AGENDA
CITY OF ROELAND PARK, KANSAS
CITY COUNCIL MEETING
ROELAND PARK
Roland Park City Hall
August 22, 2022 6:00 PM

- Mike Kelly, Mayor
- Trisha Brauer, Council Member
- Benjamin Dickens, Council Member
- Jan Faidley, Council Member
- Jennifer Hill, Council Member
- Michael Poppa, Council Member
- Tom Madigan, Council Member
- Kate Raglow, Council Member
- Michael Rebne, Council Member
- Keith Moody, City Administrator
- Erin Winn, Asst. Admin.
- Kelley Nielsen, City Clerk
- John Morris, Police Chief
- Donnie Scharff, Public Works Director

Admin	Finance	Safety	Public Works
Raglow	Rebne	Poppa	Brauer
Dickens	Hill	Madigan	Faidley

Pledge of Allegiance

A. Instructions on Logging into Meeting Remotely

Roll Call

Modification of Agenda

Public Hearing - Amending 2022 Budget

Public Hearing - Exceeding Revenue Neutral Rate and Adopting 2023 Budget

I. **Citizens Comments**

Members of the public are welcome to use this time to make comments about City matters that do not appear on the agenda, or about items that will be considered as part of the consent agenda. Comments about items that appear on the agenda will be taken as each item is considered. Citizens Are Requested To Keep Their Comments Under 5 Minutes. If a large number of people wish to speak, this time may be shortened by the Mayor (Chair) so that the number of persons wishing to speak may be accommodated within the time available. Please turn all cellular telephones and other noise-making devices off or to "silent mode" before the meeting begins.

II. **Consent Agenda**

Consent agenda items have been studied by the Governing Body and will be acted on in a single motion. If a Council member requests a *separate discussion on an item, it can be removed from the consent agenda and placed on new business for further consideration.*

A. Appropriations Ordinance #1003

B. Council Minutes July 18, 2022

C. 2023 Land Lease Agreement to JCPRD for Sports Dome

D. Approve Location of Heart Sculpture

III. **Business From the Floor**

A. **Applications / Presentations**

IV. **Mayor's Report**

A. National Suicide Prevention Awareness Month Proclamation

V. **Workshop and Committee Reports**

VI. **Reports of City Liaisons**

A. MARC – Bike & Pedestrian (Jan Faidley)

B. MARC – First Tier Suburbs (Jan Faidley and Benjamin Dickens Alt.)

VII. **Unfinished Business**

VIII. **New Business**

A. Approve Inflation Adjustment for 2022 (5 min)

B. Amend 2022 Budget (5 min)

C. Approve Glass Recycling Service Agreement with Ripple (15 min)

D. Approve 2023 Solid Waste Assessment (5 min)

E. Resolution Exceeding the Revenue Neutral Rate and Setting the 2023 Mill Rate

F. Adopt 2023 Budget Including CIP and Objectives

G. Approve Purchase of 2023 Patrol Unit Replacement

IX. **Ordinances and Resolutions:**

X. **Workshop Items:**

XI. **Reports of City Officials:**

A. 2nd Quarter Financial Report

B. COVID Report

Welcome to this meeting of the City Council of Roeland Park. Below are the Procedural Rules of Council

The City Council encourages citizen participation in local governance processes. To that end, and in compliance with the Kansas Open meetings Act (KSA 45-215), you are invited to participate in this meeting. The following rules have been established to facilitate the transaction of business during the meeting. Please take a moment to review these rules before the meeting begins.

A. **Audience Decorum.** Members of the audience shall not engage in disorderly or boisterous conduct, including but not limited to; the utterance of loud, obnoxious, threatening, or abusive language; clapping; cheering; whistling; stomping; or any other acts that disrupt, impede, or otherwise render the orderly conduct of the City Council meeting unfeasible. Any member(s) of the audience engaging in such conduct shall, at the discretion of the Mayor (Chair) or a majority of the Council Members, be declared out of order and shall be subject to reprimand and/or removal from that meeting. Please turn all cellular telephones and other noise-making devices off or to "silent mode" before the meeting begins.

B. **Public Comment Request to Speak Form.** The request form's purpose is to have a record for the City Clerk. Members of the public may address the City Council during Public Comments and/or before consideration of any agenda item; however, no person shall address the Council without first being recognized by the Mayor (Chair). Any person wishing to speak, whether during Public Comments or on an agenda item, shall first complete a Public Comment or Request to Speak form and submit this form to the City Clerk before the Mayor (Chair) calls for Public Comments or calls the particular agenda item

   1. **Public Comment on Non-Agenda Items.** The Agenda shall provide for public comment about matters that are within the jurisdiction of the City but are not specifically listed on the Agenda. A member of the public who wishes to speak under Public Comments must fill out a Public Comment Request to Speak form and submit it to the City Clerk before the Mayor (Chair) calls for Public Comments.

   2. **Public Comment on Agenda Items.** Public comment will be accepted on Agenda items. A member of the public, who wishes to speak on an Agenda item, including items on the Consent Agenda, must fill out a Request to Speak form and submit it to the City Clerk before the Mayor (Chair) calls the Agenda item.

C. **Purpose.** The purpose of addressing the City Council is to communicate formally with the Council regarding matters that relate to Council business or citizen concerns within the subject matter jurisdiction of the City Council. Persons addressing the City Council on an agenda item shall confine their remarks to the matter under consideration by the Council.

D. **Speaker Decorum.** Each person addressing the City Council, shall do so in an orderly, respectful, dignified manner and shall not engage in conduct or language that disturbs, or otherwise impedes the orderly conduct of the Council meeting. Any person, who so disrupts the meeting shall, at the discretion of the Mayor (Chair) or a majority of the Council Members present, be subject to removal from that meeting.

E. **Time Limit.** In the interest of fairness to other persons wishing to speak and to other individuals or groups having business before the City Council, each speaker shall limit comments to five minutes. If a large number of people wish to speak, this time may be shortened by the Mayor (Chair) so that the number of persons wishing to speak may be accommodated within the time available.

F. **Speak Only Once.** Second opportunities for the public to speak on the same issue will not be permitted unless mandated by state or local law. No speaker will be allowed to yield part or all of his/her time to another, and no speaker will be credited with time requested but not used by another.

G. **Addressing the Council.** Comment and testimony are to be directed to the Mayor (Chair). Dialogue between and inquiries from citizens at the lectern and individual Council Members, members of staff, or the seated audience is not permitted. Council Members seeking to clarify testimony or gain additional information should direct their questions through the Mayor (Chair). Always speak from the microphone to ensure that all remarks are accurately and properly recorded. Only one speaker should be at the microphone at a time. Speakers are requested to state their full name, address and group affiliation, if any, before delivering any remarks.

H. Agendas and minutes can be accessed at www.roelandpark.org or by contacting the City Clerk

The City Council welcomes your participation and appreciates your cooperation. If you would like additional information about the City Council or its proceedings, please contact the City Clerk at (913) 722.2600.

Item Number: **Pledge of Allegiance- -A.**
Committee Meeting Date: **8/22/2022**

ROELAND PARK
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City of Roeland Park
Action Item Summary

Date:
Submitted By:
Committee/Department:
Title: **Instructions on Logging into Meeting Remotely**
Item Type:

Recommendation:

See instructions to log in below.

Details:

The City Council Meeting will be held remotely. Below are instructions for joining the meeting by phone, online or both.

Kelley Nielsen is inviting you to a scheduled Zoom meeting.

Topic: City Council and Governing Body Workshop Meeting
Time: This is a recurring meeting Meet anytime

Join Zoom Meeting
https://zoom.us/j/97767592270?pwd=VWNXbjNkejlVb0JBaStWMDF5WXpoZz09

Meeting ID: 977 6759 2270
Passcode: council
One tap mobile
+16699006833,,97767592270# US (San Jose)

+12532158782,,97767592270# US (Tacoma)

Dial by your location
+1 669 900 6833 US (San Jose)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)
Meeting ID: 977 6759 2270
Find your local number: https://zoom.us/u/adPknyVL7e

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

Item Number: **Public Hearing- -**
Committee Meeting Date: **8/22/2022**

City of Roeland Park
Action Item Summary

Date:	7/25/2022
Submitted By:	Erin Winn
Committee/Department:	Finance
Title:	**Public Hearing - Amending 2022 Budget**
Item Type:	Other

Recommendation:

To allow for public comment on the proposed amended 2022 budget.

Details:

This is a process that the State of Kansas requires cities to complete if they believe they will need spending authority beyond what was originally adopted and sent with the 2022 Budget submission in July/August 2021.

The City is proposing to amend the budget for the following funds:

- **Community Center Fund -** capital expenditures initially budgeted for 2021 will now be completed in 2022
- **TIF 2D -** This TIF district expired in December of 2021. $24,000 of revenue is available in 2022 (initially budgeted to zero out fund balance in 2021). Staff is looking for eligible expenses to pay out of this fund.

Even though the spending authority for these funds is increasing from the original adopted budget, the ending fund balances will remain positive for 2022 as well as projections through 2025.

The attached notice of public hearing on amending the 2022 Budget provides a summary of the fund amendments requiring formal approval. The "Projected 2022 Budget" column included in the attached 2023 line item budget details budget adjustments.

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
Notice of Public Hearing - 2022 Budget Amendment	Cover Memo
2022 Projected Budget	Cover Memo

State of Kansas
Amendment

2022

Notice of Budget Hearing for Amending the
2022 Budget

The governing body of

<u>City of Roeland Park</u>

will meet on the day of August 22, 2022 at 6:00 PM at City Hall, Zoom for the
purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at City Hall, www.roelandpark.org
and will be available at this hearing.

Summary of Amendments

	2022 Adopted Budget			2022
Fund	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	Proposed Amended Expenditures
Community Center			185,289	1,170,566
TIF 2			0	24,027
			0	0
			0	0
			0	0
			0	0

Erin Winn
Official Title: Director of Finance

Page No.

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

Indicates a new account.
Yellow highlight indicates the entry needs confirmation.
Cell containing funding for an Objective.
Cell with information staff intends to highlight.
Cells highlighted in Pink have changes since 6/6/22 budget presentation.

Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
4010	**Beginning Fund Balance**	**$ 2,599,877**	**$ 2,605,408**	**$ 2,685,403**	**$ 2,995,245**	**$ 2,797,190**	**$ 2,880,345**	**$ 2,897,130**
	Taxes							
4050	Ad Valorem Tax	1,893,839	2,027,323	2,226,579	2,424,303	3,003,080	3,142,560	3,163,570
4070	Personal Property Tax-deliquent	12	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	27,655	16,179	17,661	10,000	10,000	10,000	10,000
	Total Taxes	1,921,507	2,043,502	2,244,240	2,434,503	3,013,280	3,152,760	3,173,770
	Franchise Fees							
4310	Franchise Tax - Electric	254,405	267,561	272,752	272,000	274,720	277,465	280,240
4320	Franchise Tax - Gas	118,809	105,624	122,387	121,000	122,210	123,430	124,665
4330	Franchise Tax - Telephone	4,556	3,610	3,104	3,000	2,850	2,710	2,575
4340	Franchise Tax - Cable and Internet	76,471	69,422	58,016	60,000	75,775	75,775	75,775
4350	Franchise Tax - Cellular	-	1,413	-	-	-	-	-
	Total Franchise Fees	454,240	447,629	456,259	456,000	475,555	479,380	483,255
	Special Assessments	-	-	-				
4610	Special Assessments	750	-	-	750	750	750	750
4770	Solid Waste Service Assessment	562,884	565,149	565,661	574,477	610,540	643,155	675,835
	Total Special Assessments	563,634	565,149	565,661	575,227	611,290	643,905	676,585
		-	-					
	Intergovernmental Revenue	-	-					
4020	Recreational Vehicle Tax	901	1,171	1,406	933	1,090	1,090	1,090
4021	Commercial Vehicle Tax	326	-	-	327	210	210	210
4040	Heavy Trucks Tax	665	721	745	373	320	320	320
4060	Motor Vehicle Tax	218,243	209,534	213,691	222,027	230,765	235,380	240,090
4110	County Sales & Use Tax	629,630	629,527	752,647	675,000	635,925	642,285	648,710
4115	Sales Tax 27B (280 Fund)	572,982	663,376	724,137	650,000	589,775	568,710	516,955
4120	County Jail Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4130	Safety Sales Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4141	City/County Alcohol Tax Distrib	18	40	224	100	100	100	100
4145	Transient Guest Tax	-	2,932	6,141	4,000	4,000	4,000	4,000
4157	CARES Act Funding	-	215,288	-	-	-	-	-
	Total Intergovernmental Revenue	1,747,564	2,037,855	2,075,337	1,882,759	1,795,485	1,788,725	1,751,475
		-	-	-				
	Licenses and Permits	-	-	-				
4210	Street Cutting Permit	9,300	19,165	19,355	15,000	10,000	10,000	10,000
4215	Building Permit	59,431	71,247	46,690	50,000	50,000	50,000	50,000
4220	Electrical Permit	4,213	4,138	2,438	4,000	4,000	4,000	4,000
4225	Mechanical Permit	6,249	5,049	4,050	6,000	6,000	6,000	6,000
4230	Plumbing Permit	2,270	1,565	860	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	312	160	200	400	400	400	400
4240	Sign Permit	1,193	765	410	600	600	600	600
4245	Cereal Malt Beverage License	550	400	850	550	550	550	550
4250	Animal Licenses	4,557	3,770	3,300	3,500	5,000	5,000	5,000
4255	Home Occupational Licenses	1,080	880	1,320	1,000	1,000	1,000	1,000
4260	Rental Licenses	26,410	28,308	24,633	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	53,508	54,853	52,727	53,000	53,000	53,000	53,000
	Total Licenses and Permits	169,073	190,300	156,833	160,550	157,050	157,050	157,050

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	Fines and Forfeitures							
4410	Fine	274,315	182,548	183,188	165,000	166,650	168,315	170,000
4415	Court Costs	31,221	14,388	5,781	7,750	7,830	7,910	7,990
4420	State Fees	25,725	19,582	18,534	17,000	17,170	17,340	17,515
4430	Bonds & Forfeitures	4,520	1,140	500	1,000	3,000	3,000	3,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
	Total Fines and Forfeitures	335,782	217,659	208,003	190,750	194,650	196,565	198,505
	Other Sources							
4279	Facility Rental	-	-	2,722	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	-	4,733	0	0	0	0
4393	Bullet Proof Vest Grant	1,383	1,946	440	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	3,346	35,956	1,284	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	86,070	73,144	89,208	85,000	87,550	90,175	92,880
4710	Apt Tower Lease Payment	23,778	24,491	65,004	25,918	26,695	27,495	28,320
4713	Voicestream Wireless Payment	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4716	Clearwire Tower Lease Paymt	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4720	Plans & Spec's	1,483	15,769	1,300	2,000	2,000	2,000	2,000
4725	Police Reports	4,344	1,758	2,005	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,195	21,522	21,672	21,853	21,855	45,090	45,990
4767	1% for Art	36,378	-	-	76,000	-	-	-
5801	Service Line Agreement	2,965	2,643	2,539	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	31,875	31,875	31,875	31,875
4780	Sale of Assets	8,588	5,765	15,273	18,500	20,500	25,500	10,500
4787	RP Community Foundation Donations	33,557	7,330	(275)	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4795	Miscellaneous	1,331	1,064	7,115	17,000	5,000	5,000	5,000
	Total Other Sources	303,850	272,245	249,087	349,471	268,355	301,615	292,695
	Interest							
510..451	Interest on Investment	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Total Interest	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Transfer-In							
4850	Transfer from 27D Fund	-	-	-	-	-	-	-
4865	Transfer in from TIF Funds	15,500	337,810	250,000	-	-	-	-
4870	Transfer from 27C Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	Total Transfer-In	26,844	359,639	273,865	174,819	25,810	26,840	27,915
	Total	5,622,396	6,161,979	6,237,702	6,296,835	6,615,685	6,822,535	6,838,460
	Total Resources	**8,222,272**	**8,767,387**	**8,923,104**	**9,292,080**	**9,412,875**	**9,702,880**	**9,735,590**

Notes:

*The property tax levy in the General Fund reflects 26.632 mills. The property tax revenue reflected in the budget columns includes the amount captured by TIF'S.

* Property tax revenue reflects a $140,000 increase over normal projections in 2024 due to debt service requiring that much less funding in 2024.

*Transfers from TIF funds reflect transfers from TIF 1 for Capital improvements.

*One of the two condo units on the third floor of City Hall that the City leases has been vacant since 2018.

*The City gave the current tenant a break during 2020 due to their business suffering from the COVID-19 shut-down.

*The 2021 budget includes a Budget Objective to reduce fines by 25%; the 2021 Projected budget reflects a reduction from pre-covid fine levels.

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	B	**Contracted Services**							
101	5201	Electric	20,792	19,898	17,322	10,399	10,710	11,030	11,360
101	5202	Telephone	499	712	874	576	575	575	575
101	5203	Printing & Advertising	1,237	1,701	5,376	1,800	1,800	1,800	1,800
101	5204	Legal Printing	(182)	1,575	1,568	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	3,101	4,332	3,169	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	-	16,500		-	-
101	5207	Medical Expense & Drug Testing	-	326	250	-			
101	5208	Newsletter	11,584	15,076	15,497	15,300	15,500	15,500	15,500
101	5209	Professional Services	96,305	92,069	58,723	69,070	64,370	51,870	61,870
101	5210	Maintenance & Repair Building	7,915	11,236	14,625	21,500	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	365	1,238	140	200	200	200	-
101	5212	Utility Asst & Rental Assistance	15,000	-	-	15,000	15,000	15,000	15,000
101	5213	Audit Fees	33,925	36,225	38,585	39,700	39,700	40,890	42,115
101	5214	Other Contracted Services	52,948	55,584	79,499	77,355	77,940	77,940	77,940
101	5215	City Attorney	122,645	101,517	114,848	101,959	104,000	106,080	108,200
101	5216	Special Prosecutor Fees	-	31,410	300	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	9,957	-	5,248	19,000	89,000	19,000	19,000
101	5218	IT & Communication	25,867	27,624	31,229	32,000	33,000	33,660	34,335
101	5219	Meeting Expense	490	320	-	700	700	700	700
101	5220	Street Light Repair & Maintenance	41,518	57,521	34,240	46,500	49,700	51,190	52,725
101	5222	Traffic Signal Expense	185,509	166,236	80,687	93,877	95,285	96,715	98,165
101	5230	Art Commissioner	1,200	1,200	1,100	1,200	1,200	1,200	1,200
101	5232	United Community Services	4,371	4,771	4,771	6,000	6,060	6,120	6,180
101	5233	JoCo Home Repair - Minor	9,000	9,000	-	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	8,000	-	15,000	15,500	16,000	16,500
101	5237	Community Events	8,322	4,861	5,022	9,500	9,500	9,500	9,500
101	5239	Public Art Maintenance			-	-			
101	5245	Home Energy Audit & Improvement Program			-	25,000	25,000	25,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	2,054	4,485	1,588	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	42,847	45,725	51,855	53,865	56,560	59,390	62,360
101	5252	Elections - City	6,463	-	-	-	6,370	-	9,000
101	5253	Public Relations	5,414	1,652	4,602	23,000	13,000	13,000	13,000
101	5254	Miscellaneous Charges	678	280	2,338	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,000	4,959	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,630	6,362	6,629	12,750	13,005	13,265	13,530
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	33,847	33,847	33,847
101	5265	Computer System R&M	-	-	-	500	500	500	500
101	5266	Computer Software	31,009	28,176	27,621	28,500	28,500	28,850	28,850
101	5267	Employee Related Expenses	3,486	3,214	3,887	5,000	5,000	5,000	5,000
101	5273	Neighbors Helping Neighbors	7,864	8,875	10,150	20,000	20,000	20,000	20,000
101	5282	Property Tax Rebate Program	2,866	7,533	11,480	30,000	31,500	33,075	34,730
101	5283	RP Com Foundation Grant Exp.	33,557	6,959	560	5,000	5,000	5,000	5,000
101	5285	Pool Operations	635	-	-	-	-	-	-
101	5287	Water	1,484	886	1,040	1,500	1,530	1,560	1,590
101	5288	Waste Water	807	822	1,281	795	810	825	845
101	5289	Natural Gas	2,237	2,911	3,019	2,940	3,000	3,060	3,120
101	5292	Fireworks	2,128	-	-	2,500	2,500	2,500	2,500
	B	**Contracted Services Total**	848,372	808,158	677,929	884,333	939,962	863,942	885,637

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
101	5301	Office Supplies	5,616	6,958	5,647	6,100	6,100	6,100	6,100
101	5304	Janitorial Supplies	2,053	2,028	1,673	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	11,516	14,480	16,451	15,400	15,400	15,400	15,400
101	5306	Materials	-	190	-	-	-	-	-
101	5307	Other Commodities	5,343	148,747	(38,219)	-	-	-	-
	C	**Commodities Total**	24,527	172,403	(14,448)	23,500	23,500	23,500	23,500
	N	**Non-Expenditure Appropriation**							
101	5751	TIF Fund Expenditure	-	-	-	-	282,821	185,000	44,250
	N	**Non-Expen. Appropriation Total**	-	-	-	-	282,821	185,000	44,250
	T	**Transfers**							
101	5801	Transfer of Funds	1,310	-	-	-		-	-
101	5802	Tansfer to Special Street and Highway	-	-	-	365,000	60,000	215,000	230,000
101	5817	Transfer to Community Center Fund			289,500				
101	5818	Transfer to Debt Service Fund	-	685,600	115,000	-	-	-	
101	5819	Transfer to TIF 1 Fund-370		250,000	-				
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-	-	
101	5822	Transfer to TIF 3C Fund- 510	-	-	-				
101	5823	Trans to Spec Infrastructure Fnd- 27D	550,000	-	203,183	365,000	65,000	215,000	230,000
101	5825	Transfer to Equip Reserve Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
101	5826	Transfer To Aquatic Fund- 220	420,000	60,000	262,500	170,000	227,536	235,311	219,901
	T	**Transfers Total**	1,016,010	1,039,250	886,983	908,400	381,736	674,111	680,701
		Total General Overhead	**1,888,909**	**2,019,812**	**1,550,464**	**1,816,233**	**1,628,019**	**1,746,553**	**1,634,088**

Notes:

*The 2022 Budget reflects three Objectives budgeted in this department.

*Pool operations had historically been paid from this fund, were shifted to fund 220 - Aquatic Center Fund starting in 2019 when the City assumed full ownership of the pool.

*TIF Expenses are the amount of property tax captured and diverted to applicable TIF District Funds from the City's General Fund.

*Transfers to the Aquatic Center cover both capital needs and the operating deficit. The amount varies by year depending on these two variables.

*Transfers to the Equipment Reserve Fund cover capital replacements, see CIP budget for details.

City of Roeland Park
Line Item Budget - 100 General Fund
102- Police Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Police							
	A	**Salaries & Benefits**							
102	5101	Salaries - Regular	837,021	889,587	872,478	978,488	1,015,300	1,055,910	1,098,145
102	5102	Salaries-Overtime	38,611	36,980	29,744	43,000	43,000	44,290	45,620
102	5104	Salaries - Part-time	64,456	22,931	17,680	25,413	26,250	27,040	27,850
	A	**Salaries & Benefits Total**	940,088	949,498	919,902	1,046,901	1,084,550	1,127,240	1,171,615
	B	**Contracted Services**							
102	5202	Telephone	6,527	7,594	6,804	8,000	8,000	8,000	8,000
102	5203	Printing & Advertising	-	150	-	200	200	200	200
102	5205	Postage & Mailing Permits	70	-	-	100	100	100	100
102	5206	Travel Expense & Training	6,532	3,293	4,008	8,000	8,000	8,000	8,000
102	5207	Medical Expense & Drug Testing	595	733	662	1,000	1,000	1,000	1,000
102	5210	Maintenance & Repair Building	21	70	172	200	200	200	200
102	5211	Maintenace & Repair Equipment	686	1,586	1,038	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	12,596	26,127	20,643	25,700	28,900	33,765	34,780
102	5219	Meeting Expense	28	-	-	50	200	50	50
102	5224	Laundry Service	1,518	133	1,976	2,000	2,000	2,000	2,000
102	5225	Mental Health Corresponder	8,014	2,498	17,954	18,800	38,000	39,140	40,315
102	5236	Community Policing	315	21,434	-	500	500	500	500
102	5238	Animal Control	33,100	(169)	31,500	33,269	34,265	35,295	36,355
102	5250	Insurance & Surety Bonds	-	31,500	225	150	150	150	150
102	5254	Miscellaneous Charges	-	75	148	150	150	150	150
102	5260	Vehicle Maintenance	20,869	128	27,571	15,000	15,000	15,000	15,000
102	5265	Computer System R&M	-	20,862	-	-	-	-	
102	5267	Employee Related Expenses			572	-			
102	5266	Computer Software	1,125	1,125	1,500	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	91,997	117,140	114,773	117,619	141,165	148,050	151,300
	C	**Commodities**							
102	5301	Office Supplies	50	172	621	200	200	200	200
102	5302	Motor Fuels & Lubricants	25,134	16,781	25,692	28,000	28,280	28,565	28,850
102	5305	Dues, Subscriptions, & Books	1,017	853	913	1,065	1,065	1,065	1,065
102	5306	Materials	34	-	438	500	500	500	500
102	5307	Other Commodities	1,350	3,363	1,434	1,350	1,350	1,350	1,350
102	5308	Clothing & Uniforms	12,830	11,387	9,288	15,000	10,000	10,000	10,000
102	5309	Amunition	-	1,518	2,382	2,500	5,000	2,500	2,500
102	5310	Training Supplies	-	-	-	500	500	500	500
	C	**Commodities Total**	40,415	34,074	40,768	49,115	46,895	44,680	44,965
	T	**Transfers**							
102	5825	Transfer to Equip Reserve Fund	70,320	28,242	107,367	171,495	85,625	82,955	75,900
	T	**Transfers Total**	70,320	28,242	107,367	171,495	85,625	82,955	75,900
		Total Police	**1,142,821**	**1,128,954**	**1,182,810**	**1,385,130**	**1,358,235**	**1,402,925**	**1,443,780**

Notes:

* Starting in 2020, the Police Department contracted with Lexipol to provide policy review consultation services.

*Transfers to the Equipment Reserve Fund cover planned Police Department Equipment replacements. See CIP for more detail.

City of Roeland Park
Line Item Budget- 100 General Fund
103- Municipal Court Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
103	5101	Salaries - Regular	45,940	44,144	39,325	44,968	48,000	49,920	51,915
103	5102	Salaries-Overtime	1,191	1,747	2,101	5,000	1,400	1,400	1,400
103	5108	Salaries - Judge	15,000	15,655	-	-	-	-	-
103	5109	Salaries - Prosecutor	12,500	12,930	-	-	-	-	0
	A	**Salaries & Benefits Total**	74,631	74,476	41,426	49,968	49,400	51,320	53,315
	B	**Contracted Services**							
103	5202	Telephone	-	-	-	-	-	-	0
103	5203	Printing & Advertising	-	-	-	125	125	125	125
103	5206	Travel Expense & Training	-	100	299	500	750	750	750
103	5209	Professional Services	5,274	2,865	7,325	7,000	7,000	7,000	7,000
103	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	0
103	5214	Other Contractual Services	-	98	31,000	31,000	31,620	32,250	32,895
103	5219	Meeting Expense	-	-	-	100	100	100	100
103	5227	Prisoner Care	5,250	1,700	2,795	6,000	6,000	6,000	6,000
103	5228	Fees Due State of Kansas	25,725	19,856	11,268	17,734	17,170	17,340	17,515
103	5242	Restitution	-	1,371	1,451				
103	5250	Insurance & Surety Bonds	-	75	-	25	25	25	25
103	5254	Miscellaneous Charges	-	-	-	-	-	-	0
103	5266	Computer Software	3,369	6,071	15,800	12,100	12,100	12,100	12,100
103	5269	Alcohol / Drug State Fees	-	-	-	-	-	-	0
	B	**Contracted Services Total**	39,618	32,136	69,938	74,584	74,890	75,690	76,510
	C	**Commodities**							
103	5301	Office Supplies	-	191	-	-	50	50	50
103	5305	Dues, Subscriptions, & Books	200	511	25	300	300	300	300
103	5308	Clothing & Uniforms	40	-	-	50	50	50	250
	C	**Commodities Total**	240	702	25	350	400	400	600
	E	**Capital Outlay**							
103	5403	Office Equipment		846	-	-			
103	5410	Technology Upgrades	24,661	43,489	-	-	-	-	0
	E	**Capital Outlay Total**	24,661	44,335	-	-	-	-	-
		Total Court	**139,150**	**151,649**	**111,389**	**124,902**	**124,690**	**127,410**	**130,425**

Notes:
*2020 included the implementation of the new Incode court software, which marks the second year of payments for total implmentation.

City of Roeland Park
Line Item Budget - 100 General Fund
104- Neighborhood Services Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Neighborhood Services							
	A	**Salaries & Benefits**							
104	5101	Salaries - Regular	109,623	112,954	114,818	125,600	132,000	137,280	142,770
104	5102	Salaries-Overtime	21	1	-	500	500	500	500
	A	**Salaries & Benefits Total**	109,644	112,955	114,818	126,100	132,500	137,780	143,270
					-				
	B	**Contracted Services**			-				
104	5202	Telephone	1,680	1,600	1,350	1,680	1,680	1,680	1,680
104	5203	Printing & Advertising	-	-	-	500	500	500	500
104	5206	Travel Expense & Training	535	51	60	1,100	1,100	1,100	1,100
0	5207	Medical & Drug Testing	-	-	-	-			
104	5214	Other Contracted Services	-	5,150	-	5,500	5,500	5,500	5,500
104	5219	Meeting Expense	111	-	-	200	200	200	200
104	5260	Vehicle Maintenance	101	-	482	3,500	1,000	1,000	1,000
	B	**Contracted Services Total**	2,428	6,802	1,892	12,480	9,980	9,980	9,980
	C	**Commodities**							
104	5301	Office Supplies	-	-	-	-		-	-
104	5302	Motor Fuels & Lubricants	360	391	510	300	-	-	-
104	5305	Dues, Subscriptions, & Books	765	60	416	1,350	500	500	500
104	5308	Clothing & Uniforms	-	-	-	300	300	300	300
	C	**Commodities Total**	1,125	451	926	1,950	800	800	800
					-				
	E	**Capital Outlay**			-				
104	5403	Office Equipment	131	1,198	-	-	-	-	-
	E	**Capital Outlay Total**	131	1,198	-	-	-	-	-
	T	**Transfers**							
104	5825	Transfer to Equip Reserve Fund	-	-	30,000	10,000	-	-	-
	T	**Transfers Total**	-	-	30,000	10,000	-	-	-
		Total Neighborhood Services	**113,328**	**121,405**	**147,636**	**150,530**	**143,280**	**148,560**	**154,050**

Notes:

*2021 includes the Objective of purchasing used all-electric vehicles for the code enforcement officer and building official.

City of Roeland Park
Line Item Budget - 100 General Fund
105- Administration Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Administration							
	A	**Salaries & Benefits**							
105	5101	Salaries - Regular	262,089	268,734	275,275	299,064	314,000	326,560	339,620
105	5102	Salaries-Overtime	-	-	-	-	-	-	-
105	5104	Salaries - Part-time	38,300	39,550	40,891	43,968	47,000	48,880	50,835
105	5107	Salaries - Intern	-	7,692	14,419	12,000	13,000	13,000	13,000
	A	**Salaries & Benefits Total**	300,389	315,976	330,585	355,032	374,000	388,440	403,455
	B	**Contracted Services**							
105	5202	Telephone	1,920	1,920	1,890	1,920	1,920	1,920	1,920
105	5203	Printing & Advertising	-	-	13	-	-	-	-
105	5205	Postage & Mailing Permits	-	-		-	-	-	-
105	5206	Travel Expense & Training	5,346	1,851	4,485	6,600	5,400	5,400	5,400
105	5207	Medical Expense & Drug Testing	-	-	71	-	-	-	-
105	5214	Other Contracted Services	1,361	1,160	1,913	2,453	2,500	2,550	2,600
105	5219	Meeting Expense	-	-	-	-	-	-	-
105	5226	Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400	5,400
105	5250	Insurance & Surety Bonds	-	-	-	-	-	-	-
105	5254	Miscellaneous Charges	-	-	-	-	-	-	-
	B	**Contracted Services Total**	14,027	10,331	13,772	16,373	15,220	15,270	15,320
					-				
	C	**Commodities**							
	5301	Office Supplies	11	-		-	-	-	-
105	5305	Dues, Subscriptions, & Books	1,326	2,064	1,550	2,590	2,590	2,590	2,590
105	5308	Clothing & Uniforms	-	72	-	-	500	500	500
	C	**Commodities Total**	1,337	2,136	1,550	2,590	3,090	3,090	3,090
	E	**Capital Outlay**							
105	5403	Office Equipment	-	-	-	175	-	-	-
	E	**Capital Outlay Total**	-	-	-	175	-	-	-
		Total Administration	**315,753**	**328,443**	**345,907**	**374,170**	**392,310**	**406,800**	**421,865**

Notes:

*Salaries include two part-time Administrative Assistants and one part-time management intern enrolled in an MPA program.

*No significant changes to the Administration Department.

City of Roeland Park

Line Item Budget - 100 General Fund

106- Public Works Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
106	5101	Salaries - Regular	224,060	286,109	334,462.00	289,409	336,635	350,100	364,105
106	5102	Salaries-Overtime	9,662	8,032	7,466.00	9,734	9,500	9,880	10,275
106	5107	Intern	-	-	-	-	7,500	7,500	7,500
	A	**Salaries & Benefits Total**	233,722	294,141	341,928	299,143	353,635	367,480	381,880
	B	**Contracted Services**							
106	5201	Electric	8,237	7,543	21,386	9,090	9,270	9,455	9,645
106	5202	Telephone	2,047	2,075	2,160	2,075	2,075	2,075	2,075
106	5203	Printing & Advertising	375	224	191	800	300	300	300
106	5206	Travel Expense & Training	4,130	2,785	17	8,000	8,000	8,000	8,000
106	5207	Medical Expense & Drug Testing	786	2,334	315	800	800	800	800
106	5210	Maintenance & Repair Building	2,295	6,569	10,108	3,500	3,500	3,500	3,500
106	5211	Maintenace & Repair Equipment	26,175	28,229	31,585	30,000	30,000	30,000	30,000
106	5214	Other Contracted Services	34,329	30,243	37,512	39,000	38,000	38,000	38,000
106	5219	Meeting Expense	40	320	335	300	300	300	300
106	5240	Equipment Rental	-	-	3,197	4,000	4,000	4,000	4,000
106	5259	Traffic Control Signs	1,531	2,458	1,773	10,000	10,000	10,000	3,000
106	5260	Vehicle Maintenance	2,147	1,340	5,745	7,500	7,500	7,500	7,500
106	5262	Grounds Maintenance	15,193	-	-	-	-	-	-
106	5263	Tree Maintenance	45,482	35,360	46,792	46,000	46,000	46,000	46,000
106	5266	Computer Software	400	400	400	400	400	400	400
106	5287	Water	7,128	6,067	5,867	6,250	6,375	6,505	6,635
106	5288	Waste Water	2,528	2,544	1,295	2,750	2,805	2,860	2,915
106	5289	Natural Gas	3,861	4,351	6,106	6,100	6,220	6,345	6,470
106	5290	Street Light Electric	20,120	20,313	22,232	21,350	21,775	22,210	22,655
	B	**Contracted Services Total**	176,805	153,155	197,016	197,915	197,320	198,250	192,195
	C	**Commodities**							
106	5302	Motor Fuels & Lubricants	16,515	14,638	14,946	20,000	20,075	21,080	22,135
106	5304	Janitorial Supplies	176	1,080	835	750	750	750	750
106	5305	Dues, Subscriptions, & Books	720	783	760	800	800	800	800
106	5306	Materials	3,488	2,474	3,568	4,500	4,500	4,500	4,500
106	5308	Clothing & Uniforms	4,757	3,884	3,619	4,000	4,000	4,000	4,000
106	5318	Tools	1,222	2,759	2,599	2,500	2,500	2,500	2,500
106	5319	Rain Barrel Reimbursement	-	150	1,268	100	100	100	100
	C	**Commodities Total**	26,878	25,769	27,595	32,650	32,725	33,730	34,785
	E	**Capital Outlay**							
106	5403	Office Equipment	96	1,408	-	1,500	1,500	1,500	1,500
106	5421	Maintenance Streets-contract	211,018	190,612	151,989	212,000	213,000	214,000	215,000
106	5425	Other Capital Outlay	10,324	272	3,174	3,000	3,000	3,000	3,000
	E	**Capital Outlay Total**	221,438	192,292	155,163	216,500	217,500	218,500	219,500
	T	**Transfers**							
106	5825	Transfer to Equip Reserve Fund	24,200	12,500	74,000	8,000	60,000	56,000	-
	T	**Transfers Total**	24,200	12,500	74,000	8,000	60,000	56,000	-
		Total Public Works	**683,043**	**677,857**	**795,702**	**754,208**	**861,180**	**873,960**	**828,360**

Notes:

* Snow removal and street repair wages are charged to the Combined Special Street and Highway Fund.

* Leaf collection wages are charged to the Solid Waste Department.

*The 2021 Budget includes GPS devices for Public Works vehicles, an Objective.

*Transfers to the Equipment Reserve Fund reflect equipment and vehicle replacements and improvements. See CIP for more detail.

City of Roeland Park
Line Item Budget - 100 General Fund
107- Employee Benefits Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Employee Benefits							
	A	**Salaries & Benefits**							
107	5122	FICA City Contribution	135,968	149,953	155,796	179,092	190,000	197,600	205,505
107	5123	KPERS City Contribution	84,505	96,202	92,789	102,629	109,000	113,360	117,895
107	5124	Ks Unemployment Insurance	1,391	1,798	1,922	42,000	36,000	37,440	38,940
107	5125	Worker's Compensation	48,194	28,706	49,966	60,000	78,500	81,640	84,905
107	5126	Health/Dental/Vision Insurance	359,209	449,410	416,500	456,000	460,000	492,200	526,654
107	5127	Health Savings Account	46,012	45,335	36,924	50,000	55,000	55,000	55,000
107	5128	401A City Contribution	6,940	7,175	7,555	7,815	8,500	8,840	9,195
107	5130	City Paid Life/ST Disability	7,718	8,261	10,198	10,900	11,000	10,900	11,000
107	5131	KP&F City Contribution	183,233	179,102	180,038	223,836	231,000	240,240	249,850
107	5133	Wellness Incentive	-	300	-	2,000	2,000	2,000	2,000
	A	**Salaries & Benefits Total**	873,171	966,243	951,688	1,134,272	1,181,000	1,239,220	1,300,944
		Total Employee Benefits	**873,171**	**966,243**	**951,688**	**1,134,272**	**1,181,000**	**1,239,220**	**1,300,944**

Notes:

*The City's employee benefit plan year runs from July 1 - June 30 annually. The 2022 Budget reflects the known increase in employee benefits in the first half of 2022 (which is known, plus an estimated 7% plan increase in the second half of the year.

* KPF pension rate will increasee in 2022 by a percentage point and KPERS will decrease by a half a percentage point.

*The City's work comp insurance experience mod went from 0.85 to 1.23 from 2020 to 2021 due to injuries in the police department.

City of Roeland Park
Line Item Budget - 100 General Fund
108- Governing Body Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		City Council							
	A	**Salaries & Benefits**							
108	5103	Salaries - Elected Officials	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	A	**Salaries & Benefits Total**	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	B	**Contracted Services**							
108	5203	Printing & Advertising	-	-		-	-	-	-
108	5206	Travel Expense & Training	2,500	4,626	2,658	7,700	8,100	8,325	8,550
108	5214	Other Contractual Services	-	-	6,590	7,500	-	-	-
108	5251	Mayor Expenses	900	290	-	1,000	1,000	1,000	1,000
108	5276	Conference & Seminars	-	-	-	-	-	-	-
	B	**Contracted Services Total**	3,400	4,916	9,248	16,200	9,100	9,325	9,550
					-				
	C	**Commodities**			-				
108	5305	Dues, Subscriptions, & Books	459	435	390	810	810	810	810
	C	**Commodities Total**	459	435	390	810	810	810	810
		Total City Council	**49,504**	**52,271**	**56,558**	**63,930**	**56,830**	**57,055**	**57,280**

Notes:

City of Roeland Park
Line Item Budget - 100 General Fund
110- Parks & Recreation Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Parks & Recreation							
	A	**Salaries & Benefits**							
110	5101	Salaries - Regular		63,857	66,322	75,968	76,000	79,040	82,200
110	5102	Salaries - Overtime		-	-	-	-	-	-
110	5104	Salaries - Part-time		-	-	7,410	13,680	13,680	24,000
	A	**Salaries & Benefits Total**	-	63,857	66,322	83,378	89,680	92,720	106,200
	B	**Contracted Services**							
110	5202	Telephone		330	360	360	360	360	360
110	5203	Printing & Advertising		1,657	-	-			
110	5206	Travel and Training		35	-	1,500	1,500	1,500	1,500
110	5211	Maintenace & Repair Equipment		-	-	-	-	-	-
110	5214	Other Contractual Services		-	203	-			
110	5240	Equipment Rental		-	-	-	-	-	-
110	5241	Community Garden		1,000	924	1,000	1,000	1,000	1,000
110	5262	Grounds Maintenance		22,184	24,559	24,000	24,000	24,000	24,000
	B	**Contracted Services Total**		25,206	26,046	26,860	26,860	26,860	26,860
	C	**Commodities**							
110	5302	Motor Fuels & Lubricants		-	-	500	500	500	500
110	5825	Transfer to Equip Reserve Fund		-	-	-	-	-	-
	C	**Commodities Total**		-	-	500	500	500	500
		Total Parks & Recreation		**89,063**	**92,368**	**110,738**	**117,040**	**120,080**	**133,560**

Notes:

*The Parks and Recreation department was created in 2020 after the decision to hire a Parks & Rec Superintendent and better account for expenditures.

City of Roeland Park
Line Item Budget - 100 General Fund
115- Solid Waste Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Solid Waste							
	A	**Salaries & Benefits**							
115	5101	Salaries - Regular	6,609	2,276	12,001	12,500	13,000	13,520	14,060
	5102	Salaries - Overtime	3,285	572	-	-	-	-	-
	A	**Salaries & Benefits Total**	9,893	2,848	12,001	12,500	13,000	13,520	14,060
					-				
	B	**Contracted Services**			-				
	5203	Printing & Advertising	1,103	-	-	-	-	-	
115	5211	Maintenance & Repair Equipment	1,599	-	1,635	9,500	9,500	9,500	9,500
115	5235	Disposal Fees	15,517	19,935	13,971	12,000	15,000	15,450	15,915
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	530	940	150	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	518,557	521,711	573,182	545,190	637,035	649,213	661,928
	B	**Contracted Services Total**	537,306	542,586	588,938	568,190	663,035	675,663	688,843
					-				
	C	**Commodities**			-				
115	5302	Motor Fuels & Lubricants	2,716	855	440	3,000	3,090	3,185	3,280
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	**Commodities Total**	2,716	855	440	3,000	3,090	3,185	3,280
		Total Solid Waste	**549,915**	**546,289**	**601,379**	**583,690**	**679,125**	**692,368**	**706,183**

Notes:
*Public Works Department perconnel costs for the leaf collection service are accounted for in this department. Those costs are not included in the solid waste assessment.
*The solid waste contract with GFL was renewed in 2020 for five years with the option of two one-year renewals. A $.35/month annual rate increase is reflected in 2026 years.

General Fund Summary:

Total General Fund Expenditures	**5,755,593**	**6,081,985**	**5,927,857**	**6,488,892**	**6,526,529**	**6,799,752**	**6,785,037**
Ending Fund Balance	**2,605,523**	**2,685,403**	**2,995,247**	**2,797,190**	**2,880,345**	**2,897,129**	**2,944,552**
Change In Ending Fund Balance	5,646	2,783,777	309,845	(198,057)	83,156	16,783	47,423
25% of Annual Operating Expenses (Reserve Benchmark)	1,099,708	1,191,042	1,168,586	1,293,581	1,374,712	1,395,796	1,441,171
Reserve For Loss of Wal Mart	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve	95,815	(53,536)	340,500	93,609	95,634	91,332	93,381
Operating Expenses	4,398,833	4,764,168	4,674,345	5,174,322	5,498,847	5,583,186	5,764,686
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses	27%	24%	32%	27%	27%	27%	27%

City of Roeland Park
Line Item Budget - 100 General Fund
109- Special Law Enforcement Funds

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
109	**4010**	**Beginning Fund Balance**	**$ 16,616**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**
		Other							
109	4432	Spec. Law Enforcement Revenues	3,850	9,420	$ 25,790	$ 1,000	$ 1,000	$ 1,000	$ 1,000
109	4433	K9 Contributions	100	75	3,540	10,000	-	-	-
		Other Total	3,950	9,495	$ 29,330	$ 11,000	$ 1,000	$ 1,000	$ 1,000
		Total Revenues	**$ 3,950**	**$ 9,495**	**$ 29,330**	**$ 11,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
		Total Resources	**$ 20,566**	**$ 28,151**	**$ 47,825**	**$ 35,204**	**$ 32,204**	**$ 13,384**	**$ 7,564**
	Expenditures								
	C	**Commodities**							
109	5316	K9 Expenses	699	601	2,056	1,000	16,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	1,211	9,055	21,565	3,000	3,000	0	0
		Commodities Total	1,910	9,656	23,621	4,000	19,820	6,820	6,820
		Total Expenditures	**1,910**	**9,656**	**23,621**	**4,000**	**19,820**	**6,820**	**6,820**
109		**Ending Fund Balance**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**	**$ 744**

Notes:
*Special Law Enforcement Funds are restricted for police equipment. Resources come from state forfeitures and seizures within Roeland Park.

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	4010	**Beginning Fund Balance**	**$ 131,776**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,449**	**$ 110,923**
		Taxes							
200	4050	Ad Valorem Tax	136,260	145,859	160,188	174,441	188,720	91,551	92,924
200	4070	Personal Property Tax-delinquent	3	-	-	50	50	50	50
200	4080	Real Property Tax - Delinquent	3,865	1,561	1,372	2,000	2,000	2,000	2,000
		Total Taxes	140,128	147,420	161,560	176,491	190,770	93,601	94,974
		Special Assessments							
200	4610	Special Assessments							
200	4620	Special Assmnt Tax - Delinquent	-	-	-	300	300	300	300
200	4630	Storm Drainage RC12-013	61,586	63,158	61,666	58,250	60,750	63,000	-
200	4640	Storm Drainage RC12-012	91,927	92,571	96,130	88,515	85,904	87,290	88,460
200	4650	Storm Drainage RC12-014	106,657	105,844	99,396	100,445	100,510	100,560	100,460
		Total Special Assessments	260,170	261,573	257,192	247,510	247,464	251,150	189,220
		Intergovernmental							
200	4020	Recreational Vehicle Tax	104	90	101	67	70	70	70
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	108	65	54	27	20	20	20
200	4060	Motor Vehicle Tax	25,871	16,461	15,374	16,023	14,500	14,790	15,085
		Total Intergovernmental	26,083	16,616	15,529	16,117	14,590	14,880	15,175
		Interest							
200	4510..4512	Interest on Investment	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Total Interest	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Transfers							
200	4830	Transfer from 27A Fund	285,000	353,750	-	135,000	135,000	-	-
200	4840	Transfer from General Fund	-	-	115,000	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	285,000	353,750	115,000	135,000	135,000	-	-
		Other							
200	4791	Bond Proceeds	-	617,873	-	-	-	-	-
		Total Other	-	617,873	-	-	-	-	-
		Total Revenues	**728,547**	**1,404,034**	**551,368**	**587,620**	**589,489**	**361,076**	**301,034**
	B	**Contracted Services**							
200	5209	Professional Services	2,350	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	2,350	-	-	3,100	3,100	3,100	3,100
	E	**Debt Service**							
200	5607	Principal Bonds (2008-A Issue)	-	-		-	-	-	-
200	5608	Principal Bonds - 2010-1	280,000	290,000	-	-			
200	5609	Interest Bonds - 2010-1	33,415	25,575	-	-			
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-	-		
200	5614	Bond Principal 2014-1	112,000	114,001	-	-	-	-	-
200	5615	Bond Interest 2014-1	5,088	2,565	-	-	-	-	-
200	5616	Bond Principal 2020-1	-	-	314,021	324,964	328,821	337,287	340,344
200	5617	Bond Interest 2020-1	-	-	43,532	31,788	26,882	21,916	16,824
200	5628	Principal Bonds - 2011-2	85,000	690,000	-	-			
200	5629	Interest Bonds - 2011-2	23,807	21,640	-	-			

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	-
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	-
200	5644	Principal Bonds - 2012-1	200,000	205,000	205,000	215,000	220,000	-	
200	5645	Interest Bonds - 2012-1	21,717	18,318	14,423	10,118	5,280	-	-
	E	**Debt Service Total**	761,027	1,367,099	576,976	581,870	580,983	359,203	357,168
	N	**Non-Expenditures Appropriation**							
200	5751	TIF Fund Expenditure	-	-	-	0	19,880	13,500	3,165
	N	**Non-Appropriation Expenditures Total**	-	-	-	0	19,880	13,500	3,165
		Total Expenditures	**763,377**	**1,367,099**	**576,976**	**584,970**	**603,963**	**375,803**	**363,433**
200		**Ending Fund Balance**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,449**	**$ 81,722**	**$ 48,524**
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			**13%**	**10%**	**19%**	**19%**	**17%**	**23%**	**14%**

* In 2024 $140,000 in Property Tax Revenue is being moved from the Debt Service Fund to the General Fund due to the significant decline in debt service.

* The fund balance policy states that the Bond & Interest Fund will maintain reserves between 10%-15% of annual principal and interest payments.

*The City issued the 2020-1 bonds in FY 2020 to pay a portion of the R Park and aquatic center improvements. In addition to the $1.25 million in new debt, the issuance called the 2010-1 and 2011-2 debt issuances which will save the City $53,790 in interest over the life of these bonds.

*The City retired the 2014-1 bonds in FY 2020.

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
220		**Beginning Fund Balance**	$ -	$ 189,116	$ 177,377	$ 280,150	$ 199,699	$ 199,699	$ 199,699
		Program Fees							
220	4274	Daily Admissions	24,392	-	29,263	57,500	63,250	63,885	64,525
220	4275	Program Fees-Season Pass		-	29,525	37,500	41,250	41,665	42,080
220	4276	Superpass	15,810	-	-	2,500	2,500	2,500	2,500
220	4277	Daily Participation Fees	90,041	-	23,803	8,500	9,350	9,445	9,540
220	4278	Advertising Sponsorship	-	-	-	-	2,000	2,000	2,000
220	4279	Facility Rental	707	-	890	700	2,500	2,500	2,500
220	4280	Swim Lessons		-	-	3,000	14,000	14,000	14,000
220	4281	Swim Team		-	363	-	-	-	-
220	4282	Water Aerobics		-	-	-			
220	4290	Concession Revenue	10,763	-	11,126	12,000	13,000	13,000	13,000
220	4291	Retail Sales - Taxable	81	-	-	200	200	200	200
220	4292	Taxable Sales Discounts (contract)	(4)	-	-	-	-	-	-
		Total Program Fees	141,789	-	94,970	121,900	148,050	149,195	150,345
		Intergovernmental							
220	4155	CDBG Grant	-	1,518	-	-	-	-	-
		Total Intergovernmental	-	1,518	-	-	-	-	-
		Interest							
220	4510..4512	Interest on Investment	2,167	-	1,490	2,081	2,995	2,995	2,995
		Total Interest	2,167	-	1,490	2,081	2,995	2,995	2,995
		Transfer-In							
220	4840	Transfer from the General Fund	420,000	60,000	262,500	170,000	227,536	235,311	219,901
220	4843	Transfer from Equip Reserve Fund	131,391	-	-	-	-	-	-
		TOTAL Transfers-In	551,391	60,000	262,500	170,000	227,536	235,311	219,901
		Total Revenues	**695,347**	**61,518**	**358,960**	**293,981**	**378,581**	**387,501**	**373,241**
220	**A**	**Salaries**							
220	5101	Full Time Salaries	44,669	14,534	13,910	13,450	17,200	17,890	18,605
220	5102	Overtime	307	38	3,670	600	600	600	600
220	5104	Part Time Salaries	128,325	-	113,363	75,000	180,000	185,400	190,960
220	5126	Benefits (includes medical premium)	2,023	-	-	-	-	-	-
220	5120	Cell phone allowance	254	-	-	120	120	120	120
	A	**Salaries Total**	175,578	14,572	130,943	89,170	197,920	204,010	210,285
	B	**Contracted Services**							
220	5201	Electric	20,230	5,631	11,548	7,400	7,475	7,550	7,625
220	5202	Telephone	2,750	-	-	600	600	600	600
220	5203	Printing and Advertising	1,845		851	1,500	1,500	1,500	1,500
220	5205	Postage	-		-	1,000	1,000	1,000	1,000
220	5206	Travel & Training	2,793	325	2,265	5,500	2,000	2,000	2,000
220	5207	Medical Expense & Drug Testing	1,467		2,035	2,250	1,800	1,800	1,800
220	5209	Professional Services	2,073		788	6,870	5,500	5,500	5,500
220	5210	Maintenance & Repair of Bldg.	41,622	5,956	29,058	24,000	20,000	21,000	22,000
220	5211	Maintenance & Repair of Equip	-		5,945	5,000	10,000	10,000	10,000
220	5214	Other Contractual Services	11,752	516	5,317	8,491	8,491	8,491	8,491
220	5223	Pool Management Fee	106,032	7,000	-	-	-	-	
220	5229	State fees, permits/Sales tax	355	785	920	1,000	1,000	1,000	1,000
220	5240	Rentals	-	-	-	3,200	3,200	3,200	3,200
220	5250	Insurance & Surety Bonds	-		-	-	-		-
220	5266	Computer Software	201	11,825	4,717	4,650	4,695	4,740	4,785
220	5287	Water	10,997	819	9,018	13,000	13,390	13,790	14,205
220	5288	Waste Water/Trash	15,634	858	12,955	16,000	16,480	16,975	17,485
220	5289	Natural Gas	3,880	1,275	2,898	3,000	3,090	3,185	3,280
	B	**Contracted Services Total**	**221,631**	**34,990**	**88,315**	**103,461**	**100,221**	**102,331**	**104,471**

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
220	5301	Office Supplies	674	500	95	1,000	1,000	1,000	1,000
220	5302	Motor Fuels and Lubricants	90	-	-	200	200	200	300
220	5304	Janitorial Supplies	2,537	492	1,733	1,500	1,500	1,500	1,500
220	5305	Dues, Subscriptions & Books	299	75	75	500	500	500	500
220	5306	Building Supplies and Materials	8,851	529	3,256	3,000	3,000	3,000	3,000
220	5307	Other Commodities	5,464	-	699	4,000	4,000	4,000	4,000
220	5308	Clothing/Uniforms	1,844	-	2,551	2,000	2,000	2,000	2,000
220	5311	Pool Equipment	934	-	562	2,000	3,325	3,325	3,325
220	5312	Grounds supplies and equipment	552	-	423	2,050	2,050	2,050	2,050
220	5313	Safety Supplies/Equip	-	-	2,075	1,000	1,000	1,000	1,000
220	5314	Operating Supplies/Personal Care		-	-	500	500	500	500
220	5318	Tools	-	41	17	200	200	200	200
220	5325	Concessions food and supplies	-	-	4,549	8,000	8,000	8,000	8,000
220	5326	Chemicals	16,212	-	10,933	10,850	11,065	11,285	11,510
220	5330	Aquatics Center Over/Under Reconcilliation	-	-	(51)	-	-	-	-
	5801	**Commodities**	37,458	1,637	26,917	36,800	38,340	38,560	38,885
	D	**Capital Outlay**							
220	5403	Office Equipment	1,753	899	4,655	3,000	3,000	-	-
220	5404	Furnishings & Appliances		20,859	209	1,000	1,000	1,000	1,000
220	5442	Buildings and Pool Improvements	69,811	300	5,148	40,000	35,000	5,000	15,500
		Swim Lane Divider	-	-	-	-	1,600	1,600	1,600
		Heater/Blower	-	-					
		Light Pole Replacement	-	-					
		Pool Sandblasting/Deck painting	-	-					
		Bulkhead Repair	-	-					
		Pool Deck Caulking	-	-					
		Shade Structures	-	-					
		Install wireless at pool	-	-			-		
		Repaint main pool	-	-	-	-	-		
		Entrance ADA Improvements	-	-		101,000	-		
		Repaint main pool, vortex or slide pools							
		Starting Block Replacement						35,000	
		Lifeguard Stand Replacement	-	-	-	-	1,500	-	1,500
	D	**Capital Outlay Total**	71,564	22,058	10,012	145,000	42,100	42,600	19,600
		Total Expenditures	**506,231**	**73,257**	**256,187**	**374,431**	**378,581**	**387,501**	**373,241**
220		**Ending Fund Balance**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Operating Income or (Loss)	($290,711)	($51,199)	($149,715)	($105,450)	($185,436)	($192,711)	($200,301)
		Fund Balance as a % of Operating Expenses	**44%**	**346%**	**114%**	**87%**	**59%**	**58%**	**56%**

Notes:

* The City does not have a reserve target for the Aquatic Center Fund, but the reserve balance is well above 25% of Operating Expenses.

*The Aquatic Center Fund was created in 2019 when the City took over ownership of the aquatic center from Johnson County Parks & Recreation.

*The operations and capital investment of the Aquatic Center will be subsidized by the General Fund on an annual basis in the form of a transfer.

*The City began major renovations to the Aquatic Center in 2020, those renovations will be complete prior to the 2021 season. See CIP section for details.

City of Roeland Park
Line Item Budget- 270 Combined Special Highway & Street Fund 27A

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
270	4010	**Beginning Fund Balance**	**$ 644,367**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 772,438**	**$ 1,817,218**
		Intergovernmental							
270	4110	City Sales & Use Tax	763,975	884,502	965,514	830,000	838,300	846,685	769,635
270	4135	County Courthouse Sales Tax	157,408	157,632	188,155	160,000	163,200	166,465	169,795
270	4140	Spec City/County Highway Fund	-	171,447	195,156	190,000	193,800	197,675	201,630
270	4155	CDBG Grant				151,000			
270	4150	CARS Funding	156,054	1,427,482	-	946,000	132,450	102,500	-
		Total Intergovernmental	**1,077,437**	**2,641,062**	**1,348,825**	**2,277,000**	**1,327,750**	**1,313,325**	**1,141,060**
		Interest							
270	4510..4512	Interest on Investment	10,447	5,774	491	9,980	22,020	11,585	27,260
		Total Interest	10,447	5,774	491	9,980	22,020	11,585	27,260
		Other							
270	4520	Other Sources		-	-	-	-	51,250	-
270	4530	Reimbursed Expense	64,380	-	-	60,000	-	-	-
		Total Other	64,380	-	-	-	-	51,250	-
		Transfers In							
270	4840	Transfer from General Fund	-	-	-	365,000	60,000	215,000	230,000
270	4843	Transfer from Equip Reserve Fund	-	91,563	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	-	322,953	-	-	-	-	-
		Total Transfers	-	414,516	-	365,000	60,000	215,000	230,000
		Total Revenues	**1,152,264**	**3,061,352**	**1,349,316**	**2,651,980**	**1,409,770**	**1,591,160**	**1,398,320**
	A	**Salaries & Benefits**							
250	5101	Salaries - Regular	-	67,000	5,253	72,467	75,365	78,380	81,515
	A	**Salaries & Benefits Total**	-	67,000	5,253	72,467	75,365	78,380	81,515
	B	**Contracted Services**							
270	5209	Professional Services	84,409.23	72,008	72,708	90,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	84,409	72,008	72,708	90,000	85,000	85,000	85,000
	C	**Commodities**							
250	5303	Sand and Salt	-	19,400	20,080	25,000	25,000	25,000	25,000
	C	**Commodities Total**	-	19,400	20,080	25,000	25,000	25,000	25,000
	E	**Capital Outlay**							
270	5430	Residential Street Reconstruction	484,481	52,915	824,029	199,000	1,314,000	-	
270	5454	Sidewalk Improvements	24,153	16,549	90,500	25,000	125,000	25,000	125,000
	5422	Street Light Replacement	-	-	97,940	-	10,000	10,000	10,000
	5457	CARS Roe 2020	192,974	1,639,630	-	-	-		
	5458	2018 CARS	191,931	-	-	-	-	-	
	5459	2019 CARS	156,323	-	-	-	-		
	5460	2022 CARS - 53rd St & Buena Vista	-	-	9,799	390,000	-		
	5461	2022 CARS - Johnson Drive	-	-	-	215,000	-		
	5462	2025 CARS- 55th b/t SMP & Roe	-	-	-			18,000	68,000
	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	-	78,048	1,361,000			
	5464	2024 CARS - Mission Rd. 47th-53rd	-	-	-	-	19,000	205,000	
	5465	RSRP- Nall from 51st to 58th	-	-	-	-		100,000	900,000
	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	-	28,000	264,900	-	-
	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	12,000	52,000	-	-
	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
	E	**Capital Outlay Total**	1,049,862	1,709,093	1,100,316	2,230,000	1,784,900	358,000	1,103,000
	T	**Transfers**							
270	5818	Transfer To Bond & Interest Fund	285,000	353,750	-	135,000	135,000	-	-
	T	**Transfers Total**	285,000	353,750	-	135,000	135,000	-	-
		Total Expenditures	**1,419,271**	**2,221,251**	**1,198,357**	**2,552,467**	**2,105,265**	**546,380**	**1,294,515**
270		**Ending Fund Balance**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 772,438**	**$ 1,817,218**	**$ 1,921,023**

Notes:

*The Special Street fund is funded by a 3/4 cent sales tax to provide for the maintenance and improvements of streets and sidewalks.

* In 2020 the street impact fee of $91,563 paid by Sunflower for future improvements to Granda was transferred into this fund for future use.

*The City started to receive a share of the county courthouse sales tax in 2017 which is being used to support street projects in this fund. This sales tax sunsets in 2027.

*In 2017, the Council decided to fund capital projects on a pay-as-you go basis, however in 2020 Council elected to fund new Parks & Recreation improvements with debt.
All future capital shall be funded with reserves. As such the ending fund balances for capital funds will vary widely based on the capital projects planned annually.

City of Roeland Park
Line Item Budget - 290 Community Center Fund 27C

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
290	4010	**Beginning Fund Balance**	**$ 566,969**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**
		Intergovernmental							
290	4110	City Sales & Use Tax	190,993	221,125	241,380	205,000	207,050	209,120	190,090
		Grant	-	-	-	203,000	-	-	-
		Total Intergovernmental	190,993	221,125	241,380	408,000	207,050	209,120	190,090
		Interest							
290	4511	Interest on Invested Assets	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Total Interest	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Transfers							
	4840	Transfer from General Fund	-	-	289,500	-	-	-	-
		Total Transfers	-	-	289,500	-	-	-	-
		Total Revenues	**198,225**	**223,630**	**532,276**	**413,267**	**210,250**	**210,720**	**191,722**
	A	**Salaries & Benefits**							
290	5101	Salaries - Regular	21,079	37,132	36,245	31,338	40,000	41,600	43,265
290	5102	Salaries - Overtime		842	52	1,400	1,425	1,480	1,540
290	5104	Salaries - Part-time	7,441	15,661	16,697	25,668	27,000	28,080	29,205
	A	**Salaries & Benefits Total**	28,520	53,635	52,994	58,406	68,425	71,160	74,010
	B	**Contracted Services**							
290	5202	Telephone	-	180	165	180	180	180	180
290	5206	Travel Expense & Training		201	135	-			
290	5207	Medical Expense & Drug Testing	382	703	50	-	-	-	-
290	5209	Professional Services	29,295	-	-	-	-	-	-
290	5210	Maintenance And Repair Building	11,682	14,083	8,727	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	180	843	130	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	4,639	-	4,263	5,482	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	318	6,084	6,945	7,000	7,280	7,570	7,875
290	5253	Public Relations			-				
290	5255	JoCo Management Fee	52,105	32,265	54,607	44,529	45,420	46,330	47,255
290	5262	Grounds Maintenance	168	105	1,329	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	98,768	54,464	76,351	78,691	79,860	81,060	82,290
	C	**Commodities**							
290	5306	Materials	70	64	-	-	-	-	-
290	5307	Other Commodities	1,312	1,517	834	5,000	5,000	5,000	5,000
290	3808	Clothing & Uniforms	-	115	-	150	150	150	150
	C	**Commodities Total**	1,382	1,696	834	5,150	5,150	5,150	5,150
	E	**Capital Outlay**							
290	5425	Other Capital Outlay	46,834	31,953	45,964	853,500	-	-	-
	E	**Capital Outlay Total**	46,834	31,953	45,964	853,500	-	-	-
	T	**Transfers**							
290	5818	Transfer to General Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	T	**Transfers Total**	11,344	21,829	23,865	174,819	25,810	26,840	27,915
		Total Expenditures	**186,848**	**163,577**	**200,008**	**1,170,566**	**179,245**	**184,210**	**189,365**
290		**Ending Fund Balance**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**	**$ 273,241**

Notes:

*The Community Center Fund is supported by a 1/8 cent sales tax for the operation and maintenance of the facility.

*The ending fund will decrease significantly in 2021 as these reserves were accumulated in anticipation of completing parking/storm/ADA improvements.

*The transfer out to the General Fund is for employee benefits associated with the facility maintenance positions.

City of Roeland Park
Line Item Budget- 300 Special Infrastructure Fund 27D

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
300	4010	**Beginning Fund Balance**	**1,075,705**	**1,596,275**	**1,589,564**	**1,451,120**	**1,342,120**	**398,920**	**927,485**
		Intergovernmental							
300	4110	City Sales & Use Tax	381,988	442,251	824,144	800,000	808,000	816,080	741,815
300	4155	CDBG Grant	124,356	-	-	10,000	200,000	-	200,000
300	4158	SMAC	-	-	-	-	-	-	-
		Total Intergovernmental	506,344	442,251	824,144	810,000	1,008,000	816,080	941,815
		Other							
300	4161	Grants/Donations - Private	-	81,096	-	-	-	-	-
300	4791	Bond Proceeds	-	1,288,428	-	-	-	-	-
		Total Other	-	1,369,524	-	-	-	-	-
		Interest							
300	4511	Investment Income	14,718	2,514	1,783	3,000	20,130	5,985	13,910
		Total Interest	14,718	2,514	1,783	3,000	20,130	5,985	13,910
		Transfers In							
300	4840	Transfer From General Fund	550,000	685,600	203,183	365,000	65,000	215,000	230,000
		Total Transfers In	550,000	685,600	203,183	365,000	65,000	215,000	230,000
		Total Revenues	**1,071,062**	**2,499,889**	**1,029,110**	**1,178,000**	**1,093,130**	**1,037,065**	**1,185,725**
	B	**Contracted Services**							
300	5209	Professional Services	44,517	-	11,958	40,000	85,000	40,000	40,000
300	5231	Cost of issuance	-	41,081	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
	B	**Contracted Services Total**	44,517	41,081	11,958	40,000	85,000	40,000	40,000
	D	**Capital Outlay**							
300	5246	In-House Street Maintenance	-	-	-	-	-	-	-
300	5421	Maintenance & Repair of Streets	160,031	121,231	126,725	235,000	225,000	225,000	235,000
300	5442	Building Improvements			384				
300	5468	2020 Stormwater-57th and Roeland	-	177,336	535	-	-	-	
300	5469	Stormwater Maintenance	43,010	-	19,739	25,000	100,000		100,000
300	5470	Park Maint/Infrastructure	78,436	14,419	36,609	47,000	36,330	118,500	40,000
300	5471	Tennis Court Replacement							
300	5472	R Park Development Plan	72,642	1,323,813	19,932	700,000	90,000	-	
300	5473	RPAC Improvements	5,756	826,150	908,042		-	-	
300	5474	Marquee Signs	-	-	-		-	-	
300	5475	Stairway	-	2,570	9,135	115,000		-	
300	5476	Community Center Improvement	-	-	-	125,000	1,500,000	125,000	1,300,000
300	5498	CDBG Projects	146,100	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	-	34,495	-	-	-	-
	D	**Capital Outlay Total**	505,976	2,465,519	1,155,596	1,247,000	1,951,330	468,500	1,675,000
		Total Expenditures	**550,493**	**2,506,600**	**1,167,554**	**1,287,000**	**2,036,330**	**508,500**	**1,715,000**
300		**Ending Fund Balance**	**$ 1,596,275**	**$ 1,589,564**	**$ 1,451,120**	**$ 1,342,120**	**$ 398,920**	**$ 927,485**	**$ 398,210**

Notes:

*The Governing Body issued debt in 2020 to pay for significant improvements at R Park and the Aquatic Center (RPAC) in 2020 and 2021. The Special Infrastructure Fund is the resource for Parks & Recreation improvements and as such, the resources from the bond sale will be recorded and spent from this fund. For more details on the capital improvements budgeted, please see the capital budget.

*The Governing Body made the decision to transfer resources in excess of the City's stated goals for the General Fund fund balance to the Special Infrastructure Fund to help cash-fund capital projects. As the recipient of these transfers, this fund has gained additional flexibility to cover the cost of capital projects. Since the number of projects varies year to year, the ending fund balance can change dramatically from one year to the next. In addition, the amount transferred from the General Fund will vary year-to-year based upon resources available. In 2021, $36,378 from Aldi's 1% for Art was transferred into this fund and used to support the 48th Street Mural and Aldi artistic staircase projects.

City of Roeland Park
Line Item Budget- 360 Equipment & Bldg. Reserve Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
360	4010	**Beginning Fund Balance**	**$ 290,720**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**
		Other							
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-	-
360	4780	Sale of Assets	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Total Other	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Interest							
360	4511	Investment Income	7,047	-	3,059	5,133	27,495	10,560	12,100
		Total Interest	7,047	-	3,059	5,133	27,495	10,560	12,100
		Transfers							
360	4840	Transfer from General Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
360	4841	Transfer from PD/GF	70,320	28,242	107,367	171,495	85,625	82,955	75,900
360	4842	Transfer from PW / GF	24,200	12,500	74,000	8,000	60,000	56,000	-
360	4844	Transfer from Neighborhood Services	-	-	30,000	10,000	-	-	-
		Total Transfers	139,220	84,392	228,167	197,895	174,825	147,755	76,700
		Total Revenues	**1,436,114**	**84,392**	**231,226**	**1,457,428**	**2,078,920**	**258,315**	**188,800**
	B	**Contracted Services**							
360	5209	Professional Services				15,000	-	-	-
360	5214	Other Contractual Services	-	-	32,301	-	-	-	-
	B	**Contracted Services Total**	**-**	**-**	**32,301**	**15,000**	**-**	**-**	**-**
	C	**Commodities**							
360	5315	Machinery & Auto Equipment	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	C	**Commodities Total**	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	D	**Capital Outlay**							
360	5442	Building Expense	800	-	13,403	893,000	3,025,000	-	-
	D	**Capital Outlay Total**	800	-	13,403	893,000	3,025,000	-	-
	N	**Non-Expenditures Appropriation**							
360	5705	Future CIP - PW	-	-	-	-	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	131,391	91,563	-	-	-	-	-
	T	**Transfers Total**	131,391	91,563	-	-	-	-	-
		Total Expenditures	**212,450**	**154,213**	**156,369**	**1,143,895**	**3,207,825**	**155,755**	**84,700**
360		**Ending Fund Balance**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**	**$ 910,707**

Notes:

*The Equipment and Building Reserve Fund is a continuing capital fund that receives transfers to pay for capital equipment and building improvements.

*The $1.2 million in land sale proceeds and $91,563 of street impact fee received in 2019 from Sunflower Medical as part of land sale for northeast corner of Johnson and Roe; land sale proceeds anticipated to be used to purchase property for a new public works building. This expense is shown as a reserve as a new location has not been located.

* In 2020 the $91,563 street impact fee collected in this fund from Sunflower was transferred to the 270 Special Street Fund for future use.

*The transfer of funds in 2019 is to the Aquatic Center Fund reflecting the reserves for facility maintenance that have accrued in this fund in support of the Aquatic Center.

City of Roeland Park

Line Item Budget- 370 TIF 1 - Bella Roe/Walmart

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
370	4010	**Beginning Fund Balance**	**$ 535,942**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**
		Taxes							
370	4730	Tax Increment Income	379,643	368,557	381,010	385,700	379,263	192,475	-
370	4735	Tax Increment Income IB	13,436	373,186	393,021	410,000	410,282	208,220	-
		Total Taxes	393,079	741,743	774,031	795,700	789,545	400,695	-
		Intergovernmental							
	4150	CARS and SMAC Funding	-	-	248,729	34,270	436,000	-	-
		Intergovernmental Total	-	-	248,729	34,270	436,000	-	-
		Interest							
370	4511	Interest on Invested Assets	17,876	7,285	3,902	3,045	10,015	15	
		Total Interest	17,876	7,285	3,902	3,045	10,015	15	-
		Transfers In							
450	4789	Transfer from General Fund	-	250,000	-	-	-	-	-
		Transfers In Total	-	250,000	-	-	-	-	-
		Total Revenues	**410,954**	**999,028**	**1,026,662**	**833,015**	**1,235,560**	**400,710**	**-**
		Expenditures							
	B	**Contracted Services**							
370	5209	Professional Services	-	-	-	-	-	-	-
370	5214	Other Contracted Services	-	-	-	5,590	10,320	10,320	-
	B	**Contracted Services Total**	-	-	-	5,590	10,320	10,320	-
	D	**Capital Outlay**							
370	5474	Marquee Signs				80,000			
	5459	Site Redevelopment Costs					$ 1,000,000	$ 391,382	
370	5457	Public Infrastructure Improvements	204,319	1,278,644	1,036,768	60,000	892,000		
	D	**Capital Outlay**	204,319	1,278,644	1,036,768	140,000	1,892,000	391,382	-
	E	**Debt Service**							
370	5601	Bond Principal	-	-	-	-	-	-	-
370	5602	Bond Interest	-	-	-	-	-	-	-
	E	**Debt Service Total**	-	-	-	-	-	-	-
	N	**Non-Expenditures Appropriation**							
370	5755	Property Tax Reduction - Appeals	-	-	-	222,528	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	222,528	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	-	-	250,000	-	-	-	-
	T	**Transfers Total**	-	-	250,000	-	-	-	-
		Total Expenditures	**204,319**	**1,278,644**	**1,286,768**	**368,118**	**1,902,320**	**401,702**	**-**
370		**Ending Fund Balance**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**	**$ (0)**

Notes:

*After the debt for the development was retired in 2018, the resources from TIF 1 were directed to the Roe Boulevard improvement design and construction. Because this is a non-recurring capital expense, the ending fund balance fluctuates dramatically year-to-year. To complete the portion of the project associated with TIF 1, $250,000 will be transferred from the General Fund in 2020 and the same amount will be transferred to the General Fund in 2021 after project completion.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*Installation of a marquee sign was an objective in 2021 but not completed; funding moved to 2022.

*TIF 1 will expire May 18, 2024.

