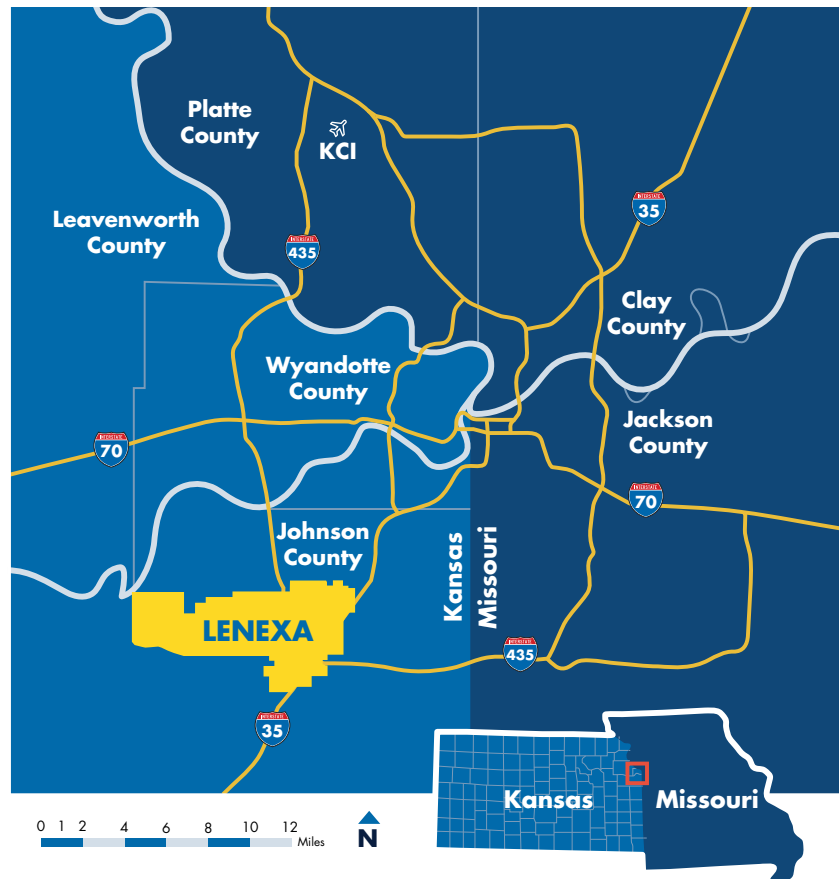
Lenexa is a place of connection and growth — credited to a community-conscious people, a productive workforce and a great location.

MAPS & LAND

GEOGRAPHICAL DESCRIPTION

The City of Lenexa, Kansas, is the **eighth largest city** in Kansas and is a suburb located in the southwest portion of the **Kansas City metropolitan area**. The city encompasses **34.45 square miles** of land in Johnson County and is approximately **12 miles southwest** of downtown Kansas City, Missouri.

Lenexa occupies a **strategic location** within the metropolitan area. Its position at the intersection of **several major transportation routes** has been a major factor in Lenexa's growth and development, particularly for office and industrial development.



CLIMATE



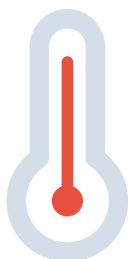
AVERAGE ANNUAL
PRECIPITATION

40.1 INCHES



AVERAGE ANNUAL
SNOWFALL

16.8 INCHES



AVERAGE
SUMMER
TEMPERATURE

75°



AVERAGE
WINTER
TEMPERATURE

36°

TRANSPORTATION CONNECTIVITY



Lenexa is located within **200 miles** of the geographic center of the continental United States



SIX MAJOR HIGHWAYS: Interstate 70, Kansas Highway 10, Interstate 35, U.S. Highway 69, Kansas Highway 7 and Interstate 435



AIRPORTS: Kansas City International (MCI) is **27 miles north** of Lenexa. Johnson County Executive Airport is **9 miles southwest** of Lenexa.



TWO MAJOR RAILWAYS: BNSF, Union Pacific

2024 CITY FACILITIES & ASSETS



ADMINISTRATIVE FACILITIES


- CITY HALL: Executive, Communications, Community Development, Finance, Human Resources and Legal Departments
- Municipal Services Service Center
- Parks Service Center



PUBLIC SAFETY

- JUSTICE CENTER: Police & Municipal Court
- Six fire stations (Station 6 temporarily operating out of former city hall)

847 
LANE MILES OF
ROADS

181 
MILES OF
ENCLOSED
STORMWATER
PIPE

214 
CITY-OWNED
STORMWATER
BEST
MANAGEMENT
PRACTICES

INFRASTRUCTURE



OLD TOWN ACTIVITY CENTER

Hosts many Parks & Recreation programs and activities.



LENEXA CEMETERY

Covering over 4 acres, the cemetery was established in 1872.



LENEXA REC CENTER

Parks & Recreation administrative offices. A 100,000-square-foot facility featuring high-quality amenities, spaces and programs.



LENEXA PUBLIC MARKET

Indoor food hall and community gathering space



THOMPSON BARN

Historic building with event and meeting space



LEGLER BARN MUSEUM

Local history museum featuring exhibits and photos

34

PARKS

887

TOTAL ACRES

92

ACRES OF
UNDEVELOPED
PARK LAND

45.4

MILES OF TRAILS

PARK AMENITY HIGHLIGHTS



ATHLETIC FIELDS



SPORT COURTS &
COURSES



PLAYGROUNDS



LAKES WITH
BOATING AND
FISHING ACCESS



SKATE PARK



SHELTERS



FREE WI-FI



POOLS

- **Three** outdoor pools
- **One** indoor pool



FARMERS MARKET

Outdoor seasonal market with products from local growers and makers



PUBLIC ART

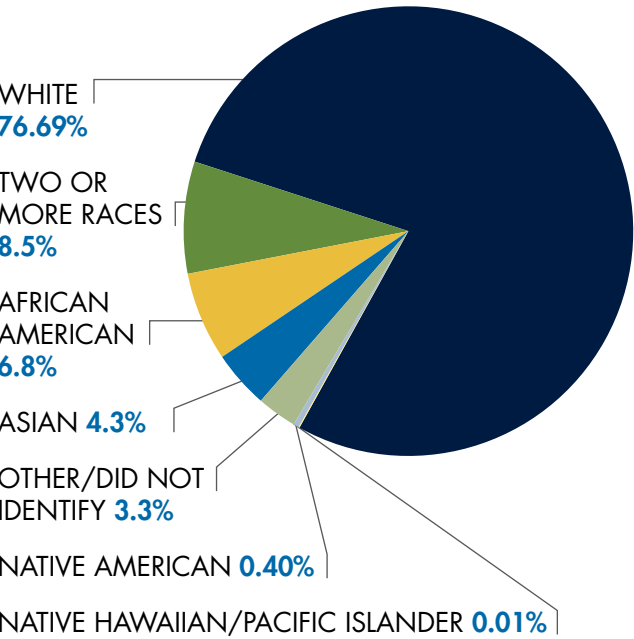
Lenexa's public art collection includes 2- and 3-dimensional art pieces located throughout the city on public property. Featured works include Body Politic, Amusing Breeze, Na Nex Se and Splash.

RESIDENTS



2024 DATA

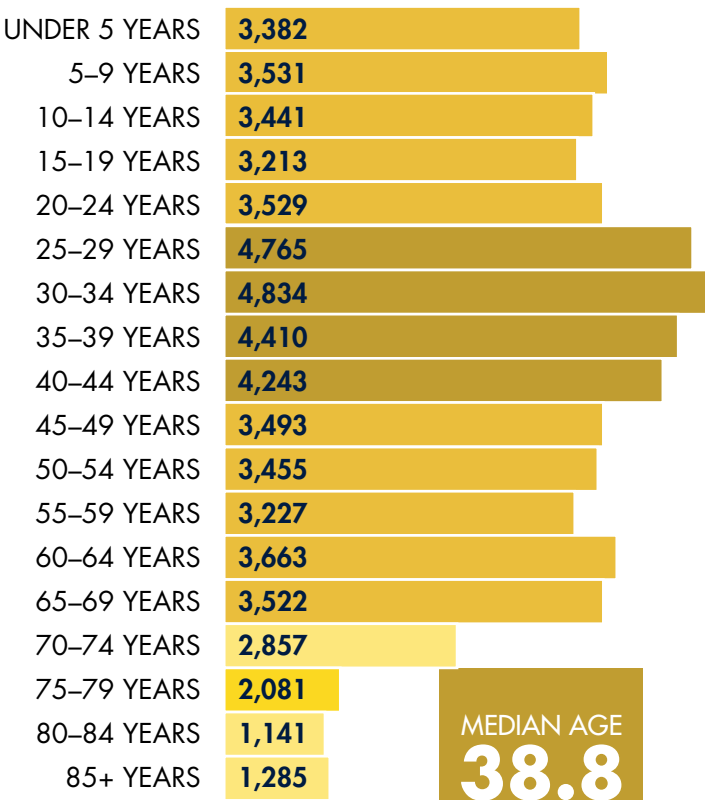
POPULATION BY RACE



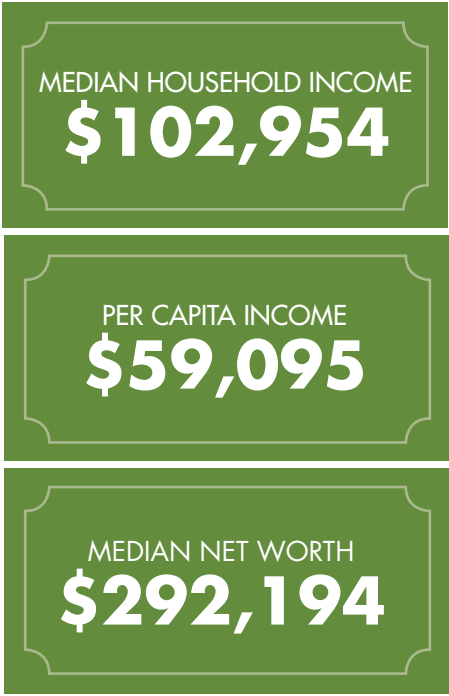
HISPANIC OR LATINO
9.0%

2024 DATA

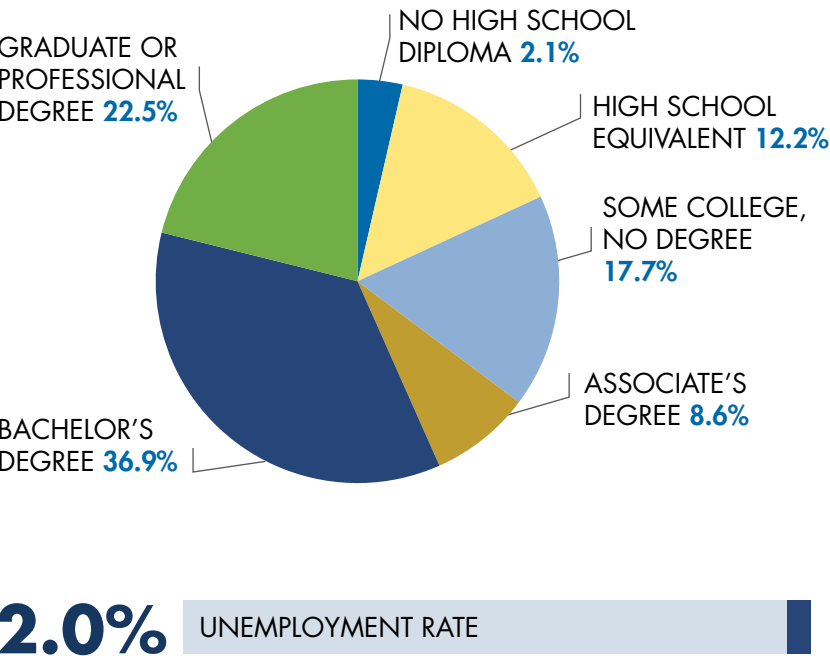
POPULATION BY AGE



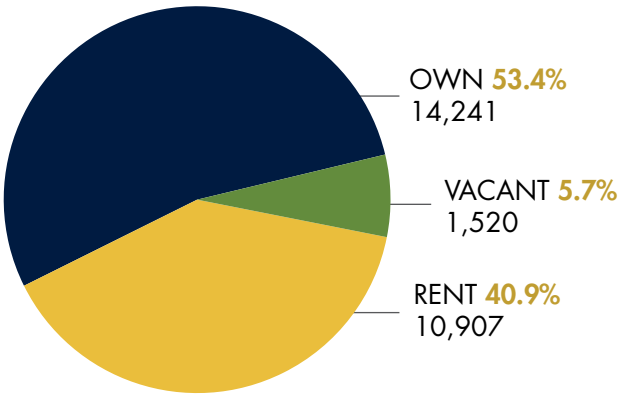
INCOME



EDUCATIONAL ATTAINMENT



HOUSING UNITS



AVERAGE HOUSEHOLD SIZE

2.37



TOTAL NUMBER OF HOUSING UNITS

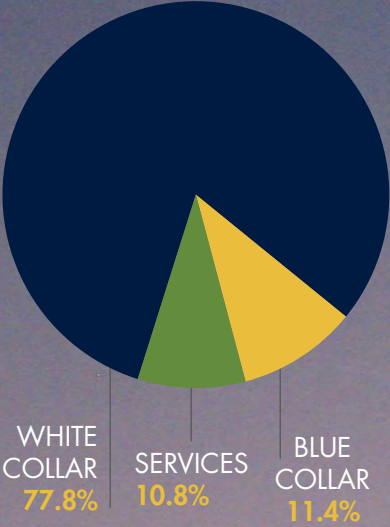
26,668



THIS PAGE REFLECTS 2024 DATA



EMPLOYMENT



DAYTIME POPULATION
88,528

BUSINESSES

A variety of industrial, office and retail firms are located in Lenexa, including hundreds of small- and medium-sized businesses and more than 20 Fortune 500 companies.

TOP EMPLOYERS

EMPLOYER	EMPLOYEES
Quest Diagnostics	2,180
Kiewit Power Engineers	1,687
Community America Credit Union	831
JC Penney Logistics Center	662
United Parcel Service	650
Heartland Coca-Cola	637
P1 Construction	617
ICON PLC	613
Bread Financial	560
Gear for Sports	560

TOTAL EMPLOYMENT

2021	2022	2023	2024
61,761	62,574	65,486	62,792

MAJOR TAXPAYERS

TAXPAYER	ASSESSED VALUE
Perg Buildings LLC	\$20,357,053
Southlake Investments SPE LLC	\$19,646,022
RBPL LH I LLC	\$18,860,000
Ascendas Reit US 1 LLC	\$13,439,100
Meritex Lenexa Executive Park LLC	\$12,973,515
Atlas KCC	\$12,843,968
RMO Apartments West LLC	\$9,784,890
District at City Center LLC	\$9,481,711
RMO Apartments East LLC	\$8,934,810
National Industrial Portfolio Property	\$8,910,750

COMMUNITY PARTNERS



EDUCATION

Lenexa is served by three public school districts, plus several private schools and higher education institutions.

★ Facility located in Lenexa

UNIFIED SCHOOL DISTRICT NO. 232

- Horizon Elementary
- Mize Elementary
- Mill Creek Middle School ★
- Monticello Trail Middle School
- Lexington Trail Middle School
- Mill Valley High School
- DeSoto High School
- Mill Creek Career & Technical Education Center

SHAWNEE MISSION SCHOOL DISTRICT USD 512

- Christa McAuliffe Elementary ★
- Lenexa Hills Elementary ★
- Mill Creek Elementary ★
- Rising Star Elementary ★
- Rosehill Elementary ★
- Sunflower Elementary ★
- Trailridge Middle School ★
- Westridge Middle School
- Shawnee Mission West High School
- Shawnee Mission Northwest High School
- Shawnee Mission South High School
- Shawnee Mission Career & Technical Campus
- Shawnee Mission Aquatics Center ★

OLATHE PUBLIC SCHOOLS USD 233

- Canyon Creek Elementary ★
- Manchester Park Elementary ★
- Prairie Trail Middle School
- Olathe Northwest High School

PRIVATE SCHOOLS

- Holy Trinity Catholic School ★
- St. James Academy ★
- Good Shepherd Catholic School
- Christ Preparatory Academy ★
- Saint Thomas Aquinas High School
- Maranatha Christian Academy

HIGHER EDUCATION INSTITUTIONS SERVING LENEXA RESIDENTS

- Johnson County Community College
(one mile from Lenexa)
- University of Kansas
(30 minutes west in Lawrence, Kansas)
- University of Kansas — Edwards Campus
(two miles from Lenexa)
- Kansas State University
(satellite campus seven miles from Lenexa)
- Mid-America Nazarene University
- Pittsburg State University — KC Metro Center ★
- University of Arkansas–Grantham ★



LIBRARIES

Operated by Johnson County
Lenexa City Center Library is
located next to City Hall on
the Lenexa civic campus



HEALTH CARE

- AdventHealth
- University of Kansas Health System
- HCA Midwest Health System
- Overland Park Regional Medical Center
- St. Luke’s Health System
- Olathe Health

TRANSPORTATION



RideKC



RideShareKC



BikeWalkKC



Catch-A-Ride

UTILITIES



TRASH, RECYCLING,
YARD WASTE

- 1-800-GOT-JUNK
- Brothers Disposal
- Constable Sanitation
- Crush Glass
- Earth First Waste Solutions
- Gardner Disposal Service
- KC Disposal
- Republic Services
- Waste Management
- WCA/GFL



ELECTRICITY

- Evergy



GAS

- Kansas Gas Service
- Atmos Energy



WATER

- WaterOne



SEWER

- Johnson County Wastewater



COMPOST

- Compost Collective KC
- Food Cycle KC
- Missouri Organic Recycling



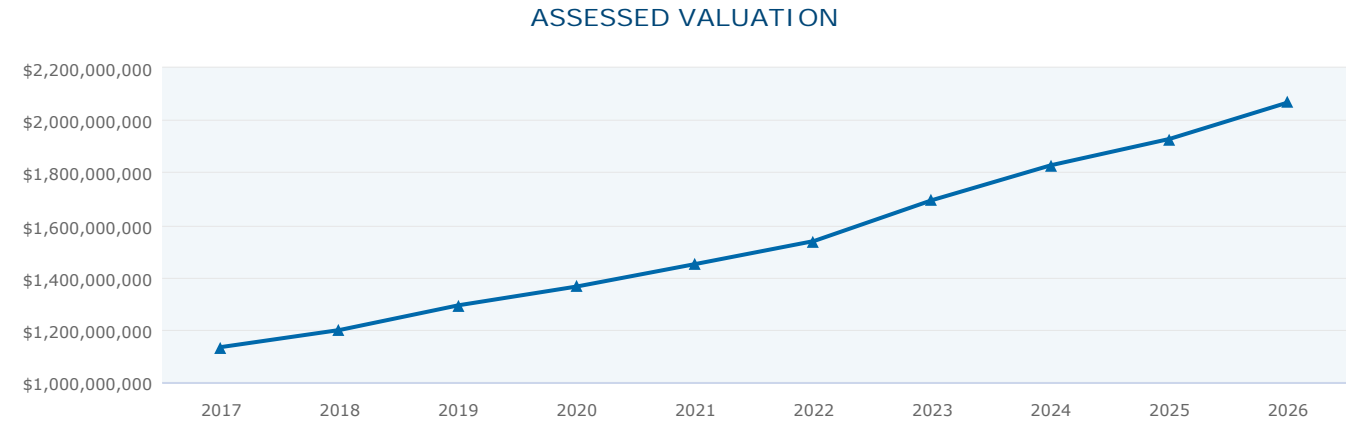
TELEPHONE, CABLE,
INTERNET

- AT&T
- EverFast Fiber Networks
- Google Fiber
- Spectrum



ASSESSED VALUATION

The City’s assessed valuation increased from \$1.94 billion in 2025 to \$2.07 billion in 2026 (a 6.8% increase). This includes motor vehicle valuation.



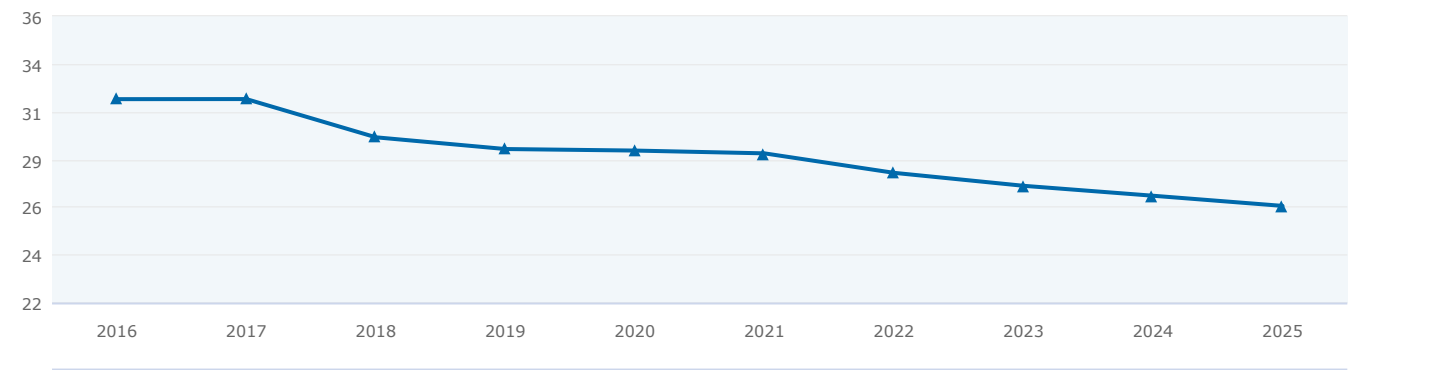
ASSESSED VALUE AND APPRAISED VALUE OF ALL TAXABLE TANGIBLE PROPERTY							
Year	Assessed Value Real Estate	Ratio of Assessed Value to Appraised Value	Appraised Value	Assessed Value Personal Property	Assessed Value State Assessed Utility	Assessed Value Motor Vehicle	Assessed Total
2017	\$989,935,596	16%	\$6,112,670,017	\$22,349,586	\$28,127,653	\$93,061,812	1,133,474,647
2018	1,053,541,388	15%	7,037,789,230	21,061,775	27,978,598	96,118,010	1,198,699,771
2019	1,146,089,588	17%	6,920,478,999	17,923,645	29,706,402	99,049,196	1,292,768,831
2020	1,214,325,371	15%	8,095,733,570	16,488,515	30,620,263	103,148,304	1,364,582,453
2021	1,296,984,645	15%	8,582,933,048	14,057,813	32,794,898	106,536,824	1,450,374,180
2022	1,382,707,942	15%	8,958,581,320	14,079,657	35,774,003	105,585,673	1,538,147,275
2023	1,534,090,490	15%	10,309,685,540	13,938,617	35,006,873	111,698,780	1,694,734,760
2024	1,667,905,686	13%	12,507,022,990	11,980,261	35,833,558	111,809,252	1,827,528,757
2025	1,766,873,411	13%	13,297,581,190	* 11,922,988	38,108,042	118,740,116	1,935,644,557
2026	1,897,760,296	14%	14,007,588,520	* 11,039,129	39,291,324	119,201,715	2,067,292,464

* County Appraiser Estimate June 2025.

TAX RATES

The estimated mill levy for 2026 is 26.459 mills (a decrease of 0.500 mills from 2025). Includes 21.910 mills for the General Fund and 4.549 mills for the Debt Service Fund.

CITY MILL LEVY

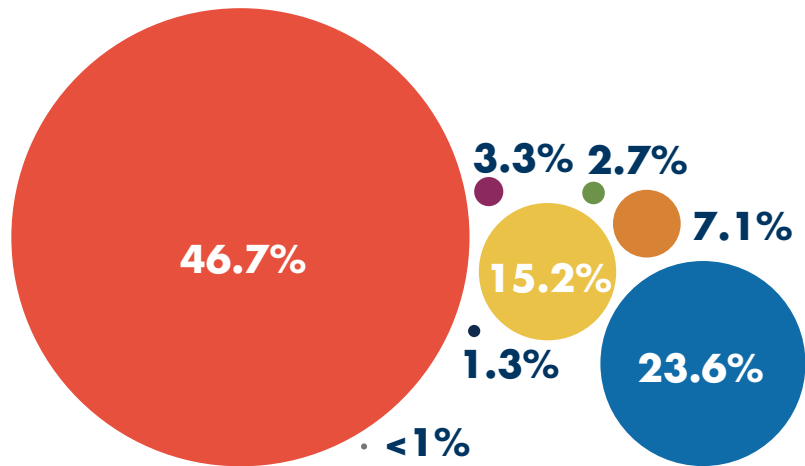
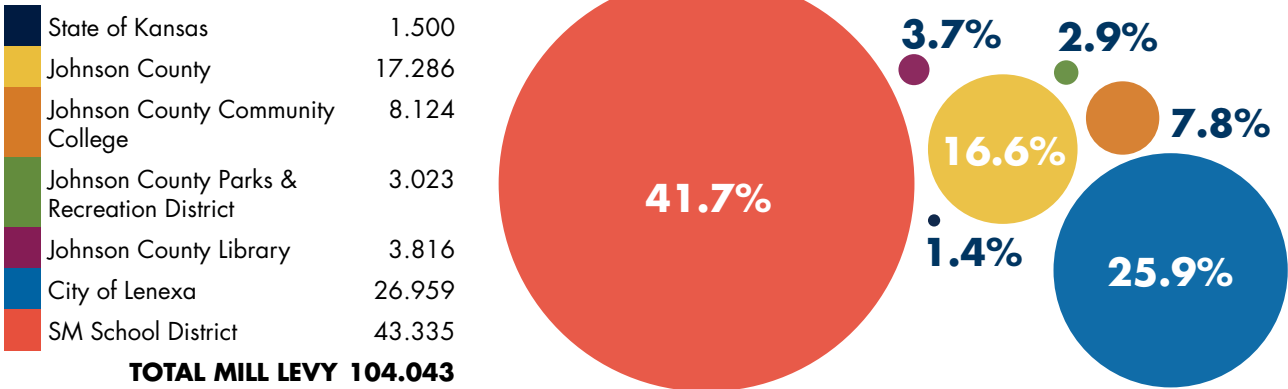


Tax Levies

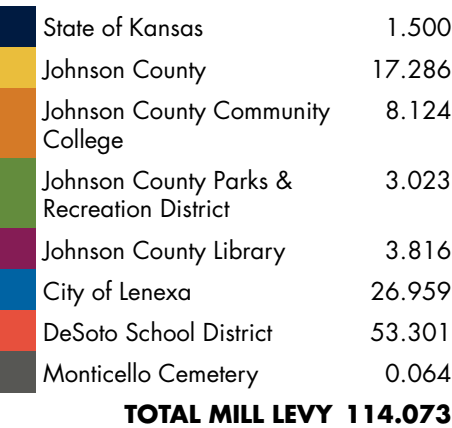
CITY OF LENEXA TAX RATES (EXPRESSED IN MILLS)				
Levy Year	Budget Year	General	Debt Service	Total
2016	2017	23.891	7.937	31.828
2017	2018	23.891	7.941	31.832
2018	2019	23.120	6.789	29.909
2019	2020	23.006	6.313	29.319
2020	2021	22.946	6.296	29.242
2021	2022	23.073	6.029	29.102
2022	2023	22.589	5.533	28.122
2023	2024	22.419	5.051	27.470
2024	2025	22.110	4.849	26.959
2025	2026	21.910	4.549	26.459

2024 PROPERTY TAX RATES BY MILL LEVY

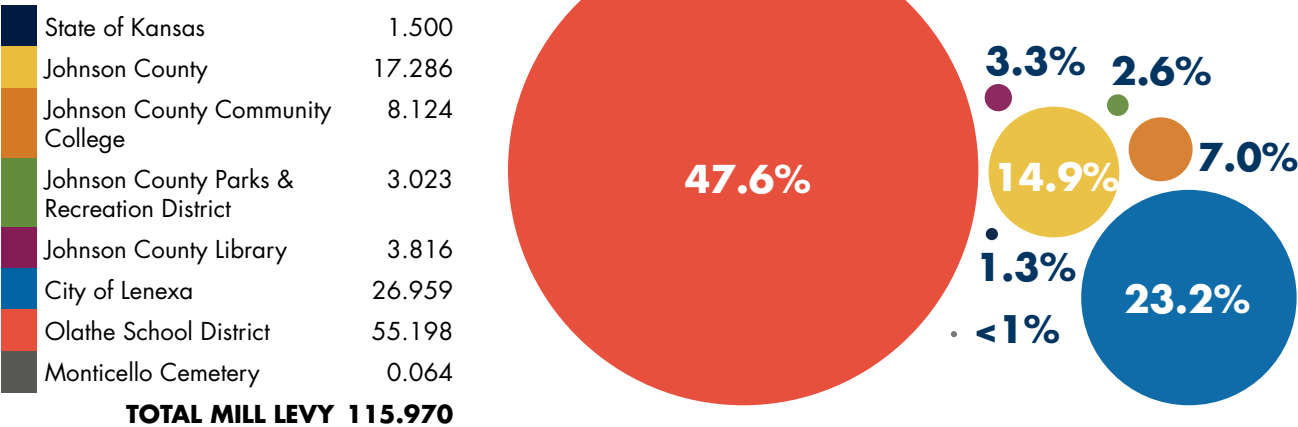
SHAWNEE MISSION SCHOOL DISTRICT



DESOTO SCHOOL DISTRICT



OLATHE SCHOOL DISTRICT





STRATEGIC ALIGNMENT: LENEXA'S GUIDING PRINCIPLES

The Guiding Principles are a set of shared values the Lenexa City Council established as a framework to guide policy decisions, planning processes, community initiatives, and daily activities of the organization. The Principles, formally adopted with the FY 2022 budget, inform the mission and daily operations of the City of Lenexa. The Mayor and City Council commit to responsible governance and pledge that local decisions will be made in a transparent, thoughtful and inclusive manner. They strive to do the right things for the right reasons guided by core principles.