City of Roeland Park

Line Item Budget- 400 TDD#1 - Price Chopper

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
400	4010	**Beginning Fund Balance**	**$ (2,507,302)**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**
		Sales Tax							
400	4110	City/County Sales & Use Tax	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Sales Tax Total	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Interest							
400	4510	Interest on Investment	803	202	6	573	500	500	500
		Total Interest	803	202	6	573	500	500	500
		Total Revenues	**273,154**	**315,821**	**294,371**	**270,573**	**273,200**	**275,925**	**278,680**
	B	**Contracted Services**							
400	5209	Professional Services	-	1,575	350	-	-	-	-
400	5214	Other Contracted Services	5,652	5,319	6,120	5,000	5,000	5,000	5,000
400	5281	Project Expense	-	-	-	-	-	-	-
	B	**Contracted Services Total**	5,652	6,894	6,470	5,000	5,000	5,000	5,000
	E	**Debt Service**							
400	5601	Bond Principal	-		252,797	255,000	255,000	260,000	255,000
400	5602	Bond Interest	5,486	9,171	7,203	10,000	10,000	10,000	10,000
	E	**Debt Service Total**	5,486	9,171	260,000	265,000	265,000	270,000	265,000
		Total Expenditures	**11,138**	**16,065**	**266,470**	**270,000**	**270,000**	**275,000**	**270,000**
		Auditor's Adjusting Entry			**254,976**	**255,000**	**255,000**	**260,000**	**255,000**
400		**Ending Fund Balance**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**	**$ (624,275)**

Notes:

*TDD #1 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The 1% sales tax imposed within TDD#1 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates that the outstanding debt has been called and due upon receipt of

City of Roeland Park

Line Item Budget- 410 TDD#2 - Lowes

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
410	4010	**Beginning Fund Balance**	**$ (689,301)**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	$ 0
		Sales Tax							
410	4110	City/County Sales & Use Tax	126,263	155,452	162,599	150,000	151,500	153,015	115,909
		Total Sales Tax	126,263	155,452	162,599	150,000	151,500	153,015	$ 115,909
		Interest							
410	4510	Interest on Investment	241	80	3	176	200	200	$ 200
		Total Interest	241	80	3	176	200	200	$ 200
		Total Revenues	**126,504**	**155,532**	**162,602**	**150,176**	**151,700**	**153,215**	**$ 116,109**
	B	**Contracted Services**							
410	5209	Professional Services	-	1,575	350	-	-	-	$ -
410	5214	Other Contracted Services	3,389	3,050	4,119	5,000	5,000	5,000	$ 5,000
410	5254	Miscellaneous Charges	-	-	-	-	-	-	$ -
	B	**Contracted Services Total**	3,389	4,625	4,469	5,000	5,000	5,000	$ 5,000
	E	**Debt Service**							
410	5601	Bond Principal			139,985	140,000	140,000	144,215	$ 107,109
410	5602	Bond Interest	2,340	4,182	4,014	4,000	4,000	4,000	$ 4,000
	E	**Debt Service Total**	2,340	4,182	143,999	144,000	144,000	148,215	$ 111,109
		Total Expenditures	**5,729**	**8,807**	**148,468**	**149,000**	**149,000**	**153,215**	**$ 116,109**
		Auditor's Adjusting Entry			**142,708**	**140,000**	**121,084**	**-**	**-**
410		**Ending Fund Balance**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	**$ 0**	**$ (0)**

Notes:

*TDD #2 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The .5% sales tax imposed within TDD#2 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates the outstanding debt has been called.

City of Roeland Park
Line Item Budget- 420 CID #1 - RP Shopping Center

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
420	4010	**Beginning Fund Balance**	**$ 2,716,943**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**0**
		Sales Tax							
420	4110	City/County Sales & Use Tax	224,926	84	-	-	-	-	-
		Total Sales Tax	224,926	84	-	-	-	-	-
		Interest							
420	4510..4512	Interest on Investment	47,136	13,719	648	33,655	45,555	-	-
		Total Interest	47,136	13,719	648	33,655	45,555	-	-
		Total Revenues	272,062	13,803	648	33,655	45,555	-	-
	B	**Contracted Services**							
420	5209	Professional Services	-	-	-	-	-	-	-
420	5215	City Attorney	-	-	-	-	45,000	-	-
	B	**Contracted Services Total**	-	-	-	-	45,000	-	-
	N	**Non-Appropriation Expenditures**							
420	5721	CID #1 Expenses	-	-	-	-	3,037,666	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	3,037,666	-	-
		Total Expenditures	**-**	**-**	**-**	**-**	**3,082,666**	**-**	**-**
420		**Ending Fund Balance**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Funds from the CID are spent after the developer submits an application for reimbursement on an eligible expense. To date, the developer has not made a request to draw from these funds.

*The maximum available for reimbursement to the developer is $3 million. After the fund accrued $3 million in mid-2019, the City stopped collecting the 1% CID tax.

City of Roeland Park
Line Item Budget- 450 TIF 2D - City Hall

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
450	4010	**Beginning Fund Balance**	**$ 363,579**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**
		Taxes							
450	4730	Tax Increment Income	269,113	277,427	326,940	-	-	-	-
		Total Taxes	269,113	277,427	326,940	-	-	-	-
		Interest							
450	4510..4512	Interest on Investment	10,986	4,535	992	-	-	-	-
		Total Interest	10,986	4,535	992	-	-	-	-
		Transfers In							
450	4789	Transfer from the General Fund	-	-	-	-	-	-	-
		Transfers In Total	-	-	-	-	-	-	-
		Total Revenues	**280,099**	**281,962**	**327,932**	-	-	-	-
	B	**Contracted Services**							
450	5209	Professional Services	-	-	-	-	-	-	-
450	5214	Other Contracted Services	-	-	-	-	-	-	-
450	5257	Property Tax Payments	-	-	-	-	-	-	-
	B	**Contracted Services**	-	-	-	-	-	-	-
	D	**Capital Outlay**							
450	5442	City Hall Building Improvements	-	85,800	331,502	24,027	-	-	-
450	5457	CARS Roe 2020	287,353	-	-	-	-	-	-
	D	**Capital Outlay Total**	287,353	85,800	331,502	24,027	-	-	-
	E	**Debt Service**							
450	5644	Principal Bonds - 2012-1	170,000	-	-	-	-	-	-
450	5645	Interest Bonds - 2012-1	2,890	-	-	-	-	-	-
	E	**Debt Service Total**	172,890	-	-	-	-	-	-
450	N	**Non-Expenditures Appropriation**							
	5755	Property Tax Reduction - Appeals	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
450	5802	Transfer to General Fund	15,500	336,500	-	-	-	-	-
	T	**Transfers Total**	15,500	336,500	-	-	-	-	-
		Total Expenditures	**475,743**	**422,300**	**331,502**	**24,027**	-	-	-
450		**Ending Fund Balance**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Capital projects budgeted include a portion of the Roe Boulevard Redesign and construction, as well as the 2018 CARS project along Roe Parkway. In order to cover the cost of these projects, the TIF 2D fund transferred $336,500 from the General Fund will be transferred to the General Fund in 2019 and 2020. In addition, the development plan includes improvements to City Hall which are programmed in 2020 (roof replacement) and 2021 (exterior lighting upgrades and ADA restroom improvements). Due to the timing of capital items, the fund balance fluctuates widely from one year to the next.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*TIF 2D expires December 31, 2021.

City of Roeland Park

Line Item Budget- 510 TIF 3 Fund- Boulevard Apartments/The Rocks

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
510	4010	**Beginning Fund Balance**	**$ 8,725**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**
		Taxes							
510	4730	Tax Increment Income	34,235	43,227	58,688	59,885	60,045	60,945	61,860
510	4731	Tax Increment Income 3A	243,947	286,987	294,797	299,222	295,017	299,440	303,930
		Total Taxes	278,182	330,214	353,485	359,107	355,062	360,385	365,790
		Interest							
510	4510..4512	Interest on Investment	5,555	2,411	646	3,966	16,780	13,355	215
		Total Interest	**5,555**	**2,411**	**646**	**3,966**	**16,780**	**13,355**	**215**
		Total Revenues	**283,737**	**332,625**	**354,131**	**363,073**	**371,842**	**373,740**	**366,005**
	B	**Contracted Services**							
510	5203	Printing & Advertising	814	1,248	312	1,000	1,000	1,000	1,000
510	5204	Legal Printing	293		-	-	-	-	-
510	5205	Postage & Mailing Permits	741	-	-	-	-	-	-
510	5209	Professional Services	-	-	-	-	-	-	-
510	5214	Other Contracted Services	-	152.00	-	-	-	-	-
510	5243	Contractual Reimbursement	-	-	-	-	-	-	-
	B	**Contracted Services Total**	1,848	1,400	312	1,000	-	-	-
	D	**Capital Outlay**							
510	5244	General Contractor	-	-	120,000	-	-	-	-
510	5428	Roe Parkway Extension & Maint	-	-	24,080	75,000	600,000	1,250,000	380,238
		Capital Outlay Total	-	-	144,080	75,000	600,000	1,250,000	380,238
	T	**Transfers**							
510	5802	Transfer to General Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	-
		Total Expenditures	**1,848**	**1,400**	**144,392**	**76,000**	**600,000**	**1,250,000**	**380,238**
510		**Ending Fund Balance**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**	**$ 0**

Notes:

*TIF 3 expires May 17, 2025. The City recently decided to keep both project areas in place until the final expiration of the TIF district to complete additional work on the site to get it more shovel ready for sale to a future developer.

* The ending fund balances in this fund have varied significantly year-to-year due to the scheduling of capital projects. In FY 2018 most of the available resources were spent on the sanitary sewer installation, storm water detention and final grade and fill for the site. The City is working with Water One to extend the waterline into the site, while anticipated to take place in 2019, the project has been delayed and we anticipate work will be done in 2021. In addition, pending new development on the site, staff intends to program additional capital projects on the site such as reconstruction of Roe Parkway, and additional infrastructure improvements intended to improve the viability of The Rocks for development.

City of Roeland Park
Line Item Budget- 520 Property Owners Association

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
520	4010	**Beginning Fund Balance**	**$ 18,416**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**
		Other							
520	4795	Miscellaneous	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Other	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Revenues	**33,847**	**33,847**	**33,847**	**33,847**	**33,845**	**33,845**	**33,845**
	B	**Contracted Services**							
520	5254	Miscellaneous Charges	90	60.00	60	-	-	-	-
520	5258	RPPOA Common Area Expenses	31,875	31,875	31,875	31,875	31,875	31,875	31,875
	B	**Contracted Services Total**	31,965	31,935	31,935	31,875	31,875	31,875	31,875
		Total Expenditures	**31,965**	**31,935**	**31,935**	**31,875**	**31,875**	**31,875**	**31,875**
520		**Ending Fund Balance**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**	**$ 32,004**

Notes:

*The revenue in the Property Owner's Association fund are collected to cover the cost of maintaining the common areas and condominiums within City Hall. These fees are paid from the General Fund. The Property Owner's Association then issues a check to the City of Roeland Park to cover fees associated with maintenance of said common areas as all of these expenses are paid out of the City's General Fund. This process was established as part of condo minimizing City Hall space that is leased on the third floor. The condo minimizing also preserves the tax-exempt status of the space used for government purposes as well as space leased to non-profits.

*The fund is managed by a Board of Directors which is the City Council and is required to meet annually.

*The ending fund balance changes around 10% annually strictly due to the fact that the fund is very small and grows by $2,000/year per the annual adopted budget and Association bylaws.

City of Roeland Park

Line Item Budget- 550 American Rescue Plan Act (ARPA) Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
550	4010	**Beginning Fund Balance**	$ -	$ -	$ -	$ 508,421	$ 431,500	$ -	$ -
		Other							
550	4159	Rescue Act Grant	-	-	510,325	510,325	-	-	-
		Total Other	-	-	510,325	510,325	-	-	-
		Total Revenues	**-**	**-**	**510,325**	**510,325**	**-**	**-**	**-**
	B	**Contracted Services**							
550	5209	Professional Serivces			1,060.00	29,805	-	-	-
550	5214	Other Contractual Services			844	232,441	12,500	-	-
550	5244	General Contractor	-	-	-	325,000	419,000	-	-
	B	**Contracted Services Total**	-	-	1,904	587,246	431,500	-	-
						Create a capital account for the items shown in the 5244			
		Total Expenditures	**-**	**-**	**1,904**	**587,246**	**431,500**	**-**	**-**
520		**Ending Fund Balance**	$ -	$ -	$ 508,421	$ 431,500	$ -	$ -	$ -

Notes:

*ARPA resources will be accounted for in this fund. Resources can only be used in accordance with Federal guidelines which are still being rolled out in 2021. Resources must be encumbered by the end of 2024 and spent by the end of 2026.

*Conceptual budgets have been developed for 2022-2024, these will likely change as guidelines and programs are refined through the end of 2021.

Item Number:	**Public Hearing- -**
Committee Meeting Date:	**8/22/2022**

City of Roeland Park
Action Item Summary

Date:	7/25/2022
Submitted By:	Erin Winn
Committee/Department:	Finance
Title:	**Public Hearing - Exceeding Revenue Neutral Rate and Adopting 2023 Budget**
Item Type:	Other

Recommendation:

To allow for public comment regarding the intent to exceed the revenue neutral rate for the FY 2023 budget and on the proposed FY 2023 Budget including Objectives and the five year Capital Improvement Plan.

Details:

The revenue neutral rate, as defined in Kansas Senate Bill 13, is the mill levy for a given year that will produce the same amount of property tax revenue that the governing body received in the previous year. Senate Bill 13 requires that a governing body hold a hearing and pass a resolution if they intend to exceed the revenue neutral rate.

The 2023 Revenue Neutral Rate is 24.905, which is 3.642 mills lower than the 2022 adopted rate. Staff is proposing a 2023 budget developed with a 27.548 mill levy; a one mill reduction from the 2022 budget. The 2023 valuation received from the County in June shows an assessed valuation of $117,760,258. This is a 12.7% increase. The proposed 2023 mill rate will bring in approximately $300,000 of additional revenue into the General Fund.

The 2023 budget reduces the mill levy and primarily relies on reserves to fund capital investment. ***No significant changes were made from the last presentation.***

The 2023-2025 Budget, 5 Year Capital Improvement Plan and 2023 Objectives are included in the budget adoption agenda item under New Business for your full consideration. The public hearing simply provides the opportunity for the public to make comment on the property tax mill and proposed 2023 budget.

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

	Description	Type
🗋	2023 Notice of Hearing	Cover Memo
🗋	2023 Proposed Budget - Includes Glass Recycling	Cover Memo
🗋	2023 Proposed Budget - Excludes Glass Recycling	Cover Memo

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Roeland Park

will meet on August 22, 2022 at 6:00 PM at City Hall, Zoom for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, www.roelandpark.org and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	5,829,552	26.632	6,446,803	26.920	9,688,437	3,047,419	25.878
Debt Service	576,976	1.916	584,970	1.627	700,377	196,570	1.669
Library							
Special Highway and Street	1,198,295		2,552,467		2,535,163		
Aquatics Center	256,187		390,791		618,511		
Community Center	199,924		1,170,566		409,955		
Special Infrastructure	1,167,554		1,262,000		2,433,354		
Building and Equipment Res	156,369		1,233,895		3,865,597		
TIF 1: Wal-Mart/Bella Roe	1,036,768		273,118		1,937,537		
TDD 1: Price Chopper	266,470		270,000		2,235,144		
TDD 2: Lowe's	148,468		129,000		564,592		
CID 1					3,082,666		
TIF 2D: City Hall/QT	331,502		24,027				
Special Highway							
TIF 2C: Mission Bank							
TIF 3: The Rocks	144,392		76,000		1,490,493		
Property Owner's Associatio	31,935		31,875		59,939		
Non-Budgeted Funds-A	1,904						
Totals	11,346,296	28.548	14,445,512	28.547	29,621,765	3,243,989	27.547
						*Revenue Neutral Rate***	*24.905*
Less: Transfers	910,848		1,083,219		630,281		
Net Expenditure	10,435,448		13,362,293		28,991,484		
Total Tax Levied	29		2,933,532		xxxxxxxxxxxxxxxx		
Assessed Valuation	96,815,053		102,732,261		117,760,258		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,646,000	3,059,204	2,493,754
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,646,000	3,059,204	2,493,754

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Erin Winn

City Official Title: Director of Finance

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

Indicates a new account.
Yellow highlight indicates the entry needs confirmation.
Cell containing funding for an Objective.
Cell with information staff intends to highlight.
Cells highlighted in Pink have changes since 6/6/22 budget presentation.

Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
4010	**Beginning Fund Balance**	**$ 2,599,877**	**$ 2,605,408**	**$ 2,685,403**	**$ 2,995,245**	**$ 2,797,190**	**$ 2,880,345**	**$ 2,897,130**
	Taxes							
4050	Ad Valorem Tax	1,893,839	2,027,323	2,226,579	2,424,303	3,003,080	3,142,560	3,163,570
4070	Personal Property Tax-deliquent	12	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	27,655	16,179	17,661	10,000	10,000	10,000	10,000
	Total Taxes	1,921,507	2,043,502	2,244,240	2,434,503	3,013,280	3,152,760	3,173,770
	Franchise Fees							
4310	Franchise Tax - Electric	254,405	267,561	272,752	272,000	274,720	277,465	280,240
4320	Franchise Tax - Gas	118,809	105,624	122,387	121,000	122,210	123,430	124,665
4330	Franchise Tax - Telephone	4,556	3,610	3,104	3,000	2,850	2,710	2,575
4340	Franchise Tax - Cable and Internet	76,471	69,422	58,016	60,000	75,775	75,775	75,775
4350	Franchise Tax - Cellular	-	1,413	-	-	-	-	-
	Total Franchise Fees	454,240	447,629	456,259	456,000	475,555	479,380	483,255
	Special Assessments	-	-	-				
4610	Special Assessments	750	-	-	750	750	750	750
4770	Solid Waste Service Assessment	562,884	565,149	565,661	574,477	610,540	643,155	675,835
	Total Special Assessments	563,634	565,149	565,661	575,227	611,290	643,905	676,585
		-	-					
	Intergovernmental Revenue	-	-					
4020	Recreational Vehicle Tax	901	1,171	1,406	933	1,090	1,090	1,090
4021	Commercial Vehicle Tax	326	-	-	327	210	210	210
4040	Heavy Trucks Tax	665	721	745	373	320	320	320
4060	Motor Vehicle Tax	218,243	209,534	213,691	222,027	230,765	235,380	240,090
4110	County Sales & Use Tax	629,630	629,527	752,647	675,000	635,925	642,285	648,710
4115	Sales Tax 27B (280 Fund)	572,982	663,376	724,137	650,000	589,775	568,710	516,955
4120	County Jail Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4130	Safety Sales Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4141	City/County Alcohol Tax Distrib	18	40	224	100	100	100	100
4145	Transient Guest Tax	-	2,932	6,141	4,000	4,000	4,000	4,000
4157	CARES Act Funding	-	215,288	-	-	-	-	-
	Total Intergovernmental Revenue	1,747,564	2,037,855	2,075,337	1,882,759	1,795,485	1,788,725	1,751,475
		-	-	-				
	Licenses and Permits	-	-	-				
4210	Street Cutting Permit	9,300	19,165	19,355	15,000	10,000	10,000	10,000
4215	Building Permit	59,431	71,247	46,690	50,000	50,000	50,000	50,000
4220	Electrical Permit	4,213	4,138	2,438	4,000	4,000	4,000	4,000
4225	Mechanical Permit	6,249	5,049	4,050	6,000	6,000	6,000	6,000
4230	Plumbing Permit	2,270	1,565	860	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	312	160	200	400	400	400	400
4240	Sign Permit	1,193	765	410	600	600	600	600
4245	Cereal Malt Beverage License	550	400	850	550	550	550	550
4250	Animal Licenses	4,557	3,770	3,300	3,500	5,000	5,000	5,000
4255	Home Occupational Licenses	1,080	880	1,320	1,000	1,000	1,000	1,000
4260	Rental Licenses	26,410	28,308	24,633	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	53,508	54,853	52,727	53,000	53,000	53,000	53,000
	Total Licenses and Permits	169,073	190,300	156,833	160,550	157,050	157,050	157,050

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	Fines and Forfeitures							
4410	Fine	274,315	182,548	183,188	165,000	166,650	168,315	170,000
4415	Court Costs	31,221	14,388	5,781	7,750	7,830	7,910	7,990
4420	State Fees	25,725	19,582	18,534	17,000	17,170	17,340	17,515
4430	Bonds & Forfeitures	4,520	1,140	500	1,000	3,000	3,000	3,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
	Total Fines and Forfeitures	335,782	217,659	208,003	190,750	194,650	196,565	198,505
	Other Sources							
4279	Facility Rental	-	-	2,722	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	-	4,733	0	0	0	0
4393	Bullet Proof Vest Grant	1,383	1,946	440	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	3,346	35,956	1,284	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	86,070	73,144	89,208	85,000	87,550	90,175	92,880
4710	Apt Tower Lease Payment	23,778	24,491	65,004	25,918	26,695	27,495	28,320
4713	Voicestream Wireless Payment	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4716	Clearwire Tower Lease Paymt	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4720	Plans & Spec's	1,483	15,769	1,300	2,000	2,000	2,000	2,000
4725	Police Reports	4,344	1,758	2,005	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,195	21,522	21,672	21,853	21,855	45,090	45,990
4767	1% for Art	36,378	-	-	76,000	-	-	-
5801	Service Line Agreement	2,965	2,643	2,539	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	31,875	31,875	31,875	31,875
4780	Sale of Assets	8,588	5,765	15,273	18,500	20,500	25,500	10,500
4787	RP Community Foundation Donations	33,557	7,330	(275)	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4795	Miscellaneous	1,331	1,064	7,115	17,000	5,000	5,000	5,000
	Total Other Sources	303,850	272,245	249,087	349,471	268,355	301,615	292,695
	Interest							
510..451	Interest on Investment	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Total Interest	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Transfer-In							
4850	Transfer from 27D Fund	-	-	-	-	-	-	-
4865	Transfer in from TIF Funds	15,500	337,810	250,000	-	-	-	-
4870	Transfer from 27C Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	Total Transfer-In	26,844	359,639	273,865	174,819	25,810	26,840	27,915
	Total	5,622,396	6,161,979	6,237,702	6,296,835	6,615,685	6,822,535	6,838,460
	Total Resources	**8,222,272**	**8,767,387**	**8,923,104**	**9,292,080**	**9,412,875**	**9,702,880**	**9,735,590**

Notes:

*The property tax levy in the General Fund reflects 26.632 mills. The property tax revenue reflected in the budget columns includes the amount captured by TIF'S.

* Property tax revenue reflects a $140,000 increase over normal projections in 2024 due to debt service requiring that much less funding in 2024.

*Transfers from TIF funds reflect transfers from TIF 1 for Capital improvements.

*One of the two condo units on the third floor of City Hall that the City leases has been vacant since 2018.

*The City gave the current tenant a break during 2020 due to their business suffering from the COVID-19 shut-down.

*The 2021 budget includes a Budget Objective to reduce fines by 25%; the 2021 Projected budget reflects a reduction from pre-covid fine levels.

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	B	**Contracted Services**							
101	5201	Electric	20,792	19,898	17,322	10,399	10,710	11,030	11,360
101	5202	Telephone	499	712	874	576	575	575	575
101	5203	Printing & Advertising	1,237	1,701	5,376	1,800	1,800	1,800	1,800
101	5204	Legal Printing	(182)	1,575	1,568	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	3,101	4,332	3,169	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	-	16,500		-	-
101	5207	Medical Expense & Drug Testing	-	326	250	-			
101	5208	Newsletter	11,584	15,076	15,497	15,300	15,500	15,500	15,500
101	5209	Professional Services	96,305	92,069	58,723	69,070	64,370	51,870	61,870
101	5210	Maintenance & Repair Building	7,915	11,236	14,625	21,500	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	365	1,238	140	200	200	200	-
101	5212	Utility Asst & Rental Assistance	15,000	-	-	15,000	15,000	15,000	15,000
101	5213	Audit Fees	33,925	36,225	38,585	39,700	39,700	40,890	42,115
101	5214	Other Contracted Services	52,948	55,584	79,499	77,355	77,940	77,940	77,940
101	5215	City Attorney	122,645	101,517	114,848	101,959	104,000	106,080	108,200
101	5216	Special Prosecutor Fees	-	31,410	300	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	9,957	-	5,248	19,000	89,000	19,000	19,000
101	5218	IT & Communication	25,867	27,624	31,229	32,000	33,000	33,660	34,335
101	5219	Meeting Expense	490	320	-	700	700	700	700
101	5220	Street Light Repair & Maintenance	41,518	57,521	34,240	46,500	49,700	51,190	52,725
101	5222	Traffic Signal Expense	185,509	166,236	80,687	93,877	95,285	96,715	98,165
101	5230	Art Commissioner	1,200	1,200	1,100	1,200	1,200	1,200	1,200
101	5232	United Community Services	4,371	4,771	4,771	6,000	6,060	6,120	6,180
101	5233	JoCo Home Repair - Minor	9,000	9,000	-	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	8,000	-	15,000	15,500	16,000	16,500
101	5237	Community Events	8,322	4,861	5,022	9,500	9,500	9,500	9,500
101	5239	Public Art Maintenance			-	-			
101	5245	Home Energy Audit & Improvement Program			-	25,000	25,000	25,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	2,054	4,485	1,588	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	42,847	45,725	51,855	53,865	56,560	59,390	62,360
101	5252	Elections - City	6,463	-	-	-	6,370	-	9,000
101	5253	Public Relations	5,414	1,652	4,602	23,000	13,000	13,000	13,000
101	5254	Miscellaneous Charges	678	280	2,338	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,000	4,959	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,630	6,362	6,629	12,750	13,005	13,265	13,530
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	33,847	33,847	33,847
101	5265	Computer System R&M	-	-	-	500	500	500	500
101	5266	Computer Software	31,009	28,176	27,621	28,500	28,500	28,850	28,850
101	5267	Employee Related Expenses	3,486	3,214	3,887	5,000	5,000	5,000	5,000
101	5273	Neighbors Helping Neighbors	7,864	8,875	10,150	20,000	20,000	20,000	20,000
101	5282	Property Tax Rebate Program	2,866	7,533	11,480	30,000	31,500	33,075	34,730
101	5283	RP Com Foundation Grant Exp.	33,557	6,959	560	5,000	5,000	5,000	5,000
101	5285	Pool Operations	635	-	-	-	-	-	-
101	5287	Water	1,484	886	1,040	1,500	1,530	1,560	1,590
101	5288	Waste Water	807	822	1,281	795	810	825	845
101	5289	Natural Gas	2,237	2,911	3,019	2,940	3,000	3,060	3,120
101	5292	Fireworks	2,128	-	-	2,500	2,500	2,500	2,500
	B	**Contracted Services Total**	848,372	808,158	677,929	884,333	939,962	863,942	885,637

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
101	5301	Office Supplies	5,616	6,958	5,647	6,100	6,100	6,100	6,100
101	5304	Janitorial Supplies	2,053	2,028	1,673	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	11,516	14,480	16,451	15,400	15,400	15,400	15,400
101	5306	Materials	-	190	-	-	-	-	-
101	5307	Other Commodities	5,343	148,747	(38,219)	-	-	-	-
	C	**Commodities Total**	24,527	172,403	(14,448)	23,500	23,500	23,500	23,500
	N	**Non-Expenditure Appropriation**							
101	5751	TIF Fund Expenditure	-	-	-	-	282,821	185,000	44,250
	N	**Non-Expen. Appropriation Total**	-	-	-	-	282,821	185,000	44,250
	T	**Transfers**							
101	5801	Transfer of Funds	1,310	-	-	-		-	-
101	5802	Tansfer to Special Street and Highway	-	-	-	365,000	60,000	215,000	230,000
101	5817	Transfer to Community Center Fund			289,500				
101	5818	Transfer to Debt Service Fund	-	685,600	115,000	-	-	-	
101	5819	Transfer to TIF 1 Fund-370		250,000	-				
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-	-	
101	5822	Transfer to TIF 3C Fund- 510	-	-	-				
101	5823	Trans to Spec Infrastructure Fnd- 27D	550,000	-	203,183	365,000	65,000	215,000	230,000
101	5825	Transfer to Equip Reserve Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
101	5826	Transfer To Aquatic Fund- 220	420,000	60,000	262,500	170,000	227,536	235,311	219,901
	T	**Transfers Total**	1,016,010	1,039,250	886,983	908,400	381,736	674,111	680,701
		Total General Overhead	**1,888,909**	**2,019,812**	**1,550,464**	**1,816,233**	**1,628,019**	**1,746,553**	**1,634,088**

Notes:

*The 2022 Budget reflects three Objectives budgeted in this department.

*Pool operations had historically been paid from this fund, were shifted to fund 220 - Aquatic Center Fund starting in 2019 when the City assumed full ownership of the pool.

*TIF Expenses are the amount of property tax captured and diverted to applicable TIF District Funds from the City's General Fund.

*Transfers to the Aquatic Center cover both capital needs and the operating deficit. The amount varies by year depending on these two variables.

*Transfers to the Equipment Reserve Fund cover capital replacements, see CIP budget for details.

City of Roeland Park
Line Item Budget - 100 General Fund
102- Police Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Police							
	A	**Salaries & Benefits**							
102	5101	Salaries - Regular	837,021	889,587	872,478	978,488	1,015,300	1,055,910	1,098,145
102	5102	Salaries-Overtime	38,611	36,980	29,744	43,000	43,000	44,290	45,620
102	5104	Salaries - Part-time	64,456	22,931	17,680	25,413	26,250	27,040	27,850
	A	**Salaries & Benefits Total**	940,088	949,498	919,902	1,046,901	1,084,550	1,127,240	1,171,615
	B	**Contracted Services**							
102	5202	Telephone	6,527	7,594	6,804	8,000	8,000	8,000	8,000
102	5203	Printing & Advertising	-	150	-	200	200	200	200
102	5205	Postage & Mailing Permits	70	-	-	100	100	100	100
102	5206	Travel Expense & Training	6,532	3,293	4,008	8,000	8,000	8,000	8,000
102	5207	Medical Expense & Drug Testing	595	733	662	1,000	1,000	1,000	1,000
102	5210	Maintenance & Repair Building	21	70	172	200	200	200	200
102	5211	Maintenace & Repair Equipment	686	1,586	1,038	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	12,596	26,127	20,643	25,700	28,900	33,765	34,780
102	5219	Meeting Expense	28	-	-	50	200	50	50
102	5224	Laundry Service	1,518	133	1,976	2,000	2,000	2,000	2,000
102	5225	Mental Health Corresponder	8,014	2,498	17,954	18,800	38,000	39,140	40,315
102	5236	Community Policing	315	21,434	-	500	500	500	500
102	5238	Animal Control	33,100	(169)	31,500	33,269	34,265	35,295	36,355
102	5250	Insurance & Surety Bonds	-	31,500	225	150	150	150	150
102	5254	Miscellaneous Charges	-	75	148	150	150	150	150
102	5260	Vehicle Maintenance	20,869	128	27,571	15,000	15,000	15,000	15,000
102	5265	Computer System R&M	-	20,862	-	-	-	-	
102	5267	Employee Related Expenses			572	-			
102	5266	Computer Software	1,125	1,125	1,500	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	91,997	117,140	114,773	117,619	141,165	148,050	151,300
	C	**Commodities**							
102	5301	Office Supplies	50	172	621	200	200	200	200
102	5302	Motor Fuels & Lubricants	25,134	16,781	25,692	28,000	28,280	28,565	28,850
102	5305	Dues, Subscriptions, & Books	1,017	853	913	1,065	1,065	1,065	1,065
102	5306	Materials	34	-	438	500	500	500	500
102	5307	Other Commodities	1,350	3,363	1,434	1,350	1,350	1,350	1,350
102	5308	Clothing & Uniforms	12,830	11,387	9,288	15,000	10,000	10,000	10,000
102	5309	Amunition	-	1,518	2,382	2,500	5,000	2,500	2,500
102	5310	Training Supplies	-	-	-	500	500	500	500
	C	**Commodities Total**	40,415	34,074	40,768	49,115	46,895	44,680	44,965
	T	**Transfers**							
102	5825	Transfer to Equip Reserve Fund	70,320	28,242	107,367	171,495	85,625	82,955	75,900
	T	**Transfers Total**	70,320	28,242	107,367	171,495	85,625	82,955	75,900
		Total Police	**1,142,821**	**1,128,954**	**1,182,810**	**1,385,130**	**1,358,235**	**1,402,925**	**1,443,780**

Notes:

* Starting in 2020, the Police Department contracted with Lexipol to provide policy review consultation services.

*Transfers to the Equipment Reserve Fund cover planned Police Department Equipment replacements. See CIP for more detail.

City of Roeland Park
Line Item Budget- 100 General Fund
103- Municipal Court Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
103	5101	Salaries - Regular	45,940	44,144	39,325	44,968	48,000	49,920	51,915
103	5102	Salaries-Overtime	1,191	1,747	2,101	5,000	1,400	1,400	1,400
103	5108	Salaries - Judge	15,000	15,655	-	-	-	-	-
103	5109	Salaries - Prosecutor	12,500	12,930	-	-	-	-	0
	A	**Salaries & Benefits Total**	74,631	74,476	41,426	49,968	49,400	51,320	53,315
	B	**Contracted Services**							
103	5202	Telephone	-	-	-	-	-	-	0
103	5203	Printing & Advertising	-	-	-	125	125	125	125
103	5206	Travel Expense & Training	-	100	299	500	750	750	750
103	5209	Professional Services	5,274	2,865	7,325	7,000	7,000	7,000	7,000
103	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	0
103	5214	Other Contractual Services	-	98	31,000	31,000	31,620	32,250	32,895
103	5219	Meeting Expense	-	-	-	100	100	100	100
103	5227	Prisoner Care	5,250	1,700	2,795	6,000	6,000	6,000	6,000
103	5228	Fees Due State of Kansas	25,725	19,856	11,268	17,734	17,170	17,340	17,515
103	5242	Restitution	-	1,371	1,451				
103	5250	Insurance & Surety Bonds	-	75	-	25	25	25	25
103	5254	Miscellaneous Charges	-	-	-	-	-	-	0
103	5266	Computer Software	3,369	6,071	15,800	12,100	12,100	12,100	12,100
103	5269	Alcohol / Drug State Fees	-	-	-	-	-	-	0
	B	**Contracted Services Total**	39,618	32,136	69,938	74,584	74,890	75,690	76,510
	C	**Commodities**							
103	5301	Office Supplies	-	191	-	-	50	50	50
103	5305	Dues, Subscriptions, & Books	200	511	25	300	300	300	300
103	5308	Clothing & Uniforms	40	-	-	50	50	50	250
	C	**Commodities Total**	240	702	25	350	400	400	600
	E	**Capital Outlay**							
103	5403	Office Equipment		846	-	-			
103	5410	Technology Upgrades	24,661	43,489	-	-	-	-	0
	E	**Capital Outlay Total**	24,661	44,335	-	-	-	-	-
		Total Court	**139,150**	**151,649**	**111,389**	**124,902**	**124,690**	**127,410**	**130,425**

Notes:

*2020 included the implementation of the new Incode court software, which marks the second year of payments for total implmentation.

City of Roeland Park
Line Item Budget - 100 General Fund
104- Neighborhood Services Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Neighborhood Services							
	A	**Salaries & Benefits**							
104	5101	Salaries - Regular	109,623	112,954	114,818	125,600	132,000	137,280	142,770
104	5102	Salaries-Overtime	21	1	-	500	500	500	500
	A	**Salaries & Benefits Total**	109,644	112,955	114,818	126,100	132,500	137,780	143,270
					-				
	B	**Contracted Services**			-				
104	5202	Telephone	1,680	1,600	1,350	1,680	1,680	1,680	1,680
104	5203	Printing & Advertising	-	-	-	500	500	500	500
104	5206	Travel Expense & Training	535	51	60	1,100	1,100	1,100	1,100
0	5207	Medical & Drug Testing	-	-	-	-			
104	5214	Other Contracted Services	-	5,150	-	5,500	5,500	5,500	5,500
104	5219	Meeting Expense	111	-	-	200	200	200	200
104	5260	Vehicle Maintenance	101	-	482	3,500	1,000	1,000	1,000
	B	**Contracted Services Total**	2,428	6,802	1,892	12,480	9,980	9,980	9,980
	C	**Commodities**							
104	5301	Office Supplies	-	-	-	-		-	-
104	5302	Motor Fuels & Lubricants	360	391	510	300	-	-	-
104	5305	Dues, Subscriptions, & Books	765	60	416	1,350	500	500	500
104	5308	Clothing & Uniforms	-	-	-	300	300	300	300
	C	**Commodities Total**	1,125	451	926	1,950	800	800	800
					-				
	E	**Capital Outlay**			-				
104	5403	Office Equipment	131	1,198	-	-	-	-	-
	E	**Capital Outlay Total**	131	1,198	-	-	-	-	-
	T	**Transfers**							
104	5825	Transfer to Equip Reserve Fund	-	-	30,000	10,000	-	-	-
	T	**Transfers Total**	-	-	30,000	10,000	-	-	-
		Total Neighborhood Services	**113,328**	**121,405**	**147,636**	**150,530**	**143,280**	**148,560**	**154,050**

Notes:

*2021 includes the Objective of purchasing used all-electric vehicles for the code enforcement officer and building official.

City of Roeland Park
Line Item Budget - 100 General Fund
105- Administration Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Administration							
	A	**Salaries & Benefits**							
105	5101	Salaries - Regular	262,089	268,734	275,275	299,064	314,000	326,560	339,620
105	5102	Salaries-Overtime	-	-	-	-	-	-	-
105	5104	Salaries - Part-time	38,300	39,550	40,891	43,968	47,000	48,880	50,835
105	5107	Salaries - Intern	-	7,692	14,419	12,000	13,000	13,000	13,000
	A	**Salaries & Benefits Total**	300,389	315,976	330,585	355,032	374,000	388,440	403,455
	B	**Contracted Services**							
105	5202	Telephone	1,920	1,920	1,890	1,920	1,920	1,920	1,920
105	5203	Printing & Advertising	-	-	13	-	-	-	-
105	5205	Postage & Mailing Permits	-	-		-	-	-	-
105	5206	Travel Expense & Training	5,346	1,851	4,485	6,600	5,400	5,400	5,400
105	5207	Medical Expense & Drug Testing	-	-	71	-	-	-	-
105	5214	Other Contracted Services	1,361	1,160	1,913	2,453	2,500	2,550	2,600
105	5219	Meeting Expense	-	-	-	-	-	-	-
105	5226	Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400	5,400
105	5250	Insurance & Surety Bonds	-	-	-	-	-	-	-
105	5254	Miscellaneous Charges	-	-	-	-	-	-	-
	B	**Contracted Services Total**	14,027	10,331	13,772	16,373	15,220	15,270	15,320
					-				
	C	**Commodities**							
	5301	Office Supplies	11	-		-	-	-	-
105	5305	Dues, Subscriptions, & Books	1,326	2,064	1,550	2,590	2,590	2,590	2,590
105	5308	Clothing & Uniforms	-	72	-	-	500	500	500
	C	**Commodities Total**	1,337	2,136	1,550	2,590	3,090	3,090	3,090
	E	**Capital Outlay**							
105	5403	Office Equipment	-	-	-	175	-	-	-
	E	**Capital Outlay Total**	-	-	-	175	-	-	-
		Total Administration	**315,753**	**328,443**	**345,907**	**374,170**	**392,310**	**406,800**	**421,865**

Notes:

*Salaries include two part-time Administrative Assistants and one part-time management intern enrolled in an MPA program.

*No significant changes to the Administration Department.

City of Roeland Park

Line Item Budget - 100 General Fund

106- Public Works Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
106	5101	Salaries - Regular	224,060	286,109	334,462.00	289,409	336,635	350,100	364,105
106	5102	Salaries-Overtime	9,662	8,032	7,466.00	9,734	9,500	9,880	10,275
106	5107	Intern	-	-	-	-	7,500	7,500	7,500
	A	**Salaries & Benefits Total**	233,722	294,141	341,928	299,143	353,635	367,480	381,880
	B	**Contracted Services**							
106	5201	Electric	8,237	7,543	21,386	9,090	9,270	9,455	9,645
106	5202	Telephone	2,047	2,075	2,160	2,075	2,075	2,075	2,075
106	5203	Printing & Advertising	375	224	191	800	300	300	300
106	5206	Travel Expense & Training	4,130	2,785	17	8,000	8,000	8,000	8,000
106	5207	Medical Expense & Drug Testing	786	2,334	315	800	800	800	800
106	5210	Maintenance & Repair Building	2,295	6,569	10,108	3,500	3,500	3,500	3,500
106	5211	Maintenace & Repair Equipment	26,175	28,229	31,585	30,000	30,000	30,000	30,000
106	5214	Other Contracted Services	34,329	30,243	37,512	39,000	38,000	38,000	38,000
106	5219	Meeting Expense	40	320	335	300	300	300	300
106	5240	Equipment Rental	-	-	3,197	4,000	4,000	4,000	4,000
106	5259	Traffic Control Signs	1,531	2,458	1,773	10,000	10,000	10,000	3,000
106	5260	Vehicle Maintenance	2,147	1,340	5,745	7,500	7,500	7,500	7,500
106	5262	Grounds Maintenance	15,193	-	-	-	-	-	-
106	5263	Tree Maintenance	45,482	35,360	46,792	46,000	46,000	46,000	46,000
106	5266	Computer Software	400	400	400	400	400	400	400
106	5287	Water	7,128	6,067	5,867	6,250	6,375	6,505	6,635
106	5288	Waste Water	2,528	2,544	1,295	2,750	2,805	2,860	2,915
106	5289	Natural Gas	3,861	4,351	6,106	6,100	6,220	6,345	6,470
106	5290	Street Light Electric	20,120	20,313	22,232	21,350	21,775	22,210	22,655
	B	**Contracted Services Total**	176,805	153,155	197,016	197,915	197,320	198,250	192,195
	C	**Commodities**							
106	5302	Motor Fuels & Lubricants	16,515	14,638	14,946	20,000	20,075	21,080	22,135
106	5304	Janitorial Supplies	176	1,080	835	750	750	750	750
106	5305	Dues, Subscriptions, & Books	720	783	760	800	800	800	800
106	5306	Materials	3,488	2,474	3,568	4,500	4,500	4,500	4,500
106	5308	Clothing & Uniforms	4,757	3,884	3,619	4,000	4,000	4,000	4,000
106	5318	Tools	1,222	2,759	2,599	2,500	2,500	2,500	2,500
106	5319	Rain Barrel Reimbursement	-	150	1,268	100	100	100	100
	C	**Commodities Total**	26,878	25,769	27,595	32,650	32,725	33,730	34,785
	E	**Capital Outlay**							
106	5403	Office Equipment	96	1,408	-	1,500	1,500	1,500	1,500
106	5421	Maintenance Streets-contract	211,018	190,612	151,989	212,000	213,000	214,000	215,000
106	5425	Other Capital Outlay	10,324	272	3,174	3,000	3,000	3,000	3,000
	E	**Capital Outlay Total**	221,438	192,292	155,163	216,500	217,500	218,500	219,500
	T	**Transfers**							
106	5825	Transfer to Equip Reserve Fund	24,200	12,500	74,000	8,000	60,000	56,000	-
	T	**Transfers Total**	24,200	12,500	74,000	8,000	60,000	56,000	-
		Total Public Works	**683,043**	**677,857**	**795,702**	**754,208**	**861,180**	**873,960**	**828,360**

Notes:

* Snow removal and street repair wages are charged to the Combined Special Street and Highway Fund.

* Leaf collection wages are charged to the Solid Waste Department.

*The 2021 Budget includes GPS devices for Public Works vehicles, an Objective.

*Transfers to the Equipment Reserve Fund reflect equipment and vehicle replacements and improvements. See CIP for more detail.

City of Roeland Park
Line Item Budget - 100 General Fund
107- Employee Benefits Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Employee Benefits							
	A	**Salaries & Benefits**							
107	5122	FICA City Contribution	135,968	149,953	155,796	179,092	190,000	197,600	205,505
107	5123	KPERS City Contribution	84,505	96,202	92,789	102,629	109,000	113,360	117,895
107	5124	Ks Unemployment Insurance	1,391	1,798	1,922	42,000	36,000	37,440	38,940
107	5125	Worker's Compensation	48,194	28,706	49,966	60,000	78,500	81,640	84,905
107	5126	Health/Dental/Vision Insurance	359,209	449,410	416,500	456,000	460,000	492,200	526,654
107	5127	Health Savings Account	46,012	45,335	36,924	50,000	55,000	55,000	55,000
107	5128	401A City Contribution	6,940	7,175	7,555	7,815	8,500	8,840	9,195
107	5130	City Paid Life/ST Disability	7,718	8,261	10,198	10,900	11,000	10,900	11,000
107	5131	KP&F City Contribution	183,233	179,102	180,038	223,836	231,000	240,240	249,850
107	5133	Wellness Incentive	-	300	-	2,000	2,000	2,000	2,000
	A	**Salaries & Benefits Total**	873,171	966,243	951,688	1,134,272	1,181,000	1,239,220	1,300,944
		Total Employee Benefits	**873,171**	**966,243**	**951,688**	**1,134,272**	**1,181,000**	**1,239,220**	**1,300,944**

Notes:

*The City's employee benefit plan year runs from July 1 - June 30 annually. The 2022 Budget reflects the known increase in employee benefits in the first half of 2022 (which is known, plus an estimated 7% plan increase in the second half of the year.

* KPF pension rate will increasee in 2022 by a percentage point and KPERS will decrease by a half a percentage point.

*The City's work comp insurance experience mod went from 0.85 to 1.23 from 2020 to 2021 due to injuries in the police department.

City of Roeland Park
Line Item Budget - 100 General Fund
108- Governing Body Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		City Council							
	A	**Salaries & Benefits**							
108	5103	Salaries - Elected Officials	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	A	**Salaries & Benefits Total**	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	B	**Contracted Services**							
108	5203	Printing & Advertising	-	-		-	-	-	-
108	5206	Travel Expense & Training	2,500	4,626	2,658	7,700	8,100	8,325	8,550
108	5214	Other Contractual Services	-	-	6,590	7,500	-	-	-
108	5251	Mayor Expenses	900	290	-	1,000	1,000	1,000	1,000
108	5276	Conference & Seminars	-	-	-	-	-	-	-
	B	**Contracted Services Total**	3,400	4,916	9,248	16,200	9,100	9,325	9,550
					-				
	C	**Commodities**			-				
108	5305	Dues, Subscriptions, & Books	459	435	390	810	810	810	810
	C	**Commodities Total**	459	435	390	810	810	810	810
		Total City Council	**49,504**	**52,271**	**56,558**	**63,930**	**56,830**	**57,055**	**57,280**

Notes:

City of Roeland Park
Line Item Budget - 100 General Fund
110- Parks & Recreation Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Parks & Recreation							
	A	**Salaries & Benefits**							
110	5101	Salaries - Regular		63,857	66,322	75,968	76,000	79,040	82,200
110	5102	Salaries - Overtime		-	-	-	-	-	-
110	5104	Salaries - Part-time		-	-	7,410	13,680	13,680	24,000
	A	**Salaries & Benefits Total**	-	63,857	66,322	83,378	89,680	92,720	106,200
	B	**Contracted Services**							
110	5202	Telephone		330	360	360	360	360	360
110	5203	Printing & Advertising		1,657	-	-			
110	5206	Travel and Training		35	-	1,500	1,500	1,500	1,500
110	5211	Maintenace & Repair Equipment		-	-	-	-	-	-
110	5214	Other Contractual Services		-	203	-			
110	5240	Equipment Rental		-	-	-	-	-	-
110	5241	Community Garden		1,000	924	1,000	1,000	1,000	1,000
110	5262	Grounds Maintenance		22,184	24,559	24,000	24,000	24,000	24,000
	B	**Contracted Services Total**		25,206	26,046	26,860	26,860	26,860	26,860
	C	**Commodities**							
110	5302	Motor Fuels & Lubricants		-	-	500	500	500	500
110	5825	Transfer to Equip Reserve Fund		-	-	-	-	-	-
	C	**Commodities Total**		-	-	500	500	500	500
		Total Parks & Recreation		**89,063**	**92,368**	**110,738**	**117,040**	**120,080**	**133,560**

Notes:

*The Parks and Recreation department was created in 2020 after the decision to hire a Parks & Rec Superintendent and better account for expenditures.

City of Roeland Park
Line Item Budget - 100 General Fund
115- Solid Waste Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Solid Waste							
	A	**Salaries & Benefits**							
115	5101	Salaries - Regular	6,609	2,276	12,001	12,500	13,000	13,520	14,060
	5102	Salaries - Overtime	3,285	572	-	-	-	-	-
	A	**Salaries & Benefits Total**	9,893	2,848	12,001	12,500	13,000	13,520	14,060
					-				
	B	**Contracted Services**			-				
	5203	Printing & Advertising	1,103	-	-	-	-	-	
115	5211	Maintenance & Repair Equipment	1,599	-	1,635	9,500	9,500	9,500	9,500
115	5235	Disposal Fees	15,517	19,935	13,971	12,000	15,000	15,450	15,915
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	530	940	150	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	518,557	521,711	573,182	545,190	637,035	649,213	661,928
	B	**Contracted Services Total**	537,306	542,586	588,938	568,190	663,035	675,663	688,843
					-				
	C	**Commodities**			-				
115	5302	Motor Fuels & Lubricants	2,716	855	440	3,000	3,090	3,185	3,280
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	**Commodities Total**	2,716	855	440	3,000	3,090	3,185	3,280
		Total Solid Waste	**549,915**	**546,289**	**601,379**	**583,690**	**679,125**	**692,368**	**706,183**

Notes:
*Public Works Department perconnel costs for the leaf collection service are accounted for in this department. Those costs are not included in the solid waste assessment.
*The solid waste contract with GFL was renewed in 2020 for five years with the option of two one-year renewals. A $.35/month annual rate increase is reflected in 2026 years.

General Fund Summary:

Total General Fund Expenditures	**5,755,593**	**6,081,985**	**5,927,857**	**6,488,892**	**6,526,529**	**6,799,752**	**6,785,037**
Ending Fund Balance	**2,605,523**	**2,685,403**	**2,995,247**	**2,797,190**	**2,880,345**	**2,897,129**	**2,944,552**
Change In Ending Fund Balance	5,646	2,783,777	309,845	(198,057)	83,156	16,783	47,423
25% of Annual Operating Expenses (Reserve Benchmark)	1,099,708	1,191,042	1,168,586	1,293,581	1,374,712	1,395,796	1,441,171
Reserve For Loss of Wal Mart	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve	95,815	(53,536)	340,500	93,609	95,634	91,332	93,381
Operating Expenses	4,398,833	4,764,168	4,674,345	5,174,322	5,498,847	5,583,186	5,764,686
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses	27%	24%	32%	27%	27%	27%	27%

City of Roeland Park

Line Item Budget - 100 General Fund

109- Special Law Enforcement Funds

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
109	**4010**	**Beginning Fund Balance**	**$ 16,616**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**
		Other							
109	4432	Spec. Law Enforcement Revenues	3,850	9,420	$ 25,790	$ 1,000	$ 1,000	$ 1,000	$ 1,000
109	4433	K9 Contributions	100	75	3,540	10,000	-	-	-
		Other Total	3,950	9,495	$ 29,330	$ 11,000	$ 1,000	$ 1,000	$ 1,000
		Total Revenues	**$ 3,950**	**$ 9,495**	**$ 29,330**	**$ 11,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
		Total Resources	**$ 20,566**	**$ 28,151**	**$ 47,825**	**$ 35,204**	**$ 32,204**	**$ 13,384**	**$ 7,564**
	Expenditures								
	C	**Commodities**							
109	5316	K9 Expenses	699	601	2,056	1,000	16,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	1,211	9,055	21,565	3,000	3,000	0	0
		Commodities Total	1,910	9,656	23,621	4,000	19,820	6,820	6,820
		Total Expenditures	**1,910**	**9,656**	**23,621**	**4,000**	**19,820**	**6,820**	**6,820**
109		**Ending Fund Balance**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**	**$ 744**

Notes:

*Special Law Enforcement Funds are restricted for police equipment. Resources come from state forfeitures and seizures within Roeland Park.

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	4010	**Beginning Fund Balance**	**$ 131,776**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,449**	**$ 110,923**
		Taxes							
200	4050	Ad Valorem Tax	136,260	145,859	160,188	174,441	188,720	91,551	92,924
200	4070	Personal Property Tax-delinquent	3	-	-	50	50	50	50
200	4080	Real Property Tax - Delinquent	3,865	1,561	1,372	2,000	2,000	2,000	2,000
		Total Taxes	140,128	147,420	161,560	176,491	190,770	93,601	94,974
		Special Assessments							
200	4610	Special Assessments							
200	4620	Special Assmnt Tax - Delinquent	-	-	-	300	300	300	300
200	4630	Storm Drainage RC12-013	61,586	63,158	61,666	58,250	60,750	63,000	-
200	4640	Storm Drainage RC12-012	91,927	92,571	96,130	88,515	85,904	87,290	88,460
200	4650	Storm Drainage RC12-014	106,657	105,844	99,396	100,445	100,510	100,560	100,460
		Total Special Assessments	260,170	261,573	257,192	247,510	247,464	251,150	189,220
		Intergovernmental							
200	4020	Recreational Vehicle Tax	104	90	101	67	70	70	70
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	108	65	54	27	20	20	20
200	4060	Motor Vehicle Tax	25,871	16,461	15,374	16,023	14,500	14,790	15,085
		Total Intergovernmental	26,083	16,616	15,529	16,117	14,590	14,880	15,175
		Interest							
200	4510..4512	Interest on Investment	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Total Interest	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Transfers							
200	4830	Transfer from 27A Fund	285,000	353,750	-	135,000	135,000	-	-
200	4840	Transfer from General Fund	-	-	115,000	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	285,000	353,750	115,000	135,000	135,000	-	-
		Other							
200	4791	Bond Proceeds	-	617,873	-	-	-	-	-
		Total Other	-	617,873	-	-	-	-	-
		Total Revenues	**728,547**	**1,404,034**	**551,368**	**587,620**	**589,489**	**361,076**	**301,034**
	B	**Contracted Services**							
200	5209	Professional Services	2,350	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	2,350	-	-	3,100	3,100	3,100	3,100
	E	**Debt Service**							
200	5607	Principal Bonds (2008-A Issue)	-	-		-	-	-	-
200	5608	Principal Bonds - 2010-1	280,000	290,000	-	-			
200	5609	Interest Bonds - 2010-1	33,415	25,575	-	-			
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-	-		
200	5614	Bond Principal 2014-1	112,000	114,001	-	-	-	-	-
200	5615	Bond Interest 2014-1	5,088	2,565	-	-	-	-	-
200	5616	Bond Principal 2020-1	-	-	314,021	324,964	328,821	337,287	340,344
200	5617	Bond Interest 2020-1	-	-	43,532	31,788	26,882	21,916	16,824
200	5628	Principal Bonds - 2011-2	85,000	690,000	-	-			
200	5629	Interest Bonds - 2011-2	23,807	21,640	-	-			

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	-
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	-
200	5644	Principal Bonds - 2012-1	200,000	205,000	205,000	215,000	220,000	-	
200	5645	Interest Bonds - 2012-1	21,717	18,318	14,423	10,118	5,280	-	-
	E	**Debt Service Total**	761,027	1,367,099	576,976	581,870	580,983	359,203	357,168
	N	**Non-Expenditures Appropriation**							
200	5751	TIF Fund Expenditure	-	-	-	0	19,880	13,500	3,165
	N	**Non-Appropriation Expenditures Total**	-	-	-	0	19,880	13,500	3,165
		Total Expenditures	**763,377**	**1,367,099**	**576,976**	**584,970**	**603,963**	**375,803**	**363,433**
200		**Ending Fund Balance**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,449**	**$ 81,722**	**$ 48,524**
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			**13%**	**10%**	**19%**	**19%**	**17%**	**23%**	**14%**

* In 2024 $140,000 in Property Tax Revenue is being moved from the Debt Service Fund to the General Fund due to the significant decline in debt service.

* The fund balance policy states that the Bond & Interest Fund will maintain reserves between 10%-15% of annual principal and interest payments.

*The City issued the 2020-1 bonds in FY 2020 to pay a portion of the R Park and aquatic center improvements. In addition to the $1.25 million in new debt, the issuance called the 2010-1 and 2011-2 debt issuances which will save the City $53,790 in interest over the life of these bonds.

*The City retired the 2014-1 bonds in FY 2020.

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
220		**Beginning Fund Balance**	$ -	$ 189,116	$ 177,377	$ 280,150	$ 199,699	$ 199,699	$ 199,699
		Program Fees							
220	4274	Daily Admissions	24,392	-	29,263	57,500	63,250	63,885	64,525
220	4275	Program Fees-Season Pass		-	29,525	37,500	41,250	41,665	42,080
220	4276	Superpass	15,810	-	-	2,500	2,500	2,500	2,500
220	4277	Daily Participation Fees	90,041	-	23,803	8,500	9,350	9,445	9,540
220	4278	Advertising Sponsorship	-	-	-	-	2,000	2,000	2,000
220	4279	Facility Rental	707	-	890	700	2,500	2,500	2,500
220	4280	Swim Lessons		-	-	3,000	14,000	14,000	14,000
220	4281	Swim Team		-	363	-	-	-	-
220	4282	Water Aerobics		-	-	-			
220	4290	Concession Revenue	10,763	-	11,126	12,000	13,000	13,000	13,000
220	4291	Retail Sales - Taxable	81	-	-	200	200	200	200
220	4292	Taxable Sales Discounts (contract)	(4)	-	-	-	-	-	-
		Total Program Fees	141,789	-	94,970	121,900	148,050	149,195	150,345
		Intergovernmental							
220	4155	CDBG Grant	-	1,518	-	-	-	-	-
		Total Intergovernmental	-	1,518	-	-	-	-	-
		Interest							
220	4510..4512	Interest on Investment	2,167	-	1,490	2,081	2,995	2,995	2,995
		Total Interest	2,167	-	1,490	2,081	2,995	2,995	2,995
		Transfer-In							
220	4840	Transfer from the General Fund	420,000	60,000	262,500	170,000	227,536	235,311	219,901
220	4843	Transfer from Equip Reserve Fund	131,391	-	-	-	-	-	-
		TOTAL Transfers-In	551,391	60,000	262,500	170,000	227,536	235,311	219,901
		Total Revenues	**695,347**	**61,518**	**358,960**	**293,981**	**378,581**	**387,501**	**373,241**
220	**A**	**Salaries**							
220	5101	Full Time Salaries	44,669	14,534	13,910	13,450	17,200	17,890	18,605
220	5102	Overtime	307	38	3,670	600	600	600	600
220	5104	Part Time Salaries	128,325	-	113,363	75,000	180,000	185,400	190,960
220	5126	Benefits (includes medical premium)	2,023	-	-	-	-	-	-
220	5120	Cell phone allowance	254	-	-	120	120	120	120
	A	**Salaries Total**	175,578	14,572	130,943	89,170	197,920	204,010	210,285
	B	**Contracted Services**							
220	5201	Electric	20,230	5,631	11,548	7,400	7,475	7,550	7,625
220	5202	Telephone	2,750	-	-	600	600	600	600
220	5203	Printing and Advertising	1,845		851	1,500	1,500	1,500	1,500
220	5205	Postage	-		-	1,000	1,000	1,000	1,000
220	5206	Travel & Training	2,793	325	2,265	5,500	2,000	2,000	2,000
220	5207	Medical Expense & Drug Testing	1,467		2,035	2,250	1,800	1,800	1,800
220	5209	Professional Services	2,073		788	6,870	5,500	5,500	5,500
220	5210	Maintenance & Repair of Bldg.	41,622	5,956	29,058	24,000	20,000	21,000	22,000
220	5211	Maintenance & Repair of Equip	-		5,945	5,000	10,000	10,000	10,000
220	5214	Other Contractual Services	11,752	516	5,317	8,491	8,491	8,491	8,491
220	5223	Pool Management Fee	106,032	7,000	-	-	-	-	
220	5229	State fees, permits/Sales tax	355	785	920	1,000	1,000	1,000	1,000
220	5240	Rentals	-	-	-	3,200	3,200	3,200	3,200
220	5250	Insurance & Surety Bonds	-		-	-	-		-
220	5266	Computer Software	201	11,825	4,717	4,650	4,695	4,740	4,785
220	5287	Water	10,997	819	9,018	13,000	13,390	13,790	14,205
220	5288	Waste Water/Trash	15,634	858	12,955	16,000	16,480	16,975	17,485
220	5289	Natural Gas	3,880	1,275	2,898	3,000	3,090	3,185	3,280
	B	**Contracted Services Total**	**221,631**	**34,990**	**88,315**	**103,461**	**100,221**	**102,331**	**104,471**

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
220	5301	Office Supplies	674	500	95	1,000	1,000	1,000	1,000
220	5302	Motor Fuels and Lubricants	90	-	-	200	200	200	300
220	5304	Janitorial Supplies	2,537	492	1,733	1,500	1,500	1,500	1,500
220	5305	Dues, Subscriptions & Books	299	75	75	500	500	500	500
220	5306	Building Supplies and Materials	8,851	529	3,256	3,000	3,000	3,000	3,000
220	5307	Other Commodities	5,464	-	699	4,000	4,000	4,000	4,000
220	5308	Clothing/Uniforms	1,844	-	2,551	2,000	2,000	2,000	2,000
220	5311	Pool Equipment	934	-	562	2,000	3,325	3,325	3,325
220	5312	Grounds supplies and equipment	552	-	423	2,050	2,050	2,050	2,050
220	5313	Safety Supplies/Equip	-	-	2,075	1,000	1,000	1,000	1,000
220	5314	Operating Supplies/Personal Care		-	-	500	500	500	500
220	5318	Tools	-	41	17	200	200	200	200
220	5325	Concessions food and supplies	-	-	4,549	8,000	8,000	8,000	8,000
220	5326	Chemicals	16,212	-	10,933	10,850	11,065	11,285	11,510
220	5330	Aquatics Center Over/Under Reconcilliation	-	-	(51)	-	-	-	-
	5801	**Commodities**	37,458	1,637	26,917	36,800	38,340	38,560	38,885
	D	**Capital Outlay**							
220	5403	Office Equipment	1,753	899	4,655	3,000	3,000	-	-
220	5404	Furnishings & Appliances		20,859	209	1,000	1,000	1,000	1,000
220	5442	Buildings and Pool Improvements	69,811	300	5,148	40,000	35,000	5,000	15,500
		Swim Lane Divider	-	-	-	-	1,600	1,600	1,600
		Heater/Blower	-	-					
		Light Pole Replacement	-	-					
		Pool Sandblasting/Deck painting	-	-					
		Bulkhead Repair	-	-					
		Pool Deck Caulking	-	-					
		Shade Structures	-	-					
		Install wireless at pool	-	-			-		
		Repaint main pool	-	-	-	-	-		
		Entrance ADA Improvements	-	-		101,000	-		
		Repaint main pool, vortex or slide pools							
		Starting Block Replacement						35,000	
		Lifeguard Stand Replacement	-	-	-	-	1,500	-	1,500
	D	**Capital Outlay Total**	71,564	22,058	10,012	145,000	42,100	42,600	19,600
		Total Expenditures	**506,231**	**73,257**	**256,187**	**374,431**	**378,581**	**387,501**	**373,241**
220		**Ending Fund Balance**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Operating Income or (Loss)	($290,711)	($51,199)	($149,715)	($105,450)	($185,436)	($192,711)	($200,301)
		Fund Balance as a % of Operating Expenses	**44%**	**346%**	**114%**	**87%**	**59%**	**58%**	**56%**

Notes:

* The City does not have a reserve target for the Aquatic Center Fund, but the reserve balance is well above 25% of Operating Expenses.

*The Aquatic Center Fund was created in 2019 when the City took over ownership of the aquatic center from Johnson County Parks & Recreation.

*The operations and capital investment of the Aquatic Center will be subsidized by the General Fund on an annual basis in the form of a transfer.

*The City began major renovations to the Aquatic Center in 2020, those renovations will be complete prior to the 2021 season. See CIP section for details.

City of Roeland Park
Line Item Budget- 270 Combined Special Highway & Street Fund 27A

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
270	4010	**Beginning Fund Balance**	**$ 644,367**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 772,438**	**$ 1,817,218**
		Intergovernmental							
270	4110	City Sales & Use Tax	763,975	884,502	965,514	830,000	838,300	846,685	769,635
270	4135	County Courthouse Sales Tax	157,408	157,632	188,155	160,000	163,200	166,465	169,795
270	4140	Spec City/County Highway Fund	-	171,447	195,156	190,000	193,800	197,675	201,630
270	4155	CDBG Grant				151,000			
270	4150	CARS Funding	156,054	1,427,482	-	946,000	132,450	102,500	-
		Total Intergovernmental	**1,077,437**	**2,641,062**	**1,348,825**	**2,277,000**	**1,327,750**	**1,313,325**	**1,141,060**
		Interest							
270	4510..4512	Interest on Investment	10,447	5,774	491	9,980	22,020	11,585	27,260
		Total Interest	10,447	5,774	491	9,980	22,020	11,585	27,260
		Other							
270	4520	Other Sources		-	-	-	-	51,250	-
270	4530	Reimbursed Expense	64,380	-	-	60,000	-	-	-
		Total Other	64,380	-	-	-	-	51,250	-
		Transfers In							
270	4840	Transfer from General Fund	-	-	-	365,000	60,000	215,000	230,000
270	4843	Transfer from Equip Reserve Fund	-	91,563	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	-	322,953	-	-	-	-	-
		Total Transfers	-	414,516	-	365,000	60,000	215,000	230,000
		Total Revenues	**1,152,264**	**3,061,352**	**1,349,316**	**2,651,980**	**1,409,770**	**1,591,160**	**1,398,320**
	A	**Salaries & Benefits**							
250	5101	Salaries - Regular	-	67,000	5,253	72,467	75,365	78,380	81,515
	A	**Salaries & Benefits Total**	-	67,000	5,253	72,467	75,365	78,380	81,515
	B	**Contracted Services**							
270	5209	Professional Services	84,409.23	72,008	72,708	90,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	84,409	72,008	72,708	90,000	85,000	85,000	85,000
	C	**Commodities**							
250	5303	Sand and Salt	-	19,400	20,080	25,000	25,000	25,000	25,000
	C	**Commodities Total**	-	19,400	20,080	25,000	25,000	25,000	25,000
	E	**Capital Outlay**							
270	5430	Residential Street Reconstruction	484,481	52,915	824,029	199,000	1,314,000	-	
270	5454	Sidewalk Improvements	24,153	16,549	90,500	25,000	125,000	25,000	125,000
	5422	Street Light Replacement	-	-	97,940	-	10,000	10,000	10,000
	5457	CARS Roe 2020	192,974	1,639,630	-	-	-		
	5458	2018 CARS	191,931	-	-	-	-	-	
	5459	2019 CARS	156,323	-	-	-	-		
	5460	2022 CARS - 53rd St & Buena Vista	-	-	9,799	390,000	-		
	5461	2022 CARS - Johnson Drive	-	-	-	215,000	-		
	5462	2025 CARS- 55th b/t SMP & Roe	-	-	-			18,000	68,000
	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	-	78,048	1,361,000			
	5464	2024 CARS - Mission Rd. 47th-53rd	-	-	-	-	19,000	205,000	
	5465	RSRP- Nall from 51st to 58th	-	-	-	-		100,000	900,000
	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	-	28,000	264,900	-	-
	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	12,000	52,000	-	-
	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
	E	**Capital Outlay Total**	1,049,862	1,709,093	1,100,316	2,230,000	1,784,900	358,000	1,103,000
	T	**Transfers**							
270	5818	Transfer To Bond & Interest Fund	285,000	353,750	-	135,000	135,000	-	-
	T	**Transfers Total**	285,000	353,750	-	135,000	135,000	-	-
		Total Expenditures	**1,419,271**	**2,221,251**	**1,198,357**	**2,552,467**	**2,105,265**	**546,380**	**1,294,515**
270		**Ending Fund Balance**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 772,438**	**$ 1,817,218**	**$ 1,921,023**

Notes:

*The Special Street fund is funded by a 3/4 cent sales tax to provide for the maintenance and improvements of streets and sidewalks.

* In 2020 the street impact fee of $91,563 paid by Sunflower for future improvements to Granda was transferred into this fund for future use.

*The City started to receive a share of the county courthouse sales tax in 2017 which is being used to support street projects in this fund. This sales tax sunsets in 2027.

*In 2017, the Council decided to fund capital projects on a pay-as-you go basis, however in 2020 Council elected to fund new Parks & Recreation improvements with debt.
All future capital shall be funded with reserves. As such the ending fund balances for capital funds will vary widely based on the capital projects planned annually.

City of Roeland Park
Line Item Budget - 290 Community Center Fund 27C

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
290	4010	**Beginning Fund Balance**	**$ 566,969**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**
		Intergovernmental							
290	4110	City Sales & Use Tax	190,993	221,125	241,380	205,000	207,050	209,120	190,090
		Grant	-	-	-	203,000	-	-	-
		Total Intergovernmental	190,993	221,125	241,380	408,000	207,050	209,120	190,090
		Interest							
290	4511	Interest on Invested Assets	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Total Interest	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Transfers							
	4840	Transfer from General Fund	-	-	289,500	-	-	-	-
		Total Transfers	-	-	289,500	-	-	-	-
		Total Revenues	**198,225**	**223,630**	**532,276**	**413,267**	**210,250**	**210,720**	**191,722**
	A	**Salaries & Benefits**							
290	5101	Salaries - Regular	21,079	37,132	36,245	31,338	40,000	41,600	43,265
290	5102	Salaries - Overtime		842	52	1,400	1,425	1,480	1,540
290	5104	Salaries - Part-time	7,441	15,661	16,697	25,668	27,000	28,080	29,205
	A	**Salaries & Benefits Total**	28,520	53,635	52,994	58,406	68,425	71,160	74,010
	B	**Contracted Services**							
290	5202	Telephone	-	180	165	180	180	180	180
290	5206	Travel Expense & Training		201	135	-			
290	5207	Medical Expense & Drug Testing	382	703	50	-	-	-	-
290	5209	Professional Services	29,295	-	-	-	-	-	-
290	5210	Maintenance And Repair Building	11,682	14,083	8,727	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	180	843	130	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	4,639	-	4,263	5,482	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	318	6,084	6,945	7,000	7,280	7,570	7,875
290	5253	Public Relations			-				
290	5255	JoCo Management Fee	52,105	32,265	54,607	44,529	45,420	46,330	47,255
290	5262	Grounds Maintenance	168	105	1,329	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	98,768	54,464	76,351	78,691	79,860	81,060	82,290
	C	**Commodities**							
290	5306	Materials	70	64	-	-	-	-	-
290	5307	Other Commodities	1,312	1,517	834	5,000	5,000	5,000	5,000
290	3808	Clothing & Uniforms	-	115	-	150	150	150	150
	C	**Commodities Total**	1,382	1,696	834	5,150	5,150	5,150	5,150
	E	**Capital Outlay**							
290	5425	Other Capital Outlay	46,834	31,953	45,964	853,500	-	-	-
	E	**Capital Outlay Total**	46,834	31,953	45,964	853,500	-	-	-
	T	**Transfers**							
290	5818	Transfer to General Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	T	**Transfers Total**	11,344	21,829	23,865	174,819	25,810	26,840	27,915
		Total Expenditures	**186,848**	**163,577**	**200,008**	**1,170,566**	**179,245**	**184,210**	**189,365**
290		**Ending Fund Balance**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**	**$ 273,241**

Notes:

*The Community Center Fund is supported by a 1/8 cent sales tax for the operation and maintenance of the facility.

*The ending fund will decrease significantly in 2021 as these reserves were accumulated in anticipation of completing parking/storm/ADA improvements.

*The transfer out to the General Fund is for employee benefits associated with the facility maintenance positions.

City of Roeland Park

Line Item Budget- 300 Special Infrastructure Fund 27D

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
300	4010	**Beginning Fund Balance**	**1,075,705**	**1,596,275**	**1,589,564**	**1,451,120**	**1,342,120**	**398,920**	**927,485**
		Intergovernmental							
300	4110	City Sales & Use Tax	381,988	442,251	824,144	800,000	808,000	816,080	741,815
300	4155	CDBG Grant	124,356	-	-	10,000	200,000	-	200,000
300	4158	SMAC	-	-	-	-	-	-	-
		Total Intergovernmental	506,344	442,251	824,144	810,000	1,008,000	816,080	941,815
		Other							
300	4161	Grants/Donations - Private	-	81,096	-	-	-	-	-
300	4791	Bond Proceeds	-	1,288,428	-	-	-	-	-
		Total Other	-	1,369,524	-	-	-	-	-
		Interest							
300	4511	Investment Income	14,718	2,514	1,783	3,000	20,130	5,985	13,910
		Total Interest	14,718	2,514	1,783	3,000	20,130	5,985	13,910
		Transfers In							
300	4840	Transfer From General Fund	550,000	685,600	203,183	365,000	65,000	215,000	230,000
		Total Transfers In	550,000	685,600	203,183	365,000	65,000	215,000	230,000
		Total Revenues	**1,071,062**	**2,499,889**	**1,029,110**	**1,178,000**	**1,093,130**	**1,037,065**	**1,185,725**
	B	**Contracted Services**							
300	5209	Professional Services	44,517	-	11,958	40,000	85,000	40,000	40,000
300	5231	Cost of issuance	-	41,081	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
	B	**Contracted Services Total**	44,517	41,081	11,958	40,000	85,000	40,000	40,000
	D	**Capital Outlay**							
300	5246	In-House Street Maintenance	-	-	-	-	-	-	-
300	5421	Maintenance & Repair of Streets	160,031	121,231	126,725	235,000	225,000	225,000	235,000
300	5442	Building Improvements			384				
300	5468	2020 Stormwater-57th and Roeland	-	177,336	535	-	-	-	
300	5469	Stormwater Maintenance	43,010	-	19,739	25,000	100,000		100,000
300	5470	Park Maint/Infrastructure	78,436	14,419	36,609	47,000	36,330	118,500	40,000
300	5471	Tennis Court Replacement							
300	5472	R Park Development Plan	72,642	1,323,813	19,932	700,000	90,000	-	
300	5473	RPAC Improvements	5,756	826,150	908,042		-	-	
300	5474	Marquee Signs	-	-	-		-	-	
300	5475	Stairway	-	2,570	9,135	115,000		-	
300	5476	Community Center Improvement	-	-	-	125,000	1,500,000	125,000	1,300,000
300	5498	CDBG Projects	146,100	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	-	34,495	-	-	-	-
	D	**Capital Outlay Total**	505,976	2,465,519	1,155,596	1,247,000	1,951,330	468,500	1,675,000
		Total Expenditures	**550,493**	**2,506,600**	**1,167,554**	**1,287,000**	**2,036,330**	**508,500**	**1,715,000**
300		**Ending Fund Balance**	**$ 1,596,275**	**$ 1,589,564**	**$ 1,451,120**	**$ 1,342,120**	**$ 398,920**	**$ 927,485**	**$ 398,210**

Notes:

*The Governing Body issued debt in 2020 to pay for significant improvements at R Park and the Aquatic Center (RPAC) in 2020 and 2021. The Special Infrastructure Fund is the resource for Parks & Recreation improvements and as such, the resources from the bond sale will be recorded and spent from this fund. For more details on the capital improvements budgeted, please see the capital budget.

*The Governing Body made the decision to transfer resources in excess of the City's stated goals for the General Fund fund balance to the Special Infrastructure Fund to help cash-fund capital projects. As the recipient of these transfers, this fund has gained additional flexibility to cover the cost of capital projects. Since the number of projects varies year to year, the ending fund balance can change dramatically from one year to the next. In addition, the amount transferred from the General Fund will vary year-to-year based upon resources available. In 2021, $36,378 from Aldi's 1% for Art was transferred into this fund and used to support the 48th Street Mural and Aldi artistic staircase projects.

City of Roeland Park
Line Item Budget- 360 Equipment & Bldg. Reserve Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
360	4010	**Beginning Fund Balance**	**$ 290,720**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**
		Other							
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-	-
360	4780	Sale of Assets	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Total Other	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Interest							
360	4511	Investment Income	7,047	-	3,059	5,133	27,495	10,560	12,100
		Total Interest	7,047	-	3,059	5,133	27,495	10,560	12,100
		Transfers							
360	4840	Transfer from General Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
360	4841	Transfer from PD/GF	70,320	28,242	107,367	171,495	85,625	82,955	75,900
360	4842	Transfer from PW / GF	24,200	12,500	74,000	8,000	60,000	56,000	-
360	4844	Transfer from Neighborhood Services	-	-	30,000	10,000	-	-	-
		Total Transfers	139,220	84,392	228,167	197,895	174,825	147,755	76,700
		Total Revenues	**1,436,114**	**84,392**	**231,226**	**1,457,428**	**2,078,920**	**258,315**	**188,800**
	B	**Contracted Services**							
360	5209	Professional Services				15,000	-	-	-
360	5214	Other Contractual Services	-	-	32,301	-	-	-	-
	B	**Contracted Services Total**	**-**	**-**	**32,301**	**15,000**	**-**	**-**	**-**
	C	**Commodities**							
360	5315	Machinery & Auto Equipment	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	C	**Commodities Total**	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	D	**Capital Outlay**							
360	5442	Building Expense	800	-	13,403	893,000	3,025,000	-	-
	D	**Capital Outlay Total**	800	-	13,403	893,000	3,025,000	-	-
	N	**Non-Expenditures Appropriation**							
360	5705	Future CIP - PW	-	-	-	-	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	131,391	91,563	-	-	-	-	-
	T	**Transfers Total**	131,391	91,563	-	-	-	-	-
		Total Expenditures	**212,450**	**154,213**	**156,369**	**1,143,895**	**3,207,825**	**155,755**	**84,700**
360		**Ending Fund Balance**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**	**$ 910,707**

Notes:

*The Equipment and Building Reserve Fund is a continuing capital fund that receives transfers to pay for capital equipment and building improvements.

*The $1.2 million in land sale proceeds and $91,563 of street impact fee received in 2019 from Sunflower Medical as part of land sale for northeast corner of Johnson and Roe; land sale proceeds anticipated to be used to purchase property for a new public works building. This expense is shown as a reserve as a new location has not been located.

* In 2020 the $91,563 street impact fee collected in this fund from Sunflower was transferred to the 270 Special Street Fund for future use.

*The transfer of funds in 2019 is to the Aquatic Center Fund reflecting the reserves for facility maintenance that have accrued in this fund in support of the Aquatic Center.

City of Roeland Park

Line Item Budget- 370 TIF 1 - Bella Roe/Walmart

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
370	4010	**Beginning Fund Balance**	**$ 535,942**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**
		Taxes							
370	4730	Tax Increment Income	379,643	368,557	381,010	385,700	379,263	192,475	-
370	4735	Tax Increment Income IB	13,436	373,186	393,021	410,000	410,282	208,220	-
		Total Taxes	393,079	741,743	774,031	795,700	789,545	400,695	-
		Intergovernmental							
	4150	CARS and SMAC Funding	-	-	248,729	34,270	436,000	-	-
		Intergovernmental Total	-	-	248,729	34,270	436,000	-	-
		Interest							
370	4511	Interest on Invested Assets	17,876	7,285	3,902	3,045	10,015	15	
		Total Interest	17,876	7,285	3,902	3,045	10,015	15	-
		Transfers In							
450	4789	Transfer from General Fund	-	250,000	-	-	-	-	-
		Transfers In Total	-	250,000	-	-	-	-	-
		Total Revenues	**410,954**	**999,028**	**1,026,662**	**833,015**	**1,235,560**	**400,710**	**-**
		Expenditures							
	B	**Contracted Services**							
370	5209	Professional Services	-	-	-	-	-	-	-
370	5214	Other Contracted Services	-	-	-	5,590	10,320	10,320	-
	B	**Contracted Services Total**	-	-	-	5,590	10,320	10,320	-
	D	**Capital Outlay**							
370	5474	Marquee Signs				80,000			
	5459	Site Redevelopment Costs					$ 1,000,000	$ 391,382	
370	5457	Public Infrastructure Improvements	204,319	1,278,644	1,036,768	60,000	892,000		
	D	**Capital Outlay**	204,319	1,278,644	1,036,768	140,000	1,892,000	391,382	-
	E	**Debt Service**							
370	5601	Bond Principal	-	-	-	-	-	-	-
370	5602	Bond Interest	-	-	-	-	-	-	-
	E	**Debt Service Total**	-	-	-	-	-	-	-
	N	**Non-Expenditures Appropriation**							
370	5755	Property Tax Reduction - Appeals	-	-	-	222,528	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	222,528	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	-	-	250,000	-	-	-	-
	T	**Transfers Total**	-	-	250,000	-	-	-	-
		Total Expenditures	**204,319**	**1,278,644**	**1,286,768**	**368,118**	**1,902,320**	**401,702**	**-**
370		**Ending Fund Balance**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**	**$ (0)**

Notes:

*After the debt for the development was retired in 2018, the resources from TIF 1 were directed to the Roe Boulevard improvement design and construction. Because this is a non-recurring capital expense, the ending fund balance fluctuates dramatically year-to-year. To complete the portion of the project associated with TIF 1, $250,000 will be transferred from the General Fund in 2020 and the same amount will be transferred to the General Fund in 2021 after project completion.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*Installation of a marquee sign was an objective in 2021 but not completed; funding moved to 2022.

*TIF 1 will expire May 18, 2024.

City of Roeland Park

Line Item Budget- 400 TDD#1 - Price Chopper

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
400	4010	**Beginning Fund Balance**	**$ (2,507,302)**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**
		Sales Tax							
400	4110	City/County Sales & Use Tax	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Sales Tax Total	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Interest							
400	4510	Interest on Investment	803	202	6	573	500	500	500
		Total Interest	803	202	6	573	500	500	500
		Total Revenues	**273,154**	**315,821**	**294,371**	**270,573**	**273,200**	**275,925**	**278,680**
	B	**Contracted Services**							
400	5209	Professional Services	-	1,575	350	-	-	-	-
400	5214	Other Contracted Services	5,652	5,319	6,120	5,000	5,000	5,000	5,000
400	5281	Project Expense	-	-	-	-	-	-	-
	B	**Contracted Services Total**	5,652	6,894	6,470	5,000	5,000	5,000	5,000
	E	**Debt Service**							
400	5601	Bond Principal	-		252,797	255,000	255,000	260,000	255,000
400	5602	Bond Interest	5,486	9,171	7,203	10,000	10,000	10,000	10,000
	E	**Debt Service Total**	5,486	9,171	260,000	265,000	265,000	270,000	265,000
		Total Expenditures	**11,138**	**16,065**	**266,470**	**270,000**	**270,000**	**275,000**	**270,000**
		Auditor's Adjusting Entry			**254,976**	**255,000**	**255,000**	**260,000**	**255,000**
400		**Ending Fund Balance**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**	**$ (624,275)**

Notes:

*TDD #1 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The 1% sales tax imposed within TDD#1 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates that the outstanding debt has been called and due upon receipt of

City of Roeland Park
Line Item Budget- 410 TDD#2 - Lowes

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
410	4010	**Beginning Fund Balance**	**$ (689,301)**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	$ 0
		Sales Tax							
410	4110	City/County Sales & Use Tax	126,263	155,452	162,599	150,000	151,500	153,015	115,909
		Total Sales Tax	126,263	155,452	162,599	150,000	151,500	153,015	$ 115,909
		Interest							
410	4510	Interest on Investment	241	80	3	176	200	200	$ 200
		Total Interest	241	80	3	176	200	200	$ 200
		Total Revenues	**126,504**	**155,532**	**162,602**	**150,176**	**151,700**	**153,215**	**$ 116,109**
	B	**Contracted Services**							
410	5209	Professional Services	-	1,575	350	-	-	-	$ -
410	5214	Other Contracted Services	3,389	3,050	4,119	5,000	5,000	5,000	$ 5,000
410	5254	Miscellaneous Charges	-	-	-	-	-	-	$ -
	B	**Contracted Services Total**	3,389	4,625	4,469	5,000	5,000	5,000	$ 5,000
	E	**Debt Service**							
410	5601	Bond Principal			139,985	140,000	140,000	144,215	$ 107,109
410	5602	Bond Interest	2,340	4,182	4,014	4,000	4,000	4,000	$ 4,000
	E	**Debt Service Total**	2,340	4,182	143,999	144,000	144,000	148,215	$ 111,109
		Total Expenditures	**5,729**	**8,807**	**148,468**	**149,000**	**149,000**	**153,215**	**$ 116,109**
		Auditor's Adjusting Entry			**142,708**	**140,000**	**121,084**	**-**	**-**
410		**Ending Fund Balance**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	**$ 0**	**$ (0)**

Notes:

*TDD #2 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The .5% sales tax imposed within TDD#2 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates the outstanding debt has been called.

City of Roeland Park
Line Item Budget- 420 CID #1 - RP Shopping Center

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
420	4010	**Beginning Fund Balance**	**$ 2,716,943**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**0**
		Sales Tax							
420	4110	City/County Sales & Use Tax	224,926	84	-	-	-	-	-
		Total Sales Tax	224,926	84	-	-	-	-	-
		Interest							
420	4510..4512	Interest on Investment	47,136	13,719	648	33,655	45,555	-	-
		Total Interest	47,136	13,719	648	33,655	45,555	-	-
		Total Revenues	272,062	13,803	648	33,655	45,555	-	-
	B	**Contracted Services**							
420	5209	Professional Services	-	-	-	-	-	-	-
420	5215	City Attorney	-	-	-	-	45,000	-	-
	B	**Contracted Services Total**	-	-	-	-	45,000	-	-
	N	**Non-Appropriation Expenditures**							
420	5721	CID #1 Expenses	-	-	-	-	3,037,666	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	3,037,666	-	-
		Total Expenditures	**-**	**-**	**-**	**-**	**3,082,666**	**-**	**-**
420		**Ending Fund Balance**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Funds from the CID are spent after the developer submits an application for reimbursement on an eligible expense. To date, the developer has not made a request to draw from these funds.

*The maximum available for reimbursement to the developer is $3 million. After the fund accrued $3 million in mid-2019, the City stopped collecting the 1% CID tax.

City of Roeland Park

Line Item Budget- 450 TIF 2D - City Hall

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
450	4010	**Beginning Fund Balance**	**$ 363,579**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**
		Taxes							
450	4730	Tax Increment Income	269,113	277,427	326,940	-	-	-	-
		Total Taxes	269,113	277,427	326,940	-	-	-	-
		Interest							
450	4510..4512	Interest on Investment	10,986	4,535	992	-	-	-	-
		Total Interest	10,986	4,535	992	-	-	-	-
		Transfers In							
450	4789	Transfer from the General Fund	-	-	-	-	-	-	-
		Transfers In Total	-	-	-	-	-	-	-
		Total Revenues	**280,099**	**281,962**	**327,932**	**-**	**-**	**-**	**-**
	B	**Contracted Services**							
450	5209	Professional Services	-	-	-	-	-	-	-
450	5214	Other Contracted Services	-	-	-	-	-	-	-
450	5257	Property Tax Payments	-	-	-	-	-	-	-
	B	**Contracted Services**	-	-	-	-	-	-	-
	D	**Capital Outlay**							
450	5442	City Hall Building Improvements	-	85,800	331,502	24,027	-	-	-
450	5457	CARS Roe 2020	287,353	-	-	-	-	-	-
	D	**Capital Outlay Total**	287,353	85,800	331,502	24,027	-	-	-
	E	**Debt Service**							
450	5644	Principal Bonds - 2012-1	170,000	-	-	-	-	-	-
450	5645	Interest Bonds - 2012-1	2,890	-	-	-	-	-	-
	E	**Debt Service Total**	172,890	-	-	-	-	-	-
450	N	**Non-Expenditures Appropriation**							
	5755	Property Tax Reduction - Appeals	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
450	5802	Transfer to General Fund	15,500	336,500	-	-	-	-	-
	T	**Transfers Total**	15,500	336,500	-	-	-	-	-
		Total Expenditures	**475,743**	**422,300**	**331,502**	**24,027**	**-**	**-**	**-**
450		**Ending Fund Balance**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Capital projects budgeted include a portion of the Roe Boulevard Redesign and construction, as well as the 2018 CARS project along Roe Parkway. In order to cover the cost of these projects, the TIF 2D fund transferred $336,500 from the General Fund will be transferred to the General Fund in 2019 and 2020. In addition, the development plan includes improvements to City Hall which are programmed in 2020 (roof replacement) and 2021 (exterior lighting upgrades and ADA restroom improvements). Due to the timing of capital items, the fund balance fluctuates widely from one year to the next.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*TIF 2D expires December 31, 2021.

City of Roeland Park

Line Item Budget- 510 TIF 3 Fund- Boulevard Apartments/The Rocks

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
510	4010	**Beginning Fund Balance**	**$ 8,725**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**
		Taxes							
510	4730	Tax Increment Income	34,235	43,227	58,688	59,885	60,045	60,945	61,860
510	4731	Tax Increment Income 3A	243,947	286,987	294,797	299,222	295,017	299,440	303,930
		Total Taxes	278,182	330,214	353,485	359,107	355,062	360,385	365,790
		Interest							
510	4510..4512	Interest on Investment	5,555	2,411	646	3,966	16,780	13,355	215
		Total Interest	**5,555**	**2,411**	**646**	**3,966**	**16,780**	**13,355**	**215**
		Total Revenues	**283,737**	**332,625**	**354,131**	**363,073**	**371,842**	**373,740**	**366,005**
	B	**Contracted Services**							
510	5203	Printing & Advertising	814	1,248	312	1,000	1,000	1,000	1,000
510	5204	Legal Printing	293		-	-	-	-	-
510	5205	Postage & Mailing Permits	741	-	-	-	-	-	-
510	5209	Professional Services	-	-	-	-	-	-	-
510	5214	Other Contracted Services	-	152.00	-	-	-	-	-
510	5243	Contractual Reimbursement	-	-	-	-	-	-	-
	B	**Contracted Services Total**	1,848	1,400	312	1,000	-	-	-
	D	**Capital Outlay**							
510	5244	General Contractor	-	-	120,000	-	-	-	-
510	5428	Roe Parkway Extension & Maint	-	-	24,080	75,000	600,000	1,250,000	380,238
		Capital Outlay Total	-	-	144,080	75,000	600,000	1,250,000	380,238
	T	**Transfers**							
510	5802	Transfer to General Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	-
		Total Expenditures	**1,848**	**1,400**	**144,392**	**76,000**	**600,000**	**1,250,000**	**380,238**
510		**Ending Fund Balance**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**	**$ 0**

Notes:

*TIF 3 expires May 17, 2025. The City recently decided to keep both project areas in place until the final expiration of the TIF district to complete additional work on the site to get it more shovel ready for sale to a future developer.

* The ending fund balances in this fund have varied significantly year-to-year due to the scheduling of capital projects. In FY 2018 most of the available resources were spent on the sanitary sewer installation, storm water detention and final grade and fill for the site. The City is working with Water One to extend the waterline into the site, while anticipated to take place in 2019, the project has been delayed and we anticipate work will be done in 2021. In addition, pending new development on the site, staff intends to program additional capital projects on the site such as reconstruction of Roe Parkway, and additional infrastructure improvements intended to improve the viability of The Rocks for development.

City of Roeland Park
Line Item Budget- 520 Property Owners Association

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
520	4010	**Beginning Fund Balance**	**$ 18,416**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**
		Other							
520	4795	Miscellaneous	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Other	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Revenues	**33,847**	**33,847**	**33,847**	**33,847**	**33,845**	**33,845**	**33,845**
	B	**Contracted Services**							
520	5254	Miscellaneous Charges	90	60.00	60	-	-	-	-
520	5258	RPPOA Common Area Expenses	31,875	31,875	31,875	31,875	31,875	31,875	31,875
	B	**Contracted Services Total**	31,965	31,935	31,935	31,875	31,875	31,875	31,875
		Total Expenditures	**31,965**	**31,935**	**31,935**	**31,875**	**31,875**	**31,875**	**31,875**
520		**Ending Fund Balance**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**	**$ 32,004**

Notes:

*The revenue in the Property Owner's Association fund are collected to cover the cost of maintaining the common areas and condominiums within City Hall. These fees are paid from the General Fund. The Property Owner's Association then issues a check to the City of Roeland Park to cover fees associated with maintenance of said common areas as all of these expenses are paid out of the City's General Fund. This process was established as part of condo minimizing City Hall space that is leased on the third floor. The condo minimizing also preserves the tax-exempt status of the space used for government purposes as well as space leased to non-profits.

*The fund is managed by a Board of Directors which is the City Council and is required to meet annually.

*The ending fund balance changes around 10% annually strictly due to the fact that the fund is very small and grows by $2,000/year per the annual adopted budget and Association bylaws.

City of Roeland Park
Line Item Budget- 550 American Rescue Plan Act (ARPA) Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
550	4010	**Beginning Fund Balance**	**$ -**	**$ -**	**$ -**	**$ 508,421**	**$ 431,500**	**$ -**	**$ -**
		Other							
550	4159	Rescue Act Grant	-	-	510,325	510,325	-	-	-
		Total Other	-	-	510,325	510,325	-	-	-
		Total Revenues	**-**	**-**	**510,325**	**510,325**	**-**	**-**	**-**
	B	**Contracted Services**							
550	5209	Professional Serivces			1,060.00	29,805	-	-	-
550	5214	Other Contractual Services			844	232,441	12,500	-	-
550	5244	General Contractor	-	-	-	325,000	419,000	-	-
	B	**Contracted Services Total**	-	-	1,904	587,246	431,500	-	-
						Create a capital account for the items shown in the 5244			
		Total Expenditures	**-**	**-**	**1,904**	**587,246**	**431,500**	**-**	**-**
520		**Ending Fund Balance**	**$ -**	**$ -**	**$ 508,421**	**$ 431,500**	**$ -**	**$ -**	**$ -**

Notes:

*ARPA resources will be accounted for in this fund. Resources can only be used in accordance with Federal guidelines which are still being rolled out in 2021. Resources must be encumbered by the end of 2024 and spent by the end of 2026.

*Conceptual budgets have been developed for 2022-2024, these will likely change as guidelines and programs are refined through the end of 2021.

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

Indicates a new account.
Yellow highlight indicates the entry needs confirmation.
Cell containing funding for an Objective.
Cell with information staff intends to highlight.
Cells highlighted in Pink have changes since 6/6/22 budget presentation.

Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
4010	**Beginning Fund Balance**	**$ 2,599,877**	**$ 2,605,408**	**$ 2,685,403**	**$ 2,995,245**	**$ 2,797,190**	**$ 2,856,595**	**$ 2,874,900**
	Taxes							
4050	Ad Valorem Tax	1,893,839	2,027,323	2,226,579	2,424,303	2,942,765	3,101,620	3,163,650
4070	Personal Property Tax-deliquent	12	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	27,655	16,179	17,661	10,000	10,000	10,000	10,000
	Total Taxes	1,921,507	2,043,502	2,244,240	2,434,503	2,952,965	3,111,820	3,173,850
	Franchise Fees							
4310	Franchise Tax - Electric	254,405	267,561	272,752	272,000	274,720	277,465	280,240
4320	Franchise Tax - Gas	118,809	105,624	122,387	121,000	122,210	123,430	124,665
4330	Franchise Tax - Telephone	4,556	3,610	3,104	3,000	2,850	2,710	2,575
4340	Franchise Tax - Cable and Internet	76,471	69,422	58,016	60,000	75,775	75,775	75,775
4350	Franchise Tax - Cellular	-	1,413	-	-	-	-	-
	Total Franchise Fees	454,240	447,629	456,259	456,000	475,555	479,380	483,255
	Special Assessments	-	-	-				
4610	Special Assessments	750	-	-	750	750	750	750
4770	Solid Waste Service Assessment	562,884	565,149	565,661	574,477	584,455	595,860	606,550
	Total Special Assessments	563,634	565,149	565,661	575,227	585,205	596,610	607,300
		-	-					
	Intergovernmental Revenue	-	-					
4020	Recreational Vehicle Tax	901	1,171	1,406	933	1,090	1,090	1,090
4021	Commercial Vehicle Tax	326	-	-	327	210	210	210
4040	Heavy Trucks Tax	665	721	745	373	320	320	320
4060	Motor Vehicle Tax	218,243	209,534	213,691	222,027	230,485	235,095	239,795
4110	County Sales & Use Tax	629,630	629,527	752,647	675,000	635,925	642,285	648,710
4115	Sales Tax 27B (280 Fund)	572,982	663,376	724,137	650,000	589,775	568,710	516,955
4120	County Jail Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4130	Safety Sales Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4141	City/County Alcohol Tax Distrib	18	40	224	100	100	100	100
4145	Transient Guest Tax	-	2,932	6,141	4,000	4,000	4,000	4,000
4157	CARES Act Funding	-	215,288	-	-	-	-	-
	Total Intergovernmental Revenue	1,747,564	2,037,855	2,075,337	1,882,759	1,795,205	1,788,440	1,751,180
		-	-	-				
	Licenses and Permits	-	-	-				
4210	Street Cutting Permit	9,300	19,165	19,355	15,000	10,000	10,000	10,000
4215	Building Permit	59,431	71,247	46,690	50,000	50,000	50,000	50,000
4220	Electrical Permit	4,213	4,138	2,438	4,000	4,000	4,000	4,000
4225	Mechanical Permit	6,249	5,049	4,050	6,000	6,000	6,000	6,000
4230	Plumbing Permit	2,270	1,565	860	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	312	160	200	400	400	400	400
4240	Sign Permit	1,193	765	410	600	600	600	600
4245	Cereal Malt Beverage License	550	400	850	550	550	550	550
4250	Animal Licenses	4,557	3,770	3,300	3,500	5,000	5,000	5,000
4255	Home Occupational Licenses	1,080	880	1,320	1,000	1,000	1,000	1,000
4260	Rental Licenses	26,410	28,308	24,633	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	53,508	54,853	52,727	53,000	53,000	53,000	53,000
	Total Licenses and Permits	169,073	190,300	156,833	160,550	157,050	157,050	157,050

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	Fines and Forfeitures							
4410	Fine	274,315	182,548	183,188	165,000	166,650	168,315	170,000
4415	Court Costs	31,221	14,388	5,781	7,750	7,830	7,910	7,990
4420	State Fees	25,725	19,582	18,534	17,000	17,170	17,340	17,515
4430	Bonds & Forfeitures	4,520	1,140	500	1,000	3,000	3,000	3,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
	Total Fines and Forfeitures	335,782	217,659	208,003	190,750	194,650	196,565	198,505
	Other Sources							
4279	Facility Rental	-	-	2,722	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	-	4,733	0	0	0	0
4393	Bullet Proof Vest Grant	1,383	1,946	440	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	3,346	35,956	1,284	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	86,070	73,144	89,208	85,000	87,550	90,175	92,880
4710	Apt Tower Lease Payment	23,778	24,491	65,004	25,918	26,695	27,495	28,320
4713	Voicestream Wireless Payment	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4716	Clearwire Tower Lease Paymt	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4720	Plans & Spec's	1,483	15,769	1,300	2,000	2,000	2,000	2,000
4725	Police Reports	4,344	1,758	2,005	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,195	21,522	21,672	21,853	21,855	45,090	45,990
4767	1% for Art	36,378	-	-	76,000	-	-	-
5801	Service Line Agreement	2,965	2,643	2,539	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	31,875	31,875	31,875	31,875
4780	Sale of Assets	8,588	5,765	15,273	18,500	20,500	25,500	10,500
4787	RP Community Foundation Donations	33,557	7,330	(275)	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4795	Miscellaneous	1,331	1,064	7,115	17,000	5,000	5,000	5,000
	Total Other Sources	303,850	272,245	249,087	349,471	268,355	301,615	292,695
	Interest							
510..451	Interest on Investment	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Total Interest	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Transfer-In							
4850	Transfer from 27D Fund	-	-	-	-	-	-	-
4865	Transfer in from TIF Funds	15,500	337,810	250,000	-	-	-	-
4870	Transfer from 27C Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	Total Transfer-In	26,844	359,639	273,865	174,819	25,810	26,840	27,915
	Total	5,622,396	6,161,979	6,237,702	6,296,835	6,529,005	6,734,015	6,768,960
	Total Resources	**8,222,272**	**8,767,387**	**8,923,104**	**9,292,080**	**9,326,195**	**9,590,610**	**9,643,860**

Notes:

*The property tax levy in the General Fund reflects 26.632 mills. The property tax revenue reflected in the budget columns includes the amount captured by TIF'S.

* Property tax revenue reflects a $140,000 increase over normal projections in 2024 due to debt service requiring that much less funding in 2024.

*Transfers from TIF funds reflect transfers from TIF 1 for Capital improvements.

*One of the two condo units on the third floor of City Hall that the City leases has been vacant since 2018.

*The City gave the current tenant a break during 2020 due to their business suffering from the COVID-19 shut-down.

*The 2021 budget includes a Budget Objective to reduce fines by 25%; the 2021 Projected budget reflects a reduction from pre-covid fine levels.

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	B	**Contracted Services**							
101	5201	Electric	20,792	19,898	17,322	10,399	10,710	11,030	11,360
101	5202	Telephone	499	712	874	576	575	575	575
101	5203	Printing & Advertising	1,237	1,701	5,376	1,800	1,800	1,800	1,800
101	5204	Legal Printing	(182)	1,575	1,568	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	3,101	4,332	3,169	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	-	16,500		-	-
101	5207	Medical Expense & Drug Testing	-	326	250	-			
101	5208	Newsletter	11,584	15,076	15,497	15,300	15,500	15,500	15,500
101	5209	Professional Services	96,305	92,069	58,723	69,070	64,370	51,870	61,870
101	5210	Maintenance & Repair Building	7,915	11,236	14,625	21,500	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	365	1,238	140	200	200	200	-
101	5212	Utility Asst & Rental Assistance	15,000	-	-	15,000	15,000	15,000	15,000
101	5213	Audit Fees	33,925	36,225	38,585	39,700	39,700	40,890	42,115
101	5214	Other Contracted Services	52,948	55,584	79,499	77,355	77,940	77,940	77,940
101	5215	City Attorney	122,645	101,517	114,848	101,959	104,000	106,080	108,200
101	5216	Special Prosecutor Fees	-	31,410	300	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	9,957	-	5,248	19,000	89,000	19,000	19,000
101	5218	IT & Communication	25,867	27,624	31,229	32,000	33,000	33,660	34,335
101	5219	Meeting Expense	490	320	-	700	700	700	700
101	5220	Street Light Repair & Maintenance	41,518	57,521	34,240	46,500	49,700	51,190	52,725
101	5222	Traffic Signal Expense	185,509	166,236	80,687	93,877	95,285	96,715	98,165
101	5230	Art Commissioner	1,200	1,200	1,100	1,200	1,200	1,200	1,200
101	5232	United Community Services	4,371	4,771	4,771	6,000	6,060	6,120	6,180
101	5233	JoCo Home Repair - Minor	9,000	9,000	-	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	8,000	-	15,000	15,500	16,000	16,500
101	5237	Community Events	8,322	4,861	5,022	9,500	9,500	9,500	9,500
101	5239	Public Art Maintenance			-	-			
101	5245	Home Energy Audit & Improvement Program			-	25,000	25,000	25,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	2,054	4,485	1,588	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	42,847	45,725	51,855	53,865	56,560	59,390	62,360
101	5252	Elections - City	6,463	-	-	-	6,370	-	9,000
101	5253	Public Relations	5,414	1,652	4,602	23,000	13,000	13,000	13,000
101	5254	Miscellaneous Charges	678	280	2,338	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,000	4,959	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,630	6,362	6,629	12,750	13,005	13,265	13,530
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	33,847	33,847	33,847
101	5265	Computer System R&M	-	-	-	500	500	500	500
101	5266	Computer Software	31,009	28,176	27,621	28,500	28,500	28,850	28,850
101	5267	Employee Related Expenses	3,486	3,214	3,887	5,000	5,000	5,000	5,000
101	5273	Neighbors Helping Neighbors	7,864	8,875	10,150	20,000	20,000	20,000	20,000
101	5282	Property Tax Rebate Program	2,866	7,533	11,480	30,000	31,500	33,075	34,730
101	5283	RP Com Foundation Grant Exp.	33,557	6,959	560	5,000	5,000	5,000	5,000
101	5285	Pool Operations	635	-	-	-	-	-	-
101	5287	Water	1,484	886	1,040	1,500	1,530	1,560	1,590
101	5288	Waste Water	807	822	1,281	795	810	825	845
101	5289	Natural Gas	2,237	2,911	3,019	2,940	3,000	3,060	3,120
101	5292	Fireworks	2,128	-	-	2,500	2,500	2,500	2,500
	B	**Contracted Services Total**	848,372	808,158	677,929	884,333	939,962	863,942	885,637

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
101	5301	Office Supplies	5,616	6,958	5,647	6,100	6,100	6,100	6,100
101	5304	Janitorial Supplies	2,053	2,028	1,673	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	11,516	14,480	16,451	15,400	15,400	15,400	15,400
101	5306	Materials	-	190	-	-	-	-	-
101	5307	Other Commodities	5,343	148,747	(38,219)	-	-	-	-
	C	**Commodities Total**	24,527	172,403	(14,448)	23,500	23,500	23,500	23,500
	N	**Non-Expenditure Appropriation**							
101	5751	TIF Fund Expenditure	-	-	-	-	282,821	185,000	44,250
	N	**Non-Expen. Appropriation Total**	-	-	-	-	282,821	185,000	44,250
	T	**Transfers**							
101	5801	Transfer of Funds	1,310	-	-	-		-	-
101	5802	Tansfer to Special Street and Highway	-	-	-	365,000	75,000	215,000	240,000
101	5817	Transfer to Community Center Fund			289,500				
101	5818	Transfer to Debt Service Fund	-	685,600	115,000	-	-	-	
101	5819	Transfer to TIF 1 Fund-370		250,000	-				
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-	-	
101	5822	Transfer to TIF 3C Fund- 510	-	-	-				
101	5823	Trans to Spec Infrastructure Fnd- 27D	550,000	-	203,183	365,000	75,000	215,000	245,000
101	5825	Transfer to Equip Reserve Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
101	5826	Transfer To Aquatic Fund- 220	420,000	60,000	262,500	170,000	227,536	235,311	219,901
	T	**Transfers Total**	1,016,010	1,039,250	886,983	908,400	406,736	674,111	705,701
		Total General Overhead	**1,888,909**	**2,019,812**	**1,550,464**	**1,816,233**	**1,653,019**	**1,746,553**	**1,659,088**

Notes:

*The 2022 Budget reflects three Objectives budgeted in this department.

*Pool operations had historically been paid from this fund, were shifted to fund 220 - Aquatic Center Fund starting in 2019 when the City assumed full ownership of the pool.

*TIF Expenses are the amount of property tax captured and diverted to applicable TIF District Funds from the City's General Fund.

*Transfers to the Aquatic Center cover both capital needs and the operating deficit. The amount varies by year depending on these two variables.

*Transfers to the Equipment Reserve Fund cover capital replacements, see CIP budget for details.

City of Roeland Park
Line Item Budget - 100 General Fund
102- Police Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Police							
	A	**Salaries & Benefits**							
102	5101	Salaries - Regular	837,021	889,587	872,478	978,488	1,015,300	1,055,910	1,098,145
102	5102	Salaries-Overtime	38,611	36,980	29,744	43,000	43,000	44,290	45,620
102	5104	Salaries - Part-time	64,456	22,931	17,680	25,413	26,250	27,040	27,850
	A	**Salaries & Benefits Total**	940,088	949,498	919,902	1,046,901	1,084,550	1,127,240	1,171,615
	B	**Contracted Services**							
102	5202	Telephone	6,527	7,594	6,804	8,000	8,000	8,000	8,000
102	5203	Printing & Advertising	-	150	-	200	200	200	200
102	5205	Postage & Mailing Permits	70	-	-	100	100	100	100
102	5206	Travel Expense & Training	6,532	3,293	4,008	8,000	8,000	8,000	8,000
102	5207	Medical Expense & Drug Testing	595	733	662	1,000	1,000	1,000	1,000
102	5210	Maintenance & Repair Building	21	70	172	200	200	200	200
102	5211	Maintenace & Repair Equipment	686	1,586	1,038	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	12,596	26,127	20,643	25,700	28,900	33,765	34,780
102	5219	Meeting Expense	28	-	-	50	200	50	50
102	5224	Laundry Service	1,518	133	1,976	2,000	2,000	2,000	2,000
102	5225	Mental Health Corresponder	8,014	2,498	17,954	18,800	38,000	39,140	40,315
102	5236	Community Policing	315	21,434	-	500	500	500	500
102	5238	Animal Control	33,100	(169)	31,500	33,269	34,265	35,295	36,355
102	5250	Insurance & Surety Bonds	-	31,500	225	150	150	150	150
102	5254	Miscellaneous Charges	-	75	148	150	150	150	150
102	5260	Vehicle Maintenance	20,869	128	27,571	15,000	15,000	15,000	15,000
102	5265	Computer System R&M	-	20,862	-	-	-	-	
102	5267	Employee Related Expenses			572	-			
102	5266	Computer Software	1,125	1,125	1,500	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	91,997	117,140	114,773	117,619	141,165	148,050	151,300
	C	**Commodities**							
102	5301	Office Supplies	50	172	621	200	200	200	200
102	5302	Motor Fuels & Lubricants	25,134	16,781	25,692	28,000	28,280	28,565	28,850
102	5305	Dues, Subscriptions, & Books	1,017	853	913	1,065	1,065	1,065	1,065
102	5306	Materials	34	-	438	500	500	500	500
102	5307	Other Commodities	1,350	3,363	1,434	1,350	1,350	1,350	1,350
102	5308	Clothing & Uniforms	12,830	11,387	9,288	15,000	10,000	10,000	10,000
102	5309	Amunition	-	1,518	2,382	2,500	5,000	2,500	2,500
102	5310	Training Supplies	-	-	-	500	500	500	500
	C	**Commodities Total**	40,415	34,074	40,768	49,115	46,895	44,680	44,965
	T	**Transfers**							
102	5825	Transfer to Equip Reserve Fund	70,320	28,242	107,367	171,495	85,625	82,955	75,900
	T	**Transfers Total**	70,320	28,242	107,367	171,495	85,625	82,955	75,900
		Total Police	**1,142,821**	**1,128,954**	**1,182,810**	**1,385,130**	**1,358,235**	**1,402,925**	**1,443,780**

Notes:

* Starting in 2020, the Police Department contracted with Lexipol to provide policy review consultation services.

*Transfers to the Equipment Reserve Fund cover planned Police Department Equipment replacements. See CIP for more detail.

City of Roeland Park
Line Item Budget- 100 General Fund
103- Municipal Court Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
103	5101	Salaries - Regular	45,940	44,144	39,325	44,968	48,000	49,920	51,915
103	5102	Salaries-Overtime	1,191	1,747	2,101	5,000	1,400	1,400	1,400
103	5108	Salaries - Judge	15,000	15,655	-	-	-	-	-
103	5109	Salaries - Prosecutor	12,500	12,930	-	-	-	-	0
	A	**Salaries & Benefits Total**	74,631	74,476	41,426	49,968	49,400	51,320	53,315
	B	**Contracted Services**							
103	5202	Telephone	-	-	-	-	-	-	0
103	5203	Printing & Advertising	-	-	-	125	125	125	125
103	5206	Travel Expense & Training	-	100	299	500	750	750	750
103	5209	Professional Services	5,274	2,865	7,325	7,000	7,000	7,000	7,000
103	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	0
103	5214	Other Contractual Services	-	98	31,000	31,000	31,620	32,250	32,895
103	5219	Meeting Expense	-	-	-	100	100	100	100
103	5227	Prisoner Care	5,250	1,700	2,795	6,000	6,000	6,000	6,000
103	5228	Fees Due State of Kansas	25,725	19,856	11,268	17,734	17,170	17,340	17,515
103	5242	Restitution	-	1,371	1,451				
103	5250	Insurance & Surety Bonds	-	75	-	25	25	25	25
103	5254	Miscellaneous Charges	-	-	-	-	-	-	0
103	5266	Computer Software	3,369	6,071	15,800	12,100	12,100	12,100	12,100
103	5269	Alcohol / Drug State Fees	-	-	-	-	-	-	0
	B	**Contracted Services Total**	39,618	32,136	69,938	74,584	74,890	75,690	76,510
	C	**Commodities**							
103	5301	Office Supplies	-	191	-	-	50	50	50
103	5305	Dues, Subscriptions, & Books	200	511	25	300	300	300	300
103	5308	Clothing & Uniforms	40	-	-	50	50	50	250
	C	**Commodities Total**	240	702	25	350	400	400	600
	E	**Capital Outlay**							
103	5403	Office Equipment		846	-	-			
103	5410	Technology Upgrades	24,661	43,489	-	-	-	-	0
	E	**Capital Outlay Total**	24,661	44,335	-	-	-	-	-
		Total Court	**139,150**	**151,649**	**111,389**	**124,902**	**124,690**	**127,410**	**130,425**

Notes:
*2020 included the implementation of the new Incode court software, which marks the second year of payments for total implmentation.

City of Roeland Park
Line Item Budget - 100 General Fund
104- Neighborhood Services Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Neighborhood Services							
	A	**Salaries & Benefits**							
104	5101	Salaries - Regular	109,623	112,954	114,818	125,600	132,000	137,280	142,770
104	5102	Salaries-Overtime	21	1	-	500	500	500	500
	A	**Salaries & Benefits Total**	109,644	112,955	114,818	126,100	132,500	137,780	143,270
					-				
	B	**Contracted Services**			-				
104	5202	Telephone	1,680	1,600	1,350	1,680	1,680	1,680	1,680
104	5203	Printing & Advertising	-	-	-	500	500	500	500
104	5206	Travel Expense & Training	535	51	60	1,100	1,100	1,100	1,100
0	5207	Medical & Drug Testing	-	-	-	-			
104	5214	Other Contracted Services	-	5,150	-	5,500	5,500	5,500	5,500
104	5219	Meeting Expense	111	-	-	200	200	200	200
104	5260	Vehicle Maintenance	101	-	482	3,500	1,000	1,000	1,000
	B	**Contracted Services Total**	2,428	6,802	1,892	12,480	9,980	9,980	9,980
	C	**Commodities**							
104	5301	Office Supplies	-	-	-	-		-	-
104	5302	Motor Fuels & Lubricants	360	391	510	300	-	-	-
104	5305	Dues, Subscriptions, & Books	765	60	416	1,350	500	500	500
104	5308	Clothing & Uniforms	-	-	-	300	300	300	300
	C	**Commodities Total**	1,125	451	926	1,950	800	800	800
					-				
	E	**Capital Outlay**			-				
104	5403	Office Equipment	131	1,198	-	-	-	-	-
	E	**Capital Outlay Total**	131	1,198	-	-	-	-	-
	T	**Transfers**							
104	5825	Transfer to Equip Reserve Fund	-	-	30,000	10,000	-	-	-
	T	**Transfers Total**	-	-	30,000	10,000	-	-	-
		Total Neighborhood Services	**113,328**	**121,405**	**147,636**	**150,530**	**143,280**	**148,560**	**154,050**

Notes:

*2021 includes the Objective of purchasing used all-electric vehicles for the code enforcement officer and building official.

City of Roeland Park
Line Item Budget - 100 General Fund
105- Administration Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Administration							
	A	**Salaries & Benefits**							
105	5101	Salaries - Regular	262,089	268,734	275,275	299,064	314,000	326,560	339,620
105	5102	Salaries-Overtime	-	-	-	-	-	-	-
105	5104	Salaries - Part-time	38,300	39,550	40,891	43,968	47,000	48,880	50,835
105	5107	Salaries - Intern	-	7,692	14,419	12,000	13,000	13,000	13,000
	A	**Salaries & Benefits Total**	300,389	315,976	330,585	355,032	374,000	388,440	403,455
	B	**Contracted Services**							
105	5202	Telephone	1,920	1,920	1,890	1,920	1,920	1,920	1,920
105	5203	Printing & Advertising	-	-	13	-	-	-	-
105	5205	Postage & Mailing Permits	-	-		-	-	-	-
105	5206	Travel Expense & Training	5,346	1,851	4,485	6,600	5,400	5,400	5,400
105	5207	Medical Expense & Drug Testing	-	-	71	-	-	-	-
105	5214	Other Contracted Services	1,361	1,160	1,913	2,453	2,500	2,550	2,600
105	5219	Meeting Expense	-	-	-	-	-	-	-
105	5226	Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400	5,400
105	5250	Insurance & Surety Bonds	-	-	-	-	-	-	-
105	5254	Miscellaneous Charges	-	-	-	-	-	-	-
	B	**Contracted Services Total**	14,027	10,331	13,772	16,373	15,220	15,270	15,320
					-				
	C	**Commodities**							
	5301	Office Supplies	11	-		-	-	-	-
105	5305	Dues, Subscriptions, & Books	1,326	2,064	1,550	2,590	2,590	2,590	2,590
105	5308	Clothing & Uniforms	-	72	-	-	500	500	500
	C	**Commodities Total**	1,337	2,136	1,550	2,590	3,090	3,090	3,090
	E	**Capital Outlay**							
105	5403	Office Equipment	-	-	-	175	-	-	-
	E	**Capital Outlay Total**	-	-	-	175	-	-	-
		Total Administration	**315,753**	**328,443**	**345,907**	**374,170**	**392,310**	**406,800**	**421,865**

Notes:

*Salaries include two part-time Administrative Assistants and one part-time management intern enrolled in an MPA program.

*No significant changes to the Administration Department.

City of Roeland Park

Line Item Budget - 100 General Fund

106- Public Works Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
106	5101	Salaries - Regular	224,060	286,109	334,462.00	289,409	336,635	350,100	364,105
106	5102	Salaries-Overtime	9,662	8,032	7,466.00	9,734	9,500	9,880	10,275
106	5107	Intern	-	-	-	-	7,500	7,500	7,500
	A	**Salaries & Benefits Total**	233,722	294,141	341,928	299,143	353,635	367,480	381,880
	B	**Contracted Services**							
106	5201	Electric	8,237	7,543	21,386	9,090	9,270	9,455	9,645
106	5202	Telephone	2,047	2,075	2,160	2,075	2,075	2,075	2,075
106	5203	Printing & Advertising	375	224	191	800	300	300	300
106	5206	Travel Expense & Training	4,130	2,785	17	8,000	8,000	8,000	8,000
106	5207	Medical Expense & Drug Testing	786	2,334	315	800	800	800	800
106	5210	Maintenance & Repair Building	2,295	6,569	10,108	3,500	3,500	3,500	3,500
106	5211	Maintenace & Repair Equipment	26,175	28,229	31,585	30,000	30,000	30,000	30,000
106	5214	Other Contracted Services	34,329	30,243	37,512	39,000	38,000	38,000	38,000
106	5219	Meeting Expense	40	320	335	300	300	300	300
106	5240	Equipment Rental	-	-	3,197	4,000	4,000	4,000	4,000
106	5259	Traffic Control Signs	1,531	2,458	1,773	10,000	10,000	10,000	3,000
106	5260	Vehicle Maintenance	2,147	1,340	5,745	7,500	7,500	7,500	7,500
106	5262	Grounds Maintenance	15,193	-	-	-	-	-	-
106	5263	Tree Maintenance	45,482	35,360	46,792	46,000	46,000	46,000	46,000
106	5266	Computer Software	400	400	400	400	400	400	400
106	5287	Water	7,128	6,067	5,867	6,250	6,375	6,505	6,635
106	5288	Waste Water	2,528	2,544	1,295	2,750	2,805	2,860	2,915
106	5289	Natural Gas	3,861	4,351	6,106	6,100	6,220	6,345	6,470
106	5290	Street Light Electric	20,120	20,313	22,232	21,350	21,775	22,210	22,655
	B	**Contracted Services Total**	176,805	153,155	197,016	197,915	197,320	198,250	192,195
	C	**Commodities**							
106	5302	Motor Fuels & Lubricants	16,515	14,638	14,946	20,000	20,075	21,080	22,135
106	5304	Janitorial Supplies	176	1,080	835	750	750	750	750
106	5305	Dues, Subscriptions, & Books	720	783	760	800	800	800	800
106	5306	Materials	3,488	2,474	3,568	4,500	4,500	4,500	4,500
106	5308	Clothing & Uniforms	4,757	3,884	3,619	4,000	4,000	4,000	4,000
106	5318	Tools	1,222	2,759	2,599	2,500	2,500	2,500	2,500
106	5319	Rain Barrel Reimbursement	-	150	1,268	100	100	100	100
	C	**Commodities Total**	26,878	25,769	27,595	32,650	32,725	33,730	34,785
	E	**Capital Outlay**							
106	5403	Office Equipment	96	1,408	-	1,500	1,500	1,500	1,500
106	5421	Maintenance Streets-contract	211,018	190,612	151,989	212,000	213,000	214,000	215,000
106	5425	Other Capital Outlay	10,324	272	3,174	3,000	3,000	3,000	3,000
	E	**Capital Outlay Total**	221,438	192,292	155,163	216,500	217,500	218,500	219,500
	T	**Transfers**							
106	5825	Transfer to Equip Reserve Fund	24,200	12,500	74,000	8,000	60,000	56,000	-
	T	**Transfers Total**	24,200	12,500	74,000	8,000	60,000	56,000	-
		Total Public Works	**683,043**	**677,857**	**795,702**	**754,208**	**861,180**	**873,960**	**828,360**

Notes:

* Snow removal and street repair wages are charged to the Combined Special Street and Highway Fund.

* Leaf collection wages are charged to the Solid Waste Department.

*The 2021 Budget includes GPS devices for Public Works vehicles, an Objective.

*Transfers to the Equipment Reserve Fund reflect equipment and vehicle replacements and improvements. See CIP for more detail.

City of Roeland Park
Line Item Budget - 100 General Fund
107- Employee Benefits Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Employee Benefits							
	A	**Salaries & Benefits**							
107	5122	FICA City Contribution	135,968	149,953	155,796	179,092	190,000	197,600	205,505
107	5123	KPERS City Contribution	84,505	96,202	92,789	102,629	109,000	113,360	117,895
107	5124	Ks Unemployment Insurance	1,391	1,798	1,922	42,000	36,000	37,440	38,940
107	5125	Worker's Compensation	48,194	28,706	49,966	60,000	78,500	81,640	84,905
107	5126	Health/Dental/Vision Insurance	359,209	449,410	416,500	456,000	460,000	492,200	526,654
107	5127	Health Savings Account	46,012	45,335	36,924	50,000	55,000	55,000	55,000
107	5128	401A City Contribution	6,940	7,175	7,555	7,815	8,500	8,840	9,195
107	5130	City Paid Life/ST Disability	7,718	8,261	10,198	10,900	11,000	10,900	11,000
107	5131	KP&F City Contribution	183,233	179,102	180,038	223,836	231,000	240,240	249,850
107	5133	Wellness Incentive	-	300	-	2,000	2,000	2,000	2,000
	A	**Salaries & Benefits Total**	873,171	966,243	951,688	1,134,272	1,181,000	1,239,220	1,300,944
		Total Employee Benefits	**873,171**	**966,243**	**951,688**	**1,134,272**	**1,181,000**	**1,239,220**	**1,300,944**

Notes:

*The City's employee benefit plan year runs from July 1 - June 30 annually. The 2022 Budget reflects the known increase in employee benefits in the first half of 2022 (which is known, plus an estimated 7% plan increase in the second half of the year.

* KPF pension rate will increasee in 2022 by a percentage point and KPERS will decrease by a half a percentage point.

*The City's work comp insurance experience mod went from 0.85 to 1.23 from 2020 to 2021 due to injuries in the police department.

City of Roeland Park
Line Item Budget - 100 General Fund
108- Governing Body Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		City Council							
	A	**Salaries & Benefits**							
108	5103	Salaries - Elected Officials	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	A	**Salaries & Benefits Total**	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	B	**Contracted Services**							
108	5203	Printing & Advertising	-	-		-	-	-	-
108	5206	Travel Expense & Training	2,500	4,626	2,658	7,700	8,100	8,325	8,550
108	5214	Other Contractual Services	-	-	6,590	7,500	-	-	-
108	5251	Mayor Expenses	900	290	-	1,000	1,000	1,000	1,000
108	5276	Conference & Seminars	-	-	-	-	-	-	-
	B	**Contracted Services Total**	3,400	4,916	9,248	16,200	9,100	9,325	9,550
					-				
	C	**Commodities**			-				
108	5305	Dues, Subscriptions, & Books	459	435	390	810	810	810	810
	C	**Commodities Total**	459	435	390	810	810	810	810
		Total City Council	**49,504**	**52,271**	**56,558**	**63,930**	**56,830**	**57,055**	**57,280**

Notes:

City of Roeland Park
Line Item Budget - 100 General Fund
110- Parks & Recreation Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Parks & Recreation							
	A	**Salaries & Benefits**							
110	5101	Salaries - Regular		63,857	66,322	75,968	76,000	79,040	82,200
110	5102	Salaries - Overtime		-	-	-	-	-	-
110	5104	Salaries - Part-time		-	-	7,410	13,680	13,680	24,000
	A	**Salaries & Benefits Total**	-	63,857	66,322	83,378	89,680	92,720	106,200
	B	**Contracted Services**							
110	5202	Telephone		330	360	360	360	360	360
110	5203	Printing & Advertising		1,657	-	-			
110	5206	Travel and Training		35	-	1,500	1,500	1,500	1,500
110	5211	Maintenace & Repair Equipment		-	-	-	-	-	-
110	5214	Other Contractual Services		-	203	-			
110	5240	Equipment Rental		-	-	-	-	-	-
110	5241	Community Garden		1,000	924	1,000	1,000	1,000	1,000
110	5262	Grounds Maintenance		22,184	24,559	24,000	24,000	24,000	24,000
	B	**Contracted Services Total**		25,206	26,046	26,860	26,860	26,860	26,860
	C	**Commodities**							
110	5302	Motor Fuels & Lubricants		-	-	500	500	500	500
110	5825	Transfer to Equip Reserve Fund		-	-	-	-	-	-
	C	**Commodities Total**		-	-	500	500	500	500
		Total Parks & Recreation		**89,063**	**92,368**	**110,738**	**117,040**	**120,080**	**133,560**

Notes:

*The Parks and Recreation department was created in 2020 after the decision to hire a Parks & Rec Superintendent and better account for expenditures.

City of Roeland Park
Line Item Budget - 100 General Fund
115- Solid Waste Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Solid Waste							
	A	**Salaries & Benefits**							
115	5101	Salaries - Regular	6,609	2,276	12,001	12,500	13,000	13,520	14,060
	5102	Salaries - Overtime	3,285	572	-	-	-	-	-
	A	**Salaries & Benefits Total**	9,893	2,848	12,001	12,500	13,000	13,520	14,060
					-				
	B	**Contracted Services**			-				
	5203	Printing & Advertising	1,103	-	-	-	-	-	
115	5211	Maintenance & Repair Equipment	1,599	-	1,635	9,500	9,500	9,500	9,500
115	5235	Disposal Fees	15,517	19,935	13,971	12,000	15,000	15,450	15,915
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	530	940	150	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	518,557	521,711	573,182	545,190	549,105	559,170	569,430
	B	**Contracted Services Total**	537,306	542,586	588,938	568,190	575,105	585,620	596,345
					-				
	C	**Commodities**			-				
115	5302	Motor Fuels & Lubricants	2,716	855	440	3,000	3,090	3,185	3,280
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	**Commodities Total**	2,716	855	440	3,000	3,090	3,185	3,280
		Total Solid Waste	**549,915**	**546,289**	**601,379**	**583,690**	**591,195**	**602,325**	**613,685**

Notes:
*Public Works Department perconnel costs for the leaf collection service are accounted for in this department. Those costs are not included in the solid waste assessment.
*The solid waste contract with GFL was renewed in 2020 for five years with the option of two one-year renewals. A $.35/month annual rate increase is reflected in 2026 years.

General Fund Summary:

Total General Fund Expenditures	**5,755,593**	**6,081,985**	**5,927,857**	**6,488,892**	**6,463,599**	**6,709,709**	**6,717,539**
Ending Fund Balance	**2,605,523**	**2,685,403**	**2,995,247**	**2,797,190**	**2,856,595**	**2,874,901**	**2,920,322**
Change In Ending Fund Balance	5,646	2,783,777	309,845	(198,057)	59,406	18,306	45,421
25% of Annual Operating Expenses (Reserve Benchmark)	1,099,708	1,191,042	1,168,586	1,293,581	1,352,729	1,373,286	1,418,047
Reserve For Loss of Wal Mart	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve	95,815	(53,536)	340,500	93,609	93,866	91,616	92,275
Operating Expenses	4,398,833	4,764,168	4,674,345	5,174,322	5,410,917	5,493,143	5,672,188
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses	27%	24%	32%	27%	27%	27%	27%

City of Roeland Park
Line Item Budget - 100 General Fund
109- Special Law Enforcement Funds

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
109	**4010**	**Beginning Fund Balance**	**$ 16,616**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**
		Other							
109	4432	Spec. Law Enforcement Revenues	3,850	9,420	$ 25,790	$ 1,000	$ 1,000	$ 1,000	$ 1,000
109	4433	K9 Contributions	100	75	3,540	10,000	-	-	-
		Other Total	3,950	9,495	$ 29,330	$ 11,000	$ 1,000	$ 1,000	$ 1,000
		Total Revenues	**$ 3,950**	**$ 9,495**	**$ 29,330**	**$ 11,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
		Total Resources	**$ 20,566**	**$ 28,151**	**$ 47,825**	**$ 35,204**	**$ 32,204**	**$ 13,384**	**$ 7,564**
	Expenditures								
	C	**Commodities**							
109	5316	K9 Expenses	699	601	2,056	1,000	16,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	1,211	9,055	21,565	3,000	3,000	0	0
		Commodities Total	1,910	9,656	23,621	4,000	19,820	6,820	6,820
		Total Expenditures	**1,910**	**9,656**	**23,621**	**4,000**	**19,820**	**6,820**	**6,820**
109		**Ending Fund Balance**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**	**$ 744**

Notes:
*Special Law Enforcement Funds are restricted for police equipment. Resources come from state forfeitures and seizures within Roeland Park.

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	4010	**Beginning Fund Balance**	**$ 131,776**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,729**	**$ 110,923**
		Taxes							
200	4050	Ad Valorem Tax	136,260	145,859	160,188	174,441	188,720	91,551	92,924
200	4070	Personal Property Tax-delinquent	3	-	-	50	50	50	50
200	4080	Real Property Tax - Delinquent	3,865	1,561	1,372	2,000	2,000	2,000	2,000
		Total Taxes	140,128	147,420	161,560	176,491	190,770	93,601	94,974
		Special Assessments							
200	4610	Special Assessments							
200	4620	Special Assmnt Tax - Delinquent	-	-	-	300	300	300	300
200	4630	Storm Drainage RC12-013	61,586	63,158	61,666	58,250	60,750	63,000	-
200	4640	Storm Drainage RC12-012	91,927	92,571	96,130	88,515	85,904	87,290	88,460
200	4650	Storm Drainage RC12-014	106,657	105,844	99,396	100,445	100,510	100,560	100,460
		Total Special Assessments	260,170	261,573	257,192	247,510	247,464	251,150	189,220
		Intergovernmental							
200	4020	Recreational Vehicle Tax	104	90	101	67	70	70	70
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	108	65	54	27	20	20	20
200	4060	Motor Vehicle Tax	25,871	16,461	15,374	16,023	14,780	15,075	15,375
		Total Intergovernmental	26,083	16,616	15,529	16,117	14,870	15,165	15,465
		Interest							
200	4510..4512	Interest on Investment	17,166	6,802	2,087	12,502	1,665	1,450	1,665
		Total Interest	17,166	6,802	2,087	12,502	1,665	1,450	1,665
		Transfers							
200	4830	Transfer from 27A Fund	285,000	353,750	-	135,000	135,000	-	-
200	4840	Transfer from General Fund	-	-	115,000	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	285,000	353,750	115,000	135,000	135,000	-	-
		Other							
200	4791	Bond Proceeds	-	617,873	-	-	-	-	-
		Total Other	-	617,873	-	-	-	-	-
		Total Revenues	**728,547**	**1,404,034**	**551,368**	**587,620**	**589,769**	**361,366**	**301,324**
	B	**Contracted Services**							
200	5209	Professional Services	2,350	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	2,350	-	-	3,100	3,100	3,100	3,100
	E	**Debt Service**							
200	5607	Principal Bonds (2008-A Issue)	-	-		-	-	-	-
200	5608	Principal Bonds - 2010-1	280,000	290,000	-	-			
200	5609	Interest Bonds - 2010-1	33,415	25,575	-	-			
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-	-		
200	5614	Bond Principal 2014-1	112,000	114,001	-	-	-	-	-
200	5615	Bond Interest 2014-1	5,088	2,565	-	-	-	-	-
200	5616	Bond Principal 2020-1	-	-	314,021	324,964	328,821	337,287	340,344
200	5617	Bond Interest 2020-1	-	-	43,532	31,788	26,882	21,916	16,824
200	5628	Principal Bonds - 2011-2	85,000	690,000	-	-			
200	5629	Interest Bonds - 2011-2	23,807	21,640	-	-			

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	-
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	-
200	5644	Principal Bonds - 2012-1	200,000	205,000	205,000	215,000	220,000	-	
200	5645	Interest Bonds - 2012-1	21,717	18,318	14,423	10,118	5,280	-	-
	E	**Debt Service Total**	761,027	1,367,099	576,976	581,870	580,983	359,203	357,168
	N	**Non-Expenditures Appropriation**							
200	5751	TIF Fund Expenditure	-	-	-	0	19,880	13,500	3,165
	N	**Non-Appropriation Expenditures Total**	-	-	-	0	19,880	13,500	3,165
		Total Expenditures	**763,377**	**1,367,099**	**576,976**	**584,970**	**603,963**	**375,803**	**363,433**
200		**Ending Fund Balance**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,729**	**$ 82,292**	**$ 48,814**
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			**13%**	**10%**	**19%**	**19%**	**17%**	**23%**	**14%**

Notes:

* In 2024 $140,000 in Property Tax Revenue is being moved from the Debt Service Fund to the General Fund due to the significant decline in debt service.

* The fund balance policy states that the Bond & Interest Fund will maintain reserves between 10%-15% of annual principal and interest payments.

*The City issued the 2020-1 bonds in FY 2020 to pay a portion of the R Park and aquatic center improvements. In addition to the $1.25 million in new debt, the issuance called the 2010-1 and 2011-2 debt issuances which will save the City $53,790 in interest over the life of these bonds.

*The City retired the 2014-1 bonds in FY 2020.

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

Fund	Account	Description	2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
220		**Beginning Fund Balance**	**$ -**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Program Fees							
220	4274	Daily Admissions	24,392	-	29,263	57,500	63,250	63,885	64,525
220	4275	Program Fees-Season Pass		-	29,525	37,500	41,250	41,665	42,080
220	4276	Superpass	15,810	-	-	2,500	2,500	2,500	2,500
220	4277	Daily Participation Fees	90,041	-	23,803	8,500	9,350	9,445	9,540
220	4278	Advertising Sponsorship	-	-	-	-	2,000	2,000	2,000
220	4279	Facility Rental	707	-	890	700	2,500	2,500	2,500
220	4280	Swim Lessons		-	-	3,000	14,000	14,000	14,000
220	4281	Swim Team		-	363	-	-	-	-
220	4282	Water Aerobics		-	-	-			
220	4290	Concession Revenue	10,763	-	11,126	12,000	13,000	13,000	13,000
220	4291	Retail Sales - Taxable	81	-	-	200	200	200	200
220	4292	Taxable Sales Discounts (contract)	(4)	-	-	-	-	-	-
		Total Program Fees	141,789	-	94,970	121,900	148,050	149,195	150,345
		Intergovernmental							
220	4155	CDBG Grant	-	1,518	-	-	-	-	-
		Total Intergovernmental	-	1,518	-	-	-	-	-
		Interest							
220	4510..4512	Interest on Investment	2,167	-	1,490	2,081	2,995	2,995	2,995
		Total Interest	2,167	-	1,490	2,081	2,995	2,995	2,995
		Transfer-In							
220	4840	Transfer from the General Fund	420,000	60,000	262,500	170,000	227,536	235,311	219,901
220	4843	Transfer from Equip Reserve Fund	131,391	-	-	-	-	-	-
		TOTAL Transfers-In	551,391	60,000	262,500	170,000	227,536	235,311	219,901
		Total Revenues	**695,347**	**61,518**	**358,960**	**293,981**	**378,581**	**387,501**	**373,241**
220	**A**	**Salaries**							
220	5101	Full Time Salaries	44,669	14,534	13,910	13,450	17,200	17,890	18,605
220	5102	Overtime	307	38	3,670	600	600	600	600
220	5104	Part Time Salaries	128,325	-	113,363	75,000	180,000	185,400	190,960
220	5126	Benefits (includes medical premium)	2,023	-	-	-	-	-	-
220	5120	Cell phone allowance	254	-	-	120	120	120	120
	A	**Salaries Total**	175,578	14,572	130,943	89,170	197,920	204,010	210,285
	B	**Contracted Services**							
220	5201	Electric	20,230	5,631	11,548	7,400	7,475	7,550	7,625
220	5202	Telephone	2,750	-	-	600	600	600	600
220	5203	Printing and Advertising	1,845		851	1,500	1,500	1,500	1,500
220	5205	Postage	-		-	1,000	1,000	1,000	1,000
220	5206	Travel & Training	2,793	325	2,265	5,500	2,000	2,000	2,000
220	5207	Medical Expense & Drug Testing	1,467		2,035	2,250	1,800	1,800	1,800
220	5209	Professional Services	2,073		788	6,870	5,500	5,500	5,500
220	5210	Maintenance & Repair of Bldg.	41,622	5,956	29,058	24,000	20,000	21,000	22,000
220	5211	Maintenance & Repair of Equip	-		5,945	5,000	10,000	10,000	10,000
220	5214	Other Contractual Services	11,752	516	5,317	8,491	8,491	8,491	8,491
220	5223	Pool Management Fee	106,032	7,000	-	-	-	-	
220	5229	State fees, permits/Sales tax	355	785	920	1,000	1,000	1,000	1,000
220	5240	Rentals	-	-	-	3,200	3,200	3,200	3,200
220	5250	Insurance & Surety Bonds	-		-	-	-		-
220	5266	Computer Software	201	11,825	4,717	4,650	4,695	4,740	4,785
220	5287	Water	10,997	819	9,018	13,000	13,390	13,790	14,205
220	5288	Waste Water/Trash	15,634	858	12,955	16,000	16,480	16,975	17,485
220	5289	Natural Gas	3,880	1,275	2,898	3,000	3,090	3,185	3,280
	B	**Contracted Services Total**	**221,631**	**34,990**	**88,315**	**103,461**	**100,221**	**102,331**	**104,471**

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
220	5301	Office Supplies	674	500	95	1,000	1,000	1,000	1,000
220	5302	Motor Fuels and Lubricants	90	-	-	200	200	200	300
220	5304	Janitorial Supplies	2,537	492	1,733	1,500	1,500	1,500	1,500
220	5305	Dues, Subscriptions & Books	299	75	75	500	500	500	500
220	5306	Building Supplies and Materials	8,851	529	3,256	3,000	3,000	3,000	3,000
220	5307	Other Commodities	5,464	-	699	4,000	4,000	4,000	4,000
220	5308	Clothing/Uniforms	1,844	-	2,551	2,000	2,000	2,000	2,000
220	5311	Pool Equipment	934	-	562	2,000	3,325	3,325	3,325
220	5312	Grounds supplies and equipment	552	-	423	2,050	2,050	2,050	2,050
220	5313	Safety Supplies/Equip	-	-	2,075	1,000	1,000	1,000	1,000
220	5314	Operating Supplies/Personal Care		-	-	500	500	500	500
220	5318	Tools	-	41	17	200	200	200	200
220	5325	Concessions food and supplies	-	-	4,549	8,000	8,000	8,000	8,000
220	5326	Chemicals	16,212	-	10,933	10,850	11,065	11,285	11,510
220	5330	Aquatics Center Over/Under Reconcilliation	-	-	(51)	-	-	-	-
	5801	**Commodities**	37,458	1,637	26,917	36,800	38,340	38,560	38,885
	D	**Capital Outlay**							
220	5403	Office Equipment	1,753	899	4,655	3,000	3,000	-	-
220	5404	Furnishings & Appliances		20,859	209	1,000	1,000	1,000	1,000
220	5442	Buildings and Pool Improvements	69,811	300	5,148	40,000	35,000	5,000	15,500
		Swim Lane Divider	-	-	-	-	1,600	1,600	1,600
		Heater/Blower	-	-					
		Light Pole Replacement	-	-					
		Pool Sandblasting/Deck painting	-	-					
		Bulkhead Repair	-	-					
		Pool Deck Caulking	-	-					
		Shade Structures	-	-					
		Install wireless at pool	-	-			-		
		Repaint main pool	-	-	-	-	-		
		Entrance ADA Improvements	-	-		101,000	-		
		Repaint main pool, vortex or slide pools							
		Starting Block Replacement						35,000	
		Lifeguard Stand Replacement	-	-	-	-	1,500	-	1,500
	D	**Capital Outlay Total**	71,564	22,058	10,012	145,000	42,100	42,600	19,600
		Total Expenditures	**506,231**	**73,257**	**256,187**	**374,431**	**378,581**	**387,501**	**373,241**
220		**Ending Fund Balance**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Operating Income or (Loss)	($290,711)	($51,199)	($149,715)	($105,450)	($185,436)	($192,711)	($200,301)
		Fund Balance as a % of Operating Expenses	**44%**	**346%**	**114%**	**87%**	**59%**	**58%**	**56%**

Notes:
* The City does not have a reserve target for the Aquatic Center Fund, but the reserve balance is well above 25% of Operating Expenses.
*The Aquatic Center Fund was created in 2019 when the City took over ownership of the aquatic center from Johnson County Parks & Recreation.
*The operations and capital investment of the Aquatic Center will be subsidized by the General Fund on an annual basis in the form of a transfer.
*The City began major renovations to the Aquatic Center in 2020, those renovations will be complete prior to the 2021 season. See CIP section for details.

City of Roeland Park
Line Item Budget- 270 Combined Special Highway & Street Fund 27A

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
270	4010	**Beginning Fund Balance**	**$ 644,367**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 787,438**	**$ 1,832,443**
		Intergovernmental							
270	4110	City Sales & Use Tax	763,975	884,502	965,514	830,000	838,300	846,685	769,635
270	4135	County Courthouse Sales Tax	157,408	157,632	188,155	160,000	163,200	166,465	169,795
270	4140	Spec City/County Highway Fund	-	171,447	195,156	190,000	193,800	197,675	201,630
270	4155	CDBG Grant				151,000			
270	4150	CARS Funding	156,054	1,427,482	-	946,000	132,450	102,500	-
		Total Intergovernmental	**1,077,437**	**2,641,062**	**1,348,825**	**2,277,000**	**1,327,750**	**1,313,325**	**1,141,060**
		Interest							
270	4510..4512	Interest on Investment	10,447	5,774	491	9,980	22,020	11,810	27,485
		Total Interest	10,447	5,774	491	9,980	22,020	11,810	27,485
		Other							
270	4520	Other Sources		-	-	-	-	51,250	-
270	4530	Reimbursed Expense	64,380	-	-	60,000	-	-	-
		Total Other	64,380	-	-	-	-	51,250	-
		Transfers In							
270	4840	Transfer from General Fund	-	-	-	365,000	75,000	215,000	240,000
270	4843	Transfer from Equip Reserve Fund	-	91,563	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	-	322,953	-	-	-	-	-
		Total Transfers	-	414,516	-	365,000	75,000	215,000	240,000
		Total Revenues	**1,152,264**	**3,061,352**	**1,349,316**	**2,651,980**	**1,424,770**	**1,591,385**	**1,408,545**
	A	**Salaries & Benefits**							
250	5101	Salaries - Regular	-	67,000	5,253	72,467	75,365	78,380	81,515
	A	**Salaries & Benefits Total**	-	67,000	5,253	72,467	75,365	78,380	81,515
	B	**Contracted Services**							
270	5209	Professional Services	84,409.23	72,008	72,708	90,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	84,409	72,008	72,708	90,000	85,000	85,000	85,000
	C	**Commodities**							
250	5303	Sand and Salt	-	19,400	20,080	25,000	25,000	25,000	25,000
	C	**Commodities Total**	-	19,400	20,080	25,000	25,000	25,000	25,000
	E	**Capital Outlay**							
270	5430	Residential Street Reconstruction	484,481	52,915	824,029	199,000	1,314,000	-	
270	5454	Sidewalk Improvements	24,153	16,549	90,500	25,000	125,000	25,000	125,000
	5422	Street Light Replacement	-	-	97,940	-	10,000	10,000	10,000
	5457	CARS Roe 2020	192,974	1,639,630	-	-	-		
	5458	2018 CARS	191,931	-	-	-	-	-	
	5459	2019 CARS	156,323	-	-	-	-		
	5460	2022 CARS - 53rd St & Buena Vista	-	-	9,799	390,000	-		
	5461	2022 CARS - Johnson Drive	-	-	-	215,000	-		
	5462	2025 CARS- 55th b/t SMP & Roe	-	-	-			18,000	68,000
	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	-	78,048	1,361,000			
	5464	2024 CARS - Mission Rd. 47th-53rd	-	-	-	-	19,000	205,000	
	5465	RSRP- Nall from 51st to 58th	-	-	-	-		100,000	900,000
	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	-	28,000	264,900	-	-
	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	12,000	52,000	-	-
	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
	E	**Capital Outlay Total**	1,049,862	1,709,093	1,100,316	2,230,000	1,784,900	358,000	1,103,000
	T	**Transfers**							
270	5818	Transfer To Bond & Interest Fund	285,000	353,750	-	135,000	135,000	-	-
	T	**Transfers Total**	285,000	353,750	-	135,000	135,000	-	-
		Total Expenditures	**1,419,271**	**2,221,251**	**1,198,357**	**2,552,467**	**2,105,265**	**546,380**	**1,294,515**
270		**Ending Fund Balance**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 787,438**	**$ 1,832,443**	**$ 1,946,473**

Notes:

*The Special Street fund is funded by a 3/4 cent sales tax to provide for the maintenance and improvements of streets and sidewalks.

* In 2020 the street impact fee of $91,563 paid by Sunflower for future improvements to Granda was transferred into this fund for future use.

*The City started to receive a share of the county courthouse sales tax in 2017 which is being used to support street projects in this fund. This sales tax sunsets in 2027.

*In 2017, the Council decided to fund capital projects on a pay-as-you go basis, however in 2020 Council elected to fund new Parks & Recreation improvements with debt.
All future capital shall be funded with reserves. As such the ending fund balances for capital funds will vary widely based on the capital projects planned annually.

City of Roeland Park
Line Item Budget - 290 Community Center Fund 27C

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
290	4010	**Beginning Fund Balance**	**$ 566,969**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**
		Intergovernmental							
290	4110	City Sales & Use Tax	190,993	221,125	241,380	205,000	207,050	209,120	190,090
		Grant	-	-	-	203,000	-	-	-
		Total Intergovernmental	190,993	221,125	241,380	408,000	207,050	209,120	190,090
		Interest							
290	4511	Interest on Invested Assets	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Total Interest	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Transfers							
	4840	Transfer from General Fund	-	-	289,500	-	-	-	-
		Total Transfers	-	-	289,500	-	-	-	-
		Total Revenues	**198,225**	**223,630**	**532,276**	**413,267**	**210,250**	**210,720**	**191,722**
	A	**Salaries & Benefits**							
290	5101	Salaries - Regular	21,079	37,132	36,245	31,338	40,000	41,600	43,265
290	5102	Salaries - Overtime		842	52	1,400	1,425	1,480	1,540
290	5104	Salaries - Part-time	7,441	15,661	16,697	25,668	27,000	28,080	29,205
	A	**Salaries & Benefits Total**	28,520	53,635	52,994	58,406	68,425	71,160	74,010
	B	**Contracted Services**							
290	5202	Telephone	-	180	165	180	180	180	180
290	5206	Travel Expense & Training		201	135	-			
290	5207	Medical Expense & Drug Testing	382	703	50	-	-	-	-
290	5209	Professional Services	29,295	-	-	-	-	-	-
290	5210	Maintenance And Repair Building	11,682	14,083	8,727	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	180	843	130	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	4,639	-	4,263	5,482	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	318	6,084	6,945	7,000	7,280	7,570	7,875
290	5253	Public Relations			-				
290	5255	JoCo Management Fee	52,105	32,265	54,607	44,529	45,420	46,330	47,255
290	5262	Grounds Maintenance	168	105	1,329	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	98,768	54,464	76,351	78,691	79,860	81,060	82,290
	C	**Commodities**							
290	5306	Materials	70	64	-	-	-	-	-
290	5307	Other Commodities	1,312	1,517	834	5,000	5,000	5,000	5,000
290	3808	Clothing & Uniforms	-	115	-	150	150	150	150
	C	**Commodities Total**	1,382	1,696	834	5,150	5,150	5,150	5,150
	E	**Capital Outlay**							
290	5425	Other Capital Outlay	46,834	31,953	45,964	853,500	-	-	-
	E	**Capital Outlay Total**	46,834	31,953	45,964	853,500	-	-	-
	T	**Transfers**							
290	5818	Transfer to General Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	T	**Transfers Total**	11,344	21,829	23,865	174,819	25,810	26,840	27,915
		Total Expenditures	**186,848**	**163,577**	**200,008**	**1,170,566**	**179,245**	**184,210**	**189,365**
290		**Ending Fund Balance**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**	**$ 273,241**

Notes:

*The Community Center Fund is supported by a 1/8 cent sales tax for the operation and maintenance of the facility.

*The ending fund will decrease significantly in 2021 as these reserves were accumulated in anticipation of completing parking/storm/ADA improvements.

*The transfer out to the General Fund is for employee benefits associated with the facility maintenance positions.

City of Roeland Park

Line Item Budget- 300 Special Infrastructure Fund 27D

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
300	4010	**Beginning Fund Balance**	**1,075,705**	**1,596,275**	**1,589,564**	**1,451,120**	**1,342,120**	**408,920**	**937,635**
		Intergovernmental							
300	4110	City Sales & Use Tax	381,988	442,251	824,144	800,000	808,000	816,080	741,815
300	4155	CDBG Grant	124,356	-	-	10,000	200,000	-	200,000
300	4158	SMAC	-	-	-	-	-	-	-
		Total Intergovernmental	506,344	442,251	824,144	810,000	1,008,000	816,080	941,815
		Other							
300	4161	Grants/Donations - Private	-	81,096	-	-	-	-	-
300	4791	Bond Proceeds	-	1,288,428	-	-	-	-	-
		Total Other	-	1,369,524	-	-	-	-	-
		Interest							
300	4511	Investment Income	14,718	2,514	1,783	3,000	20,130	6,135	14,065
		Total Interest	14,718	2,514	1,783	3,000	20,130	6,135	14,065
		Transfers In							
300	4840	Transfer From General Fund	550,000	685,600	203,183	365,000	75,000	215,000	245,000
		Total Transfers In	550,000	685,600	203,183	365,000	75,000	215,000	245,000
		Total Revenues	**1,071,062**	**2,499,889**	**1,029,110**	**1,178,000**	**1,103,130**	**1,037,215**	**1,200,880**
	B	**Contracted Services**							
300	5209	Professional Services	44,517	-	11,958	40,000	85,000	40,000	40,000
300	5231	Cost of issuance	-	41,081	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
	B	**Contracted Services Total**	44,517	41,081	11,958	40,000	85,000	40,000	40,000
	D	**Capital Outlay**							
300	5246	In-House Street Maintenance	-	-	-	-	-	-	-
300	5421	Maintenance & Repair of Streets	160,031	121,231	126,725	235,000	225,000	225,000	235,000
300	5442	Building Improvements			384				
300	5468	2020 Stormwater-57th and Roeland	-	177,336	535	-	-	-	
300	5469	Stormwater Maintenance	43,010	-	19,739	25,000	100,000		100,000
300	5470	Park Maint/Infrastructure	78,436	14,419	36,609	47,000	36,330	118,500	40,000
300	5471	Tennis Court Replacement							
300	5472	R Park Development Plan	72,642	1,323,813	19,932	700,000	90,000	-	
300	5473	RPAC Improvements	5,756	826,150	908,042		-	-	
300	5474	Marquee Signs	-	-	-		-	-	
300	5475	Stairway	-	2,570	9,135	115,000		-	
300	5476	Community Center Improvement	-	-	-	125,000	1,500,000	125,000	1,300,000
300	5498	CDBG Projects	146,100	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	-	34,495	-	-	-	-
	D	**Capital Outlay Total**	505,976	2,465,519	1,155,596	1,247,000	1,951,330	468,500	1,675,000
		Total Expenditures	**550,493**	**2,506,600**	**1,167,554**	**1,287,000**	**2,036,330**	**508,500**	**1,715,000**
300		**Ending Fund Balance**	**$ 1,596,275**	**$ 1,589,564**	**$ 1,451,120**	**$ 1,342,120**	**$ 408,920**	**$ 937,635**	**$ 423,515**

Notes:

*The Governing Body issued debt in 2020 to pay for significant improvements at R Park and the Aquatic Center (RPAC) in 2020 and 2021. The Special Infrastructure Fund is the resource for Parks & Recreation improvements and as such, the resources from the bond sale will be recorded and spent from this fund. For more details on the capital improvements budgeted, please see the capital budget.

*The Governing Body made the decision to transfer resources in excess of the City's stated goals for the General Fund fund balance to the Special Infrastructure Fund to help cash-fund capital projects. As the recipient of these transfers, this fund has gained additional flexibility to cover the cost of capital projects. Since the number of projects varies year to year, the ending fund balance can change dramatically from one year to the next. In addition, the amount transferred from the General Fund will vary year-to-year based upon resources available. In 2021, $36,378 from Aldi's 1% for Art was transferred into this fund and used to support the 48th Street Mural and Aldi artistic staircase projects.