Lenexa's Guiding Principles are underpinned by Vision 2040, the community-driven plan developed by community members based on their hopes and desires for Lenexa's future. Five themes make up Vision 2040 – Healthy People, Inviting Places, Vibrant Neighborhoods, Integrated Infrastructure & Transportation, and Thriving Economy – and the Vision 2040 document details how the community hopes to pursue those ideals for the future.

In the following pages, we link each Guiding Principle to key performance indicators and recent notable achievements.

In the Fund Budget section of this document, each budgeted area shows the specific Guiding Principles supported by departments and divisions.

THE CITY OF LENEXA'S EIGHT GUIDING PRINCIPLES



SUPERIOR QUALITY SERVICES

Ensure that services are provided efficiently and effectively in ways that create a safe, clean, and attractive community for residents, businesses, and visitors.



PRUDENT FINANCIAL MANAGEMENT

Provide exceptional value in public investments by committing to structural fiscal balance in operational and capital activities while upholding transparent finance and budgeting processes.



STRATEGIC COMMUNITY INVESTMENT

Purposefully invest in high-quality infrastructure, facilities, programs, and initiatives across all areas of the community.



EXTRAORDINARY COMMUNITY PRIDE

Celebrate Lenexa's history and reputation as a visionary community and use that heritage to instill future generations with the pride that is reflected in the City's public places, plans, programs, and people.



INCLUSIVE COMMUNITY BUILDING

Enthusiastically engage the public in community initiatives and visioning, including intentionally seeking input and ideas from a diverse assembly of stakeholders.



RESPONSIBLE ECONOMIC DEVELOPMENT

Fortify the city's economic base by encouraging high-quality private development as well as fostering economic opportunity through thoughtful planning processes and the judicious use of economic development investment programs.



SUSTAINABLE POLICIES AND PRACTICES

Lead by example in implementing sustainable and resilient practices where financially and operationally practical as well as enact community-wide policies and strategies that motivate both residents and businesses to do so when reasonable.



VALUES-BASED ORGANIZATIONAL CULTURE

Create an organization that reflects the community's diversity and fosters a superior culture by employing, supporting, and rewarding professionals who make decisions with integrity, deliver results through teamwork, provide exceptional service, lead into the future with vision, are dedicated to excellence, and who truly care about Lenexa.

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SUPERIOR QUALITY SERVICES

ENSURE THAT SERVICES ARE PROVIDED EFFICIENTLY AND EFFECTIVELY IN WAYS THAT CREATE A SAFE, CLEAN AND ATTRACTIVE COMMUNITY FOR RESIDENTS, BUSINESSES AND VISITORS

- Lenexa's Municipal Services Department achieved reaccreditation from the American Public Works Association, demonstrating **100%** compliance in all reviewed practices. They are one of only **217** public works agencies nationwide to earn this distinction.
- Lenexa's Fire Department is **one** of just **498** fire agencies in the nation to earn an ISO Class 1 rating.
- A Property Tax Rebate Pilot Program launched in 2024 to provide tax relief to Lenexa homeowners who meet certain criteria. In its first year, **34** households applied for and were awarded rebates — up to **75%** of the City's share of the homeowner's property tax bill.
- Community Development licensed **1,000+** rental properties and **35** apartment complexes to ensure they meet code requirements.
- The City launched a new version of its website, Lenexa.com, enhancing users' ability to quickly access accurate information.
- Crews removed **1,141** cubic yards of debris through street sweeping and leaf removal efforts.
- The Fire Department interacted with **11,380** children at **146** public education events last year. They also visited every Lenexa elementary school.
- Community Development's Building Services Division conducted **10,675** inspections to ensure construction projects comply with City codes.
- The Lenexa Rec Center was voted "Best Community Center" by *Johnson County Post* readers. The Rec Center saw record attendance last year with more than **402,000** visitors using the facility.
- The Police Department handled **42,262** incidents and made **2,660** arrests.



- The Fire Prevention Division conducted **7,100+** fire inspections for new and remodeled commercial buildings, ensuring they comply with fire codes.
- More than **42,000** people visited the Farmers Market last year, which featured **42** vendors.
- The Police Department continued their Vacation House Watch program, checking on properties when residents indicated they would be out of town.
- Lenexa received the GFOA Distinguished Budget Presentation Award for the FY 2024 budget document (**34th** consecutive year).
- Proactive Fire programs and resources informed the community about important safety topics including severe weather, flood risks, building and construction, travel, cooking, fire prevention and carbon monoxide.
- Community Development's Community Standards Division addressed **3,200+** property code violations.
- Lenexa participates in the Community Rating System to reduce flood insurance premiums for homeowners. The City maintains the highest rating in Kansas — **Class 5** — which achieves the greatest amount of premium reduction for residents possible.
- Mailed **six** informative issues of the TownTalk magazine to all residents and businesses.
- Hosted three week-long sessions of the Youth Police Academy, serving **41** students.
- Lenexa Police earned their **eighth** consecutive AAA Kansas Community Traffic Safety platinum-level award.

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PRUDENT FINANCIAL MANAGEMENT

PROVIDE EXCEPTIONAL VALUE IN PUBLIC INVESTMENTS BY COMMITTING TO STRUCTURAL FISCAL BALANCE IN OPERATIONAL AND CAPITAL ACTIVITIES WHILE UPHOLDING TRANSPARENT FINANCE AND BUDGETING PROCESSES.

- The City continues to maintain the best possible credit ratings (**Aaa** from Moody's and **AAA** from Standard and Poor's) on outstanding general obligation bonds and a structurally balanced General Fund in all five years of the multi-year financial model.
- The 2025 Budget approved by Lenexa City Council in 2024 includes a **0.50** reduction in the property tax rate. This is the City's **seventh** mill levy reduction in a row.
- Lenexa routinely pursues grants and matching fund opportunities.
- Departments consistently use a variety of cost saving measures, including the use of volunteers, cooperative purchasing agreements, flextime/comp time to reduce overtime expenses and the use of in-house staff for functions routinely outsourced by other jurisdictions.
- Lenexa crews lined **155** storm drains, saving approximately **\$315,000** compared to having a contractor perform the same work.
- Parks staff grew more than **10,000** plants from seeds or seedlings that were planted in landscape beds throughout the city, saving thousands of dollars.
- Parks & Recreation secured more than **\$164,000** of program, festival and event costs through **187** sponsorships. In addition to in-kind donations, cash sponsorships topped **\$116,000** — an **8%** increase in cash value compared to the previous year.
- Lenexa hosted a budget open house to help residents and business owners better understand how the City is investing their tax dollars.



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STRATEGIC COMMUNITY INVESTMENT

**PURPOSEFULLY INVEST IN HIGH-QUALITY
INFRASTRUCTURE, FACILITIES, PROGRAMS AND
INITIATIVES ACROSS ALL AREAS OF THE COMMUNITY.**

- Through the Pavement Management Program, more than **52** street lane miles, **three** parking lots, **10,176** linear feet of sidewalk and **7.87** miles of curb were improved and repaired.
- Through the Street Reconstruction Program, **4.9** miles of failing streets in **two** neighborhoods were rebuilt with an investment of **\$7.5 million**.
- The Sidewalk Repair Program fixed **2,477** linear feet of sidewalk.
- The City reimbursed **20** property owners **\$84,915** to repair and improve the exterior of their homes through the Exterior Grant Program. This resulted in **\$243,693** of private investment in these properties.
- Stormwater crews kept ahead of deteriorating stormwater pipes by replacing **1,300** feet of pipe and lining an additional **1,300** feet of pipe.
- Municipal Services cleaned **2,502** linear feet of storm pipes, removing **10** cubic yards of debris and sediment.
- To support future development, 99th Street was constructed as a four-lane divided road starting from 98th Street east to connect with future Clare Road. Clare Road was also extended from where it previously ended at 97th Terrace going south to meet the new 99th Street extension.
- A traffic signal was installed at the intersection of 87th Street Parkway and Elmridge to enhance pedestrian safety in the City Center area.
- Work on the intersection of Loiret Boulevard and 95th Street began last year and was completed in 2025. The project includes installing a new traffic signal with pedestrian crosswalks, new turn lanes and a new trail connecting to Electric Park.

- Designed to embody the community's dedication to safety and justice, the new **Lenexa Justice Center** opened in August 2024. The modern, welcoming, state-of-the-art facility serves as the headquarters for the Lenexa Police Department and Lenexa Municipal Court. Located at the southwest corner of Prairie Star Parkway and Britton Street, the new facility enhances security, training, communications, dispatch and records and evidence storage. The Justice Center was selected as an honoree in the 2024 Officer Station Design Awards.
- After a \$15 million transformation, **Sar-Ko-Par Aquatic Center** opened last year. Designs were shaped by extensive research and public input. Features include a zero-depth entry pool with interactive features, a climbable play feature, a lazy river, a 25-yard competition/lap pool, a deep-water alcove, diving boards an inner tube slide and a speed slide. Other improvements included new shade features and family restrooms. Attendance at the pool more than doubled from the last season the pool was open.
- The City developed 1.75 acres of **Cedar Station Park**, adding a lake landing, improved trail access, picnic areas, restrooms, a shelter and a parking lot.
- 1.45 miles of the popular **Little Mill Creek Trail** were rebuilt last year. This project to rehabilitate Lenexa's most popular trail stretched from the northeast corner of 79th Street and Lackman Road to the middle of Little Mill Creek Park.
- Work progressed on transforming the Community Center and Senior Center campus into an exciting new amenity in Old Town. The two buildings are being consolidated into one modern, engaging facility now known as the **Lenexa Old Town Activity Center**.



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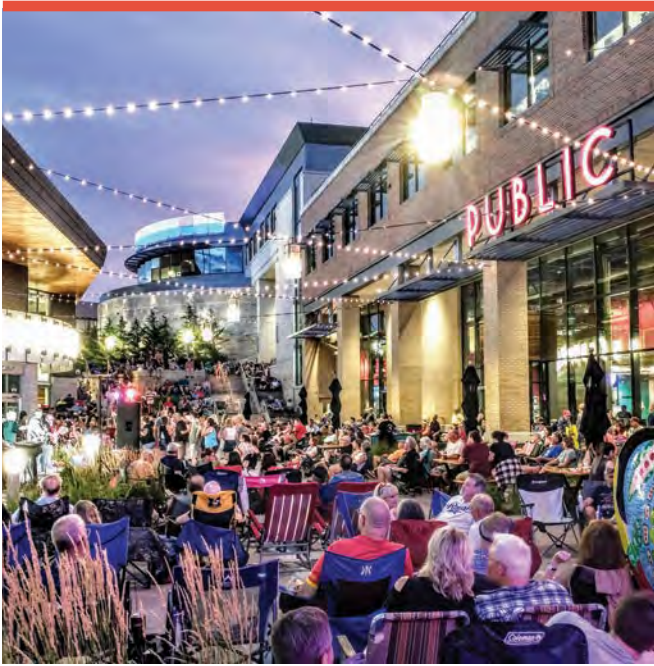


EXTRAORDINARY COMMUNITY PRIDE

CELEBRATE LENEXA'S HISTORY AND REPUTATION AS A VISIONARY COMMUNITY AND USE THAT HERITAGE TO INSTILL FUTURE GENERATIONS WITH THE PRIDE THAT IS REFLECTED IN THE CITY'S PUBLIC PLACES, PLANS, PROGRAMS AND PEOPLE.

- More than **67,500** people enjoyed Parks & Recreation festivals and events, including Art Fair, Chili Challenge, Community Days Parade, Freedom Run, Great Lenexa BBQ Battle, Enchanted Forest, Sar-Ko Aglow and Spinach Festival.
- The Public Market continued to be a gathering place for our community and hosted over **65** weekly and special events throughout the year, including Friday Night Sound Bites, Family Nights and Global Neighbors & Flavors Fest. More than **218,000** people visited the Public Market in 2024.
- A new history-based summer camp debuted at Legler Barn Museum & Depot, highlighting our community's heritage.
- The Farmers Market continued to see growth, with **42,000** attendees, **47** vendors representing **70** small businesses and **26** artisans.
- Police held a cookout to celebrate National Night Out with Lenexa residents. The event promotes police-community partnerships across the country.
- Through the performing art series City Center Live, audiences experienced **six** live performances.
- Parks & Recreation staff hung over **17** miles of holiday lights within Sar-Ko-Par Trails Park for another successful year of Sar-Ko Aglow.
- Hundreds of families explored Lenexa parks through the Playground Passport program.





- Municipal Services hosted a Truck or Treat event where families had fun and learned about services provided by this department.
- Volunteer photographers captured **thousands** of images of life in Lenexa for use by the Communications Department.
- The Police Department has **six** school resource officers assigned to **12** Lenexa schools. Each year, they teach more than **700** safety lessons across all schools.
- The Fire and Police Departments engaged with the Shawnee Mission School District Blue Eagle Program.



- A total of **63** local musicians participated in the Lenexa Community Orchestra in 2024 and shared their talents during **three** free concerts.
- Parks & Recreation offered **141** unique programs with **1,202** sessions and **16,276** registrations. They also offered **16** drop-in programs with more than **12,000** participants.
- A series of poles designed by community members and adorned with original art and messages of peace were on display at Black Hoof Park throughout last summer.



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INCLUSIVE COMMUNITY BUILDING

ENTHUSIASTICALLY ENGAGE THE PUBLIC IN COMMUNITY INITIATIVES AND VISIONING, INCLUDING INTENTIONALLY SEEKING INPUT AND IDEAS FROM A DIVERSE ASSEMBLY OF STAKEHOLDERS.



- Two long-range plans — Lenexa's **Comprehensive Plan** and the **Parks & Recreation Master Plan** — were accepted by the City Council last year. Extensive engagement through open houses, surveys, and focus groups provided valuable input that shaped both these efforts.
- The City of Lenexa is investing **\$10 million** to rebuild Ad Astra Pool, which has experienced structural and maintenance issues since it opened in 1988. Residents gave input on the design features and amenities through a series of open houses, online surveys and pop-up events. This feedback shaped the future pool's amenities, which is now under construction.
- Nearly **2,000** people voted on proposed designs for the mural that will wrap around the southwest corner of the Old Town Activity Center.
- The Lenexa Fire Department hosted a successful Citizens Fire Academy.
- Parks & Recreation scholarships were provided to **147** individuals in 2024, awarding over **\$10,500** in scholarships.
- Police Department outreach included Understanding Use of Force Workshops, Internet Safety for Parents Workshops, and the Citizens Police Academy.
- Complete Streets improvements continue to be made based on feedback on community priorities.
- The Public Market offers a diverse array of cuisines, representing several cultures from around the world. The Market continued its partnership with the Ethnic Enrichment Commission of Kansas City to support events and host pop-up restaurants.
- The Rec Center partners with the University of Kansas to host adaptive swim lessons, offers free admission to caregivers with ADA accommodations and works with the DeSoto School District Special Education Department to allow students to utilize the facility to meet health and activity goals.
- Community garden participants donated excess produce to the Johnson County Multi-Service Center, and Farmers Market vendors donate **hundreds of pounds** of food to three local food banks through the After the Harvest program.
- Rotating monthly art exhibits at Lenexa City Hall include several opportunities for local artists to submit their work for consideration. A new gallery exhibit, "Place of Peace Veterans Art Show," featured 2D and 3D art from military veterans. The show's partners were the Arts Council of Johnson County and the Lenexa Arts Council.

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DEVELOPMENT
ACTIVITY IN
2024

TOTAL CONSTRUCTION VALUATION PERMITTED

\$489,977,018

TOTAL COMMERCIAL
VALUE PERMITTED

\$247,977,017

SINGLE
FAMILY HOMES
PERMITTED

219

TOTAL RESIDENTIAL
VALUATION PERMITTED

\$242,931,273



RESPONSIBLE ECONOMIC
DEVELOPMENT

FORTIFY THE CITY’S ECONOMIC BASE BY ENCOURAGING HIGH-QUALITY PRIVATE DEVELOPMENT AS WELL AS FOSTERING ECONOMIC OPPORTUNITY THROUGH THOUGHTFUL PLANNING PROCESSES AND THE JUDICIOUS USE OF ECONOMIC DEVELOPMENT INVESTMENT PROGRAMS.



Residential Development hits record high

2024’s residential development numbers led the City to its second-highest total development value in history.

Total value of all residential development set a new record, and the total value of new single-family homes permitted reached an all-time high.

The number of new single-family homes permitted increased 60% over 2023.

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SUSTAINABLE POLICIES AND PRACTICES

LEAD BY EXAMPLE IN IMPLEMENTING SUSTAINABLE AND RESILIENT PRACTICES WHERE FINANCIALLY AND OPERATIONALLY PRACTICAL AS WELL AS ENACT COMMUNITY-WIDE POLICIES AND STRATEGIES THAT MOTIVATE BOTH RESIDENTS AND BUSINESSES TO DO SO WHEN REASONABLE.

- The Stormwater Cost Share Program distributed over **\$26,000** to **40** households for projects, including rain barrels, rain gardens, native planting areas, native trees and permeable pavers.
- Solar panels were installed on the Municipal Services Service Center and a concession stand at Sar-Ko-Par Aquatic Center.
- More than **10,600** bags of trash and **452** bags of recycling were collected from our park and trail system and diverted from the landfill.
- **1,272** vehicles were tracked during Municipal Services Dumpster Days, and **23.9** tons of scrap metal were properly recycled and kept out of the landfill.
- The City purchases renewable electricity for all city facilities.
- City staff planted **134** trees.
- Stormwater staff grew **3,000+** native plants in a greenhouse for installation in City-owned stormwater facilities and for BMP Cost Share private rain gardens. Seeds were collected from established plants.
- Crews use prescribed burning (intentionally applying fire to parks and other public property) annually on **60** to **100** acres to reduce weeds/nonnative plants and keep prairie plants healthy.
- Public Market merchants participate in a market-sponsored composting program and diverted **14,525** pounds of food waste from the landfill.
- Lenexa has been named a Tree City USA for the past **36** years.
- Stormwater crews removed **382** bags of trash and recyclables from BMP sites and streams.
- The City fleet uses newer, fuel-efficient vehicles.
- The Lenexa Farmers Market hosted **three** native plant sales.
- Pumpkin and Christmas tree drop-off opportunities kept these biodegradable items out of the landfill.
- **1,000** pounds of plastic bags and wraps were recycled into a bench through a partnership with Nextrex.
- Girl Scout Troop #3168 learned about and planted more than **100** native plants in the new rain garden at Cedar Station Park.



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VALUES-BASED ORGANIZATIONAL CULTURE

CREATE AN ORGANIZATION THAT REFLECTS THE COMMUNITY'S DIVERSITY AND FOSTERS A SUPERIOR CULTURE BY EMPLOYING, SUPPORTING, AND REWARDING PROFESSIONALS WHO MAKE DECISIONS WITH INTEGRITY, DELIVER RESULTS THROUGH TEAMWORK, PROVIDE EXCEPTIONAL SERVICE, LEAD INTO THE FUTURE WITH VISION, ARE DEDICATED TO EXCELLENCE AND WHO TRULY CARE ABOUT LENEXA.

- The employee We Care Committee hosts charitable activities to help those in need throughout the year and invites the public to take part in these activities. Projects and donations included:
 - » Diaper Drive for Happy Bottoms, with **5,354** diapers and more than \$500 in cash contributions donated.
 - » Food Drive benefiting the Johnson County Human Services Food Pantry yielded **939.5** pounds of food.
 - » More than **1,000+** hats, scarves, gloves, socks and mittens were donated to help those in need at Warmth Trees throughout city facilities. Donations benefited the Shawnee Mission Area Council PTA Clothing Exchange, SafeHome and Sunflower House.
 - » A drive to support Noah's Bandage Project netted **3,118** colorful bandages for kids.
 - » Employees also adopted families in need through the Red Bag program to help celebrate December holidays.
- Employees who manage Learning About Lenexa, our civics program for **every third grade class** in Lenexa, hosted a special Learning About Lenexa for employees to gain insight into this valuable program.
- Employee awards are given each year reflecting how team members exhibit the **six core values** of the organization.



FINANCIAL OVERVIEW

This section includes financial policies and procedures, budget summaries, projections and financial forecasts.

FINANCIAL OVERVIEW

Description of Accounts and Funds

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

General Fund: The General Fund is the principal fund of the City and considered a major fund. The majority of the current operating expenditures of the City are financed through revenues received by the General Fund.

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

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

Special Revenue Funds: These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. Budgeted Special Revenue Funds include: Special Highway, Tourism and Convention, Special Alcohol, Special Parks & Recreation, Neighborhood Revitalization, Transportation Improvement Plan (Zone 1, 2 & 3), Parks and Recreation Impact Fee (Zone 1, 2 & 3), Street Tree (Zone 1, 2 & 3), Tax Increment Financing (TIF) funds and Community Improvement District (CID) funds.

Fiduciary Funds: The Pension Trust Fund is used to account for the accumulation of resources for pension benefit payments.

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

FUND - FUNCTION - DEPARTMENT - DIVISION - ORGANIZATION - OBJECT

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

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

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

FUND - SECTION - OBJECT

Sections are categories of revenues such as property taxes, non-property taxes, licenses and permits, intergovernmental, charges for service, fines and forfeitures, use of money, miscellaneous, and non- revenue

receipts. The revenue object number designates a specific revenue account and is consistently applied in funds.

FUND AND DEPARTMENT STRUCTURE		
BUDGETED FUNDS		
FUND TYPE	Fund #	Fund Name/Department
GENERAL	01	General (Major Fund)
		Governing Body
		Executive
		Communications
		Public Market
		Municipal Court
		Non-Departmental
		Finance
		Human Resources
		Information Technology
		Legal
		Community Development
		Fire
		Police
		Municipal Services
		Parks and Recreation
DEBT SERVICE	05	Debt Service (Major Fund)
SPECIAL REVENUE		
	25	Special Highway
	26	Special Alcohol
	27	Special Parks & Recreation
	28	Tourism and Convention
	40/41/42	Parks and Recreation Impact Fee Zone 1, 2 & 3
	43/44/45	Street Tree Zone 1, 2 & 3
	46/47/48	Transportation Improvement Plan Zone 1, 2 & 3
	50	Neighborhood Revitalization
	51	City Center TIF District (Major Fund)
	53	Mining TIF District
	54	Ridgeview Mining TIF District
	55	South Mining TIF
	56	Orchard Corners CID
	57	Prairie Creek CID
	58	Quivira 95 CID
	59	Greystone Plaza CID
	60	Living Spaces CID
	61	City Center East CID #1
	62	City Center East CID #2
	63	I-35 & 95th Street TIF
	64	SpringHill Suites CID
	65	Candlewood Suites CID
	66	Holiday Inn Express CID
	67	Sonoma CID
	68	Lenexa City Center Area E
	69	Lenexa Point CID

FUND TYPE	Fund #	Fund Name/Department
	601	Retreat On The Prairie CID
	602	Jayhawk Ridge CID
	603	Ten Ridge CID
	604	Renner 87 (Brierstone) CID
	605	Central Green CID
	606	City Center Area A CID
	607	Midas Dual Hotel CID
ENTERPRISE		
	80	Stormwater
	82	Rec Center
	83	Cemetery
NON-BUDGETED FUNDS		
FUND TYPE	Fund #	Fund Name
SPECIAL REVENUE		
	3	Lenexa Foundation
	10	Capital Improvement (Major Fund)
	15	Grants
	20	Law Enforcement Trust
	21	Legal Trust
	73	Facilities Maintenance
	75	Equipment Reserve
INTERNAL SERVICE		
	85	Health Plan
	86	Risk Management
	87	Workers Compensation
FIDUCIARY		
	90	Pension Trust

Accounting

All Governmental Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. In the General Fund, sales taxes are considered “measurable” when in the hands of the State Department of Revenue and are recognized as revenue at that time. Other major revenues in the General Fund that are determined to be susceptible to accrual include utility franchise taxes, grants-in-aid earned, other governmental revenues, and investment income. Major revenues that are determined not to be susceptible of accrual because they are either not available soon enough to pay liabilities of the current period, or are not objectively measurable include: property taxes, licenses, permits, fines and forfeitures in the General Fund, and property taxes in the Debt Service and Special Revenue Funds.

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

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

Balanced Budget

The basis of budgeting is modified accrual for all budgeted funds, including Enterprise Funds. Lenexa adheres to Kansas state budget law which requires the following:

- The adopted budget must be in balance, where the total resources equal total obligations.
- Projected spending cannot exceed the available resources.
- All balances are appropriated in funds supported by general tax levies.

FINANCIAL POLICIES

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

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

Reserve Policy

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

The City Council adopted the current reserve policy in December 2018.

Investment Of Idle Funds

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

The City Council adopted the current investment policy in October 2024.

Purchasing Policy

- A commodity or service should be obtained at the lowest cost possible consistent with the quality required to maintain efficient operation of City departments.
- When the Governing Body approves a level of expenditures for any given department that, in itself is not a permit to expend funds, unless the need exists, and the item is within the City budget.
- Purchases less than or equal to \$20,000 per occurrence may be approved by the appropriate Administrative Team member. Purchases totaling over \$20,000 to \$75,000 per occurrence require approval by the City Manager, Deputy City Manager, or Chief Financial Officer. All purchases totaling over \$75,000 per occurrence require approval by the Governing Body.
- The City will maintain a control system to ensure adherence to the budget and will prepare regular reports comparing expenditures to budgeted amounts.

The City Manager approved the purchasing policy in December 2017.

Capital Asset Policy

- To safeguard the investment in capital assets.
- To provide information for preparation of financial statements in accordance with GAAP.
- Land and art assets will be capitalized without regard to cost and will not be depreciated.
- Infrastructure will be capitalized if it has a life expectancy of at least five years and a cost or value exceeding \$300,000.
- Assets other than land and infrastructure will be capitalized if the asset has a useful life of at least two years and a cost of value exceeding \$10,000 for Governmental Funds and \$5,000 for Enterprise funds.
- Small equipment (defined as non-consumable items with a cost greater than \$1,000 and a cost less than or equal to \$10,000) are not capitalized but procedures are established to inventory these items.

The City Manager approved the current capital asset policy in May 2018.

Capital Improvement Policy

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

The City Manager approved the current capital improvement policy in July 2018.

Debt Policy

- To provide for proper planning of capital expenditures and minimize the interest costs incurred on outstanding debt.
- When evaluating the issuance of debt, the City will consider adherence to the approved Capital Improvement Program; potential for the debt-finance project(s) to create an increase in assessed valuation and/or sales tax revenue; the property tax or other revenue required to fund the annual debt service and any other factor the City believes are pertinent.
- The City will market any debt issues on a competitive basis, unless circumstances related to unusual credit quality, issue size, or market access create a need for a negotiated sale.
- The maximum maturity on general obligation bonds, special obligation bonds and temporary notes shall not exceed the estimated useful life of the capital item being financed or 10 to 15 years whichever is less.
- The maximum maturity on Tax Increment Financing Bonds shall not exceed the estimated useful life of the project or 20 years whichever is less.

- The maximum maturity on Community Improvement District Bonds shall not exceed the estimated useful life of the project or 22 years whichever is less.
- The City will monitor existing debt amount and trends to meet any reasonable standards established by the credit markets.
- The City will monitor all ongoing disclosure requirements and file timely and accurate information with the Municipal Securities Rulemaking Board through its Electronic Municipal Market Access.

The City Council adopted the current debt policy in July 2019.

BUDGET PROCEDURES

Budget Adoption

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

Budget Controls

Control over spending in funds that are not subject to legal budgets is maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period, except for special assessments of the Debt Service Fund, which are recognized on a cash basis. Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted Governmental Fund types, representing purchase orders, contracts, and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual. The statutes provide for the following sequence and timetable in adoption of all budgets including those that do not exceed the revenue neutral rate.

Revenue Neutral Tax Rate calculation

The property tax levy legislation adopted by the State Legislature in 2021 (effective for the 2022 budget) establishes procedural requirements for setting property tax levies. Specifically, the legislation requires calculation of a "revenue neutral rate," which is defined as the mill levy required to raise the same amount of property tax revenue as the prior year using current year assessed valuation amounts. In order to exceed the revenue neutral rate, local governments must publish notice and hold a public hearing. In addition, County Clerks provide mailed notices to all taxpayers of the revenue neutral rate hearing and the proposed mill levy impacting their specific properties beginning with the 2023 budget.

The legislation sets the following timeline for consideration of budgets that will exceed the revenue neutral rate:

- By June 15: County Clerks provide assessed valuation estimates for the budget and the revenue neutral rate calculation.
- By July 20: City notifies the County Clerk of intent to set the property tax levy above the revenue neutral mill levy.
- Between August 20 and September 20: City holds revenue neutral rate public hearing prior to or in conjunction with the annual budget hearing; City must publish hearing notice in the newspaper and on the City's website at least 10 days prior to the public hearing date.
- The City must adopt a resolution to exceed the revenue neutral rate immediately after the public hearing and before adopting a resolution approving the annual budget.
- By October 1: City certifies annual budget to the County Clerk.

Budget Amendment

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

Budget Process

The City must prepare and adopt a budget each year. The presentation of the recommended budget is an important step in the process as outlined in the budget calendar on the following page. The budget process is summarized in the following paragraphs.

- **Budget Preparation Guidelines.** The budget preparation guidelines were developed in March 2025 and included the following primary assumptions: a) maintaining or reducing the total mill levy for 2026, and b) an increase of 6% in the City’s assessed valuation.
- **Budget Alternatives.** Each department was directed to prepare and submit potential budget alternatives (additions and reductions) for consideration in the 2026 budget process.
- **City Manager Review.** The City Manager reviewed the department budget alternatives and made preliminary decisions on the budget recommendation in May; these decisions were discussed with each department head. The City Manager submitted a formal budget recommendation to the Governing Body in June.
- **Governing Body Review of Recommended Budget.** Staff will present an overview of the 2026 recommended budget (along with an update of the City’s multi-year financial models) on June 24, 2025. The City will adopt a resolution in July 2025 to set a budget public hearing date and intent to exceed the revenue neutral property tax rate. The Governing Body will hold a budget session to review the recommended budget on July 8, 2025. The City anticipates holding a public hearing on September 2, 2025 and the Governing Body will consider the recommended budget on September 2, 2025. Upon adoption of the budget, staff will file the required budget forms with Johnson County prior to the October 1, 2025 deadline established by state law.

ROAD TO THE BUDGET 2026

FEBRUARY 2025

- Budget calendar distributed

MARCH 2025

- Budget forms/instructions
- County Appraiser real property valuation update

APRIL 2025

- Departments submit operating budget requests

MAY 2025

- Departments verify position data
- Departments complete performance measures/other budget information
- City Manager final decisions on budget
- Finalize revenue estimates

JULY 2025

- Second Governing Body session to review budget
- Adopt resolution setting public hearing
- Notify County of intent to exceed Revenue Neutral Rate

JUNE 2025

- Governing Body session to review budget
- Final assessed valuation estimates

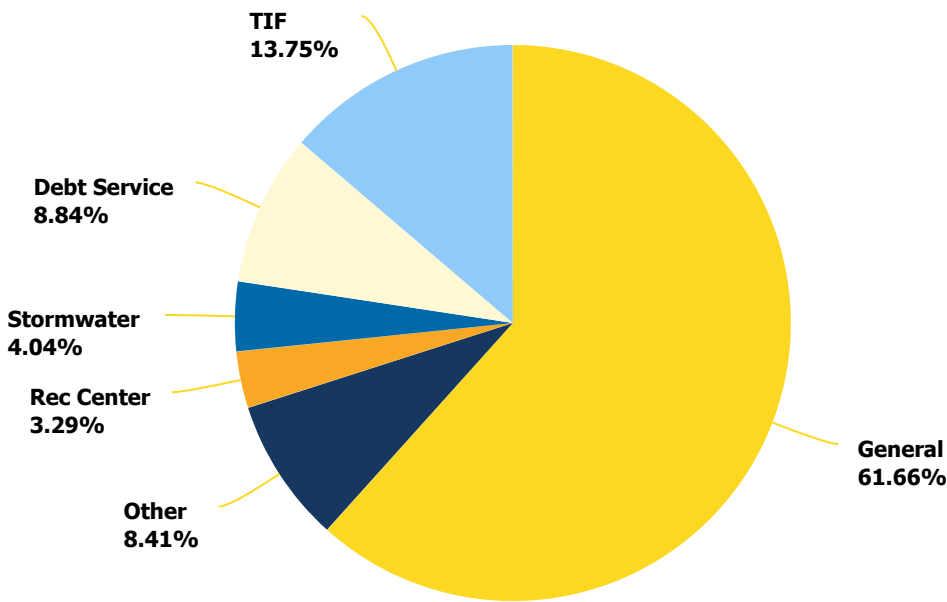
AUGUST/ SEPTEMBER 2025

- Publish public hearing notice
- Public hearing on budget
- Governing Body adopts budget

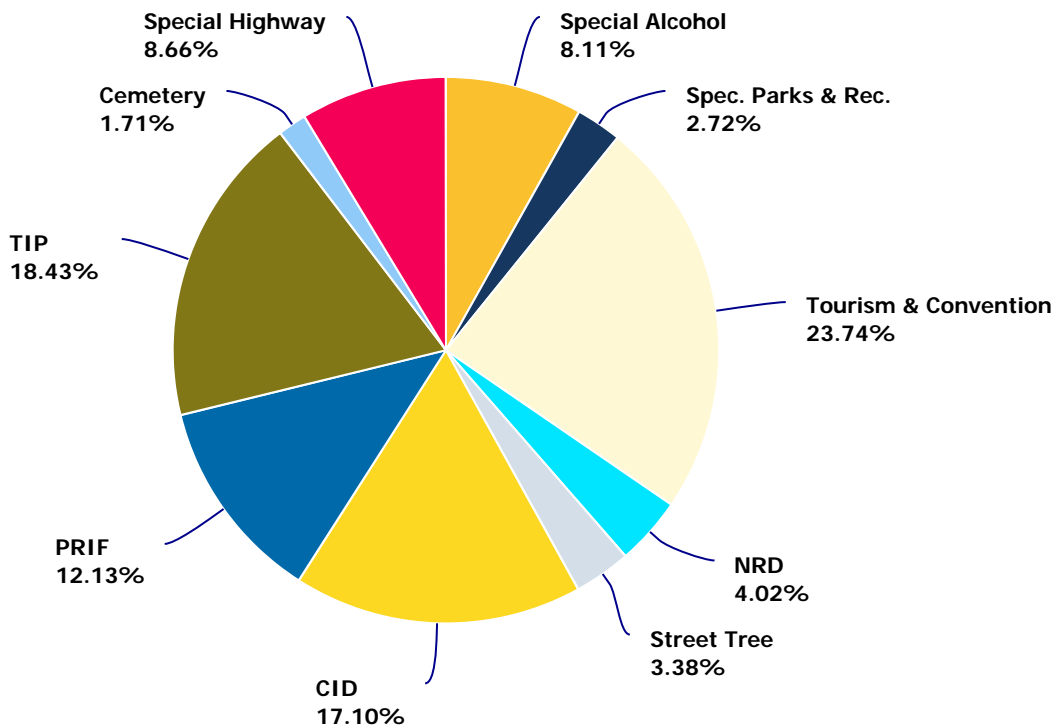
NOVEMBER/DECEMBER 2025

- Budget posted on city website
- Budget submitted to GFOA
- Final mill levy from County

EXPENDITURE BY FUND 2026 BUDGET



BREAKDOWN OF OTHER FUNDS FROM ABOVE GRAPH



BUDGET SUMMARY BY YEAR

Listed below are the resources and expenditures of all budgeted funds for the City of Lenexa. This includes General, Debt Service, Enterprise, and Special Revenue Funds. For further detail into the 2026 budget, look on the following page for the funding sources and expenditures for each fund type.

	2024 Actual	2025 Revised Budget	2026 Budget
BEGINNING FUND BALANCE	\$81,334,901	\$99,161,428	\$89,113,932
REVENUES			
Property Taxes	\$64,159,948	\$73,256,530	\$75,501,177
Non-Property Taxes	71,349,730	71,426,315	72,738,664
Licenses & Permits	3,000,016	2,839,000	2,669,000
Intergovernmental	558,973	-	-
Charges for Services	15,335,512	14,380,953	14,673,853
Fines & Forfeitures	1,168,786	1,151,000	1,211,000
Transfers In & Use of Prior Year Balance	1,635,576	1,660,000	1,360,000
Other Revenues	8,525,749	4,138,069	3,813,795
TOTAL REVENUES	\$165,734,290	\$168,851,867	\$171,967,489
TOTAL AVAILABLE RESOURCES	\$247,069,191	\$268,013,295	\$261,081,421
EXPENDITURES			
General Government	\$12,337,508	\$14,122,789	\$15,192,164
Public Safety	37,993,581	39,042,200	40,782,307
Community Infrastructure	20,390,268	23,961,216	23,647,446
Parks & Recreation	13,486,046	15,785,843	16,653,259
Economic Development	13,827,564	29,070,445	30,058,822
Debt Service	12,767,400	25,391,938	21,316,861
Transfers for Capital Projects	22,669,706	17,285,951	16,373,162
Other Transfers	14,435,690	14,238,981	9,379,007
TOTAL EXPENDITURES	\$147,907,763	\$178,899,363	\$173,403,028
ENDING FUND BALANCE	\$99,161,428	\$89,113,932	\$87,678,393

*Revised budget is as of budget book publication June 2025.

BUDGET SUMMARY BY FUND

Listed below are the funding sources and expenditures for the 2026 Budget by fund type. In the 2026 General Fund budget, \$44.75 million is budgeted for reserves. For further information on the projection of financial condition please turn to the following pages.

	General Fund	Debt Service Fund	Enterprise Funds	Special Revenue Funds	Total
BEGINNING FUND BALANCE	\$44,747,799	\$7,877,408	\$7,737,534	\$28,751,191	\$89,113,932
REVENUES					
Property Taxes	\$41,757,188	\$13,285,503	\$407,213	\$20,051,273	\$75,501,177
Non-Property Taxes	64,691,984	706,536	-	7,340,144	72,738,664
Licenses & Permits	2,609,000	-	60,000	-	2,669,000
Intergovernmental	-	-	-	-	-
Charges for Services	2,217,853	-	11,106,000	1,350,000	14,673,853
Fines & Forfeitures	1,211,000	-	-	-	1,211,000
Use of Money	3,240,091	20,000	200,000	-	3,460,091
Miscellaneous	270,550	-	14,000	-	284,550
Non-Revenue Receipts	69,154	-	-	-	69,154
Transfers In	160,000	1,200,000	-	-	1,360,000
TOTAL REVENUES	\$116,226,820	\$15,212,039	\$11,787,213	\$28,741,417	\$171,967,489
TOTAL AVAILABLE RESOURCES	\$160,974,619	\$23,089,447	\$19,524,747	\$57,492,608	\$261,081,421
EXPENDITURES					
General Government	\$15,192,164	\$-	\$-	\$-	\$15,192,164
Public Safety	40,304,990	-	-	477,317	40,782,307
Community Infrastructure	18,636,635	-	2,725,301	2,285,510	23,647,446
Parks & Recreation	10,971,456	-	4,607,486	1,074,317	16,653,259
Economic Development	5,258,213	-	-	24,800,609	30,058,822
Debt Service	2,840,200	15,304,392	2,897,613	274,656	21,316,861
Transfers for Capital Projects	13,773,162	-	2,600,000	-	16,373,162
Other Transfers	9,250,000	-	-	129,007	9,379,007
TOTAL EXPENDITURES	\$116,226,820	\$15,304,392	\$12,830,400	\$29,041,416	\$173,403,028
ENDING FUND BALANCE	\$44,747,799	\$7,785,055	\$6,694,347	\$28,451,192	\$87,678,393

BUDGETARY PROJECTIONS BY FUND

Total projected fund balances (reserves) for all funds for the end of 2025 are \$89.11 million and the General Fund reserve is \$44.75 million.

FUND	Balance 1/1/2025	2025 Budgeted Revenue	2025 Revised Budgeted Expenditures	Estimated Balance 12/31/2025
General	\$50,015,580	\$113,612,923	\$118,880,705	\$44,747,799
Debt Service	6,568,083	15,400,327	14,091,002	7,877,408
Special Highway	391,854	1,505,100	1,505,100	391,854
Special Alcohol	1,303,168	478,516	478,516	1,303,168
Special Parks & Recreation	119,196	478,516	478,516	119,196
Tourism & Convention	3,715,367	1,300,000	1,600,000	3,415,367
Parks & Recreation Impact	2,189,001	475,000	475,000	2,189,001
Street Tree	667,078	100,000	125,000	642,078
TIP	3,273,337	775,000	775,000	3,273,337
Neighborhood Revitalization	533,142	350,000	350,000	533,142
City Center TIF	7,222,394	10,636,165	10,636,165	7,222,394
Mining TIF	2,640,404	4,000,000	4,000,000	2,640,404
Ridgeview Mining TIF	2,031,095	2,715,107	2,715,107	2,031,095
South Mining TIF	15,605	50,000	50,306	15,299
Orchard Corners CID	174,674	800,000	800,000	174,674
Prairie Creek CID	24,736	225,000	225,000	24,736
Quivira 95 CID	5,781	60,000	60,000	5,781
Greystone Plaza CID	10,879	80,000	80,000	10,879
City Center East #1 CID	31,865	80,000	80,000	31,865
City Center East #2 CID	171,129	150,000	150,000	171,129
I-35 & 95th Street TIF	4,294,097	2,300,000	2,300,000	4,294,097
Springhill Suites CID	9,362	80,000	80,000	9,362
Candlewood Suites CID	7,501	80,000	80,000	7,501
Holiday Inn Express CID	4,705	70,000	70,000	4,705
Sonoma Plaza CID	92,542	600,000	600,000	92,542
City Center Area E CID	8,167	100,000	100,000	8,167
Lenexa Point CID	21,952	250,000	250,000	21,952
Vista Village CID	819	50,000	50,000	819
Living Spaces CID	77,120	50,000	50,000	77,120
Retreat on the Prairie CID	1,332	50,000	50,000	1,332
Ten Ridge CID	5,678	50,000	50,000	5,678
Renner 87 (Brierstone)	1,218	50,000	50,000	1,218
Central Green CID	541	50,000	50,000	541
City Center Area A CID	30,760	100,000	100,000	30,760
Midas Dual Hotel CID	-	-	-	-
Cemetery	390,653	25,000	64,500	351,153
Stormwater Management	8,579,173	7,631,213	13,399,717	2,810,669
Rec Center	4,531,441	4,044,000	3,999,730	4,575,712
TOTAL	\$99,161,428	\$168,851,867	\$178,899,363	\$89,113,932

*Revised budget is as of budget book publication June 2025.

BUDGETARY PROJECTIONS BY FUND

Total projected budgeted fund balances (reserves) for all funds are \$87.7 million and the general fund reserve is \$44.75 million. Explanation for changes in fund balances are provided on the following page.

FUND	Est. Balance 1/1/2026	2026 Budgeted Revenue	2026 Budgeted Expenditures	Balance 12/31/2026
General	\$44,747,799	\$116,226,820	\$116,226,820	\$44,747,799
Debt Service	7,877,408	15,212,040	15,304,392	7,785,056
Special Highway	391,854	1,510,510	1,510,510	391,854
Special Alcohol	1,303,168	477,317	477,317	1,303,168
Special Parks & Recreation	119,196	477,317	477,317	119,196
Tourism & Convention	3,415,367	1,800,000	2,100,000	3,115,367
Parks & Recreation Impact	2,189,001	475,000	475,000	2,189,001
Street Tree	642,078	100,000	100,000	642,078
TIP	3,273,337	775,000	775,000	3,273,337
Neighborhood Revitalization	533,142	350,000	350,000	533,142
City Center TIF	7,222,394	10,636,165	10,636,165	7,222,394
Mining TIF	2,640,404	4,000,000	4,000,000	2,640,404
Ridgeview Mining TIF	2,031,095	2,715,107	2,715,107	2,031,095
South Mining TIF	15,299	50,000	50,000	15,299
Orchard Corners CID	174,674	800,000	800,000	174,674
Prairie Creek CID	24,736	225,000	225,000	24,736
Quivira 95 CID	5,781	60,000	60,000	5,781
Greystone Plaza CID	10,879	80,000	80,000	10,879
City Center East #1 CID	31,865	80,000	80,000	31,865
City Center East #2 CID	171,129	200,000	200,000	171,129
I-35 & 95th Street TIF	4,294,097	2,300,000	2,300,000	4,294,097
Springhill Suites CID	9,362	80,000	80,000	9,362
Candlewood Suites CID	7,501	80,000	80,000	7,501
Holiday Inn Express CID	4,705	70,000	70,000	4,705
Sonoma Plaza CID	92,542	600,000	600,000	92,542
City Center Area E CID	8,167	100,000	100,000	8,167
Lenexa Point CID	21,952	250,000	250,000	21,952
Vista Village CID	819	50,000	50,000	819
Living Spaces CID	77,120	50,000	50,000	77,120
Retreat on the Prairie CID	1,332	50,000	50,000	1,332
Ten Ridge CID	5,678	50,000	50,000	5,678
Renner 87 (Brierstone) CID	1,218	50,000	50,000	1,218
Central Green CID	541	50,000	50,000	541
City Center Area A CID	30,760	100,000	100,000	30,760
Midas Dual Hotel CID	-	50,000	50,000	-
Cemetery	351,153	25,000	34,500	341,653
Stormwater Management	2,810,669	7,748,213	8,188,414	2,370,468
Rec Center	4,575,712	4,014,000	4,607,486	3,982,226
TOTAL	\$89,113,932	\$171,967,489	\$173,403,028	\$87,678,393

Explanation of Changes in Fund Balances

The following funds have projected changes in fund balances for FY 2025 and/or FY 2026: General Fund, Debt Service Fund, Tourism and Convention Fund, Stormwater Fund, and Rec Center Fund. These changes are explained below.

General Fund: The fund balance of the General Fund is projected to decrease by \$5.3 million in FY 2025. This is due to a budgeted transfer out of \$5.0 million in excess reserves, to help fund the Capital Improvement Program. The transfer impact is mitigated by the outperformance of the 2024 revenue estimates as the City adheres to its budget principles and uses conservative revenue projections.

Debt Service Fund: The fund balance of the Debt Service Fund is projected to increase by \$1.31 million in FY 2025. This increase is due to the City paying down outstanding debt and preparing to issue new debt for large capital projects. The fund balance is also projected to decrease by \$92,000 in FY 2026 as the City prepares to issue new debt for 83rd Street Improvements and Fire Station #6.

Tourism and Convention Fund: The fund balance of the Tourism and Convention Fund is projected to decrease by \$0.3 million in FY 2025 and an additional \$0.30 million in FY 2026 due to expenditures from economic development agreements and grants to local organizations.

Stormwater Fund: The fund balance of the Stormwater Fund is projected to decrease \$5.77 million in FY 2025 and an additional \$0.44 million in FY 2026 due to transfers into Stormwater’s Debt Service Fund.

Rec Center Fund: The fund balance of the Rec Center Fund is projected to remain virtually flat in FY 2025 and is projected to decrease by \$0.60 million in FY 2026 due to capital maintenance and equipment replacement.

Even with the fund balance changes described above, all funds are projected to have fund balances which exceed minimum reserve requirements established by policy as of December 2025.

SUMMARY OF REVENUES BY FUND

This table includes all revenues by fund for actual fiscal year 2024 through budget year 2026.

REVENUES BY FUND	2024 Actual	2025 Revised Budget	2026 Budget
General	\$113,041,984	\$113,612,923	\$116,226,820
Debt Service	13,635,579	15,400,327	15,212,039
Special Highway	1,593,045	1,505,100	1,510,510
Special Alcohol	474,952	478,516	477,317
Special Parks & Recreation	474,952	478,516	477,317
Tourism & Convention	2,049,421	1,300,000	1,800,000
Parks & Recreation Impact	654,106	475,000	475,000
Street Tree	94,281	100,000	100,000
TIP	635,931	775,000	775,000
Neighborhood Revitalization	93,291	350,000	350,000
City Center TIF	9,797,628	10,636,165	10,636,165
Mining TIF	3,121,014	4,000,000	4,000,000
Ridgeview Mining TIF	2,306,848	2,715,107	2,715,107
South Mining TIF	785	50,000	50,000
Orchard Corners CID	683,608	800,000	800,000
Prairie Creek CID	168,743	225,000	225,000
Quivira 95 CID	31,043	60,000	60,000
Greystone Plaza CID	70,369	80,000	80,000
City Center East #1 CID	22,281	80,000	80,000
City Center East #2 CID	147,912	150,000	200,000
I-35 & 95th Street TIF	1,058,534	2,300,000	2,300,000
Springhill Suites CID	68,771	80,000	80,000
Candlewood Suites CID	43,445	80,000	80,000
Holiday Inn Express CID	34,270	70,000	70,000
Sonoma Plaza CID	537,048	600,000	600,000
City Center Area E CID	38,086	100,000	100,000
Lenexa Point CID	141,585	250,000	250,000
Jayhawk Ridge CID	612	50,000	50,000
Living Spaces CID	20,761	50,000	50,000
Retreat on the Prairie CID	802	50,000	50,000
Ten Ridge CID	24,176	50,000	50,000
Renner 87 (Brierstone) CID	1,218	50,000	50,000
Central Green CID	19,185	50,000	50,000
Restaurant Row Area A CID	30,760	100,000	100,000
Midas Dual Hotel CID	-	-	50,000
Cemetery	58,829	25,000	25,000
Stormwater Management	10,344,618	7,631,213	7,748,213
Rec Center	4,213,817	4,044,000	4,014,000
TOTAL	\$165,734,290	\$168,851,867	\$171,967,489

SUMMARY OF EXPENDITURES BY FUND

This table includes all expenditures by fund for actual fiscal year 2024 through budget year 2026. Expenditures by fund for FY 2026 include projected December 31, 2026 fund balances (reserves).

EXPENDITURES BY FUND	2024 Actual	2025 Revised Budget	2026 Budget
General	\$110,557,243	\$118,880,705	\$160,974,619
Debt Service	12,488,993	14,091,002	23,089,447
Special Highway	1,592,150	1,505,100	1,902,364
Special Alcohol	311,104	478,516	1,780,485
Special Parks & Recreation	465,099	478,516	596,513
Tourism & Convention	1,214,581	1,600,000	5,215,367
Parks & Recreation Impact	25,685	475,000	2,664,001
Street Tree	47,416	125,000	742,078
TIP	79,283	775,000	4,048,337
Neighborhood Revitalization	69,438	350,000	883,142
City Center TIF	7,452,044	10,636,165	17,858,559
Mining TIF	2,303,061	4,000,000	6,640,404
Ridgeview Mining TIF	1,168,372	2,715,107	4,746,202
South Mining TIF	-	50,306	65,299
Orchard Corners CID	668,873	800,000	974,674
Prairie Creek CID	172,125	225,000	249,736
Quivira 95 CID	33,123	60,000	65,781
Greystone Plaza CID	67,698	80,000	90,879
City Center East #1 CID	-	80,000	111,865
City Center East #2 CID	430,669	150,000	371,129
I-35 & 95th Street TIF	124,850	2,300,000	6,594,097
Springhill Suites CID	67,659	80,000	89,362
Candlewood Suites CID	44,541	80,000	87,501
Holiday Inn Express CID	30,370	70,000	74,705
Sonoma Plaza CID	537,083	600,000	692,542
City Center Area E CID	70,969	100,000	108,167
Lenexa Point CID	145,774	250,000	271,952
Jayhawk Ridge CID	-	50,000	50,819
Living Spaces CID	-	50,000	127,120
Retreat on the Prairie CID	-	50,000	51,332
Ten Ridge CID	39,822	50,000	55,678
Renner 87 (Brierstone) CID	-	50,000	51,218
Central Green CID	19,710	50,000	50,541
City Center Area A CID	-	100,000	130,760
Midas Dual Hotel CID	-	-	50,000
Cemetery	24,290	64,500	376,153
Stormwater Management	4,060,357	13,399,717	10,558,882
Rec Center	3,595,379	3,999,730	8,589,712
TOTAL	\$147,907,763	\$178,899,363	\$261,081,421

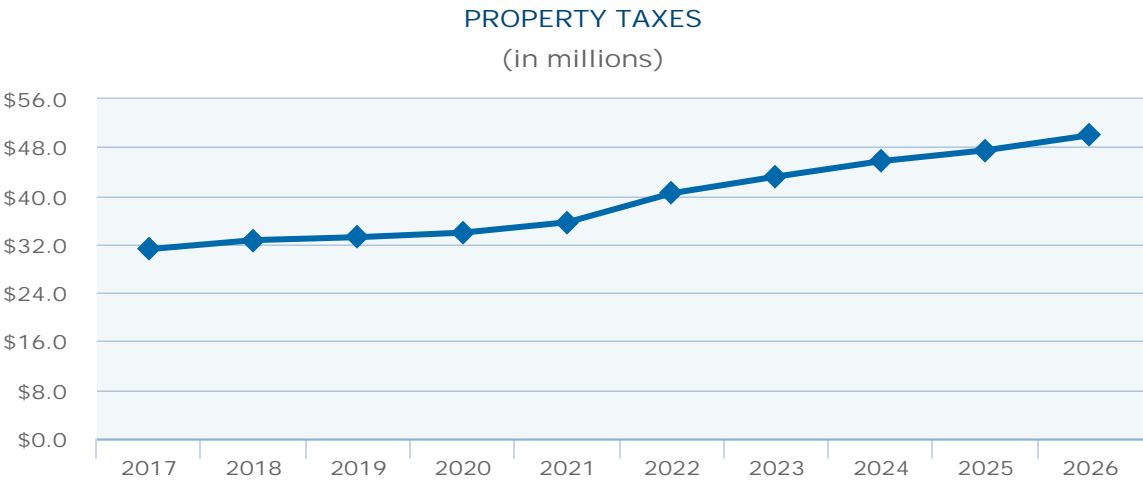
MAJOR REVENUE SOURCES — TRENDS AND ASSUMPTIONS

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

Property Taxes

This is the largest source of revenue followed by City and County sales tax revenues. Property tax dollars generated to fund the 2026 budget are \$50.0 million (assuming a 3.0% delinquency rate) as compared to \$47.5 million for the 2025 budget. To generate \$50.0 million in property tax revenue, a mill levy of 26.459 mills is required for the 2026 budget. This includes 21.91 mills for the General Fund and 4.549 mills for the Debt Service Fund. The mill levy of 26.459 is a 0.500 mill decrease from the prior year mill levy of 26.959. The City’s assessed valuation, to which the property tax rate is applied increased from \$1.82 billion in 2025 to \$1.95 billion (excluding motor vehicle) in 2026. This represents an increase of 7.2%.

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

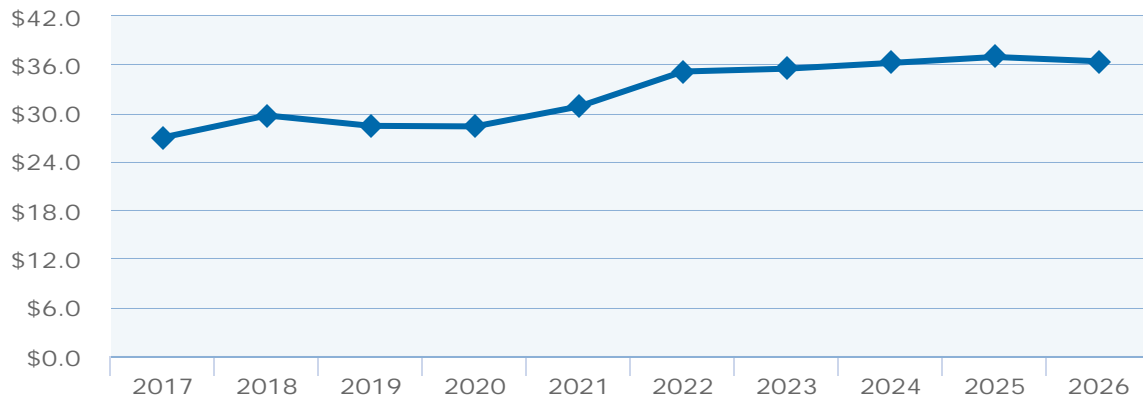


Sales & Use Tax

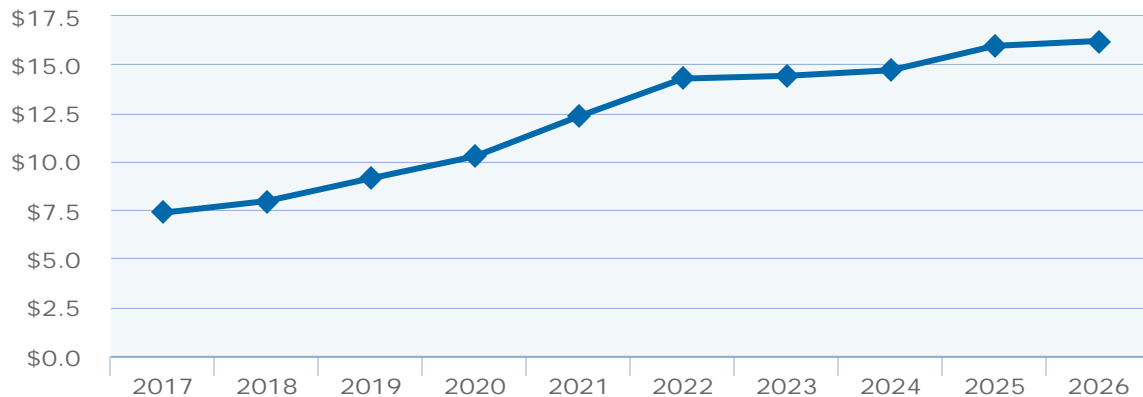
The City currently imposes a 1.375% sales tax rate, which includes a 1.000% general purpose levy and 0.375% to fund road and park maintenance, park facility upgrades and development. (In certain areas of the City, there is an additional 1%/2% sales tax for Community Improvement Districts). The 0.375% sales tax went into effect on Oct. 1, 2008, and is estimated to generate approximately \$10.0 million in sales tax and use tax revenues for the 2026 budget. The City also shares in the distribution of Johnson County sales tax at the rate of 1.475% (an additional 0.25% became effective 4/1/2017). General Fund City sales and use tax revenue is projected at \$26.6 million for 2026, a decrease of 0.35% compared to the 2025 budget. General Fund County sales and use tax revenue is projected at \$16.1 million for 2026, a decrease of 1.0% compared to the 2025 budget. The decrease in sales and use tax revenue is due to revenue from sales and use tax leveling off after post-COVID record highs.