City of Roeland Park
Line Item Budget- 360 Equipment & Bldg. Reserve Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
360	4010	**Beginning Fund Balance**	**$ 290,720**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**
		Other							
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-	-
360	4780	Sale of Assets	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Total Other	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Interest							
360	4511	Investment Income	7,047	-	3,059	5,133	27,495	10,560	12,100
		Total Interest	7,047	-	3,059	5,133	27,495	10,560	12,100
		Transfers							
360	4840	Transfer from General Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
360	4841	Transfer from PD/GF	70,320	28,242	107,367	171,495	85,625	82,955	75,900
360	4842	Transfer from PW / GF	24,200	12,500	74,000	8,000	60,000	56,000	-
360	4844	Transfer from Neighborhood Services	-	-	30,000	10,000	-	-	-
		Total Transfers	139,220	84,392	228,167	197,895	174,825	147,755	76,700
		Total Revenues	**1,436,114**	**84,392**	**231,226**	**1,457,428**	**2,078,920**	**258,315**	**188,800**
	B	**Contracted Services**							
360	5209	Professional Services				15,000	-	-	-
360	5214	Other Contractual Services	-	-	32,301	-	-	-	-
	B	**Contracted Services Total**	**-**	**-**	**32,301**	**15,000**	**-**	**-**	**-**
	C	**Commodities**							
360	5315	Machinery & Auto Equipment	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	C	**Commodities Total**	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	D	**Capital Outlay**							
360	5442	Building Expense	800	-	13,403	893,000	3,025,000	-	-
	D	**Capital Outlay Total**	800	-	13,403	893,000	3,025,000	-	-
	N	**Non-Expenditures Appropriation**							
360	5705	Future CIP - PW	-	-	-	-	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	131,391	91,563	-	-	-	-	-
	T	**Transfers Total**	131,391	91,563	-	-	-	-	-
		Total Expenditures	**212,450**	**154,213**	**156,369**	**1,143,895**	**3,207,825**	**155,755**	**84,700**
360		**Ending Fund Balance**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**	**$ 910,707**

Notes:

*The Equipment and Building Reserve Fund is a continuing capital fund that receives transfers to pay for capital equipment and building improvements.

*The $1.2 million in land sale proceeds and $91,563 of street impact fee received in 2019 from Sunflower Medical as part of land sale for northeast corner of Johnson and Roe; land sale proceeds anticipated to be used to purchase property for a new public works building. This expense is shown as a reserve as a new location has not been located.

* In 2020 the $91,563 street impact fee collected in this fund from Sunflower was transferred to the 270 Special Street Fund for future use.

*The transfer of funds in 2019 is to the Aquatic Center Fund reflecting the reserves for facility maintenance that have accrued in this fund in support of the Aquatic Center.

City of Roeland Park

Line Item Budget- 370 TIF 1 - Bella Roe/Walmart

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
370	4010	**Beginning Fund Balance**	**$ 535,942**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**
		Taxes							
370	4730	Tax Increment Income	379,643	368,557	381,010	385,700	379,263	192,475	-
370	4735	Tax Increment Income IB	13,436	373,186	393,021	410,000	410,282	208,220	-
		Total Taxes	393,079	741,743	774,031	795,700	789,545	400,695	-
		Intergovernmental							
	4150	CARS and SMAC Funding	-	-	248,729	34,270	436,000	-	-
		Intergovernmental Total	-	-	248,729	34,270	436,000	-	-
		Interest							
370	4511	Interest on Invested Assets	17,876	7,285	3,902	3,045	10,015	15	
		Total Interest	17,876	7,285	3,902	3,045	10,015	15	-
		Transfers In							
450	4789	Transfer from General Fund	-	250,000	-	-	-	-	-
		Transfers In Total	-	250,000	-	-	-	-	-
		Total Revenues	**410,954**	**999,028**	**1,026,662**	**833,015**	**1,235,560**	**400,710**	**-**
		Expenditures							
	B	**Contracted Services**							
370	5209	Professional Services	-	-	-	-	-	-	-
370	5214	Other Contracted Services	-	-	-	5,590	10,320	10,320	-
	B	**Contracted Services Total**	-	-	-	5,590	10,320	10,320	-
	D	**Capital Outlay**							
370	5474	Marquee Signs				80,000			
	5459	Site Redevelopment Costs					$ 1,000,000	$ 391,382	
370	5457	Public Infrastructure Improvements	204,319	1,278,644	1,036,768	60,000	892,000		
	D	**Capital Outlay**	204,319	1,278,644	1,036,768	140,000	1,892,000	391,382	-
	E	**Debt Service**							
370	5601	Bond Principal	-	-	-	-	-	-	-
370	5602	Bond Interest	-	-	-	-	-	-	-
	E	**Debt Service Total**	-	-	-	-	-	-	-
	N	**Non-Expenditures Appropriation**							
370	5755	Property Tax Reduction - Appeals	-	-	-	222,528	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	222,528	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	-	-	250,000	-	-	-	-
	T	**Transfers Total**	-	-	250,000	-	-	-	-
		Total Expenditures	**204,319**	**1,278,644**	**1,286,768**	**368,118**	**1,902,320**	**401,702**	**-**
370		**Ending Fund Balance**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**	**$ (0)**

Notes:

*After the debt for the development was retired in 2018, the resources from TIF 1 were directed to the Roe Boulevard improvement design and construction. Because this is a non-recurring capital expense, the ending fund balance fluctuates dramatically year-to-year. To complete the portion of the project associated with TIF 1, $250,000 will be transferred from the General Fund in 2020 and the same amount will be transferred to the General Fund in 2021 after project completion.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*Installation of a marquee sign was an objective in 2021 but not completed; funding moved to 2022.

*TIF 1 will expire May 18, 2024.

City of Roeland Park
Line Item Budget- 400 TDD#1 - Price Chopper

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
400	4010	**Beginning Fund Balance**	**$ (2,507,302)**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**
		Sales Tax							
400	4110	City/County Sales & Use Tax	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Sales Tax Total	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Interest							
400	4510	Interest on Investment	803	202	6	573	500	500	500
		Total Interest	803	202	6	573	500	500	500
		Total Revenues	**273,154**	**315,821**	**294,371**	**270,573**	**273,200**	**275,925**	**278,680**
	B	**Contracted Services**							
400	5209	Professional Services	-	1,575	350	-	-	-	-
400	5214	Other Contracted Services	5,652	5,319	6,120	5,000	5,000	5,000	5,000
400	5281	Project Expense	-	-	-	-	-	-	-
	B	**Contracted Services Total**	5,652	6,894	6,470	5,000	5,000	5,000	5,000
	E	**Debt Service**							
400	5601	Bond Principal	-		252,797	255,000	255,000	260,000	255,000
400	5602	Bond Interest	5,486	9,171	7,203	10,000	10,000	10,000	10,000
	E	**Debt Service Total**	5,486	9,171	260,000	265,000	265,000	270,000	265,000
		Total Expenditures	**11,138**	**16,065**	**266,470**	**270,000**	**270,000**	**275,000**	**270,000**
		Auditor's Adjusting Entry			**254,976**	**255,000**	**255,000**	**260,000**	**255,000**
400		**Ending Fund Balance**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**	**$ (624,275)**

Notes:

*TDD #1 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The 1% sales tax imposed within TDD#1 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates that the outstanding debt has been called and due upon receipt of

City of Roeland Park

Line Item Budget- 410 TDD#2 - Lowes

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
410	4010	**Beginning Fund Balance**	**$ (689,301)**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	$ 0
		Sales Tax							
410	4110	City/County Sales & Use Tax	126,263	155,452	162,599	150,000	151,500	153,015	115,909
		Total Sales Tax	126,263	155,452	162,599	150,000	151,500	153,015	$ 115,909
		Interest							
410	4510	Interest on Investment	241	80	3	176	200	200	$ 200
		Total Interest	241	80	3	176	200	200	$ 200
		Total Revenues	**126,504**	**155,532**	**162,602**	**150,176**	**151,700**	**153,215**	**$ 116,109**
	B	**Contracted Services**							
410	5209	Professional Services	-	1,575	350	-	-	-	$ -
410	5214	Other Contracted Services	3,389	3,050	4,119	5,000	5,000	5,000	$ 5,000
410	5254	Miscellaneous Charges	-	-	-	-	-	-	$ -
	B	**Contracted Services Total**	3,389	4,625	4,469	5,000	5,000	5,000	$ 5,000
	E	**Debt Service**							
410	5601	Bond Principal			139,985	140,000	140,000	144,215	$ 107,109
410	5602	Bond Interest	2,340	4,182	4,014	4,000	4,000	4,000	$ 4,000
	E	**Debt Service Total**	2,340	4,182	143,999	144,000	144,000	148,215	$ 111,109
		Total Expenditures	**5,729**	**8,807**	**148,468**	**149,000**	**149,000**	**153,215**	**$ 116,109**
		Auditor's Adjusting Entry			**142,708**	**140,000**	**121,084**	**-**	**-**
410		**Ending Fund Balance**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	**$ 0**	**$ (0)**

Notes:

*TDD #2 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The .5% sales tax imposed within TDD#2 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates the outstanding debt has been called.

City of Roeland Park

Line Item Budget- 420 CID #1 - RP Shopping Center

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
420	4010	**Beginning Fund Balance**	**$ 2,716,943**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**0**
		Sales Tax							
420	4110	City/County Sales & Use Tax	224,926	84	-	-	-	-	-
		Total Sales Tax	224,926	84	-	-	-	-	-
		Interest							
420	4510..4512	Interest on Investment	47,136	13,719	648	33,655	45,555	-	-
		Total Interest	47,136	13,719	648	33,655	45,555	-	-
		Total Revenues	272,062	13,803	648	33,655	45,555	-	-
	B	**Contracted Services**							
420	5209	Professional Services	-	-	-	-	-	-	-
420	5215	City Attorney	-	-	-	-	45,000	-	-
	B	**Contracted Services Total**	-	-	-	-	45,000	-	-
	N	**Non-Appropriation Expenditures**							
420	5721	CID #1 Expenses	-	-	-	-	3,037,666	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	3,037,666	-	-
		Total Expenditures	**-**	**-**	**-**	**-**	**3,082,666**	**-**	**-**
420		**Ending Fund Balance**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Funds from the CID are spent after the developer submits an application for reimbursement on an eligible expense. To date, the developer has not made a request to draw from these funds.

*The maximum available for reimbursement to the developer is $3 million. After the fund accrued $3 million in mid-2019, the City stopped collecting the 1% CID tax.

City of Roeland Park
Line Item Budget- 450 TIF 2D - City Hall

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
450	4010	**Beginning Fund Balance**	**$ 363,579**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**
		Taxes							
450	4730	Tax Increment Income	269,113	277,427	326,940	-	-	-	-
		Total Taxes	269,113	277,427	326,940	-	-	-	-
		Interest							
450	4510..4512	Interest on Investment	10,986	4,535	992	-	-	-	-
		Total Interest	10,986	4,535	992	-	-	-	-
		Transfers In							
450	4789	Transfer from the General Fund	-	-	-	-	-	-	-
		Transfers In Total	-	-	-	-	-	-	-
		Total Revenues	**280,099**	**281,962**	**327,932**	**-**	**-**	**-**	**-**
	B	**Contracted Services**							
450	5209	Professional Services	-	-	-	-	-	-	-
450	5214	Other Contracted Services	-	-	-	-	-	-	-
450	5257	Property Tax Payments	-	-	-	-	-	-	-
	B	**Contracted Services**	-	-	-	-	-	-	-
	D	**Capital Outlay**							
450	5442	City Hall Building Improvements	-	85,800	331,502	24,027	-	-	-
450	5457	CARS Roe 2020	287,353	-	-	-	-	-	-
	D	**Capital Outlay Total**	287,353	85,800	331,502	24,027	-	-	-
	E	**Debt Service**							
450	5644	Principal Bonds - 2012-1	170,000	-	-	-	-	-	-
450	5645	Interest Bonds - 2012-1	2,890	-	-	-	-	-	-
	E	**Debt Service Total**	172,890	-	-	-	-	-	-
450	N	**Non-Expenditures Appropriation**							
	5755	Property Tax Reduction - Appeals	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
450	5802	Transfer to General Fund	15,500	336,500	-	-	-	-	-
	T	**Transfers Total**	15,500	336,500	-	-	-	-	-
		Total Expenditures	**475,743**	**422,300**	**331,502**	**24,027**	**-**	**-**	**-**
450		**Ending Fund Balance**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Capital projects budgeted include a portion of the Roe Boulevard Redesign and construction, as well as the 2018 CARS project along Roe Parkway. In order to cover the cost of these projects, the TIF 2D fund transferred $336,500 from the General Fund will be transferred to the General Fund in 2019 and 2020. In addition, the development plan includes improvements to City Hall which are programmed in 2020 (roof replacement) and 2021 (exterior lighting upgrades and ADA restroom improvements). Due to the timing of capital items, the fund balance fluctuates widely from one year to the next.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*TIF 2D expires December 31, 2021.

City of Roeland Park

Line Item Budget- 510 TIF 3 Fund- Boulevard Apartments/The Rocks

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
510	4010	**Beginning Fund Balance**	**$ 8,725**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**
		Taxes							
510	4730	Tax Increment Income	34,235	43,227	58,688	59,885	60,045	60,945	61,860
510	4731	Tax Increment Income 3A	243,947	286,987	294,797	299,222	295,017	299,440	303,930
		Total Taxes	278,182	330,214	353,485	359,107	355,062	360,385	365,790
		Interest							
510	4510..4512	Interest on Investment	5,555	2,411	646	3,966	16,780	13,355	215
		Total Interest	**5,555**	**2,411**	**646**	**3,966**	**16,780**	**13,355**	**215**
		Total Revenues	**283,737**	**332,625**	**354,131**	**363,073**	**371,842**	**373,740**	**366,005**
	B	**Contracted Services**							
510	5203	Printing & Advertising	814	1,248	312	1,000	1,000	1,000	1,000
510	5204	Legal Printing	293		-	-	-	-	-
510	5205	Postage & Mailing Permits	741	-	-	-	-	-	-
510	5209	Professional Services	-	-	-	-	-	-	-
510	5214	Other Contracted Services	-	152.00	-	-	-	-	-
510	5243	Contractual Reimbursement	-	-	-	-	-	-	-
	B	**Contracted Services Total**	1,848	1,400	312	1,000	-	-	-
	D	**Capital Outlay**							
510	5244	General Contractor	-	-	120,000	-	-	-	-
510	5428	Roe Parkway Extension & Maint	-	-	24,080	75,000	600,000	1,250,000	380,238
		Capital Outlay Total	-	-	144,080	75,000	600,000	1,250,000	380,238
	T	**Transfers**							
510	5802	Transfer to General Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	-
		Total Expenditures	**1,848**	**1,400**	**144,392**	**76,000**	**600,000**	**1,250,000**	**380,238**
510		**Ending Fund Balance**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**	**$ 0**

Notes:

*TIF 3 expires May 17, 2025. The City recently decided to keep both project areas in place until the final expiration of the TIF district to complete additional work on the site to get it more shovel ready for sale to a future developer.

* The ending fund balances in this fund have varied significantly year-to-year due to the scheduling of capital projects. In FY 2018 most of the available resources were spent on the sanitary sewer installation, storm water detention and final grade and fill for the site. The City is working with Water One to extend the waterline into the site, while anticipated to take place in 2019, the project has been delayed and we anticipate work will be done in 2021. In addition, pending new development on the site, staff intends to program additional capital projects on the site such as reconstruction of Roe Parkway, and additional infrastructure improvements intended to improve the viability of The Rocks for development.

City of Roeland Park
Line Item Budget- 520 Property Owners Association

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
520	4010	**Beginning Fund Balance**	**$ 18,416**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**
		Other							
520	4795	Miscellaneous	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Other	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Revenues	**33,847**	**33,847**	**33,847**	**33,847**	**33,845**	**33,845**	**33,845**
	B	**Contracted Services**							
520	5254	Miscellaneous Charges	90	60.00	60	-	-	-	-
520	5258	RPPOA Common Area Expenses	31,875	31,875	31,875	31,875	31,875	31,875	31,875
	B	**Contracted Services Total**	31,965	31,935	31,935	31,875	31,875	31,875	31,875
		Total Expenditures	**31,965**	**31,935**	**31,935**	**31,875**	**31,875**	**31,875**	**31,875**
520		**Ending Fund Balance**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**	**$ 32,004**

Notes:

*The revenue in the Property Owner's Association fund are collected to cover the cost of maintaining the common areas and condominiums within City Hall. These fees are paid from the General Fund. The Property Owner's Association then issues a check to the City of Roeland Park to cover fees associated with maintenance of said common areas as all of these expenses are paid out of the City's General Fund. This process was established as part of condo minimizing City Hall space that is leased on the third floor. The condo minimizing also preserves the tax-exempt status of the space used for government purposes as well as space leased to non-profits.

*The fund is managed by a Board of Directors which is the City Council and is required to meet annually.

*The ending fund balance changes around 10% annually strictly due to the fact that the fund is very small and grows by $2,000/year per the annual adopted budget and Association bylaws.

City of Roeland Park

Line Item Budget- 550 American Rescue Plan Act (ARPA) Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
550	4010	**Beginning Fund Balance**	$ -	$ -	$ -	$ 508,421	$ 431,500	$ -	$ -
		Other							
550	4159	Rescue Act Grant	-	-	510,325	510,325	-	-	-
		Total Other	-	-	510,325	510,325	-	-	-
		Total Revenues	**-**	**-**	**510,325**	**510,325**	**-**	**-**	**-**
	B	**Contracted Services**							
550	5209	Professional Serivces			1,060.00	29,805	-	-	-
550	5214	Other Contractual Services			844	232,441	12,500	-	-
550	5244	General Contractor	-	-	-	325,000	419,000	-	-
	B	**Contracted Services Total**	-	-	1,904	587,246	431,500	-	-
						Create a capital account for the items shown in the 5244			
		Total Expenditures	**-**	**-**	**1,904**	**587,246**	**431,500**	**-**	**-**
520		**Ending Fund Balance**	$ -	$ -	$ 508,421	$ 431,500	$ -	$ -	$ -

Notes:

*ARPA resources will be accounted for in this fund. Resources can only be used in accordance with Federal guidelines which are still being rolled out in 2021. Resources must be encumbered by the end of 2024 and spent by the end of 2026.

*Conceptual budgets have been developed for 2022-2024, these will likely change as guidelines and programs are refined through the end of 2021.

Item Number:	**Consent Agenda- II.-A.**
Committee Meeting Date:	**8/22/2022**

City of Roeland Park

Action Item Summary

Date:

Submitted By:

Committee/Department:

Title: **Appropriations Ordinance #1003**

Item Type:

Recommendation:

Details:

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
Appropriations Ordinance #1003	Cover Memo

Appropriation Ordinance - 8/22/2022 - #1003

4600 West Fifty-First Street
Roeland Park, Kansas 66205
City Hall (913) 722-2600 – Fax (913) 722-3713

Thursday, August 18, 2022

Appropriation Ordinance - 8/22/2022 - #1003

An Ordinance making Appropriation for the payment of certain claims. Be it ordained by the Governing Body of the City of Roeland Park, Kansas:

Section 1: That in order to pay the claims hereinafter stated which have been properly audited and approved, there is hereby appropriated out of the respective funds in the City Treasury the sum required for each claim.

Section 2: This Ordinance shall take effect and be in force from and after its passage. Passed and approved this August 22, 2022.

Attest:

City Clerk	Mayor

Total Appropriation Ordinance	**$**	**1,103,615.57**

Appropriation Ordinance - 8/22/2022 - #1003

Vendor	Dept	Acct #	Description	Invoice Description	Check /EFT Date	Amount	Chk #	Check Amount
Vendor	**Dept**	**Account**	**Account Description**	**Reference**	**Date**	**Distribution Amount**	**Check #**	**Check Amount**
ADP, Inc.	101	5214.101	Other Contracted Services	610964069	08/03/22	$ 319.72	73833	$ 319.72
Advance Auto Parts	102	5260.102	Vehicle Maintenance	5128220926072	08/03/22	$ 39.97	73834	$ 39.97
Advance Auto Parts	106	5306.106	Materials	5128220926065	08/17/22	$ 27.13	73903	$ 27.13
Airgas USA, LLC	106	5318.106	Tools	9990469570	08/17/22	$ 22.98	73904	$ 22.98
All Nations Flag Co., Inc.	106	5306.106	Materials	90411	08/17/22	$ 214.00	73905	$ 214.00
American Equipment Co.	360	5315.360	Machinery & Auto Equipment	67337	08/03/22	$ 35,000.00	73835	$ 35,000.00
Anthony Plumbing, Heating & Coo	101	4225.101	Mechanical Permit	8/2022 Perm Reim	08/17/22	$ 125.00	73906	$ 125.00
Shawnee Mission Tree Service, Inc	106	5263.106	Tree Maintenance	81024	08/17/22	$ 750.00	73907	$ 750.00
Aspen Lawn Care Inc.	110	5262.110	Grounds Maintenance	847	08/17/22	$ 444.45	73908	$ 444.45
AT&T	101	5202.101	Telephone	3241 7/21/22	08/03/22	$ 99.76	73836	$ 99.76
Matthew Bauer	300	5468.300	2020 Stormwater-57th and Roeland	8/14/22 CTR	08/17/22	$ 75.00	73909	$ 75.00
Alyssa Bell	300	5468.300	2020 Stormwater-57th and Roeland	2022 CTR	08/10/22	$ 123.51	73871	$ 123.51
Black & McDonald	101	5220.101	Street Light Repair & Maintenance	76-1309100	08/17/22	$ 2,073.63	73910	$ 6,713.92
Black & McDonald	101	5220.101	Street Light Repair & Maintenance	761329521	08/17/22	$ 2,073.63		
Black & McDonald	101	5222.101	Traffic Signal Expense	76-1309100	08/17/22	$ 1,283.33		
Black & McDonald	101	5222.101	Traffic Signal Expense	761329521	08/17/22	$ 1,283.33		
Mollie Blackburn	220	4280.220	Swim Lessons	8/1/22 Ck Req	08/03/22	$ 60.00	73837	$ 60.00
Blue Sky Cleaners	102	5224.102	Laundry Service	499DFA	08/03/22	$ 595.45	73838	$ 595.45
Boelte-Hall, LLC	101	5208.101	Newsletter	2243181	08/10/22	$ 1,807.00	73872	$ 1,807.00
Breeden Holdings, LLC	102	5260.102	Vehicle Maintenance	1073134	08/03/22	$ 45.00	73839	$ 45.00
Breeden Holdings, LLC	102	5260.102	Vehicle Maintenance	1073225	08/10/22	$ 35.00	73873	$ 35.00
Commercial Aquatic Services, Inc.	220	5214.220	Other Contracted Services	439401	08/10/22	$ 120.00	73874	$ 120.00
Civic Plus	101	5214.101	Other Contracted Services	235846	08/03/22	$ 178.50	73840	$ 178.50
COCx2, LLC	101	5214.101	Other Contracted Services	RP202201	08/10/22	$ 550.00	73875	$ 550.00
Columbia Capital Management, LL	101	5209.101	Professional Services	22430003	08/03/22	$ 6,711.90	73841	$ 6,711.90
Ashley Corbello	300	5475.300	Stairway	8/10/22 Pymnt 3	08/10/22	$ 3,425.47	73876	$ 3,425.47
Crime Scene Cleaners, LLC	102	5260.102	Vehicle Maintenance	7461	08/03/22	$ 97.85	73842	$ 97.85
Director of Accounts & Reports	101	5213.101	Audit Fees	8/10/22 Ck Req	08/10/22	$ 175.00	73877	$ 175.00
Easy Ice, LLC	220	5325.220	Concessions food and supplies	704764	08/10/22	$ 160.65	73878	$ 160.65
Edwards Chemicals	220	5326.220	Chemicals	IN84314	08/10/22	$ 1,126.00	73879	$ 5,747.00
Edwards Chemicals	220	5326.220	Chemicals	IN85331	08/10/22	$ 1,694.50		
Edwards Chemicals	220	5326.220	Chemicals	IN88010	08/10/22	$ 1,194.00		
Edwards Chemicals	220	5326.220	Chemicals	IN89127	08/10/22	$ 1,732.50		
ETC Institute	101	5214.101	Other Contracted Services	29920	08/03/22	$ 868.75	73843	$ 868.75
Evergy Energy Solutions, Inc.	101	5214.101	Other Contracted Services	MS006660	08/03/22	$ 996.80	73844	$ 2,076.67
Evergy Energy Solutions, Inc.	220	5214.220	Other Contracted Services	MS006660	08/03/22	$ 456.87		
Evergy Energy Solutions, Inc.	290	5214.290	Other Contracted Services	MS006660	08/03/22	$ 623.00		
Fabric Print Inc.	106	5308.106	Clothing & Uniforms	2535317	08/03/22	$ 156.00	73845	$ 156.00

Joseph Fontes	300	5468.300	2020 Stormwater-57th and Roeland	2022 CTR	08/10/22	$	68.96	73880	$ 68.96
Galls, LLC	102	5308.102	Clothing & Uniforms	21725745	08/17/22	$	250.00	73911	$ 250.00
Gather Media and Communication	101	5209.101	Professional Services	289	08/03/22	$	1,610.00	73846	$ 1,610.00
Green For Life Environmental	115	5272.115	Solid Waste Contract	AS0001047758	08/10/22	$	44,887.50	73881	$ 44,887.50
Frank Gilman	103	5214.103	Other Contracted Services	Recurring Check	08/01/22	$	1,166.67	73822	$ 1,166.67
Government Finance Officers Assc	101	5209.101	Professional Services	12511	08/10/22	$	460.00	73882	$ 460.00
Grainger	290	5210.290	Maintenace And Repair Building	9527244553	08/03/22	$	86.40	73847	$ 86.40
Graybar Electric Company Inc.	101	5220.101	Street Light Repair & Maintenance	9327813373	08/03/22	$	120.00	73848	$ 120.00
Hanna Rubber Company	106	5306.106	Materials	1340862IN	08/03/22	$	136.00	73849	$ 136.00
Linda Heinen	300	5468.300	2020 Stormwater-57th and Roeland	2022 CTR	08/10/22	$	134.09	73883	$ 134.09
Innerspace Storage Corporation	115	5211.115	Maintenace & Repair Equipment	20221462009	08/17/22	$	187.00	73912	$ 187.00
Jake's Lawn & Landscape, LLC.	106	5214.106	Other Contracted Services	5211	08/17/22	$	1,556.25	73913	$ 3,112.50
Jake's Lawn & Landscape, LLC.	106	5214.106	Other Contracted Services	5234	08/17/22	$	1,556.25		
Johnson County Wastewater	101	5288.101	Waste Water	8/4/22 Multi	08/17/22	$	39.49	73914	$ 3,261.42
Johnson County Wastewater	106	5288.106	Waste Water	8/4/22 Multi	08/17/22	$	288.99		
Johnson County Wastewater	220	5288.220	Waste Water	8/4/22 Multi	08/17/22	$	2,932.94		
Johnson County Government	101	5218.101	IT & Communication	199386	08/10/22	$	1,370.00	73884	$ 1,370.00
Johnson County Department of Co	103	5227.103	Prisoner Care	JUL2022	08/03/22	$	70.00	73850	$ 70.00
Johnson & Wyandotte Counties	108	5305.108	Dues, Subscriptions, & Books	8/2022 Dues	08/10/22	$	350.00	73885	$ 350.00
Ka-Comm., Inc.	102	5260.102	Vehicle Maintenance	184753	08/03/22	$	35.00	73851	$ 35.00
KC Auto Glass	102	5260.102	Vehicle Maintenance	8/16/22	08/17/22	$	65.00	73915	$ 65.00
Kansas City Board of Public Utilitie	101	5222.101	Traffic Signal Expense	2834 7/25/22	08/03/22	$	34.86	73852	$ 34.86
Kansas Gas Service	101	5289.101	Natural Gas	8/8/22 Multi	08/17/22	$	264.61	73916	$ 400.66
Kansas Gas Service	106	5289.106	Natural Gas	8/8/22 Multi	08/17/22	$	63.02		
Kansas Gas Service	220	5289.220	Natural Gas	8/8/22 Multi	08/17/22	$	73.03		
Kansas Heavy Construction, LLC	290	5425.290	Other Capital Outlay	7/25/22	08/03/22	$	280,016.91	73853	$ 280,016.91
Kansas One-Call System, Inc.	101	5220.101	Street Light Repair & Maintenance	2070447	08/03/22	$	147.60	73854	$ 147.60
Lamp, Rynearson & Assoc., Inc.	270	5209.270	Professional Services	32200101000007	08/17/22	$	8,100.78	73917	$ 35,594.36
Lamp, Rynearson & Assoc., Inc.	300	5272.300	Solid Waste Contract	321001050000010	08/17/22	$	2,174.00		
Lamp, Rynearson & Assoc., Inc.	300	5421.300	Street Maintenance	321001100000006	08/17/22	$	4,178.17		
Lamp, Rynearson & Assoc., Inc.	290	5425.290	Other Capital Outlay	320001030000024	08/17/22	$	512.50		
Lamp, Rynearson & Assoc., Inc.	510	5428.510	Roe Parkway Extension & Maintena	321001040000010	08/17/22	$	1,257.80		
Lamp, Rynearson & Assoc., Inc.	270	5430.270	Residential Street Reconstruction	32200104000002	08/17/22	$	3,472.51		
Lamp, Rynearson & Assoc., Inc.	270	5463.270	2023 CARS - Elledge b/t Roe Ln & 4	321001070000013	08/17/22	$	14,397.60		
Lamp, Rynearson & Assoc., Inc.	270	5466.270	2023 CARS - 48th from Roe Lane to	322001050000001	08/17/22	$	1,501.00		
League of Kansas Municipalities	102	5305.102		4551	08/17/22	$	562.72	73918	$ 562.72
The Legal Record	101	5204.101	Legal Printing	L98223	08/17/22	$	58.78	73919	$ 58.78
Lynda Leonard	101	5230.101	Art Commissioner	Recurring Check	08/01/22	$	100.00	73823	$ 100.00
Mack True Value Hardware	290	5306.290	Materials	B549741	08/17/22	$	16.99	73920	$ 16.99
Tom Madigan	108	5206.108	Travel Expense & Training	8/15/22 Computer	08/17/22	$	737.00	73921	$ 737.00
Mauer Law Firm PC	101	5215.101	City Attorney	7/26/22	08/03/22	$	8,436.00	73855	$ 8,436.00
Venessa Maxwell-Lopez	103	5209.103	Professional Services	8/12/22	08/17/22	$	150.00	73922	$ 150.00
M & H Gas, LLC	220	5240.220	Equipment Rental	10072 8/1/22	08/10/22	$	63.95	73886	$ 87.95
M & H Gas, LLC	220	5240.220	Equipment Rental	148870	08/10/22	$	24.00		

Midwest Public Risk	107	5126.107	Health/Dental/Vision Insurance	7/24/22	08/03/22	$	84,414.00	73856	$ 102,822.69
Midwest Public Risk	102	5214.102	Other Contracted Services	2022072528	08/03/22	$	5,457.71		
Midwest Public Risk	101	5250.101	Insurance & Surety Bonds	8/2022	08/03/22	$	5,497.44		
Midwest Public Risk	290	5250.290	Insurance & Surety Bonds	8/2022	08/03/22	$	7,453.54		
Midwest Public Risk	101	5250.101	Insurance & Surety Bonds	22-23 Liability	08/17/22	$	49,474.00	73923	$ 49,474.00
Russel Morgan	360	5315.360	Machinery & Auto Equipment	15753 50%	07/29/22	$	1,228.17	32770	$ 1,228.17
Midway Ford Truck Center Inc	106	5211.106	Maintenace & Repair Equipment	X10075253501	08/03/22	$	283.66	73857	$ 283.66
Mission Parks & Recreation	101	5283.101	RP Community Foundation Grant Ex	842121	08/17/22	$	1,125.00	73924	$ 1,125.00
Kelley Nielsen	105	5206.105		4/28-8/11/22 Exp	08/17/22	$	48.13	73925	$ 48.13
Lydia Ojeda	101	5267.101	Employee Related Expenses	8/7/22 Price C	08/10/22	$	21.86	73887	$ 21.86
Phillips Paving Company, Inc.	270	5463.270	2023 CARS - Elledge b/t Roe Ln & 4	7/25/22	08/03/22	$	146,405.80	73858	$ 146,405.80
Post Publishing, Inc.	101	5237.101	Community Events	4054	08/10/22	$	1,045.00	73888	$ 1,045.00
Purchase Power	101	5205.101	Postage & Mailing Permits	7903 7/20/22	08/03/22	$	201.00	73859	$ 201.00
Pur-O-Zone, Inc.	220	5214.220	Other Contracted Services	856718	08/10/22	$	163.26	73889	$ 163.26
Wex Bank	106	5302.106	Motor Fuels & Lubricants	83051752	08/16/22	$	1,271.37	32773	$ 1,271.37
Road Runner Safety Services, Inc.	106	5259.106	Traffic Control Signs	17121	08/03/22	$	55.00	73860	$ 55.00
Roto - Rooter Plumbing & Drain S	290	5210.290	Maintenace And Repair Building	7/29/22	08/10/22	$	995.19	73890	$ 995.19
Roto - Rooter Plumbing & Drain S	290	5210.290	Maintenace And Repair Building	8/9/22	08/17/22	$	1,481.68	73926	$ 1,481.68
Roeland Park Community Founda	101	4787.101	RP Community Foundation Donatio	8/2/22 Ck Req	08/03/22	$	20,000.00	73861	$ 21,000.00
Roeland Park Community Founda	101	4787.101	RP Community Foundation Donatio	8/4/22 Ck Req	08/10/22	$	1,000.00		
Roeland Park Community Founda	101	4787.101	RP Community Foundation Donatio	8/2/22 Ck Req	08/03/22	$	1,000.00	73891	$ 1,000.00
Mary Schulties	101	5256.101	Committee Funds	7/21/22 Moss	08/03/22	$	83.39	73862	$ 83.39
SFS Architecture	360	5209.360	Professional Services	14757	08/03/22	$	2,160.00	73863	$ 2,160.00
SFS Architecture	300	5476.300	Community Center Improvement	14786	08/17/22	$	19,404.78	73927	$ 19,404.78
Signco Inc.	106	5306.106	Materials	51378	08/03/22	$	139.32	73864	$ 139.32
Staples	101	5301.101	Office Supplies	8066958972	08/03/22	$	183.58	73865	$ 225.13
Staples	101	5304.101	Janitorial Supplies	8066958972	08/03/22	$	41.55		
Staples	101	5301.101	Office Supplies	8067032809	08/10/22	$	72.65	73892	$ 72.65
Staples	101	5301.101	Office Supplies	8067121508	08/17/22	$	139.22	73928	$ 155.28
Staples	101	5304.101	Janitorial Supplies	8067121508	08/17/22	$	16.06		
Sysco Kansas City, Inc.	220	5325.220	Concessions food and supplies	457857989	08/10/22	$	196.12	73893	$ 196.12
Karen Torline	103	5214.103	Other Contracted Services	Recurring Check	08/01/22	$	1,416.67	73824	$ 1,416.67
Town & Country Building Services	101	5214.101	Other Contracted Services	144106	08/10/22	$	745.00	73894	$ 745.00
USIC Locating Services, LLC	101	5220.101	Street Light Repair & Maintenance	525824	08/03/22	$	1,857.41	73866	$ 1,883.85
USIC Locating Services, LLC	370	5457.370	CARS 2020 - Roe	525824	08/03/22	$	26.44		
Vance Brothers	300	5421.300	Street Maintenance	7/20/22	08/03/22	$	121,116.00	73867	$ 121,116.00
Watchmen Security Services, LLC	106	5210.106	Maintenace & Repair Building	67900	08/17/22	$	27.00	73929	$ 27.00
Water District No 1 of Johnson Co	101	5287.101	Water	1593 7/25/22	08/03/22	$	57.63	73868	$ 3,135.12
Water District No 1 of Johnson Co	106	5287.106	Water	1593 7/25/22	08/03/22	$	998.62		
Water District No 1 of Johnson Co	220	5287.220	Water	1593 7/25/22	08/03/22	$	2,078.87		
Waters Edge Aquatic Design	220	5209.220	Professional Services	10485	08/17/22	$	6,008.75	73930	$ 6,008.75
Windtrax, Inc	106	5306.106	Materials	851516	08/03/22	$	11.18	73869	$ 11.18
Wiregrass Ecological Associates	550	5244.550	General Contractor	101319	08/03/22	$	27,000.00	73870	$ 27,000.00
Advance Auto Parts	115	5302.115	Motor Fuels & Lubricants	5128218824924	07/20/22	$	113.24	73758	$ 113.24

Airgas USA, LLC	106	5318.106	Tools	9989743339	07/20/22	$	22.42	73759	$	22.42
American Fidelity Assurance	101	2052.101	Supplemental Inusrance Payable	D481936	07/27/22	$	666.98	73781	$	666.98
Shawnee Mission Tree Service, Inc	106	5263.106	Tree Maintenance	81975	07/20/22	$	2,400.00	73760	$	2,400.00
Arthur J. Gallagher Risk Managem	101	5250.101	Insurance & Surety Bonds	4353820	07/27/22	$	7,844.00	73782	$	7,844.00
Breeden Holdings, LLC	102	5260.102	Vehicle Maintenance	1072921	07/27/22	$	1,645.77	73783	$	1,645.77
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	589.64	73784	$	589.64
Bridging The Gap	300	5470.300	Park Maint/Infrastructure	92323	07/20/22	$	2,300.00	73761	$	2,300.00
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	647.37	73785	$	647.37
Commercial Aquatic Services, Inc.	220	5209.220	Professional Services	439011	07/27/22	$	44.80	73786	$	44.80
Commercial Aquatic Services, Inc.	220	5211.220	Maintenance & Repair Equipment	436932	07/20/22	$	407.22	73762	$	675.47
Commercial Aquatic Services, Inc.	220	5211.220	Maintenance & Repair Equipment	437761	07/20/22	$	268.25			
Corporate Health - Medical Pavilio	105	5207.105	Medical Expense & Drug Testing	7/13-14/22 Multi	07/20/22	$	50.00	73763	$	361.00
Corporate Health - Medical Pavilio	220	5207.220	Medical Expense & Drug Testing	7/13-14/22 Multi	07/20/22	$	311.00			
Edwards Chemicals	220	5326.220	Chemicals	IN87611	07/27/22	$	448.67	73787	$	448.67
Evergy Energy Solutions, Inc.	101	5214.101	Other Contracted Services	MS006204 Reissue	07/20/22	$	996.80	73564	$	6,230.01
Evergy Energy Solutions, Inc.	101	5214.101	Other Contracted Services	MS006322 Reissue	07/20/22	$	996.80			
Evergy Energy Solutions, Inc.	101	5214.101	Other Contracted Services	MS006579	07/20/22	$	996.80			
Evergy Energy Solutions, Inc.	220	5214.220	Other Contracted Services	MS006204 Reissue	07/20/22	$	456.87			
Evergy Energy Solutions, Inc.	220	5214.220	Other Contracted Services	MS006322 Reissue	07/20/22	$	456.87			
Evergy Energy Solutions, Inc.	220	5214.220	Other Contracted Services	MS006579	07/20/22	$	456.87			
Evergy Energy Solutions, Inc.	290	5214.290	Other Contracted Services	MS006204 Reissue	07/20/22	$	623.00			
Evergy Energy Solutions, Inc.	290	5214.290	Other Contracted Services	MS006322 Reissue	07/20/22	$	623.00			
Evergy Energy Solutions, Inc.	290	5214.290	Other Contracted Services	MS006579	07/20/22	$	623.00			
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	775.09	73788	$	775.09
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	531.83	73789	$	531.83
Galls, LLC	102	5308.102	Clothing & Uniforms	21459512	07/20/22	$	56.99	73765	$	294.59
Galls, LLC	102	5308.102	Clothing & Uniforms	21507788	07/20/22	$	237.60			
Galls, LLC	102	5308.102	Clothing & Uniforms	021574847	07/27/22	$	119.91	73790	$	198.23
Galls, LLC	102	5308.102	Clothing & Uniforms	21575394	07/27/22	$	74.80			
Galls, LLC	102	5308.102	Clothing & Uniforms	21621334	07/27/22	$	3.52			
Green For Life Environmental	115	5235.115	Disposal Fees	AS0001033133	07/20/22	$	185.00	73766	$	275.00
Green For Life Environmental	101	5237.101	Community Events	AS0001032542	07/20/22	$	90.00			
Gordon CPA, LLC	101	5213.101	Audit Fees	495213	07/27/22	$	14,905.00	73791	$	14,905.00
Grainger	220	5211.220	Maintenance & Repair Equipment	8342938348	07/20/22	$	21.70	73767	$	21.70
GT Distributors- Kansas	102	5214.102	Other Contracted Services	INV0902260	07/20/22	$	221.40	73768	$	297.90
GT Distributors- Kansas	102	5214.102	Other Contracted Services	KRTL0048604	07/20/22	$	76.50			
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	638.51	73792	$	638.51
Harding Heating & Air Conditionir	101	4265.101	Business Occupational Licenses	7/21/22 Reim	07/27/22	$	40.00	73793	$	40.00
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	591.70	73794	$	591.70
International Institute	105	5206.105	Travel Expense & Training	29749 7/6/22	07/20/22	$	200.00	73769	$	200.00
Jake's Lawn & Landscape, LLC.	106	5214.106	Other Contracted Services	5183	07/20/22	$	1,366.50	73770	$	1,366.50
Johnson County Wastewater	101	5288.101	Waste Water	7/7/22 Multi	07/20/22	$	40.61	73771	$	2,341.97
Johnson County Wastewater	106	5288.106	Waste Water	7/7/22 Multi	07/20/22	$	78.05			
Johnson County Wastewater	220	5288.220	Waste Water	7/7/22 Multi	07/20/22	$	2,223.31			

Johnson County Government	103	5227.103	Prisoner Care	199001	07/27/22	$	2,400.00	73795	$	2,400.00
Johnson County Mental Health	102	5225.102	Mental Health Co-responder	6/30/22	07/20/22	$	4,717.67	73772	$	4,717.67
K-9 Kondo Inc.	109	5316.109	K9 Expenses	8214	07/27/22	$	549.99	73796	$	549.99
Kansas Gas Service	101	5289.101	Natural Gas	7/11-12/22 Multi	07/20/22	$	329.96	73773	$	487.94
Kansas Gas Service	106	5289.106	Natural Gas	7/11-12/22 Multi	07/20/22	$	63.64			
Kansas Gas Service	220	5289.220	Natural Gas	7/11-12/22 Multi	07/20/22	$	94.34			
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	514.42	73797	$	514.42
Lamp, Rynearson & Assoc., Inc.	270	5209.270	Professional Services	322001010000006	07/20/22	$	9,140.12	73774	$	32,532.29
Lamp, Rynearson & Assoc., Inc.	290	5425.290	Other Capital Outlay	320001030000023	07/20/22	$	7,438.27			
Lamp, Rynearson & Assoc., Inc.	270	5430.270	Residential Street Reconstruction	32200104000001	07/20/22	$	2,492.06			
Lamp, Rynearson & Assoc., Inc.	270	5454.270	Sidewalk Improvements	321001080000009	07/20/22	$	96.00			
Lamp, Rynearson & Assoc., Inc.	270	5463.270	2023 CARS - Elledge b/t Roe Ln & 4:	321001070000012	07/20/22	$	10,443.29			
Lamp, Rynearson & Assoc., Inc.	300	5472.300	R Park Development Plan	321001050000009	07/20/22	$	2,922.55			
Lippert Mechanical Service Corp	101	5210.101	Maintenance & Repair Building	SI2092812	07/20/22	$	868.00	73775	$	2,634.00
Lippert Mechanical Service Corp	106	5210.106	Maintenace & Repair Building	SI2092813	07/20/22	$	306.00			
Lippert Mechanical Service Corp	290	5210.290	Maintenace And Repair Building	SI2092811	07/20/22	$	1,220.00			
Lippert Mechanical Service Corp	220	5211.220	Maintenance & Repair Equipment	SI2092810	07/20/22	$	240.00			
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	483.24	73798	$	483.24
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	588.53	73799	$	588.53
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	568.95	73800	$	568.95
Venessa Maxwell-Lopez	103	5209.103	Professional Services	7/22/22	07/27/22	$	150.00	73801	$	150.00
McCarty Mechanical Inc.	101	4265.101	Business Occupational Licenses	7/12/22 Reim	07/20/22	$	40.00	73776	$	40.00
Katie Chaffee-McClure	101	4250.101	Animal Licenses	7/20/22 REIM	07/27/22	$	20.00	73802	$	20.00
Russell McCorkle	101	5256.101	Committee Funds	7/25/22 Rebate	07/27/22	$	129.80	73803	$	129.80
Northeast Johnson Cty. Chamber c	105	5206.105	Travel Expense & Training	41688	07/20/22	$	35.00	73777	$	70.00
Northeast Johnson Cty. Chamber c	105	5206.105	Travel Expense & Training	41690	07/20/22	$	35.00			
Northeast Johnson Cty. Chamber c	105	5206.105	Travel Expense & Training	41637	07/27/22	$	50.00	73804	$	50.00
Online Solutions, LLC	101	5214.101	Other Contracted Services	4730	07/27/22	$	7,200.00	73805	$	7,200.00
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	600.77	73806	$	600.77
Principal Life Insurance Co.	107	5130.107	City Paid Life/ST Disability	10001 7/17/22	07/27/22	$	847.02	73807	$	847.02
Pur-O-Zone, Inc.	220	5214.220	Other Contracted Services	856326	07/27/22	$	588.68	73808	$	588.68
Wex Bank	104	5302.104	Motor Fuels & Lubricants	82394526	07/18/22	$	53.01	32766	$	1,581.59
Wex Bank	106	5302.106	Motor Fuels & Lubricants	82394526	07/18/22	$	1,528.58			
Redishred Kansas Inc.	102	5214.102	Other Contracted Services	100310494	07/27/22	$	24.34	73809	$	48.67
Redishred Kansas Inc.	105	5214.105	Other Contracted Services	100310494	07/27/22	$	24.33			
Rejis Commission	102	5214.102	Other Contracted Services	488717	07/27/22	$	238.88	73810	$	238.88
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	749.81	73811	$	749.81
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	356.87	73812	$	356.87
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	623.09	73813	$	623.09
Staples	101	5301.101	Office Supplies	8066884550	07/27/22	$	26.44	73814	$	105.57
Staples	101	5304.101	Janitorial Supplies	8066884550	07/27/22	$	79.13			
Strasser True Value	290	5306.290	Materials	410608	07/20/22	$	88.32	73778	$	88.32
Strasser True Value	220	5312.220	Grounds Supplies and Equipment	410994	07/27/22	$	61.74	73815	$	61.74
Sysco Kansas City, Inc.	220	4290.220	Concession Revenue	457786674	07/27/22	$	896.96	73816	$	2,487.73

Sysco Kansas City, Inc.	220	5325.220	Concessions food and supplies	457828529	07/27/22	$	729.35			
Sysco Kansas City, Inc.	220	5325.220	Concessions food and supplies	457839942	07/27/22	$	861.42			
Terminix Processing Center	106	5214.106	Other Contracted Services	422518345	07/27/22	$	76.00	73817	$	76.00
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	689.41	73818	$	689.41
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	596.49	73819	$	596.49
Tyler Technologies, Inc.	103	5266.103	Computer Software	25387662	07/20/22	$	1,237.50	73779	$	1,237.50
Witt O'Brien's LLC	550	5209.550	Professional Services	507003143	07/20/22	$	87.50	73780	$	87.50
The Zepher Company	360	5315.360	Machinery & Auto Equipment	1601378	07/27/22	$	380.00	73820	$	380.00
Redacted	101	5282.101	Property Tax Rebate Program	7/25/22 Rebate	07/27/22	$	532.15	73821	$	532.15
Miller Management Systems, LLC	101	5214.101	Other Contracted Services	Recurring EFT	07/20/22	$	1,952.00	EFT	$	1,952.00
Miller Management Systems, LLC	101	5214.101	Other Contracted Services	29741	07/21/22	$	150.00	EFT	$	150.00
Evergy	101	5201.101	Electric	7/22-25/22 Multi	08/03/22	$	1,417.78	EFT	$	1,417.78
Evergy	106	5201.106	Electric	7/22-25/22 Multi	08/03/22	$	552.96	EFT	$	552.96
Evergy	220	5201.220	Electric	7/22-25/22 Multi	08/03/22	$	2,939.85	EFT	$	2,939.85
Evergy	106	5290.106	Street Light Electric	7/22-25/22 Multi	08/03/22	$	102.69	EFT	$	102.69
Evergy	106	5290.106	Street Light Electric	1275 8/1/22	08/08/22	$	1,951.70	EFT	$	1,951.70
KPERS	101	2040.101	KPERS Accrued Employee	8/4/22 PR	08/11/22	$	2,457.91	EFT	$	2,457.91
KPERS	101	2040.101	KPERS Accrued Employee	8/4/22 PR	08/11/22	$	3,926.71	EFT	$	3,926.71
KPERS	101	2050.101	Insurance Withholding Payable	8/4/22 PR	08/11/22	$	121.85	EFT	$	121.85
KP&F	101	2045.101	KP&F Employee Withholding Payab	8/4/22 PR	08/11/22	$	2,339.64	EFT	$	2,339.64
KP&F	101	2045.101	KP&F Employee Withholding Payab	8/4/22 PR	08/11/22	$	7,522.84	EFT	$	7,522.84
KP&F	101	2050.101	Insurance Withholding Payable	8/4/22 PR	08/11/22	$	39.83	EFT	$	39.83
Wex Bank	102	5302.102	Motor Fuels & Lubricants	6429 8/5/22	08/05/22	$	3,675.70	EFT	$	3,675.70
						$	1,103,615.57			

Item Number:	**Consent Agenda- II.-B.**
Committee Meeting Date:	**8/22/2022**

City of Roeland Park

Action Item Summary

Date:

Submitted By:

Committee/Department:

Title: **Council Minutes July 18, 2022**

Item Type:

Recommendation:

Details:

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
Council Minutes July 18, 2022	Cover Memo

CITY OF ROELAND PARK, KANSAS
CITY COUNCIL MEETING MINUTES
Roeland Park City Hall
4600 W 51st Street, Roeland Park, KS 66205
Monday, July 18, 2022, 6:00 P.M.

- Mike Kelly, Mayor
- Trisha Brauer, Council Member
- Benjamin Dickens, Council Member
- Jan Faidley, Council Member
- Jennifer Hill, Council Member
- Tom Madigan, Council Member
- Michael Poppa, Council Member
- Kate Raglow, Council Member
- Michael Rebne, Council Member
- Keith Moody, City Administrator
- Erin Winn, Asst. City Administrator
- Kelley Nielsen, City Clerk
- John Morris, Police Chief
- Donnie Scharff, Public Works Director

Admin	**Finance**	**Safety**	**Public Works**
Raglow	Rebne	Poppa	Brauer
Dickens	Hill	Madigan	Faidley

(Roeland Park Council Meeting Called to Order at 6:00 p.m.)

Pledge of Allegiance

Mayor Kelly called the City Council meeting to order and led everyone in the Pledge of Allegiance.

Roll Call

City Clerk Nielsen called the roll. All Governing Body members were present with CMBR Brauer participating online. Staff members present were City Administrator Moody, City Attorney Felzien, Assistant City Administrator Winn, Public Works Director Scharff, Police Chief Morris, and City Clerk Nielsen.

Modification of Agenda

CMBR Madigan requested adding to New Business a discussion regarding cancellation of the August 1st City Council meeting.

I. Citizen Comments

There were no citizen comments made.

II. Consent Agenda

A. Appropriations Ordinance #1002

B. Council Minutes July 18, 2022

MOTION: CMBR DICKENS MOVED AND CMBR MADIGAN SECONDED TO APPROVE THE CONSENT AGENDA AS PRESENTED. (MOTION CARRIED 8-0.)

III. Business from the Floor - Proclamations/Applications/Presentation

A. 2nd Quarter Communications Report - Katie Garcia

Katie Garcia, the City's Public Information Officer, provided second quarter statistics on the City's various social media platforms and the public engagement with those posts. She noted that Constant

Contact has a 50 percent open rate. Ms. Garcia said a lot of this is coming through desktops versus mobile and they are also getting more click-throughs through desktops.

City Administrator Moody asked what is normal for laptop versus mobile. Ms. Garcia said that she sees it completely reversed in some cases. For Roeland Park, it could signal the type of demographic they are engaging or that the posts are being engaged with while people are working. She said from this data it's important to make sure the City's desktop functionality works as well as their mobile platform.

Their top posts are videos and include Dean and Anthony at the pool and making those introductions. Also the egg hunt, the Ukrainian sculpture, Public Works happenings, Food Fest, and June Pride Month were the top engagement posts. The data shows that people are interested in what is happening now at the City. She recommended making sure they continue posting photos and providing ways for people to get involved. She will talk more about this with her third quarter report.

Social highlights have seen a growth of about 3.2 percent and compared to neighboring cities, Roeland Park is still well above average in terms of public engagements per post. Higher views come from videos and Ms. Garcia will be looking to increase that during the third quarter.

Ms. Garcia enclosed a detailed report in the agenda packet. It provides a deeper analysis of the statistics and information she shared with the Governing Body.

IV. Mayor's Report

Mayor Kelly reminded everyone that August 2nd is election day. Turnout expectations are higher than normal, and the Mayor encouraged everyone to check out the early voting locations. Go to www.jocoelection.org for further information.

V. Reports of City Liaisons and Committees

A. Parks Committee

Laura Savidge, Chair of the Parks Committee, spoke of the committee's relationship with Public Works and acknowledged how integral they have been in the work done at R Park and Cooper Creek. She said it could not have been accomplished without the support of Public Works Superintendent Daniel Vandenbos. She also spoke to Parks and Recreation Director Anthony Marshall and said they will be bringing his enthusiastic nature as they begin the Phase 3 R Park improvements that include CMBR Hill's traffic garden objective as well as the new play structures. Gravel sidewalks in the park will also be replaced with concrete.

Ms. Savidge said they are still two years away from Nall Park renovations and the committee is researching possible grants for the project. The City's 2024 budget has allotted them $80,000 which will not cover all the updates. She also noted there is a lack of citizen involvement in the park and would like to see Ward 1 resident input.

Jamie Davis from the committee has spearheaded a project to add a wildflower meadow at the north end of R Park, a spot that is currently weeds and a drainage area.

The Parks Committee continues to work to support Public Works Department with park maintenance as the City was unable to fill the part-time positions. She urged the City to continue to work to fill those positions for next year.

Ms. Savidge concluded her report saying the pavilion and shelter rentals remain popular.

CMBR Poppa noted that the Parks Committee has been working with the Arts Committee to place the heart they won from the Parade of Hearts auction in front of the Boulevard Apartments.

CMBR Rebne asked how much revenue has been generated from the rental of the pavilion. Ms. Savidge she recently contacted Mr. Marshall and asked him to research that. She will provide those numbers to the Governing Body when she receives them. Currently the fees are based on neighboring cities, and it was agreed to revisit that a year later which is now. She believes they need to reword some language in the rental agreements and also to collect a cleaning deposit as they have been having issues with people not leaving the pavilion clean like they found it or just not picking up after themselves at all.

CMBR Rebne also stated that he had emailed Mr. Marshall about the discrepancy in soccer rental fees. He noted that Roesland did not sign up with R Park. CMBR Rebne said that Mr. Marshall is working on that and that it would be nice to have the Roesland team be in Roeland Park at R Park.

VI. Unfinished Business

There was no Unfinished Business discussed.

VII. New Business

A. Approve Change Order to Complete Storm Sewer Repairs in Pipe Running Through Bishop Miege Campus

City Administrator Moody said the staff recommends Kansas Heavy Construction for the change order. The area affected is in the baseball diamond and surrounding area that have two public storm sewer pipes below it that have holes in them causing the dirt to be carried away. Kansas Heavy has crews that can complete the project quickly before school starts. Phillips Construction also bid the project and is working on Elledge. They would be available to do the sewer repairs after is Elledge is complete.

CMBR Hill asked where the issue and why if it is on Miege property how it is a public drainage pipe. City Administrator Moody said the Miege campus is large, and the natural drainage way goes through the property. He provided schematics showing where the issues are, a sink hole adjacent to the batting cages and around the corner south and west of the western dugout is another sink hole. Excavation work will need to be completed to see exactly what the issue is. The pipes are in the drainage easement and function as public stormwater conveyors. As an example, he noted that north of 57th street there is an easement through the back yards of private residences. CMBR Hill asked when the easements went into effect and City Administrator Moody said it was more than 15 years ago.

Mayor Kelly stated because this is a public storm system, they have the duty of an easement. City Administrator Moody also added it changed when the City accepted those easements from Bishop Miege.

CMBR Rebne asked if they ever look at their contractors to see if they have the participation of a union. City Administrator Moody said they do not check for unions during the bid process. CMBR Rebne said as a union teacher it seems like that would be an important question to ask. City Administrator Moody stated if that is a requirement to bid, then that would be an action by the Council. CMBR Rebne said it is just a piece of information he would like to know.

City Attorney Felzien said that Kansas is a Right-to-Work state, and the state would not let that be a requirement. CMBR Rebne reiterated he was not asking for it to be a requirement but only for the information. City Administrator Moody said they could say whether a contractor they are recommending is union or not. CMBR Rebne said he would like to know if a contractor allowed its employees to organize. City Administrator Moody said employers cannot prevent employees from organizing as that is a federal law.

CMBR Hill expressed concerns about the level of professionalism from the crew working on Elledge. She would like to see a clause added to the agreement for debris cleanup each night during the Miege contract. She said the Elledge crews are leaving corrugated pipe laying around and is concerned it will become the responsibility of the City if someone is hurt.

Some comments were made away from the microphone by City Engineer Dan Miller regarding a stockpile of material on Elledge.

MOTION: CMBR DICKENS MOVED AND CMBR MADIGAN SECONDED TO APPROVE THE CHANGE ORDER TO ADD SPOT STORM SEWER REPAIR WORK TO THE CONTRACT CURRENTLY IN PLACE WITH KANSAS HEAVY AT A BID COST OF $16,300. (THE MOTION CARRIED 8-0.)

B. Approve Dedication of St. Luke's 1% Public Art Donation for the Gateway Sculpture

Mayor Kelly stated in lieu of art the City has approved acceptance of the 1 percent project donation from Embree. The Arts Advisory Committee is asking that the monies be utilized for a gateway sculpture with final design and placing coming before the Governing Body for final approval.

MOTION: CMBR POPPA MOVED AND CMBR FAIDLEY SECONDED TO APPROVE THE ALLOCATION OF THE $76,161 FOR THE EMBREE PUBLIC ART DONATION BE PUT TOWARDS THE GATEWAY SCULPTURE. (THE MOTION CARRIED 8-0.)

C. Discuss August 1, 2022, City Council Meeting

Mayor Kelly stated that CMBR Madigan made the request cancel the August 1st meeting and forgo any items to the August 22nd meeting.

CMBR Hill asked if the request is because there is only one item. CMBR Madigan said it is vacation time and parents are getting children ready to return to school and he did not see a reason to bring everyone out for one item.

CMBR Faidley said it would it be beneficial for the record to say what the item is. Mayor Kelly said it is the glass recycling agreement with Ripple for the curbside service.

CMBR Hill asked if other items would have been added if they did not cancel the meeting. Mayor Kelly said there were no other items of note nor was there anything time sensitive.

City Administrator Moody said the meeting on August 22nd will largely be related to the budget and require action from the Governing Body. First, there will be a public hearing related to amending the 2022 budget followed by the Governing Body approving that amendment, adopting the 2023 budget, setting the mill rate for 2023, adopting the resolution to exceed the revenue neutral rate. Also, on the agenda will be to approve the 2023 solid waste assessment, and the Ripple Glass recycling agreement.

MOTION: CMBR MADIGAN MOVED AND CMBR DICKENS SECONDED TO APPROVE THE CANCELLATION OF THE AUGUST 1, 2022, CITY MEETING. (THE MOTION CARRIED 8-0.)

VIII. Ordinances and Resolutions

There were no ordinances or resolutions presented.

IX. Reports of City Officials

A. COVID Report

Ms. Winn attached the latest COVID report to the agenda packet.

B. City Administrator's Report

City Administrator Moody said he has been working with Midtown Signs on graphics for the two electric vehicles. Graphics will reflect they are speedy with their inspections and code enforcement. They want to make the car look fast, being a clean machine with no dirty driving. The goal is to be cool and unique.

Adjourn:

MOTION: CMBR RAGLOW MOVED AND CMBR DICKENS SECONDED TO ADJOURN. (MOTION CARRIED 8-0)

(Roeland Park City Council Meeting Adjourned at 6:39 p.m.)

______________________________	______________________________
Kelley Nielsen, City Clerk	Mike Kelly, Mayor

Item Number: **Consent Agenda- II.-C.**
Committee Meeting Date: **8/22/2022**

City of Roeland Park
Action Item Summary

Date:	8/18/2022
Submitted By:	Keith Moody
Committee/Department:	Admin.
Title:	**2023 Land Lease Agreement to JCPRD for Sports Dome**
Item Type:	Agreement

Recommendation:

Staff recommends approval of the agreement as presented.

Details:

The attached agreement is unchanged from prior years. It provides a one year land lease to JCPRD for the Sports Dome facility located on the Community Center property. The facility is an asset to the community, the operation of the facility is entirely the financial responsibility of JCPRD, and the City does not have any competing plans for use of the land occupied by the Sports Dome in the near term. JCPRD does plan to replace the Dome structure with like dome in 2022. JCPRD did make ADA compliance related improvements to the entryway of the dome as part of the City's parking lot improvement project this spring, and they made a $122k contribution to that project.

The lease price is $1, as has been the case in prior years.

Financial Impact

Amount of Request: $1.00	
Budgeted Item?	Budgeted Amount: Rent Revenue
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

Sustaining the land lease provides for recreation opportunities that may not otherwise be available within the City.

How does item benefit Community for all Ages?

Activities at the Sports Dome cater to residents of all ages.

ATTACHMENTS:

	Description	Type
🗋	2023 Sports Dome Lease Agreement	Cover Memo

2023 ROELAND PARK SPORTS DOME LEASE AGREEMENT
BETWEEN THE CITY OF ROELAND PARK, KANSAS
AND JOHNSON COUNTY PARK AND RECREATION DISTRICT

This lease agreement ("Lease Agreement") is entered this ________ day of August, 2022, by and between the City of Roeland Park, Kansas, hereinafter referred to as "City," and Johnson County Park and Recreation District whose address is 7900 Renner Road, Shawnee Mission, Kansas 66219, hereinafter referred to as "JCPRD."

WHEREAS, the City owns the Roeland Park Community Center generally located at 4850 Rosewood, Roeland Park, Kansas, hereinafter referred to as the "Center"; and

WHEREAS, since December 21, 1989, JCPRD has leased from the City a certain piece of property owned by the City and located near the Center on which JCPRD has previously erected, and has operated and continues to operate, an inflatable dome structure commonly known and referred to as the Roeland Park Sports Dome, hereinafter referred to as the "Sports Dome"; and

WHEREAS, JCPRD has established and it conducts programs at the Sports Dome to provide for the recreational, cultural, educational and social needs of Roeland Park residents and/or citizens of Johnson County; and

WHEREAS, JCPRD desires to continue leasing from the City and the City desires to continue leasing to the JCPRD that real property on which the Sports Dome is situated.

WHEREAS, the City Council of the City did approve and authorize its Mayor to execute this Agreement by official vote of said body on the ____ day of __________,2022; and

WHEREAS, the Governing Body of JCPRD did authorize its chairperson to execute this Agreement by official vote of said body on the _____ day of _____________ 2022.

NOW, THEREFORE, in consideration of the above recitals, and mutual covenants and agreements herein contained, and for other good and valuable consideration, the parties agree as follows:

1. Purpose of the Agreement. The City agrees to lease to JCPRD the general land on which the Sports Dome is situated, including reasonable access thereto. JCPRD shall use the area subject to this lease for the purpose of operating the Sports Dome and its programming therein.

2. Duration of Agreement and Termination. The term of this Agreement shall be effective as of the 1st day of January 2023, shall continue through and inclusive of the 31st day of December 2023, provided that this Agreement may otherwise be renewed annually by both parties by approving an annual Addendum to this Agreement. Notwithstanding anything contained herein to the contrary, this Agreement and any renewal or extension thereof, may be terminated at any time by either party giving

at least ninety (90) days prior written notice to the other party of its intention to terminate this Agreement, and further provided that if the City or JCPRD shall fail or refuse to comply with any of the obligations or provisions herein agreed, the affected party shall have the right to notify the other party in writing of such default; and if the party so notified shall remain in default for thirty (30) days thereafter, the affected party may elect to terminate this Agreement immediately thereafter.

3. No Legal Entity Created. There will be no separate legal entity created under this agreement.

4. Responsibilities.

A. JCPRD agrees as follows:

(1) To pay to the City one dollar ($1.00) per year for the rental of the real property identified in this Agreement.

(2) To provide all funding and personnel necessary to manage and operate the Sports Dome.

(3) To be solely responsible for and to pay for all maintenance, water utilities used at or by the Sports Dome and for all maintenance, repair, replacement, and general upkeep of equipment used therein or thereon.

(4) JCPRD may not make any physical changes to the premises except as approved in advance in writing by the City.

(5) Only persons qualified to conduct programs will be permitted to instruct, lead or supervise the classes and it shall be the responsibility of JCPRD to insure that the instructors are qualified.

(6) To operate the Sports Dome at times not to exceed the hours of 8:00 a.m. to 11:00 p.m., Sunday through Thursday, and 8:00 a.m. to Midnight, Fridays and Saturdays.

(7) To provide security and supervision of the Sports Dome during all scheduled operating hours.

(8) To notify the City, if for mechanical reasons or inclement weather, the Sports Dome will not be operated during previously scheduled hours.

(9) To provide for use a trash container at the Sports Dome with regularly scheduled pick-up and removal.

(10) To generally maintain all sidewalks at the Sports Dome, including

snow removal.

(11) To obtain and maintain in full force and effect the insurance coverage as set forth in Paragraph 5.

(12) It is not the agent of the City and it will not hold itself out as the agent of the City, nor as offering a program which has either been approved or is supervised by the City.

(13) It will abide by the laws of the government of the United States and the statutes of the State of Kansas and the ordinances of the City of Roeland Park, Kansas.

B. The City agrees as follows:

(1) To lease to JCPRD for one dollar ($1.00) per year for the property identified in this Agreement.

(2) To provide the public use of the City's parking lots for participants engaged in the program activities at the Sports Dome.

(3) To maintain all roadways and parking areas, providing access and use by pedestrians and vehicular traffic including snow removal.

5. Insurance. JCPRD shall secure and maintain, or have maintained throughout the duration of this contract, insurance of such types and in such amounts as may be necessary to protect JCPRD and the City against all hazards or risks generated by JCPRD or any of its agents. The District shall offer to the City other evidence of such insurance coverage, and any and all renewals thereof, in the form of a Certificate of Insurance. The Certificate of Insurance shall list the City as an additional insured. The Certificate shall list the following insurance coverage:

Commercial General Liability	$ 500,000
General Aggregate	$1,000,000
Products	$1,000,000
Personal and Advertisement Injury	$ 500,000
Personal & Advertisement (each occurrence)	$ 500,000
Fire Damage	$ 300,000

Workers Compensation and Employers Liability as determined by Kansas Statutes

6. Acquisition, Holding and Disposal of Property. The land and fixtures, including the entrance structure and concrete floor, shall remain the property of the City and the actual dome at the Sports Dome

and the tangible personal property and equipment of JCPRD located and/or used therein is and shall remain the property of JCPRD. No land, equipment or other tangible personal property is to be jointly owned. At the end of the term of this Agreement and any renewals or extensions thereof, JCPRD reserves the right to dismantle and dispose of its dome and all of its tangible personal property and equipment located and/or used therein.

7. Verbal Statements Not Binding. It is understood and agreed that the written terms and provisions of this Lease Agreement shall supersede all prior verbal statements of any and every official and/or other representative of the City and JCPRD, and such statements shall not be effective or be construed as entering into, forming a part of, or altering in any way whatsoever the written Lease Agreement.

8. Inspection of Premises by City. The City shall have the right to inspect the Sports Dome and facilities occupied by JCPRD at all reasonable times.

9. Indemnification. JCPRD shall indemnify, defend and hold City harmless from any and all liability, injury, damage, loss claims, costs and expenses which may arise from or in connection with the rights and privileges granted to JCPRD herein and the use of the real property on which the Sports Dome is situated. However, JCPRD's indemnification and obligation shall not apply to such liability, injury, damage or loss as is determined to be caused by the negligence or willful and intentional conduct of the City, its employees, agents or representatives. Nothing in this Agreement shall constitute a waiver by JCPRD of any defense JCPRD may have against a third party under the Kansas Tort Claims Act, K.S.A. 75-6101, et seq. and amendments thereto.

10. Provisions Separable. It is the intent of the parties hereto in the preparation and execution of the Agreement to avoid a conflict with the State of Kansas; and if any provisions herein are found to be in conflict with the State Cash Basis or Budget, Law, or any other state law or regulation, it is the intent of the parties hereto that such provision shall have no force and effect, and the remainder of this Agreement shall be valid as though such conflicting provision had not been written or made a part hereof.

IN WITNESS WHEREOF, the above and foregoing Agreement has been approved by each of the parties on the day and year first above written.

CITY OF ROELAND PARK

Date: _____________ ________________________________

Mike Kelly, Mayor

ATTEST:

By: _________________________

Kelley Nielsen, City Clerk

BOARD OF PARK AND RECREATION COMMISSIONERS
JOHNSON COUNTY PARK ANDRECREATION DISTRICT

Date: _____________ ________________________________

Heather Rubesch, Chair

APPROVED AS TO FORM:

____

Fred J. Logan, Jr., JCPRD Legal Counsel

Item Number:	**Consent Agenda- II.-D.**
Committee Meeting Date:	**8/22/2022**

City of Roeland Park

Action Item Summary

Date:	8/18/2022
Submitted By:	Michael Poppa
Committee/Department:	Art Committee
Title:	**Approve Location of Heart Sculpture**
Item Type:	Other

Recommendation:

The Art Committee recommends placing the Heart Sculpture recently purchased at the north west corner of Roe Boulevard and Sky Line Drive, as depicted by the note on the attached plan sheet.

Details:

Council previously authorized the Art's Committee to purchase one of the Kansas City Parade of Heart Sculptures. The sculpture has been purchased and the Arts Committee recommends locating the sculpture at the northwest corner of Roe Boulevard and Sky Line Drive. The sculpture will be set back outside of the site distance triangle with the front facing south east. Public works will install the base and the sculpture.

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

	Description	Type
🗋	Heart Sculpture Location Plan	Cover Memo

STATE	PROJECT NO.	YEAR	SHEET NO.	TOTAL SHEETS
KANSAS	46 N-0661-01	2020	292	429

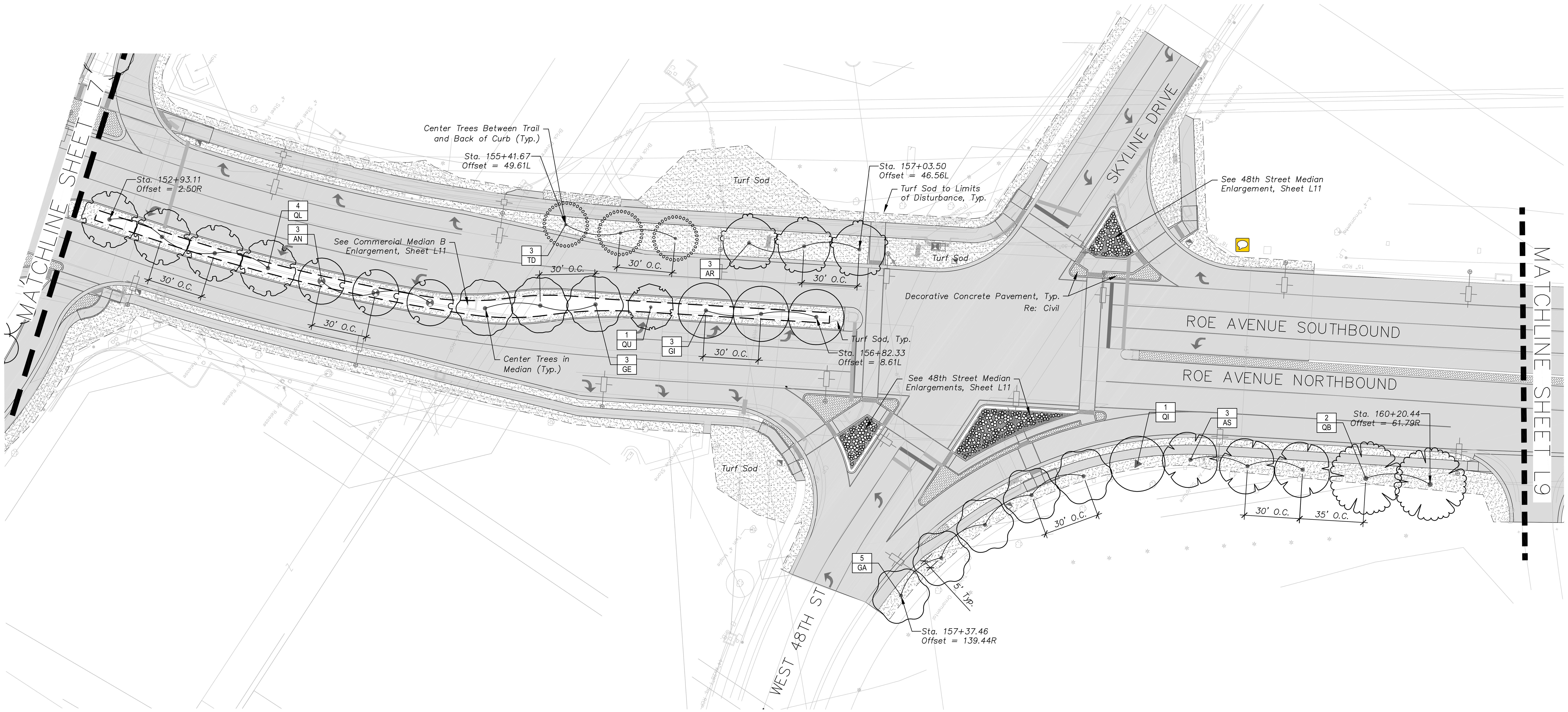
PLANT SCHEDULE-L8

TREES	QTY	BOTANICAL NAME	COMMON NAME	CONT	CAL
AR	3	Acer miyabei `JFS-KW3AMI`	Rugged Ridge® Maple	B & B	2.5" Cal.
AS	3	Acer miyabei `Morton`	State Street Maple	B & B	2.5" Cal.
AN	3	Acer truncatum x. A. plat. `Keithsform`	Norwegian Sunset® Maple	B & B	2.5" Cal.
GA	5	Ginkgo biloba `Autumn Gold` ™	Autumn Gold Ginkgo	B & B	2.5" Cal.
GI	3	Gleditsia triacanthos `Imperial`	Imperial Honeylocust	B & B	2.5" Cal.
GE	3	Gymnocladus dioica `Espresso`	Espresso Kentucky Coffeetree	B & B	2.5" Cal.
QB	2	Quercus bicolor	Swamp White Oak	B & B	2.5" Cal.
QI	1	Quercus imbricaria	Shingle Oak	B & B	2.5" Cal.
QL	4	Quercus lyrata	Overcup Oak	B & B	2.5" Cal.
QU	1	Quercus macrocarpa `JFS-KW3` PP 22815	Urban Pinnacle® Oak	B & B	2.5" Cal.
TD	3	Taxodium distichum	Bald Cypress	B & B	2.5" CAL., 10' MIN. HT.

TURFGRASS	BOTANICAL NAME	COMMON NAME	CONT
	Festuca arundinacea ``Turf-Type``	Turf-Type Tall Fescue	sod

LEGEND

— — Shovel Cut Edge, See Detail 04/L17



Note: Station Offsets shown are based on Proposed Road ℄ as shown on Civil Sheets.

0 15 30 60

NORTH

KANSAS DEPARTMENT OF TRANSPORTATION

LANDSCAPE PLAN

L8

DATE	BY	REFERENCES NOTED	REFERENCES CHECKED

Drawn By : bspangler 8/15/2018 1:10 PM
File : L8 LANDSCAPE PLAN.dwg

Item Number: **Mayor's Report- IV.-A.**
Committee Meeting Date: **8/22/2022**

City of Roeland Park

Action Item Summary

Date:
Submitted By:
Committee/Department:
Title: **National Suicide Prevention Awareness Month Proclamation**
Item Type:

Recommendation:

Details:

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
National Suicide Prevention Awareness Month Proclamation	Cover Memo

Proclamation

National Suicide Prevention Awareness Month

WHEREAS; September is known around the United States as National Suicide Prevention Awareness Month and is intended to help promote awareness surrounding each of the Suicide Prevention resources available to us and our community. The simple goal is to learn how to help those around us and how to talk about suicide without increasing the risk of harm; and

WHEREAS; Suicidal thoughts can affect anyone regardless of age, gender, race, orientation, income level, religion, or background; and

WHEREAS; According to the CDC, each year more than 41,000 people die by suicide, or one every 12 minutes; and

WHEREAS; Suicide is the 10th leading cause of death among adults in the US, and the 2nd leading cause of death among people aged 10-24; and

WHEREAS; Many people who struggle with thoughts of suicide have not received effective behavioral health services for many reasons, including the difficulty of accessing services, the stigma of behavioral health treatment and the stigma associated with losing a loved one to suicide; and;

WHEREAS, every member of our community should understand that throughout life's struggles we all need the occasional reminder that we are all silently fighting our own battles; and

WHEREAS, we encourage all residents to take the time to inquire as to the wellbeing of their family, friends, and neighbors over the next few days and to genuinely convey their appreciation for their existence by any gesture they deem appropriate. A simple phone call, message, handshake, or hug can go a long way towards helping someone realize that suicide is not the answer.