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

SALES TAX - CITY & COUNTY
(in millions)



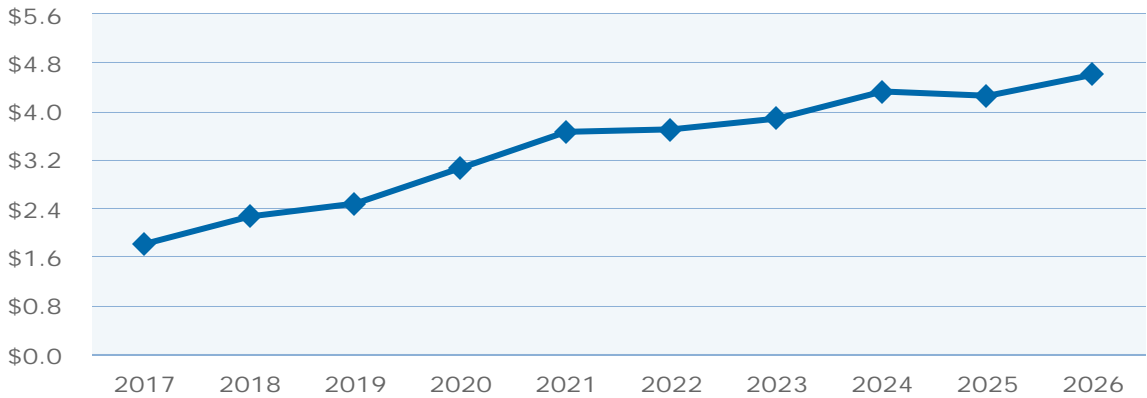
USE TAX
(in millions)



Tax Increment Financing (TIF)

In order to support the Governing Body goals of economic development and reinvestment, the City will consider approval of TIF financing when appropriate. To date, the City has approved multiple TIF project plans in the City Center TIF district and other TIF districts to stimulate development and enhance the City's property tax base. TIF revenues are created in TIF districts when the assessed valuation of property in the district exceeds the base assessed valuation (which is the assessed valuation at the time the TIF district is created by the City). TIF revenue is projected to increase by 4.0% in 2026 compared to the 2025 budget.

TAX INCREMENT FINANCING
(in millions)



Franchise Taxes

Electric — Recently, Kansas City Power & Light (KCPL) and Westar Energy have merged and are rebranded as Evergy. Under the current franchise agreement with these providers, a franchise fee of 5% of gross receipts is paid to the City. The City entered into new franchise agreements with Westar Energy, Inc. in 2017, and KCPL in 2019. As they continue to transition into a single company, Evergy, they will continue to pay the same franchise fee of 5%. KCPL billing credits to customers related to the merger, plus weather patterns and the cost of raw materials continue to have the most impact on electric consumption and franchise fees collected. Electric franchise taxes are projected to increase 3% in 2026 compared to the 2025 budget based on current collections.

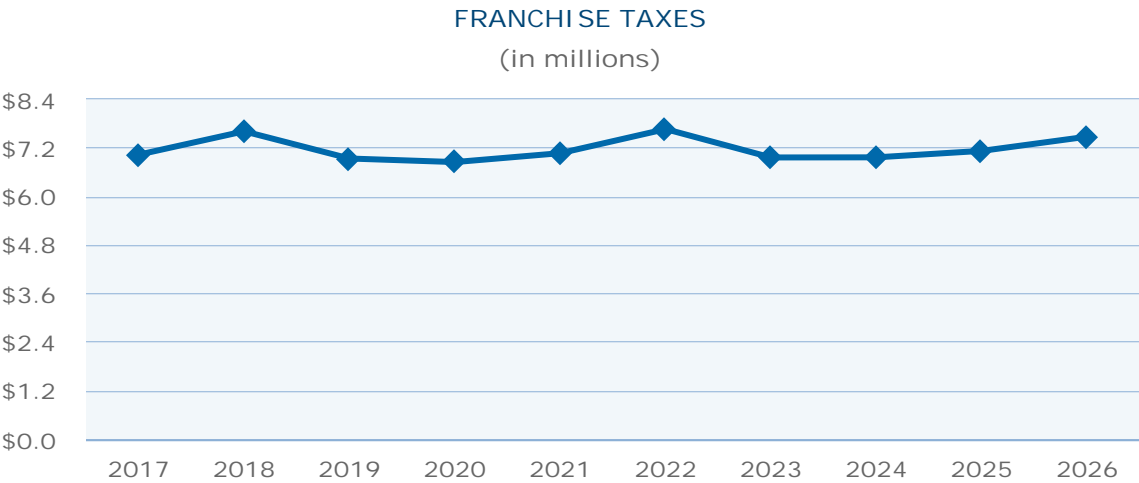
Electric franchise taxes are remitted to the City on a monthly basis.

Gas — The City is served by two natural gas providers. Under their current franchise agreements, a franchise fee of 5% of gross receipts is collected by the provider and remitted to the City. Weather patterns and the wholesale cost of natural gas play a large role in the ultimate consumption of natural gas and total franchise fees collected. The franchise agreement with Atmos Energy was renegotiated and adopted in 2017. The second natural gas franchise with Kansas Gas Service was renegotiated and adopted in 2022. Annually, the City determines the Volumetric Rate and adopts a Volumetric Rate Calculation Form pursuant to which both providers collect franchise fees on the transport gas sold as a commodity. Gas franchise taxes are projected to increase 16.5% for 2026 as compared to the 2025 budget based on current collections.

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

Communications - Cable Television — Five companies currently provide video service in the City of Lenexa. State law allows cable television and other video service providers to enter into a statewide franchise instead of executing a franchise with each city. Under both local and statewide franchises, the City will collect a 5% gross revenues franchise fee.

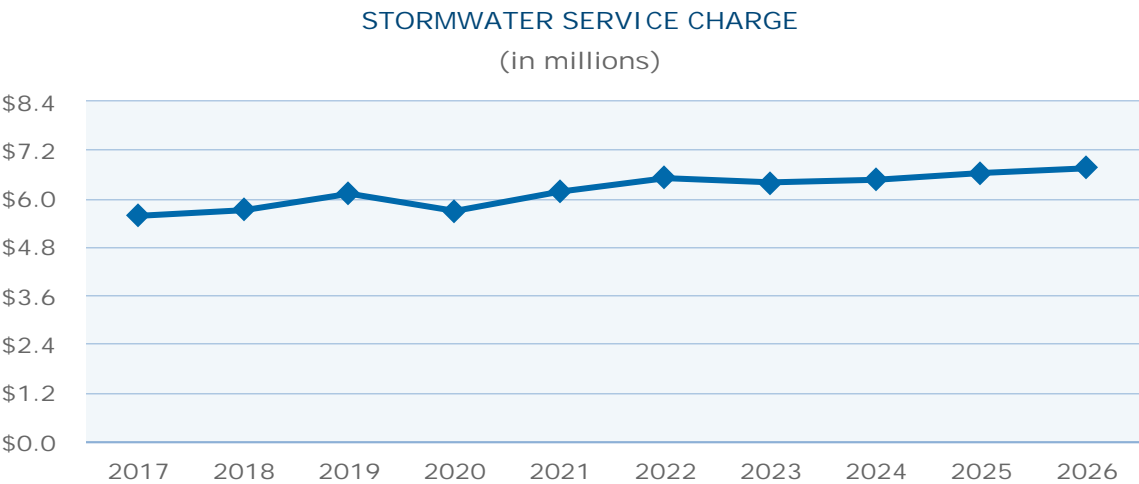
Telecommunications — The City of Lenexa has current franchises with 19 telecommunications providers. The City has been successful in negotiating and adopting franchises with several telecommunication providers and wireless service providers, and continues to seek franchises with other providers that are providing service in the City without a franchise. The City’s franchises with telecommunication providers requires companies to pay a 5% gross revenue franchise fee. Additionally, several telecommunications providers also have a Master License Agreement under which the providers pay an annual attachment fee of \$270 that permits the installation of small cell telecommunication facilities on certain City-owned property. Telecommunication franchise fees are projected to decrease for 2026 compared to the 2025 budget based on historical collections.



Stormwater Service Charge

In 2000, the City developed a Stormwater Management Plan which called for a proactive approach to stormwater management issues within the city. This approach reduces flooding, improves water quality, and builds community assets. To fund this plan the City established a stormwater management fee which is imposed on each residential and nonresidential developed property. The fee pays for operation and maintenance, costs of capital improvements, debt service associated with the stormwater management system and other costs included in the operating budget. This annual service charge will remain constant in the 2026 budget at \$109 per equivalent dwelling unit (EDU). (Homeowners will pay \$109 annually.) Stormwater service charges are budgeted to increase from \$6.63 million to \$6.75 million an increase of 1.8% due to the growth in the number of EDUs.

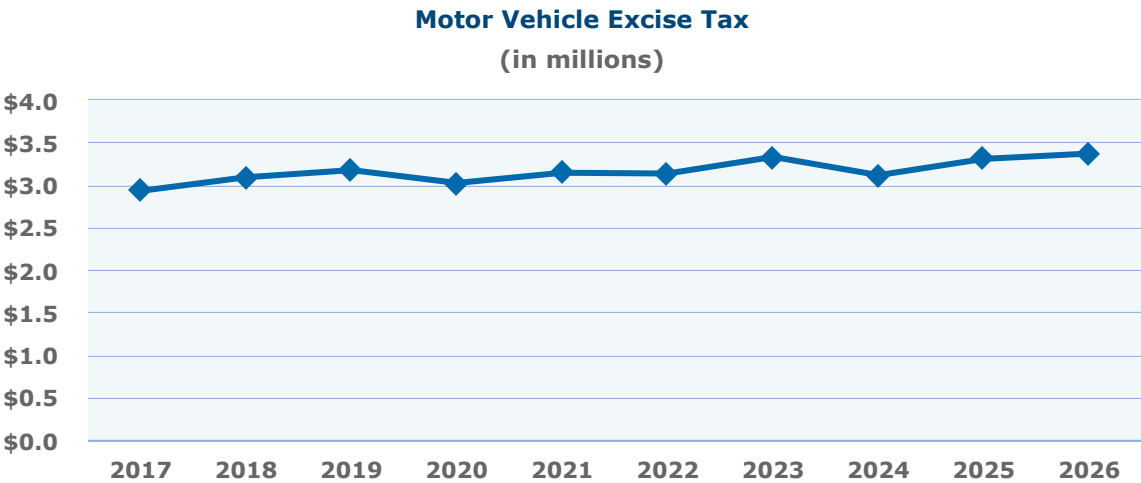
Stormwater service charges are billed and collected by Johnson County. The County distributes the service charges on the same schedule as property taxes.



Motor Vehicle Excise Taxes

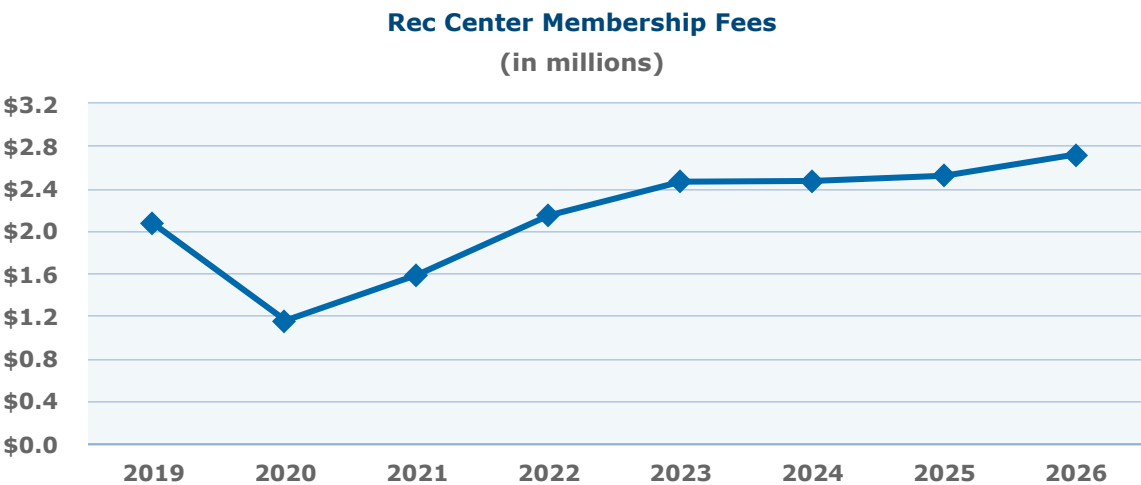
This is a tax collected by the County at the time of vehicle registration. The amount of tax is based on a statutory amount set for various classes of vehicles (based on original value and age) and is taxed according to the countywide average tax rate for the preceding year. Kansas statutes provide for the distribution of revenue for the vehicle tax among all taxing subdivisions. This division is made in proportion to the

City’s share of the prior year’s total levy rate in which the vehicle has its tax origin. Vehicle tax revenue is proportionately allocated to each fund based on relative property taxes for the prior year. The County treasurer notifies the City of the estimated amount each year. Motor vehicle excise tax is estimated at \$3.7 million for 2026, which is an increase of 1.2%.



Rec Center Membership Fees

In July of 2017, the City opened a new recreation center. This 100,000 square-foot facility features fitness equipment, an indoor pool, a jogging walking track that encompasses a full-service fitness floor and two gyms for open play. A portion of the 3/8 cent sales tax went toward constructing the facility. The Lenexa Rec Center will cover operational costs through user fees. User fees include memberships, programs, and rentals. Membership fees are estimated at \$2.72 million for 2026, which is an increase of 7.9% over the 2025 budget. The decrease reflected in 2020 is due to the impact of COVID-19 therefore the City continues a conservative estimate for the 2026 budget.



Total Major Revenue Sources

The total major revenue sources described above equal \$127.6 million in 2026, or 74.2% of the \$171.9 million total budgeted revenues.

MULTI-YEAR FINANCIAL FORECAST

Introduction

In accordance with the City’s budget management policy, the Finance Department prepares multi-year financial models for the General Fund, Debt Service Fund, and Stormwater Fund during our annual budget process. These three funds comprise more than 80.9% of the City’s operating budget and allow the Governing Body and staff to:

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

The financial models are dynamic and change constantly as staff analyzes and adjusts assumptions. Overall, the models are tools to illustrate the impact of policy decisions and potential trends.

The City has also developed a set of budget principles to guide the preparation of the multi-year financial models, annual budget, and Capital Improvement Program (CIP). These budget principles include:

- Funding ongoing operating expenditures with ongoing revenue sources.
- Using one-time revenues for one-time expenditures (capital projects, for example).
- Maintaining sufficient reserve balances to address unforeseen events.
- Using a conservative approach to revenue estimation to avoid budget shortfalls during the fiscal year.
- Preparing equipment replacement and building maintenance schedules (and providing appropriate funding for these schedules).

By adhering to these budget principles, the City has achieved the best possible credit ratings (Aaa and AAA) on existing general obligation bonds.

Revenue Neutral Tax Rate calculation

The property tax levy legislation adopted by the State Legislature in 2021 (effective for the 2022 budget) establishes procedural requirements for setting property tax levies. Specifically, the legislation requires calculation of a “revenue neutral rate,” which is defined as the mill levy required to raise the same amount of property tax revenue as the prior year using current year assessed valuation amounts. In order to exceed the revenue neutral rate, local governments must publish notice and hold a public hearing. In addition, County Clerks provide mailed notices to all taxpayers of the revenue neutral rate hearing and the proposed mill levy impacting their specific properties beginning with the 2023 budget.

The legislation sets the following timeline for consideration of budgets that will exceed the revenue neutral rate:

- By June 15: County Clerks provide assessed valuation estimates for the budget and the revenue neutral rate calculation.
- By July 20: City notifies the County Clerk of intent to set the property tax levy above the revenue neutral mill levy.
- Between August 1 and August 10: County will mail notices to all taxpayers of the revenue neutral rate hearing and proposed mill levy impacting their specific properties.
- Between August 20 and September 20: City holds revenue neutral rate public hearing prior to or in conjunction with the annual budget hearing; City must publish hearing notice in the newspaper and on the City’s website at least 10 days prior to the public hearing date; the City must adopt a resolution to exceed the revenue neutral rate immediately after the public hearing and before adopting a resolution approving the annual budget.
- By October 1: City certifies annual budget to the County Clerk.

For the 2026 budget, the City’s revenue neutral rate is 25.142 mills (decrease of 1.817 mills from the 2025 mill levy of 26.959 mills). This revenue neutral rate will generate \$48.9 million of property tax revenue – the same amount as FY 2025.

(The City assumes a delinquency rate of 3% for property tax collections, so the \$51.6 million levied is expected to generate \$50.0 million in actual collections for FY 2026).

The mill levy for the FY 2026 Budget is 26.459 mills, which exceeds the 25.142 revenue neutral mill levy by 1.317 mills (approximately \$2.5 million).

General Fund Model

Earlier this year, staff presented preliminary General Fund projections through FY 2030. Staff has updated these projections to incorporate revised revenue estimates and expenditure budgets for FY 2026. Staff has summarized the key financial model assumptions in the following table.

TABLE #1: FINANCIAL MODEL ASSUMPTIONS – GENERAL FUND					
	2026	2027	2028	2029	2030
Assessed Value % annual change	7.2%	4.0%	4.3%	4.1%	4.1%
Total Mill Levy (2025 = 26.959)	26.459	26.459	26.459	26.459	26.459
Estimated property tax delinquency rate	3%	3%	3%	3%	3%
City Sales Tax % change (1.375% rate)	-%	2%	2%	2%	2%
Personnel: % of pay allocated for compensation increases/adjustments	6%	4%	4%	4%	4%
General Fund Transfer to Equipment Reserve Fund (equipment replacement) – in millions	\$2.3	\$2.3	\$2.0	\$2.0	\$2.0
General Fund Transfer to Capital Improvement Fund (pay as you go funding for CIP – funded from general revenue) – in millions	\$3.7	\$3.8	\$4.0	\$4.1	\$3.9

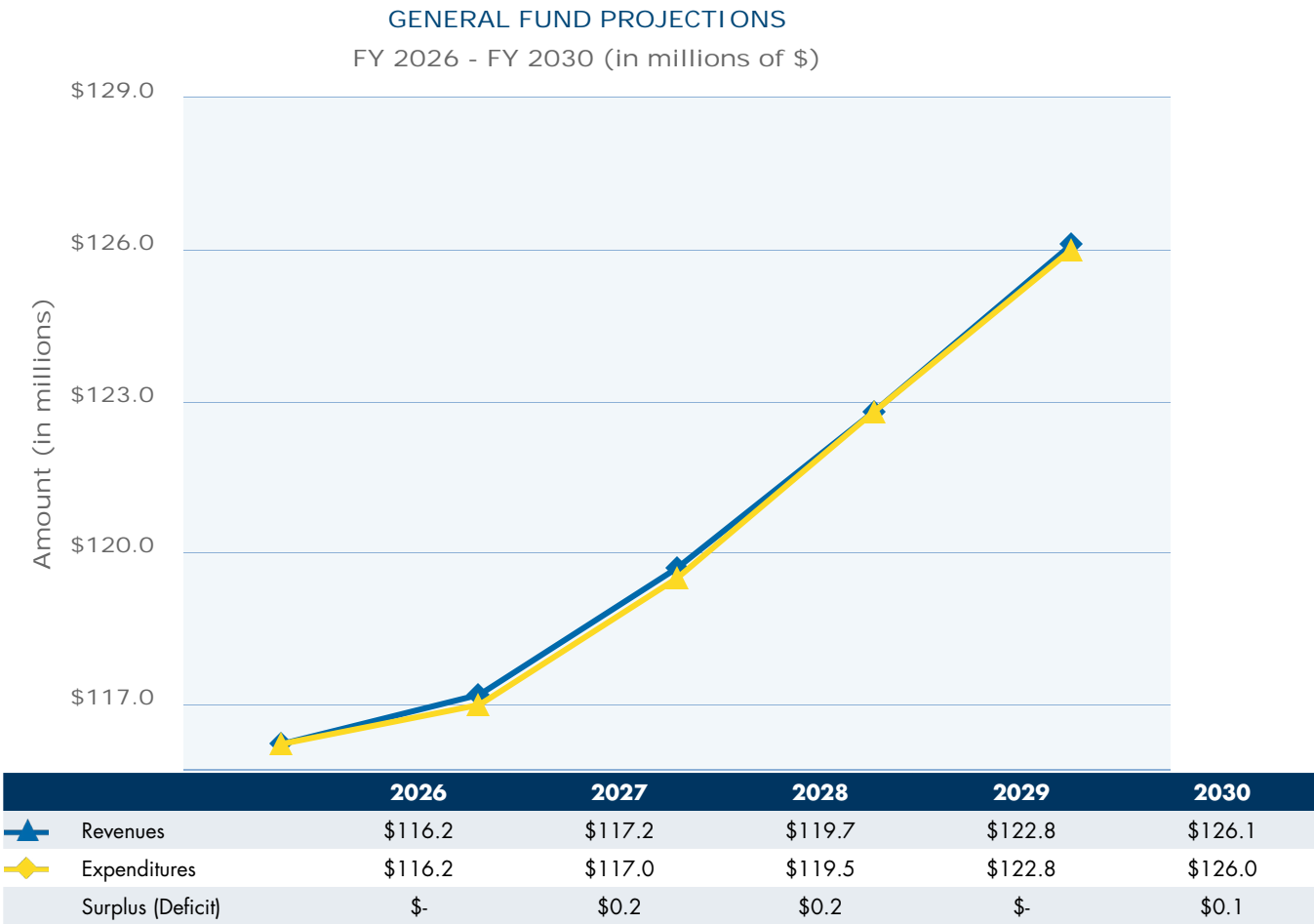
The General Fund Transfer amounts in FY 2026 to the Capital Improvement Fund include:

- › 1.000 mills for capital improvement projects (\$1.89 million in 2026)
- › 0.78 mills for the Pavement Management Program (\$1.48 million in 2026)

Due to the size of the existing General Fund reserve, the Governing Body will consider transferring \$5.0 million from the General Fund to the Capital Improvement Fund in FY 2025 to finance capital projects.

Overall, the mill levy is estimated to be 26.459 mills in FY 2026 and is modeled to remain flat through FY 2030

The following graph summarizes the revenue and expenditure projections for the General Fund in FY 2026 to FY 2030.



Based on the financial model assumptions, the General Fund projections reflect structural balance (revenues equal to or exceeding expenditures) in FY 2026 through FY 2030.

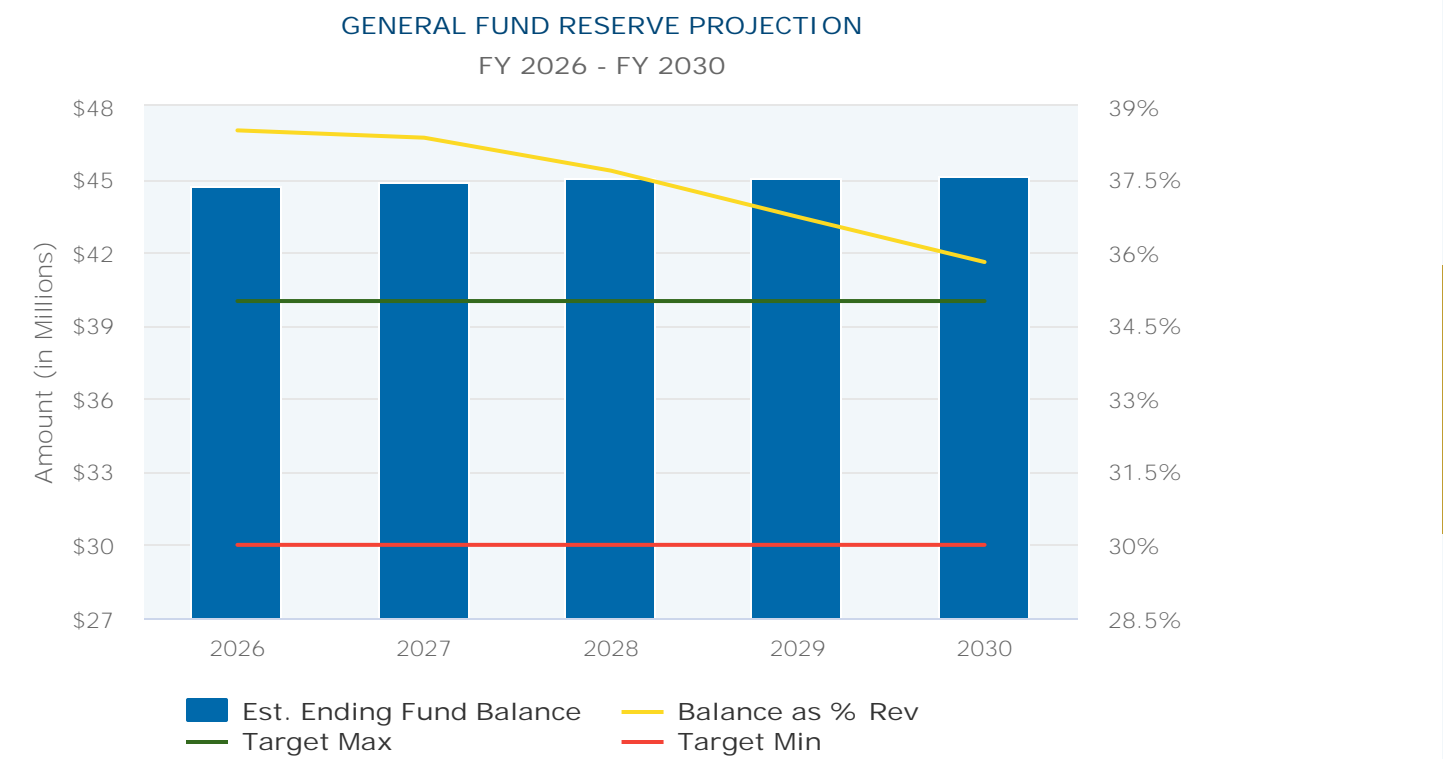
General Fund Reserve (Fund Balance) Information

The City adopted a revised policy regarding reserve funds in August 2017. This policy states that the City will maintain prudent reserve amounts in City funds in order to maintain working capital, fund capital asset replacement, and fund debt retirement. The policy establishes reserve targets based on a number of factors, including:

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

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

The following graph shows projections for the General Fund reserve balances in FY 2026 through FY 2030.



The General Fund reserve ranges from 35% to 38% of projected revenues during the forecast period. The reserve policy requires a reserve of 30% to 35% of General Fund revenues. The mill levy is 21.910 mills in FY 2026 and 21.910 for the remainder of the forecast period.

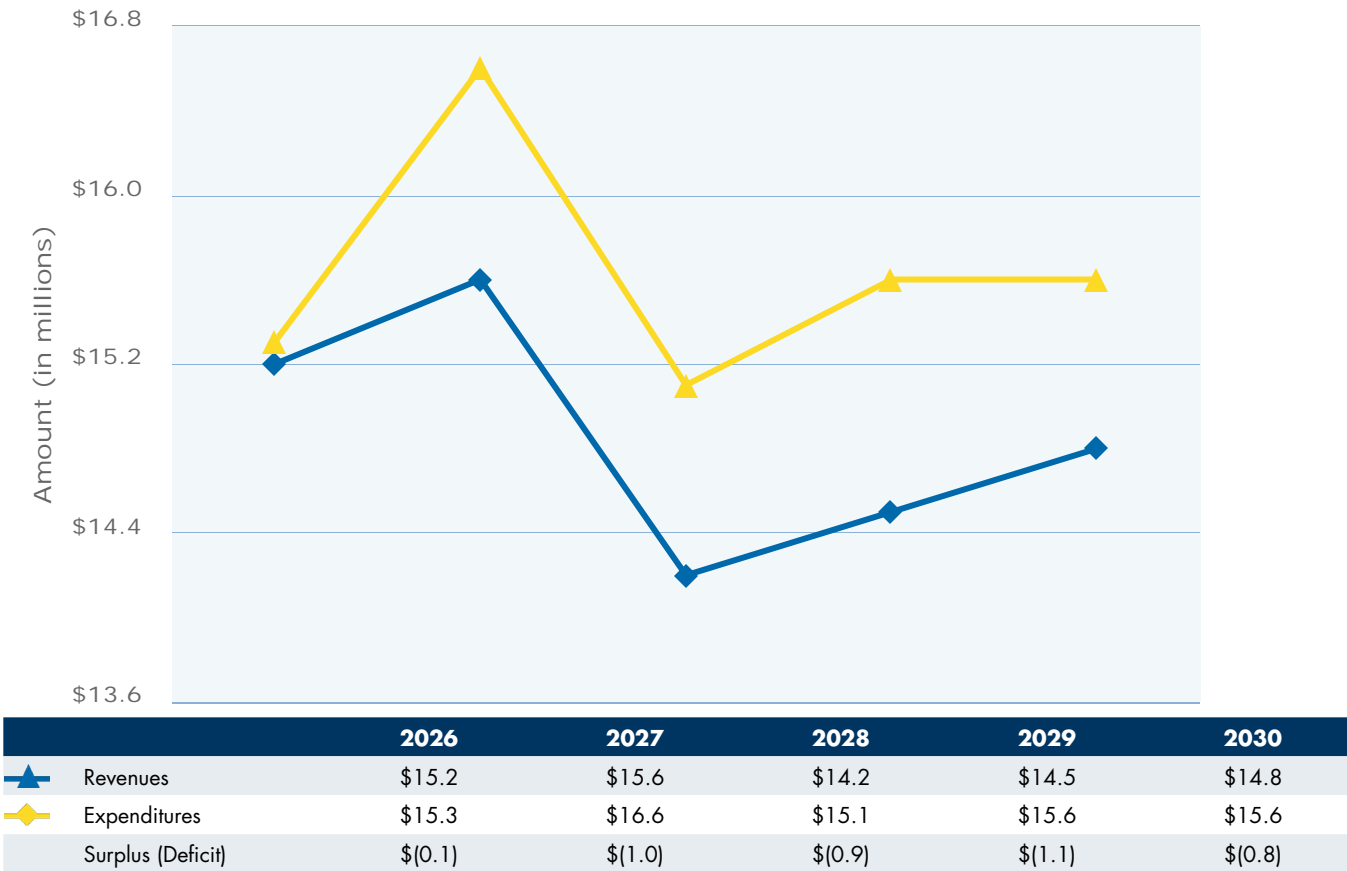
Debt Service Fund Model

Staff has created Debt Service Fund revenue and expenditure projections based on the same assessed valuation assumptions as used for the General Fund. The projections also assume the Debt Service Fund mill levy will be 4.549 mills in FY 2026 and for the forecast period.

Debt Service Fund expenditures incorporate financing for capital projects funded with general obligation bonds (excluding stormwater projects) in the adopted CIP. In general, repayment for new debt is structured on a level payment basis over a period of 10 years or 15 years. However, there are some projects that will be repaid over a period of 20 years (for example, certain special benefit district debt is repaid over 20 years in accordance with existing development agreements).

The following graph summarizes the revenue and expenditure projections for the Debt Service Fund in FY 2026 to FY 2030.

DEBT SERVICE FUND PROJECTIONS
FY 2026 - FY 2030 (in millions of \$)



The Debt Service Fund financial model reflects a decrease of \$100,000 in reserves for FY 2026. Projected expenditures will exceed debt service revenues throughout the financial model from planned spenddown of fund balance to finance large capital projects.

The Debt Service Fund reserve ranges from 51% of projected debt service expenditures in FY 2026 to 27% of debt service expenditures in FY 2030. The reserve policy requires a reserve of 10% to 20% of debt service expenditures. To further reduce the reserve amount in FY 2026 through FY 2030, the Governing Body can issue more debt, reduce the Debt Service Fund mill levy, or do both. The projected mill levy is 4.549 mills for FY 2026 and is modeled to remain flat throughout the financial model.

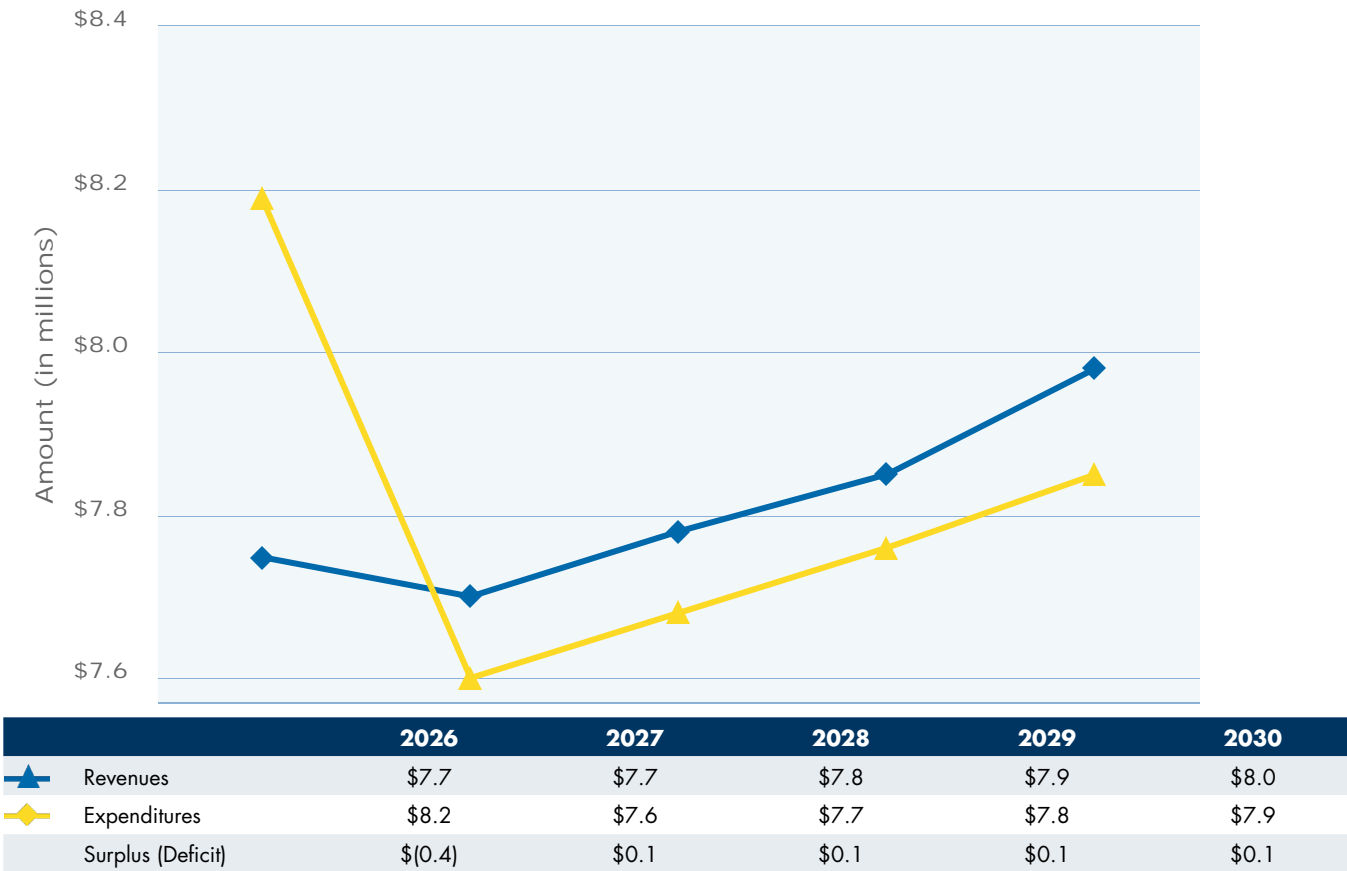
Stormwater Fund Model

Staff has created Stormwater Fund revenue and projections assuming the annual Stormwater service charge is \$109 per equivalent dwelling unit (EDU) in FY 2026 through FY 2030 (same service charge as FY 2025).

The expenditure projections for operating costs are generally based on the same assumptions as the General Fund, and the stormwater debt service projections are based on the capital projects included in the adopted CIP. Debt repayment is structured on a level payment basis over a period of 20 years per the original Stormwater Fund financial model.

The following graph summarizes the revenue and expenditure projections for the Stormwater Fund in FY 2026 to FY 2030.

STORMWATER FUND PROJECTIONS
FY 2026 - FY 2030 (in millions of \$)



The Stormwater Fund financial model reflects structural balance (revenues equal to or exceeding expenditures) in FY 2027 through FY 2030. The City plans to spend down fund balance in FY 2026 to finance capital projects.

The ending Stormwater Fund reserve ranges from 30.0% to 35% of projected revenues. The reserve policy requires a reserve of 10% to 20% of Stormwater Fund revenues. The projected equivalent dwelling unit (EDU) rate is \$109 per EDU for the forecast period (the same as the FY 2025 rate).

Future Challenges and Final Comments

As mentioned earlier, the projections in the multi-year financial models are dynamic and can change significantly in a short period of time. The City can control some of the assumptions while others are uncontrollable and difficult to predict. For these reasons, it is important to maintain reserve levels in accordance with the City’s Reserve Funds policy. Overall, the projections are a tool to illustrate the impact of policy alternatives and to highlight potential financial issues in future years.



CAPITAL IMPROVEMENT PROGRAM & DEBT MANAGEMENT

A summary of the Capital Improvement Program and funding sources can be found [here](#). General guidelines used to manage the debt program, debt ratios and debt schedules are also listed.

CAPITAL IMPROVEMENT PROGRAM

What Is A Capital Improvement Program?

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

What Is A Capital Improvement Project?

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

What Are The Objectives Of A Capital Improvement Program?

1. To forecast public facilities and infrastructure improvements that will be needed in the near future.
2. To anticipate and project financing needs in order to maximize available federal, state and county funds.
3. To promote sound financial planning in order to enhance and protect the bond rating of the City of Lenexa, in accordance with the debt policy.
4. To avoid, through sound financial planning, dramatic fluctuations of the tax rate.
5. To focus attention on and assist in the implementation of established community initiatives as outlined in Vision 2040, the Governing Body Guiding Principles and the Comprehensive Plan.
6. To serve as a guide for local officials in making budgetary decisions.
7. To balance the needs of developing western Lenexa with the needs of the already developed eastern portion of Lenexa.
8. To promote and enhance the economic development of the City of Lenexa in a timely manner.
9. To strike a balance between needed public improvements and the present financial capability of the City to provide for these improvements.
10. To provide an opportunity for citizens and interest groups to voice their requests for community improvement projects.

How Does Capital Spending Impact The Operating Budget?

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

The construction of a new boulevard will also increase the expenditure side of the department's operating budget. The Parks and Recreation Department has additional area to maintain. The Community Development

Department has additional area to zone. The Police Department has an additional street to patrol. The Municipal Services Department has an additional street to clear of snow and ice. The Fire Department has additional areas for fire protection.

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

How Is The Capital Improvement Program Formulated?

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

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

How Are Capital Improvements Financed?

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

Because most capital improvements involve the outlay of substantial funds, local governments may not be able to pay for these facilities through annual appropriations in the annual operating budget. Therefore, numerous techniques have evolved to enable local governments to pay for capital improvements over a longer period of time rather than a single year. Most techniques involve the issuance of bonds in which a government borrows money from investors and pays the principal and interest over a number of years. Long-term debt is issued by the City of Lenexa in accordance with the City's debt policy. Brief definitions of financing techniques are listed below.

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

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

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

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

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

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

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

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

DEBT MANAGEMENT

Derivatives

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

Credit Ratings

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

- Moody's Investors Service Aaa (No outlook assigned)
- Standard & Poor's Ratings Services AAA/Stable Outlook

Moody's Investors Service made the following comments:

The City of Lenexa, KS (Aaa) benefits from a sizable and growing tax base with healthy resident income and a significant commercial presence, strong financial performance, and a moderate pension burden. These attributes are weighed against an above-median but manageable debt burden, and reliance on economically sensitive sales tax revenue which accounts for a significant portion of operating revenue.

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

The city is a wealthy suburb of Kansas City that continues to undergo steady development. With ongoing positive budgetary performance and revenue growth, Lenexa has maintained very strong reserves while being able to supplement debt-funded capital with excess cash flow. Lenexa will likely continue to use excess fund balance for capital, but we don't expect available reserves will fall below the city's required policy levels. Given the expectations for continued development, we believe local economic conditions will contribute to general stability over the coming years. The rating also reflects our view of the city's:

- Robust and growing economy in the broad and diverse Kansas City MSA;
- Comprehensive financial management policies support consistent operational results;
- Healthy budgetary performance and a history of maintaining very strong reserves and liquidity; and
- Adequate debt profile with ongoing capital needs and no immediate pension and other postemployment benefits (OPEB) pressures.

SUMMARY

The City has adopted a debt policy to ensure that the City is able to make all debt service payments in a timely manner. The City’s financial position is favorable, as can be seen by the credit ratings assigned to the City’s general obligation bonds. Current debt levels are manageable, and the City’s financial reserves remain sufficient. Sound financial policies, including a debt management policy, are in place to maintain the City’s financial health in 2026 and beyond. Additional information on the City’s current debt service, projected debt service, and debt ratios is presented in the remainder of this section.

DEBT SERVICE

Debt Service Fund - 05

Fund Description

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

Core Services

- Debt service expenditures in FY 2026 consist of \$14.1 million in general obligation principal payments and interest payments.
- The projected reserve in the FY 2026 budget is \$7.8 million or approximately 50.9% of budgeted annual debt service and transfers.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	8,151	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Debt Service	12,480,843	13,119,708	14,142,392
Transfers	-	971,294	1,162,000
Reserves	-	-	7,785,056
TOTAL	\$12,488,994	\$14,091,002	\$23,089,447



DEPARTMENT/FUND BUDGETS

A description of the funds and departments can be found here. A summary of all department expenditures is listed, along with a mission statement, accomplishments, objectives, staffing requirements and major budget changes.

GOVERNING BODY

General Fund — Governing Body — 01010000

Mission Statement

The Mayor and City Council commit to responsible governance and pledge that local decisions will be made in a transparent, thoughtful, and inclusive manner. We strive to do the right things for the right reasons guided by core principles.



Accomplishments for 2024

- Decreased the property tax rate for the seventh consecutive year with the FY 2025 budget.
- Started a new Tax Rebate pilot program.
- Adopted a new Comprehensive Plan.
- Adopted a new Parks & Recreation Master Plan.
- Opened the newly constructed Lenexa Justice Center.
- Opened the newly constructed Sar-Ko-Par Aquatics Center.
- Opened Phase I of Cedar Station Park.
- Commenced construction of the Ad Astra Pool Project.
- Selected an architect for Fire Station #6.
- Resurfaced or rebuilt 54 lane-miles of streets.
- Facilitated \$490 million in commercial and residential development.
- Launched the 3/8¢ Sales Tax renewal educational campaign.

Objectives for 2025/2026

- Conclude the 3/8¢ Sales Tax renewal campaign and consider future funding decisions.
- Reduce the property tax rate for the eighth consecutive year with the FY 2026 budget.
- Plan for and navigate World Cup impacts to the community and organization.
- Finalize design and commence construction of Fire Station #6.

- Navigate impacts on federal grant-funded projects.
- Engage KDOT and the community on the K-10 Expansion Project and options for Lone Elm.
- Work through final design, community input, and approval of the 83rd Street Project.
- Promote investment in key commercial areas.
- Facilitate the development of housing supply.
- Consider the 2024 International Building and Fire Codes.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$164,780	\$168,251	\$174,315
Contractual Services	124,406	133,850	149,350
Commodities	6,219	5,500	5,500
Capital Outlay	-	-	-
Transfers	-	-	-
TOTAL	\$295,405	\$307,601	\$329,165

Major Budget Changes for FY 2026

- Additional funds to contractual services for cost increases for video recording of City Council business meetings, membership dues, and travel.

GOVERNING BODY

KEY PERFORMANCE INDICATORS

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Governing Body. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Superior Quality Services	% of citizen survey respondents who are "satisfied" or "very satisfied" with Lenexa as a place to live is 90% or greater.	DNM	98% (≥90%)	DNM	98%	90%
Extraordinary Community Pride	% of citizen survey respondents who are "satisfied" or "very satisfied" with Lenexa's quality of life is 95% or greater.	DNM	95% (≥95%)	DNM	95%	95%
Responsible Economic Development	% of citizen survey respondents who are "satisfied" or "very satisfied" with Lenexa as a place to work is 90% or greater.	DNM	88% (≥90%)	DNM	90%	90%
Prudent Financial Management	% of citizen survey respondents who are "satisfied" or "very satisfied" with the overall value that they received for tax dollars and fees is 75% or greater.	DNM	71% (≥75%)	DNM	75%	75%



Source: 2023 Citizen Survey results

DNM = Did Not Measure

EXECUTIVE

General Fund — Executive Department — 01011000

Mission Statement

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



Core Services

- Professional management of the organization.
- Facilitate community engagement and resident services.
- Promote economic development and redevelopment.
- Guide the City in meeting the community's vision through the Governing Body's guiding principles.

Accomplishments for 2024

- Decreased the property tax rate for the seventh consecutive year with the FY 2025 budget.
- Administered a new Tax Rebate pilot program.
- Presented a new Comprehensive Plan to the City Council.
- Presented a new Parks & Recreation Master Plan to the City Council.
- Opened the newly constructed Lenexa Justice Center.
- Opened the newly constructed Sar-Ko-Par Aquatics Center.
- Opened Phase I of Cedar Station Park.
- Commenced construction of the Ad Astra Pool Project.
- Interviewed for and selected an architect for Fire Station #6.
- Resurfaced or rebuilt 54 lane-miles of streets.
- Facilitated \$490 million in commercial and residential development.
- Coordinated the 3/8¢ Sales Tax renewal educational campaign.
- Conducted an inaugural employee engagement survey.

Objectives for 2025/2026

- Conclude the 3/8¢ Sales Tax renewal campaign and consider future funding strategies.

- Present a FY 2026 recommended budget that reduces the property tax rate for the eighth consecutive year.
- Plan for and navigate World Cup impacts to the community and organization.
- Move the LiveWell employee health clinic.
- Finalize design and commence construction of Fire Station #6.
- Navigate impacts on federal grant-funded projects.
- Engage KDOT and the community on the K-10 Expansion Project and options for Lone Elm.
- Work through final design, community input, and approval of the 83rd Street Project.
- Promote investment in key commercial areas.
- Facilitate the development of housing supply.
- Review and present the 2024 International Building and Fire Codes for adoption.
- Recommend changes to the City’s rental licensing regulations to address short-term rentals.

Future Opportunities/Issues

- Supporting newly elected leadership.
- Implementing recommendations from the Comprehensive Plan and Parks & Recreation Master Plan.
- Keeping compensation and benefits competitive with the labor market.
- Managing the growth and development of new leaders within the organization.
- Burgeoning growth and development, including utility coordination challenges.
- Attainable housing and unhoused persons in the community.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$1,137,975	\$1,124,421	\$1,274,968
Contractual Services	216,475	224,450	227,300
Commodities	1,657	2,700	2,700
Capital Outlay	-	-	-
Transfers	-	-	-
TOTAL	\$1,356,107	\$1,351,571	\$1,504,968

Major Budget Changes for FY 2026

- No major budget changes.

STAFFING EXECUTIVE			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Administrative Assistant II	0.50	0.50	0.50
Assistant City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00
Economic Development Analyst	1.00	1.00	1.00
EXECUTIVE TOTAL	5.50	5.50	5.50

EXECUTIVE

KEY PERFORMANCE INDICATORS

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Executive Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Extraordinary Community Pride	Facilitate community engagement and resident services.	% of citizen survey respondents who are "satisfied" or "very satisfied" with Lenexa's quality of life is 95% or greater.	DNM	95% (≥95%)	DNM	95%	95%
Prudent Financial Management	Promote economic development and redevelopment.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the overall value that they received for tax dollars and fees is 75% or greater.	DNM	71% (≥75%)	DNM	75%	75%
Superior Quality Services	Facilitate community engagement and resident services.	% of citizen survey respondents who are "satisfied" or "very satisfied" with quality of services provided by the City is 90% or greater.	DNM	92% (≥90%)	DNM	92%	92%
Values based Organizational Culture	Guide all City departments in meeting the community's vision through the Governing Body's guiding principles.	% of citizen survey respondents who are "satisfied" or "very satisfied" with quality of customer service received from City employees is 85% or greater.	DNM	84% (≥85%)	DNM	85%	85%



Source: 2023 Citizen Survey results

DNM = Did Not Measure

COMMUNICATIONS

General Fund — Communications Department — 01012000

Mission Statement

Committed to engaging, educating and informing stakeholders by providing relevant, accurate and timely information about City projects, issues and events. Assist departments with strategic communications planning and create Lenexa branded products to support their programs. These efforts help create Lenexa's identity and promote that we are a welcoming and transparent organization.



Core Services

- Create and implement strategic communications/marketing plans to support programs and events.
- Provide valuable content to target audiences in a timely manner.
- Create and publish our resident magazine, TownTalk.
- Coordinate media relations for the City of Lenexa.
- Manage City's social media accounts, websites, and e-newsletters.
- Execute and create advertising campaigns.
- Help create community engagement.
- Promote Lenexa brand by using quality graphic design and photography.
- Monitor stakeholder questions and deliver timely responses.

Accomplishments for 2024

- Created and implemented strategic marketing/communications plans for amenities, programs and recruiting.
- Launched two external websites and an intranet which better serve users.
- Created six engaging, informative issues of TownTalk.
- Worked with reporters to ensure they had accurate information to share about the City.
- Created 196 external and 53 internal e-newsletters.
- Managed a strong social media presence with high engagement.
- Captured quality photographs and video and managed the volunteer photographer program.
- Supported the Comprehensive Plan and Parks & Recreation Master Plan.
- Supported and coordinated the State of the City address and event.

- Supported multiple large-scale projects including the Justice Center, Sar-Ko-Par Aquatic Center, Ad Astra Pool engagement, Old Town Activity Center and Cedar Station Park.

Objectives for 2025/2026

- Deliver engaging, accurate and timely information to stakeholders.
- Create and execute an educational campaign for the 3/8-Cent Sales Tax renewal.
- Share a wide range of stories about City projects while supporting multiple departments.
- Coordinate Citizen Satisfaction Survey with ETC Institute.
- Produce high-quality products which positively reflect the Lenexa brand.
- Drive traffic to Rec Center, Old Town Activity Center, Public Market, Farmers Market, festivals and programs.
- Work closely with Human Resources to support recruiting efforts.
- Maintain excellent relationships with reporters.
- Grow subscriber base for e-newsletter.
- Assess compliance with ADA Title II Web and Mobile Application Accessibility Rule and implement changes where necessary.
- Find and implement a software solution for more efficient management of digital assets.

Future Opportunities/Issues

- Communicating with a diversified audience seeking information through a variety of platforms.
- Creating long-term strategies for audience retention for amenities, festivals and programs.
- Strategically expanding the use of video to share Lenexa stories.
- Continue exploring ways to effectively deliver Lenexa’s messages in an impactful way.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$637,166	\$626,610	\$691,075
Contractual Services	214,100	280,120	233,650
Commodities	7,204	12,189	4,850
Capital Outlay	-	20,000	20,000
Transfers	-	-	-
TOTAL	\$858,470	\$938,919	\$949,575

Major Budget Changes for FY 2026

- Additional funding for publications, printing, postage, and subscriptions.

STAFFING COMMUNICATIONS			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Communications Director	1.00	1.00	1.00
Communications Specialist	1.00	-	-
Senior Communications Specialist	2.75	4.00	4.00
COMMUNICATIONS TOTAL	4.75	5.00	5.00

COMMUNICATIONS DEPARTMENT

KEY PERFORMANCE INDICATORS

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Communications Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Inclusive Community Building	Provide valuable content to target audiences in a timely manner.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the overall effectiveness of City communications with the public exceeds 75%	DNM	83% (≥75%)	DNM	84%	DNM
Inclusive Community Building	Create and implement strategic communications and marketing plans to support City programs and events.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the availability of information about City programs and services exceeds 70%	DNM	74% (≥70%)	DNM	75%	DNM
Superior Quality Services	Create and publish our resident magazine, TownTalk.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the Resident Magazine TownTalk exceeds 80%	DNM	95% (≥80%)	DNM	95%	DNM
Superior Quality Services	Manage City's social media accounts, websites and e-newsletters.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the City social media channels exceeds 60%	DNM	73% (≥60%)	DNM	73%	DNM



Source: 2023 Citizen Survey results

DNM = Did Not Measure

PUBLIC MARKET

General Fund — Public Market — 01015000

Mission Statement

The Lenexa Public Market is a dynamic place where the community connects around food, and local entrepreneurs have an opportunity to launch and grow a business.



Core Services

- Foster entrepreneurship and small business incubation.
- Provide a dynamic place for the community to gather and collaborate around food and local products.

Accomplishments for 2024

- Renovated anchor stall space to enhance functionality, include an additional 10-12 seats in the market, and improve overall customer experience
- Two anchor merchants opened for business (Cardboard Corner Cafe & Chilakillers)
- Contracted with a third anchor merchant to open for business in early 2025 (Saap Saap Noodles)
- Implemented Utensil Central, improving merchant operations and enhancing the customer experience
- Obtained ServSafe Manager trainer & proctor certification
- Continued growth of priority market events while strengthening community partnerships (Lunar New Year Celebration and Global Neighbors & Flavors Fest)

Objectives for 2025/2026

- Manage merchant turnover and fill vacancies.
- Support merchants for continued growth.
- Build capacity for the increase in foot traffic.
- Conduct ServSafe certification training for Merchant and Public Market staff.
- Continue to develop relationships and partnerships with local organizations/businesses.
- Create opportunities to increase seating capacity on the market floor.

Future Opportunities/Issues

- Keep the space and mix of merchants and events fresh.

- Facilitate improvements to existing merchant stalls for merchant business establishment and growth.
- Support incubator stall self-sufficiency and independence.
- Build Public Market staff offices suitable for meeting with customers and the public.
- Increasing professionalism and sophistication among Market merchants and staff.
- Planning for capital item maintenance – repair and/or replacement.
- Developing and implementing a long-term strategy for The Kitchen.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$376,679	\$384,754	\$427,363
Contractual Services	165,706	190,050	190,050
Commodities	11,290	9,800	9,800
Capital Outlay	23,844	30,000	30,000
Transfers	-	-	-
TOTAL	\$577,519	\$614,604	\$657,213

Major Budget Changes for FY 2026

- Additional funding for a .5 FTE increase in the Concierge pooled position.

STAFFING PUBLIC MARKET			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Public Market Concierge	2.00	2.00	2.50
Assistant Public Market Manager	2.00	2.00	2.00
Public Market Manager	1.00	1.00	1.00
PUBLIC MARKET TOTAL	5.00	5.00	5.50

PUBLIC MARKET**KEY PERFORMANCE INDICATORS**

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Public Market. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Responsible Economic Development	Foster entrepreneurship and small business incubation.	Annual gross sales at the Public Market	\$2,728,506 (≥ \$2.0 M)	\$3,610,566 (≥ \$3.1 M)	\$3,573,761 (≥ \$3.1 M)	\$3.6M (≥ \$3.6 M)	≥ \$3.8 M
Inclusive Community Building	Provide a dynamic place for the community to gather and collaborate around food and local products.	Use of The Kitchen space for both internal and external gatherings/ rentals (measured as a % of total Public Market scheduled open hours)	9%	14% (10%)	10% (10%)	12% (12%)	12%
Inclusive Community Building	Provide a dynamic place for the community to gather and collaborate around food and local products.	Visitors (measured by total merchant transactions) to the Public Market	214,124 (≥ 205,000)	252,742 (≥ 205,000)	218,697 (≥ 225,000)	250,000 (≥ 250,000)	≥ 260,000
Sustainable Policies and Practices	Foster entrepreneurship and small business incubation.	Food Waste Diverted from Landfills - Listed as pounds of food	14,250	14,425 (≥ 15,000)	14,525 (≥ 15,000)	15,000 (≥ 16,000)	≥ 16,000



Met or exceeded target for that fiscal year

Near fiscal year target but did not meet

Did not meet fiscal year target and improvement is needed

New measure, did not measure, or no data available

No target set

Source: Public Market financial & statistical data

DNM = Did Not Measure

MUNICIPAL COURT

General Fund — Municipal Court — 01013000

Mission Statement

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



Core Services

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

Accomplishments for 2024

- Moved Municipal Court to the Lenexa Justice Center. This was a joint effort with City IT, Police Department, and PD IT. It was a smooth transition due to the teamwork and planning of all involved.
- Implemented additional dockets in which interpreters are available and increased options for interpreting. With the new courtroom AV, interpreters are available to appear remotely, even during in-person dockets. Provided for 13 languages in 2024.
- Added easy-to-use request buttons on the new City Website. This provides the public with an additional way to contact the Court and request services.
- Updated the document management module (TCM) of the Court case management software (Incode).
- Continued to serve as an alpha tester for the Cloud application of Incode.
- Received a City Values Department Nomination for Service.