NOW, THEREFORE, be it resolved that I, Mike Kelly, do hereby proclaim the month of September, 2022, as National Suicide Prevention Awareness Month in the City of Roeland Park.

____

MIKE KELLY
Mayor

Item Number:	**Reports of City Liaisons- VI.-A.**
Committee Meeting Date:	**8/22/2022**

ROELAND PARK
est 1951

City of Roeland Park

Action Item Summary

Date:	8/18/2022
Submitted By:	Council Member Faidley
Committee/Department:	MARC – Bike & Pedestrian
Title:	**MARC – Bike & Pedestrian (Jan Faidley)**
Item Type:	Other

Recommendation:

Informational only. Council Member Faidley to provide update.

Details:

MARC's Bicycle Pedestrian Advisory Committee (BPAC) met virtually on Wednesday, July 13, 2022 at 1:30 PM.

A presentation was made on the New Regional Trails and Bikeways Map interface. MARC has updated the app to make it more user friendly. Libraries have been added to the maps. It was requested that other possible items to include might be water fountains/restrooms, fix-it stands and accessible options.

The next item on the agenda was a presentation/discussion on the Complete Street Network Assessment (CSNA) - changes, results and policy implications. There have been some changes in scoring to deal with context sensitivity (i.e. where a particular complete street amenity is located). At a later date the following are to be included in the assessment: green elements/tree canopy, connectivity to other complete streets & transit and crash data.

A new member and alternate were appointed to the KS-STP committee and Roundtable updates were given by each member of the committee.

Next meeting will be September 14, 2022.

Financial Impact

Amount of Request:

Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

Item Number:	**Reports of City Liaisons- VI.-B.**
Committee Meeting Date:	**8/22/2022**

ROELAND PARK
est 1951

City of Roeland Park

Action Item Summary

Date:	8/18/2022
Submitted By:	Council Member Faidley
Committee/Department:	MARC – First Tier Suburbs
Title:	**MARC – First Tier Suburbs (Jan Faidley and Benjamin Dickens Alt.)**
Item Type:	Other

Recommendation:

Informational only. Council Member Faidley to provide update.

Details:

First Suburbs Coalition met in person on Friday, July 15, 2022 at the Gladstone Community Center. Welcome and announcements were given by co-chairs Bonnie Limbird (Prairie Village Council) and Damon Randolph (Grandview Council).

Marlene Nagel, Community Development Director with MARC presented an engagement opportunity with the Regional Broadband Analysis and Digital Equity Strategy. Currently approximately 25% of the regions' households do not have internet access. What are the barriers to connectivity - financial? language? other? https://www.marc.org/economy/broadband-and-digital-equity

Broadband and Digital Equity | MARC

In partnership with KC Rising and the Federal Reserve Bank of Kansas City, MARC is collaborating with local governments, businesses, civic leaders and community partners to develop the Kansas City Regional Digital Equity Action Strategy.

www.marc.org

Regional Housing Partnership - an update was provided by Katie Killen, Housing Program Manager with MARC. The data hub is now live.
https://experience.arcgis.com/experience/ff430550582544d587b764bd4601810e/page/Demographics/

Experience

The Housing Data Hub is a community resource created with the intent of facilitating data-driven housing work in the Kansas City region. Please share your feedback, suggestions, and ideas as we continue to build and improve this tool.

experience.arcgis.com

Other areas discussed were:

Financing tools - community land trusts
Rental & home ownership support (KCMO is working with Emphasys in this area)
Public policy - how housing and public transportation are inter-connected
Public engagement - MARC's planning commissioner training is available in a digital version

The Grandview Miracle: Economic Recovery in a First Suburbs Community
A video telling the story of Grandview was presented by Mayor Leonard Jones and City Administrator Cemal Gungor. The transformation in Grandview began with an investment in infrastructure. Over $40M of state and federal funds were leveraged. The speakers encouraged other cities to "tell your story" and listen to the priorities of citizens, businesses and staff. Make new businesses a priority. Grandview is a majority minority community. Their leadership team needed to "look like" the community. Debt per resident was kept low and General Fund reserves were kept high in order to aim for a AA+ bond rating.

The final item on the agenda was a presentation from Independence, MO Community Development Director Tom Scannell: Strategies to Prompt Residential Construction and Rehabilitation. To encourage construction/rehabilitation, the city has instituted a building permit fee waiver which covers almost all fees. A single family home will only pay approximately $190 total. They also have developed a down payment assistance fund (something that Roeland Park is looking at with our ARPA funds and the assistance of Habitat for Humanity).

A request was made for suggestions for future programming for First Suburbs meetings.

Next meeting will be October 21, 2022 in Mission, KS.

? Reply

? Reply all

? Forward

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

Item Number:	**New Business- VIII.-A.**
Committee Meeting Date:	**8/22/2022**

ROELAND PARK est 1951

City of Roeland Park

Action Item Summary

Date:	8/18/2022
Submitted By:	Keith Moody
Committee/Department:	Admin.
Title:	**Approve Inflation Adjustment for 2022 (5 min)**
Item Type:	Other

Recommendation:

Staff recommends Council formally approve implementation of a $1.10/hour (4% on average) inflation increase to staff hourly wages effective with the August 4, 2022 payroll.

Details:

Initial discussion and direction was provided by Council at their 5/16/22 workshop to reflect a 4% inflation adjustment for staff wages in 2022. Per this direction the fiscal impact of a 4% adjustment to regular full-time and part time staff was reflected in the "Projected 2022" budget reviewed at Council's 6/2/22 workshop. The fiscal impact of a $1.10/hour wage increase implemented with the August 4, 2022 payroll is reflected in the 2022 budget amendment (Projected 2022 Budget). This data is included with the 2023 Budget Adoption agenda item. The inflation adjustment has a $100,000 annual impact to personnel costs.

Financial Impact

Amount of Request: $100,000 annual budget impact	
Budgeted Item?	Budgeted Amount: The impacts are reflected between the Projected 2022 Budget and Proposed 2023 Budget
Line Item Code/Description: Full time and Part time wages	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

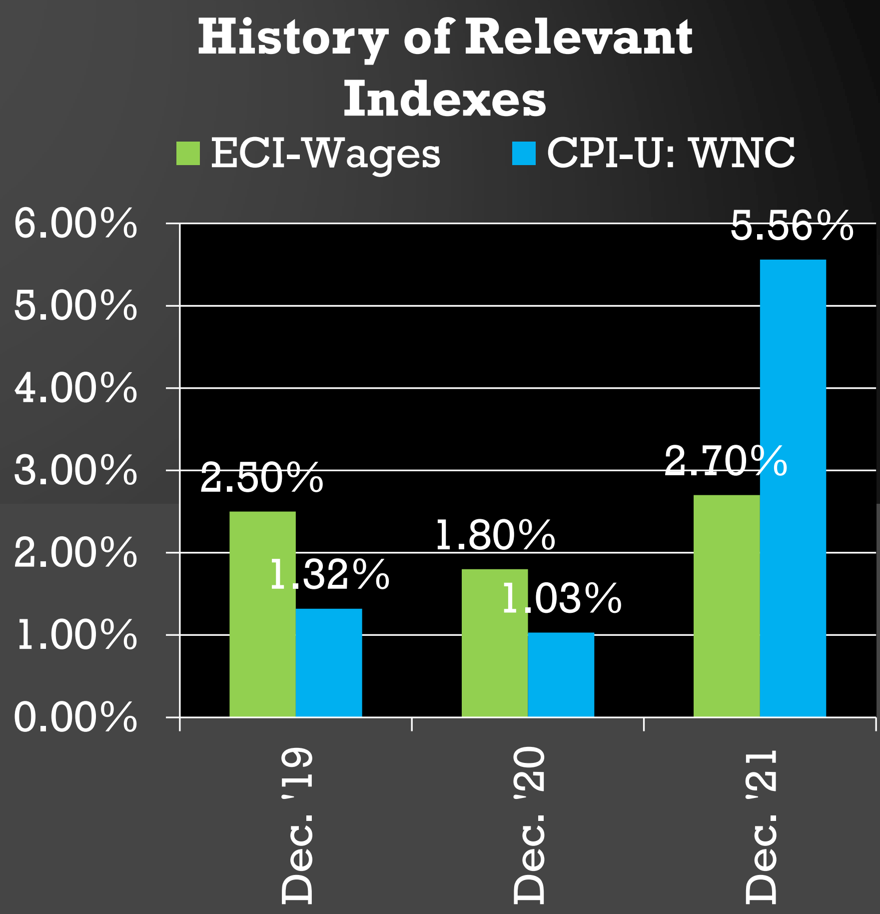
ATTACHMENTS:

	Description	Type
🗋	2022 Inflation Adjustment Presentation	Cover Memo

2022 INFLATION ADJUSTMENT

2022 INFLATION ADJUSTMENT PROPOSED

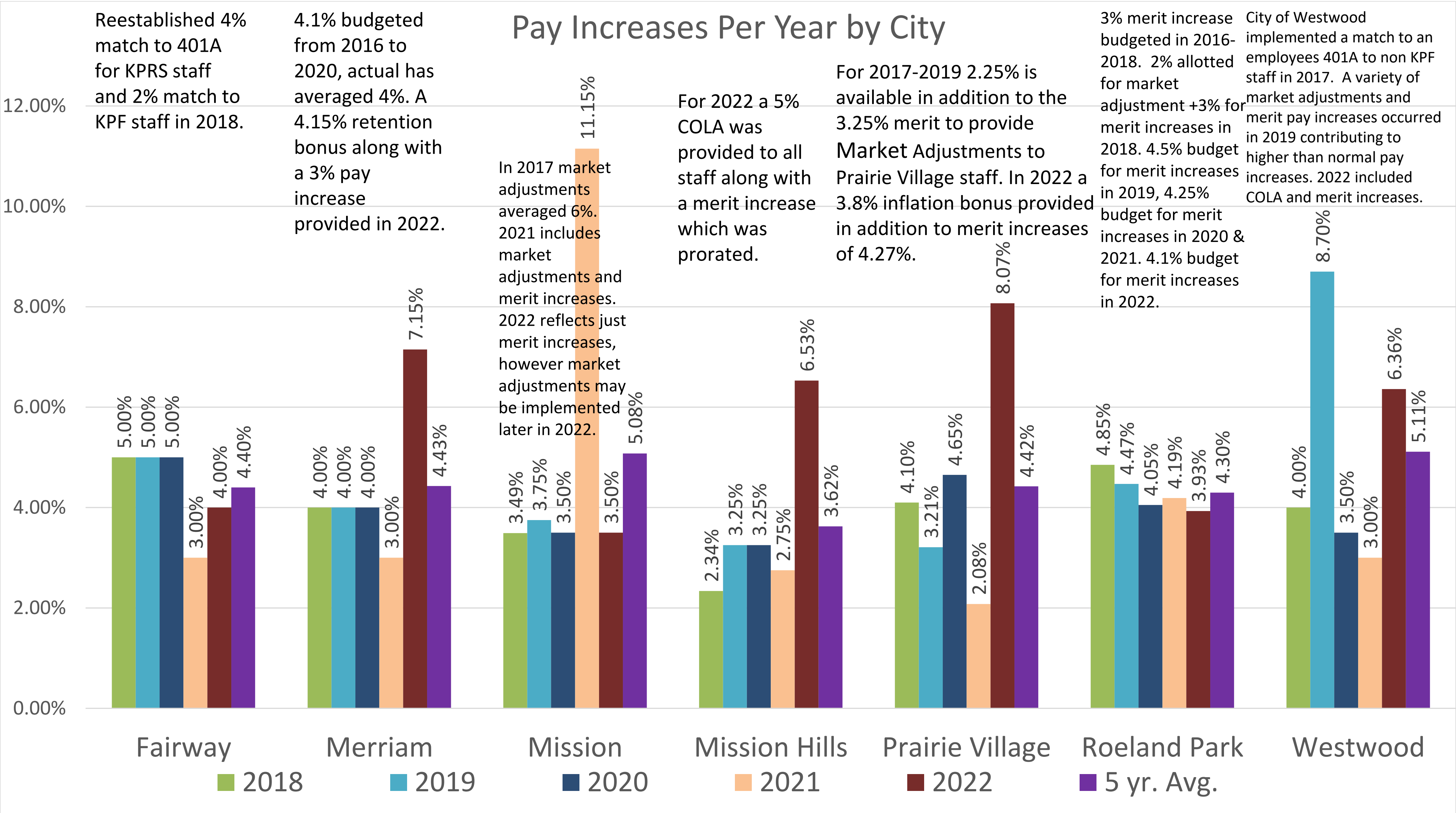
- CPI for the West North Central Region that KC is part of increased **<u>5.56% for 2021</u>**. This is roughly **<u>4 times the normal</u>** annual increase in our regional CPI index.
- Inflation continues to climb into 2022 with **<u>5.2% cumulative growth</u>** in the national CPI figure for All Goods during the first 6 months. This is roughly **<u>7 times the normal</u>** 6-month increase.
- A 4% Inflation Adjustment in 2022 of $1.10/hour for all full time and part time staff equates to a $100,000 increase in personnel costs on an annual basis.
- The Inflation Adjustment being implemented in August of 2022 makes that adjustment closer to when increased costs occurred. 11 of 26 payrolls in 2022 will reflect the inflation adjustment.

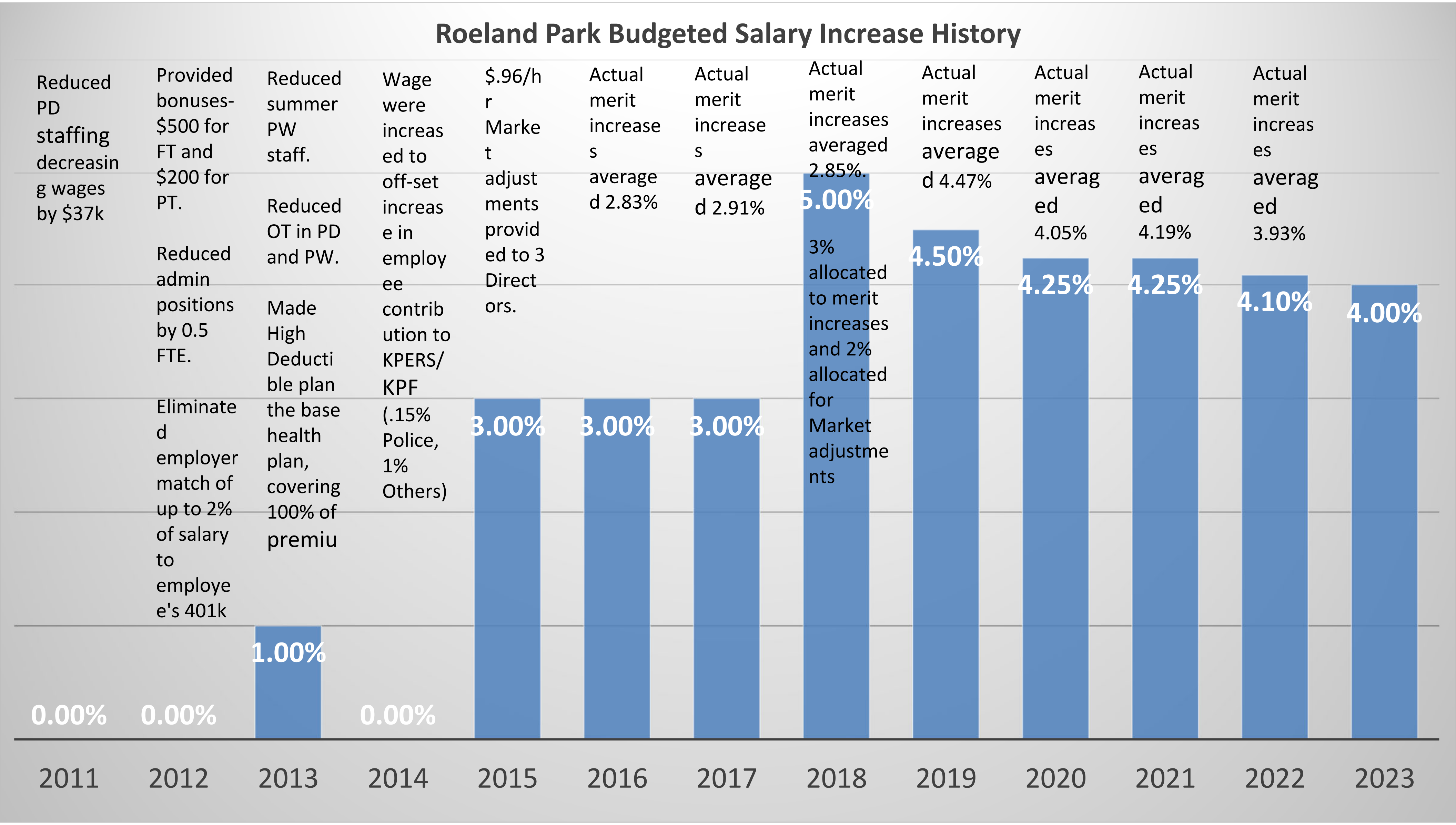


SUMMARY OF STAFF RECEIVING INFLATION ADJUSTMENT

2022 Inflation Adjustment Summary: $1.10/hr.

Department	# of Full Time Staff	# of Part Time Staff
Administration	3	2
Neighborhood Services	2	
Court	1	
Police	16	5
Parks & Recreation	2	4
Public Works	6	
Totals	30	11


Pay Increases Per Year by City
Reestablished 4% match to 401A for KPRS staff and 2% match to KPF staff in 2018.
4.1% budgeted from 2016 to 2020, actual has averaged 4%. A 4.15% retention bonus along with a 3% pay increase provided in 2022.
In 2017 market adjustments averaged 6%. 2021 includes market adjustments and merit increases. 2022 reflects just merit increases, however market adjustments may be implemented later in 2022.
For 2022 a 5% COLA was provided to all staff along with a merit increase which was prorated.
For 2017-2019 2.25% is available in addition to the 3.25% merit to provide Market Adjustments to Prairie Village staff. In 2022 a 3.8% inflation bonus provided in addition to merit increases of 4.27%.
3% merit increase budgeted in 2016-2018. 2% allotted for market adjustment +3% for merit increases in 2018. 4.5% budget for merit increases in 2019, 4.25% budget for merit increases in 2020 & 2021. 4.1% budget for merit increases in 2022.
City of Westwood implemented a match to an employees 401A to non KPF staff in 2017. A variety of market adjustments and merit pay increases occurred in 2019 contributing to higher than normal pay increases. 2022 included COLA and merit increases.
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
Fairway: 5.00% 5.00% 5.00% 3.00% 4.00% 4.40%
Merriam: 4.00% 4.00% 4.00% 3.00% 7.15% 4.43%
Mission: 3.49% 3.75% 3.50% 11.15% 3.50% 5.08%
Mission Hills: 2.34% 3.25% 3.25% 2.75% 6.53% 3.62%
Prairie Village: 4.10% 3.21% 4.65% 2.08% 8.07% 4.42%
Roeland Park: 4.85% 4.47% 4.05% 4.19% 3.93% 4.30%
Westwood: 4.00% 8.70% 3.50% 3.00% 6.36% 5.11%
2018
2019
2020
2021
2022
5 yr. Avg.


Roeland Park Budgeted Salary Increase History
Reduced PD staffing decreasing wages by $37k
Provided bonuses- $500 for FT and $200 for PT.
Reduced admin positions by 0.5 FTE.
Eliminated employer match of up to 2% of salary to employee's 401k
Reduced summer PW staff.
Reduced OT in PD and PW.
Made High Deductible plan the base health plan, covering 100% of premiu
Wage were increased to off-set increase in employee contribution to KPERS/KPF (.15% Police, 1% Others)
$.96/hr Market adjustments provided to 3 Directors.
Actual merit increases averaged 2.83%
Actual merit increases averaged 2.91%
Actual merit increases averaged 2.85%.
3% allocated to merit increases and 2% allocated for Market adjustments
Actual merit increases averaged 4.47%
Actual merit increases averaged 4.05%
Actual merit increases averaged 4.19%
Actual merit increases averaged 3.93%
0.00%
0.00%
1.00%
0.00%
3.00%
3.00%
3.00%
5.00%
4.50%
4.25%
4.25%
4.10%
4.00%
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023

Item Number:	**New Business- VIII.-B.**
Committee Meeting Date:	**8/22/2022**

City of Roeland Park

Action Item Summary

Date:	8/16/2022
Submitted By:	Erin Winn
Committee/Department:	Finance
Title:	**Amend 2022 Budget (5 min)**
Item Type:	Other

Recommendation:

To approve the amendment of the 2022 budget.

Details:

The City is proposing to amend the 2022 budget for the following funds:

- **Community Center Fund -** capital expenditures initially budgeted for 2021 will now be completed in 2022
- **TIF 2D -** This TIF district expired in December of 2021. $24,000 of revenue is available in 2022 (initially budgeted to zero out fund balance in 2021). Staff is looking for eligible expenses to pay out of this fund.

Even though the spending authority for these funds is increasing from the original adopted budget, the ending fund balances will remain positive for 2022 as well as projections through 2025.

The attached line item budget shows specific adjustments and the most up-to-date projections for all accounts and funds.

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

	Description	Type
🗋	2022 Amended Certificate	Cover Memo
🗋	2022 Projected Budget	Cover Memo

State of Kansas
Amendment

2022

Amended
Certificate
For Calendar Year 2022

To the Clerk of Johnson County, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
City of Roeland Park
certify that: (1) the hearing mentioned in the attached publication was held;(2) after the Budget Hearing this Budget was duly approved and adopted as the maximum expenditure for the various funds for the year.

Table of Contents:		Page No.	Amount of 2021 Tax that was Levied	2022 Amended Budget Adopted 2022 Expenditures	Proposed Amended 2022 Expenditures
Fund	**K.S.A.**				
Community Center		1		185,289	1,170,566
TIF 2		2			24,027
Totals		xxxxxxxxx	0	185,289	1,194,593
Summary of Amendments		0			

Attested date:_____________

____
County Clerk

Assisted by:

____

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Address:

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Email:

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Governing Body

CPA Summary

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

Indicates a new account.
Yellow highlight indicates the entry needs confirmation.
Cell containing funding for an Objective.
Cell with information staff intends to highlight.
Cells highlighted in Pink have changes since 6/6/22 budget presentation.

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
Revenues								
4010	**Beginning Fund Balance**	**$ 2,599,877**	**$ 2,605,408**	**$ 2,685,403**	**$ 2,995,245**	**$ 2,797,190**	**$ 2,880,345**	**$ 2,897,130**
	Taxes							
4050	Ad Valorem Tax	1,893,839	2,027,323	2,226,579	2,424,303	3,003,080	3,142,560	3,163,570
4070	Personal Property Tax-deliquent	12	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	27,655	16,179	17,661	10,000	10,000	10,000	10,000
	Total Taxes	1,921,507	2,043,502	2,244,240	2,434,503	3,013,280	3,152,760	3,173,770
	Franchise Fees							
4310	Franchise Tax - Electric	254,405	267,561	272,752	272,000	274,720	277,465	280,240
4320	Franchise Tax - Gas	118,809	105,624	122,387	121,000	122,210	123,430	124,665
4330	Franchise Tax - Telephone	4,556	3,610	3,104	3,000	2,850	2,710	2,575
4340	Franchise Tax - Cable and Internet	76,471	69,422	58,016	60,000	75,775	75,775	75,775
4350	Franchise Tax - Cellular	-	1,413	-	-	-	-	-
	Total Franchise Fees	454,240	447,629	456,259	456,000	475,555	479,380	483,255
	Special Assessments	-	-	-				
4610	Special Assessments	750	-	-	750	750	750	750
4770	Solid Waste Service Assessment	562,884	565,149	565,661	574,477	610,540	643,155	675,835
	Total Special Assessments	563,634	565,149	565,661	575,227	611,290	643,905	676,585
		-	-					
	Intergovernmental Revenue	-	-					
4020	Recreational Vehicle Tax	901	1,171	1,406	933	1,090	1,090	1,090
4021	Commercial Vehicle Tax	326	-	-	327	210	210	210
4040	Heavy Trucks Tax	665	721	745	373	320	320	320
4060	Motor Vehicle Tax	218,243	209,534	213,691	222,027	230,765	235,380	240,090
4110	County Sales & Use Tax	629,630	629,527	752,647	675,000	635,925	642,285	648,710
4115	Sales Tax 27B (280 Fund)	572,982	663,376	724,137	650,000	589,775	568,710	516,955
4120	County Jail Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4130	Safety Sales Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4141	City/County Alcohol Tax Distrib	18	40	224	100	100	100	100
4145	Transient Guest Tax	-	2,932	6,141	4,000	4,000	4,000	4,000
4157	CARES Act Funding	-	215,288	-	-	-	-	-
	Total Intergovernmental Revenue	1,747,564	2,037,855	2,075,337	1,882,759	1,795,485	1,788,725	1,751,475
		-	-	-				
	Licenses and Permits	-	-	-				
4210	Street Cutting Permit	9,300	19,165	19,355	15,000	10,000	10,000	10,000
4215	Building Permit	59,431	71,247	46,690	50,000	50,000	50,000	50,000
4220	Electrical Permit	4,213	4,138	2,438	4,000	4,000	4,000	4,000
4225	Mechanical Permit	6,249	5,049	4,050	6,000	6,000	6,000	6,000
4230	Plumbing Permit	2,270	1,565	860	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	312	160	200	400	400	400	400
4240	Sign Permit	1,193	765	410	600	600	600	600
4245	Cereal Malt Beverage License	550	400	850	550	550	550	550
4250	Animal Licenses	4,557	3,770	3,300	3,500	5,000	5,000	5,000
4255	Home Occupational Licenses	1,080	880	1,320	1,000	1,000	1,000	1,000
4260	Rental Licenses	26,410	28,308	24,633	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	53,508	54,853	52,727	53,000	53,000	53,000	53,000
	Total Licenses and Permits	169,073	190,300	156,833	160,550	157,050	157,050	157,050

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	Fines and Forfeitures							
4410	Fine	274,315	182,548	183,188	165,000	166,650	168,315	170,000
4415	Court Costs	31,221	14,388	5,781	7,750	7,830	7,910	7,990
4420	State Fees	25,725	19,582	18,534	17,000	17,170	17,340	17,515
4430	Bonds & Forfeitures	4,520	1,140	500	1,000	3,000	3,000	3,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
	Total Fines and Forfeitures	335,782	217,659	208,003	190,750	194,650	196,565	198,505
	Other Sources							
4279	Facility Rental	-	-	2,722	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	-	4,733	0	0	0	0
4393	Bullet Proof Vest Grant	1,383	1,946	440	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	3,346	35,956	1,284	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	86,070	73,144	89,208	85,000	87,550	90,175	92,880
4710	Apt Tower Lease Payment	23,778	24,491	65,004	25,918	26,695	27,495	28,320
4713	Voicestream Wireless Payment	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4716	Clearwire Tower Lease Paymt	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4720	Plans & Spec's	1,483	15,769	1,300	2,000	2,000	2,000	2,000
4725	Police Reports	4,344	1,758	2,005	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,195	21,522	21,672	21,853	21,855	45,090	45,990
4767	1% for Art	36,378	-	-	76,000	-	-	-
5801	Service Line Agreement	2,965	2,643	2,539	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	31,875	31,875	31,875	31,875
4780	Sale of Assets	8,588	5,765	15,273	18,500	20,500	25,500	10,500
4787	RP Community Foundation Donations	33,557	7,330	(275)	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4795	Miscellaneous	1,331	1,064	7,115	17,000	5,000	5,000	5,000
	Total Other Sources	303,850	272,245	249,087	349,471	268,355	301,615	292,695
	Interest							
510..451	Interest on Investment	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Total Interest	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Transfer-In							
4850	Transfer from 27D Fund	-	-	-	-	-	-	-
4865	Transfer in from TIF Funds	15,500	337,810	250,000	-	-	-	-
4870	Transfer from 27C Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	Total Transfer-In	26,844	359,639	273,865	174,819	25,810	26,840	27,915
	Total	5,622,396	6,161,979	6,237,702	6,296,835	6,615,685	6,822,535	6,838,460
	Total Resources	**8,222,272**	**8,767,387**	**8,923,104**	**9,292,080**	**9,412,875**	**9,702,880**	**9,735,590**

Notes:

*The property tax levy in the General Fund reflects 26.632 mills. The property tax revenue reflected in the budget columns includes the amount captured by TIF'S.

* Property tax revenue reflects a $140,000 increase over normal projections in 2024 due to debt service requiring that much less funding in 2024.

*Transfers from TIF funds reflect transfers from TIF 1 for Capital improvements.

*One of the two condo units on the third floor of City Hall that the City leases has been vacant since 2018.

*The City gave the current tenant a break during 2020 due to their business suffering from the COVID-19 shut-down.

*The 2021 budget includes a Budget Objective to reduce fines by 25%; the 2021 Projected budget reflects a reduction from pre-covid fine levels.

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	B	**Contracted Services**							
101	5201	Electric	20,792	19,898	17,322	10,399	10,710	11,030	11,360
101	5202	Telephone	499	712	874	576	575	575	575
101	5203	Printing & Advertising	1,237	1,701	5,376	1,800	1,800	1,800	1,800
101	5204	Legal Printing	(182)	1,575	1,568	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	3,101	4,332	3,169	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	-	16,500		-	-
101	5207	Medical Expense & Drug Testing	-	326	250	-			
101	5208	Newsletter	11,584	15,076	15,497	15,300	15,500	15,500	15,500
101	5209	Professional Services	96,305	92,069	58,723	69,070	64,370	51,870	61,870
101	5210	Maintenance & Repair Building	7,915	11,236	14,625	21,500	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	365	1,238	140	200	200	200	-
101	5212	Utility Asst & Rental Assistance	15,000	-	-	15,000	15,000	15,000	15,000
101	5213	Audit Fees	33,925	36,225	38,585	39,700	39,700	40,890	42,115
101	5214	Other Contracted Services	52,948	55,584	79,499	77,355	77,940	77,940	77,940
101	5215	City Attorney	122,645	101,517	114,848	101,959	104,000	106,080	108,200
101	5216	Special Prosecutor Fees	-	31,410	300	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	9,957	-	5,248	19,000	89,000	19,000	19,000
101	5218	IT & Communication	25,867	27,624	31,229	32,000	33,000	33,660	34,335
101	5219	Meeting Expense	490	320	-	700	700	700	700
101	5220	Street Light Repair & Maintenance	41,518	57,521	34,240	46,500	49,700	51,190	52,725
101	5222	Traffic Signal Expense	185,509	166,236	80,687	93,877	95,285	96,715	98,165
101	5230	Art Commissioner	1,200	1,200	1,100	1,200	1,200	1,200	1,200
101	5232	United Community Services	4,371	4,771	4,771	6,000	6,060	6,120	6,180
101	5233	JoCo Home Repair - Minor	9,000	9,000	-	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	8,000	-	15,000	15,500	16,000	16,500
101	5237	Community Events	8,322	4,861	5,022	9,500	9,500	9,500	9,500
101	5239	Public Art Maintenance			-	-			
101	5245	Home Energy Audit & Improvement Program			-	25,000	25,000	25,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	2,054	4,485	1,588	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	42,847	45,725	51,855	53,865	56,560	59,390	62,360
101	5252	Elections - City	6,463	-	-	-	6,370	-	9,000
101	5253	Public Relations	5,414	1,652	4,602	23,000	13,000	13,000	13,000
101	5254	Miscellaneous Charges	678	280	2,338	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,000	4,959	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,630	6,362	6,629	12,750	13,005	13,265	13,530
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	33,847	33,847	33,847
101	5265	Computer System R&M	-	-	-	500	500	500	500
101	5266	Computer Software	31,009	28,176	27,621	28,500	28,500	28,850	28,850
101	5267	Employee Related Expenses	3,486	3,214	3,887	5,000	5,000	5,000	5,000
101	5273	Neighbors Helping Neighbors	7,864	8,875	10,150	20,000	20,000	20,000	20,000
101	5282	Property Tax Rebate Program	2,866	7,533	11,480	30,000	31,500	33,075	34,730
101	5283	RP Com Foundation Grant Exp.	33,557	6,959	560	5,000	5,000	5,000	5,000
101	5285	Pool Operations	635	-	-	-	-	-	-
101	5287	Water	1,484	886	1,040	1,500	1,530	1,560	1,590
101	5288	Waste Water	807	822	1,281	795	810	825	845
101	5289	Natural Gas	2,237	2,911	3,019	2,940	3,000	3,060	3,120
101	5292	Fireworks	2,128	-	-	2,500	2,500	2,500	2,500
	B	**Contracted Services Total**	848,372	808,158	677,929	884,333	939,962	863,942	885,637

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
101	5301	Office Supplies	5,616	6,958	5,647	6,100	6,100	6,100	6,100
101	5304	Janitorial Supplies	2,053	2,028	1,673	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	11,516	14,480	16,451	15,400	15,400	15,400	15,400
101	5306	Materials	-	190	-	-	-	-	-
101	5307	Other Commodities	5,343	148,747	(38,219)	-	-	-	-
	C	**Commodities Total**	24,527	172,403	(14,448)	23,500	23,500	23,500	23,500
	N	**Non-Expenditure Appropriation**							
101	5751	TIF Fund Expenditure	-	-	-	-	282,821	185,000	44,250
	N	**Non-Expen. Appropriation Total**	-	-	-	-	282,821	185,000	44,250
	T	**Transfers**							
101	5801	Transfer of Funds	1,310	-	-	-		-	-
101	5802	Tansfer to Special Street and Highway	-	-	-	365,000	60,000	215,000	230,000
101	5817	Transfer to Community Center Fund			289,500				
101	5818	Transfer to Debt Service Fund	-	685,600	115,000	-	-	-	
101	5819	Transfer to TIF 1 Fund-370		250,000	-				
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-	-	
101	5822	Transfer to TIF 3C Fund- 510	-	-	-				
101	5823	Trans to Spec Infrastructure Fnd- 27D	550,000	-	203,183	365,000	65,000	215,000	230,000
101	5825	Transfer to Equip Reserve Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
101	5826	Transfer To Aquatic Fund- 220	420,000	60,000	262,500	170,000	227,536	235,311	219,901
	T	**Transfers Total**	1,016,010	1,039,250	886,983	908,400	381,736	674,111	680,701
		Total General Overhead	**1,888,909**	**2,019,812**	**1,550,464**	**1,816,233**	**1,628,019**	**1,746,553**	**1,634,088**

Notes:

*The 2022 Budget reflects three Objectives budgeted in this department.

*Pool operations had historially been paid from this fund, were shifted to fund 220 - Aquatic Center Fund starting in 2019 when the City assumed full ownership of the pool.

*TIF Expenses are the amount of property tax captured and diverted to applicable TIF District Funds from the City's General Fund.

*Transfers to the Aquatic Center cover both capital needs and the operating deficit. The amount varies by year depending on these two variables.

*Transfers to the Equipment Reserve Fund cover capital replacements, see CIP budget for details.

City of Roeland Park
Line Item Budget - 100 General Fund
102- Police Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Police							
	A	**Salaries & Benefits**							
102	5101	Salaries - Regular	837,021	889,587	872,478	978,488	1,015,300	1,055,910	1,098,145
102	5102	Salaries-Overtime	38,611	36,980	29,744	43,000	43,000	44,290	45,620
102	5104	Salaries - Part-time	64,456	22,931	17,680	25,413	26,250	27,040	27,850
	A	**Salaries & Benefits Total**	940,088	949,498	919,902	1,046,901	1,084,550	1,127,240	1,171,615
	B	**Contracted Services**							
102	5202	Telephone	6,527	7,594	6,804	8,000	8,000	8,000	8,000
102	5203	Printing & Advertising	-	150	-	200	200	200	200
102	5205	Postage & Mailing Permits	70	-	-	100	100	100	100
102	5206	Travel Expense & Training	6,532	3,293	4,008	8,000	8,000	8,000	8,000
102	5207	Medical Expense & Drug Testing	595	733	662	1,000	1,000	1,000	1,000
102	5210	Maintenance & Repair Building	21	70	172	200	200	200	200
102	5211	Maintenace & Repair Equipment	686	1,586	1,038	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	12,596	26,127	20,643	25,700	28,900	33,765	34,780
102	5219	Meeting Expense	28	-	-	50	200	50	50
102	5224	Laundry Service	1,518	133	1,976	2,000	2,000	2,000	2,000
102	5225	Mental Health Corresponder	8,014	2,498	17,954	18,800	38,000	39,140	40,315
102	5236	Community Policing	315	21,434	-	500	500	500	500
102	5238	Animal Control	33,100	(169)	31,500	33,269	34,265	35,295	36,355
102	5250	Insurance & Surety Bonds	-	31,500	225	150	150	150	150
102	5254	Miscellaneous Charges	-	75	148	150	150	150	150
102	5260	Vehicle Maintenance	20,869	128	27,571	15,000	15,000	15,000	15,000
102	5265	Computer System R&M	-	20,862	-	-	-	-	
102	5267	Employee Related Expenses			572	-			
102	5266	Computer Software	1,125	1,125	1,500	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	91,997	117,140	114,773	117,619	141,165	148,050	151,300
	C	**Commodities**							
102	5301	Office Supplies	50	172	621	200	200	200	200
102	5302	Motor Fuels & Lubricants	25,134	16,781	25,692	28,000	28,280	28,565	28,850
102	5305	Dues, Subscriptions, & Books	1,017	853	913	1,065	1,065	1,065	1,065
102	5306	Materials	34	-	438	500	500	500	500
102	5307	Other Commodities	1,350	3,363	1,434	1,350	1,350	1,350	1,350
102	5308	Clothing & Uniforms	12,830	11,387	9,288	15,000	10,000	10,000	10,000
102	5309	Amunition	-	1,518	2,382	2,500	5,000	2,500	2,500
102	5310	Training Supplies	-	-	-	500	500	500	500
	C	**Commodities Total**	40,415	34,074	40,768	49,115	46,895	44,680	44,965
	T	**Transfers**							
102	5825	Transfer to Equip Reserve Fund	70,320	28,242	107,367	171,495	85,625	82,955	75,900
	T	**Transfers Total**	70,320	28,242	107,367	171,495	85,625	82,955	75,900
		Total Police	**1,142,821**	**1,128,954**	**1,182,810**	**1,385,130**	**1,358,235**	**1,402,925**	**1,443,780**

Notes:

* Starting in 2020, the Police Department contracted with Lexipol to provide policy review consultation services.

*Transfers to the Equipment Reserve Fund cover planned Police Department Equipment replacements. See CIP for more detail.

City of Roeland Park
Line Item Budget- 100 General Fund
103- Municipal Court Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
103	5101	Salaries - Regular	45,940	44,144	39,325	44,968	48,000	49,920	51,915
103	5102	Salaries-Overtime	1,191	1,747	2,101	5,000	1,400	1,400	1,400
103	5108	Salaries - Judge	15,000	15,655	-	-	-	-	-
103	5109	Salaries - Prosecutor	12,500	12,930	-	-	-	-	0
	A	**Salaries & Benefits Total**	74,631	74,476	41,426	49,968	49,400	51,320	53,315
	B	**Contracted Services**							
103	5202	Telephone	-	-	-	-	-	-	0
103	5203	Printing & Advertising	-	-	-	125	125	125	125
103	5206	Travel Expense & Training	-	100	299	500	750	750	750
103	5209	Professional Services	5,274	2,865	7,325	7,000	7,000	7,000	7,000
103	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	0
103	5214	Other Contractual Services	-	98	31,000	31,000	31,620	32,250	32,895
103	5219	Meeting Expense	-	-	-	100	100	100	100
103	5227	Prisoner Care	5,250	1,700	2,795	6,000	6,000	6,000	6,000
103	5228	Fees Due State of Kansas	25,725	19,856	11,268	17,734	17,170	17,340	17,515
103	5242	Restitution	-	1,371	1,451				
103	5250	Insurance & Surety Bonds	-	75	-	25	25	25	25
103	5254	Miscellaneous Charges	-	-	-	-	-	-	0
103	5266	Computer Software	3,369	6,071	15,800	12,100	12,100	12,100	12,100
103	5269	Alcohol / Drug State Fees	-	-	-	-	-	-	0
	B	**Contracted Services Total**	39,618	32,136	69,938	74,584	74,890	75,690	76,510
	C	**Commodities**							
103	5301	Office Supplies	-	191	-	-	50	50	50
103	5305	Dues, Subscriptions, & Books	200	511	25	300	300	300	300
103	5308	Clothing & Uniforms	40	-	-	50	50	50	250
	C	**Commodities Total**	240	702	25	350	400	400	600
	E	**Capital Outlay**							
103	5403	Office Equipment		846	-	-			
103	5410	Technology Upgrades	24,661	43,489	-	-	-	-	0
	E	**Capital Outlay Total**	24,661	44,335	-	-	-	-	-
		Total Court	**139,150**	**151,649**	**111,389**	**124,902**	**124,690**	**127,410**	**130,425**

Notes:

*2020 included the implementation of the new Incode court software, which marks the second year of payments for total implmentation.

City of Roeland Park
Line Item Budget - 100 General Fund
104- Neighborhood Services Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Neighborhood Services							
	A	**Salaries & Benefits**							
104	5101	Salaries - Regular	109,623	112,954	114,818	125,600	132,000	137,280	142,770
104	5102	Salaries-Overtime	21	1	-	500	500	500	500
	A	**Salaries & Benefits Total**	109,644	112,955	114,818	126,100	132,500	137,780	143,270
					-				
	B	**Contracted Services**			-				
104	5202	Telephone	1,680	1,600	1,350	1,680	1,680	1,680	1,680
104	5203	Printing & Advertising	-	-	-	500	500	500	500
104	5206	Travel Expense & Training	535	51	60	1,100	1,100	1,100	1,100
0	5207	Medical & Drug Testing	-	-	-	-			
104	5214	Other Contracted Services	-	5,150	-	5,500	5,500	5,500	5,500
104	5219	Meeting Expense	111	-	-	200	200	200	200
104	5260	Vehicle Maintenance	101	-	482	3,500	1,000	1,000	1,000
	B	**Contracted Services Total**	2,428	6,802	1,892	12,480	9,980	9,980	9,980
	C	**Commodities**							
104	5301	Office Supplies	-	-	-	-		-	-
104	5302	Motor Fuels & Lubricants	360	391	510	300	-	-	-
104	5305	Dues, Subscriptions, & Books	765	60	416	1,350	500	500	500
104	5308	Clothing & Uniforms	-	-	-	300	300	300	300
	C	**Commodities Total**	1,125	451	926	1,950	800	800	800
					-				
	E	**Capital Outlay**			-				
104	5403	Office Equipment	131	1,198	-	-	-	-	-
	E	**Capital Outlay Total**	131	1,198	-	-	-	-	-
	T	**Transfers**							
104	5825	Transfer to Equip Reserve Fund	-	-	30,000	10,000	-	-	-
	T	**Transfers Total**	-	-	30,000	10,000	-	-	-
		Total Neighborhood Services	**113,328**	**121,405**	**147,636**	**150,530**	**143,280**	**148,560**	**154,050**

Notes:

*2021 includes the Objective of purchasing used all-electric vehicles for the code enforcement officer and building official.

City of Roeland Park
Line Item Budget - 100 General Fund
105- Administration Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Administration							
	A	**Salaries & Benefits**							
105	5101	Salaries - Regular	262,089	268,734	275,275	299,064	314,000	326,560	339,620
105	5102	Salaries-Overtime	-	-	-	-	-	-	-
105	5104	Salaries - Part-time	38,300	39,550	40,891	43,968	47,000	48,880	50,835
105	5107	Salaries - Intern	-	7,692	14,419	12,000	13,000	13,000	13,000
	A	**Salaries & Benefits Total**	300,389	315,976	330,585	355,032	374,000	388,440	403,455
	B	**Contracted Services**							
105	5202	Telephone	1,920	1,920	1,890	1,920	1,920	1,920	1,920
105	5203	Printing & Advertising	-	-	13	-	-	-	-
105	5205	Postage & Mailing Permits	-	-		-	-	-	-
105	5206	Travel Expense & Training	5,346	1,851	4,485	6,600	5,400	5,400	5,400
105	5207	Medical Expense & Drug Testing	-	-	71	-	-	-	-
105	5214	Other Contracted Services	1,361	1,160	1,913	2,453	2,500	2,550	2,600
105	5219	Meeting Expense	-	-	-	-	-	-	-
105	5226	Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400	5,400
105	5250	Insurance & Surety Bonds	-	-	-	-	-	-	-
105	5254	Miscellaneous Charges	-	-	-	-	-	-	-
	B	**Contracted Services Total**	14,027	10,331	13,772	16,373	15,220	15,270	15,320
					-				
	C	**Commodities**							
	5301	Office Supplies	11	-		-	-	-	-
105	5305	Dues, Subscriptions, & Books	1,326	2,064	1,550	2,590	2,590	2,590	2,590
105	5308	Clothing & Uniforms	-	72	-	-	500	500	500
	C	**Commodities Total**	1,337	2,136	1,550	2,590	3,090	3,090	3,090
	E	**Capital Outlay**							
105	5403	Office Equipment	-	-	-	175	-	-	-
	E	**Capital Outlay Total**	-	-	-	175	-	-	-
		Total Administration	**315,753**	**328,443**	**345,907**	**374,170**	**392,310**	**406,800**	**421,865**

Notes:

*Salaries include two part-time Administrative Assistants and one part-time management intern enrolled in an MPA program.

*No significant changes to the Administration Department.

City of Roeland Park

Line Item Budget - 100 General Fund

106- Public Works Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
106	5101	Salaries - Regular	224,060	286,109	334,462.00	289,409	336,635	350,100	364,105
106	5102	Salaries-Overtime	9,662	8,032	7,466.00	9,734	9,500	9,880	10,275
106	5107	Intern	-	-	-	-	7,500	7,500	7,500
	A	**Salaries & Benefits Total**	233,722	294,141	341,928	299,143	353,635	367,480	381,880
	B	**Contracted Services**							
106	5201	Electric	8,237	7,543	21,386	9,090	9,270	9,455	9,645
106	5202	Telephone	2,047	2,075	2,160	2,075	2,075	2,075	2,075
106	5203	Printing & Advertising	375	224	191	800	300	300	300
106	5206	Travel Expense & Training	4,130	2,785	17	8,000	8,000	8,000	8,000
106	5207	Medical Expense & Drug Testing	786	2,334	315	800	800	800	800
106	5210	Maintenance & Repair Building	2,295	6,569	10,108	3,500	3,500	3,500	3,500
106	5211	Maintenace & Repair Equipment	26,175	28,229	31,585	30,000	30,000	30,000	30,000
106	5214	Other Contracted Services	34,329	30,243	37,512	39,000	38,000	38,000	38,000
106	5219	Meeting Expense	40	320	335	300	300	300	300
106	5240	Equipment Rental	-	-	3,197	4,000	4,000	4,000	4,000
106	5259	Traffic Control Signs	1,531	2,458	1,773	10,000	10,000	10,000	3,000
106	5260	Vehicle Maintenance	2,147	1,340	5,745	7,500	7,500	7,500	7,500
106	5262	Grounds Maintenance	15,193	-	-	-	-	-	-
106	5263	Tree Maintenance	45,482	35,360	46,792	46,000	46,000	46,000	46,000
106	5266	Computer Software	400	400	400	400	400	400	400
106	5287	Water	7,128	6,067	5,867	6,250	6,375	6,505	6,635
106	5288	Waste Water	2,528	2,544	1,295	2,750	2,805	2,860	2,915
106	5289	Natural Gas	3,861	4,351	6,106	6,100	6,220	6,345	6,470
106	5290	Street Light Electric	20,120	20,313	22,232	21,350	21,775	22,210	22,655
	B	**Contracted Services Total**	176,805	153,155	197,016	197,915	197,320	198,250	192,195
	C	**Commodities**							
106	5302	Motor Fuels & Lubricants	16,515	14,638	14,946	20,000	20,075	21,080	22,135
106	5304	Janitorial Supplies	176	1,080	835	750	750	750	750
106	5305	Dues, Subscriptions, & Books	720	783	760	800	800	800	800
106	5306	Materials	3,488	2,474	3,568	4,500	4,500	4,500	4,500
106	5308	Clothing & Uniforms	4,757	3,884	3,619	4,000	4,000	4,000	4,000
106	5318	Tools	1,222	2,759	2,599	2,500	2,500	2,500	2,500
106	5319	Rain Barrel Reimbursement	-	150	1,268	100	100	100	100
	C	**Commodities Total**	26,878	25,769	27,595	32,650	32,725	33,730	34,785
	E	**Capital Outlay**							
106	5403	Office Equipment	96	1,408	-	1,500	1,500	1,500	1,500
106	5421	Maintenance Streets-contract	211,018	190,612	151,989	212,000	213,000	214,000	215,000
106	5425	Other Capital Outlay	10,324	272	3,174	3,000	3,000	3,000	3,000
	E	**Capital Outlay Total**	221,438	192,292	155,163	216,500	217,500	218,500	219,500
	T	**Transfers**							
106	5825	Transfer to Equip Reserve Fund	24,200	12,500	74,000	8,000	60,000	56,000	-
	T	**Transfers Total**	24,200	12,500	74,000	8,000	60,000	56,000	-
		Total Public Works	**683,043**	**677,857**	**795,702**	**754,208**	**861,180**	**873,960**	**828,360**

Notes:

* Snow removal and street repair wages are charged to the Combined Special Street and Highway Fund.

* Leaf collection wages are charged to the Solid Waste Department.

*The 2021 Budget includes GPS devices for Public Works vehicles, an Objective.

*Transfers to the Equipment Reserve Fund reflect equipment and vehicle replacements and improvements. See CIP for more detail.

City of Roeland Park
Line Item Budget - 100 General Fund
107- Employee Benefits Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Employee Benefits							
	A	**Salaries & Benefits**							
107	5122	FICA City Contribution	135,968	149,953	155,796	179,092	190,000	197,600	205,505
107	5123	KPERS City Contribution	84,505	96,202	92,789	102,629	109,000	113,360	117,895
107	5124	Ks Unemployment Insurance	1,391	1,798	1,922	42,000	36,000	37,440	38,940
107	5125	Worker's Compensation	48,194	28,706	49,966	60,000	78,500	81,640	84,905
107	5126	Health/Dental/Vision Insurance	359,209	449,410	416,500	456,000	460,000	492,200	526,654
107	5127	Health Savings Account	46,012	45,335	36,924	50,000	55,000	55,000	55,000
107	5128	401A City Contribution	6,940	7,175	7,555	7,815	8,500	8,840	9,195
107	5130	City Paid Life/ST Disability	7,718	8,261	10,198	10,900	11,000	10,900	11,000
107	5131	KP&F City Contribution	183,233	179,102	180,038	223,836	231,000	240,240	249,850
107	5133	Wellness Incentive	-	300	-	2,000	2,000	2,000	2,000
	A	**Salaries & Benefits Total**	873,171	966,243	951,688	1,134,272	1,181,000	1,239,220	1,300,944
		Total Employee Benefits	**873,171**	**966,243**	**951,688**	**1,134,272**	**1,181,000**	**1,239,220**	**1,300,944**

Notes:

*The City's employee benefit plan year runs from July 1 - June 30 annually. The 2022 Budget reflects the known increase in employee benefits in the first half of 2022 (which is known, plus an estimated 7% plan increase in the second half of the year.

* KPF pension rate will increasee in 2022 by a percentage point and KPERS will decrease by a half a percentage point.

*The City's work comp insurance experience mod went from 0.85 to 1.23 from 2020 to 2021 due to injuries in the police department.

City of Roeland Park
Line Item Budget - 100 General Fund
108- Governing Body Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		City Council							
	A	**Salaries & Benefits**							
108	5103	Salaries - Elected Officials	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	A	**Salaries & Benefits Total**	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	B	**Contracted Services**							
108	5203	Printing & Advertising	-	-		-	-	-	-
108	5206	Travel Expense & Training	2,500	4,626	2,658	7,700	8,100	8,325	8,550
108	5214	Other Contractual Services	-	-	6,590	7,500	-	-	-
108	5251	Mayor Expenses	900	290	-	1,000	1,000	1,000	1,000
108	5276	Conference & Seminars	-	-	-	-	-	-	-
	B	**Contracted Services Total**	3,400	4,916	9,248	16,200	9,100	9,325	9,550
					-				
	C	**Commodities**			-				
108	5305	Dues, Subscriptions, & Books	459	435	390	810	810	810	810
	C	**Commodities Total**	459	435	390	810	810	810	810
		Total City Council	**49,504**	**52,271**	**56,558**	**63,930**	**56,830**	**57,055**	**57,280**

Notes:

City of Roeland Park
Line Item Budget - 100 General Fund
110- Parks & Recreation Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Parks & Recreation							
	A	**Salaries & Benefits**							
110	5101	Salaries - Regular		63,857	66,322	75,968	76,000	79,040	82,200
110	5102	Salaries - Overtime		-	-	-	-	-	-
110	5104	Salaries - Part-time		-	-	7,410	13,680	13,680	24,000
	A	**Salaries & Benefits Total**	-	63,857	66,322	83,378	89,680	92,720	106,200
	B	**Contracted Services**							
110	5202	Telephone		330	360	360	360	360	360
110	5203	Printing & Advertising		1,657	-	-			
110	5206	Travel and Training		35	-	1,500	1,500	1,500	1,500
110	5211	Maintenace & Repair Equipment		-	-	-	-	-	-
110	5214	Other Contractual Services		-	203	-			
110	5240	Equipment Rental		-	-	-	-	-	-
110	5241	Community Garden		1,000	924	1,000	1,000	1,000	1,000
110	5262	Grounds Maintenance		22,184	24,559	24,000	24,000	24,000	24,000
	B	**Contracted Services Total**		25,206	26,046	26,860	26,860	26,860	26,860
	C	**Commodities**							
110	5302	Motor Fuels & Lubricants		-	-	500	500	500	500
110	5825	Transfer to Equip Reserve Fund		-	-	-	-	-	-
	C	**Commodities Total**		-	-	500	500	500	500
		Total Parks & Recreation		**89,063**	**92,368**	**110,738**	**117,040**	**120,080**	**133,560**

Notes:

*The Parks and Recreation department was created in 2020 after the decision to hire a Parks & Rec Superintendent and better account for expenditures.

City of Roeland Park
Line Item Budget - 100 General Fund
115- Solid Waste Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Solid Waste							
	A	**Salaries & Benefits**							
115	5101	Salaries - Regular	6,609	2,276	12,001	12,500	13,000	13,520	14,060
	5102	Salaries - Overtime	3,285	572	-	-	-	-	-
	A	**Salaries & Benefits Total**	9,893	2,848	12,001	12,500	13,000	13,520	14,060
					-				
	B	**Contracted Services**			-				
	5203	Printing & Advertising	1,103	-	-	-	-	-	
115	5211	Maintenance & Repair Equipment	1,599	-	1,635	9,500	9,500	9,500	9,500
115	5235	Disposal Fees	15,517	19,935	13,971	12,000	15,000	15,450	15,915
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	530	940	150	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	518,557	521,711	573,182	545,190	637,035	649,213	661,928
	B	**Contracted Services Total**	537,306	542,586	588,938	568,190	663,035	675,663	688,843
					-				
	C	**Commodities**			-				
115	5302	Motor Fuels & Lubricants	2,716	855	440	3,000	3,090	3,185	3,280
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	**Commodities Total**	2,716	855	440	3,000	3,090	3,185	3,280
		Total Solid Waste	**549,915**	**546,289**	**601,379**	**583,690**	**679,125**	**692,368**	**706,183**

Notes:
*Public Works Department perconnel costs for the leaf collection service are accounted for in this department. Those costs are not included in the solid waste assessment.
*The solid waste contract with GFL was renewed in 2020 for five years with the option of two one-year renewals. A $.35/month annual rate increase is reflected in 2026 years.

General Fund Summary:

Total General Fund Expenditures	**5,755,593**	**6,081,985**	**5,927,857**	**6,488,892**	**6,526,529**	**6,799,752**	**6,785,037**
Ending Fund Balance	**2,605,523**	**2,685,403**	**2,995,247**	**2,797,190**	**2,880,345**	**2,897,129**	**2,944,552**
Change In Ending Fund Balance	5,646	2,783,777	309,845	(198,057)	83,156	16,783	47,423
25% of Annual Operating Expenses (Reserve Benchmark)	1,099,708	1,191,042	1,168,586	1,293,581	1,374,712	1,395,796	1,441,171
Reserve For Loss of Wal Mart	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve	95,815	(53,536)	340,500	93,609	95,634	91,332	93,381
Operating Expenses	4,398,833	4,764,168	4,674,345	5,174,322	5,498,847	5,583,186	5,764,686
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses	27%	24%	32%	27%	27%	27%	27%

City of Roeland Park
Line Item Budget - 100 General Fund
109- Special Law Enforcement Funds

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
109	**4010**	**Beginning Fund Balance**	**$ 16,616**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**
		Other							
109	4432	Spec. Law Enforcement Revenues	3,850	9,420	$ 25,790	$ 1,000	$ 1,000	$ 1,000	$ 1,000
109	4433	K9 Contributions	100	75	3,540	10,000	-	-	-
		Other Total	3,950	9,495	$ 29,330	$ 11,000	$ 1,000	$ 1,000	$ 1,000
		Total Revenues	**$ 3,950**	**$ 9,495**	**$ 29,330**	**$ 11,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
		Total Resources	**$ 20,566**	**$ 28,151**	**$ 47,825**	**$ 35,204**	**$ 32,204**	**$ 13,384**	**$ 7,564**
		Expenditures							
	C	**Commodities**							
109	5316	K9 Expenses	699	601	2,056	1,000	16,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	1,211	9,055	21,565	3,000	3,000	0	0
		Commodities Total	1,910	9,656	23,621	4,000	19,820	6,820	6,820
		Total Expenditures	**1,910**	**9,656**	**23,621**	**4,000**	**19,820**	**6,820**	**6,820**
109		**Ending Fund Balance**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**	**$ 744**

Notes:
*Special Law Enforcement Funds are restricted for police equipment. Resources come from state forfeitures and seizures within Roeland Park.

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	4010	**Beginning Fund Balance**	**$ 131,776**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,449**	**$ 110,923**
		Taxes							
200	4050	Ad Valorem Tax	136,260	145,859	160,188	174,441	188,720	91,551	92,924
200	4070	Personal Property Tax-delinquent	3	-	-	50	50	50	50
200	4080	Real Property Tax - Delinquent	3,865	1,561	1,372	2,000	2,000	2,000	2,000
		Total Taxes	140,128	147,420	161,560	176,491	190,770	93,601	94,974
		Special Assessments							
200	4610	Special Assessments							
200	4620	Special Assmnt Tax - Delinquent	-	-	-	300	300	300	300
200	4630	Storm Drainage RC12-013	61,586	63,158	61,666	58,250	60,750	63,000	-
200	4640	Storm Drainage RC12-012	91,927	92,571	96,130	88,515	85,904	87,290	88,460
200	4650	Storm Drainage RC12-014	106,657	105,844	99,396	100,445	100,510	100,560	100,460
		Total Special Assessments	260,170	261,573	257,192	247,510	247,464	251,150	189,220
		Intergovernmental							
200	4020	Recreational Vehicle Tax	104	90	101	67	70	70	70
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	108	65	54	27	20	20	20
200	4060	Motor Vehicle Tax	25,871	16,461	15,374	16,023	14,500	14,790	15,085
		Total Intergovernmental	26,083	16,616	15,529	16,117	14,590	14,880	15,175
		Interest							
200	4510..4512	Interest on Investment	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Total Interest	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Transfers							
200	4830	Transfer from 27A Fund	285,000	353,750	-	135,000	135,000	-	-
200	4840	Transfer from General Fund	-	-	115,000	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	285,000	353,750	115,000	135,000	135,000	-	-
		Other							
200	4791	Bond Proceeds	-	617,873	-	-	-	-	-
		Total Other	-	617,873	-	-	-	-	-
		Total Revenues	**728,547**	**1,404,034**	**551,368**	**587,620**	**589,489**	**361,076**	**301,034**
	B	**Contracted Services**							
200	5209	Professional Services	2,350	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	2,350	-	-	3,100	3,100	3,100	3,100
	E	**Debt Service**							
200	5607	Principal Bonds (2008-A Issue)	-	-		-	-	-	-
200	5608	Principal Bonds - 2010-1	280,000	290,000	-	-			
200	5609	Interest Bonds - 2010-1	33,415	25,575	-	-			
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-	-		
200	5614	Bond Principal 2014-1	112,000	114,001	-	-	-	-	-
200	5615	Bond Interest 2014-1	5,088	2,565	-	-	-	-	-
200	5616	Bond Principal 2020-1	-	-	314,021	324,964	328,821	337,287	340,344
200	5617	Bond Interest 2020-1	-	-	43,532	31,788	26,882	21,916	16,824
200	5628	Principal Bonds - 2011-2	85,000	690,000	-	-			
200	5629	Interest Bonds - 2011-2	23,807	21,640	-	-			

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	-
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	-
200	5644	Principal Bonds - 2012-1	200,000	205,000	205,000	215,000	220,000	-	
200	5645	Interest Bonds - 2012-1	21,717	18,318	14,423	10,118	5,280	-	-
	E	**Debt Service Total**	761,027	1,367,099	576,976	581,870	580,983	359,203	357,168
	N	**Non-Expenditures Appropriation**							
200	5751	TIF Fund Expenditure	-	-	-	0	19,880	13,500	3,165
	N	**Non-Appropriation Expenditures Total**	-	-	-	0	19,880	13,500	3,165
		Total Expenditures	**763,377**	**1,367,099**	**576,976**	**584,970**	**603,963**	**375,803**	**363,433**
200		**Ending Fund Balance**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,449**	**$ 81,722**	**$ 48,524**
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			**13%**	**10%**	**19%**	**19%**	**17%**	**23%**	**14%**

* In 2024 $140,000 in Property Tax Revenue is being moved from the Debt Service Fund to the General Fund due to the significant decline in debt service.
* The fund balance policy states that the Bond & Interest Fund will maintain reserves between 10%-15% of annual principal and interest payments.

*The City issued the 2020-1 bonds in FY 2020 to pay a portion of the R Park and aquatic center improvements. In addition to the $1.25 million in new debt, the issuance called the 2010-1 and 2011-2 debt issuances which will save the City $53,790 in interest over the life of these bonds.

*The City retired the 2014-1 bonds in FY 2020.

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
220		**Beginning Fund Balance**	**$ -**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Program Fees							
220	4274	Daily Admissions	24,392	-	29,263	57,500	63,250	63,885	64,525
220	4275	Program Fees-Season Pass		-	29,525	37,500	41,250	41,665	42,080
220	4276	Superpass	15,810	-	-	2,500	2,500	2,500	2,500
220	4277	Daily Participation Fees	90,041	-	23,803	8,500	9,350	9,445	9,540
220	4278	Advertising Sponsorship	-	-	-	-	2,000	2,000	2,000
220	4279	Facility Rental	707	-	890	700	2,500	2,500	2,500
220	4280	Swim Lessons		-	-	3,000	14,000	14,000	14,000
220	4281	Swim Team		-	363	-	-	-	-
220	4282	Water Aerobics		-	-	-			
220	4290	Concession Revenue	10,763	-	11,126	12,000	13,000	13,000	13,000
220	4291	Retail Sales - Taxable	81	-	-	200	200	200	200
220	4292	Taxable Sales Discounts (contract)	(4)	-	-	-	-	-	-
		Total Program Fees	141,789	-	94,970	121,900	148,050	149,195	150,345
		Intergovernmental							
220	4155	CDBG Grant	-	1,518	-	-	-	-	-
		Total Intergovernmental	-	1,518	-	-	-	-	-
		Interest							
220	4510..4512	Interest on Investment	2,167	-	1,490	2,081	2,995	2,995	2,995
		Total Interest	2,167	-	1,490	2,081	2,995	2,995	2,995
		Transfer-In							
220	4840	Transfer from the General Fund	420,000	60,000	262,500	170,000	227,536	235,311	219,901
220	4843	Transfer from Equip Reserve Fund	131,391	-	-	-	-	-	-
		TOTAL Transfers-In	551,391	60,000	262,500	170,000	227,536	235,311	219,901
		Total Revenues	**695,347**	**61,518**	**358,960**	**293,981**	**378,581**	**387,501**	**373,241**
220	**A**	**Salaries**							
220	5101	Full Time Salaries	44,669	14,534	13,910	13,450	17,200	17,890	18,605
220	5102	Overtime	307	38	3,670	600	600	600	600
220	5104	Part Time Salaries	128,325	-	113,363	75,000	180,000	185,400	190,960
220	5126	Benefits (includes medical premium)	2,023	-	-	-	-	-	-
220	5120	Cell phone allowance	254	-	-	120	120	120	120
	A	**Salaries Total**	175,578	14,572	130,943	89,170	197,920	204,010	210,285
	B	**Contracted Services**							
220	5201	Electric	20,230	5,631	11,548	7,400	7,475	7,550	7,625
220	5202	Telephone	2,750	-	-	600	600	600	600
220	5203	Printing and Advertising	1,845		851	1,500	1,500	1,500	1,500
220	5205	Postage	-		-	1,000	1,000	1,000	1,000
220	5206	Travel & Training	2,793	325	2,265	5,500	2,000	2,000	2,000
220	5207	Medical Expense & Drug Testing	1,467		2,035	2,250	1,800	1,800	1,800
220	5209	Professional Services	2,073		788	6,870	5,500	5,500	5,500
220	5210	Maintenance & Repair of Bldg.	41,622	5,956	29,058	24,000	20,000	21,000	22,000
220	5211	Maintenance & Repair of Equip	-		5,945	5,000	10,000	10,000	10,000
220	5214	Other Contractual Services	11,752	516	5,317	8,491	8,491	8,491	8,491
220	5223	Pool Management Fee	106,032	7,000	-	-	-	-	
220	5229	State fees, permits/Sales tax	355	785	920	1,000	1,000	1,000	1,000
220	5240	Rentals	-	-	-	3,200	3,200	3,200	3,200
220	5250	Insurance & Surety Bonds	-		-	-	-		-
220	5266	Computer Software	201	11,825	4,717	4,650	4,695	4,740	4,785
220	5287	Water	10,997	819	9,018	13,000	13,390	13,790	14,205
220	5288	Waste Water/Trash	15,634	858	12,955	16,000	16,480	16,975	17,485
220	5289	Natural Gas	3,880	1,275	2,898	3,000	3,090	3,185	3,280
	B	**Contracted Services Total**	**221,631**	**34,990**	**88,315**	**103,461**	**100,221**	**102,331**	**104,471**

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
220	5301	Office Supplies	674	500	95	1,000	1,000	1,000	1,000
220	5302	Motor Fuels and Lubricants	90	-	-	200	200	200	300
220	5304	Janitorial Supplies	2,537	492	1,733	1,500	1,500	1,500	1,500
220	5305	Dues, Subscriptions & Books	299	75	75	500	500	500	500
220	5306	Building Supplies and Materials	8,851	529	3,256	3,000	3,000	3,000	3,000
220	5307	Other Commodities	5,464	-	699	4,000	4,000	4,000	4,000
220	5308	Clothing/Uniforms	1,844	-	2,551	2,000	2,000	2,000	2,000
220	5311	Pool Equipment	934	-	562	2,000	3,325	3,325	3,325
220	5312	Grounds supplies and equipment	552	-	423	2,050	2,050	2,050	2,050
220	5313	Safety Supplies/Equip	-	-	2,075	1,000	1,000	1,000	1,000
220	5314	Operating Supplies/Personal Care		-	-	500	500	500	500
220	5318	Tools	-	41	17	200	200	200	200
220	5325	Concessions food and supplies	-	-	4,549	8,000	8,000	8,000	8,000
220	5326	Chemicals	16,212	-	10,933	10,850	11,065	11,285	11,510
220	5330	Aquatics Center Over/Under Reconcilliation	-	-	(51)	-	-	-	-
	5801	**Commodities**	37,458	1,637	26,917	36,800	38,340	38,560	38,885
	D	**Capital Outlay**							
220	5403	Office Equipment	1,753	899	4,655	3,000	3,000	-	-
220	5404	Furnishings & Appliances		20,859	209	1,000	1,000	1,000	1,000
220	5442	Buildings and Pool Improvements	69,811	300	5,148	40,000	35,000	5,000	15,500
		Swim Lane Divider	-	-	-	-	1,600	1,600	1,600
		Heater/Blower	-	-					
		Light Pole Replacement	-	-					
		Pool Sandblasting/Deck painting	-	-					
		Bulkhead Repair	-	-					
		Pool Deck Caulking	-	-					
		Shade Structures	-	-					
		Install wireless at pool	-	-			-		
		Repaint main pool	-	-	-	-	-		
		Entrance ADA Improvements	-	-		101,000	-		
		Repaint main pool, vortex or slide pools							
		Starting Block Replacement						35,000	
		Lifeguard Stand Replacement	-	-	-	-	1,500	-	1,500
	D	**Capital Outlay Total**	71,564	22,058	10,012	145,000	42,100	42,600	19,600
		Total Expenditures	**506,231**	**73,257**	**256,187**	**374,431**	**378,581**	**387,501**	**373,241**
220		**Ending Fund Balance**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Operating Income or (Loss)	($290,711)	($51,199)	($149,715)	($105,450)	($185,436)	($192,711)	($200,301)
		Fund Balance as a % of Operating Expenses	**44%**	**346%**	**114%**	**87%**	**59%**	**58%**	**56%**

Notes:
* The City does not have a reserve target for the Aquatic Center Fund, but the reserve balance is well above 25% of Operating Expenses.
*The Aquatic Center Fund was created in 2019 when the City took over ownership of the aquatic center from Johnson County Parks & Recreation.
*The operations and capital investment of the Aquatic Center will be subsidized by the General Fund on an annual basis in the form of a transfer.
*The City began major renovations to the Aquatic Center in 2020, those renovations will be complete prior to the 2021 season. See CIP section for details.

City of Roeland Park
Line Item Budget- 270 Combined Special Highway & Street Fund 27A

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
270	4010	**Beginning Fund Balance**	**$ 644,367**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 772,438**	**$ 1,817,218**
		Intergovernmental							
270	4110	City Sales & Use Tax	763,975	884,502	965,514	830,000	838,300	846,685	769,635
270	4135	County Courthouse Sales Tax	157,408	157,632	188,155	160,000	163,200	166,465	169,795
270	4140	Spec City/County Highway Fund	-	171,447	195,156	190,000	193,800	197,675	201,630
270	4155	CDBG Grant				151,000			
270	4150	CARS Funding	156,054	1,427,482	-	946,000	132,450	102,500	-
		Total Intergovernmental	**1,077,437**	**2,641,062**	**1,348,825**	**2,277,000**	**1,327,750**	**1,313,325**	**1,141,060**
		Interest							
270	4510..4512	Interest on Investment	10,447	5,774	491	9,980	22,020	11,585	27,260
		Total Interest	10,447	5,774	491	9,980	22,020	11,585	27,260
		Other							
270	4520	Other Sources		-	-	-	-	51,250	-
270	4530	Reimbursed Expense	64,380	-	-	60,000	-	-	-
		Total Other	64,380	-	-	-	-	51,250	-
		Transfers In							
270	4840	Transfer from General Fund	-	-	-	365,000	60,000	215,000	230,000
270	4843	Transfer from Equip Reserve Fund	-	91,563	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	-	322,953	-	-	-	-	-
		Total Transfers	-	414,516	-	365,000	60,000	215,000	230,000
		Total Revenues	**1,152,264**	**3,061,352**	**1,349,316**	**2,651,980**	**1,409,770**	**1,591,160**	**1,398,320**
	A	**Salaries & Benefits**							
250	5101	Salaries - Regular	-	67,000	5,253	72,467	75,365	78,380	81,515
	A	**Salaries & Benefits Total**	-	67,000	5,253	72,467	75,365	78,380	81,515
	B	**Contracted Services**							
270	5209	Professional Services	84,409.23	72,008	72,708	90,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	84,409	72,008	72,708	90,000	85,000	85,000	85,000
	C	**Commodities**							
250	5303	Sand and Salt	-	19,400	20,080	25,000	25,000	25,000	25,000
	C	**Commodities Total**	-	19,400	20,080	25,000	25,000	25,000	25,000
	E	**Capital Outlay**							
270	5430	Residential Street Reconstruction	484,481	52,915	824,029	199,000	1,314,000	-	
270	5454	Sidewalk Improvements	24,153	16,549	90,500	25,000	125,000	25,000	125,000
	5422	Street Light Replacement	-	-	97,940	-	10,000	10,000	10,000
	5457	CARS Roe 2020	192,974	1,639,630	-	-	-		
	5458	2018 CARS	191,931	-	-	-	-	-	
	5459	2019 CARS	156,323	-	-	-	-		
	5460	2022 CARS - 53rd St & Buena Vista	-	-	9,799	390,000	-		
	5461	2022 CARS - Johnson Drive	-	-	-	215,000	-		
	5462	2025 CARS- 55th b/t SMP & Roe	-	-	-			18,000	68,000
	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	-	78,048	1,361,000			
	5464	2024 CARS - Mission Rd. 47th-53rd	-	-	-	-	19,000	205,000	
	5465	RSRP- Nall from 51st to 58th	-	-	-	-		100,000	900,000
	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	-	28,000	264,900	-	-
	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	12,000	52,000	-	-
	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
	E	**Capital Outlay Total**	1,049,862	1,709,093	1,100,316	2,230,000	1,784,900	358,000	1,103,000
	T	**Transfers**							
270	5818	Transfer To Bond & Interest Fund	285,000	353,750	-	135,000	135,000	-	-
	T	**Transfers Total**	285,000	353,750	-	135,000	135,000	-	-
		Total Expenditures	**1,419,271**	**2,221,251**	**1,198,357**	**2,552,467**	**2,105,265**	**546,380**	**1,294,515**
270		**Ending Fund Balance**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 772,438**	**$ 1,817,218**	**$ 1,921,023**

Notes:

*The Special Street fund is funded by a 3/4 cent sales tax to provide for the maintenance and improvements of streets and sidewalks.

* In 2020 the street impact fee of $91,563 paid by Sunflower for future improvements to Granda was transferred into this fund for future use.

*The City started to receive a share of the county courthouse sales tax in 2017 which is being used to support street projects in this fund. This sales tax sunsets in 2027.

*In 2017, the Council decided to fund capital projects on a pay-as-you go basis, however in 2020 Council elected to fund new Parks & Recreation improvements with debt.
All future capital shall be funded with reserves. As such the ending fund balances for capital funds will vary widely based on the capital projects planned annually.

City of Roeland Park

Line Item Budget - 290 Community Center Fund 27C

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
290	4010	**Beginning Fund Balance**	**$ 566,969**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**
		Intergovernmental							
290	4110	City Sales & Use Tax	190,993	221,125	241,380	205,000	207,050	209,120	190,090
		Grant	-	-	-	203,000	-	-	-
		Total Intergovernmental	190,993	221,125	241,380	408,000	207,050	209,120	190,090
		Interest							
290	4511	Interest on Invested Assets	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Total Interest	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Transfers							
	4840	Transfer from General Fund	-	-	289,500	-	-	-	-
		Total Transfers	-	-	289,500	-	-	-	-
		Total Revenues	**198,225**	**223,630**	**532,276**	**413,267**	**210,250**	**210,720**	**191,722**
	A	**Salaries & Benefits**							
290	5101	Salaries - Regular	21,079	37,132	36,245	31,338	40,000	41,600	43,265
290	5102	Salaries - Overtime		842	52	1,400	1,425	1,480	1,540
290	5104	Salaries - Part-time	7,441	15,661	16,697	25,668	27,000	28,080	29,205
	A	**Salaries & Benefits Total**	28,520	53,635	52,994	58,406	68,425	71,160	74,010
	B	**Contracted Services**							
290	5202	Telephone	-	180	165	180	180	180	180
290	5206	Travel Expense & Training		201	135	-			
290	5207	Medical Expense & Drug Testing	382	703	50	-	-	-	-
290	5209	Professional Services	29,295	-	-	-	-	-	-
290	5210	Maintenance And Repair Building	11,682	14,083	8,727	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	180	843	130	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	4,639	-	4,263	5,482	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	318	6,084	6,945	7,000	7,280	7,570	7,875
290	5253	Public Relations			-				
290	5255	JoCo Management Fee	52,105	32,265	54,607	44,529	45,420	46,330	47,255
290	5262	Grounds Maintenance	168	105	1,329	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	98,768	54,464	76,351	78,691	79,860	81,060	82,290
	C	**Commodities**							
290	5306	Materials	70	64	-	-	-	-	-
290	5307	Other Commodities	1,312	1,517	834	5,000	5,000	5,000	5,000
290	3808	Clothing & Uniforms	-	115	-	150	150	150	150
	C	**Commodities Total**	1,382	1,696	834	5,150	5,150	5,150	5,150
	E	**Capital Outlay**							
290	5425	Other Capital Outlay	46,834	31,953	45,964	853,500	-	-	-
	E	**Capital Outlay Total**	46,834	31,953	45,964	853,500	-	-	-
	T	**Transfers**							
290	5818	Transfer to General Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	T	**Transfers Total**	11,344	21,829	23,865	174,819	25,810	26,840	27,915
		Total Expenditures	**186,848**	**163,577**	**200,008**	**1,170,566**	**179,245**	**184,210**	**189,365**
290		**Ending Fund Balance**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**	**$ 273,241**

Notes:

*The Community Center Fund is supported by a 1/8 cent sales tax for the operation and maintenance of the facility.