Objectives for 2025/2026

- Successfully implement software and interface updates.
- Investigate future staffing needs and services as workload grows.

Future Opportunities/Issues

- Successfully implement software updates.
- Investigate future staffing needs, services, and docket schedule as caseload and workload grows.
- Successfully manage the increasing complexity of cases.
- Monitor state legislation that would impact Municipal Court.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$725,136	\$716,131	\$761,224
Contractual Services	292,005	318,040	337,040
Commodities	7,891	9,004	9,004
Capital Outlay	-	-	-
Transfers	-	-	-
Total	\$1,025,032	\$1,043,175	\$1,107,268

Major Budget Changes for FY 2026

- Additional funding for public defender and interpreter services.

STAFFING MUNICIPAL COURT			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Municipal Court Clerk	5.00	5.00	5.00
Municipal Court Manager	1.00	1.00	1.00
Municipal Court Judge	0.75	0.75	0.75
MUNICIPAL COURT TOTAL	6.75	6.75	6.75

MUNICIPAL COURT

KEY PERFORMANCE INDICATORS

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Municipal Court. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Superior Quality Services	Adjudication of violations filed with Municipal Court.	Clearance Rate (Defined by the National Center for State Courts as the number of ongoing cases as a percentage of the number of incoming cases).	99% (≥95%)	96% (≥95%)	99% (≥95%)	96%	95%
Superior Quality Services	Adjudication of violations filed with Municipal Court.	Scheduled trials which are disposed is 70% or greater (Defined by the National Center for State Courts as a tool to evaluate the effectiveness of calendaring and continuance practices).	61% (≥70%)	67% (≥70%)	69% (≥70%)	72%	70%
Prudent Financial Management	Adjudication of violations filed with Municipal Court.	% of fines and fees assessed and collected in the same year (Defined by the National Center for State Courts as a tool to assess the enforcement of court orders requiring payment of legal financial obligations).	78% (≥77%)	83% (≥77%)	79% (≥77%)	78%	77%

Met or exceeded target for that fiscal year
Near fiscal year target but did not meet
Did not meet fiscal year target and improvement is needed
New measure, did not measure, or no data available
No target set

Source: Municipal Court statistical data

*Bi-annually, the City purges warrants that are no longer prosecutable, necessary, or valid in order to reduce the backlog of outstanding warrants. This can result in the annual municipal court clearance rate being more than 100%. Not all warrants are removed and the City uses specific criteria to determine which warrants are removed.

DNM = Did Not Measure

NON-DEPARTMENTAL

General Fund — Non-departmental — 01030000

Activity Description

This activity includes expenditures that are not specific to any one department. This includes the personnel reserve, educational reimbursement allocation and transfers to other funds. Transfers include funding to the Capital Improvement Program and the Equipment Reserve Fund for efficient operation of the City.

Objectives for 2025/2026

- Maintain funds in accordance with reserve policies.
- Provide for cash funding of capital projects.
- Allocate funding for equipment and technology replacement.
- Set aside money acknowledging the City cannot use a portion of the property taxes paid by property owners within the City’s active Tax Increment Financing (TIF) districts for operating costs.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$44,475	\$1,444,449	\$1,612,660
Contractual Services	460,661	499,850	1,366,350
Commodities	5,747	3,000	3,000
Capital Outlay	-	-	-
Transfers	34,308,421	36,212,551	30,486,362
Reserves	-	-	44,747,799
TOTAL	\$34,819,304	\$38,159,850	\$78,216,171

Major Budget Changes for FY 2026

- Includes \$865,000 insurance premiums that have been in the Legal Department’s budget in previous years.
- Personnel reserve allocation of \$1,530,775.
- Educational reimbursement funds of \$79,500.
- Property Tax Rebate Program \$100,000.
- Transfer to Equipment Reserve fund equals \$2,250,000.
- Transfer to Facilities Maintenance equals \$500,000.
- Allowance for TIF is \$4,601,000
- Transfers to Capital Improvement fund equal \$23,135,362 consisting of: art funding \$22,000; capital projects \$23,113,362 (funded \$9,957,000 from 3/8 cent sales tax; \$1,956,000 from 1/4 cent county sales/use tax; \$900,000 excise tax; and \$10,300,362 from general revenues).
- General revenue funding includes: \$1,890,000 (1.000 mills) for general capital projects; \$1,474,000 for the Pavement Management Program (.780 mills); \$300,000 for street light replacement; and \$6,636,362 in unallocated funds.

FINANCE

General Fund — Finance — 01100000

Mission Statement

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



Core Services

- Prepare annual City operating budget and multi-year financial model.
- Prepare five-year Capital Improvement Program (CIP).
- Prepare annual financial report.
- Manage City investment portfolio and debt issuance.
- Process and account for all payments of City wages, benefits, tax obligations, and vendor invoices.
- Assist retirement committee with oversight of City retirement programs.

Accomplishments for 2024

- Completed fiscal year 2023 annual financial report and external audit.
- Prepared fiscal year 2025 annual operating budget.
- Received the GFOA Distinguished Budget Award for the FY2024 Budget.
- Received the GFOA Certificate of Achievement for the FY2023 ACFR.
- Implemented GASB 101 accounting standard for compensated absences.

Objectives for 2025/2026

- Prepare annual operating budget, annual financial report, and five-year CIP.
- Present improved Quarterly Financial Report.
- Completed implementation of payables program.

Future Opportunities/Issues

- Accounting for complex and numerous development incentives.
- Implementation of new and complex accounting standards.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$1,058,092	\$1,047,044	\$1,090,692
Contractual Services	598,273	643,000	653,700
Commodities	7,732	8,000	8,000
Capital Outlay	-	-	-
Transfers	-	-	-
TOTAL	\$1,664,097	\$1,698,044	\$1,752,392

Major Budget Changes for FY 2026

- Additional funds for increased credit card processing and payroll costs.

STAFFING FINANCE			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Assistant Chief Financial Officer	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Senior Budget & Financial Analyst	1.00	1.00	1.00
Senior Payroll Specialist	0.75	1.00	1.00
Payroll Specialist	1.00	1.00	1.00
Financial Accountant	1.00	1.00	1.00
FINANCE TOTAL	7.75	8.00	8.00

FINANCE						
KEY PERFORMANCE INDICATORS						
The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Finance Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.						
Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate 2026 Target
Prudent Financial Management	Manage City investment portfolio and debt issuance.	Maintain AAA/Aaa rating with credit rating agencies.	AAA/Aaa (AAA/aaa)	AAA/Aaa (AAA/aaa)	AAA/Aaa (AAA/aaa)	AAA/Aaa
	Prepare annual City operating budget and multi-year financial model.	% General Fund Reserves (Fund balance) meeting or exceeding City Policy.	49% (≥30%)	50% (≥30%)	45% (≥30%)	35%
Prudent Financial Management	Manage City investment portfolio and debt issuance.	Ratio of budgeted debt service to budgeted total expenditures.	14% (≤15%)	13% (≤15%)	12% (≤15%)	13% 14%
Prudent Financial Management	Manage City investment portfolio and debt issuance.	Current investment yield vs. long-term portfolio rate of return benchmark.	4.3% (4.12%)	4.4% (4.79%)	3.8% (3.9%)	3.75%



Source: Bond agency ratings & City Council Quarterly Financial Report

DNM = Did Not Measure

HUMAN RESOURCES

General Fund — Human Resources Department — 01110000 through 01111011

Mission Statement

The Human Resources Department supports Lenexa employees in their collective mission to provide exceptional service to our community by attracting and retaining a high-quality, diverse, equitable, and inclusive workforce.



Core Services

- The employee experience.
- Attracting new employees.
- Onboarding all employees.
- Engagement of employees.
- Performance management of all employees.
- Career development.

Accomplishments for 2024

- Hired and on-boarded a new Human Resources Specialist - Recruiter.
- Implemented and rolled out a new Learning Management System - Cornerstone.
- Implemented and rolled out a new wellness portal for employees - Asset Health.
- Redesigned the City Leadership Development Program.
- Provided Unconscious Bias training for all employees.
- Provided Harassment Prevention training for all employees.
- Provided Defensive Driving training for 216 employees who drive a personal or city vehicle at work.
- Reviewed and updated over 300 job descriptions.
- Created and rolled out safety policies for Bloodborne Pathogens, Personal Protective Equipment, Confined Space and Lockout Tagout.
- Hosted 3 ProX interns.
- Conducted the first service milestone recognition ceremony.

Objectives for 2025/2026

- Hire and on-board a new part-time Wellness Coordinator.
- On-board the part-time LiveWell Behavioral Health Provider.
- Implement the new Leadership Development Program.
- Fully implement the JDXpert system for job descriptions.
- Conduct an RFP for Compensation Consultant to implement in 2026.
- Complete and rollout the remaining four safety policies.
- Implement the new manager orientation program.
- Provide ADA training for managers and supervisors.
- Provide Drug & Alcohol Reasonable Suspicion training for all employees.

Future Opportunities/Issues

- Organizational commitment to developing our current and future leaders to focus on employee retention, engagement and productivity.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$993,424	\$1,020,304	\$1,097,746
Contractual Services	530,386	612,739	683,950
Commodities	30,107	33,350	41,500
Capital Outlay	-	-	-
Transfers	-	-	-
Total	\$1,553,917	\$1,666,393	\$1,823,196

Major Budget Changes for FY 2026

- Additional funding for recruiting services, software subscriptions, and a comprehensive salary study.

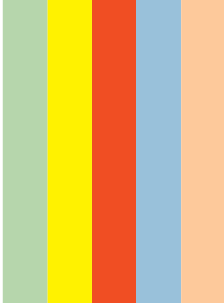
STAFFING HUMAN RESOURCES			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Human Resources Director	1.00	1.00	1.00
Assistant Human Resources Director	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00
Human Resources Partner*	3.00	2.00	2.00
Human Resources Specialist	1.98	2.98	2.98
Wellness Coordinator*	0.50	0.50	0.50
HUMAN RESOURCES TOTAL	8.48	8.48	8.48

* 50% of one Human Resources Partner position is charged to the Workers Compensation Fund

* The Wellness Coordinator will be funded out of the Health Care Fund

HUMAN RESOURCES						
KEY PERFORMANCE INDICATORS						
The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Human Resources Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.						
Guiding Principle	Department Core Services	2022		2023		2024
	Key Indicator	Actual (Target)		Actual (Target)		2025 Estimate
Values based Organizational Culture	Recruitment and Retention.	15.5% (<10%)		10.4% (<10%)	10.8% (<10%)	10.50%
Values based Organizational Culture	Employee Safety, Health, and Wellness.	97% (≥95%)		97% (≥95%)	*84% (≥80%)	85%
Values based Organizational Culture	Career Training and Development.	30		32	23	25

*The decrease in the participation percentage is due to including part-time employees and those who waived medical coverage in the eligible participants



Source: Human Resources Department statistics

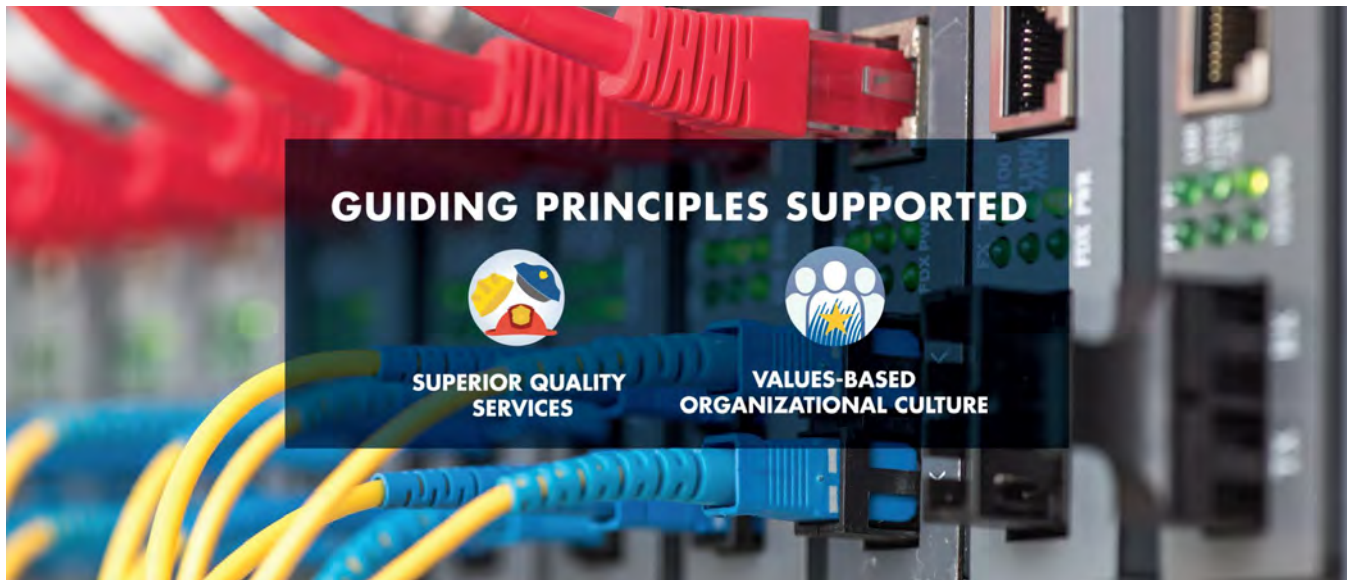
DNM = Did Not Measure

INFORMATION TECHNOLOGY

General Fund — Information Technology — 01150000 through 01150014

Mission Statement

To ensure that the City's technology infrastructure is robust and efficient, we are committed to delivering high-quality and timely business technology solutions that enhance the City's ability to serve its community. As a team, we provide professional systems leadership, vision, and assistance to all City departments, as well as conduct thorough research and development to implement the most effective hardware and software solutions. Our strategic approach to technology implementation and management will ensure that the City's systems are optimized for maximum productivity, efficiency, and security.



Core Services

- Understanding our customers' business needs, providing timely and effective solutions, and maintaining clear communication.
- Delivering City-wide technology vision and leadership by evaluating existing and emerging technologies and implementing business-ready solutions.
- Aligning our reliable technology infrastructure with the business objectives.
- Providing secure and timely access to information and services to customers through our systems.
- Facilitating educational opportunities for City employees.
- Creating technology plans that enable the fiscal management of the City's resources.

Accomplishments for 2024

- Completed Multi State Information Sharing and Analysis Center (MS-ISAC) Nationwide Cyber Security Review.
- Implemented new security MDR (Managed Detection and Response) with endpoint protection software to enhance the City's ability to protect, respond and mitigate cybersecurity threats.
- Migrated the existing data center at the Public Safety Building to the new Lenexa Justice Center without any significant impact to end users.
- Implemented new help desk ticketing system

- Upgraded Geographic Information Systems infrastructure to latest release for improved functionality and to mitigate security risks.
- Completed IT connectivity and technology upgrades for Sar-Ko-Par Aquatics Center and Community Center building projects

Objectives for 2025/2026

- Replace the City’s primary data storage infrastructure that has reached the end of its support cycle.
- Replace the City’s internal firewall infrastructure that segments the City’s Criminal Justice Information.
- Implement a new online “311” system to facilitate communication and resolution of external citizen requests for service.
- Provide design and technology recommendations for the new Livewell and Fire Station 6 projects.
- Meet Microsoft’s mandate to retire Windows 10 devices by October 2025. This would include replacing (through normal replacement schedules) or upgrading any equipment utilizing this operating system.

Future Opportunities/Issues

- Maintaining balance between accessible and usable business IT processes and implementing proper security measures around those processes to protect City and citizen data.
- Continue to explore technology opportunities that improve day-to-day work efficiencies while showing an acceptable return on investment.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$1,864,724	\$1,873,543	\$2,033,384
Contractual Services	1,851,636	1,661,475	1,742,675
Commodities	185,957	178,700	178,700
Capital Outlay	91,111	343,270	343,270
Transfers	-	-	-
TOTAL	\$3,993,428	\$4,056,988	\$4,298,029

Major Budget Changes for FY 2026

- Funding increases due to increasing costs of subscriptions, licensing, and maintenance fees.

STAFFING INFORMATION TECHNOLOGY			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Database Engineer	1.00	1.00	1.00
GIS Specialist	1.00	1.00	1.00
Information Technology Director	1.00	1.00	1.00
Network Architect	1.00	1.00	1.00
Programmer Developer	3.00	3.00	3.00
Solution Center Analyst	3.00	3.00	3.00
Systems Administrator	2.00	2.00	2.00
Assistant Information Technology Director	1.00	1.00	1.00
INFORMATION TECHNOLOGY TOTAL	13.00	13.00	13.00

LENEXA OVERVIEW
FINANCIAL OVERVIEW
CAPITAL IMPROVEMENT PROGRAM & DEBT MANAGEMENT
DEPARTMENT/FUND BUDGETS
NON-BUDGETED FUNDS
GLOSSARY

INFORMATION TECHNOLOGY

KEY PERFORMANCE INDICATORS

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Information Technology Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Values based Organizational Culture	Aligning our reliable technology infrastructure with the business objectives.	Resolution % of total requests from the Information Technology Solutions Center.	96% (95%)	96% (95%)	96% (95%)	95%	95%
Superior Quality Services	Understanding our customers' business needs, providing timely and effective solutions, and maintaining clear communication.	Average customer satisfaction survey score from Solutions Center ticketing system. (Scale 1-5).	DNM	4.92 (4)	5.00 (4)	4	4
Superior Quality Services	Aligning our reliable technology infrastructure with the business objectives.	99.9% System Uptime for Lenexa critical Information Technology Infrastructure.	99.97% (99.90%)	99.97% (99.90%)	99.92% (99.90%)	99.90%	99.90%
Values based Organizational Culture	Providing secure and timely access to information and services to customers through our systems.	100% of "technology" employees to receive yearly Cybersecurity Awareness Training.	DNM	70% (98%)	98% (98%)	98%	98%
Values based Organizational Culture	Aligning our reliable technology infrastructure with the business objectives.	Average age of end user devices - PC's, Laptops, Tablets, Cell phones. (Most end user equipment is 1-5 years old).	DNM	3 years (3 years)	3 years (3 years)	3 years	3 years



Source: Information Technology Department statistical data

DNM = Did Not Measure

LEGAL

General Fund — Legal Department — 01180000 through 01181000

Mission Statement

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



Core Services

- Provide advice and legal opinions to City officials and all City departments.
- Draft and review contracts, resolutions, ordinances, and all other legal documents.
- Prosecute violations of City code including traffic, public offenses, and other ordinance infractions.
- Prudently manage the City's property and liability risks through insurance, policies and procedures, and efficient claims processing.
- Investigate, defend, and prosecute liability claims and lawsuits involving the City.

Accomplishments for 2024

- Completed a comprehensive review of municipal court restitution procedures and best practices enabling victims, including the City, to receive reimbursement for damages related to criminal offenses.
- Worked with Community Standards and Building Codes staff to prosecute multiple commercial property cases ensuring properties were code compliant and safe for occupancy.
- Started a legal intern program providing hands-on municipal law experience for local law students.
- Represented and defended the City in ongoing substantial litigation matters involving multiple parties including discovery, negotiations, coordinated efforts with outside counsel where necessary, depositions, hearings, and other pleadings.
- Provided legal and contract support for several Capital Improvement Program projects including the Ad Astra reconstruction project and Fire Station No. 6 construction project.

Objectives for 2025/2026

- Provide comprehensive courtroom testimony and mock trial training for Police Department staff.
- Assist with economic development activities and initiatives including the continued development of City Center.
- Review City's notice and publication procedures and explore using the City's website in the future.

- Represent City in all civil litigation in an efficient and cost effective manner.
- Research risk retention and financing strategies to mitigate the rising costs associated with the City's risk management program.
- Provide legal and contract support for the City's infrastructure and facility projects including construction associated with the Pavement Management Program, Stormwater construction, and facility construction.

Future Opportunities/Issues

- Assist with implementation of City's plans and initiatives including the Comprehensive Plan and Parks Master Plan.
- Effectively and economically managing the City's liability, property, and cyber risk through insurance, training, funding, and alternative methods of risk management.
- Providing training and support to City officials and staff on a broad range of legal issues.
- Leveraging technology to increase workload efficiency and matter management.

EXPENDITURE INFORMATION

EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$1,381,472	\$1,284,154	\$1,380,207
Contractual Services	719,696	857,884	162,372
Commodities	4,035	13,936	10,250
Capital Outlay	-	-	-
Transfers	-	-	-
TOTAL	\$2,105,203	\$2,155,974	\$1,552,829

Major Budget Changes for FY 2026

- The insurance premium line item has been moved to the Non-Departmental budget.

STAFFING LEGAL

POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Administrative Assistant	0.50	0.50	0.50
Assistant City Attorney	2.75	2.75	2.75
City Attorney	1.00	1.00	1.00
Deputy City Attorney	0.75	0.75	0.75
Legal Assistant	1.00	1.00	1.00
LEGAL DIVISION TOTAL	6.00	6.00	6.00
Legal Assistant	1.00	1.00	1.00
Prosecutor	1.75	1.75	1.75
PROSECUTION DIVISION TOTAL	2.75	2.75	2.75
LEGAL TOTAL	8.75	8.75	8.75

LEGAL

KEY PERFORMANCE INDICATORS

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Legal Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Sustainable Policies and Practices	Draft and review contracts, resolutions, ordinances, and all other legal documents.	Legislation, economic development initiatives, and complex contracts in which the City Attorney's office provided assistance.	185 (≥125)	202 (≥125)	164 (≥125)	150	(≥125)
Values-Base Organizational Culture	Provide advice and legal opinions to City officials and all City departments.	Training sessions facilitated by Legal Department.	28 (20)	27 (20)	28 (20)	24	20
Prudent Financial Management	Prudently manage the City's property and liability risks through insurance, policies and procedures, and efficient claims processing.	Percentage of the value of claims against third parties for damage to City property and the value of restitution collected on closed claims.	99% (95%)	98% (95%)	100% (95%)	95%	95%
Superior Quality Services	Prosecute violations of City code including traffic, public offenses, and other ordinance infractions, represent the City in municipal court and on subsequent appeals.	Clearance Rate (Defined by the National Center for State Courts as the number of ongoing cases as a percentage of the number of incoming cases).	99% (≥95%)	96% (≥95%)	99% (≥95%)	95%	95%



Met or exceeded target for that fiscal year

Near fiscal year target but did not meet

Did not meet fiscal year target and improvement is needed

New measure, did not measure, or no data available

No target set

*Bi-annually, the City purges warrants that are no longer prosecutable, necessary, or valid in order to reduce the backlog of outstanding warrants. This can result in the annual municipal court clearance rate being more than 100%. Not all warrants are removed and the City uses specific criteria to determine which warrants are removed.

Source: Legal Department statistical data

DNM = Did Not Measure

COMMUNITY DEVELOPMENT

General Fund — Community Development Department — 01200000 through 01204000

Mission Statement

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



Core Services

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

Accomplishments for 2024

- Completed the Comprehensive Plan with approval by the Planning Commission and Governing Body.
- Processed building permits with the second highest value in the City's history.
- Completed major intersection improvements at Prairie Star Parkway and Lone Elm Road and at 83rd Street and Monticello Road.
- Installed 167 new street lights.
- Lined 4,600 linear feet and replaced 1,300 feet of stormwater pipe.
- Completed nearly 10,700 building inspections.
- Awarded 20 Exterior Grant Program grants to improve public-facing elements of one's home.

Objectives for 2025/2026

- Complete the majority of review on the 2024 International Code Council building codes for potential adoption.
- Begin phase 2 of an ongoing adaptive stormwater master plan effort.
- Make significant progress on Capital Improvement Program projects.
- Complete the 2025 round of Exterior Grant Program awards.
- Begin preparation to accommodate World Cup events in 2026.
- Maintain excellent city services in providing all the services Community Development provides.

Future Opportunities/Issues

- The 2026 World Cup provides opportunities to showcase Lenexa as a well run city but requires careful preparation to accommodate a large number of visitors.
- Federal and state policies and mandates have potential to greatly affect local land use and building codes.
- Emerging technology presents opportunities to enhance processes related to plan review, building inspection and record keeping.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$5,095,762	\$5,382,115	\$5,493,568
Contractual Services	401,600	471,350	527,350
Commodities	36,601	134,945	110,495
Capital Outlay	-	-	-
Transfers	-	-	-
TOTAL	\$5,533,963	\$5,988,410	\$6,131,413

Major Budget Changes for FY 2026

- Additional funding for One-Call locating services due to inflation and increasing call volume.
- The Community Standards Officer position has increased from .75 FTE to 1.00 FTE.

STAFFING COMMUNITY DEVELOPMENT			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Contract Specialist	1.00	1.00	1.00
Community Development Director	1.00	1.00	1.00
Deputy Community Development Director*	0.80	0.80	0.80
Information Desk Assistant	1.00	1.00	1.00
Licensing & Permit Assistant	1.00	1.00	1.00
Licensing & Permit Specialist	1.00	1.00	1.00
Licensing & Permit Technician	3.00	3.00	3.00
Licensing & Permitting Supervisor	1.00	1.00	1.00

POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Senior Administrative Assistant	1.00	1.00	1.00
ADMINISTRATION DIVISION TOTAL	10.80	10.80	10.80
Community Standards Officer	2.00	2.75	3.00
Community Standards Officer (seasonal)	0.67	0.67	0.67
Community Standards Supervisor	1.00	1.00	1.00
COMMUNITY STANDARDS DIVISION TOTAL	3.67	4.42	4.67
Building Codes Administrator	1.00	1.00	1.00
Building Inspector	5.75	4.00	4.00
Building Projects Specialist	-	1.00	1.00
Plans Analyst	2.00	2.00	2.00
BUILDING INSPECTION DIVISION TOTAL	8.75	8.00	8.00
Community Development Technician	1.00	1.00	1.00
Planner	3.00	3.00	3.00
Planning Specialist I	-	1.00	1.00
Planning & Development Administrator	1.00	1.00	1.00
Senior Administrative Assistant	1.00	-	-
PLANNING DIVISION TOTAL	6.00	6.00	6.00
Construction Inspector	4.75	4.75	4.75
Engineering/Construction Services Admin.	1.00	1.00	1.00
Field Engineer Superintendent	1.00	1.00	1.00
Project Manager	1.00	-	-
Right of Way Manager	1.00	1.00	1.00
Right of Way Technician	1.00	1.00	1.00
Senior Project Manager	1.00	2.00	2.00
Traffic Engineer	1.00	1.00	1.00
Traffic Engineering Technician	2.00	2.00	2.00
Transportation Manager	1.00	1.00	1.00
ENGINEERING DIVISION TOTAL	14.75	14.75	14.75
COMMUNITY DEVELOPMENT TOTAL	43.97	43.97	44.22

*20% of Deputy Community Development Director position is funded by the Stormwater Fund and is not included in the above table.

COMMUNITY DEVELOPMENT**KEY PERFORMANCE INDICATORS**

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Community Development Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Responsible Economic Development	Administer the Exterior Grant Program to assist in public-facing improvements for older homes.	% of Exterior Grant Funds awarded.	90% (100%)	96% (100%)	94% (100%)	95%	95%
Strategic Community Investment	Ensure safe and efficient movement of traffic through the City.	% of citizen survey respondents who are "satisfied" or "very satisfied" with flow of traffic/congestion management.	DNM	75% (80%)	DNM	TBD	DNM
Strategic Community Investment	Perform building code review and inspections for all construction.	Total annual building permit activity (including building plan reviews / building inspections).	2,991/11,512 (2,800/10,000)	2,830/9,760 (2,800/10,000)	2,149 /10,675 (2,800/10,000)	2,800/9,500	2,800/10,000
Superior Quality Services	Enforce property maintenance codes, zoning codes and rental registration.	% of property maintenance code violations resolved through voluntary compliance.	94% (95%)	95% (95%)	98% (95%)	95%	95%



Source: 2023 Citizen Survey results, Community Development statistical data

DNM = Did Not Measure

FIRE DEPARTMENT

General Fund — Fire Department — 01300000 through 01303500

Mission Statement

The Lenexa Fire Department proudly serves our community with professional services through selfless dedication and compassion.



Core Services

- Provide emergency medical services for the sick and injured.
- Protection of life and property through fire suppression efforts.
- Targeted fire prevention programming to reduce the occurrence of fires.
- Domestic preparedness and planning for natural and man-made disasters.
- Protection of life and property through hazardous materials program response.
- Response to various technical rescue disciplines.
- Equip and prepare the community to support efforts through public fire/EMS safety education.
- Identify trends and develop programs to prevent fires through findings of fire investigations.