*The ending fund will decrease significantly in 2021 as these reserves were accumulated in anticipation of completing parking/storm/ADA improvements.

*The transfer out to the General Fund is for employee benefits associated with the facility maintenance positions.

City of Roeland Park

Line Item Budget- 300 Special Infrastructure Fund 27D

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
300	4010	**Beginning Fund Balance**	**1,075,705**	**1,596,275**	**1,589,564**	**1,451,120**	**1,342,120**	**398,920**	**927,485**
		Intergovernmental							
300	4110	City Sales & Use Tax	381,988	442,251	824,144	800,000	808,000	816,080	741,815
300	4155	CDBG Grant	124,356	-	-	10,000	200,000	-	200,000
300	4158	SMAC	-	-	-	-	-	-	-
		Total Intergovernmental	506,344	442,251	824,144	810,000	1,008,000	816,080	941,815
		Other							
300	4161	Grants/Donations - Private	-	81,096	-	-	-	-	-
300	4791	Bond Proceeds	-	1,288,428	-	-	-	-	-
		Total Other	-	1,369,524	-	-	-	-	-
		Interest							
300	4511	Investment Income	14,718	2,514	1,783	3,000	20,130	5,985	13,910
		Total Interest	14,718	2,514	1,783	3,000	20,130	5,985	13,910
		Transfers In							
300	4840	Transfer From General Fund	550,000	685,600	203,183	365,000	65,000	215,000	230,000
		Total Transfers In	550,000	685,600	203,183	365,000	65,000	215,000	230,000
		Total Revenues	**1,071,062**	**2,499,889**	**1,029,110**	**1,178,000**	**1,093,130**	**1,037,065**	**1,185,725**
	B	**Contracted Services**							
300	5209	Professional Services	44,517	-	11,958	40,000	85,000	40,000	40,000
300	5231	Cost of issuance	-	41,081	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
	B	**Contracted Services Total**	44,517	41,081	11,958	40,000	85,000	40,000	40,000
	D	**Capital Outlay**							
300	5246	In-House Street Maintenance	-	-	-	-	-	-	-
300	5421	Maintenance & Repair of Streets	160,031	121,231	126,725	235,000	225,000	225,000	235,000
300	5442	Building Improvements			384				
300	5468	2020 Stormwater-57th and Roeland	-	177,336	535	-	-	-	
300	5469	Stormwater Maintenance	43,010	-	19,739	25,000	100,000		100,000
300	5470	Park Maint/Infrastructure	78,436	14,419	36,609	47,000	36,330	118,500	40,000
300	5471	Tennis Court Replacement							
300	5472	R Park Development Plan	72,642	1,323,813	19,932	700,000	90,000	-	
300	5473	RPAC Improvements	5,756	826,150	908,042		-	-	
300	5474	Marquee Signs	-	-	-		-	-	
300	5475	Stairway	-	2,570	9,135	115,000		-	
300	5476	Community Center Improvement	-	-	-	125,000	1,500,000	125,000	1,300,000
300	5498	CDBG Projects	146,100	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	-	34,495	-	-	-	-
	D	**Capital Outlay Total**	505,976	2,465,519	1,155,596	1,247,000	1,951,330	468,500	1,675,000
		Total Expenditures	**550,493**	**2,506,600**	**1,167,554**	**1,287,000**	**2,036,330**	**508,500**	**1,715,000**
300		**Ending Fund Balance**	**$ 1,596,275**	**$ 1,589,564**	**$ 1,451,120**	**$ 1,342,120**	**$ 398,920**	**$ 927,485**	**$ 398,210**

Notes:

*The Governing Body issued debt in 2020 to pay for significant improvements at R Park and the Aquatic Center (RPAC) in 2020 and 2021. The Special Infrastructure Fund is the resource for Parks & Recreation improvements and as such, the resources from the bond sale will be recorded and spent from this fund. For more details on the capital improvements budgeted, please see the capital budget.

*The Governing Body made the decision to transfer resources in excess of the City's stated goals for the General Fund fund balance to the Special Infrastructure Fund to help cash-fund capital projects. As the recipient of these transfers, this fund has gained additional flexibility to cover the cost of capital projects. Since the number of projects varies year to year, the ending fund balance can change dramatically from one year to the next. In addition, the amount transferred from the General Fund will vary year-to-year based upon resources available. In 2021, $36,378 from Aldi's 1% for Art was transferred into this fund and used to support the 48th Street Mural and Aldi artistic staircase projects.

City of Roeland Park
Line Item Budget- 360 Equipment & Bldg. Reserve Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
360	4010	**Beginning Fund Balance**	**$ 290,720**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**
		Other							
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-	-
360	4780	Sale of Assets	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Total Other	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Interest							
360	4511	Investment Income	7,047	-	3,059	5,133	27,495	10,560	12,100
		Total Interest	7,047	-	3,059	5,133	27,495	10,560	12,100
		Transfers							
360	4840	Transfer from General Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
360	4841	Transfer from PD/GF	70,320	28,242	107,367	171,495	85,625	82,955	75,900
360	4842	Transfer from PW / GF	24,200	12,500	74,000	8,000	60,000	56,000	-
360	4844	Transfer from Neighborhood Services	-	-	30,000	10,000	-	-	-
		Total Transfers	139,220	84,392	228,167	197,895	174,825	147,755	76,700
		Total Revenues	**1,436,114**	**84,392**	**231,226**	**1,457,428**	**2,078,920**	**258,315**	**188,800**
	B	**Contracted Services**							
360	5209	Professional Services				15,000	-	-	-
360	5214	Other Contractual Services	-	-	32,301	-	-	-	-
	B	**Contracted Services Total**	**-**	**-**	**32,301**	**15,000**	**-**	**-**	**-**
	C	**Commodities**							
360	5315	Machinery & Auto Equipment	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	C	**Commodities Total**	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	D	**Capital Outlay**							
360	5442	Building Expense	800	-	13,403	893,000	3,025,000	-	-
	D	**Capital Outlay Total**	800	-	13,403	893,000	3,025,000	-	-
	N	**Non-Expenditures Appropriation**							
360	5705	Future CIP - PW	-	-	-	-	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	131,391	91,563	-	-	-	-	-
	T	**Transfers Total**	131,391	91,563	-	-	-	-	-
		Total Expenditures	**212,450**	**154,213**	**156,369**	**1,143,895**	**3,207,825**	**155,755**	**84,700**
360		**Ending Fund Balance**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**	**$ 910,707**

Notes:

*The Equipment and Building Reserve Fund is a continuing capital fund that receives transfers to pay for capital equipment and building improvements.

*The $1.2 million in land sale proceeds and $91,563 of street impact fee received in 2019 from Sunflower Medical as part of land sale for northeast corner of Johnson and Roe; land sale proceeds anticipated to be used to purchase property for a new public works building. This expense is shown as a reserve as a new location has not been located.

* In 2020 the $91,563 street impact fee collected in this fund from Sunflower was transferred to the 270 Special Street Fund for future use.

*The transfer of funds in 2019 is to the Aquatic Center Fund reflecting the reserves for facility maintenance that have accrued in this fund in support of the Aquatic Center.

City of Roeland Park

Line Item Budget- 370 TIF 1 - Bella Roe/Walmart

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
370	4010	**Beginning Fund Balance**	**$ 535,942**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**
		Taxes							
370	4730	Tax Increment Income	379,643	368,557	381,010	385,700	379,263	192,475	-
370	4735	Tax Increment Income IB	13,436	373,186	393,021	410,000	410,282	208,220	-
		Total Taxes	393,079	741,743	774,031	795,700	789,545	400,695	-
		Intergovernmental							
	4150	CARS and SMAC Funding	-	-	248,729	34,270	436,000	-	-
		Intergovernmental Total	-	-	248,729	34,270	436,000	-	-
		Interest							
370	4511	Interest on Invested Assets	17,876	7,285	3,902	3,045	10,015	15	
		Total Interest	17,876	7,285	3,902	3,045	10,015	15	-
		Transfers In							
450	4789	Transfer from General Fund	-	250,000	-	-	-	-	-
		Transfers In Total	-	250,000	-	-	-	-	-
		Total Revenues	**410,954**	**999,028**	**1,026,662**	**833,015**	**1,235,560**	**400,710**	**-**
		Expenditures							
	B	**Contracted Services**							
370	5209	Professional Services	-	-	-	-	-	-	-
370	5214	Other Contracted Services	-	-	-	5,590	10,320	10,320	-
	B	**Contracted Services Total**	-	-	-	5,590	10,320	10,320	-
	D	**Capital Outlay**							
370	5474	Marquee Signs				80,000			
	5459	Site Redevelopment Costs					$ 1,000,000	$ 391,382	
370	5457	Public Infrastructure Improvements	204,319	1,278,644	1,036,768	60,000	892,000		
	D	**Capital Outlay**	204,319	1,278,644	1,036,768	140,000	1,892,000	391,382	-
	E	**Debt Service**							
370	5601	Bond Principal	-	-	-	-	-	-	-
370	5602	Bond Interest	-	-	-	-	-	-	-
	E	**Debt Service Total**	-	-	-	-	-	-	-
	N	**Non-Expenditures Appropriation**							
370	5755	Property Tax Reduction - Appeals	-	-	-	222,528	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	222,528	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	-	-	250,000	-	-	-	-
	T	**Transfers Total**	-	-	250,000	-	-	-	-
		Total Expenditures	**204,319**	**1,278,644**	**1,286,768**	**368,118**	**1,902,320**	**401,702**	**-**
370		**Ending Fund Balance**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**	**$ (0)**

Notes:

*After the debt for the development was retired in 2018, the resources from TIF 1 were directed to the Roe Boulevard improvement design and construction. Because this is a non-recurring capital expense, the ending fund balance fluctuates dramatically year-to-year. To complete the portion of the project associated with TIF 1, $250,000 will be transferred from the General Fund in 2020 and the same amount will be transferred to the General Fund in 2021 after project completion.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*Installation of a marquee sign was an objective in 2021 but not completed; funding moved to 2022.

*TIF 1 will expire May 18, 2024.

City of Roeland Park

Line Item Budget- 400 TDD#1 - Price Chopper

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
400	4010	**Beginning Fund Balance**	**$ (2,507,302)**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**
		Sales Tax							
400	4110	City/County Sales & Use Tax	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Sales Tax Total	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Interest							
400	4510	Interest on Investment	803	202	6	573	500	500	500
		Total Interest	803	202	6	573	500	500	500
		Total Revenues	**273,154**	**315,821**	**294,371**	**270,573**	**273,200**	**275,925**	**278,680**
	B	**Contracted Services**							
400	5209	Professional Services	-	1,575	350	-	-	-	-
400	5214	Other Contracted Services	5,652	5,319	6,120	5,000	5,000	5,000	5,000
400	5281	Project Expense	-	-	-	-	-	-	-
	B	**Contracted Services Total**	5,652	6,894	6,470	5,000	5,000	5,000	5,000
	E	**Debt Service**							
400	5601	Bond Principal	-		252,797	255,000	255,000	260,000	255,000
400	5602	Bond Interest	5,486	9,171	7,203	10,000	10,000	10,000	10,000
	E	**Debt Service Total**	5,486	9,171	260,000	265,000	265,000	270,000	265,000
		Total Expenditures	**11,138**	**16,065**	**266,470**	**270,000**	**270,000**	**275,000**	**270,000**
		Auditor's Adjusting Entry			**254,976**	**255,000**	**255,000**	**260,000**	**255,000**
400		**Ending Fund Balance**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**	**$ (624,275)**

Notes:

*TDD #1 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The 1% sales tax imposed within TDD#1 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates that the outstanding debt has been called and due upon receipt of

City of Roeland Park

Line Item Budget- 410 TDD#2 - Lowes

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
410	4010	**Beginning Fund Balance**	**$ (689,301)**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	$ 0
		Sales Tax							
410	4110	City/County Sales & Use Tax	126,263	155,452	162,599	150,000	151,500	153,015	115,909
		Total Sales Tax	126,263	155,452	162,599	150,000	151,500	153,015	$ 115,909
		Interest							
410	4510	Interest on Investment	241	80	3	176	200	200	$ 200
		Total Interest	241	80	3	176	200	200	$ 200
		Total Revenues	**126,504**	**155,532**	**162,602**	**150,176**	**151,700**	**153,215**	**$ 116,109**
	B	**Contracted Services**							
410	5209	Professional Services	-	1,575	350	-	-	-	$ -
410	5214	Other Contracted Services	3,389	3,050	4,119	5,000	5,000	5,000	$ 5,000
410	5254	Miscellaneous Charges	-	-	-	-	-	-	$ -
	B	**Contracted Services Total**	3,389	4,625	4,469	5,000	5,000	5,000	$ 5,000
	E	**Debt Service**							
410	5601	Bond Principal			139,985	140,000	140,000	144,215	$ 107,109
410	5602	Bond Interest	2,340	4,182	4,014	4,000	4,000	4,000	$ 4,000
	E	**Debt Service Total**	2,340	4,182	143,999	144,000	144,000	148,215	$ 111,109
		Total Expenditures	**5,729**	**8,807**	**148,468**	**149,000**	**149,000**	**153,215**	**$ 116,109**
		Auditor's Adjusting Entry			**142,708**	**140,000**	**121,084**	**-**	**-**
410		**Ending Fund Balance**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	**$ 0**	**$ (0)**

Notes:

*TDD #2 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The .5% sales tax imposed within TDD#2 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates the outstanding debt has been called.

City of Roeland Park
Line Item Budget- 420 CID #1 - RP Shopping Center

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
420	4010	**Beginning Fund Balance**	**$ 2,716,943**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**0**
		Sales Tax							
420	4110	City/County Sales & Use Tax	224,926	84	-	-	-	-	-
		Total Sales Tax	224,926	84	-	-	-	-	-
		Interest							
420	4510..4512	Interest on Investment	47,136	13,719	648	33,655	45,555	-	-
		Total Interest	47,136	13,719	648	33,655	45,555	-	-
		Total Revenues	272,062	13,803	648	33,655	45,555	-	-
	B	**Contracted Services**							
420	5209	Professional Services	-	-	-	-	-	-	-
420	5215	City Attorney	-	-	-	-	45,000	-	-
	B	**Contracted Services Total**	-	-	-	-	45,000	-	-
	N	**Non-Appropriation Expenditures**							
420	5721	CID #1 Expenses	-	-	-	-	3,037,666	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	3,037,666	-	-
		Total Expenditures	**-**	**-**	**-**	**-**	**3,082,666**	**-**	**-**
420		**Ending Fund Balance**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Funds from the CID are spent after the developer submits an application for reimbursement on an eligible expense. To date, the developer has not made a request to draw from these funds.

*The maximum available for reimbursement to the developer is $3 million. After the fund accrued $3 million in mid-2019, the City stopped collecting the 1% CID tax.

City of Roeland Park
Line Item Budget- 450 TIF 2D - City Hall

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
450	4010	**Beginning Fund Balance**	**$ 363,579**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**
		Taxes							
450	4730	Tax Increment Income	269,113	277,427	326,940	-	-	-	-
		Total Taxes	269,113	277,427	326,940	-	-	-	-
		Interest							
450	4510..4512	Interest on Investment	10,986	4,535	992	-	-	-	-
		Total Interest	10,986	4,535	992	-	-	-	-
		Transfers In							
450	4789	Transfer from the General Fund	-	-	-	-	-	-	-
		Transfers In Total	-	-	-	-	-	-	-
		Total Revenues	**280,099**	**281,962**	**327,932**	**-**	**-**	**-**	**-**
	B	**Contracted Services**							
450	5209	Professional Services	-	-	-	-	-	-	-
450	5214	Other Contracted Services	-	-	-	-	-	-	-
450	5257	Property Tax Payments	-	-	-	-	-	-	-
	B	**Contracted Services**	-	-	-	-	-	-	-
	D	**Capital Outlay**							
450	5442	City Hall Building Improvements	-	85,800	331,502	24,027	-	-	-
450	5457	CARS Roe 2020	287,353	-	-	-	-	-	-
	D	**Capital Outlay Total**	287,353	85,800	331,502	24,027	-	-	-
	E	**Debt Service**							
450	5644	Principal Bonds - 2012-1	170,000	-	-	-	-	-	-
450	5645	Interest Bonds - 2012-1	2,890	-	-	-	-	-	-
	E	**Debt Service Total**	172,890	-	-	-	-	-	-
450	N	**Non-Expenditures Appropriation**							
	5755	Property Tax Reduction - Appeals	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
450	5802	Transfer to General Fund	15,500	336,500	-	-	-	-	-
	T	**Transfers Total**	15,500	336,500	-	-	-	-	-
		Total Expenditures	**475,743**	**422,300**	**331,502**	**24,027**	**-**	**-**	**-**
450		**Ending Fund Balance**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Capital projects budgeted include a portion of the Roe Boulevard Redesign and construction, as well as the 2018 CARS project along Roe Parkway. In order to cover the cost of these projects, the TIF 2D fund transferred $336,500 from the General Fund will be transferred to the General Fund in 2019 and 2020. In addition, the development plan includes improvements to City Hall which are programmed in 2020 (roof replacement) and 2021 (exterior lighting upgrades and ADA restroom improvements). Due to the timing of capital items, the fund balance fluctuates widely from one year to the next.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*TIF 2D expires December 31, 2021.

City of Roeland Park

Line Item Budget- 510 TIF 3 Fund- Boulevard Apartments/The Rocks

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
510	4010	**Beginning Fund Balance**	**$ 8,725**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**
		Taxes							
510	4730	Tax Increment Income	34,235	43,227	58,688	59,885	60,045	60,945	61,860
510	4731	Tax Increment Income 3A	243,947	286,987	294,797	299,222	295,017	299,440	303,930
		Total Taxes	278,182	330,214	353,485	359,107	355,062	360,385	365,790
		Interest							
510	4510..4512	Interest on Investment	5,555	2,411	646	3,966	16,780	13,355	215
		Total Interest	**5,555**	**2,411**	**646**	**3,966**	**16,780**	**13,355**	**215**
		Total Revenues	**283,737**	**332,625**	**354,131**	**363,073**	**371,842**	**373,740**	**366,005**
	B	**Contracted Services**							
510	5203	Printing & Advertising	814	1,248	312	1,000	1,000	1,000	1,000
510	5204	Legal Printing	293		-	-	-	-	-
510	5205	Postage & Mailing Permits	741	-	-	-	-	-	-
510	5209	Professional Services	-	-	-	-	-	-	-
510	5214	Other Contracted Services	-	152.00	-	-	-	-	-
510	5243	Contractual Reimbursement	-	-	-	-	-	-	-
	B	**Contracted Services Total**	1,848	1,400	312	1,000	-	-	-
	D	**Capital Outlay**							
510	5244	General Contractor	-	-	120,000	-	-	-	-
510	5428	Roe Parkway Extension & Maint	-	-	24,080	75,000	600,000	1,250,000	380,238
		Capital Outlay Total	-	-	144,080	75,000	600,000	1,250,000	380,238
	T	**Transfers**							
510	5802	Transfer to General Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	-
		Total Expenditures	**1,848**	**1,400**	**144,392**	**76,000**	**600,000**	**1,250,000**	**380,238**
510		**Ending Fund Balance**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**	**$ 0**

Notes:

*TIF 3 expires May 17, 2025. The City recently decided to keep both project areas in place until the final expiration of the TIF district to complete additional work on the site to get it more shovel ready for sale to a future developer.

* The ending fund balances in this fund have varied significantly year-to-year due to the scheduling of capital projects. In FY 2018 most of the available resources were spent on the sanitary sewer installation, storm water detention and final grade and fill for the site. The City is working with Water One to extend the waterline into the site, while anticipated to take place in 2019, the project has been delayed and we anticipate work will be done in 2021. In addition, pending new development on the site, staff intends to program additional capital projects on the site such as reconstruction of Roe Parkway, and additional infrastructure improvements intended to improve the viability of The Rocks for development.

City of Roeland Park
Line Item Budget- 520 Property Owners Association

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
520	4010	**Beginning Fund Balance**	**$ 18,416**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**
		Other							
520	4795	Miscellaneous	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Other	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Revenues	**33,847**	**33,847**	**33,847**	**33,847**	**33,845**	**33,845**	**33,845**
	B	**Contracted Services**							
520	5254	Miscellaneous Charges	90	60.00	60	-	-	-	-
520	5258	RPPOA Common Area Expenses	31,875	31,875	31,875	31,875	31,875	31,875	31,875
	B	**Contracted Services Total**	31,965	31,935	31,935	31,875	31,875	31,875	31,875
		Total Expenditures	**31,965**	**31,935**	**31,935**	**31,875**	**31,875**	**31,875**	**31,875**
520		**Ending Fund Balance**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**	**$ 32,004**

Notes:

*The revenue in the Property Owner's Association fund are collected to cover the cost of maintaining the common areas and condominiums within City Hall. These fees are paid from the General Fund. The Property Owner's Association then issues a check to the City of Roeland Park to cover fees associated with maintenance of said common areas as all of these expenses are paid out of the City's General Fund. This process was established as part of condo minimizing City Hall space that is leased on the third floor. The condo minimizing also preserves the tax-exempt status of the space used for government purposes as well as space leased to non-profits.

*The fund is managed by a Board of Directors which is the City Council and is required to meet annually.

*The ending fund balance changes around 10% annually strictly due to the fact that the fund is very small and grows by $2,000/year per the annual adopted budget and Association bylaws.

City of Roeland Park

Line Item Budget- 550 American Rescue Plan Act (ARPA) Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
550	4010	**Beginning Fund Balance**	**$ -**	**$ -**	**$ -**	**$ 508,421**	**$ 431,500**	**$ -**	**$ -**
		Other							
550	4159	Rescue Act Grant	-	-	510,325	510,325	-	-	-
		Total Other	-	-	510,325	510,325	-	-	-
		Total Revenues	**-**	**-**	**510,325**	**510,325**	**-**	**-**	**-**
	B	**Contracted Services**							
550	5209	Professional Serivces			1,060.00	29,805	-	-	-
550	5214	Other Contractual Services			844	232,441	12,500	-	-
550	5244	General Contractor	-	-	-	325,000	419,000	-	-
	B	**Contracted Services Total**	-	-	1,904	587,246	431,500	-	-
						Create a capital account for the items shown in the 5244			
		Total Expenditures	**-**	**-**	**1,904**	**587,246**	**431,500**	**-**	**-**
520		**Ending Fund Balance**	**$ -**	**$ -**	**$ 508,421**	**$ 431,500**	**$ -**	**$ -**	**$ -**

Notes:

*ARPA resources will be accounted for in this fund. Resources can only be used in accordance with Federal guidelines which are still being rolled out in 2021. Resources must be encumbered by the end of 2024 and spent by the end of 2026.

*Conceptual budgets have been developed for 2022-2024, these will likely change as guidelines and programs are refined through the end of 2021.

Item Number:	**New Business- VIII.-C.**
Committee Meeting Date:	**8/22/2022**

ROELAND PARK
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City of Roeland Park

Action Item Summary

Date:	3/31/2022
Submitted By:	Erin Winn
Committee/Department:	Admin.
Title:	**Approve Glass Recycling Service Agreement with Ripple (15 min)**
Item Type:	Agreement

Recommendation:

Staff recommends the council take action on an agreement on 8/22/22. This decision impacts other 2023 budget items including the 2023 solid waste assessment which must be filed by 8/25/22.

Details:

Update on 8.15.22: The Recycling Partnership has provided a grant commitment in support of the curbside Glass Recycling program should Council choose to proceed with a contract for this service starting 1/1/23. The grant covers roughly $15k of the $39k cost of the totes. This results in a lower monthly fee charged by Ripple (from $2.65 to $2.50) per house during each of the 3 years the agreement is in place. We have reflected this decrease in the attached agreement, the 2023-2025 budget and the 2023 solid waste assessment. The mill reduction has also increased to 1.03 mills under the option where glass recycling is included in the 2023 budget, this is because 69.5% of the glass recycling rate decrease impacts the mill rate and 30.5% impacts the solid waste assessment.

Per Council direction attached is an agreement with Ripple for curbside glass recycling services. Action on this item impacts the 2023 Solid Waste Assessment (which must be filed by 8/25/22), the 2023 Property Tax Mill, and the 2023 Proposed Budget. Those items follow this item on the agenda and contain "Alternative" supporting documents for two options: 1. Council proceeds with an agreement for curbside glass recycling services commencing 1/1/2023. 2. Council elects not to proceed with a curbside glass recycling service. The items have been placed on the agenda in appropriate sequence.

The terms of the contract are summarized below:

- **Term of Contract:** three year contract, 2023 through 2025.
- **Service Start**: all containers will be delivered the week of January 1st, 2023, along with a flyer indicating acceptable materials, contact information for Ripple Glass, and a QR code link to report a missed pickup through the Ripple portal.
- **Collection for Single Family Residential:** monthly service to the 2,851 single family residences coinciding with the City's solid waste collection schedule (including the holiday pickup schedule). Customers will receive a 14g tote by default. There may be a small number of homes that will qualify for house-side collection or 35g wheeled carts. The City will provide Ripple with a list of these addresses and Ripple will accommodate.
- **Collection for Multi-family Residential:** bi-weekly collection at the BLVD apartments, eight 64g carts. Ripple will provided recycled plastic tote bags to each resident to transport glass to the large carts. The bags will be clearly marked for glass collection and include a large image of the "What Can I Recycle" infographic.
- **Collection for Parks:** service of Community Center, R Park and Nall park will occur monthly on a service day agreed upon by the City (no charge).
- **Collection for Special Events:** Ripple will provide recycling services and containers for City-sponsored special events as agreed upon between the City and Ripple (ie - R Park concerts, Foodie Fest).
- **Education and Community Engagement:** community presentations and educational material included
- **Cleaning and Customer Service**: drivers carry cleaning materials in case of broken glass during collection. Each report of broken glass will be noted, tracked, resolved and included in the quarterly report to the City.
- **Quarterly Report:** will be delivered to the City with the following information:
  - Total quantities (in tons) of glass recyclable materials collected
  - Total quantities (in tons) of recycle materials processed and marketed to end-users
  - Number of single-family residential units setting out totes for collection each month
  - Number of single-family residential units currently receiving service, including the addition or removal of residences as requested by the homeowner or by City Staff
  - Log of all complaints and reported missed pickups
  - Log of all resident addresses where education tags were left because Non-Targeted materials were set out for recycling
- **Price and Rate Modification**: The monthly fee for 2023 will be $2.50/home/month. This fee includes the cost of containers. The agreement reflects a set annual increase of 2.5% per/home/month for 2024 and 2025. This cost is reduced by 15 cents from the initial quote due to Ripple's securing of a grant that covers $15,000 of the cost of totes. This savings is being passed on to the City over the three-year duration of the agreement.

Council has directed staff to reflect recovering 30.5% of this annual cost in the Solid Waste assessment in the 2023 proposed budget. Attached is a comparison of the cost to an average single family home assuming council moves forward with the curbside glass recycling with 30.5% of that cost recovered through the solid waste assessment along with a 1.03 mill reduction in the property tax rate. This is compared to the fiscal impact of not moving forward with the curbside glass recycling program with a 1.55 mill reduction in the property tax rate.

Attached is an estimate of the Environmental Impact (CO2 reduction) of the program beyond the benefits of the current glass drop off program. The assessment provides a range of impact based upon the actual participation experienced in Roeland Parks pilot program (42%) and a target participation percentage of 60% based upon Salt Lakes mature curbside collection program. In both cases the program is anticipated to achieve a net reduction in CO2 production beyond that of the drop off program.

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

[redacted]

Answer	Percentage
Very Supportive (04)	34.1%
Supportive (03)	16.3%
Not Sure (02)	15.7%
Not Supportive (01)	33.9%

Council should consider what they hope to learn from the pilot program (percent of participation indicating resident support; pounds of glass diverted indicating magnitude of service impact). Consideration should also be given to weather or not curbside glass recycling service should be added to the trash/recycling/yard-waste/leaf collection services already provided through the city or if it is a service that should be secured by residents via the open market. Also consider how this service cost would be covered? Ripple indicates that twice a month curbside glass collection will cost between $3.50 and $5.00/account/month (pilot fee is lower as Ripple wants to gain experience in delivering the service and learn from the pilot as well). For the 2,850 accounts in Roeland Park the estimate provided by Ripple ($3.50 to $5/month) equates to a range of $120k to $171k annually. For perspective residents currently pay $16.67 per month for garbage/recycling/yard-waste and leaf collection services offered through the city. Ripples estimated rate would represent a 21% to 30% increase in the monthly solid waste services fee.

If Council were to choose to cover the cost out of the General Fund this would reduce the amount available for capital projects funding by $120k to $171k each year. Another way of looking at it would be a cost equal to 1.10 to 1.55 mills.

The link below takes you to the 2020 State of Curbside Recycling Report produced by the Recycling Partnership organization.

https://recyclingpartnership.org/wp-content/uploads/dlm_uploads/2020/02/2020-State-of-Curbside-Recycling.pdf

The report indicates 32% of the solid waste stream is being recycled nationwide. Page 3 of the report indicates 21% of residential solid waste by weight is glass. Page 6 of the report indicates that glass has a negative market value as of 11/2019. Page 8 reflects 59% of residents have access to curbside recycling service with 52% of those with access participating (page 9). This equates to 30% participation of all single family households.

Although we have no way of tracking who drops off glass at the Aldi drop off bin, between March 2020 and April 2022 337,800 lbs of glass have been collected. Assuming 6,700 people (population of Roeland Park) this amounts to 43 lbs of glass per person per year being recycled. Ripple estimates in the KC metro each person generates 80 lbs of glass waste per year.

Residential Glass Recycling Options Currently Available-

Glass Bandit- Customer names the price for every other week collection:
https://www.glassbandit.com/

KC Curbside Glass- $10/month subscription fee for every other week collection:
https://kccurbsideglass.com/kc-curbside-glass-recycling-sign-up

Atlas Glass- $10/month subscription fee for every other week collection:
https://www.atlasglasskc.com/

Dapper Glass- $12.50/month subscription fee for twice a month collection:
https://www.dapperglass.com/

Ripple Glass- drop off locations offered for free (including the location at Aldi in Roeland Park), curbside service is not currently offered:
https://www.rippleglass.com/

Recycling Information Provided by WCA:

We estimate that Roeland Park households have a weekly curbside participation rate of 92-93%

We estimate that Roeland Park households set out 491.3 lbs. of recyclable material annually.

We estimate that Roeland Park households set out 1,335 lbs of Municipal Solid Waste annually.

National per-household generation numbers vary, but the EPA estimated that in 2018 Americans generated 4.9 lbs of MSW per person each day. That estimate includes waste generated outside the home.

The 2019 Johnson County Solid Waste Management Plan presumes 2.7 people per single-family household.

Based on a 2016 study conducted by The Recycling Partnership, surveying 465 cities across the country, the national average for the amount of single-stream recyclables collected curbside is 357 pounds per household per year.

The 2019 Johnson County Solid Waste Management Plan shows that single-family households generated 502 pounds of single-stream recyclable material annually. The County's overall single-family recycling rate is 38.0 percent (18.9 percent yard waste and 18.7 percent single-stream recyclables).

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

	Description	Type
🗋	Agreement with Ripple	Cover Memo
🗋	Comparison of the Fiscal Impact on the Average Household for the two options	Cover Memo
🗋	Environmental Impact Estimate of the Curbside Glass Recycling Program	Cover Memo

Glass Collection and Recycling Contract
between the
City of Roeland Park, Kansas and Ripple Glass Recycling LLC

This Glass Collection and Recycling Contract (this "Agreement") is entered into ___ day of ________, 2022, by and between Ripple Glass, LLC, a Kansas limited liability company ("Ripple"), and the City of Roeland Park, Kansas, a governmental entity established under the laws of the State of Kansas (the "City") (collectively, the "Parties," and individually, the "Party").

Recitals:

A. In 2022 the City issued Bid 4, an RFP requesting proposals to provide curbside glass recycling services within the City.

B. The City awarded the contract to Ripple on _________ for glass collection and recycling services.

C. This Agreement is effective January 1, 2023 through December 31, 2025, with options to renew for two (2) one-year periods.

NOW, Therefore, in consideration of the premises and the terms and conditions of this Agreement, the parties agree as follows:

1. *Recycling Award; Preferred Recycler*. The City hereby awards Ripple the right to provide commercial and residential curbside glass recycling within the City (the "Program"). The City will (i) list Ripple as the provider on appropriate City website pages that discuss or promote glass recycling, (ii) refer Residents, businesses, and organizations within the City to Ripple if such parties express interest in glass collection, (iii) make Ripple aware of any City educational efforts and/or materials involving glass recycling, and (iv) advise Ripple of any new City initiatives or policies involving glass collection, processing and/or recycling within the City (whether voluntary or mandated).

2. *City-Wide Glass Recycling Program*. Ripple and the City agree to perform a city-wide glass recycling program.

A. Ripple will service all 2,851 single residential housing units within the City. Ripple will supply fourteen-gallon (14-gallon) purple Ripple totes to be used as recycling collection containers (the "Residential Bins"). Beginning on January 1, 2023 (the "Start Date"), Ripple will provide once-monthly glass collection services during the Term (as defined in Section 6) on the same day as the Residents' regularly scheduled trash collection day, with Residents having pickup on the first week of the month. The City will pay Ripple $2.65

per month for each of the 2,851 homes within the City. The fee per home shall increase annually as outlined below:

i. $2.50 for 2023
ii. $2.56 for 2024
iii. $2.63 for 2025

B. In addition to the monthly fee set forth above, if the price of Diesel fuel exceeds $5.00 per gallon during the contract dates, The City will be charged 50% of the amount over $5.00 per gallon (exe: If fuel reaches $6.00/gallon, The City will be charged $0.50 per gallon used to to service the City). 20 gallons of diesel fuel will be the assumed monthly consumption to service the City.

C. Ripple will provide service of 64-gallon carts to city buildings and 64 or 96-gallon carts, based on the City's preference, to parks and City facilities, as outlined below:

LOCATION	SERVICE LEVEL	FREQUENCY	MONTHLY COST
Community Center – 4850 Rosewood Drive	64g cart	Monthly	n/c
Nall Park – 48th and Nall Ave	64g cart	Monthly	n/c
R Park – 5535 Juniper Dr	64g cart	Monthly	n/c

D. Ripple will provide service of 64-gallon carts to multi-family housing units. The service, will be contracted directly with the city; with the requirement that the multi-family housing units designate a point-of-contact for any operational concerns.

LOCATION	SERVICE LEVEL	FREQUENCY	MONTHLY COST
The Boulevard Apartments	8 – 64g	Weekly	$200

E. The total amount billed to the City by Ripple will be $________, which will be billed on a monthly basis, with payment due from the City on a net thirty (30) basis.

3. *City Services*. The City shall provide the following, in addition to its obligations set forth in Sections 1 and 2 above:

(a) Assistance in approving new, viable locations for Ripple to place roll-off collection bins within the City, including potentially assisting in connecting Ripple with privately-owned businesses or property owners who may be interested in hosting a roll-off collection bin.

(b) Assistance in establishing the Program with Residents, including (i) providing Residents with information about glass recycling and Ripple's collection services, (ii) engaging in an educational campaign for the Program (iii) allowing Ripple to use the City's logo in Ripple marketing efforts, (iv) assist Ripple with disseminating Resident surveys to assess current knowledge of glass recycling efforts, in addition to getting feedback on the service provided under the Program and recommendations for improvement; (vi) approving Ripple operation of its collection vehicles within the City, and waiving any noise ordinance violations for normal use of such collection vehicles by Ripple between the hours of 7 AM through 7 PM, while collecting recyclables pursuant to this agreement, (vii) designating a specific City personnel to coordinate with Ripple on all marketing efforts for the Program, and (viii) supplying Ripple with a list of all addresses within the City, homeowner names and any available contact information (subject to Ripple complying with all privacy laws applicable to such information).

4. *Ripple Services*. Ripple shall provide the following, in addition to its obligations set forth in Sections 1 and 2 above:

(a) continue to provide free collection of Ripple's public drop off location;

(b) provide and distribute the Residential Bins, which will come with a flyer containing information about the Program, what can be recycled, contact information to report a complaint or missed pickup, and a message from the City;

(c) provide recycling services for City-sponsored special events and other special events, as agreed upon between the City and the Ripple. Ripple will provide the recycling containers. Ripple will service the containers during regular business hours preceding and following the event. Infrequently, there may be a need to service the containers during the event or after regular business hours, as agreed upon between the City and the Ripple.

(d) provide, upon request, educational presentations to groups within the City to help increase glass recycling and decrease contamination. Sessions may include grade or school-wide presentations to students and school staff, private or government office employees, and interested city sustainability committees.

(e) provide monthly and quarterly reporting by the 15th of the month following quarter end (April, July, October, January). A sample template of this report is outlined in Exhibit A and will include (i) total quantities (in tons) of glass recyclable materials collected from single family residential units, multifamily residential units, City facilities, businesses and special events, (ii) total quantities (in tons) of recyclable materials processed and marketed to end-users, (ii) number of single-family residential units setting out totes for collection each month, (iii) number of single-family residential units currently receiving service, including the addition or removal or residences as requested by the homeowner or by City Staff, (iv) number of multifamily residential units and/or businesses currently receiving service, including the addition or removal of customers as requested by the owner or by City Staff, (v) log of all complaints and reported missed pickups, and (vi) log of all resident addresses where "education tags" were left because non-targeted materials were set out for recycling.

6. *Term and Termination*. The initial term of this Agreement shall begin on January 1, 2023 and end December 31, 2025, with the City having the option to renew this Agreement for two (2) additional one-year periods (the "Term"). To exercise an option, the City must send written notice to Ripple no later than ninety (90) days prior to the end of the initial term or the first annual extension, respectively. This Agreement will terminate earlier upon either:

(a) the expiration of ninety (90) days after either party provides written notice to the other party of intent to terminate this Agreement; or

(b) a party's termination for cause as set forth in Section 7 of this Agreement.

7. *Termination for Cause*. Either party may terminate this Agreement for cause effective immediately by written notice. "Cause" shall mean the following:

(a) the other party's violation of any material provision of this Agreement and the failure of such party to cure such violation within ten (10) days of receipt of written notice from the party electing to terminate this Agreement;

(b) Ripple becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due;

(c) Ripple files or has filed against it, a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law;

(d) Ripple seeks reorganization, arrangement, adjustment, winding-up, liquidation, dissolution, composition, or other relief with respect to it or its debts;

(e) Ripple makes or seeks to make a general assignment for the benefit of creditors;

(f) Ripple applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business; or

(g) Ripple's violation of any law or regulation which adversely affects Ripple's ability to perform its obligations under this Agreement, and the failure of Ripple to cure such violation within ten (10) days of receipt of written notice from the City.

8. *Inclusion of additional municipalities in service*. Any municipality within 5 miles of the City shall be allowed to participate in this agreement at the set prices under the condition that they agree to a minimum of a three-year term.

9. *General Compliance with Laws*. The City and Ripple shall at all times comply with all laws applicable to this Agreement and its obligations under this Agreement.

10. *Relationship of Parties*. Nothing in this Agreement creates any agency, joint venture, partnership, or other form of joint enterprise, employment, or fiduciary relationship between the parties. Neither party has any express or implied right or authority to assume or create any obligations on behalf of or in the name of the other party or to bind the other party to any contract, agreement, or undertaking with any third party.

11. *Representation and Warranties*. The parties hereby represent and warrant that:

(a) Each party is duly organized, validly existing, and in good standing in the jurisdiction of its incorporation or organization;

(b) Each party is duly qualified to conduct business and is in good standing in every jurisdiction in which such qualification is required;

(c) Each party has the full right, power, and authority to enter into this Agreement, to grant any rights or licenses hereunder, and to perform its obligations under this Agreement; and

(d) The party representatives executing this Agreement on behalf of each party have been fully authorized by all necessary governmental, corporate or organizational action.

12. *Governing Law; Forum Selection Clause*. This Agreement shall be governed by and construed in accordance with the laws of the State of Kansas (United States of America) without giving effect to any choice or conflict of law provision or rule (whether of the State of Kansas or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than the State of Kansas. Any action arising under the terms of this Agreement, including,

without limitation, any action to enforce this Agreement, shall be filed in the state court serving Johnson County, Kansas and the parties expressly consent to the jurisdiction and venue of such courts. The parties acknowledge that the courts referenced in this Paragraph 11 shall have exclusive jurisdiction over any claims arising under or related to this Agreement, and specifically waive any claims or defenses they may have which involve jurisdiction or venue.

13. *Severability*. In the event any provisions of this Agreement are deemed to be invalid or unenforceable by a court of competent jurisdiction, such provisions shall be deemed to be restricted in scope or otherwise modified to the extent necessary to render the same valid and enforceable. In the event that any such provision cannot be modified or restricted so as to be valid and enforceable, then the same shall be deemed excised from this Agreement if circumstances so require and this Agreement shall be construed and enforced as if such provision had not originally been contained herein.

14. *No Third-Party Beneficiary Right*. This Agreement and its terms and provisions shall not confer any rights or remedies upon any person other than the parties hereto and their respective successors and permitted agents.

15. *Entire Agreement*. The parties acknowledge and declare that this Agreement contains the entire agreement with respect to the matters referenced herein, and that this Agreement supersedes and replaces any previous oral agreements. This Agreement is executed without reliance on any promise, warranty or representation, whether written or oral, by any party or by any representative of any party, other than those expressly contained herein.

16. *Modification*. No modification or amendment to this Agreement shall have any force or effect except where agreed to in writing and signed by the parties.

17. *Assignment*. This Agreement may not be assigned by either party without the prior, express written consent of the other party, which consent shall not be unreasonably withheld.

18. *Notices*. Notices required or permitted under this Agreement shall be in writing and deemed to have been given on personal delivery (including overnight courier service), by electronic mail, by facsimile upon a confirmation of receipt, or by U.S. Mail (first class mail) on the fifth day after such notice is deposited, postage prepaid and addressed to the respective Parties as follows:

If to Ripple:	If to the City:
Ripple Glass, LLC	Roeland Park City Hall
c/o Pamela K Heaton, CPA	Attn: City Administrator
8826 Santa Fe Drive, Suite 100	4600 W 51st Street, Suite #200

Overland Park, KS 66212 Roeland Park, KS 66205

18. *Counterparts*. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same agreement. The exchange of copies of this Agreement and of signature pages by facsimile or other electronic transmission (including but not limited to email of pdf documents) or pursuant to e-sign applications or programs, shall constitute effective execution and delivery of this Agreement as to the parties and may be used in lieu of the original Agreement for all purposes. Signatures of the parties transmitted by facsimile or other electronic transmission (including but not limited to email of pdf documents) or pursuant to e-sign applications or programs, shall be deemed to be their original signatures for all purposes.

IN WITNESS WHEREOF, the parties, acting by and through their duly authorized representatives, have executed this Agreement as of the day and year first above written.

Ripple:	City:
Ripple Glass, LLC	City of Roeland Park, Kansas
By: ____________________	By: _________________________
Name:	Name:
Title:	Title:

656518

ANNUAL FINANCIAL IMPACTS TO THE AVERAGE ROELAND PARK HOUSEHOLD

Option 1: Implement a City-wide curbside glass recycling program, assess 30.5% to residents annually, adopt a 27.517 mill rate

Option 2: No City-wide curbside glass recycling program, adopt a 26.997 mill rate

	Option 1 - curbside glass recycling	Option 2- no curbside glass recycling
2023 Annual Property Tax Assessment (City portion only)	$877.56	$860.98
2023 Annual Solid Waste Assessment	$214.15	$205
TOTAL	**$1,091.71**	**$1,065.98**

The difference between the two options is $25.73 annually or $2.14 a month. The reason this difference is less than the $30 annual cost of residential glass recycling is because the mill levy reduction is shared between residential and commercial properties.

Greenhouse Gas Equivalencies – EPA – Energy and Environment WARM Calculator: https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator

Collection Method	(CO_2) Production Equivalent	(CO_2) Reduction Equivalent	Net CO2
Public Drop-Off Program (Roeland Park Actuals 2021)	**1.5 Tons (CO_2)**	**22.59 Tons (CO_2)** @ 271,088lbs diverted	**21.09 Tons (CO_2)** (Reduction)
Math:	22.4mi/pull x 35 pulls = 784mi 784mi/6mpg = 130.66 Input: 150g gas/131g Diesel	276,620lbs Recovered 276,620lbs x 98% = 271,088lbs 271,088/2,000/6= 22.59t (CO_2)	1.5 – 22.59 = 21.09
Glass Separate Curbside Program (42% Participation) (Light-truck and Trailer)	**1.7 Tons (CO_2)**	**15.48Tons (CO_2)** @ 189,528lbs diverted	**13.78 Tons (CO_2)** (Reduction)
Math:	178mi/mo = 2,136mi 2,136/14mpg = 152.57 Input: 175g gas/153g Diesel	(13.19x2,851x12x0.42)=189,528lbs 189,528lbs x 98% = 185,737lbs 185,737/2,000/6= 15.48t(CO_2)	1.7 – 15.48 = -13.78
Glass Separate Curbside Program (60% Participation Target) (Light-truck and Trailer)	**1.7 Tons (CO_2)**	**22.11 Tons (CO_2)** @ 265,339lbs diverted	**20.41 Tons (CO_2)** (Reduction)
Math:	178mi/mo = 2,136mi 2,136/14mpg = 152.57 Input: 175g gas/153g Diesel	(13.19x2,851x12x0.6)=270,754lbs 270,754lbs x 98% = 265,339lbs 265,339/2,000/6= 22.11t (CO_2)	1.7 – 22.11 = -20.41

Curbside Estimation Equation information and Assumptions:
13.19 = average lbs per set out per collection during the Roeland Park pilot program
2,851 = number of households in Roeland Park
42% = assumed participation rate per collection (doubled the average pilot participation rate since the pilot used bi-weekly collection and the City-wide program anticipates monthly collection)
98% = modifier to estimate what percentage of glass collected is able to be recycled
60% = target participation rate per collection based on comparable program actuals

For reference, a typical passenger vehicle emits about 4.6 metric tons of carbon dioxide per year.

- This assumes the average gasoline vehicle on the road today has a fuel economy of about 22.0 miles per gallon and drives around 11,500 miles per year. Every gallon of gasoline burned creates about 8,887 grams of CO2.
- At 42% participation the curbside program has the estimated net additional environmental benefit over the drop off program equal to the elimination of 1.9 gas burning passenger cars annually; at 60% participation the benefit increases to eliminating 4.8 gas burning passenger cars.

Item Number:	**New Business- VIII.-D.**
Committee Meeting Date:	**8/22/2022**

City of Roeland Park

Action Item Summary

Date:	8/19/2022
Submitted By:	Keith Moody
Committee/Department:	Admin.
Title:	**Approve 2023 Solid Waste Assessment (5 min)**
Item Type:	Other

Recommendation:

Staff recommends setting the solid waste assessment for 2023 based upon direction taken by Council on the Curbside Glass Recycling service. Two solid waste assessment analysis are attached reflecting the two options for curb side glass recycling.

Details:

Attached are two 2023 Solid Waste Assessment Analysis. The 2023 analysis does not reflect Public Works staff costs associated with the leaf pick up program, this is consistent with the approach employed in setting the 2019 through 2022 assessment. If Council chooses not to implement a curbside glass reycling program the solid waste assessment will be $205.00 per home (a $3.50 increase from 2022 driven by a contractual increase with GFL). The solid waste fee charged by GFL will increase $.30/month/home or $3.60/year/home based upon the contract renewed with GFL in 2020. The renewal established a fixed $.30 per month increase in the fee for 2022, 2023, 2024, and 2025. The average annual increase in the solid waste fee the City is charged over the 2018 to 2023 period is **1.16%**. In contrast the average annual increase in the Solid Waste Assessment (passed on to residents) is only **.6%** for the same period. This is possible because the leaf collection program costs have declined since 2018.

The Analysis reflects a garbage/recycling/yardwaste assessment based upon the rate charged by WCA ($192.50/yr). It also includes $1.50/yr to cover administrative costs and a fee to cover a portion of the leaf collection program costs ($11.00/yr which does not include the public works man hour costs). These total $205.00/yr.

If Council chooses to implement a curbside glass recycling program with 30.5% of that cost being incorporated into the Solid Waste Assessment in 2023 ($9.15) the total annual assessment will be $214.15 per home (attached is a second analysis reflecting these assumptions).

Looking beyond 2023, Council should anticipate the solid waste assessment will continue to increase at a minimum of $3.75 per year.

Financial Impact

Amount of Request: N/A	
Budgeted Item?	Budgeted Amount: Annual Solid Waste Assessment of $205.00/home or $214.15/home
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

Reviewing the costs of service annually and setting fees appropriately is good financial stewardship.

How does item benefit Community for all Ages?

Contracted solid waste services result in less heavy truck traffic on City streets and lower costs for service to the end user, these are beneficial to people of all ages.

ATTACHMENTS:

Description	Type
2023 Solid Waste Assessment Analysis- Excluding a Glass Recycling Service	Cover Memo
2023 Solid Waste Assessment Analysis- Including 30.5% of Glass Recycling Cost	Cover Memo

2023 Solid Waste Assessment Analysis

Trash Service Cost:
Includes solid waste, yard debris, unlimited recycling, large item pickup (excluding white goods,*
Leaf Program Cost:
Citywide curbside leaf pickup program
Administrative Cost:
Staff administrative time for questions, new residents trash/recycling startup, etc.

$ 27.41	Administrative Assistant Cost with Benefits and 5% Overhead
260	hours
$ 7,126.60	

Summary of Program Costs

Year of Service:	2018	2019	2020	2021	2022 Budget	Projected 2023 Budget	Average Annual Increase
History of Solid Waste Fee Charged City by Contractor (Per Home Per Year)	$ 182.04	$ 182.04	$ 182.04	$ 185.40	$ 189.00	$ 192.60	1.16%
Percent Increase	21.55%	0.00%	0.00%	1.85%	1.94%	1.90%	
Total Homes Subject to Assessment	2,849	2,850	2,850	2,850	2,851	2,851	
Summary of Solid Waste Program Costs:							
Administrative Costs	$ 4,228.00	$ 5,496.40	$ 6,110.00	$ 6,293.30	$ 6,359.60	$ 7,126.60	
Leaf Pick Up Costs	$ 51,288.00	$ 46,207.00	$ 41,184.00	$ 41,558.00	$ 42,181.37	$ 42,804.74	
Curbside Glass Recycling Costs						$ -	
Refuse/Recycling/Yardwaste Costs	$518,631.96	$518,814.00	$518,814.00	$ 528,390.00	$ 538,839.00	$ 549,102.60	
Total program cost	$574,147.96	$570,517.40	$566,108.00	$ 576,241.30	$ 587,379.97	$ 599,033.94	
Estimated Cost Per Property	$ 201.53	$ 200.18	$ 198.63	$ 202.19	$ 206.03	$ 210.11	

Annual Assessment Breakdown:

	2018	2019	2020	2021	2022 Budget	Projected 2023 Budget	Average Annual Increase
Refuse/Recycling/Yard Waste Annual Charge per property	**$ 183.00**	**$ 183.00**	**$ 183.00**	**$ 185.25**	**$ 189.00**	**$ 192.50**	1.04%
Refuse/Recycling/Yard Waste Revenue	$ 521,367	$ 521,550	$ 521,550	$ 527,963	$ 538,839	$ 548,818	
Administrative Fee Charged per property:	**$ 1.00**	**$ 1.00**	**$ 1.00**	**$ 1.00**	**$ 1.00**	**$ 1.50**	
Administrative Service Fee Revenue	$ 2,849.00	$ 2,850.00	$ 2,850.00	$ 2,850.00	$ 2,851.00	$ 4,276.50	
Curbside Glass Recycling Fee Charged per property:						**$ -**	
Glass Reycling Service Fee Revenue						$ -	
Leaf Program Charge Per property:	**$ 15.00**	**$ 13.00**	**$ 14.00**	**$ 13.75**	**$ 11.50**	**$ 11.00**	-5.33%
Leaf Program Revenue	$ 42,735.00	$ 37,050.00	$ 39,900.00	$ 39,187.50	$ 32,786.50	$ 31,361.00	
Per Property / Year Charge	**$ 199.00**	**$ 197.00**	**$ 198.00**	**$ 200.00**	**$ 201.50**	**$ 205.00**	0.60%
Per Property / Per Month Charge	**$ 16.58**	**$ 16.42**	**$ 16.50**	**$ 16.67**	**$ 16.79**	**$ 17.08**	
Annual Surplus or (Deficient)/Home	$ (2.53)	$ (3.18)	$ (0.63)	$ (2.19)	$ (4.53)	$ (5.11)	
Total Estimated Surplus or (Deficiency)	$ (7,196.96)	$ (9,067.40)	$ (1,808.00)	$ (6,241.30)	$ (12,903.47)	$ (14,578.94)	

History of Solid Waste Assessment

	2018	2019	2020	2021	2022 Budget	Projected 2023 Budget	Average Annual Increase
Solid Waste Assessment	$ 199.00	$ 197.00	$ 198.00	$ 200.00	$ 201.50	$ 205.00	0.60%
Equivalent Monthly Rate	$ 16.58	$ 16.42	$ 16.50	$ 16.67	$ 16.79	$ 17.08	

*Notes: Solid waste contract with WCA provides for a $.30/month increase in the solid waste fee per account each year from 2021 through 2025. Anticipate a minimum of a $3.75 increase in the annual solid waste assessment in 2023, 2024, and 2025. Public Works personnel costs for the leaf collection program (estimated at $13,000 for 2023) are removed from the proposed Solid Waste Assessment fee (this contributes to an annual deficiency). Leaf collection program costs for 2023 are estimated at 3% above 2021 actual costs.

2023 Solid Waste Assessment Analysis

Trash Service Cost:
Includes solid waste, yard debris, unlimited recycling, large item pickup (excluding white goods,*
Leaf Program Cost:
Citywide curbside leaf pickup program
Administrative Cost:
Staff administrative time for questions, new residents trash/recycling startup, etc.

$ 27.41	Administrative Assistant Cost with Benefits and 5% Overhead
260	hours
$ 7,126.60	

Summary of Program Costs

Year of Service:	2018	2019	2020	2021	2022 Budget	Projected 2023 Budget	Average Annual Increase
History of Solid Waste Fee Charged City by Contractor (Per Home Per Year)	$ 182.04	$ 182.04	$ 182.04	$ 185.40	$ 189.00	$ 192.60	1.16%
Percent Increase	21.55%	0.00%	0.00%	1.85%	1.94%	1.90%	
Total Homes Subject to Assessment	2,849	2,850	2,850	2,850	2,851	2,851	
Summary of Solid Waste Program Costs:							
Administrative Costs	$ 4,228.00	$ 5,496.40	$ 6,110.00	$ 6,293.30	$ 6,359.60	$ 7,126.60	
Leaf Pick Up Costs	$ 51,288.00	$ 46,207.00	$ 41,184.00	$ 41,558.00	$ 42,181.37	$ 42,804.74	
Curbside Glass Recycling Costs						$ 85,530.00	
Refuse/Recycling/Yardwaste Costs	$ 518,631.96	$ 518,814.00	$ 518,814.00	$ 528,390.00	$ 538,839.00	$ 549,102.60	
Total program cost	$ 574,147.96	$ 570,517.40	$ 566,108.00	$ 576,241.30	$ 587,379.97	$ 684,563.94	
Estimated Cost Per Property	$ 201.53	$ 200.18	$ 198.63	$ 202.19	$ 206.03	$ 240.11	

Annual Assessment Breakdown:

	2018	2019	2020	2021	2022 Budget	Projected 2023 Budget	Average Annual Increase
Refuse/Recycling/Yard Waste Annual Charge per property	**$ 183.00**	**$ 183.00**	**$ 183.00**	**$ 185.25**	**$ 189.00**	**$ 192.50**	1.04%
Refuse/Recycling/Yard Waste Revenue	$ 521,367	$ 521,550	$ 521,550	$ 527,963	$ 538,839	$ 548,818	
Administrative Fee Charged per property:	**$ 1.00**	**$ 1.00**	**$ 1.00**	**$ 1.00**	**$ 1.00**	**$ 1.50**	
Administrative Service Fee Revenue	$ 2,849.00	$ 2,850.00	$ 2,850.00	$ 2,850.00	$ 2,851.00	$ 4,276.50	
Curbside Glass Recycling Fee Charged per property:						**$ 9.15**	
Glass Reycling Service Fee Revenue						$ 26,086.65	
Leaf Program Charge Per property:	**$ 15.00**	**$ 13.00**	**$ 14.00**	**$ 13.75**	**$ 11.50**	**$ 11.00**	-5.33%
Leaf Program Revenue	$ 42,735.00	$ 37,050.00	$ 39,900.00	$ 39,187.50	$ 32,786.50	$ 31,361.00	
Per Property / Year Charge	**$ 199.00**	**$ 197.00**	**$ 198.00**	**$ 200.00**	**$ 201.50**	**$ 214.15**	1.52%
Per Property / Per Month Charge	**$ 16.58**	**$ 16.42**	**$ 16.50**	**$ 16.67**	**$ 16.79**	**$ 17.85**	
Annual Surplus or (Deficient)/Home	$ (2.53)	$ (3.18)	$ (0.63)	$ (2.19)	$ (4.53)	$ (25.96)	
Total Estimated Surplus or (Deficiency)	$ (7,196.96)	$ (9,067.40)	$ (1,808.00)	$ (6,241.30)	$ (12,903.47)	$ (74,022.29)	

History of Solid Waste Assessment

	2018	2019	2020	2021	2022 Budget	Projected 2023 Budget	Average Annual Increase
Solid Waste Assessment	$ 199.00	$ 197.00	$ 198.00	$ 200.00	$ 201.50	$ 214.15	1.52%
Equivalent Monthly Rate	$ 16.58	$ 16.42	$ 16.50	$ 16.67	$ 16.79	$ 17.85	

*Notes: Solid waste contract with WCA provides for a $.30/month increase in the solid waste fee per account each year from 2021 through 2025. Anticipate a minimum of a $3.75 increase in the annual solid waste assessment in 2023, 2024, and 2025. Public Works personnel costs for the leaf collection program (estimated at $13,000 for 2023) are removed from the proposed Solid Waste Assessment fee (this contributes to an annual deficiency). In 2023 a new Curbside Glass Recycling Service is reflected with only 30.5% of the actual cost being recovered through the solid waste assessment this first year (this also contributes to an annual deficit). Council has indicated their intent to phase in the full cost of the curbside recycling program over 4 years (30.5%, 23.5%, 23%, 23%). Leaf collection program costs for 2023 are estimated at 3% above 2021 actual costs.

Item Number:	**New Business- VIII.-E.**
Committee Meeting Date:	**8/22/2022**

City of Roeland Park

Action Item Summary

Date:	8/17/2022
Submitted By:	Erin Winn
Committee/Department:	Finance
Title:	**Resolution Exceeding the Revenue Neutral Rate and Setting the 2023 Mill Rate**
Item Type:	Resolution

Recommendation:

To adopt a resolution exceeding the revenue neutral rate and setting the 2023 mill rate.

Details:

State law requires that the Governing Body pass a resolution to officially exceed the revenue neutral rate (24.905) for the 2023 budget. Staff has prepared two versions of this resolution: option 1 reflects a 27.517 mill rate (a 1.03 mill reduction) and the Governing Body moving forward with the curbside glass recycling agreement with Ripple (on the agenda earlier in the meeting). Option 2 reflects a 26.997 mill rate (a 1.55 mill reduction) and the Governing Body NOT moving forward with the curbside glass recycling agreement with Ripple.

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
Annual financial impact to an average household	Cover Memo
Resolution 697 - option 1 27.517 mills	Cover Memo
Resolution 697 - option 2 26.997 mills	Cover Memo
Mill levy calculation	Cover Memo
Fund balance and revenue	Cover Memo

ANNUAL FINANCIAL IMPACTS TO THE AVERAGE ROELAND PARK HOUSEHOLD

Option 1: Implement a City-wide curbside glass recycling program, assess 30.5% to residents annually, adopt a 27.517 mill rate

Option 2: No City-wide curbside glass recycling program, adopt a 26.997 mill rate

	Option 1 - curbside glass recycling	Option 2- no curbside glass recycling
2023 Annual Property Tax Assessment (City portion only)	$877.56	$860.98
2023 Annual Solid Waste Assessment	$214.15	$205
TOTAL	**$1,091.71**	**$1,065.98**

The difference between the two options is $25.73 annually or $2.14 a month. The reason this difference is less than the $30 annual cost of residential glass recycling is because the mill levy reduction is shared between residential and commercial properties.

Resolution No. ______

A RESOLUTION OF THE CITY OF ROELAND PARK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Roeland Park was calculated as 24.905 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Roeland Park will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Roeland Park having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ROELAND PARK:

The City of Roeland Park shall levy a property tax rate of 27.517 mills exceeding the Revenue Neutral Rate of 24.905 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this ____ day of ___________ (month and year) and **SIGNED** by the Mayor.

____

Mayor

Attested:

____

City Clerk

Resolution No. ______

A RESOLUTION OF THE CITY OF ROELAND PARK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Roeland Park was calculated as 24.905 mills by the Johnson County Clerk; and

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WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Roeland Park having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ROELAND PARK:

The City of Roeland Park shall levy a property tax rate of 26.997 mills exceeding the Revenue Neutral Rate of 24.905 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this ____ day of ___________ (month and year) and **SIGNED** by the Mayor.

____

Mayor

Attested:

____

City Clerk

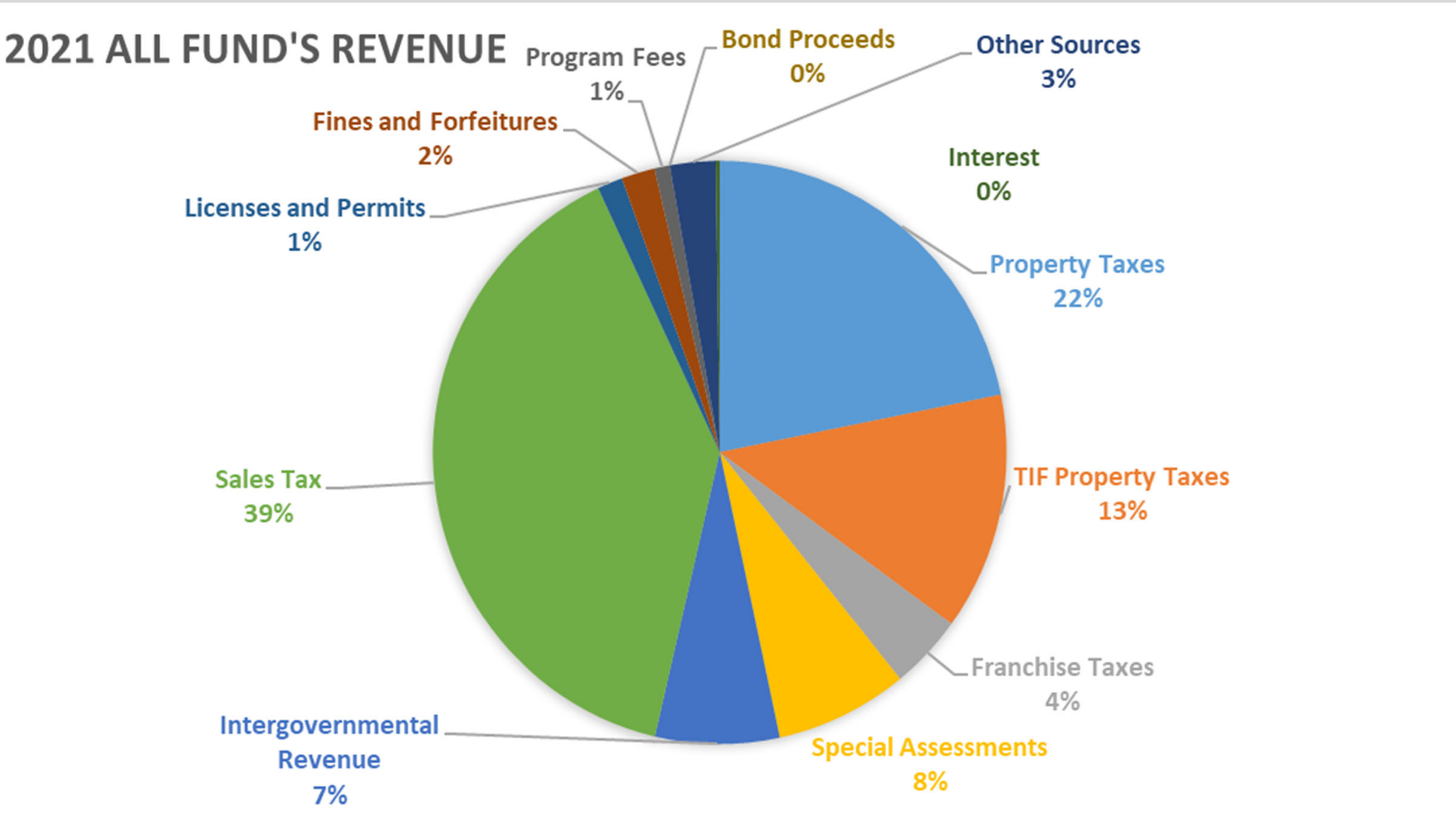
Home Value (2022 Average Appraised Home Value)	$	277,319
Total City Mill Rate		27.517
Assessed Valuation:		
Determined by multiplying the appraised value by 11.5%		
($277,319 x 11.5%)	$	31,892
Annual Tax Liability for City Services and Debt Service:		
To calculate the annual tax bill, divide the assessed		
valuation by 1,000 and multiply by the mill rate		
($31,892/1,000 x 28.548)	$	877.56
Monthly Expense for City Services:		
To determine the monthly tax expense for City services,		
divide the tax liability by 12 months.	$	73.13

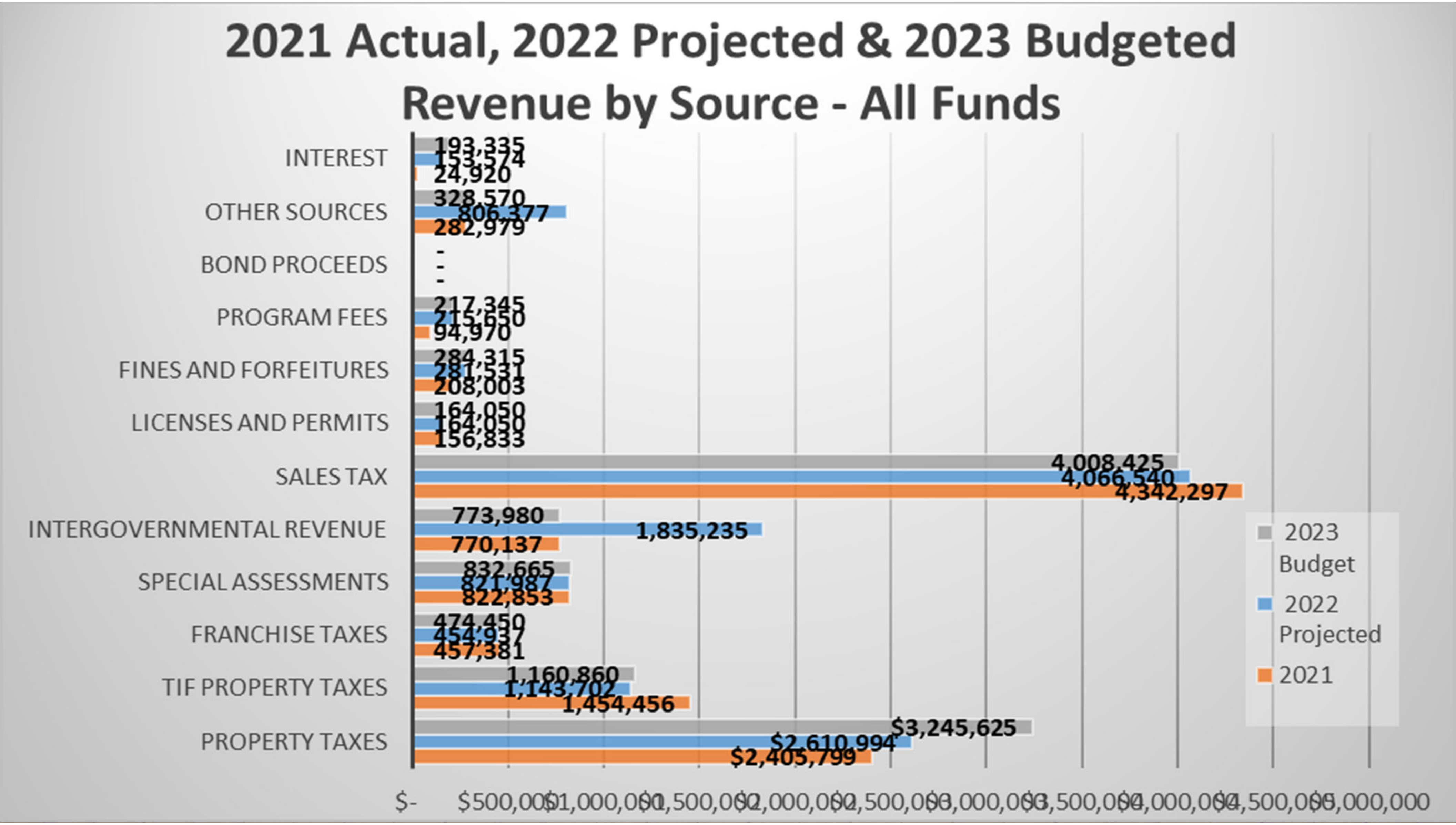
REVENUE TRENDS, FUND BALANCE & PERSONNEL REVIEW

2023 BUDGET

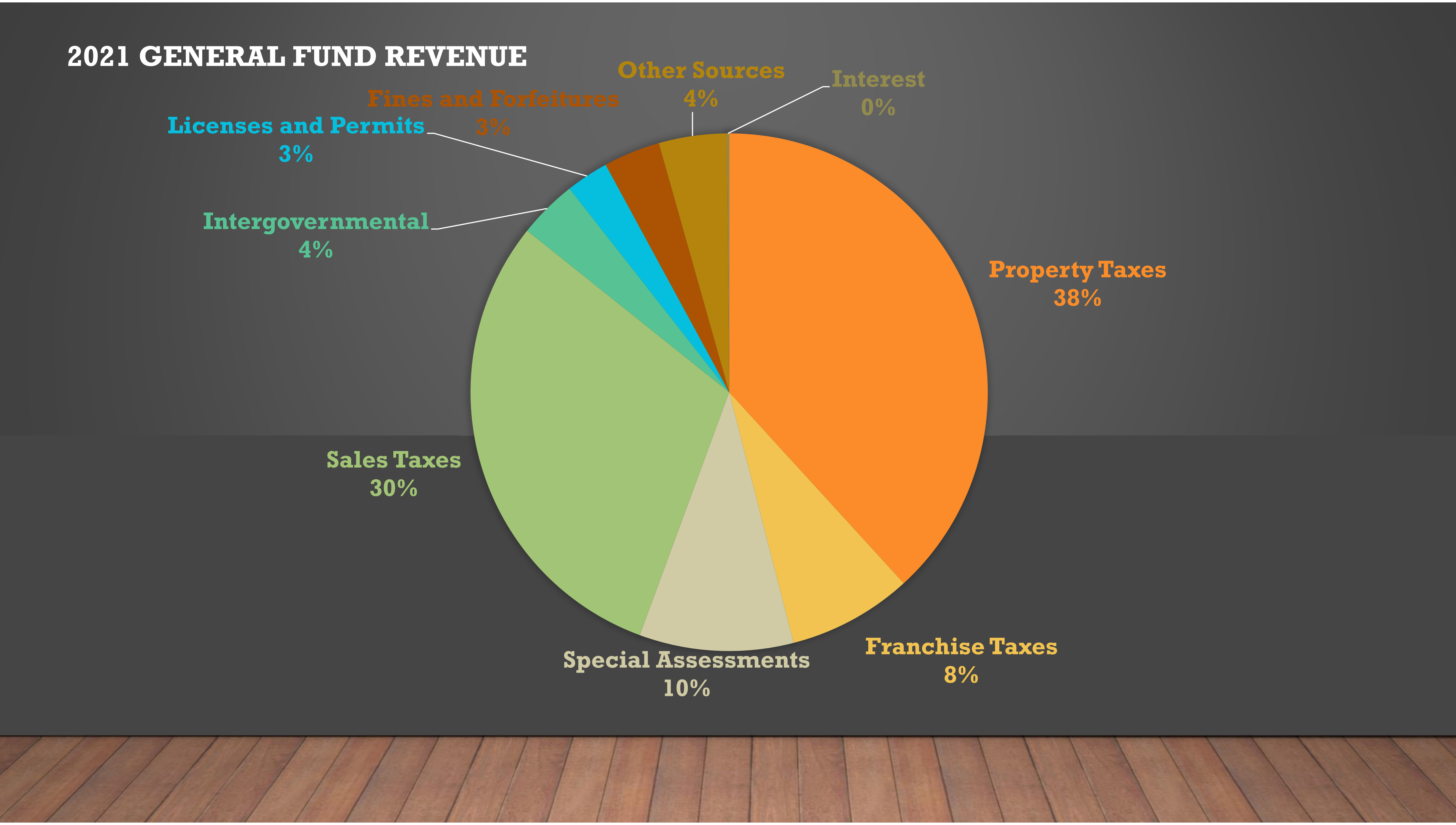
2023 PRELIMINARY BUDGET ESTIMATE ASSUMPTIONS

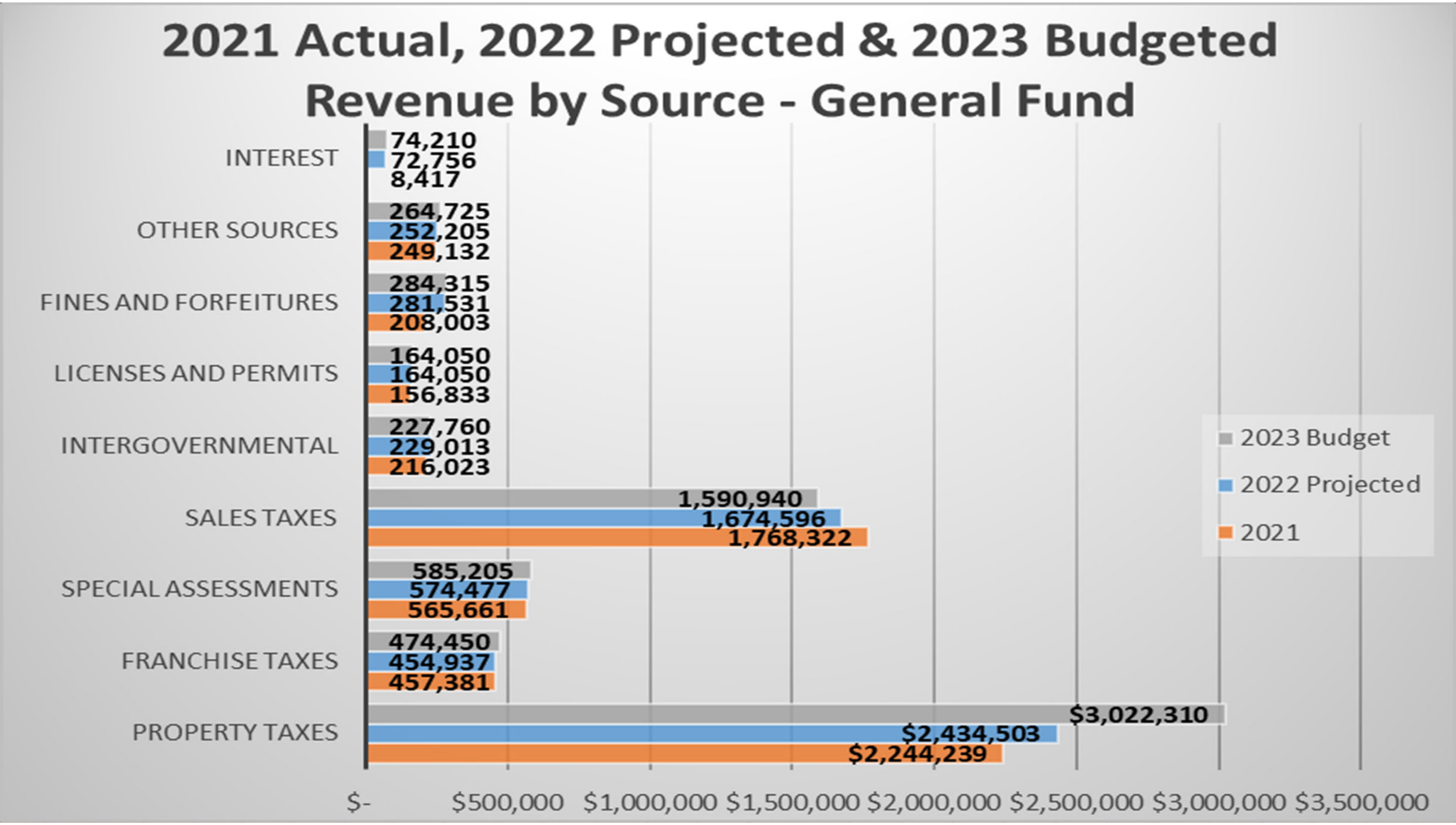
- Based upon Council's workshop discussions concerning curbside glass recycling, staff has reflected a once a month curbside glass collection service cost ($103k) in the solid waste department with NO part of that cost being recovered through the solid waste assessment. This new service equates to 1 mill in the property tax levy each year starting in 2023.
- A .55 mill reduction has been reflected in the General Fund levy.
- Combined these two items equate to 1.55 mills. If the glass recycling service expense was included in the solid waste assessment a 1.55 mill reduction would be possible.


2021 ALL FUND'S REVENUE
Program Fees 1%
Bond Proceeds 0%
Other Sources 3%
Fines and Forfeitures 2%
Interest 0%
Licenses and Permits 1%
Property Taxes 22%
Sales Tax 39%
TIF Property Taxes 13%
Franchise Taxes 4%
Intergovernmental Revenue 7%
Special Assessments 8%



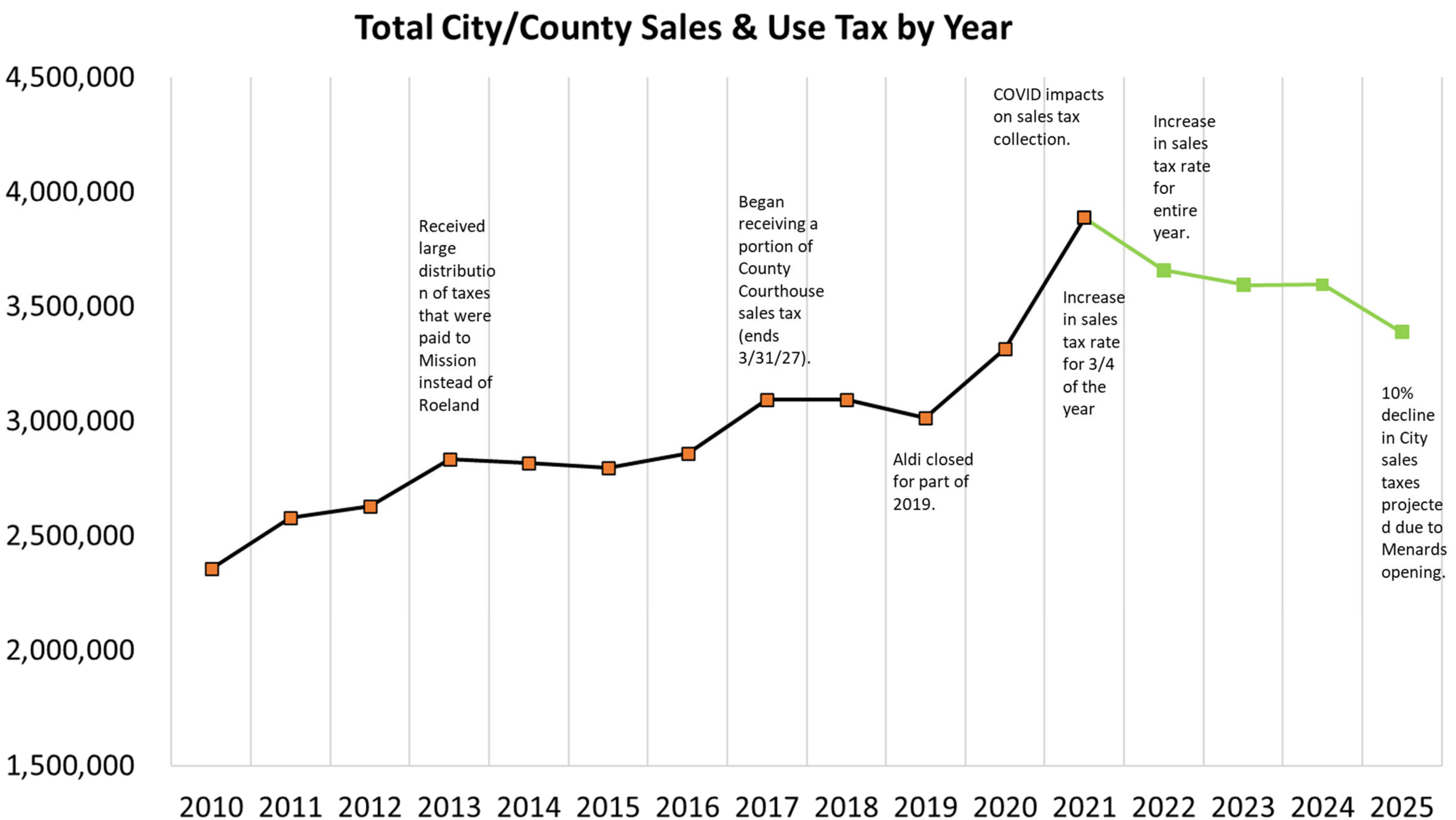
2021 Actual, 2022 Projected & 2023 Budgeted Revenue by Source - All Funds
INTEREST
193,335
153,574
24,920
OTHER SOURCES
328,570
806,377
282,979
BOND PROCEEDS
-
-
-
PROGRAM FEES
217,345
215,650
94,970
FINES AND FORFEITURES
284,315
281,531
208,003
LICENSES AND PERMITS
164,050
164,050
156,833
SALES TAX
4,008,425
4,066,540
4,342,297
INTERGOVERNMENTAL REVENUE
773,980
1,835,235
770,137
SPECIAL ASSESSMENTS
832,665
821,987
822,853
FRANCHISE TAXES
474,450
454,937
457,381
TIF PROPERTY TAXES
1,160,860
1,143,702
1,454,456
PROPERTY TAXES
$3,245,625
$2,610,994
$2,405,799
$-
$500,000
$1,000,000
$1,500,000
$2,000,000
$2,500,000
$3,000,000
$3,500,000
$4,000,000
$4,500,000
$5,000,000
2023 Budget
2022 Projected
2021


2021 GENERAL FUND REVENUE
Other Sources
4%
Interest
0%
Fines and Forfeitures
3%
Licenses and Permits
3%
Intergovernmental
4%
Property Taxes
38%
Sales Taxes
30%
Special Assessments
10%
Franchise Taxes
8%


2021 Actual, 2022 Projected & 2023 Budgeted Revenue by Source - General Fund
INTEREST
74,210
72,756
8,417
OTHER SOURCES
264,725
252,205
249,132
FINES AND FORFEITURES
284,315
281,531
208,003
LICENSES AND PERMITS
164,050
164,050
156,833
INTERGOVERNMENTAL
227,760
229,013
216,023
SALES TAXES
1,590,940
1,674,596
1,768,322
SPECIAL ASSESSMENTS
585,205
574,477
565,661
FRANCHISE TAXES
474,450
454,937
457,381
PROPERTY TAXES
$3,022,310
$2,434,503
$2,244,239
$-
$500,000
$1,000,000
$1,500,000
$2,000,000
$2,500,000
$3,000,000
$3,500,000
2023 Budget
2022 Projected
2021

SALES AND USE TAX

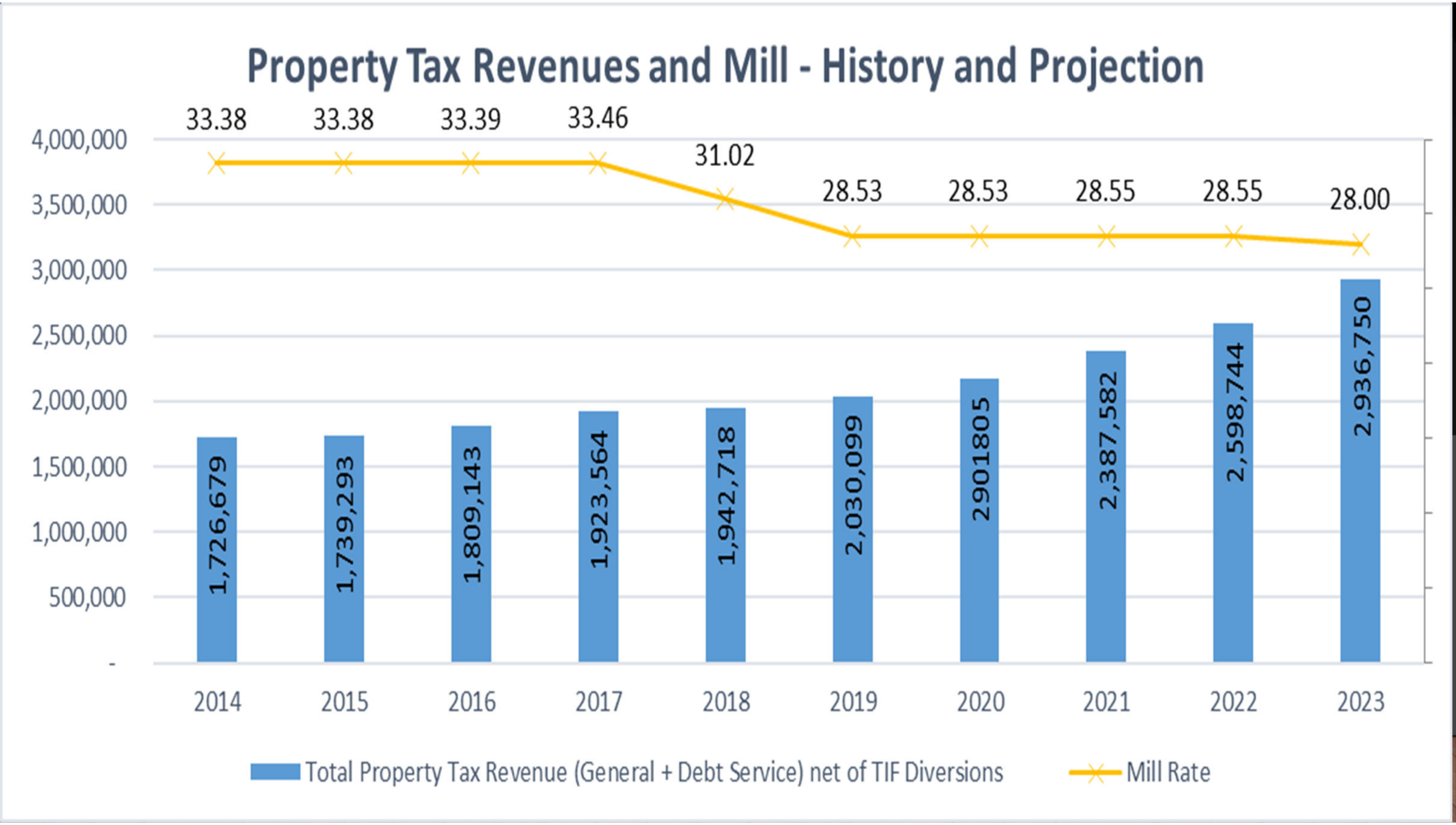
- Sales tax constituted 39% of all revenues and 30% of General Fund revenues in 2021.
- The City began receiving its share of the County Courthouse tax in 2017 which brings in roughly $160k each year. This revenue is being used to fund capital projects; it sunsets 3/31/27.
- The increase in the City's capital improvement sales tax from .25% to .5% is reflected in the 2021 actuals, 2022 projected and 2023 budget numbers.
- From 2009-2019, average change in sales tax has been +3% annually. The 2018 and 2019 sales taxes declined by 1% and 3% respectively. 2020 & 21 were not included in the calculation due to the unusual impact that COVID has had on sales tax in those years.
- We do not expect the elevated sales tax collections driven by COVID to be sustained. There for the sales tax estimates for 2022 through 2024 are anticipated do decline.
- A 10% decline in sales City sales tax collections is anticipated in 2025 when Menards is projected to open.

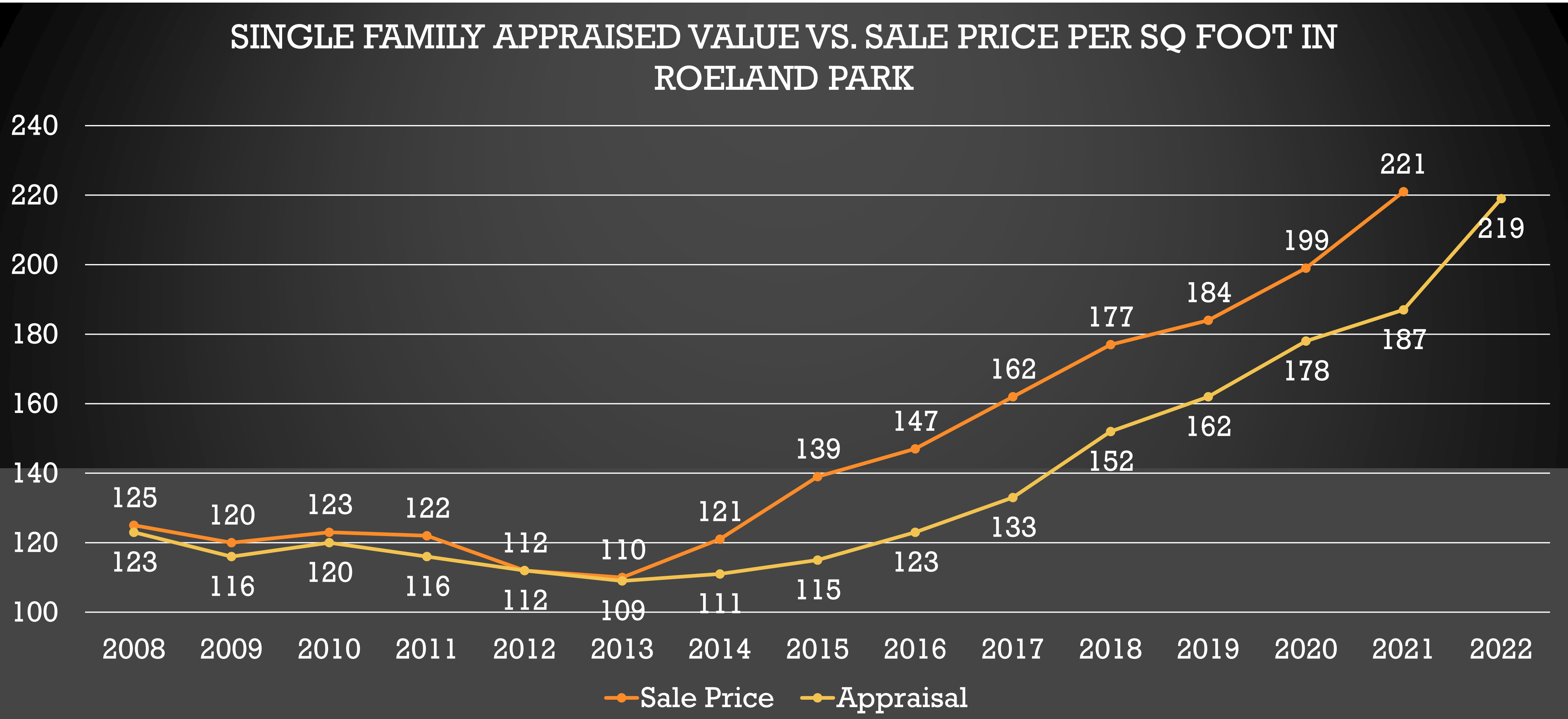


Total City/County Sales & Use Tax by Year
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
Received large distribution of taxes that were paid to Mission instead of Roeland
Began receiving a portion of County Courthouse sales tax (ends 3/31/27).
Aldi closed for part of 2019.
COVID impacts on sales tax collection.
Increase in sales tax rate for 3/4 of the year
Increase in sales tax rate for entire year.
10% decline in City sales taxes projected due to Menards opening.
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

REAL ESTATE PROPERTY TAX

- Property taxes comprised 22% of total revenues and 38% of General Fund revenues in 2021.
- Roughly half of all property tax receipts are remitted to the City in Q1 and the other half are remitted in Q3.
- Between 2014 and 2023, the City's assessed value (taxable value) has grown an average of 10% annually (which is unprecedented. The 2022 mill of 28.548 is lower than the 2014 mill of 33.379. The net impact of these two key components used to calculate property tax revenues equates to an annual growth in property tax revenues net of TIF captured property taxes of 7.2%.
- The following chart reflects this history of mill and property tax revenues net of TIF captured property taxes.
- Appraised values increased 14% overall (commercial and residential combined) between 2021 and 2022 (for the 2023 budget).


Property Tax Revenues and Mill - History and Projection
33.38
33.38
33.39
33.46
31.02
28.53
28.53
28.55
28.55
28.00
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
1,726,679
1,739,293
1,809,143
1,923,564
1,942,718
2,030,099
2901805
2,387,582
2,598,744
2,936,750
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
Total Property Tax Revenue (General + Debt Service) net of TIF Diversions
Mill Rate



- The gap between sale price per square foot and appraised value per square foot was nearly erased in 2022. This contributes to the higher than normal growth (14%) in the City's total taxable value the past year.

SB 13 SUMMARY

- Repeals the property tax lid law effective 1/1/2021
- Establishes notice and public hearing requirements for entities seeking to collect property tax in excess of the "revenue-neutral" rate
- Revenue-Neutral Rate = the tax rate for the current tax year that would generate the same amount of property tax revenue as levied the previous tax year, using the current tax year's total assessed valuation
- Prohibits valuation increases resulting solely from normal maintenance of existing structures
- Expands the allowed acceptance of partial payments or payment plans for property taxes

"REVENUE-NEUTRAL" RATE FISCAL IMPACT

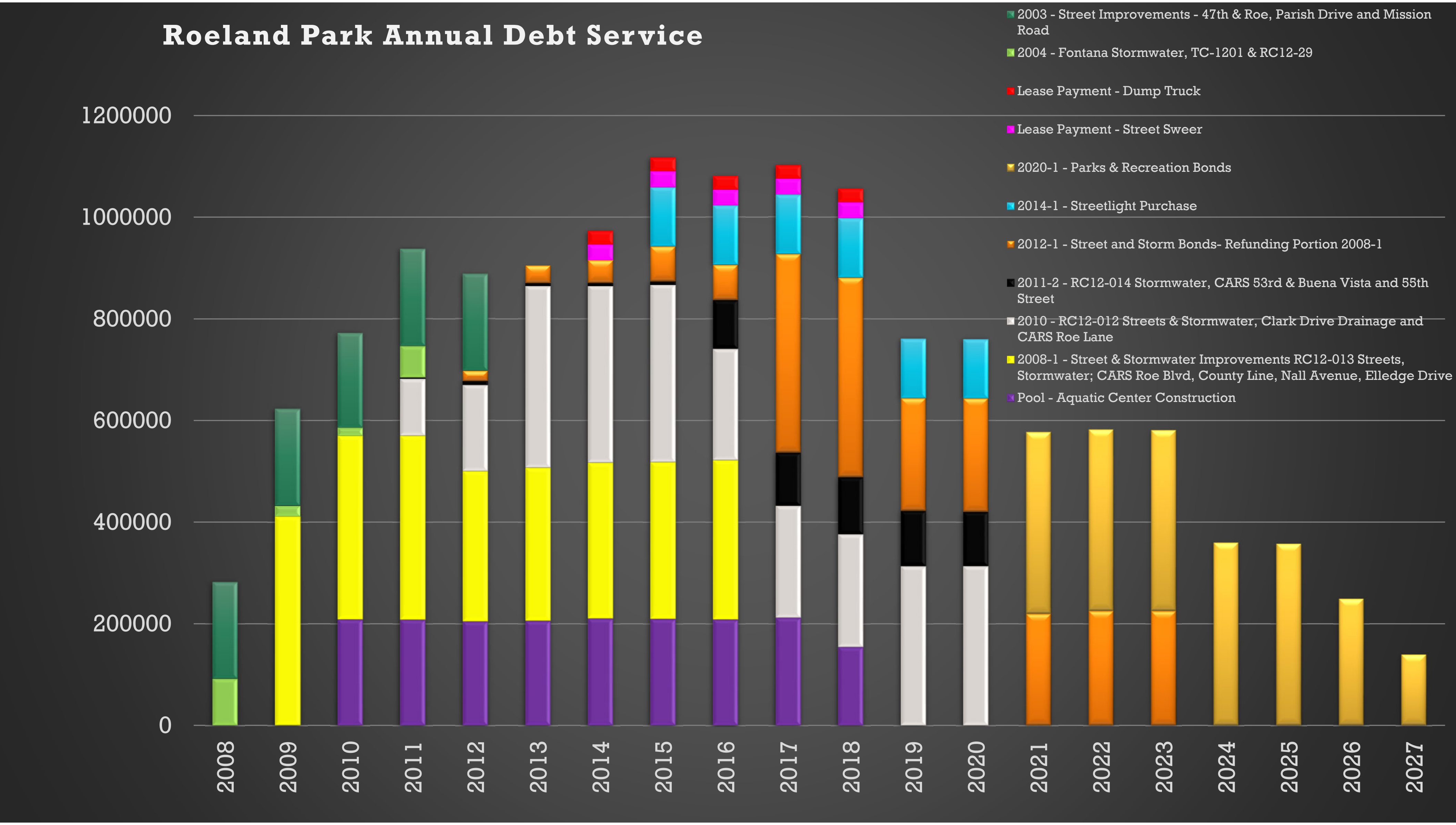
2022 Total Assessed Value- Final	$	102,758,817
2022 Mill Rate- Total		28.548
2022 Total Property Taxes Levied	$	2,902,756
2023 Total Assessed Value- as of 2-13-22	$	117,240,422
Less: Value Due to New Construction	$	289,225
Equals Re-Assessed Value of Properties Existing in 2021	$	116,951,197
Property Tax Neutral Mill Rate for Properties Existing in 2021		25.198
Estimated 2023 Total Property Tax Levied Using Tax Neutral Mill Rate	$	2,903,215
Difference in Total Property Tax Levied Between 2022 and 2023 assuming Tax Neutral Mill Rate Employed	$	459
Percent Change Between 2022 and 2023 Levied Property Taxes		0.016%
Property Tax Revenues Forgone if Tax Neutral Mill Employed vs 2022 Mill	$	393,560
Property Tax Revenue per 1 Mill	$	117,240

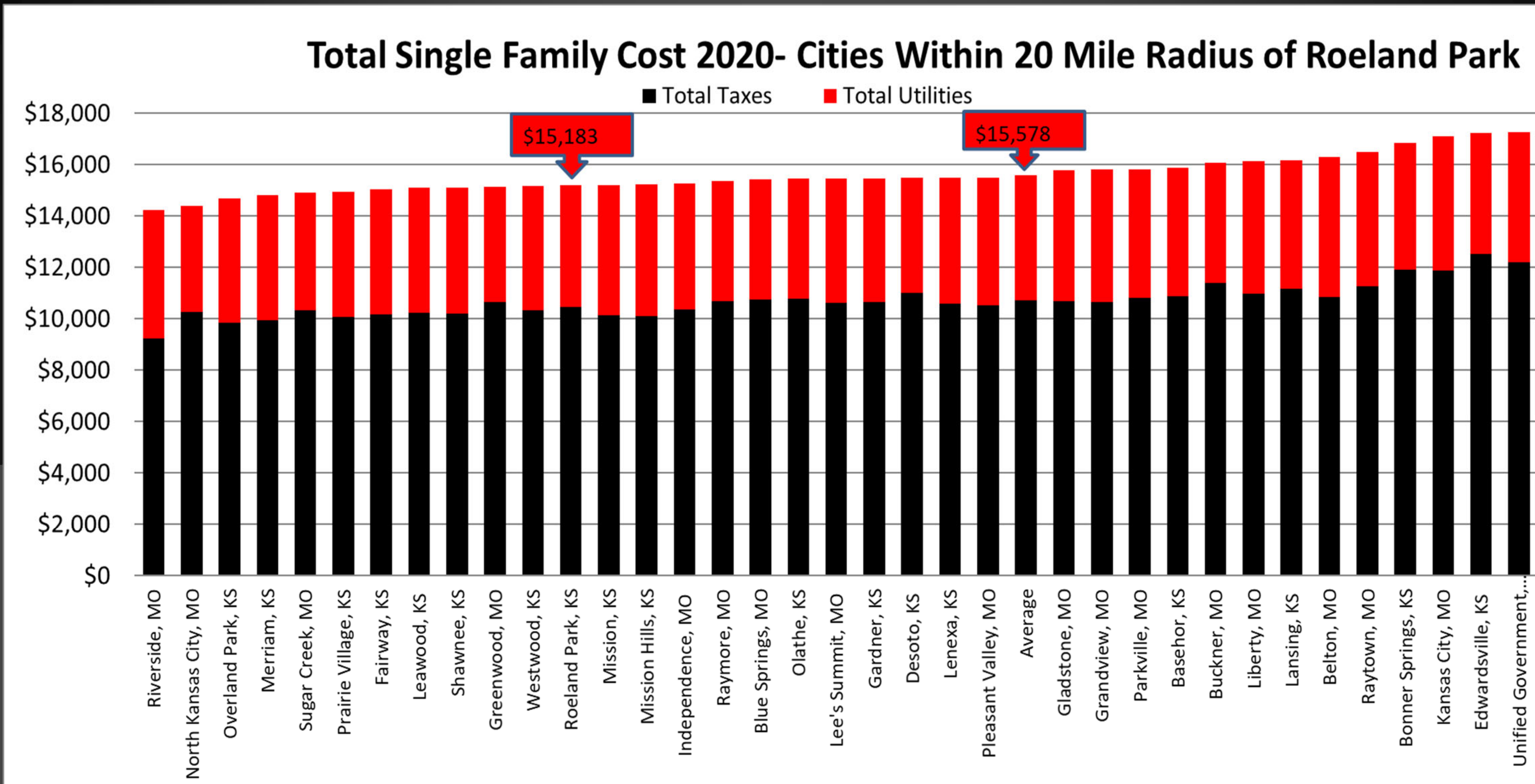
SHORT COMINGS OF A REVENUE NEUTRAL PHILOSOPHY

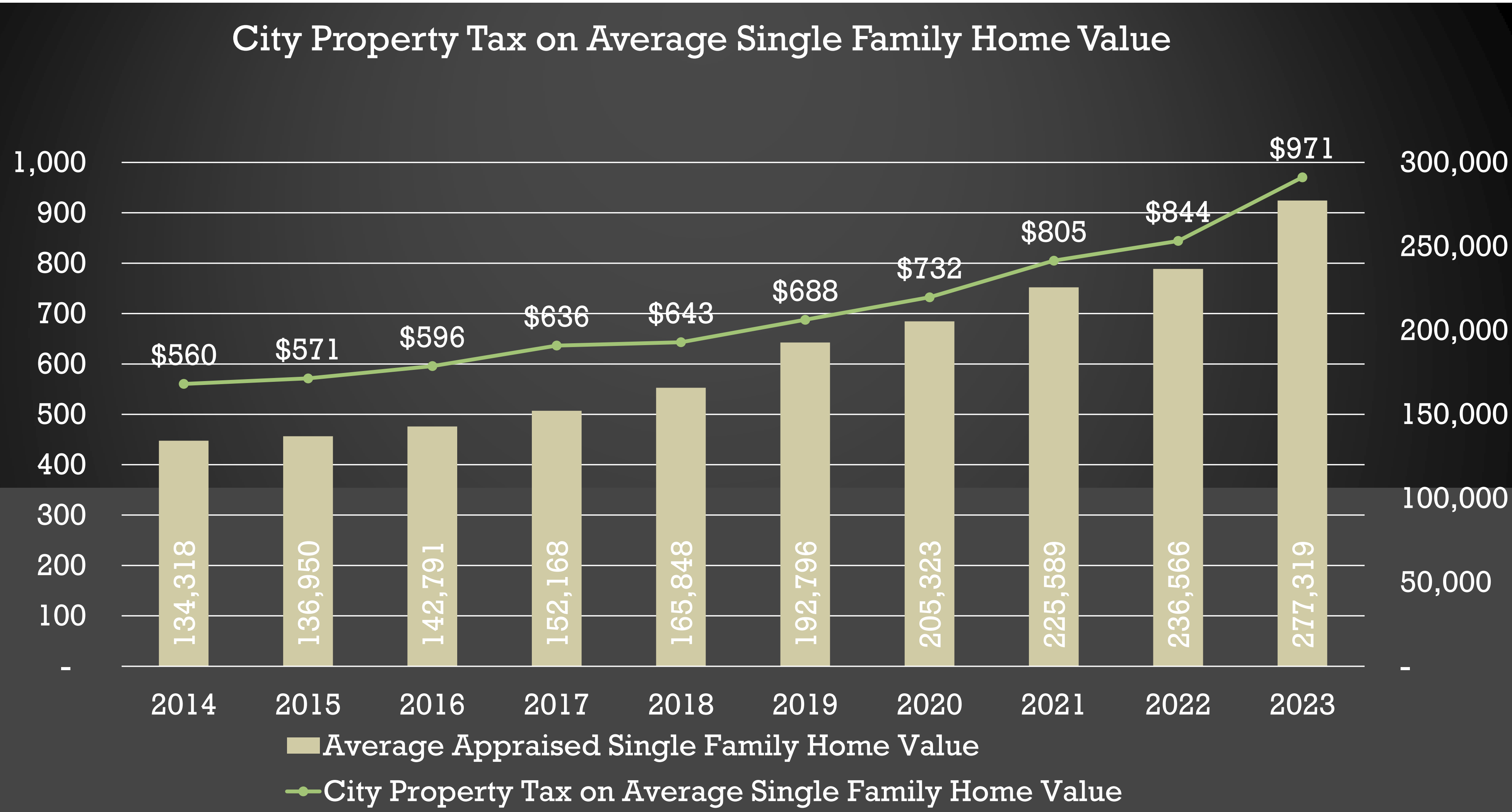
- Assessed values have historically risen and a property tax funding methodology relies upon that historical growth to generate additional revenue to offset inflationary increases in expense. If a tax neutral philosophy is employed no new property tax revenue will be available to offset increasing costs eventually resulting in services being reduced or eliminated and assets falling into disrepair.
- If a revenue neutral philosophy were also applied to user fees such as pool memberships or solid waste assessments this would result in greater need for tax subsidy for these services as costs increase, further compounding the fiscal impact of a property tax neutral philosophy.
- The total cost of living for each of our Roeland Park families is 2.7% below the metro average. Roeland Park property taxes for that family only make up 7.3% of the family's total cost.

VARIABLES INFLUENCING THE DECISION TO INCREASE THE MILL BETWEEN 2011 AND 2014

- The City was seeing unprecedented declines in the assessed value (5 out of 6 years) with values remaining depressed for an unprecedented period (it took 9 years for assessed values to return to the 2008 level).
- The City was faced with increasing debt service costs between 2008 and 2015 due to the City adding 7 new borrowings (in 7 years). 3 new leases were added in 2014 (dump trucks, street sweeper, streetlight purchase).
- The City was faced with the potential loss of Walmart with an estimated overall annual loss of revenue equal to roughly $700k (or 11.8 mill) for the initially two years following their move and then equalizing at roughly $400k (or 6.75 mill). (The 5 mill reduction implemented in 2018 and 2019 equated to a $400k reduction in property taxes at that time).
- The City deferred capital investment through 2015 (creating a backlog), cut staffing levels, cut staff benefits, provided no or very minimal pay adjustments for 5 years, and added debt through equipment leases. All of these are common techniques employed when faced with financial challenges. Staff levels and benefit levels remain as reduced; they have not been restored.
- All these variables and changes influenced the amount the mill was adjusted.


Roeland Park Annual Debt Service
2003 - Street Improvements - 47th & Roe, Parish Drive and Mission Road
2004 - Fontana Stormwater, TC-1201 & RC12-29
Lease Payment - Dump Truck
Lease Payment - Street Sweer
2020-1 - Parks & Recreation Bonds
2014-1 - Streetlight Purchase
2012-1 - Street and Storm Bonds- Refunding Portion 2008-1
2011-2 - RC12-014 Stormwater, CARS 53rd & Buena Vista and 55th Street
2010 - RC12-012 Streets & Stormwater, Clark Drive Drainage and CARS Roe Lane
2008-1 - Street & Stormwater Improvements RC12-013 Streets, Stormwater; CARS Roe Blvd, County Line, Nall Avenue, Elledge Drive
Pool - Aquatic Center Construction
1200000
1000000
800000
600000
400000
200000
0
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027


Total Single Family Cost 2020- Cities Within 20 Mile Radius of Roeland Park
Total Taxes
Total Utilities
$15,183
$15,578
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Riverside, MO
North Kansas City, MO
Overland Park, KS
Merriam, KS
Sugar Creek, MO
Prairie Village, KS
Fairway, KS
Leawood, KS
Shawnee, KS
Greenwood, MO
Westwood, KS
Roeland Park, KS
Mission, KS
Mission Hills, KS
Independence, MO
Raymore, MO
Blue Springs, MO
Olathe, KS
Lee's Summit, MO
Gardner, KS
Desoto, KS
Lenexa, KS
Pleasant Valley, MO
Average
Gladstone, MO
Grandview, MO
Parkville, MO
Basehor, KS
Buckner, MO
Liberty, MO
Lansing, KS
Belton, MO
Raytown, MO
Bonner Springs, KS
Kansas City, MO
Edwardsville, KS
Unified Government,...



- In 2018 and 2019 the mill was reduced 2.5 mill in each year
- 1 mill equates to $34.66 in property tax on the most recent Average Appraised Home Value

COMPARISON OF MILL AND PROPERTY TAX PER CAPITA FOR JOCO CITIES

City	Population (2020 Census)	2021 Assessed Value (2022 Budget)	2021 Mill Levy (2022 Budget)	Value of 1 Mill	Property Tax Per Capita
Gardner	23,287	$230,554,082	21	$230,554	205
Spring Hill	7,952	$71,946,864	27	$71,947	247
Overland Park	197,238	$4,039,572,410	14	$4,039,572	278
Mission	9,954	$172,481,966	17	$172,482	295
Olathe	141,290	$2,109,517,230	23	$2,109,517	339
Prairie Village	22,957	$469,256,976	19	$469,257	395
Shawnee	67,311	$1,010,429,496	27	$1,010,429	398
Westwood	1,750	$32,911,074	21	$32,911	401
Roeland Park	6,871	$96,815,053	29	$96,815	402
Average	37,292	$753,894,417	24	$706,777	513
Fairway	4,170	$109,409,376	20	$109,409	523
Merriam	11,098	$214,304,483	28	$214,304	532
De Soto	6,118	$85,787,538	38	$85,788	537
Lenexa	57,434	$1,343,837,356	29	$1,343,837	684
Leawood	33,902	$1,065,534,162	25	$1,065,534	778
Edgerton	1,748	$51,803,718	30	$51,804	900
Mission Hills	3,594	$204,265,252	23	$204,265	1,294

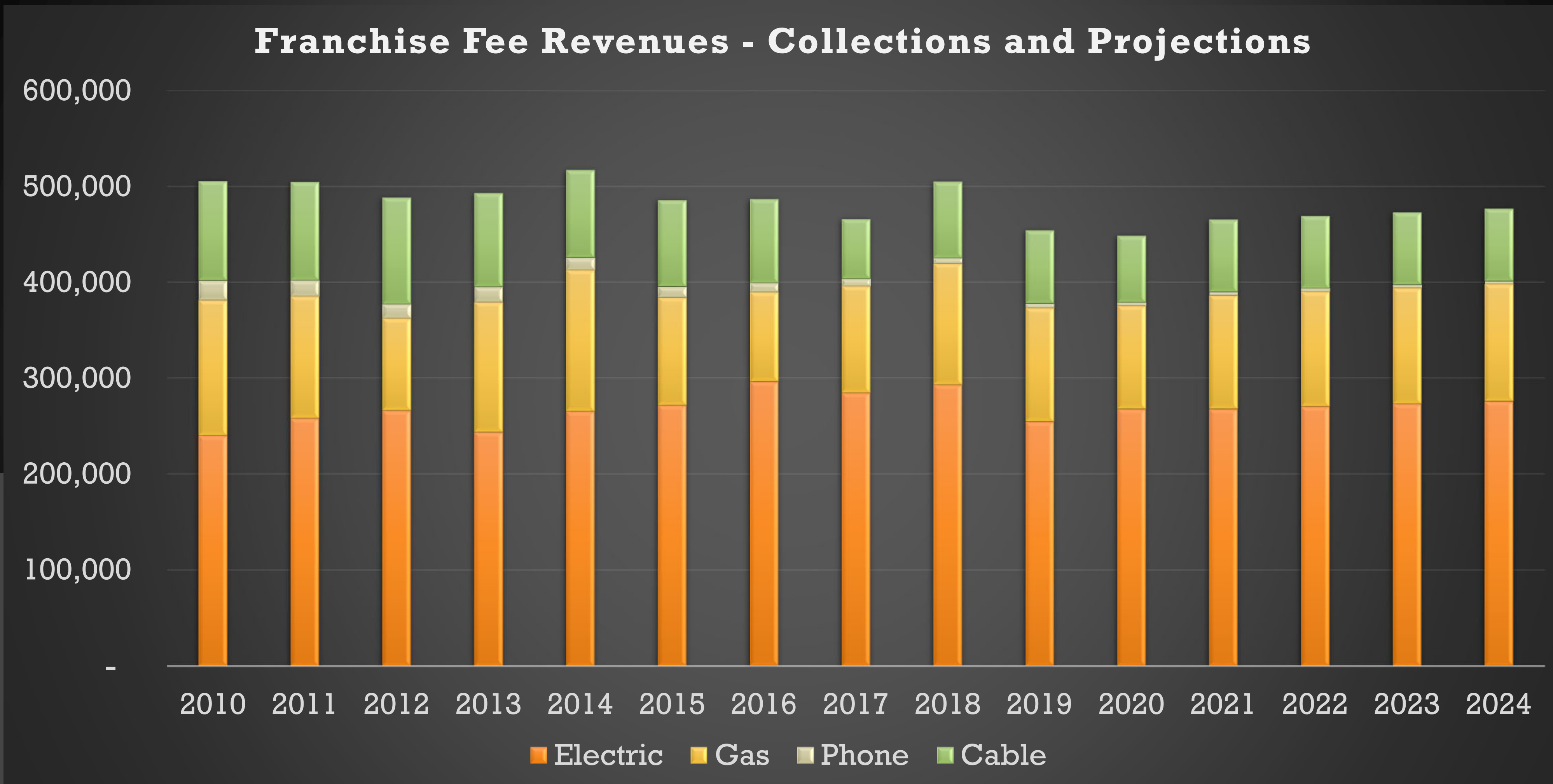
RP's total property tax on a per capita basis is 22% below the JOCO average. This is the case even though our mill is among the highest in JOCO due to 75% of our land area being residential. Commercial properties pay 217% more property tax on each appraised dollar of value than residential properties. If RP had more commercial land use the property taxes generated per capita would be higher and this would allow for a lower mill levy.

FRANCHISE FEES- OVERVIEW

- Franchise fees made up 4% of all revenues and 8% of General Fund revenues in 2020
- Franchise fees are collected at a rate of 5% for electric, phone, gas, and cable
- Cable receipts are remitted quarterly while the others are remitted monthly one to two months after they are collected
- Since 2008 franchise fees in aggregate have remained relatively stable. Removing the electric outlier in 2019, the long-term rate of change has been -2%. However, variations year-over-year can be significant due to a hot summer (impacts electric), a cold winter (impacts gas), or changes in natural gas prices (impacts both electric and gas).

FRANCHISE FEES- PROJECTIONS

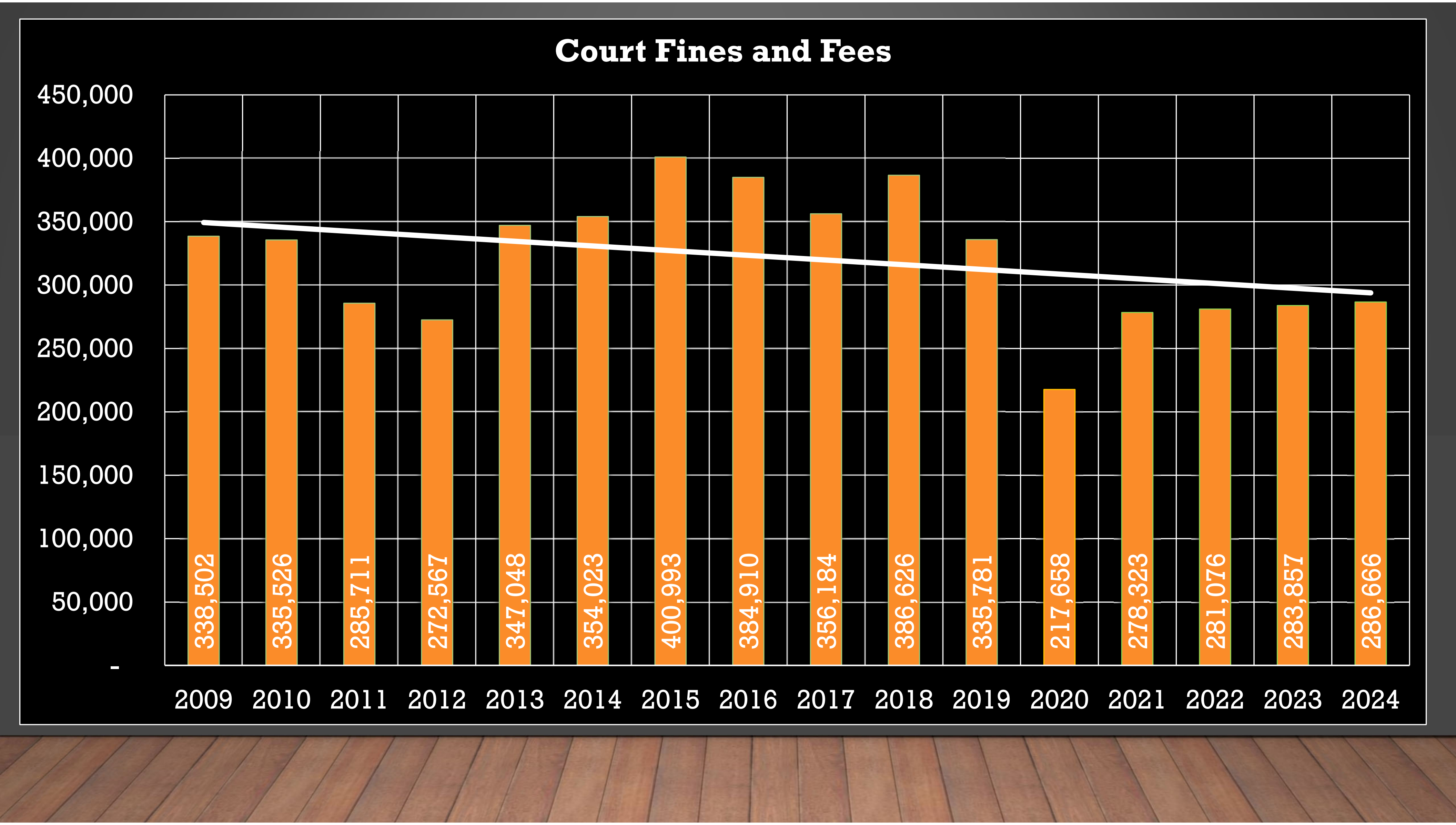
- Each franchise fee uses a different forecasting method based on historical trends and judgmental techniques based on current knowledge.
- **Electric** – Saw a 13% decrease in 2019 due to refunds. Rates were also reduced that year. 2021 was a normal year and we are projecting 2022 fees to be approximately 1% higher than 2021. 1% growth is projected for 2023 and remaining out years.
- **Gas** – Is more difficult to predict as the price of the commodity fluctuates year to year. Half of total fees are usually collected in the first quarter of the year. 2022 Q1 gas franchise fee collection equals 54% of annual budget. For consistency, a 1% increase is projected in 2023 and subsequent years.
- **Phone** – Anticipate a continued decline in landline use. Long-term annual change has been -14% which is what we're projecting in 2022, out years are projected with a 5% decline.
- **Cable** – Projecting a leveling out. 2022 projected to be equal to 2021 actual and remain at that level in out years.



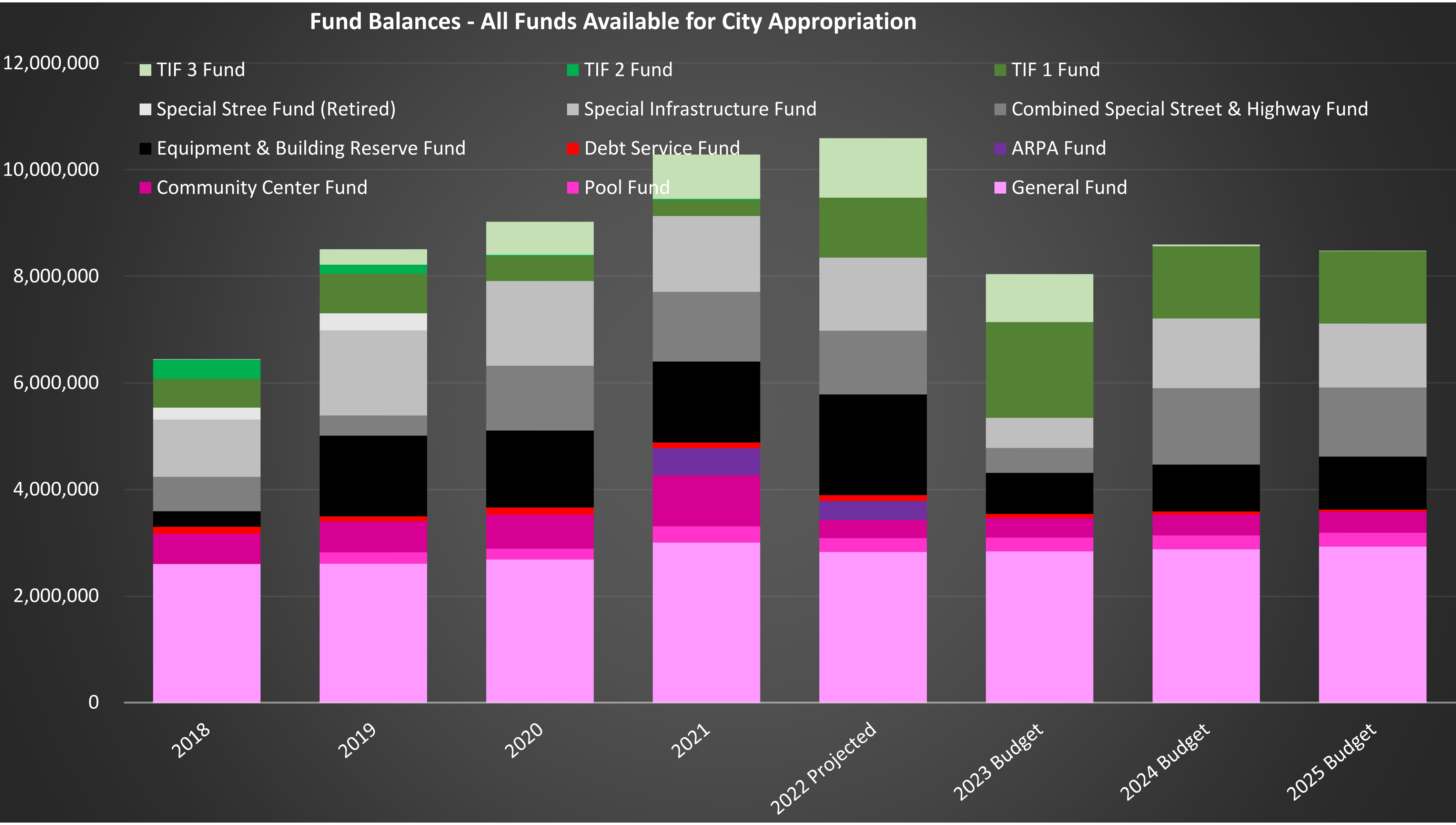
Franchise Fee Revenues - Collections and Projections
600,000
500,000
400,000
300,000
200,000
100,000
-
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
Electric
Gas
Phone
Cable

COURT REVENUE

- Court revenues comprised 2% of all revenues and about 4% of General fund revenues in 2021.
- Revenues include court fines, court costs imposed by the City, bond forfeitures and state fees.
- Revenues can go down if we have significant officer vacancies during the year, this has contributed to fluctuations in several years.
- The spike in 2015 revenues was a result of an increase in the fine schedule, followed by a decrease in that fine schedule in 2016 and again in the 4th Quarter of 2020. 2020 revenues were also impacted by reduced citations related to covid.
- 2022 Fines are projected to be 25% lower than 2018 actuals (most recent normal year) to account for the fine reductions put in place the 4th quarter of 2020. 1% annual growth is projected in out years.


Court Fines and Fees
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
338,502
335,526
285,711
272,567
347,048
354,023
400,993
384,910
356,184
386,626
335,781
217,658
278,323
281,076
283,857
286,666
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024

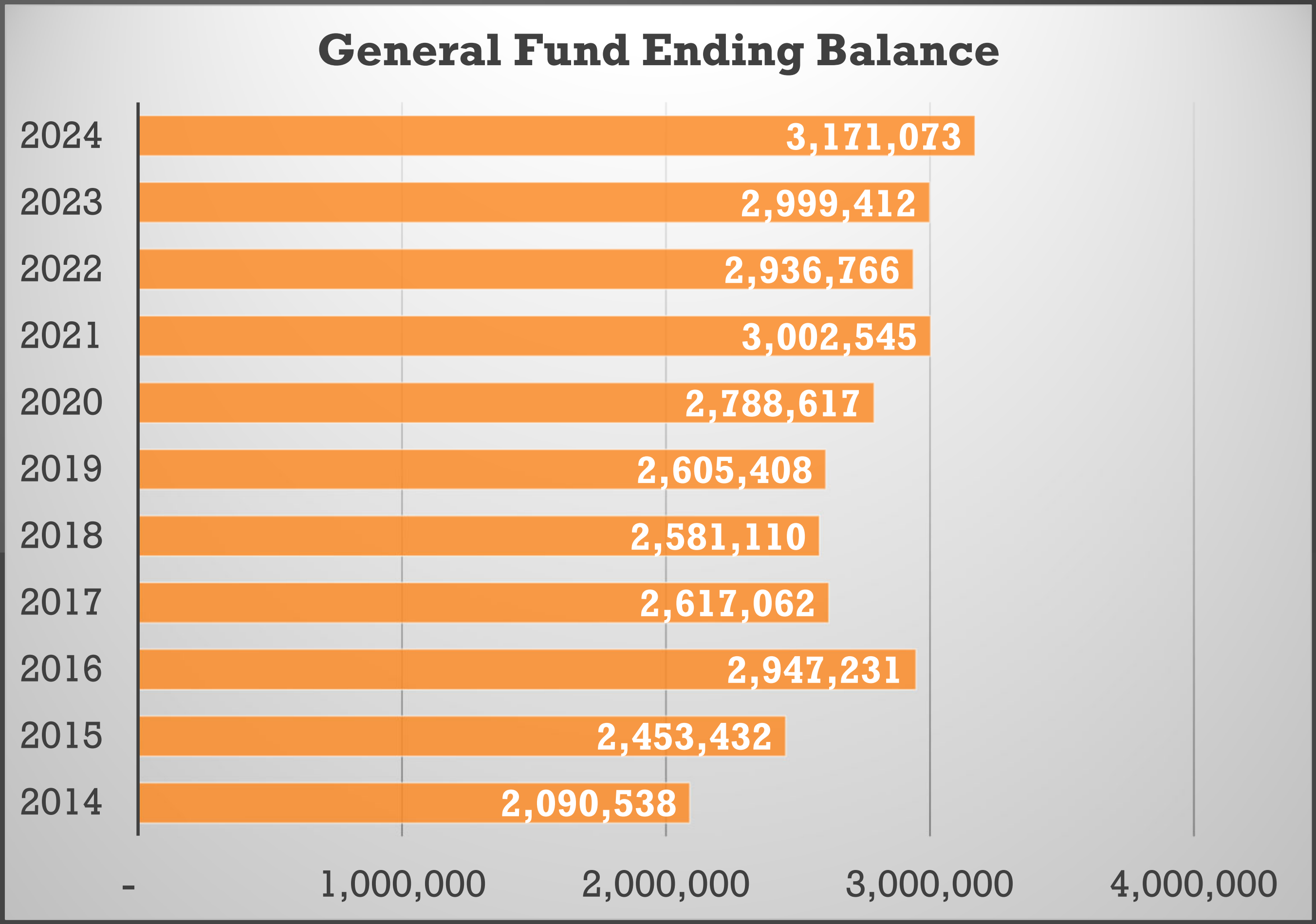
RESERVES & OUTSTANDING DEBT



Fund Balances - All Funds Available for City Appropriation
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
TIF 3 Fund
TIF 2 Fund
TIF 1 Fund
Special Stree Fund (Retired)
Special Infrastructure Fund
Combined Special Street & Highway Fund
Equipment & Building Reserve Fund
Debt Service Fund
ARPA Fund
Community Center Fund
Pool Fund
General Fund
2018
2019
2020
2021
2022 Projected
2023 Budget
2024 Budget
2025 Budget

GENERAL FUND

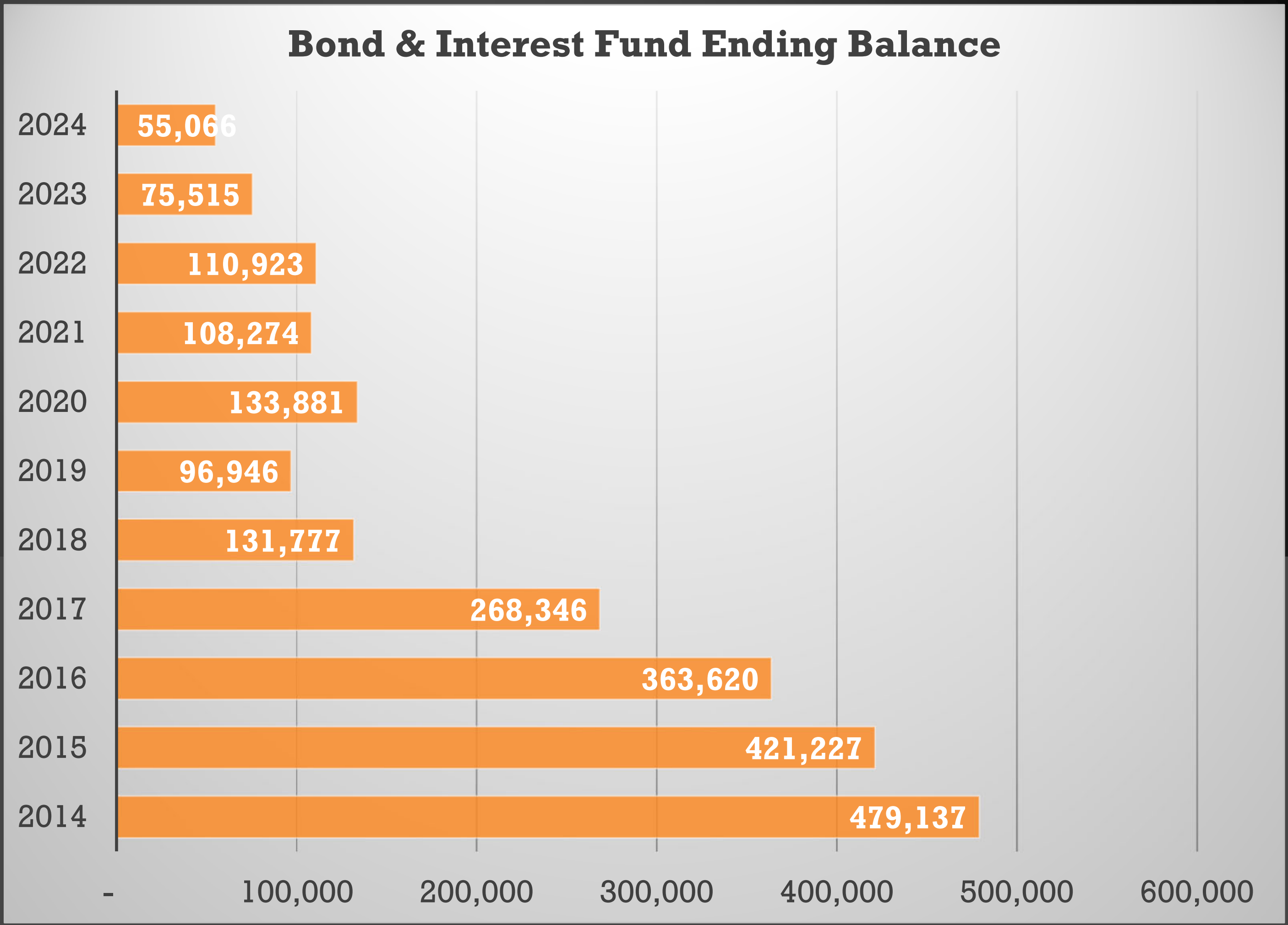
- 26.632 of the 28.548 mill rate is accounted for in the General Fund.
- Balance to meet two requirements 1) 25% of Operating Expenditures, 2) $1.41 million for significant/sustained decrease in sales taxes
- Resources in excess of the two components are used for capital improvements, principally transferred to the Special Infrastructure Fund.

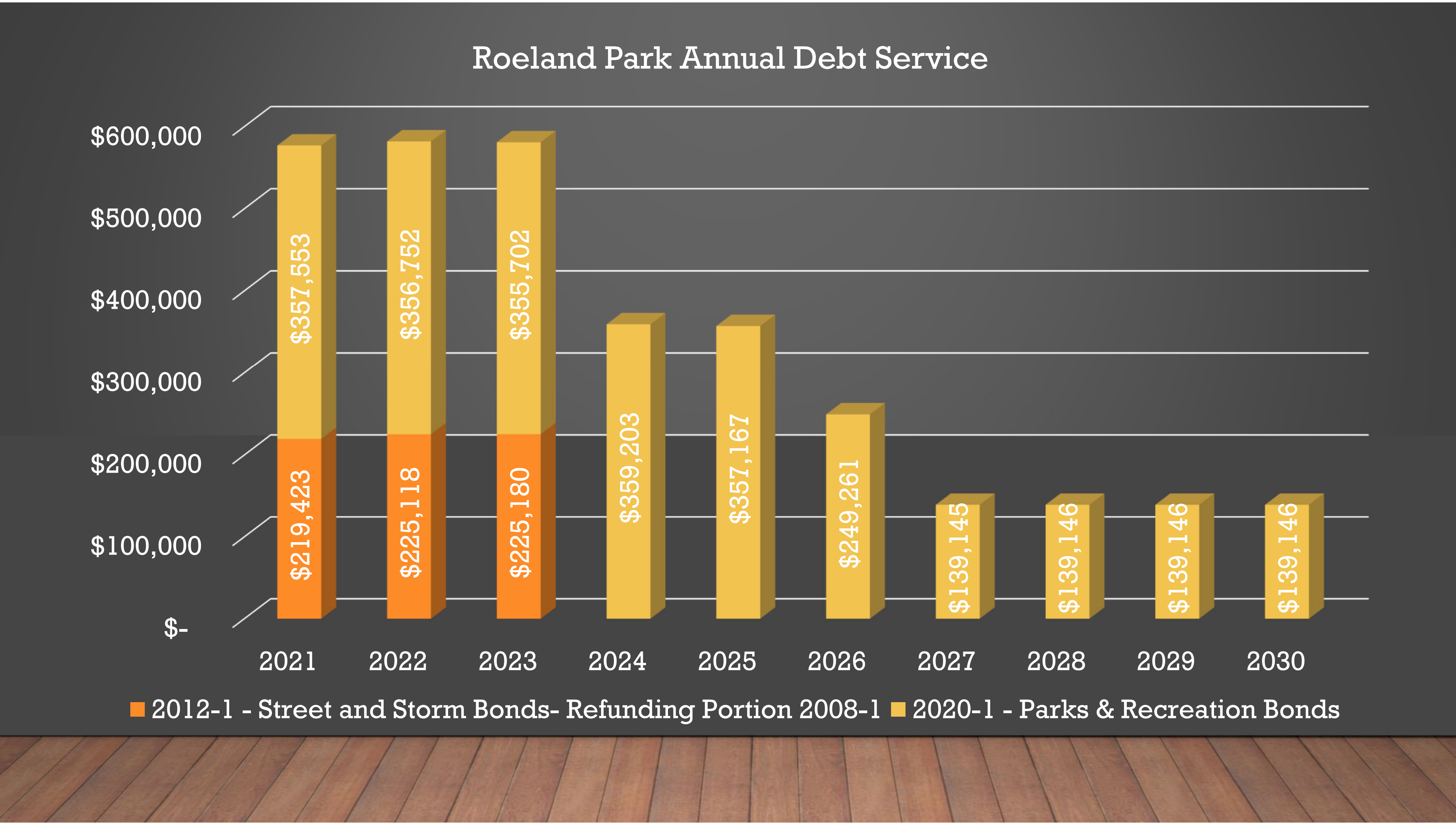


BOND & INTEREST FUND

Primary Revenue Sources:

- Transfer from 27A, ½ cent sales tax
- Property taxes – 1.916 of the 28.531 mill rate is accounted for in the Debt Service Fund
- Special Assessments for storm water projects



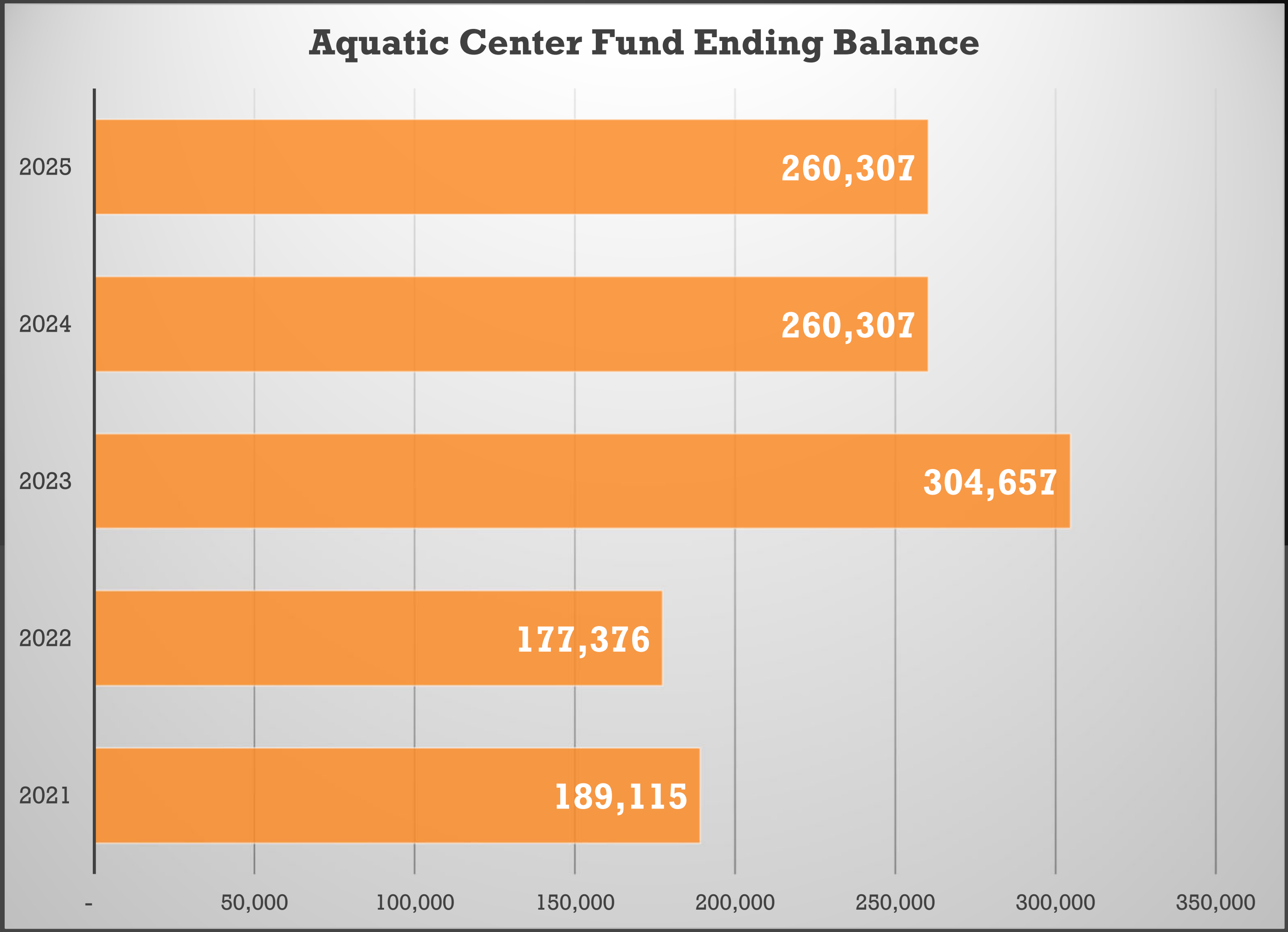


Roeland Park Annual Debt Service
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
$357,553
$356,752
$355,702
$219,423
$225,118
$225,180
$359,203
$357,167
$249,261
$139,145
$139,146
$139,146
$139,146
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
2012-1 - Street and Storm Bonds- Refunding Portion 2008-1
2020-1 - Parks & Recreation Bonds

AQUATIC CENTER FUND

Primary Revenue Sources:

- Member and admission fees- $152k
- Transfers in from the General Fund to cover operating loss- $200k
- Transfers in from the General Fund to cover capital investments- varies



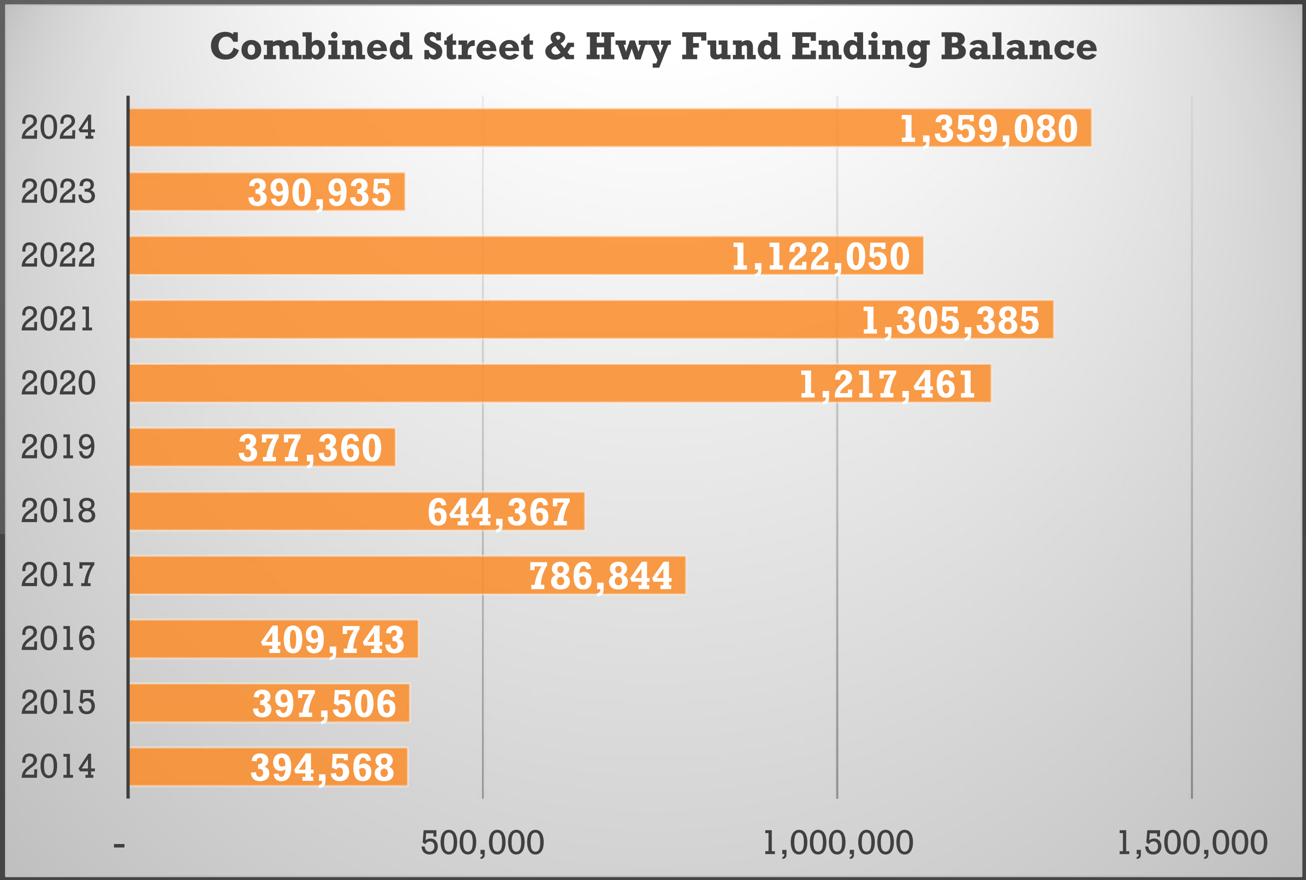
COMBINED SPECIAL STREET & HIGHWAY FUND

Primary Revenue Sources:

- ½ cent sales tax - $790k
- County Courthouse Sales Tax - $157k (ends 3/31/2027)
- CARS Funding - varies
- Motor Fuel Tax - $187k

Used for Street infrastructure and maintenance as well as snow removal

Balance fluctuates due to street construction projects

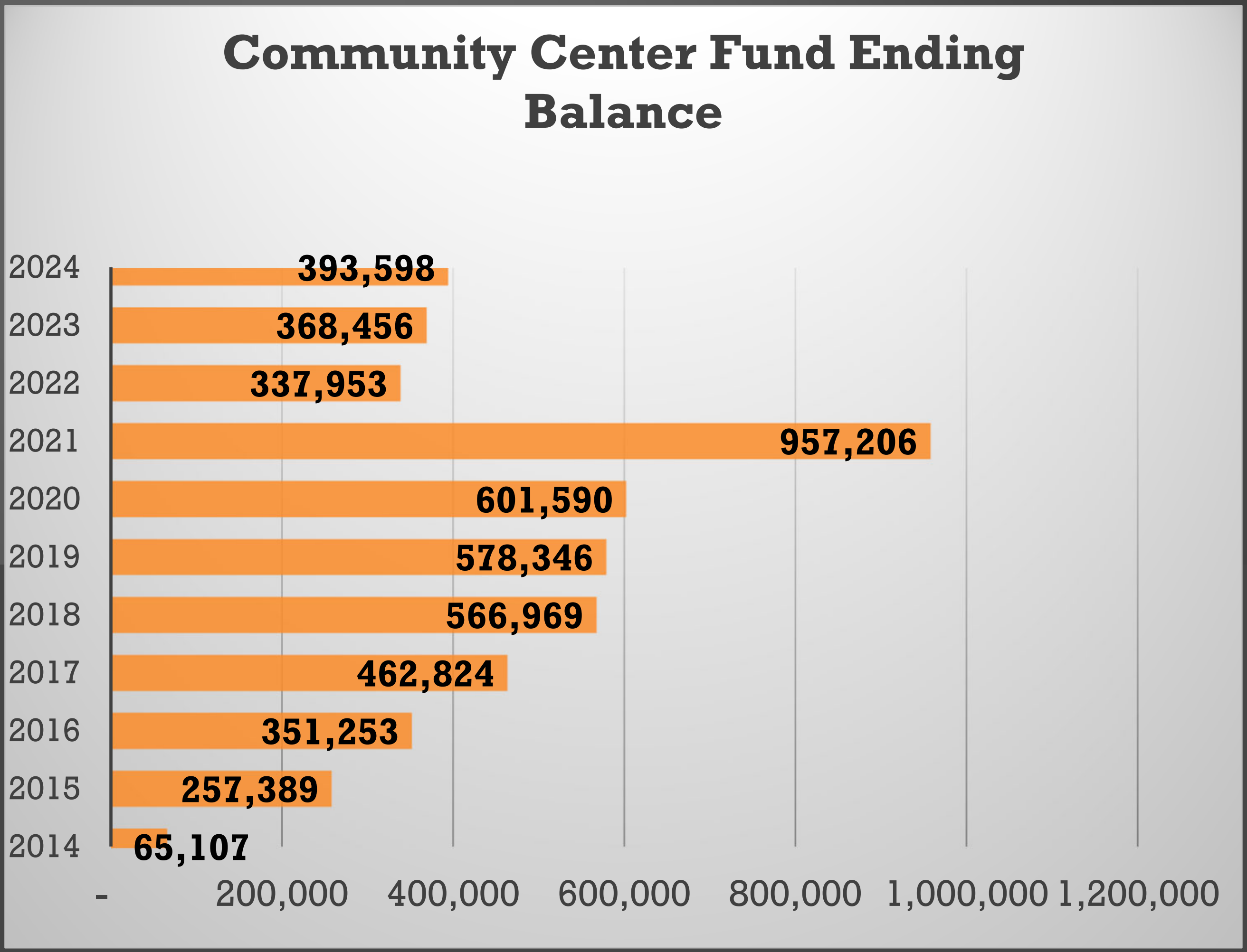


COMMUNITY CENTER FUND

Primary Revenue Source:

- 1/8 of the City's 1 cent sales tax - $190k
- $330k transfer from the General Fund in 2021 to help cover parking/ADA project

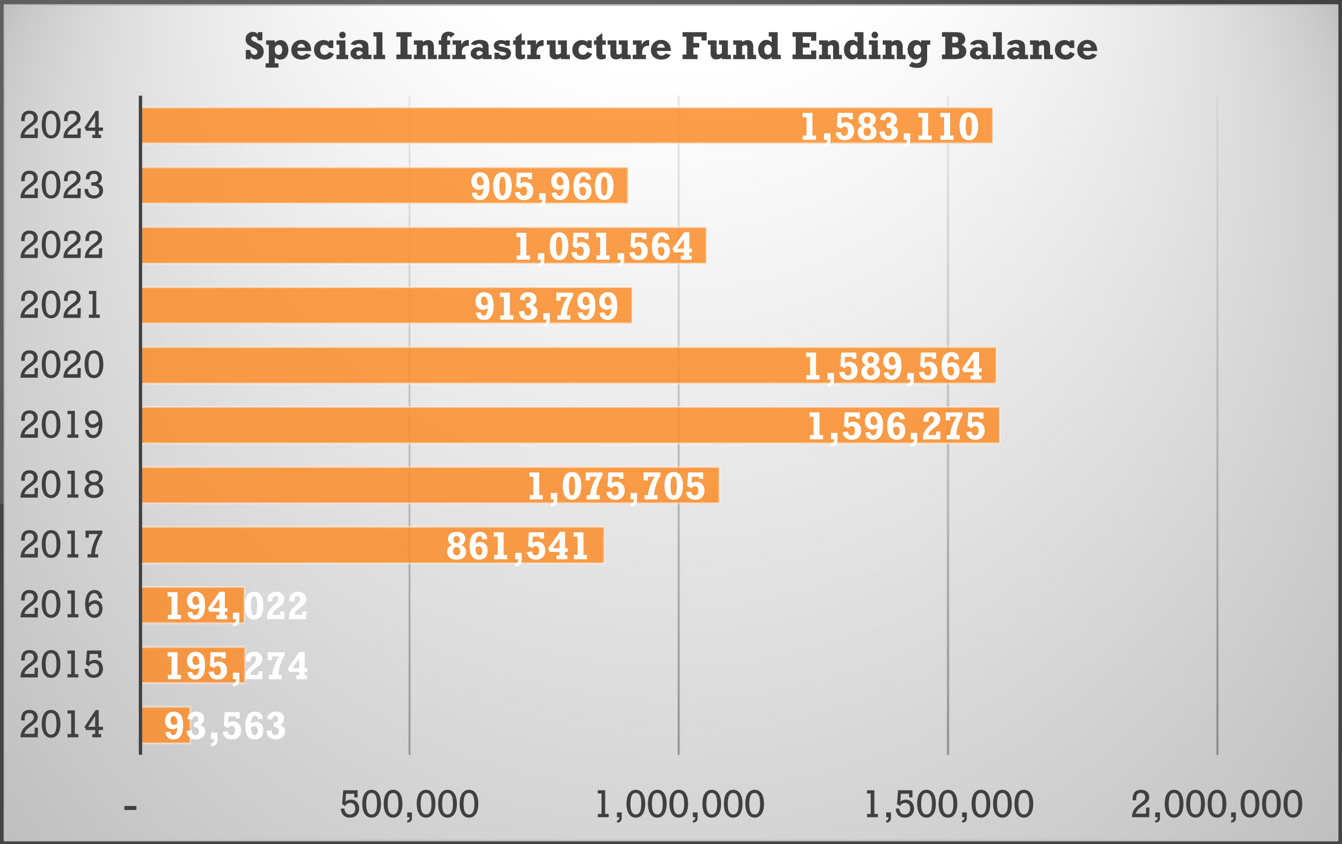
Balance increased significantly in 2021 with the delay of budgeted parking/storm drainage and ADA improvement projects, which will be complete in 2022.