Accomplishments for 2024

- Successfully implemented a controlled substance program allowing our paramedics to further enhance their ability to provide timely life-saving interventions.
- Held a successful Fire Department Open House bringing approximately 2,000 members of the community together to experience our facilities and equipment, as well as engage in fire prevention education.
- Successful renewal of our ISO Class 1A rating. A Class 1A rating signifies exceptional fire protection services.
- Completed first City wide Hazardous Materials table top exercise as coordinated by the Emergency Preparedness Manager and incorporating stakeholders from across all City departments.
- Placed two new fire department ATVs in service to respond to areas difficult for standard fire trucks or other large vehicles to access, as well as provide standby coverage for numerous City festivals.

Objectives for 2025/2026

- Obtain funding for a permanent Fire Station #6 through the Capital Improvement Process and City Council approval.

- Completion of a new Fire Department Strategic Plan to assist in establishing department goals and objectives through 2028.
- The purchase and implementation of new particulate blocking personal protective equipment, as part of a continued effort to reduce occupational cancer risks.
- Utilize a newly developed firefighter internship program as a recruitment tool for prospective firefighters to provide firsthand exposure to what a career in the fire service entails, as well as build professional relationships that can create a lasting impression.
- Take delivery, train personnel, and place a new mid-mount aerial heavy fire apparatus in service.

Future Opportunities/Issues

- Secure dedicated funding for the future construction of a Fire Department training center.
- Apparatus replacement plan adjustments to account for extended lead times.
- Monitor resource distribution/concentration/reliability to ensure effective response coverage.
- Continued emphasis on firefighter safety, health, and wellness enhancements.
- Explore the potential for implementation of electric vehicles in the Fire Department fleet.
- Continued collaboration and partnerships with county and regional emergency response agencies.
- Improve local training capabilities while leveraging regional/federal programs to support core services.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$14,554,840	\$14,743,763	\$15,563,440
Contractual Services	341,272	396,612	393,776
Commodities	326,762	383,750	391,000
Capital Outlay	-	-	-
Debt Service	-	-	-
Transfers	-	-	-
TOTAL	\$15,222,874	\$15,524,125	\$16,348,216

Major Budget Changes for FY 2026

- No major budget changes.

STAFFING FIRE			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Administrative Assistant	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00
Fire Battalion Chief	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00
ADMINISTRATION DIVISION TOTAL	5.00	5.00	5.00
Fire Captain	2.00	2.00	2.00
Assistant Chief	1.00	1.00	1.00
Emergency Preparedness Manager	1.00	1.00	1.00
PROF. DEVELOPMENT DIVISION TOTAL	4.00	4.00	4.00
Fire Battalion Chief	3.00	3.00	3.00
Fire Captain	18.00	18.00	18.00
Assistant Chief	1.00	1.00	1.00
Firefighter/Fire Medic/Lieutenant	64.00	64.00	64.00
OPERATIONS DIVISION TOTAL	86.00	86.00	86.00
Fire Captain	3.00	3.00	3.00
Assistant Chief	1.00	1.00	1.00
Fire Prevention Support	1.00	1.00	1.00
PREVENTION DIVISION TOTAL	5.00	5.00	5.00
FIRE TOTAL	100.00	100.00	100.00

FIRE DEPARTMENT

KEY PERFORMANCE INDICATORS

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Fire Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Superior Quality Services	Fire suppression & Emergency medical services.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the quality of fire & emergency medical services.	DNM	97%	DNM	95%	95%
Superior Quality Services	Fire suppression & Emergency medical services.	% of citizen survey respondents who are "satisfied" or "very satisfied" with how quickly the Fire Department's personnel respond to emergencies.	DNM	90%	DNM	95%	95%
Superior Quality Services	Emergency medical services.	Objective: 90th percentile (4:00) EMS incident travel time baseline performance 1st unit.	4:57 (4:00)	5:00 (4:00)	5:09 (4:00)	4:00	4:00
Superior Quality Services	Fire suppression.	Objective: 90th percentile (4:00) fire incident travel time baseline performance 1st unit.	5:28 (4:00)	5:38 (4:00)	5:11 (4:00)	4:00	4:00

- Met or exceeded target for that fiscal year
- Near fiscal year target but did not meet
- Did not meet fiscal year target and improvement is needed
- New measure, did not measure, or no data available
- No target set

*2022 response times measured under new policy, "Data Analysis and Outliers"

Source: 2023 Citizen Survey results, Fire Department statistics

DNM = Did Not Measure

POLICE

General Fund — Police Department — 01350000 through 01352000

Mission Statement

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



Core Services

- Provide comprehensive law enforcement services to the community 24/7.
- Maintain 24/7 routine and emergency communication services for all City departments.
- Enforce traffic laws and promote roadway safety.
- Conduct community education programs on crime prevention, public safety, and emergency preparedness.
- Ensure school safety through School Resource Officers and collaborative initiatives.
- Build proactive community partnerships to prevent crime and enhance public trust.
- Conduct thorough criminal investigations to uphold justice.
- Collaborate with other City departments and regional law enforcement agencies on safety enhancement projects.
- Provide records management, report dissemination, and secure storage of property and evidence.

Accomplishments for 2024

- Transitioned operations to the Lenexa Justice Center to enhance efficiency, innovative technologies, and service to the community.
- Successfully transferred 58,000 pieces of secured evidence and property from the old police facility to the new Lenexa Justice Center.
- Implemented RapidSOS to improve emergency response capabilities.
- Expanded the School Resource Unit by increasing personnel to better serve and protect schools.
- Strengthened property room management by adding a new supervisory layer and an additional Property & Evidence Specialist.
- Acquired LETS software and a throw phone to enhance crisis negotiation capabilities.
- Transitioned to radio encryption for primary channels to enhance communication security.
- Developed a public-facing "Calls for Service" dashboard to improve transparency and community engagement.

Objectives for 2025/2026

- Strengthen community policing efforts by increasing engagement, accessibility, and transparency.
- Expand leadership training and succession planning to develop future department leaders.
- Enhance training programs in critical areas such as defensive tactics, high-risk incidents, and advanced investigative techniques.
- Open the Community Room for public use, reinforcing transparency and community collaboration.
- Develop a robust Drone as First Responder (DFR) program to enhance situational awareness and emergency response.
- Expand employee wellness and resilience programs to support mental and physical health.
- Strengthen business partnerships by combating retail theft through specialized operations and proactive policing strategies.
- Collaborate with City staff to evaluate compensation and benefits to ensure competitive retention and recruitment.
- Leverage technology to enhance recruiting efforts and broaden outreach to potential candidates.
- Expand the internship program to provide valuable experiences for future law enforcement professionals.

Future Opportunities/Issues

- Innovate recruitment strategies to attract top talent and enhance workforce diversity.
- Monitor legislative changes that may impact law enforcement operations.
- Assess and adapt staffing levels to align with city growth and increasing service demands.
- Evaluate and integrate emerging technologies to improve efficiency, safety, and investigative capabilities.
- Review supervision levels and span of control to optimize department structure.
- Enhance collaboration with mental health and homelessness services to address community needs effectively.
- Stay ahead of trends in digital forensics and artificial intelligence to improve investigative outcomes.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$19,025,359	\$19,592,397	\$20,221,819
Contractual Services	1,446,686	1,819,481	2,043,181
Commodities	504,641	584,506	584,506
Capital Outlay	319,572	-	-
Debt Service	(0)	-	-
Transfers	-	-	-
TOTAL	\$21,296,258	\$21,996,384	\$22,849,506

Major Budget Changes for FY 2026

- Additional funding for annual maintenance agreements, drones as first responder (DFR) program, and police wellness.

STAFFING POLICE			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Administrative Support	1.00	1.00	1.00
Crime Analyst	2.00	2.00	2.00
Custodian	3.00	3.00	3.00
Deputy Police Chief	1.00	1.00	1.00
Database Administrator	1.00	1.00	-
Information Systems Specialist	2.00	2.00	2.00
Police Captain	1.00	1.00	1.00
Police Chief	1.00	1.00	1.00
Police Dispatcher	14.00	14.00	13.00
Police Major	1.00	1.00	1.00
Police Sergeant	2.00	2.00	1.00
Public Service Officer	12.00	12.00	11.00
Recruiting Coordinator	1.00	1.00	1.00
Supplemental Support	1.00	1.00	2.00
Integrated Services Manager	1.00	1.00	1.00
Technical Services Specialist	3.00	3.00	3.00
Unit Supervisors	4.00	4.00	6.00
Video & Security Systems Technician	1.00	1.00	2.00
Video & Security Systems Administrator	1.00	1.00	1.00
ADMINISTRATION DIVISION TOTAL	53.00	53.00	53.00
Administrative Support	1.00	1.00	1.00
Police Corporal/MPO/Officer	10.00	10.00	10.00
Police Investigative Specialist	2.00	2.00	1.00
Police Sergeant	1.00	1.00	1.00
INVESTIGATION DIVISION TOTAL	14.00	14.00	13.00
Animal Control Officer	3.00	3.00	3.00
Court Security Officer	2.00	3.00	2.00
Police Captain	4.00	4.00	4.00
Police Corporal/MPO/Officer	61.00	62.00	60.00
Police Equipment Technician	1.00	1.00	1.00
Police Major	1.00	1.00	2.00
Police Sergeant	10.00	10.00	10.00
Supplemental Support	3.00	3.00	6.00
PATROL DIVISION TOTAL	85.00	87.00	88.00
POLICE TOTAL	152.00	154.00	154.00

POLICE						
KEY PERFORMANCE INDICATORS						
The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and wellbeing of the Police Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.						
Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate 2026 Target
Superior Quality Services	Criminal investigation. Traffic enforcement. School Safety.	Total incidents handled.	42,043	41,586	42,262	42,000 43,000
Superior Quality Services	Criminal investigation. Traffic enforcement. School Safety.	Calls for service.	21,921	21,550	21,340	21,000 21,500
Superior Quality Services	Provide all elements of law enforcement to the community 24/7.	Average emergency response times of 5 minutes or less.	5 (≤5:00)	5.2 (≤5:00)	4.9 (≤5:00)	5 5
Inclusive Community Building	Community Education. Proactive community partnerships to prevent crime.	Community classes offered and direct community partner activities.	60	87 (60)	95 (75)	100 100
Superior Quality Services	Provide 24/7 routine and emergency communication services for all City departments.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the quality of police services.	DNM	94.10% (≥90%)	DNM	94% DNM



Source: 2023 Citizen Survey results

DNM = Did Not Measure

MUNICIPAL SERVICES

General Fund — Municipal Services Department — 01400000 through 01406000

Mission Statement

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



Core Services

- Maintain all vehicles and equipment.
- Maintain streets, curb and gutters, sidewalk and rights-of-way and bike/hiking trails.
- Coordinate snow/ice removal and storm-related clean up.
- Coordinate the implementation of the City's pavement management and sidewalk replacement program.
- Maintain and operate streetlights, traffic signs and traffic signals.
- Ensure safe and efficient movement of traffic through the City.
- Maintain City facilities.
- Asset management coordination.

Accomplishments for 2024

- Achieved 5th re-accreditation through APWA with 100% compliance.
- Completed two successful pavement reconstruction projects - Deer Run and Penny Green Subdivisions.
- Hired new Traffic Superintendent.
- Completed the Little Mill Creek Trail Replacement project.
- Pavement Management Project:
 - › 23.92 lane miles of residential UBAS
 - › 29.66 lane miles of mill and overlay
 - › 3 parking lots resurfaced
 - › 10,176 linear feet of sidewalk
 - › 7.87 miles of curb
 - › 21 ADA ramps

Objectives for 2025/2026

- Inventory and inspection of entire Traffic Signal network
- Complete Western Fuel Station and Salt Structure Project on time and within budget
- Complete a successful Pavement Management Program and Pavement Reconstruction Program
- Test and implement new technology for snow and ice operations - Routing and In-truck mapping

Future Opportunities/Issues

- Maintenance of aging facilities and infrastructure.
- Hiring and retaining quality staff members.
- Additional lane miles for all maintenance and snow removal.
- Increased amount of square footage of facilities to maintain.
- Keeping up with new technologies within all divisions of the department.
- Focus on succession planning within all divisions for key leadership roles.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$5,364,030	\$5,878,382	\$6,115,772
Contractual Services	3,332,012	4,013,338	3,357,850
Commodities	2,207,759	2,678,350	2,696,600
Capital Outlay	21,400	445,000	335,000
Transfers	-	-	-
TOTAL	\$10,925,201	\$13,015,070	\$12,505,222

Major Budget Changes for FY 2026

- Funding for 1.0 FTE Equipment Mechanic.
- Movement of street light maintenance costs from operating budget to CIP project.
- Additional funding for capital equipment and new vehicles (Pole Digger and Crew Cab.)
- Additional funding to cover cost increases in supplies and parts.

STAFFING MUNICIPAL SERVICES			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Administration Support	2.00	2.00	2.00
Asset Management Technician	0.70	0.70	0.70
Asset Systems Coordinator	0.20	0.20	0.20
Assistant Municipal Services Director*	0.85	0.85	0.85
Municipal Services Director*	0.80	0.80	0.80
Pavement Management Coordinator	1.00	1.00	1.00
Construction Inspector (PMP)	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00
ADMINISTRATION DIVISION TOTAL	7.55	7.55	7.55
Maintenance Worker	17.00	17.00	17.00
Street Foreman	4.00	4.00	4.00
Street Superintendent	1.00	1.00	1.00
HIGHWAYS & STREETS DIVISION TOTAL	22.00	22.00	22.00
Traffic Sign Technician	2.00	2.00	2.00

Traffic Signal Technician	3.00	3.00	3.00
Traffic Superintendent	1.00	1.00	1.00
TRAFFIC DIVISION TOTAL	6.00	6.00	6.00
Administration Support	1.00	1.00	1.00
Facilities Foreman	1.00	1.00	1.00
Facilities Maintenance Technician	5.00	6.00	6.00
Facilities Manager	1.00	1.00	1.00
FACILITIES DIVISION TOTAL	8.00	9.00	9.00
Body Mechanic	1.00	1.00	1.00
Equipment Mechanic	6.00	6.00	7.00
Fleet Superintendent	1.00	1.00	1.00
Fleet Supervisor	1.00	1.00	1.00
Parts Specialist	1.00	1.00	1.00
FLEET DIVISION TOTAL	10.00	10.00	11.00
MUNICIPAL SERVICES TOTAL	53.55	54.55	55.55

* 20% of the Director and 15% of the Assistant Director position are charged to the Stormwater fund and are not included in the above table.

MUNICIPAL SERVICES**KEY PERFORMANCE INDICATORS**

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Municipal Services Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Superior Quality Services	Maintain City Facilities.	% of preventative maintenance activities completed on City facilities and equipment.	100% (100%)	100% (100%)	100% (100%)	100	100
Superior Quality Services	Maintain streets, curbs and gutters, sidewalk, rights-of-way and bike/hiking trails.	% of service requests submitted by residents closed or responded to within 5 business days.	100% (100%)	100% (100%)	100% (100%)	100	100
Superior Quality Services	Maintain and operate streetlights, traffic signs, and traffic signals.						
Superior Quality Services	Coordinate snow and ice removal and storm related cleanup.	% of streets cleared within 48 hours of a snow and ice event ending.	100% (100%)	100% (100%)	100% (100%)	100	100
Strategic Community Investment	Maintain streets, curb and gutters, sidewalk, rights-of-way, and bike/hiking trails.	% of lane miles rated in excellent, good or fair condition (677 out of 846 Lane Miles).	80% (80%)	79% (80%)	76% (80%)	80%	80%

Met or exceeded target for that fiscal year

Near fiscal year target but did not meet

Did not meet fiscal year target and improvement is needed

New measure, did not measure, or no data available

No target set

Source: 2023 Citizen Survey results, Municipal Services Department statistical data

DNM = Did Not Measure

PARKS AND RECREATION

General Fund — Parks & Recreation Department — 01500000 through 01509651

Mission Statement

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



Core Services

- Parks and Open Spaces: Develop and maintain parks and facilities that are environmentally sensitive, provide diverse leisure-time opportunities and support the community's vision and desires.
- Quality Recreation: Delivering programs and festivals that build community engagement and quality of life experiences.
- Customer Service: Responding to our customers' needs through trust and communication.
- Community Partnership: Collaborative efforts and partnerships with other agencies and businesses to help obtain the vision of the community.
- Quality of Life: Providing quality and impactful amenities for residents, businesses and visitors that make people choose Lenexa as their home and/or place of business.
- Visually Appealing: Maintain City's landscaped areas including green spaces, gateways and roads.

Accomplishments for 2024

- Department Future Planning: Completed the Parks and Recreation Master Plan and began executing the community's needs and priority initiatives.
- Recreation Programming: Held 141 unique programs, featuring 1,202 sessions and attracting 16,276 registrations. Additionally, over 67,500 people attended 39 festivals and events, and "Learning About Lenexa" hosted 530 third-grade students. The Farmers Market welcomed 43,000 visitors and Senior programs were rebranded as "50 Plus" to mark a new era.
- Participant Satisfaction: Program and event surveys revealed 93% Satisfied or very satisfied.
- Financial Stewardship: Successfully opened and operated Sar-Ko-Par Aquatic Center and met a cost recovery of 118%.
- Quality of Life: Collaboration with KU on the sensory swim program led to a research grant comparing swim skill progression for individuals with special needs in specialized vs. standard swim programs.
- The Peace Pole Community Art Project was completed and displayed at Black Hoof Park.

- Park Growth: Completed Phase 1 of Cedar Station Park, which added new infrastructure and utilities, a shelter and restroom as well as an accessible trail through the park to a new ADA accessible landing at the water’s edge.
- Park Amenity Improvements: Completed reconstruction of the boardwalk at Hidden Woods and replaced over a mile of the Little Mill Creek Trail to the 10’ wide concrete standard.
- Park Growth: New expanded parking lot at Sar-Ko-Par Park to accommodate the increased usage of the park.
- Clean and Welcoming Parks: Collected over 10,500 bags of trash and 450 bags of recycling and over 220,000 dog waste bags from our park and trail system.
- Cost Efficiency: Park staff successfully grew over 10,000 plants in-house that were planted in landscape beds throughout the city, saving over \$80,000.
- Quality of Life: Hung over 17 miles of holiday lights within Sar-Ko-Par Trails Park for another successful year of Sar-Ko Aglow
- Exceptional Service: Inspected and pruned approximately 11,000 trees. 8,000 of these were ROW street trees.
- Exceptional Service: Took over maintenance of the Lenexa Cemetery and have made several improvements to the grounds and monuments.
- Park Amenity Improvements: Replaced the playground at Buffalo Meadows Park.

Objectives for 2025/2026

- Expand Recreation Impacts: Successful program creation of outdoor activities and summer camp at Old Town Activity Center.
- Department Growth: Successful renovation and operational processes for the Lenexa Old Town Activity Center, Central Green playground, fitness park and recreational trails study.
- Department Collaboration: Build new Public Market furniture, including all outdoor tables and seating.
- Build Inviting Places: Complete the Arts Council Strategic Public Art Plan and receive acceptance from City Council. Complete the mural on the Old Town Activity Center building.
- Department Growth: Complete construction on Ad Astra pool and foster a successful 2026 opening season.

Future Opportunities/Issues

- Future Growth: Identify projects and initiatives that derive from the 2024 Parks and Recreation Master Plan.
- CIP Management: Currently managing a large menu of CIP projects and assuring completion success.
- Team Members: Recruitment and retention of qualified staff.
- Quality of Life: Include public art in conjunction with all park improvement projects.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$6,805,973	\$7,363,927	\$7,741,835
Contractual Services	1,623,027	1,911,025	2,001,442
Commodities	869,009	992,740	1,056,512
Capital Outlay	32,458	95,906	149,667
Transfers	-	-	-
TOTAL	\$9,330,467	\$10,363,598	\$10,949,456

Major Budget Changes for FY 2026

- Additional funding to cover the rising costs of utilities, product goods and contractual services.
- Additional funding to replace bollards at Sar-Ko-Par Park.
- Funding for additional 1.0 FTE Landscape Maintenance Worker.
- Funding for a new vehicle (Landscaping Truck.)

STAFFING PARKS & RECREATION

POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Administration Support	1.00	1.00	1.00
Concierges	0.38	0.38	0.38
Customer Service Representative	3.00	3.00	3.00
Customer Service Supervisor	1.00	1.00	1.00
Parks & Recreation Director	1.00	1.00	1.00
Assistant Park & Recreation Director	1.00	1.00	1.00
Recreation Services Manager	1.00	1.00	1.00
Old Town Activity Center Manager	1.00	1.00	-
ADMINISTRATION DIVISION TOTAL	9.38	9.38	8.38
Administration Support	1.00	1.00	1.00
Crew Leader	5.00	5.00	5.00
Irrigation Technician	1.00	1.00	1.00
Maintenance Worker	18.00	18.00	19.00
Parks Superintendent	1.00	1.00	1.00
Parks Supervisor	3.00	3.00	3.00
Seasonal Maintenance Worker	4.95	4.95	4.95
Forestry Technician	1.00	1.00	1.00
Spray Technician	1.00	1.00	1.00
MAINTENANCE DIVISION TOTAL	35.95	35.95	36.95
Building Services Worker/Crew Leader	8.23	8.23	8.23
Building Services Manager	1.00	1.00	1.00
BUILDING SERVICES DIVISION TOTAL	9.23	9.23	9.23
Recreation Program Instructor	1.08	1.08	1.08
Recreation Superintendent	1.00	1.00	1.00
Recreation Supervisor	6.00	6.00	6.00
Recreation Specialist	-	1.00	-
PROGRAM ADMINISTRATION DIVISION TOTAL	8.08	9.08	8.08
Concierge	1.53	1.53	1.53
THOMPSON BARN DIVISION TOTAL	1.53	1.53	1.53
Farmers Market Attendant	0.42	0.42	0.42
Program Coordinator	0.50	0.50	0.50
FARMERS MARKET DIVISION TOTAL	0.92	0.92	0.92
Aquatics Manager	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Coaches	1.75	1.75	1.75
Swimming Pool Seasonal Worker	9.13	9.13	9.13
AQUATICS DIVISION TOTAL	12.88	12.88	12.88
Old Town Activity Center Manager	-	-	1.00
Recreation Program Instructor	0.96	0.96	0.96
Recreation Specialist	-	-	1.00
LENEXA OLD TOWN ACTIVITY CENTER DIVISION TOTAL	0.96	0.96	2.96
PARKS AND RECREATION TOTAL	78.93	79.93	80.93

PARKS & RECREATION**KEY PERFORMANCE INDICATORS**

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Parks & Recreation Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Strategic Community Investment	Develop and maintain parks and facilities that are environmentally sensitive, provide diverse leisure-time opportunities and support the community's vision and desires.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the quality of parks and trails.	DNM	97% (≥95%)	DNM	97% (≥95%)	97% (≥95%)
Superior Quality Services	Delivering programs and festivals that build community engagement and quality of life experiences.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the overall quality of recreation programs.	DNM	88% (≥90%)	DNM	90% (≥90%)	90% (≥90%)
Strategic Community Investment	Providing quality and impactful amenities for residents, businesses and visitors that make people choose Lenexa as their home and/or place of business.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the proximity of City parks to your home.	DNM	93% (≥90%)	DNM	93% (≥90%)	95% (≥90%)
Strategic Community Investment	Develop and maintain parks and facilities that are environmentally sensitive, provide diverse leisure-time opportunities and support the community's vision and desires.	Park land maintained per 1000 residents. The national average is 10 acres per 1,000 residents.	36.25 (10)	36.25 (10)	36.25 (10)	36.25 (10)	36.25 (10)
Strategic Community Investment	Delivering programs and festivals that build community engagement and quality of life experiences.	Total annual number of participants enrolled in recreation programs, drop-in programs and attendees at festivals and events.	167,901 (100,000)	163,275 (100,000)	224,812 (100,000)	230,000 (175,000)	230,000 (175,000)



Source: 2023 Citizen Survey results

DNM = Did Not Measure

STORMWATER

Stormwater Fund — 80405000 through 80405550

Mission Statement

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



Core Services

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

Accomplishments for 2024

- Grew approximately 3,000 native plants in greenhouse for installation in City owned storm water facilities
- Storm Structure Lining Program: 155 storm drains were lined this year with internal staff.
- Started a formal pipe and storm system cleaning program in the summer of 2024 with 37 pipes, totaling 2,502 linear feet, were cleaned with over 10 cubic yards of debris and sediment removed.

Objectives for 2025/2026

- Continuing to improve our storm structure lining program with improved efficiencies and training for new staff members.
- Train all staff on native plant and invasive plant identification.
- Cross training with all staff members on green and grey infrastructure maintenance.
- Train and educate staff on Stormwater Master Plan Update.

Future Opportunities/Issues

- Corrugated Metal Pipe (CMP) replacement.

- Hiring and retaining quality staff.
- Continue to have a positive community outreach program on the benefits for stormwater.
- Maintenance of existing BMPs and infrastructure.
- Maintenance of additional BMPs and infrastructure with continued growth in the community.
- Maintenance of existing roadside ditches.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$1,850,754	\$2,097,686	\$2,230,001
Contractual Services	123,083	225,150	310,500
Commodities	94,656	150,300	150,300
Capital Outlay	166,865	140,000	-
Debt Service	-	8,786,581	2,897,613
Transfers	1,825,000	2,000,000	2,600,000
Reserves	-	-	2,370,468
TOTAL	\$4,060,358	\$13,399,717	\$10,558,882

Major Budget Changes for FY 2026

- Funding for Stormwater Master Plan.



STAFFING STORMWATER			
Stormwater Management Fund			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Asset Management Technician	0.30	0.30	0.30
Asset Systems Coordinator	0.80	0.80	0.80
Deputy Community Development Director*	0.20	0.20	0.20
Assistant Municipal Services Director*	0.15	0.15	0.15
Municipal Services Director*	0.20	0.20	0.20
Administration Division Total	1.65	1.65	1.65
Maintenance Worker	11.00	12.00	12.00
Stormwater Maintenance Foreman	2.00	2.00	2.00
Stormwater Superintendent	1.00	1.00	1.00
Stormwater Street Sweeper Operator	2.00	2.00	2.00
Maintenance Division Total	16.00	17.00	17.00
Erosion Control Inspector	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00
Stormwater Specialist	1.00	1.00	1.00
Development Division Total	3.00	3.00	3.00
STORMWATER TOTAL	20.65	21.65	21.65

* 20% of the Municipal Services Director, 15% of the Assistant Municipal Services Director, and 20% of Deputy Community Development Director positions are charged to the Stormwater fund and are included in the above table.

STORMWATER**KEY PERFORMANCE INDICATORS**

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Stormwater Department. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle		Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Superior Quality Services		Operate, inspect, maintain, and construct stormwater collection systems, drainage structures, stormwater quality Best Management Practices (BMPs) and stream stabilization, restorations, and enhancements.	Inspect 15% of all City owned and operated storm sewer pipes and structures each year.	12.3% (≥15%)	23% (≥15%)	19% (≥15%)	15%	15%
			Coordinate two green infrastructure maintenance volunteer events a year such as stream cleanups and habitat restoration.	None - due to Covid (≥2)	9 events held (≥2)	12 (≥2)		
Extraordinary Community Pride		Implement stormwater management plan to meet regulatory requirements that address flood control, water quality, public education and protecting the natural environment.						
Superior Quality Services		Coordinate stormwater management activities with other departments and agencies to provide recreational opportunities, limit stormwater impact on street infrastructure and enhance the quality of new construction and redevelopment throughout the City.	Sweep all City streets at least 4 times a year.	3 (≥4)	3 (≥4)	3 (≥4)	3	3
Sustainable Policies and Practices		Operate, inspect, maintain, and construct stormwater collection systems, drainage structures, stormwater quality Best Management Practices (BMPs) and stream stabilization, restorations, and enhancements.	Remove trash and litter from all City owned and operated water quality BMP facilities once a month and 50% of City owned streams. (Target: 137 BMPs/22 Miles)	Trash removed from all BMP's, 15% of Streams, Approx. 80 cubic yards of trash removed.	Trash removed from all BMP's, 10% of Streams, Approx. 53 cubic yards of trash removed.	Trash removed from all BMP's, 40% of Streams, Approx. 56 cubic yards of trash removed.	Remove trash and litter from all City owned BMP facilities once a month and 50% of City owned streams.	Remove trash and litter from all City owned BMP facilities once a month and 50% of City owned streams.

 Met or exceeded target for that fiscal year Near fiscal year target but did not meet Did not meet fiscal year target and improvement is needed New measure, did not measure, or no data available No target set

Source: 2023 Citizen Survey results, Stormwater Department statistical data

DNM = Did Not Measure

REC CENTER

Rec Center Fund — 82500000 through 82510000

Mission Statement

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



Core Services

- **Diverse Programming:** Offer a variety of quality programs and services for all ages and abilities.
- **Quality of Life:** Provide a safe and affordable place for our community members to recreate, socialize and foster a healthy lifestyle.
- **Welcoming and Cleanliness:** Maintain excellent facilities and services that ensure quality experiences for patrons.
- **Customer Service:** Responding to our customers' needs through trust and communication.

Accomplishments for 2024

- **Member Retention:** Maintained a record high membership count throughout 2024 through excellent customer service, an increase in Group X class offerings and a wide range of services.
- **Equipment Replacement:** Purchased 20 new treadmills and 14 new ellipticals to replace a large portion of the original cardio equipment.
- **Fiscal Responsibility:** Continued to see an increase in memberships, day pass sales, personal training and rental. Cost recovery for 2024 was 116%.
- **Customer Service:** Successfully implemented childcare support software called 'KidCheck'. The software is another tool to assure the safety of children dropped off at the Kids Zone. 2024 brought a record-breaking year of kids checked into the Kids Zone service.
- **Quality of Life:** Started a new drop-in program called Homeschool PE. This program brings homeschooled kids together to recreate and socialize.

Objectives for 2025/2026

- **Community Engagement:** Continue to offer free community events including outdoor fitness class series, Mother's Day Yoga, Fireplace Yoga and fitness checkups.

- Facility Maintenance: As the facility approaches nine years, it will be vital to address aging maintenance concerns and refine a replacement plan.
- Equipment Replacement: Replacement of five new stationary bikes and twenty-five cycle studio bikes.
- Member Retention: Focus on membership acquisition and retention with the goal of maintaining our membership count year over year.
- Team Members: Focus on employee engagement to support staff retention efforts, staff appreciation events, and additional value-added training.

Future Opportunities/Issues

- Fiscal Responsibility: Continue efforts towards maintaining 100% cost recovery – specifically around expense management.
- Customer Service: Explore creative ways to engage both members and guests, ensuring a lasting and meaningful impact on their experience.
- Team Members: Quality staff recruitment and retention will continue to be a challenge due to our heavy reliance on variable staff for operations.
- Team Member Development: Develop a plan for variable staff professional growth and development.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$2,513,352	\$2,908,328	\$3,104,484
Contractual Services	440,394	543,023	562,123
Commodities	237,046	293,525	301,025
Capital Outlay	404,587	254,853	239,853
Debt Service	-	-	-
Transfers	-	-	400,000
Reserves	-	-	3,982,226
TOTAL	\$3,595,379	\$3,999,729	\$8,589,711

Major Budget Changes for FY 2026

- Funding increases for the rising cost of utilities.
- No longer receiving a transfer of funds from the General Fund.

STAFFING REC CENTER			
82 FUND: 500 REC CENTER			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Assistant Rec Center Manager	1.00	1.00	1.00
Rec Center Manager	1.00	1.00	1.00
ADMINISTRATION DIVISION TOTAL	2.00	2.00	2.00
Attendant	3.75	3.75	3.75
Customer Service (Front Desk) Representative	5.90	5.90	5.90
Customer Service Supervisor	1.00	1.00	1.00
CUSTOMER SERVICE DIVISION TOTAL	10.65	10.65	10.65
Facilities Maintenance Technician	1.00	1.00	1.00
Parks Maintenance Worker	1.00	1.00	1.00

POSITION	2024 Actual	2025 Revised Budget	2026 Budget
FACILITIES DIVISION TOTAL	2.00	2.00	2.00
Building Services Worker/Crew Leader	5.49	5.50	5.50
BUILDING SERVICES DIVISION TOTAL	5.49	5.50	5.50
Attendants	0.85	0.85	0.85
RENTAL & EVENTS DIVISION TOTAL	0.85	0.85	0.85
Program Instructor	0.69	0.69	0.69
ENRICHMENT DIVISION TOTAL	0.69	0.69	0.69
Attendant/Counselor	3.50	3.50	3.50
Camp Director	0.58	0.58	0.58
Recreation Supervisor	0.25	0.25	0.25
CAMPS DIVISION TOTAL	4.33	4.33	4.33
Attendant	2.94	2.94	2.94
SPORTS DIVISION TOTAL	2.94	2.94	2.94
Aquatics Specialist	-	-	-
Lifeguards	13.39	13.39	13.39
Pool Managers	1.83	1.83	1.83
Recreation (Aquatics) Supervisor	1.00	1.00	1.00
SWIMMING POOL DIVISION TOTAL	16.22	16.22	16.22
Attendant	1.55	1.55	1.55
Fitness Program Coordinator	0.50	0.50	0.50
Personal Trainer	0.50	0.50	0.50
Program Instructor	2.58	2.58	2.58
Recreation Supervisor	1.00	1.00	1.00
FITNESS DIVISION TOTAL	6.13	6.13	6.13
REC CENTER TOTAL	51.30	51.31	51.31

REC CENTER

KEY PERFORMANCE INDICATORS

The Key Performance Indicators summary represents a select set of performance indicators that, when looked at together, provide a snapshot of the overall health and well-being of the Rec Center. The measures selected contain a mix of key indicators from various department outcome measures. Prior year trend information is provided. Refer to the Lenexa Overview section for additional department information as it relates to the Guiding Principles.

Guiding Principle	Department Core Services	Key Indicator	2022 Actual (Target)	2023 Actual (Target)	2024 Actual (Target)	2025 Estimate	2026 Target
Superior Quality Services	Offer a variety of quality programs and services for all ages to engage a wide variety of users.	% of citizen survey respondents who are "satisfied" or "very satisfied" with the Lenexa Rec Center.	89% (≥90%)	88% (≥90%)	DNM	90% (≥90%)	90% (≥90%)
Superior Quality Services	Offer a variety of quality programs and services for all ages to engage a wide variety of users.	Total number of memberships (Goal 9,500 members after 5 years of operation).	10,288	10,330	11,130	11,000	11,000
Superior Quality Services	Provide a safe and affordable place for our community members to recreate, socialize and foster a healthy lifestyle.	Rec Center revenue as a percentage of budget.	124% (≥95%)	122% (≥95%)	116% (≥95%)	115% (≥95%)	115% (≥95%)
Superior Quality Services	Provide a safe, fun, and welcoming environment that fosters community building and active lifestyle.	Rec Center annual visit counts. Counts include both day passes and membership visits.	347,126 (300,000)	426,652 (300,000)	412,476 (300,000)	415,000 (375,000)	415,000 (375,000)



Source: 2023 Citizen Survey results, Rec Center statistical data

DNM = Did Not Measure

CEMETERY FUND

Cemetery Fund — 83000000

Mission Statement

To provide a serene and attractive final resting place in a way that honors Lenexa's history and treats those interred, now and in the future, with integrity, empathy, and respect.



Core Services

- Plot sales.
- Cremations and traditional interments.
- Maintenance and upkeep of the Lenexa Cemetery.

Accomplishments for 2024

- Parks Turf division took over mowing from a contracted service provider.
- Completed contracts with all monument installers.
- Work began to digitize deeds and documents from the Cemetery Association.

Objectives for 2025/2026

- Cemetery Master Plan Completion
- Continue to assess turf improvements such as surveying stones and foundations in need of repair.
- Complete digitization of old documents.

Future Opportunities/Issues

- Unmarked grave identification.
- Consider recommendations from the Cemetery Master Plan and identify opportunities for building out the site.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	19,026	49,248	19,248
Commodities	5,264	15,252	15,252
Capital Outlay	-	-	-
Debt Service	-	-	-
Transfers	-	-	-
Reserves	-	-	341,653
TOTAL	\$24,290	\$64,500	\$376,153

Major Budget Changes for FY 2026

- No major budget changes.

SPECIAL HIGHWAY

Special Highway Fund - 25

Fund Description

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

Core Services

- Funding for pavement management program.

SPECIAL HIGHWAY			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Transfers	1,592,150	1,505,100	1,510,510
Reserves	-	-	391,854
TOTAL	\$1,592,150	\$1,505,100	\$1,902,364

Major Budget Changes for FY 2026

- \$1,510,510 is allocated for the pavement management program. (Special Highway revenue estimate is provided by the State annually).

SPECIAL ALCOHOL

Special Alcohol Fund - 26

Fund Description

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

Core Services

- Alcoholism prevention.
- Drug abuse awareness and education.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	281,408	388,516	387,317
Commodities	29,696	30,000	30,000
Capital Outlay	-	-	-
Transfers	-	60,000	60,000
Reserves	-	-	1,303,168
TOTAL	\$311,104	\$478,516	\$1,780,485

Major Budget Changes for FY 2026

- \$135,000 for Drug & Alcoholism Council.
- \$77,000 included for the Mental Health Co-Responders positions.
- \$30,000 included for DARE Supplies.

(Special Alcohol revenue estimate is provided by the State annually.)

SPECIAL PARKS & RECREATION

Special Parks & Recreation Fund - 27

Fund Description

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

Core Services

- Funding for parks capital improvement projects.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Transfers	465,099	478,516	477,317
Reserves	-	-	119,196
TOTAL	\$465,099	\$478,516	\$596,513

Major Budget Changes for FY 2026

- No major budget changes.

TOURISM AND CONVENTION

Tourism And Convention Fund - 28

Fund Description

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

Core Services

- Funding for Convention & Visitors Bureau.
- Funding for Economic Development Council.
- Funding for art purchases.
- Funding for Legler Barn operations.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$4,479	\$16,568	\$23,063
Contractual Services	618,655	617,669	617,669
Commodities	11,041	19,404	35,206
Capital Outlay	280,000	650,203	1,127,406
Debt Service	278,406	274,156	274,656
Transfers	22,000	22,000	22,000
Reserves	-	-	3,115,367
TOTAL	\$1,214,581	\$1,600,000	\$5,215,367

Major Budget Changes for FY 2026

- \$270,000 included for the Convention & Visitors Bureau.
- \$335,000 for Lenexa Economic Development Council.
- \$22,000 for art purchases (transfer to Capital Improvement Fund).
- \$31,927 for Legler Barn operations.
- \$274,656 for debt service payments on the City Center East Conference Center.
- \$1,127,406 included for economic development agreements and grants to local entities.

STAFFING LEGLER BARN			
POSITION	2024 Actual	2025 Revised Budget	2026 Budget
Customer Service Representative	0.50	0.50	0.50
TOURISM FUND TOTAL	0.50	0.50	0.50

PARKS AND RECREATION IMPACT FEE

Parks and Recreation Impact Fee Funds - 40, 41, 42

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Capital Outlay	25,685	-	-
Transfers	-	475,000	475,000
Reserves	-	-	2,189,001
TOTAL	\$25,685	\$475,000	\$2,664,001

Major Budget Changes for FY 2026

- Transfer of funds to Parks and Recreation capital projects.

STREET TREE

Street Tree Funds - 43, 44, 45

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	47,416	125,000	100,000
Capital Outlay	-	-	-
Transfers	-	-	-
Reserves	-	-	642,078
TOTAL	\$47,416	\$125,000	\$742,078

Major Budget Changes for FY 2026

- Funding for cost of street trees.

TRANSPORTATION IMPROVEMENT PLAN

Transportation Improvement Plan Funds - 46,47,48

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Transfers	79,283	775,000	775,000
Reserves	-	-	3,273,337
TOTAL	\$79,283	\$775,000	\$4,048,337

Major Budget Changes for FY 2026

- Transfer of funds to traffic capital projects due to revenue received from development activity.

NEIGHBORHOOD REVITALIZATION

Neighborhood Revitalization Fund - 50

Fund Description

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

Core Services

- Owners of single-family homes or duplexes that are approved for the property tax rebate will receive an 85% rebate of the increase in property tax associated with the increased assessed valuation for 10 years. Owners of multi-family residential and commercial properties will generally receive a 75% rebate for 10 years. The City stopped taking new applications for funding in February 2017.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	69,438	350,000	350,000
Commodities	-	-	-
Capital Outlay	-	-	-
Transfers	-	-	-
Reserves	-	-	533,142
TOTAL	\$69,438	\$350,000	\$883,142

Major Budget Changes for FY 2026

- No major budget changes. Neighborhood Revitalization District rebate payments are charged to contractual services.

CITY CENTER TIF

City Center TIF District Fund - 51

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	5,742,322	10,582,984	10,582,984
Transfers	1,709,722	53,181	53,181
Reserves	-	-	7,222,394
TOTAL	\$7,452,044	\$10,636,165	\$17,858,559

Major Budget Changes for FY 2026

- No major budget changes.

MINING TIF

Mining TIF District Fund - 53

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	2,299,843	3,980,000	3,980,000
Transfers	3,218	20,000	20,000
Reserves	-	-	2,640,404
TOTAL	\$2,303,061	\$4,000,000	\$6,640,404

Major Budget Changes for FY 2026

- No major budget changes.

I-35 & 95TH STREET TIF

I-35 & 95th Street TIF Fund - 63

Fund Description

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

Core Services

- Reimbursing the developer for eligible costs associated with the I-35 & 95th Street development.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	124,511	2,288,500	2,288,500
Transfers	339	11,500	11,500
Reserves	-	-	4,294,097
TOTAL	\$124,850	\$2,300,000	\$6,594,097

Major Budget Changes for FY 2026

- No major budget changes.

RIDGEVIEW MINING TIF

Ridgeview Mining TIF Fund - 54

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	562,431	2,701,531	2,701,531
Transfers	41,738	13,576	13,576
Reserves	-	-	2,031,095
TOTAL	\$604,169	\$2,715,107	\$4,746,202

Major Budget Changes for FY 2026

- No major budget changes.

SOUTH MINING TIF

South Mining TIF Fund - 55

Fund Description

To account for monies received from the Tax Increment Financing (TIF) District for the purpose of redevelopment within the vicinity of Kansas Highway 10 and Renner Boulevard west to Ridgeview Road.

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	-	-	-
Transfers	-	50,306	50,000
Reserves	-	-	15,299
TOTAL	\$-	\$50,306	\$65,299

Major Budget Changes for FY 2026

- No major budget changes.

ORCHARD CORNERS CID

Orchard Corners CID Fund - 56

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	662,184	792,000	792,000
Transfers	6,689	8,000	8,000
Reserves	-	-	174,674
TOTAL	\$668,873	\$800,000	\$974,674

Major Budget Changes for FY 2026

- No major budget changes.

PRAIRIE CREEK CID

Prairie Creek CID Fund - 57

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	170,404	222,750	222,750
Transfers	1,721	2,250	2,250
Reserves	-	-	24,736
TOTAL	\$172,125	\$225,000	\$249,736

Major Budget Changes for FY 2026

- No major budget changes.

QUIVIRA 95 CID

Quivira 95 CID Fund - 58

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	29,808	59,400	59,400
Transfers	301	600	600
Reserves	-	-	5,781
TOTAL	\$30,109	\$60,000	\$65,781

Major Budget Changes for FY 2026

- No major budget changes.

GREYSTONE PLAZA CID

Greystone Plaza CID Fund - 59

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	69,929	79,200	79,200
Transfers	706	800	800
Reserves	-	-	10,879
TOTAL	\$70,635	\$80,000	\$90,879

Major Budget Changes for FY 2026

- No major budget changes.

LIVING SPACES CID

Living Spaces CID Fund - 60

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Living Spaces located near the I-35 and 95th Street Interchange.

Core Services

- Reimbursing the developer for eligible costs associated with the Living Spaces CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	-	49,500	49,500
Transfers	-	500	500
Reserves	-	-	77,120
TOTAL	\$-	\$50,000	\$127,120

Major Budget Changes for FY 2026

- No major budget changes.

CITY CENTER EAST #1 CID

City Center East #1 CID Fund - 61

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment in the City Center East Village that contains an office building (primarily occupied by AMN Healthcare - B.E. Smith) and the Grand Street Cafe.

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	-	79,200	79,200
Transfers	-	800	800
Reserves	-	-	31,865
TOTAL	\$-	\$80,000	\$111,865

Major Budget Changes for FY 2026

- No major budget changes.

CITY CENTER EAST #2 CID

City Center East #2 CID Fund - 62

Fund Description

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

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	426,364	148,500	198,000
Transfers	4,307	1,500	2,000
Reserves	-	-	171,129
TOTAL	\$430,671	\$150,000	\$371,129

Major Budget Changes for FY 2026

- Additional funding for new development.

SPRINGHILL SUITES CID

Springhill Suites CID Fund - 64

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Marriott SpringHill Suites hotel in City Center North.

Core Services

- Reimbursing the developer for eligible costs associated with the Springhill Suites CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	66,982	79,200	79,200
Transfers	677	800	800
Reserves	-	-	9,362
TOTAL	\$67,659	\$80,000	\$89,362

Major Budget Changes for FY 2026

- No major budget changes.

CANDLEWOOD SUITES CID

Candlewood Suites CID Fund - 65

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes Candlewood Suites hotel located near the I-35 and 95th Street interchange.

Core Services

- Reimbursing the developer for eligible costs associated with the Candlewood Suites CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	44,096	79,200	79,200
Transfers	445	800	800
Reserves	-	-	7,501
TOTAL	\$44,541	\$80,000	\$87,501

Major Budget Changes for FY 2026

- No major budget changes.

HOLIDAY INN EXPRESS CID

Holiday Inn Express CID Fund - 66

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Holiday Inn Express hotel located near the I-35 and 95th Street Interchange.

Core Services

- Reimbursing the developer for eligible costs associated with the Holiday Inn Express CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	30,066	69,300	69,300
Transfers	304	700	700
Reserves	-	-	4,705
TOTAL	\$30,370	\$70,000	\$74,705

Major Budget Changes for FY 2026

- No major budget changes.

SONOMA PLAZA CID

Sonoma Plaza CID Fund - 67

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes Sonoma Plaza retail development located south of 87th Street Parkway along Maurer Road.

Core Services

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

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	531,712	594,000	594,000
Transfers	5,371	6,000	6,000
Reserves	-	-	92,542
TOTAL	\$537,083	\$600,000	\$692,542

Major Budget Changes for FY 2026

- Additional funding for new development.

CITY CENTER AREA E CID

City Center Area E CID Fund - 68

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the new building (Area E) located in the southwest corner of 87th Street Parkway and Renner Boulevard.

Core Services

- Reimbursing the developer for eligible costs associated with the City Center Area E CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	70,259	99,000	99,000
Transfers	710	1,000	1,000
Reserves	-	-	8,167
TOTAL	\$70,969	\$100,000	\$108,167

Major Budget Changes for FY 2026

- No major budget changes.

LENEXA POINT CID

Lenexa Point CID Fund - 69

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Lenexa Point Shopping Center area located in the northwest corner of 87th Street Parkway and Maurer Road.

Core Services

- Reimbursing the developer for eligible costs associated with the Lenexa Point CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	144,317	247,500	247,500
Transfers	1,458	2,500	2,500
Reserves	-	-	21,952
TOTAL	\$145,775	\$250,000	\$271,952

Major Budget Changes for FY 2026

- No major budget changes.

RETREAT ON THE PRAIRIE CID

Retreat On The Prairie CID Fund - 601

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Retreat on the Prairie Shopping Center area located in the northwest corner of Ridgeview Road and Interstate 10.

Core Services

- Reimbursing the developer for eligible costs associated with the Retreat On The Prairie CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	-	49,500	49,500
Transfers	-	500	500
Reserves	-	-	1,332
TOTAL	\$-	\$50,000	\$51,332

Major Budget Changes for FY 2026

- No major budget changes.

JAYHAWK RIDGE CID

Jayhawk Ridge CID Fund - 602

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Jayhawk Ridge mixed-use development located in the southeast corner of Prairie Star Parkway and Ridgeview Road.

Core Services

- Reimbursing the developer for eligible costs associated with the Jayhawk Ridge CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	-	49,500	49,500
Transfers	-	500	500
Reserves	-	-	819
TOTAL	\$-	\$50,000	\$50,819

Major Budget Changes for FY 2026

- No major budget changes.

TEN RIDGE CID

Ten Ridge CID Fund - 603

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Ten Ridge mixed-use development located in the northeast corner of Ridgeview Road and Kansas Highway 10.

Core Services

- Reimbursing the developer for eligible costs associated with the Ten Ridge CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	39,424	49,500	49,500
Transfers	398	500	500
Reserves	-	-	5,678
TOTAL	\$39,822	\$50,000	\$55,678

Major Budget Changes for FY 2026

- No major budget changes.

RENNER 87 CID

Renner 87 (Brierstone) CID Fund - 604

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the 87 Renner mixed-use development located in the northeast corner of 87th Street Parkway and Renner Boulevard.

Core Services

- Reimbursing the developer for eligible costs associated with the Renner 87 CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	-	49,500	49,500
Transfers	-	500	500
Reserves	-	-	1,218
TOTAL	\$-	\$50,000	\$51,218

Major Budget Changes for FY 2026

- No major budget changes.

CENTRAL GREEN CID

Central Green CID Fund - 605

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Central Green mixed-use development located in Lenexa City Center North Village.

Core Services

- Reimbursing the developer for eligible costs associated with the Central Green CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	19,513	49,500	49,500
Transfers	197	500	500
Reserves	-	-	541
TOTAL	\$19,710	\$50,000	\$50,541

Major Budget Changes for FY 2026

- No major budget changes.

CITY CENTER AREA A CID

Restaurant Row CID Fund - 606

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 2% City sales tax for the purpose of redevelopment which includes the City Center Area A Building development located in the southwest corner of 87th Street Parkway and Renner Boulevard.

Core Services

- Reimbursing the developer for eligible costs associated with the City Center Area A CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	-	99,000	99,000
Transfers	-	1,000	1,000
Reserves	-	-	30,760
TOTAL	\$-	\$100,000	\$130,760

Major Budget Changes for FY 2026

- No major budget changes.

MIDAS DUAL HOTEL CID

Midas Dual Hotel CID Fund - 607

Fund Description

To account for monies received from the Community Improvement District (CID) District additional 1% City sales tax for the purpose of redevelopment which includes the Midas Dual Hotel Building development located in Lenexa City Center, West 87th Street Parkway between Elmridge Street and Penrose Lane.

Core Services

- Reimbursing the developer for eligible costs associated with the Midas Dual Hotel CID district.

EXPENDITURE INFORMATION			
EXPENDITURE CATEGORY	2024 Actual	2025 Revised Budget	2026 Budget
Personnel Services	\$-	\$-	\$-
Contractual Services	-	-	-
Commodities	-	-	-
Economic Development	-	-	49,500
Transfers	-	-	500
Reserves	-	-	-
TOTAL	\$-	\$-	\$50,000

Major Budget Changes for FY 2026

- CID becomes active January 1, 2026.



NON-BUDGETED FUNDS

This section lists the funds of the City of Lenexa that are not budgeted, with a short explanation of each. Also included are listings of uses for the money transfers into the Capital Improvement Fund.

NON-BUDGETED FUNDS

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

03 – Lenexa Foundation Fund

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

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

To account for monies transferred from the General Fund and any other City funds for the purpose of financing authorized capital improvement projects and expenditures for machinery and equipment. Included in the 2026 budget is a \$23,135,362 transfer to this fund and is distributed as follows:

3/8 Cent Sales Tax: This sales tax will be used for parks/civic projects and the Pavement Maintenance Program.	\$9,957,000
1/4 Cent County Sales/Use Tax: This sales tax will be used for public safety projects.	1,956,000
Capital Projects: These monies will be added to the 2026-2030 CIP to help fund various capital projects.	11,200,362
Art Projects: These monies will be added to the CIF to help fund the purchase of art for the City.	22,000

15 – Grants

To account for monies received by various Grants and to fund a specific purpose. (i.e. CARES, Sobriety/ Saturation Grant and Special Traffic Enforcement Program).

20 – Law Enforcement Trust Fund

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

21 – Legal Trust Fund

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

73 – Facilities Maintenance Fund

To account for monies transferred from the General Fund and Capital Improvement Fund and reserved for repairs to City buildings. In the 2026 budget, \$500,000 has been allocated to transfer to this fund.

75 – Equipment Reserve Fund

To account for monies transferred from the General Fund and Capital Improvement Fund to provide for level funding of equipment replacements in all City departments. In the 2026 budget, \$2,250,000 has been allocated to transfer to this fund.

85 — Health Plan Fund

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

86 — Risk Management Fund

To account for monies transferred from the General Fund and reserved for the purpose of paying claims and related costs arising from legal action and settlement.

87 — Workers Compensation Fund

To account for the City’s self-insured workers compensation plan for employees.

90 — Pension Trust Fund

To account for the accumulation of resources for pension benefit payments from the City’s Defined Benefit Pension Plan.

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GLOSSARY	



GLOSSARY

This section includes definitions of terms and acronyms used throughout the budget document.

GLOSSARY

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

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

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

ADMINISTRATIVE TEAM — The Administrative Team (A-team) is composed of the following positions: City Manager, Deputy City Manager, Assistant City Manager, Chief Financial Officer, Assistant Chief Financial Officer, City Attorney, Deputy City Attorney, Community Development Director, Deputy Community Development Director, Fire Chief, Deputy Fire Chief, Fire Division Chief, Human Resources Director, Assistant Human Resources Director, Municipal Services Director, Assistant or Deputy Municipal Services Director, Parks and Recreation Director, Assistant or Deputy Parks and Recreation Director, Police Chief, Deputy Police Chief, Communications Director, Information Technology Director, and Assistant Information Technology Director.

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

APPROPRIATION — The act of authorizing the expenditure of a designated amount of public funds for a specific purpose.

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

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

BALANCED BUDGET — Budget in which projected resources (revenues plus use of fund balance) equal projected expenditures. Applies to each fund appropriated in the City's budget.

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

BOND — A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

BOND INDEBTEDNESS — The portion of a government's debt represented by outstanding bonds.

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

BUDGET — A financial plan for a specified period of the governmental operation, that matches all planned revenues and expenditures with the services provided to the residents of the City.

CAPITAL ASSETS — Assets of significant value and having a useful life of several years, also called fixed assets. Capital assets includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, art, and infrastructure. All land will be capitalized, infrastructure will be capitalized if it is valued over \$300,000 and has a useful life of greater than 5 years, and items other than land or infrastructure will be capitalized if it is valued over \$10,000 for Governmental funds, and \$5,000 for Enterprise funds and has a useful life of greater than 2 years.

CAPITAL EXPENDITURES — An expenditure that results in the acquisition of or addition to fixed assets (capital assets).

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

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

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

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

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

C.D.B.G. — (Community Development Block Grant) A grant provided by Department of Housing and Urban Development (HUD) to serving low- to moderate-income residents throughout the County.

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

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

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

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

COMMUNITY IMPROVEMENT DISTRICT (CID) — Established to encourage and promote economic development, tourism, and community investment within a defined CID area. A CID Project should provide public benefits such as strengthening economic development and employment opportunities; reducing blight, enhancing tourism; upgrading older real estate through redevelopment or rehabilitation; or promoting sustainability. Public financing is achieved by levying and collecting special assessments and/or a CID sales tax on property in the District.

CONTINGENCY — A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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

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

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

DEPARTMENT — A major administrative organizational unit of the City that indicates overall management responsibility for one or more activities.

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

DERIVATIVE — Contract whose value depends on, or derives from, the value of an underlying asset, reference rate or index.

DIVISION — A distinct subsection of a department that also indicates a separation of management responsibility.

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

EMPLOYEE BENEFITS — Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government’s share of costs for social security and the various pension, medical, and life insurance plans.

ENCUMBRANCE — The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure, to a specific vendor.

ENTERPRISE FUND — An enterprise fund is used to account for the acquisition, operation, and maintenance of governmental facilities and services that are predominantly self-supporting through user charges. The City currently has three enterprise funds- Stormwater, Rec Center, and Cemetery Fund.

EXPENDITURES — A decrease in the net financial resources of the City due to the acquisition of goods and services.

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

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

FIDUCIARY FUNDS — A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government’s own programs.

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

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

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

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

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

FUND BALANCE — Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

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

G.A.S.B. — (Governmental Accounting Standards Board) The authoritative standard setting body for state and local governments.

GENERAL FUND — This is the general operating fund of a City. The revenues and expenditures associated with all services traditionally associated with local governments are accounted for in this fund, except for those services that are required to be accounted for in some other fund.

GENERAL OBLIGATION BONDS — (G.O. Bonds) Bonds that finance a variety of public projects that pledge the full faith and credit of the City.

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

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

GOVERNMENTAL FUND — Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

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

INTERFUND TRANSFERS — Amounts transferred from one fund to another.

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

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

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

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

KORA — Kansas Open Records Act.

KOMA — Kansas Open Meetings Act.

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

LEVY — To impose taxes for the support of government activities.

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

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

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

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

MANAGEMENT TEAM — The Management Team is composed of the following positions: City Manager, Deputy City Manager, Assistant City Manager, Chief Financial Officer, City Attorney, Community Development Director, Fire Chief, Human Resources Director, Municipal Services Director, Parks and Recreation Director, Police Chief, Communications Director and the Information Technology Director.

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

MODIFIED ACCRUAL ACCOUNTING — A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

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

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

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

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

PERSONAL SERVICES — Expenditures for salaries, wages, and fringe benefits of a government’s employees.

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

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

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

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

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

REVENUE NEUTRAL TAX RATE — Kansas statute defines this as the mill levy required to raise the same amount of property tax revenue as the prior year using current year assessed valuation amounts.

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

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

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

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

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

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

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

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

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

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

LENEXA OVERVIEW
FINANCIAL OVERVIEW
CAPITAL IMPROVEMENT PROGRAM & DEBT MANAGEMENT
DEPARTMENT/FUND BUDGETS
NON-BUDGETED FUNDS
GLOSSARY