SPECIAL INFRASTRUCTURE FUND

Primary Revenue Sources
- 1/2 cent capital improvement sales tax - $690k
- CDBG Grants
- Transfers from General Fund - $125k to $300k

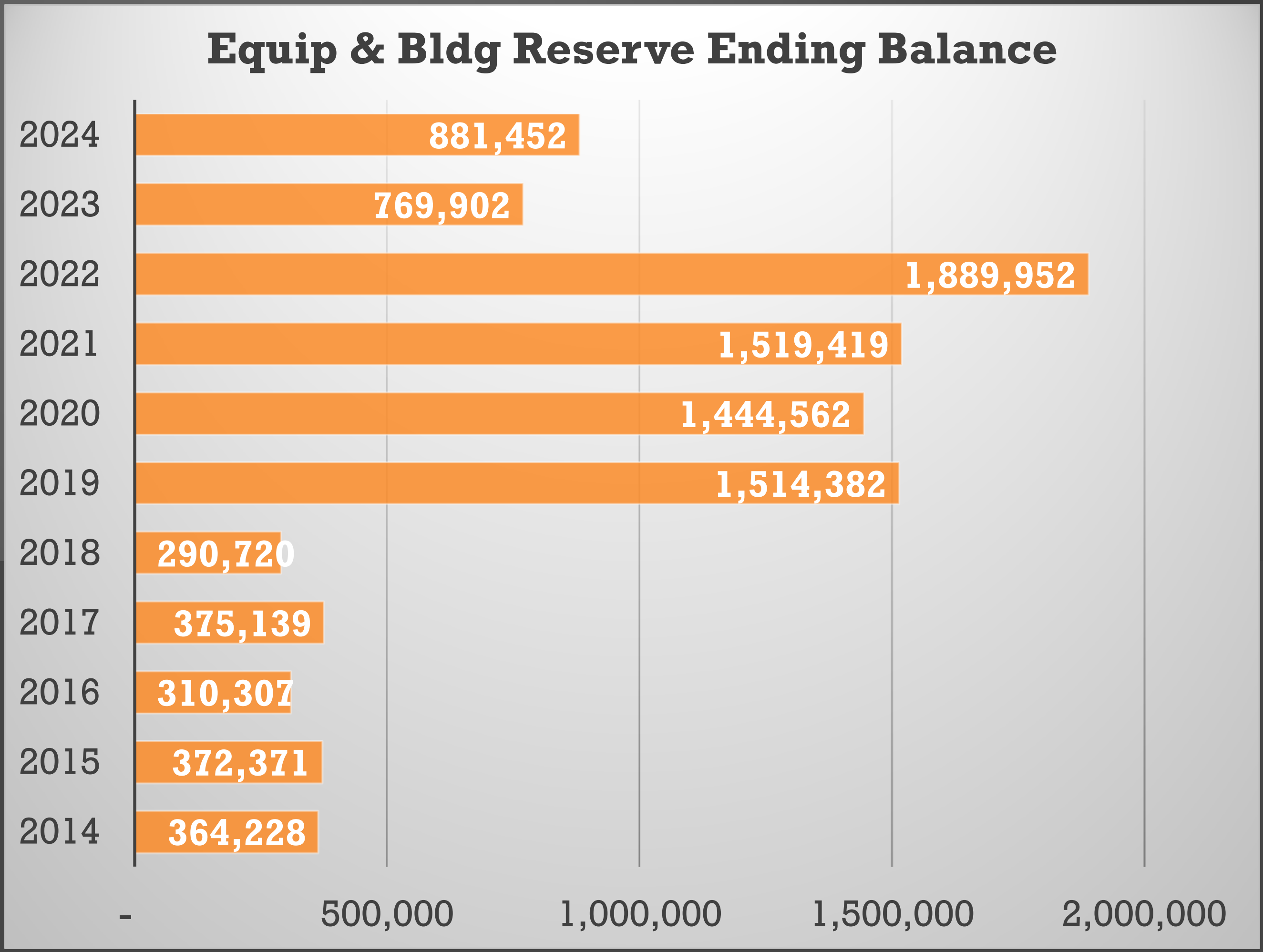
Used to fund all types of capital improvements (streets, stormwater, parks, recreation, buildings)



EQUIPMENT & BUILDING RESERVE FUND

Primary Revenue Source:

- $1.2 million from the sale of Northeast RJ in 2019. $1.232M from Lots 2,3 and 4 on the Rocks shown in 2022. $1M from Lot 1 shown in 2023, $525k from sale of newly purchased Johnson Drive properties shown in 2023.
- General Fund transfers to cover equipment and building replacement expenses

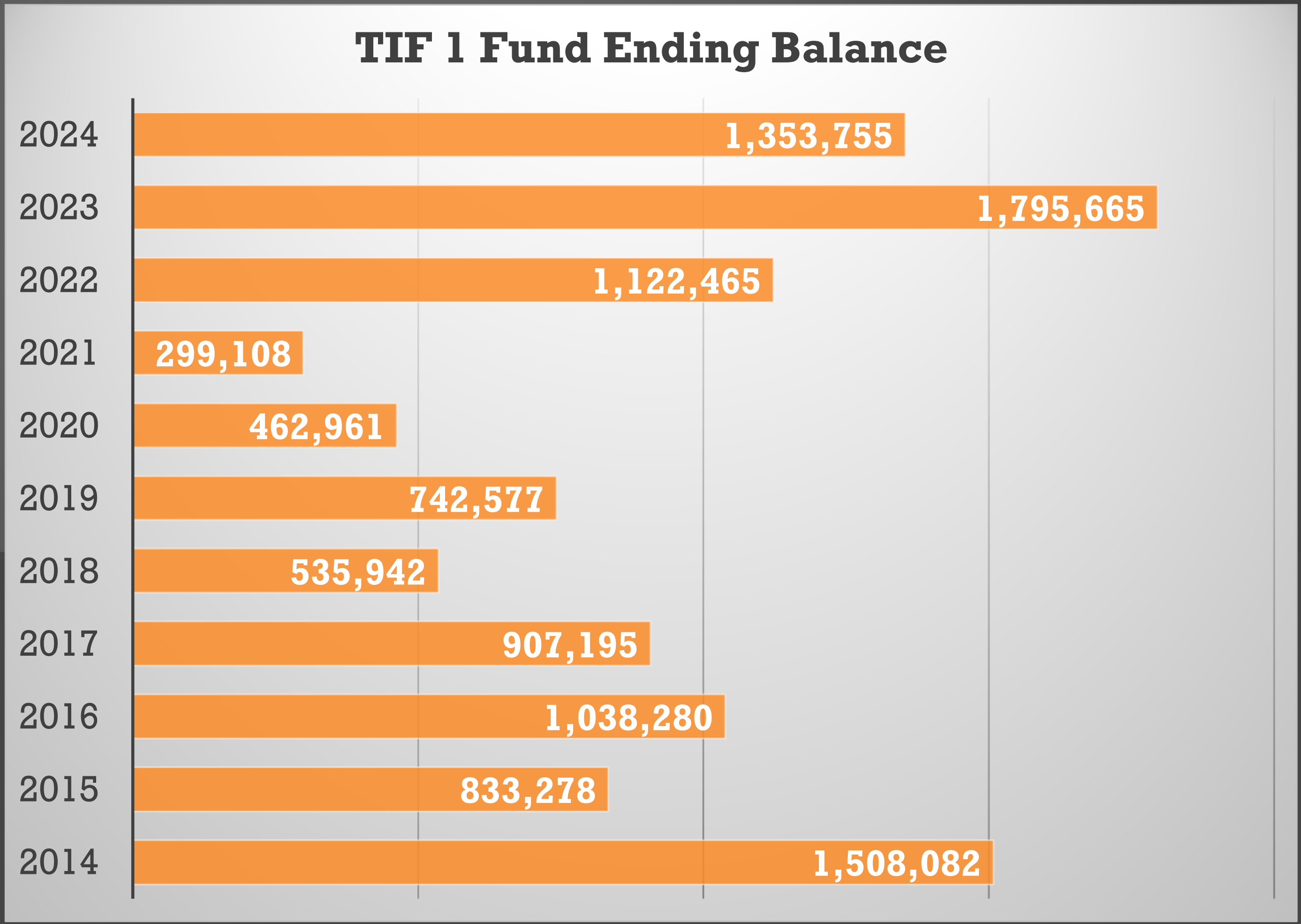


TIF 1 FUND

Primary Revenue Sources:

- Tax Increment Income 1B (Bella Roe) - $393k
- Tax Increment Income 1A (Roeland Park Shopping Cntr/Wal-Mart - $380k)
- Significant draw down in 2021 due to Roe Blvd funding.

TIF expires 5/1/24, resources are to be used by expiration date.



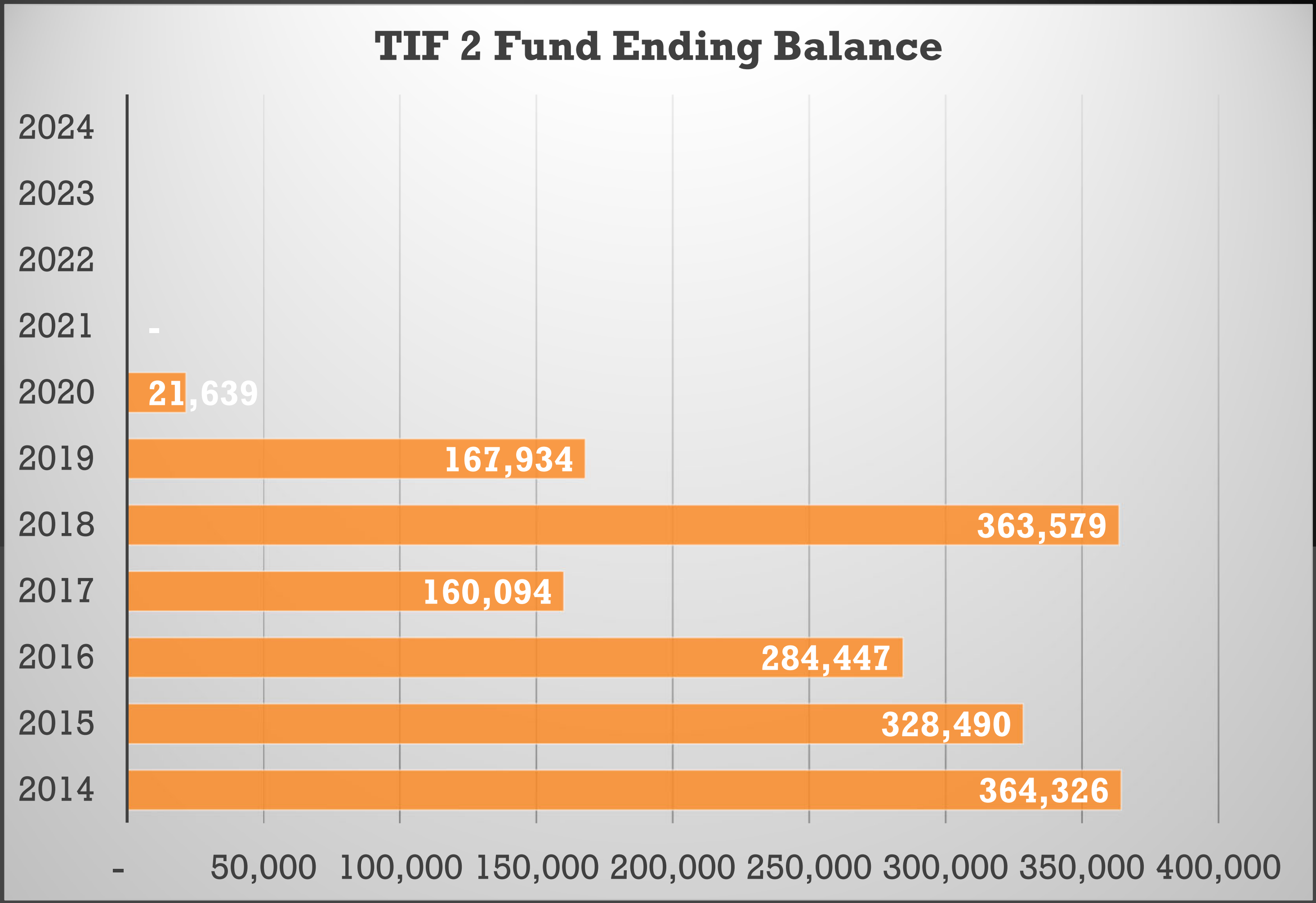
TIF 2 FUND

Primary Revenue Sources:

- Tax Increment Income 2C (Security Bank) – Expired in 2020
- Tax Increment Income 2D (McDonalds) - $209k, expires in 2021.

Bonds retired in 2020.

TIF 2 fund expired in December 2021.

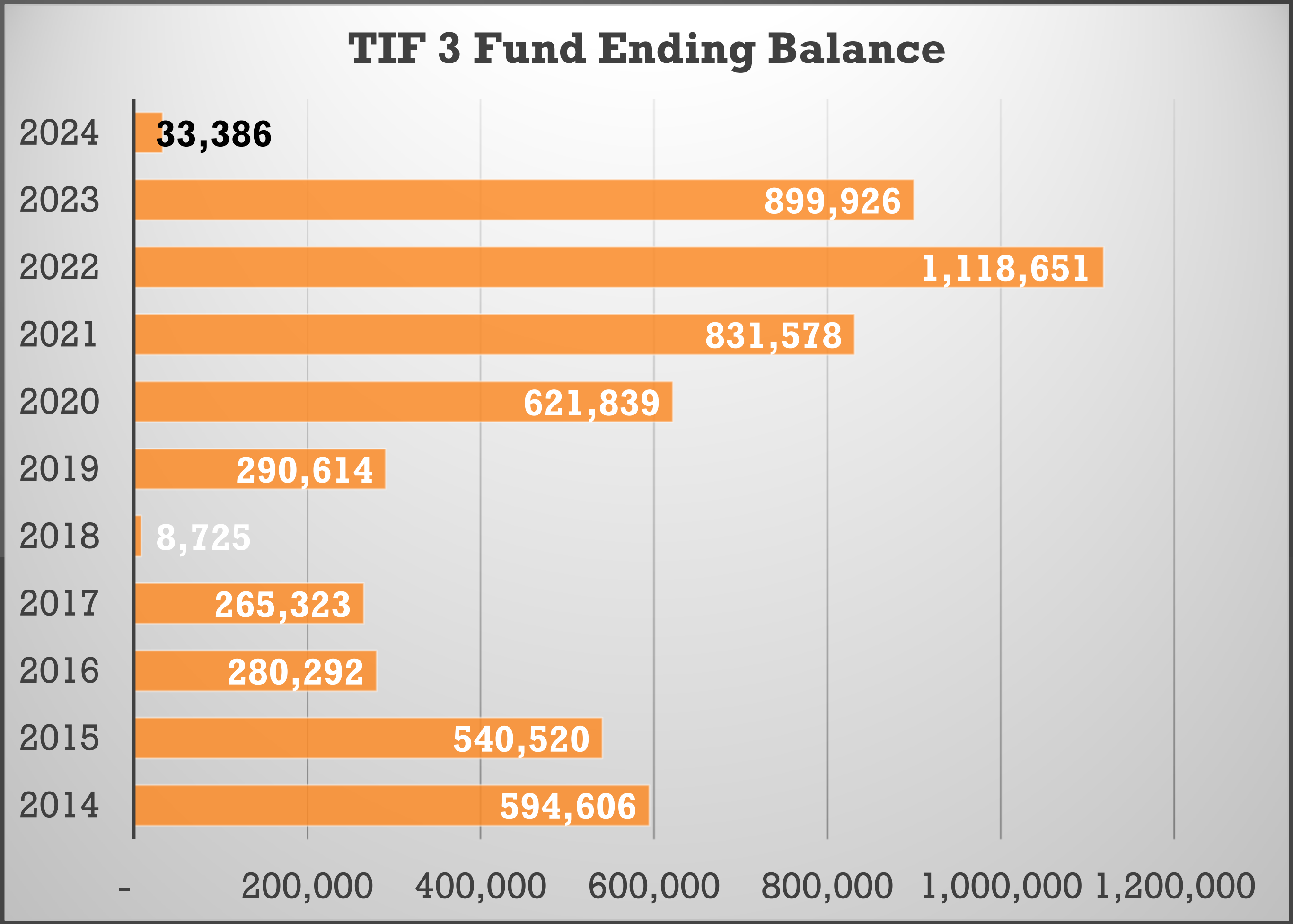


TIF 3 FUND

Primary Revenue Sources:

- TIF 3A (Blvd Apts) income - $295k
- TIF 3C income (Roeland Park Business Park) - $59k
- Funding improvements at The Rocks as well to Roe Parkway.

Expires in May of 2025. Roe Parkway improvements are expected to consume the balance of these funds.

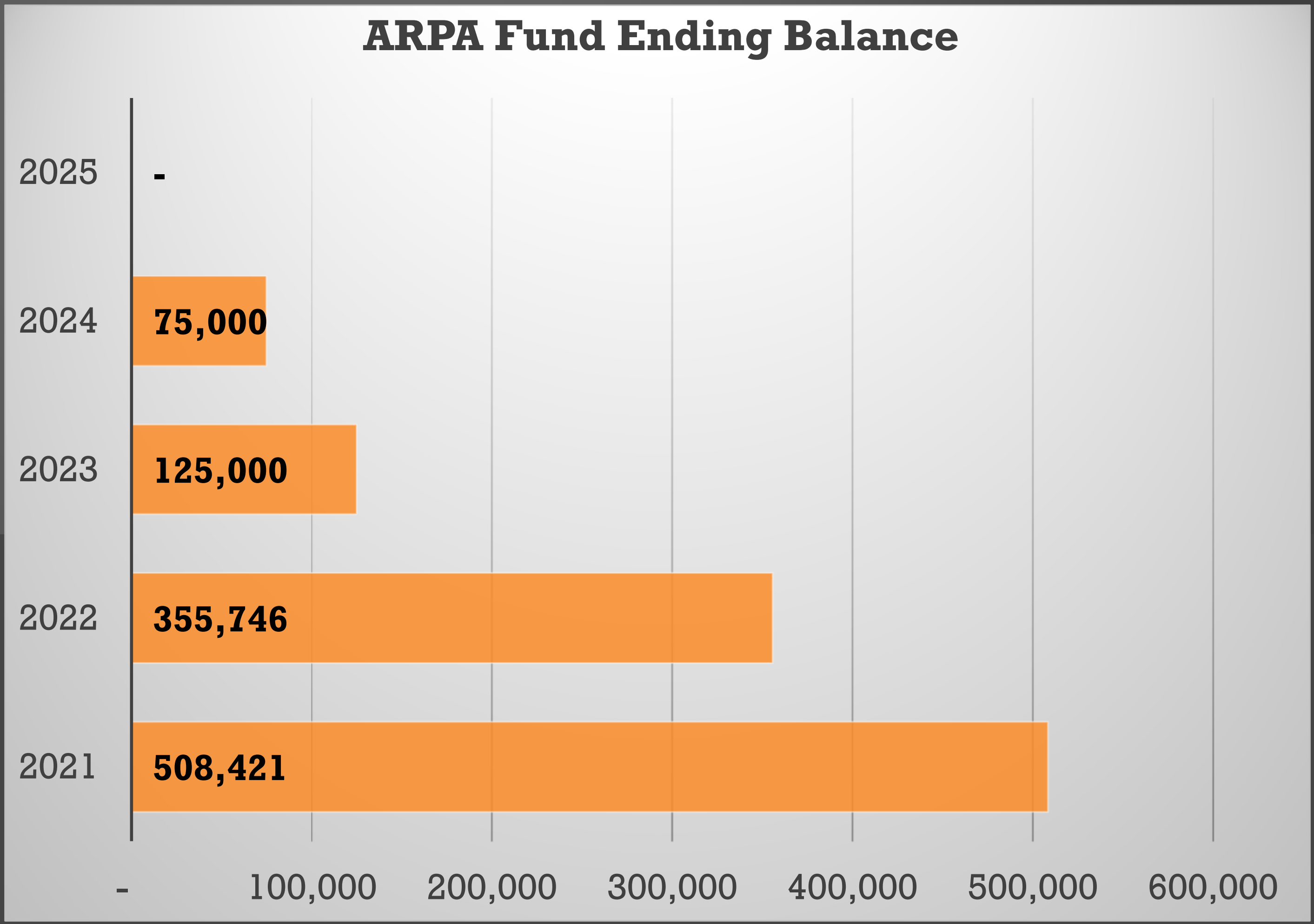


ARPA FUND

Primary Revenue Sources:

- American Rescue Plan Act Federal funding
- Total of $1,025,300 to be received in two tranches – July 2021 and July 2022.

Money must be obligated by December 2024 and spent by December 2026.

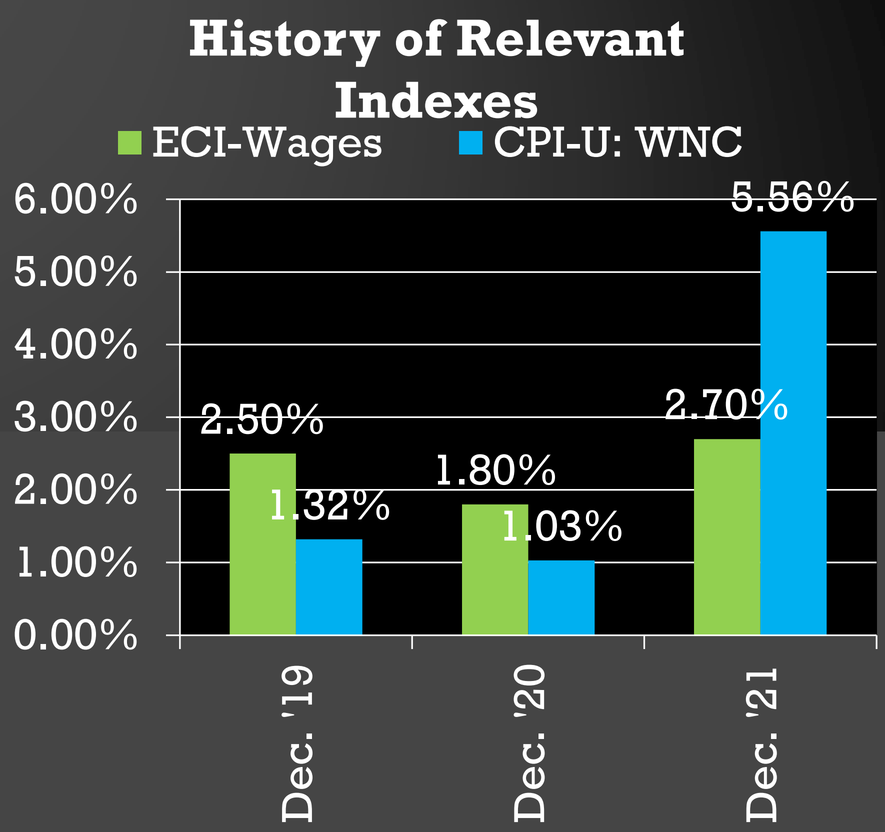


PERSONNEL ASSUMPTIONS

RELEVANT PERSONNEL COST INDEXES

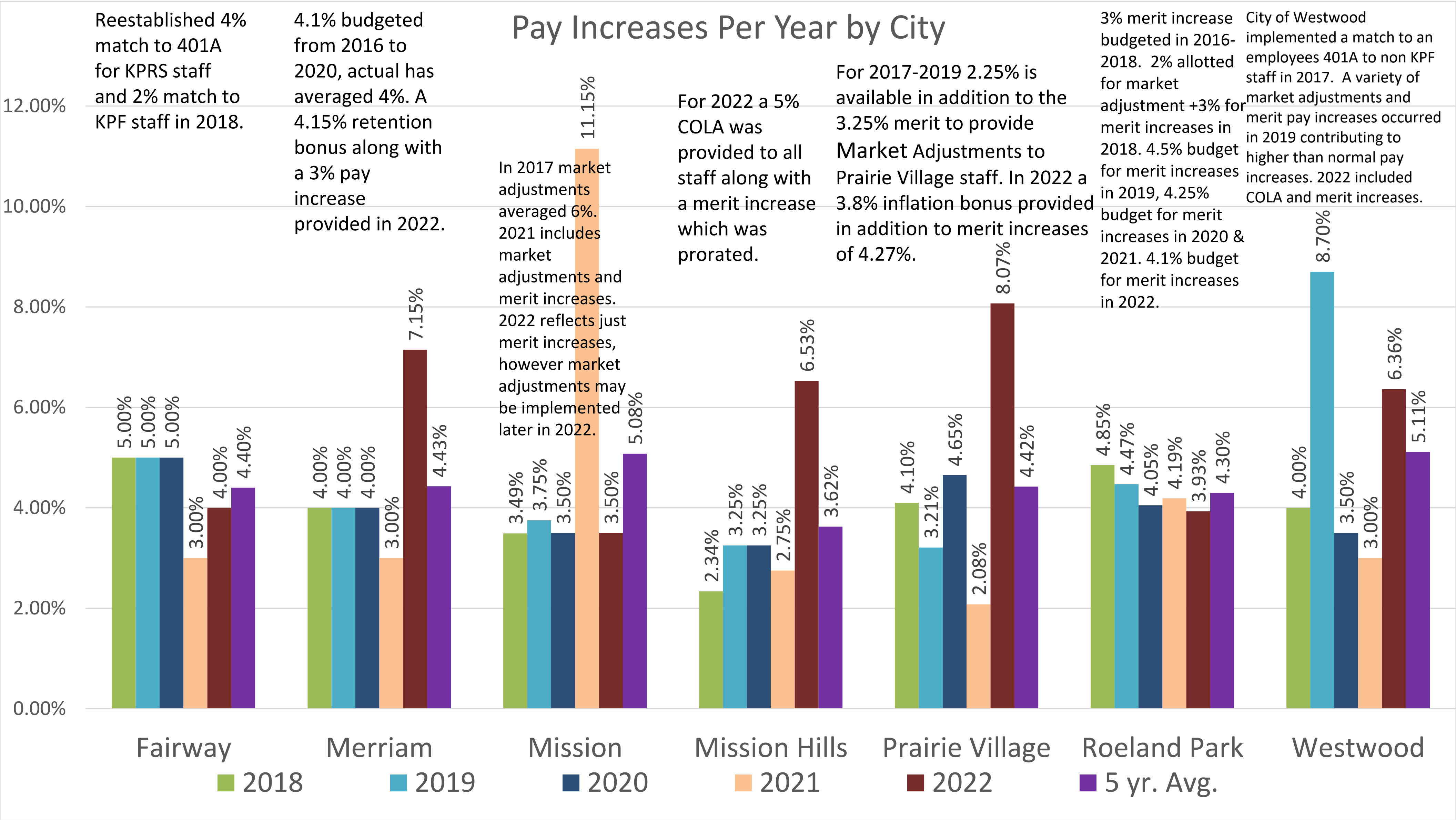
2023 PAY INCREASE PROPOSED

- CPI for the West North Central Region that KC is part of increased 5.56% for 2021.
- Inflation continues to climb into 2022 with **3.5% cumulative growth** in the national CPI figure for All Goods during the first 4 months.
- A 3% Merit increase pool is proposed (consistent with historical practice). This equates to a $75k increase in personnel costs.
- A 5% Inflation Adjustment is proposed based upon the 2021 CPI (normally 1% to 1.5%). The COLA would be implemented with a $1.35/hr. increase to full time and part time staff. This equates to a $125k increase in personnel costs.
- Note that the Inflation Adjustment is being implemented 12 months following the CPI increase of 5.56%. No special pay adjustments have been implemented during 2021 or 2022.

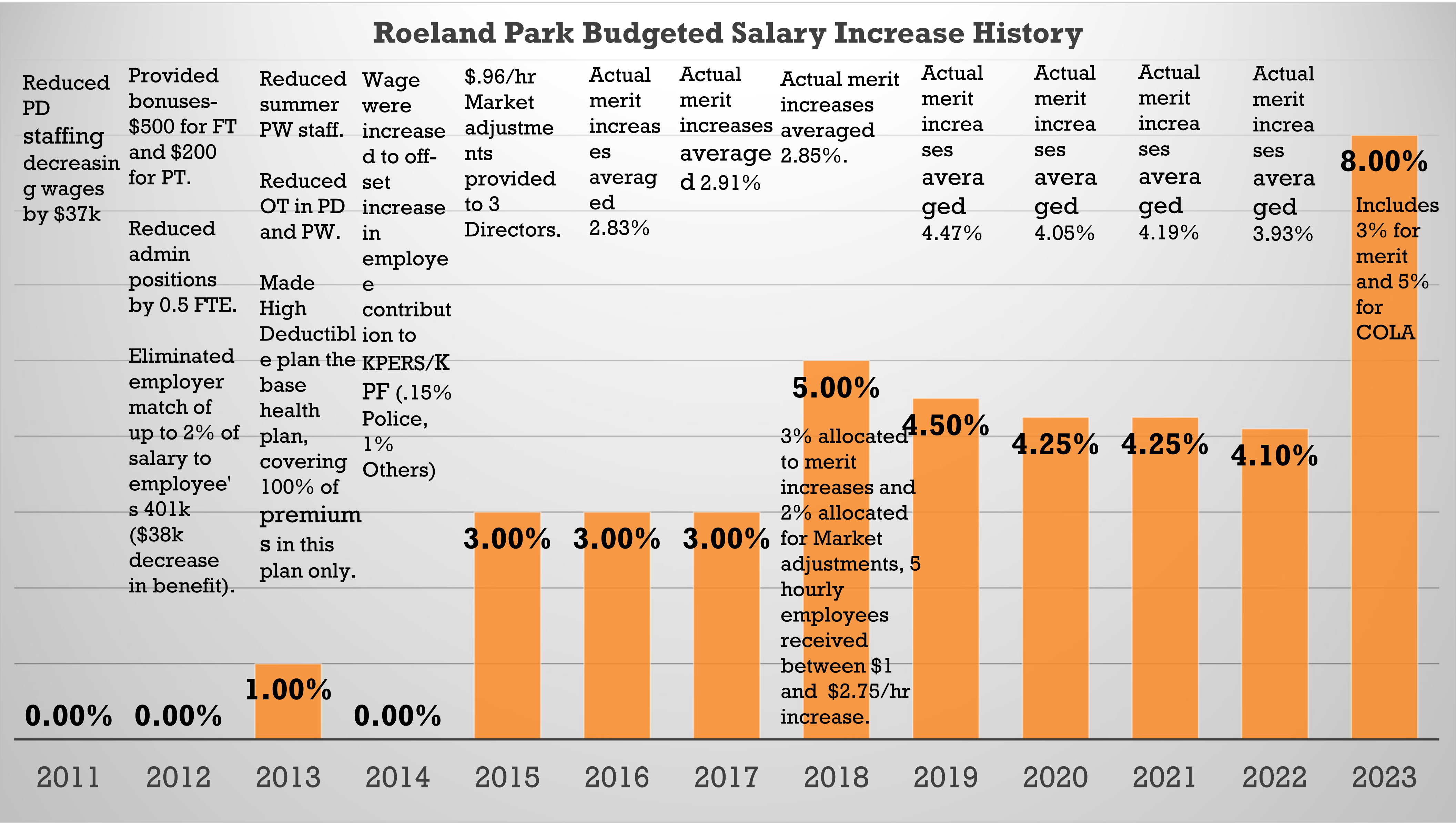


ALTERNATIVE: IMPLEMENT AN INFLATION ADJUSTMENT IN 2022

- An alternative to the proposed Inflation Adjustment being implemented in 2023 is the option to implement an adjustment in 2022. This moves the adjustment closer to the period that employee's experienced inflation vs 12+ months following the inflation.
- Implementing a 4% Inflation Adjustment ($1.10/hr increase for all full time and part time staff) with the payroll of 8/4/22 would result in 11 payrolls in 2022 reflecting the adjustment which would total $45,000 of additional personnel costs than budgeted in 2022. For all of 2023 this inflation adjustment would increase personnel costs $100k. A budget amendment would be necessary to implement this option.
- A 4% merit increase budget for 2023 (in line with the percent budgeted the past 5 years) would result in a $100k increase in personnel costs.
- The combined budget impact in 2023 of this alternative is the same as the 5% inflation adjustment with 3% Merit approach.



Pay Increases Per Year by City
Reestablished 4% match to 401A for KPRS staff and 2% match to KPF staff in 2018.
4.1% budgeted from 2016 to 2020, actual has averaged 4%. A 4.15% retention bonus along with a 3% pay increase provided in 2022.
In 2017 market adjustments averaged 6%. 2021 includes market adjustments and merit increases. 2022 reflects just merit increases, however market adjustments may be implemented later in 2022.
For 2022 a 5% COLA was provided to all staff along with a merit increase which was prorated.
For 2017-2019 2.25% is available in addition to the 3.25% merit to provide Market Adjustments to Prairie Village staff. In 2022 a 3.8% inflation bonus provided in addition to merit increases of 4.27%.
3% merit increase budgeted in 2016-2018. 2% allotted for market adjustment +3% for merit increases in 2018. 4.5% budget for merit increases in 2019, 4.25% budget for merit increases in 2020 & 2021. 4.1% budget for merit increases in 2022.
City of Westwood implemented a match to an employees 401A to non KPF staff in 2017. A variety of market adjustments and merit pay increases occurred in 2019 contributing to higher than normal pay increases. 2022 included COLA and merit increases.
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
Fairway: 5.00% 5.00% 5.00% 3.00% 4.00% 4.40%
Merriam: 4.00% 4.00% 4.00% 3.00% 7.15% 4.43%
Mission: 3.49% 3.75% 3.50% 11.15% 3.50% 5.08%
Mission Hills: 2.34% 3.25% 3.25% 2.75% 6.53% 3.62%
Prairie Village: 4.10% 3.21% 4.65% 2.08% 8.07% 4.42%
Roeland Park: 4.85% 4.47% 4.05% 4.19% 3.93% 4.30%
Westwood: 4.00% 8.70% 3.50% 3.00% 6.36% 5.11%
2018
2019
2020
2021
2022
5 yr. Avg.



Roeland Park Budgeted Salary Increase History
Reduced PD staffing decreasin g wages by $37k
0.00%
2011
Provided bonuses- $500 for FT and $200 for PT.
Reduced admin positions by 0.5 FTE.
Eliminated employer match of up to 2% of salary to employee' s 401k ($38k decrease in benefit).
0.00%
2012
Reduced summer PW staff.
Reduced OT in PD and PW.
Made High Deductibl e plan the base health plan, covering 100% of premium s in this plan only.
1.00%
2013
Wage were increase d to off- set increase in employe e contribut ion to KPERS/K PF (.15% Police, 1% Others)
0.00%
2014
$.96/hr Market adjustme nts provided to 3 Directors.
3.00%
2015
Actual merit increas es averag ed 2.83%
3.00%
2016
Actual merit increases average d 2.91%
3.00%
2017
Actual merit increases averaged 2.85%.
5.00%
3% allocated to merit increases and 2% allocated for Market adjustments, 5 hourly employees received between $1 and $2.75/hr increase.
2018
Actual merit increa ses avera ged 4.47%
4.50%
2019
Actual merit increa ses avera ged 4.05%
4.25%
2020
Actual merit increa ses avera ged 4.19%
4.25%
2021
Actual merit increa ses avera ged 3.93%
4.10%
2022
8.00%
Includes 3% for merit and 5% for COLA
2023

PROPOSED HEALTH INSURANCE BUDGET

- Health insurance costs reflect an estimated 7% increase for the 2023 budget based upon the 5-year historical average annual increase in premiums.

Insurance Premium Changes							
Plan	Tier	% Change in Premium 2018-19	% Change in Premium 2019-20	% Change in Premium 2020-21	% Change in Premium 2021-22	% Change in Premium 2022-23	5 Year Average Change
INO 2	Employee	13%	20%	7%	11%	3%	8%
	Second Tier	13%	20%	7%	10%	3%	8%
	Family	13%	20%	7%	11%	3%	8%
Choice-1500	Employee	12%	23%	5%	7%	5%	7%
	Second Tier	12%	23%	5%	7%	5%	7%
	Family	12%	24%	5%	7%	5%	7%
PPO /OAP-1500	Employee	10%	3%	6%	8%	3%	7%
	Second Tier	10%	3%	6%	8%	3%	7%
	Family	10%	3%	6%	8%	3%	7%

NEXT BUDGET STEPS

- Waiting on final taxable property value numbers.
- Waiting on City's contribution percentage for retirement plans (KPF and KPRS) and work comp rates for 2023.
- June 6 Workshop: Line item budget presentation. Continue mill rate discussion along with curbside glass recycling program discussion.
- June 27: Community Forum on 2023 Budget.
- July 5: Council set public hearing on budget adoption for 8/22.
- July 28: Publish notice of public hearing regarding exceeding the revenue neutral rate, setting the mill rate and adopting the 2023 budget.
- August 22: Public Hearings on setting the mill rate and adoption of budget.
- October 1: Deadline to Certify mill rate to County Clerk

Item Number:	**New Business- VIII.-F.**
Committee Meeting Date:	**8/22/2022**

City of Roeland Park
Action Item Summary

Date:	8/18/2022
Submitted By:	Keith Moody
Committee/Department:	Admin.
Title:	**Adopt 2023 Budget Including CIP and Objectives**
Item Type:	Other

Recommendation:

Staff recommends approval of the proposed 2023 Budget including the 5 Year Capital Improvement Plan and 2023 Goals and Objectives.

Details:

The attached line item budget reflects direction provided by Council throughout the February through July 2022 budget development and review process. This includes the Capital Improvement Plan and Objectives Council has reviewed and provided preliminary approval.

All fund balance meet or exceed established reserve benchmarks. The operating funds are free from any structural deficit. Reductions in fund balances are purely related to use of those balances for anticipated capital investment.

A 1 mill reduction is reflected in the property tax rate per Council's prior direction. This anticipates Council moving forward with a curbside glass recycling program with 30.5% of that cost being recovered through the solid waste assessment and the balance being covered by the General Fund (property taxes).

A 2023 Alternate Line Item Budget is attached reflecting no curbside glass recycling program and a 1.55 reduction in the property tax rate. This Alternate has been developed to provide for the possibility that Council chooses not to enter into an agreement for curbside glass recycling services.

Financial Impact

Amount of Request:

Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
2023 Proposed Budget - Includes Glass Recycling	Cover Memo
2023 Proposed Budget - Excludes Glass Recycling	Cover Memo
2023 Goals and Objectives	Cover Memo
5 Year Capital Improvement Plan by Department	Cover Memo
2023 Budget Certificate - Includes Glass Recycling	Cover Memo
2023 Budget Certificate - Excludes Glass Recycling	Cover Memo

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

Indicates a new account.
Yellow highlight indicates the entry needs confirmation.
Cell containing funding for an Objective.
Cell with information staff intends to highlight.
Cells highlighted in Pink have changes since 6/6/22 budget presentation.

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
Revenues								
4010	**Beginning Fund Balance**	**$ 2,599,877**	**$ 2,605,408**	**$ 2,685,403**	**$ 2,995,245**	**$ 2,797,190**	**$ 2,880,345**	**$ 2,897,130**
	Taxes							
4050	Ad Valorem Tax	1,893,839	2,027,323	2,226,579	2,424,303	3,003,080	3,142,560	3,163,570
4070	Personal Property Tax-deliquent	12	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	27,655	16,179	17,661	10,000	10,000	10,000	10,000
	Total Taxes	1,921,507	2,043,502	2,244,240	2,434,503	3,013,280	3,152,760	3,173,770
	Franchise Fees							
4310	Franchise Tax - Electric	254,405	267,561	272,752	272,000	274,720	277,465	280,240
4320	Franchise Tax - Gas	118,809	105,624	122,387	121,000	122,210	123,430	124,665
4330	Franchise Tax - Telephone	4,556	3,610	3,104	3,000	2,850	2,710	2,575
4340	Franchise Tax - Cable and Internet	76,471	69,422	58,016	60,000	75,775	75,775	75,775
4350	Franchise Tax - Cellular	-	1,413	-	-	-	-	-
	Total Franchise Fees	454,240	447,629	456,259	456,000	475,555	479,380	483,255
	Special Assessments	-	-	-				
4610	Special Assessments	750	-	-	750	750	750	750
4770	Solid Waste Service Assessment	562,884	565,149	565,661	574,477	610,540	643,155	675,835
	Total Special Assessments	563,634	565,149	565,661	575,227	611,290	643,905	676,585
		-	-					
	Intergovernmental Revenue	-	-					
4020	Recreational Vehicle Tax	901	1,171	1,406	933	1,090	1,090	1,090
4021	Commercial Vehicle Tax	326	-	-	327	210	210	210
4040	Heavy Trucks Tax	665	721	745	373	320	320	320
4060	Motor Vehicle Tax	218,243	209,534	213,691	222,027	230,765	235,380	240,090
4110	County Sales & Use Tax	629,630	629,527	752,647	675,000	635,925	642,285	648,710
4115	Sales Tax 27B (280 Fund)	572,982	663,376	724,137	650,000	589,775	568,710	516,955
4120	County Jail Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4130	Safety Sales Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4141	City/County Alcohol Tax Distrib	18	40	224	100	100	100	100
4145	Transient Guest Tax	-	2,932	6,141	4,000	4,000	4,000	4,000
4157	CARES Act Funding	-	215,288	-	-	-	-	-
	Total Intergovernmental Revenue	1,747,564	2,037,855	2,075,337	1,882,759	1,795,485	1,788,725	1,751,475
		-	-	-				
	Licenses and Permits	-	-	-				
4210	Street Cutting Permit	9,300	19,165	19,355	15,000	10,000	10,000	10,000
4215	Building Permit	59,431	71,247	46,690	50,000	50,000	50,000	50,000
4220	Electrical Permit	4,213	4,138	2,438	4,000	4,000	4,000	4,000
4225	Mechanical Permit	6,249	5,049	4,050	6,000	6,000	6,000	6,000
4230	Plumbing Permit	2,270	1,565	860	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	312	160	200	400	400	400	400
4240	Sign Permit	1,193	765	410	600	600	600	600
4245	Cereal Malt Beverage License	550	400	850	550	550	550	550
4250	Animal Licenses	4,557	3,770	3,300	3,500	5,000	5,000	5,000
4255	Home Occupational Licenses	1,080	880	1,320	1,000	1,000	1,000	1,000
4260	Rental Licenses	26,410	28,308	24,633	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	53,508	54,853	52,727	53,000	53,000	53,000	53,000
	Total Licenses and Permits	169,073	190,300	156,833	160,550	157,050	157,050	157,050

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	Fines and Forfeitures							
4410	Fine	274,315	182,548	183,188	165,000	166,650	168,315	170,000
4415	Court Costs	31,221	14,388	5,781	7,750	7,830	7,910	7,990
4420	State Fees	25,725	19,582	18,534	17,000	17,170	17,340	17,515
4430	Bonds & Forfeitures	4,520	1,140	500	1,000	3,000	3,000	3,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
	Total Fines and Forfeitures	335,782	217,659	208,003	190,750	194,650	196,565	198,505
	Other Sources							
4279	Facility Rental	-	-	2,722	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	-	4,733	0	0	0	0
4393	Bullet Proof Vest Grant	1,383	1,946	440	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	3,346	35,956	1,284	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	86,070	73,144	89,208	85,000	87,550	90,175	92,880
4710	Apt Tower Lease Payment	23,778	24,491	65,004	25,918	26,695	27,495	28,320
4713	Voicestream Wireless Payment	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4716	Clearwire Tower Lease Paymt	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4720	Plans & Spec's	1,483	15,769	1,300	2,000	2,000	2,000	2,000
4725	Police Reports	4,344	1,758	2,005	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,195	21,522	21,672	21,853	21,855	45,090	45,990
4767	1% for Art	36,378	-	-	76,000	-	-	-
5801	Service Line Agreement	2,965	2,643	2,539	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	31,875	31,875	31,875	31,875
4780	Sale of Assets	8,588	5,765	15,273	18,500	20,500	25,500	10,500
4787	RP Community Foundation Donations	33,557	7,330	(275)	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4795	Miscellaneous	1,331	1,064	7,115	17,000	5,000	5,000	5,000
	Total Other Sources	303,850	272,245	249,087	349,471	268,355	301,615	292,695
	Interest							
510..451	Interest on Investment	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Total Interest	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Transfer-In							
4850	Transfer from 27D Fund	-	-	-	-	-	-	-
4865	Transfer in from TIF Funds	15,500	337,810	250,000	-	-	-	-
4870	Transfer from 27C Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	Total Transfer-In	26,844	359,639	273,865	174,819	25,810	26,840	27,915
	Total	5,622,396	6,161,979	6,237,702	6,296,835	6,615,685	6,822,535	6,838,460
	Total Resources	**8,222,272**	**8,767,387**	**8,923,104**	**9,292,080**	**9,412,875**	**9,702,880**	**9,735,590**

Notes:

*The property tax levy in the General Fund reflects 26.632 mills. The property tax revenue reflected in the budget columns includes the amount captured by TIF'S.

* Property tax revenue reflects a $140,000 increase over normal projections in 2024 due to debt service requiring that much less funding in 2024.

*Transfers from TIF funds reflect transfers from TIF 1 for Capital improvements.

*One of the two condo units on the third floor of City Hall that the City leases has been vacant since 2018.

*The City gave the current tenant a break during 2020 due to their business suffering from the COVID-19 shut-down.

*The 2021 budget includes a Budget Objective to reduce fines by 25%; the 2021 Projected budget reflects a reduction from pre-covid fine levels.

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	B	**Contracted Services**							
101	5201	Electric	20,792	19,898	17,322	10,399	10,710	11,030	11,360
101	5202	Telephone	499	712	874	576	575	575	575
101	5203	Printing & Advertising	1,237	1,701	5,376	1,800	1,800	1,800	1,800
101	5204	Legal Printing	(182)	1,575	1,568	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	3,101	4,332	3,169	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	-	16,500		-	-
101	5207	Medical Expense & Drug Testing	-	326	250	-			
101	5208	Newsletter	11,584	15,076	15,497	15,300	15,500	15,500	15,500
101	5209	Professional Services	96,305	92,069	58,723	69,070	64,370	51,870	61,870
101	5210	Maintenance & Repair Building	7,915	11,236	14,625	21,500	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	365	1,238	140	200	200	200	-
101	5212	Utility Asst & Rental Assistance	15,000	-	-	15,000	15,000	15,000	15,000
101	5213	Audit Fees	33,925	36,225	38,585	39,700	39,700	40,890	42,115
101	5214	Other Contracted Services	52,948	55,584	79,499	77,355	77,940	77,940	77,940
101	5215	City Attorney	122,645	101,517	114,848	101,959	104,000	106,080	108,200
101	5216	Special Prosecutor Fees	-	31,410	300	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	9,957	-	5,248	19,000	89,000	19,000	19,000
101	5218	IT & Communication	25,867	27,624	31,229	32,000	33,000	33,660	34,335
101	5219	Meeting Expense	490	320	-	700	700	700	700
101	5220	Street Light Repair & Maintenance	41,518	57,521	34,240	46,500	49,700	51,190	52,725
101	5222	Traffic Signal Expense	185,509	166,236	80,687	93,877	95,285	96,715	98,165
101	5230	Art Commissioner	1,200	1,200	1,100	1,200	1,200	1,200	1,200
101	5232	United Community Services	4,371	4,771	4,771	6,000	6,060	6,120	6,180
101	5233	JoCo Home Repair - Minor	9,000	9,000	-	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	8,000	-	15,000	15,500	16,000	16,500
101	5237	Community Events	8,322	4,861	5,022	9,500	9,500	9,500	9,500
101	5239	Public Art Maintenance			-	-			
101	5245	Home Energy Audit & Improvement Program			-	25,000	25,000	25,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	2,054	4,485	1,588	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	42,847	45,725	51,855	53,865	56,560	59,390	62,360
101	5252	Elections - City	6,463	-	-	-	6,370	-	9,000
101	5253	Public Relations	5,414	1,652	4,602	23,000	13,000	13,000	13,000
101	5254	Miscellaneous Charges	678	280	2,338	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,000	4,959	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,630	6,362	6,629	12,750	13,005	13,265	13,530
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	33,847	33,847	33,847
101	5265	Computer System R&M	-	-	-	500	500	500	500
101	5266	Computer Software	31,009	28,176	27,621	28,500	28,500	28,850	28,850
101	5267	Employee Related Expenses	3,486	3,214	3,887	5,000	5,000	5,000	5,000
101	5273	Neighbors Helping Neighbors	7,864	8,875	10,150	20,000	20,000	20,000	20,000
101	5282	Property Tax Rebate Program	2,866	7,533	11,480	30,000	31,500	33,075	34,730
101	5283	RP Com Foundation Grant Exp.	33,557	6,959	560	5,000	5,000	5,000	5,000
101	5285	Pool Operations	635	-	-	-	-	-	-
101	5287	Water	1,484	886	1,040	1,500	1,530	1,560	1,590
101	5288	Waste Water	807	822	1,281	795	810	825	845
101	5289	Natural Gas	2,237	2,911	3,019	2,940	3,000	3,060	3,120
101	5292	Fireworks	2,128	-	-	2,500	2,500	2,500	2,500
	B	**Contracted Services Total**	848,372	808,158	677,929	884,333	939,962	863,942	885,637

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
101	5301	Office Supplies	5,616	6,958	5,647	6,100	6,100	6,100	6,100
101	5304	Janitorial Supplies	2,053	2,028	1,673	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	11,516	14,480	16,451	15,400	15,400	15,400	15,400
101	5306	Materials	-	190	-	-	-	-	-
101	5307	Other Commodities	5,343	148,747	(38,219)	-	-	-	-
	C	**Commodities Total**	24,527	172,403	(14,448)	23,500	23,500	23,500	23,500
	N	**Non-Expenditure Appropriation**							
101	5751	TIF Fund Expenditure	-	-	-	-	282,821	185,000	44,250
	N	**Non-Expen. Appropriation Total**	-	-	-	-	282,821	185,000	44,250
	T	**Transfers**							
101	5801	Transfer of Funds	1,310	-	-	-		-	-
101	5802	Tansfer to Special Street and Highway	-	-	-	365,000	60,000	215,000	230,000
101	5817	Transfer to Community Center Fund			289,500				
101	5818	Transfer to Debt Service Fund	-	685,600	115,000	-	-	-	
101	5819	Transfer to TIF 1 Fund-370		250,000	-				
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-	-	
101	5822	Transfer to TIF 3C Fund- 510	-	-	-				
101	5823	Trans to Spec Infrastructure Fnd- 27D	550,000	-	203,183	365,000	65,000	215,000	230,000
101	5825	Transfer to Equip Reserve Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
101	5826	Transfer To Aquatic Fund- 220	420,000	60,000	262,500	170,000	227,536	235,311	219,901
	T	**Transfers Total**	1,016,010	1,039,250	886,983	908,400	381,736	674,111	680,701
		Total General Overhead	**1,888,909**	**2,019,812**	**1,550,464**	**1,816,233**	**1,628,019**	**1,746,553**	**1,634,088**

Notes:

*The 2022 Budget reflects three Objectives budgeted in this department.

*Pool operations had historically been paid from this fund, were shifted to fund 220 - Aquatic Center Fund starting in 2019 when the City assumed full ownership of the pool.

*TIF Expenses are the amount of property tax captured and diverted to applicable TIF District Funds from the City's General Fund.

*Transfers to the Aquatic Center cover both capital needs and the operating deficit. The amount varies by year depending on these two variables.

*Transfers to the Equipment Reserve Fund cover capital replacements, see CIP budget for details.

City of Roeland Park
Line Item Budget - 100 General Fund
102- Police Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Police							
	A	**Salaries & Benefits**							
102	5101	Salaries - Regular	837,021	889,587	872,478	978,488	1,015,300	1,055,910	1,098,145
102	5102	Salaries-Overtime	38,611	36,980	29,744	43,000	43,000	44,290	45,620
102	5104	Salaries - Part-time	64,456	22,931	17,680	25,413	26,250	27,040	27,850
	A	**Salaries & Benefits Total**	940,088	949,498	919,902	1,046,901	1,084,550	1,127,240	1,171,615
	B	**Contracted Services**							
102	5202	Telephone	6,527	7,594	6,804	8,000	8,000	8,000	8,000
102	5203	Printing & Advertising	-	150	-	200	200	200	200
102	5205	Postage & Mailing Permits	70	-	-	100	100	100	100
102	5206	Travel Expense & Training	6,532	3,293	4,008	8,000	8,000	8,000	8,000
102	5207	Medical Expense & Drug Testing	595	733	662	1,000	1,000	1,000	1,000
102	5210	Maintenance & Repair Building	21	70	172	200	200	200	200
102	5211	Maintenace & Repair Equipment	686	1,586	1,038	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	12,596	26,127	20,643	25,700	28,900	33,765	34,780
102	5219	Meeting Expense	28	-	-	50	200	50	50
102	5224	Laundry Service	1,518	133	1,976	2,000	2,000	2,000	2,000
102	5225	Mental Health Corresponder	8,014	2,498	17,954	18,800	38,000	39,140	40,315
102	5236	Community Policing	315	21,434	-	500	500	500	500
102	5238	Animal Control	33,100	(169)	31,500	33,269	34,265	35,295	36,355
102	5250	Insurance & Surety Bonds	-	31,500	225	150	150	150	150
102	5254	Miscellaneous Charges	-	75	148	150	150	150	150
102	5260	Vehicle Maintenance	20,869	128	27,571	15,000	15,000	15,000	15,000
102	5265	Computer System R&M	-	20,862	-	-	-	-	
102	5267	Employee Related Expenses			572	-			
102	5266	Computer Software	1,125	1,125	1,500	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	91,997	117,140	114,773	117,619	141,165	148,050	151,300
	C	**Commodities**							
102	5301	Office Supplies	50	172	621	200	200	200	200
102	5302	Motor Fuels & Lubricants	25,134	16,781	25,692	28,000	28,280	28,565	28,850
102	5305	Dues, Subscriptions, & Books	1,017	853	913	1,065	1,065	1,065	1,065
102	5306	Materials	34	-	438	500	500	500	500
102	5307	Other Commodities	1,350	3,363	1,434	1,350	1,350	1,350	1,350
102	5308	Clothing & Uniforms	12,830	11,387	9,288	15,000	10,000	10,000	10,000
102	5309	Amunition	-	1,518	2,382	2,500	5,000	2,500	2,500
102	5310	Training Supplies	-	-	-	500	500	500	500
	C	**Commodities Total**	40,415	34,074	40,768	49,115	46,895	44,680	44,965
	T	**Transfers**							
102	5825	Transfer to Equip Reserve Fund	70,320	28,242	107,367	171,495	85,625	82,955	75,900
	T	**Transfers Total**	70,320	28,242	107,367	171,495	85,625	82,955	75,900
		Total Police	**1,142,821**	**1,128,954**	**1,182,810**	**1,385,130**	**1,358,235**	**1,402,925**	**1,443,780**

Notes:

* Starting in 2020, the Police Department contracted with Lexipol to provide policy review consultation services.

*Transfers to the Equipment Reserve Fund cover planned Police Department Equipment replacements. See CIP for more detail.

City of Roeland Park
Line Item Budget- 100 General Fund
103- Municipal Court Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
103	5101	Salaries - Regular	45,940	44,144	39,325	44,968	48,000	49,920	51,915
103	5102	Salaries-Overtime	1,191	1,747	2,101	5,000	1,400	1,400	1,400
103	5108	Salaries - Judge	15,000	15,655	-	-	-	-	-
103	5109	Salaries - Prosecutor	12,500	12,930	-	-	-	-	0
	A	**Salaries & Benefits Total**	74,631	74,476	41,426	49,968	49,400	51,320	53,315
	B	**Contracted Services**							
103	5202	Telephone	-	-	-	-	-	-	0
103	5203	Printing & Advertising	-	-	-	125	125	125	125
103	5206	Travel Expense & Training	-	100	299	500	750	750	750
103	5209	Professional Services	5,274	2,865	7,325	7,000	7,000	7,000	7,000
103	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	0
103	5214	Other Contractual Services	-	98	31,000	31,000	31,620	32,250	32,895
103	5219	Meeting Expense	-	-	-	100	100	100	100
103	5227	Prisoner Care	5,250	1,700	2,795	6,000	6,000	6,000	6,000
103	5228	Fees Due State of Kansas	25,725	19,856	11,268	17,734	17,170	17,340	17,515
103	5242	Restitution	-	1,371	1,451				
103	5250	Insurance & Surety Bonds	-	75	-	25	25	25	25
103	5254	Miscellaneous Charges	-	-	-	-	-	-	0
103	5266	Computer Software	3,369	6,071	15,800	12,100	12,100	12,100	12,100
103	5269	Alcohol / Drug State Fees	-	-	-	-	-	-	0
	B	**Contracted Services Total**	39,618	32,136	69,938	74,584	74,890	75,690	76,510
	C	**Commodities**							
103	5301	Office Supplies	-	191	-	-	50	50	50
103	5305	Dues, Subscriptions, & Books	200	511	25	300	300	300	300
103	5308	Clothing & Uniforms	40	-	-	50	50	50	250
	C	**Commodities Total**	240	702	25	350	400	400	600
	E	**Capital Outlay**							
103	5403	Office Equipment		846	-	-			
103	5410	Technology Upgrades	24,661	43,489	-	-	-	-	0
	E	**Capital Outlay Total**	24,661	44,335	-	-	-	-	-
		Total Court	**139,150**	**151,649**	**111,389**	**124,902**	**124,690**	**127,410**	**130,425**

Notes:
*2020 included the implementation of the new Incode court software, which marks the second year of payments for total implmentation.

City of Roeland Park
Line Item Budget - 100 General Fund
104- Neighborhood Services Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Neighborhood Services							
	A	**Salaries & Benefits**							
104	5101	Salaries - Regular	109,623	112,954	114,818	125,600	132,000	137,280	142,770
104	5102	Salaries-Overtime	21	1	-	500	500	500	500
	A	**Salaries & Benefits Total**	109,644	112,955	114,818	126,100	132,500	137,780	143,270
					-				
	B	**Contracted Services**			-				
104	5202	Telephone	1,680	1,600	1,350	1,680	1,680	1,680	1,680
104	5203	Printing & Advertising	-	-	-	500	500	500	500
104	5206	Travel Expense & Training	535	51	60	1,100	1,100	1,100	1,100
0	5207	Medical & Drug Testing	-	-	-	-			
104	5214	Other Contracted Services	-	5,150	-	5,500	5,500	5,500	5,500
104	5219	Meeting Expense	111	-	-	200	200	200	200
104	5260	Vehicle Maintenance	101	-	482	3,500	1,000	1,000	1,000
	B	**Contracted Services Total**	2,428	6,802	1,892	12,480	9,980	9,980	9,980
	C	**Commodities**							
104	5301	Office Supplies	-	-	-	-		-	-
104	5302	Motor Fuels & Lubricants	360	391	510	300	-	-	-
104	5305	Dues, Subscriptions, & Books	765	60	416	1,350	500	500	500
104	5308	Clothing & Uniforms	-	-	-	300	300	300	300
	C	**Commodities Total**	1,125	451	926	1,950	800	800	800
					-				
	E	**Capital Outlay**			-				
104	5403	Office Equipment	131	1,198	-	-	-	-	-
	E	**Capital Outlay Total**	131	1,198	-	-	-	-	-
	T	**Transfers**							
104	5825	Transfer to Equip Reserve Fund	-	-	30,000	10,000	-	-	-
	T	**Transfers Total**	-	-	30,000	10,000	-	-	-
		Total Neighborhood Services	**113,328**	**121,405**	**147,636**	**150,530**	**143,280**	**148,560**	**154,050**

Notes:

*2021 includes the Objective of purchasing used all-electric vehicles for the code enforcement officer and building official.

City of Roeland Park
Line Item Budget - 100 General Fund
105- Administration Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Administration							
	A	**Salaries & Benefits**							
105	5101	Salaries - Regular	262,089	268,734	275,275	299,064	314,000	326,560	339,620
105	5102	Salaries-Overtime	-	-	-	-	-	-	-
105	5104	Salaries - Part-time	38,300	39,550	40,891	43,968	47,000	48,880	50,835
105	5107	Salaries - Intern	-	7,692	14,419	12,000	13,000	13,000	13,000
	A	**Salaries & Benefits Total**	300,389	315,976	330,585	355,032	374,000	388,440	403,455
	B	**Contracted Services**							
105	5202	Telephone	1,920	1,920	1,890	1,920	1,920	1,920	1,920
105	5203	Printing & Advertising	-	-	13	-	-	-	-
105	5205	Postage & Mailing Permits	-	-		-	-	-	-
105	5206	Travel Expense & Training	5,346	1,851	4,485	6,600	5,400	5,400	5,400
105	5207	Medical Expense & Drug Testing	-	-	71	-	-	-	-
105	5214	Other Contracted Services	1,361	1,160	1,913	2,453	2,500	2,550	2,600
105	5219	Meeting Expense	-	-	-	-	-	-	-
105	5226	Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400	5,400
105	5250	Insurance & Surety Bonds	-	-	-	-	-	-	-
105	5254	Miscellaneous Charges	-	-	-	-	-	-	-
	B	**Contracted Services Total**	14,027	10,331	13,772	16,373	15,220	15,270	15,320
					-				
	C	**Commodities**							
	5301	Office Supplies	11	-		-	-	-	-
105	5305	Dues, Subscriptions, & Books	1,326	2,064	1,550	2,590	2,590	2,590	2,590
105	5308	Clothing & Uniforms	-	72	-	-	500	500	500
	C	**Commodities Total**	1,337	2,136	1,550	2,590	3,090	3,090	3,090
	E	**Capital Outlay**							
105	5403	Office Equipment	-	-	-	175	-	-	-
	E	**Capital Outlay Total**	-	-	-	175	-	-	-
		Total Administration	**315,753**	**328,443**	**345,907**	**374,170**	**392,310**	**406,800**	**421,865**

Notes:

*Salaries include two part-time Administrative Assistants and one part-time management intern enrolled in an MPA program.

*No significant changes to the Administration Department.

City of Roeland Park

Line Item Budget - 100 General Fund

106- Public Works Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
106	5101	Salaries - Regular	224,060	286,109	334,462.00	289,409	336,635	350,100	364,105
106	5102	Salaries-Overtime	9,662	8,032	7,466.00	9,734	9,500	9,880	10,275
106	5107	Intern	-	-	-	-	7,500	7,500	7,500
	A	**Salaries & Benefits Total**	233,722	294,141	341,928	299,143	353,635	367,480	381,880
	B	**Contracted Services**							
106	5201	Electric	8,237	7,543	21,386	9,090	9,270	9,455	9,645
106	5202	Telephone	2,047	2,075	2,160	2,075	2,075	2,075	2,075
106	5203	Printing & Advertising	375	224	191	800	300	300	300
106	5206	Travel Expense & Training	4,130	2,785	17	8,000	8,000	8,000	8,000
106	5207	Medical Expense & Drug Testing	786	2,334	315	800	800	800	800
106	5210	Maintenance & Repair Building	2,295	6,569	10,108	3,500	3,500	3,500	3,500
106	5211	Maintenace & Repair Equipment	26,175	28,229	31,585	30,000	30,000	30,000	30,000
106	5214	Other Contracted Services	34,329	30,243	37,512	39,000	38,000	38,000	38,000
106	5219	Meeting Expense	40	320	335	300	300	300	300
106	5240	Equipment Rental	-	-	3,197	4,000	4,000	4,000	4,000
106	5259	Traffic Control Signs	1,531	2,458	1,773	10,000	10,000	10,000	3,000
106	5260	Vehicle Maintenance	2,147	1,340	5,745	7,500	7,500	7,500	7,500
106	5262	Grounds Maintenance	15,193	-	-	-	-	-	-
106	5263	Tree Maintenance	45,482	35,360	46,792	46,000	46,000	46,000	46,000
106	5266	Computer Software	400	400	400	400	400	400	400
106	5287	Water	7,128	6,067	5,867	6,250	6,375	6,505	6,635
106	5288	Waste Water	2,528	2,544	1,295	2,750	2,805	2,860	2,915
106	5289	Natural Gas	3,861	4,351	6,106	6,100	6,220	6,345	6,470
106	5290	Street Light Electric	20,120	20,313	22,232	21,350	21,775	22,210	22,655
	B	**Contracted Services Total**	176,805	153,155	197,016	197,915	197,320	198,250	192,195
	C	**Commodities**							
106	5302	Motor Fuels & Lubricants	16,515	14,638	14,946	20,000	20,075	21,080	22,135
106	5304	Janitorial Supplies	176	1,080	835	750	750	750	750
106	5305	Dues, Subscriptions, & Books	720	783	760	800	800	800	800
106	5306	Materials	3,488	2,474	3,568	4,500	4,500	4,500	4,500
106	5308	Clothing & Uniforms	4,757	3,884	3,619	4,000	4,000	4,000	4,000
106	5318	Tools	1,222	2,759	2,599	2,500	2,500	2,500	2,500
106	5319	Rain Barrel Reimbursement	-	150	1,268	100	100	100	100
	C	**Commodities Total**	26,878	25,769	27,595	32,650	32,725	33,730	34,785
	E	**Capital Outlay**							
106	5403	Office Equipment	96	1,408	-	1,500	1,500	1,500	1,500
106	5421	Maintenance Streets-contract	211,018	190,612	151,989	212,000	213,000	214,000	215,000
106	5425	Other Capital Outlay	10,324	272	3,174	3,000	3,000	3,000	3,000
	E	**Capital Outlay Total**	221,438	192,292	155,163	216,500	217,500	218,500	219,500
	T	**Transfers**							
106	5825	Transfer to Equip Reserve Fund	24,200	12,500	74,000	8,000	60,000	56,000	-
	T	**Transfers Total**	24,200	12,500	74,000	8,000	60,000	56,000	-
		Total Public Works	**683,043**	**677,857**	**795,702**	**754,208**	**861,180**	**873,960**	**828,360**

Notes:

* Snow removal and street repair wages are charged to the Combined Special Street and Highway Fund.

* Leaf collection wages are charged to the Solid Waste Department.

*The 2021 Budget includes GPS devices for Public Works vehicles, an Objective.

*Transfers to the Equipment Reserve Fund reflect equipment and vehicle replacements and improvements. See CIP for more detail.

City of Roeland Park
Line Item Budget - 100 General Fund
107- Employee Benefits Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Employee Benefits							
	A	**Salaries & Benefits**							
107	5122	FICA City Contribution	135,968	149,953	155,796	179,092	190,000	197,600	205,505
107	5123	KPERS City Contribution	84,505	96,202	92,789	102,629	109,000	113,360	117,895
107	5124	Ks Unemployment Insurance	1,391	1,798	1,922	42,000	36,000	37,440	38,940
107	5125	Worker's Compensation	48,194	28,706	49,966	60,000	78,500	81,640	84,905
107	5126	Health/Dental/Vision Insurance	359,209	449,410	416,500	456,000	460,000	492,200	526,654
107	5127	Health Savings Account	46,012	45,335	36,924	50,000	55,000	55,000	55,000
107	5128	401A City Contribution	6,940	7,175	7,555	7,815	8,500	8,840	9,195
107	5130	City Paid Life/ST Disability	7,718	8,261	10,198	10,900	11,000	10,900	11,000
107	5131	KP&F City Contribution	183,233	179,102	180,038	223,836	231,000	240,240	249,850
107	5133	Wellness Incentive	-	300	-	2,000	2,000	2,000	2,000
	A	**Salaries & Benefits Total**	873,171	966,243	951,688	1,134,272	1,181,000	1,239,220	1,300,944
		Total Employee Benefits	**873,171**	**966,243**	**951,688**	**1,134,272**	**1,181,000**	**1,239,220**	**1,300,944**

Notes:

*The City's employee benefit plan year runs from July 1 - June 30 annually. The 2022 Budget reflects the known increase in employee benefits in the first half of 2022 (which is known, plus an estimated 7% plan increase in the second half of the year.

* KPF pension rate will increasee in 2022 by a percentage point and KPERS will decrease by a half a percentage point.

*The City's work comp insurance experience mod went from 0.85 to 1.23 from 2020 to 2021 due to injuries in the police department.

City of Roeland Park
Line Item Budget - 100 General Fund
108- Governing Body Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		City Council							
	A	**Salaries & Benefits**							
108	5103	Salaries - Elected Officials	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	A	**Salaries & Benefits Total**	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	B	**Contracted Services**							
108	5203	Printing & Advertising	-	-		-	-	-	-
108	5206	Travel Expense & Training	2,500	4,626	2,658	7,700	8,100	8,325	8,550
108	5214	Other Contractual Services	-	-	6,590	7,500	-	-	-
108	5251	Mayor Expenses	900	290	-	1,000	1,000	1,000	1,000
108	5276	Conference & Seminars	-	-	-	-	-	-	-
	B	**Contracted Services Total**	3,400	4,916	9,248	16,200	9,100	9,325	9,550
					-				
	C	**Commodities**			-				
108	5305	Dues, Subscriptions, & Books	459	435	390	810	810	810	810
	C	**Commodities Total**	459	435	390	810	810	810	810
		Total City Council	**49,504**	**52,271**	**56,558**	**63,930**	**56,830**	**57,055**	**57,280**

Notes:

City of Roeland Park
Line Item Budget - 100 General Fund
110- Parks & Recreation Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Parks & Recreation							
	A	**Salaries & Benefits**							
110	5101	Salaries - Regular		63,857	66,322	75,968	76,000	79,040	82,200
110	5102	Salaries - Overtime		-	-	-	-	-	-
110	5104	Salaries - Part-time		-	-	7,410	13,680	13,680	24,000
	A	**Salaries & Benefits Total**	-	63,857	66,322	83,378	89,680	92,720	106,200
	B	**Contracted Services**							
110	5202	Telephone		330	360	360	360	360	360
110	5203	Printing & Advertising		1,657	-	-			
110	5206	Travel and Training		35	-	1,500	1,500	1,500	1,500
110	5211	Maintenace & Repair Equipment		-	-	-	-	-	-
110	5214	Other Contractual Services		-	203	-			
110	5240	Equipment Rental		-	-	-	-	-	-
110	5241	Community Garden		1,000	924	1,000	1,000	1,000	1,000
110	5262	Grounds Maintenance		22,184	24,559	24,000	24,000	24,000	24,000
	B	**Contracted Services Total**		25,206	26,046	26,860	26,860	26,860	26,860
	C	**Commodities**							
110	5302	Motor Fuels & Lubricants		-	-	500	500	500	500
110	5825	Transfer to Equip Reserve Fund		-	-	-	-	-	-
	C	**Commodities Total**		-	-	500	500	500	500
		Total Parks & Recreation		**89,063**	**92,368**	**110,738**	**117,040**	**120,080**	**133,560**

Notes:

*The Parks and Recreation department was created in 2020 after the decision to hire a Parks & Rec Superintendent and better account for expenditures.

City of Roeland Park

Line Item Budget - 100 General Fund

115- Solid Waste Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Solid Waste							
	A	**Salaries & Benefits**							
115	5101	Salaries - Regular	6,609	2,276	12,001	12,500	13,000	13,520	14,060
	5102	Salaries - Overtime	3,285	572	-	-	-	-	-
	A	**Salaries & Benefits Total**	9,893	2,848	12,001	12,500	13,000	13,520	14,060
					-				
	B	**Contracted Services**			-				
	5203	Printing & Advertising	1,103	-	-	-	-	-	
115	5211	Maintenance & Repair Equipment	1,599	-	1,635	9,500	9,500	9,500	9,500
115	5235	Disposal Fees	15,517	19,935	13,971	12,000	15,000	15,450	15,915
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	530	940	150	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	518,557	521,711	573,182	545,190	637,035	649,213	661,928
	B	**Contracted Services Total**	537,306	542,586	588,938	568,190	663,035	675,663	688,843
					-				
	C	**Commodities**			-				
115	5302	Motor Fuels & Lubricants	2,716	855	440	3,000	3,090	3,185	3,280
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	**Commodities Total**	2,716	855	440	3,000	3,090	3,185	3,280
		Total Solid Waste	**549,915**	**546,289**	**601,379**	**583,690**	**679,125**	**692,368**	**706,183**

Notes:

*Public Works Department perconnel costs for the leaf collection service are accounted for in this department. Those costs are not included in the solid waste assessment.

*The solid waste contract with GFL was renewed in 2020 for five years with the option of two one-year renewals. A $.35/month annual rate increase is reflected in 2026 years.

General Fund Summary:

	2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
Total General Fund Expenditures	**5,755,593**	**6,081,985**	**5,927,857**	**6,488,892**	**6,526,529**	**6,799,752**	**6,785,037**
Ending Fund Balance	**2,605,523**	**2,685,403**	**2,995,247**	**2,797,190**	**2,880,345**	**2,897,129**	**2,944,552**
Change In Ending Fund Balance	5,646	2,783,777	309,845	(198,057)	83,156	16,783	47,423
25% of Annual Operating Expenses (Reserve Benchmark)	1,099,708	1,191,042	1,168,586	1,293,581	1,374,712	1,395,796	1,441,171
Reserve For Loss of Wal Mart	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve	95,815	(53,536)	340,500	93,609	95,634	91,332	93,381
Operating Expenses	4,398,833	4,764,168	4,674,345	5,174,322	5,498,847	5,583,186	5,764,686
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses	27%	24%	32%	27%	27%	27%	27%

City of Roeland Park
Line Item Budget - 100 General Fund
109- Special Law Enforcement Funds

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
109	**4010**	**Beginning Fund Balance**	**$ 16,616**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**
		Other							
109	4432	Spec. Law Enforcement Revenues	3,850	9,420	$ 25,790	$ 1,000	$ 1,000	$ 1,000	$ 1,000
109	4433	K9 Contributions	100	75	3,540	10,000	-	-	-
		Other Total	3,950	9,495	$ 29,330	$ 11,000	$ 1,000	$ 1,000	$ 1,000
		Total Revenues	**$ 3,950**	**$ 9,495**	**$ 29,330**	**$ 11,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
		Total Resources	**$ 20,566**	**$ 28,151**	**$ 47,825**	**$ 35,204**	**$ 32,204**	**$ 13,384**	**$ 7,564**

Expenditures

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
109	5316	K9 Expenses	699	601	2,056	1,000	16,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	1,211	9,055	21,565	3,000	3,000	0	0
		Commodities Total	1,910	9,656	23,621	4,000	19,820	6,820	6,820
		Total Expenditures	**1,910**	**9,656**	**23,621**	**4,000**	**19,820**	**6,820**	**6,820**
109		**Ending Fund Balance**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**	**$ 744**

Notes:
*Special Law Enforcement Funds are restricted for police equipment. Resources come from state forfeitures and seizures within Roeland Park.

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	4010	**Beginning Fund Balance**	**$ 131,776**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,449**	**$ 110,923**
		Taxes							
200	4050	Ad Valorem Tax	136,260	145,859	160,188	174,441	188,720	91,551	92,924
200	4070	Personal Property Tax-delinquent	3	-	-	50	50	50	50
200	4080	Real Property Tax - Delinquent	3,865	1,561	1,372	2,000	2,000	2,000	2,000
		Total Taxes	140,128	147,420	161,560	176,491	190,770	93,601	94,974
		Special Assessments							
200	4610	Special Assessments							
200	4620	Special Assmnt Tax - Delinquent	-	-	-	300	300	300	300
200	4630	Storm Drainage RC12-013	61,586	63,158	61,666	58,250	60,750	63,000	-
200	4640	Storm Drainage RC12-012	91,927	92,571	96,130	88,515	85,904	87,290	88,460
200	4650	Storm Drainage RC12-014	106,657	105,844	99,396	100,445	100,510	100,560	100,460
		Total Special Assessments	260,170	261,573	257,192	247,510	247,464	251,150	189,220
		Intergovernmental							
200	4020	Recreational Vehicle Tax	104	90	101	67	70	70	70
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	108	65	54	27	20	20	20
200	4060	Motor Vehicle Tax	25,871	16,461	15,374	16,023	14,500	14,790	15,085
		Total Intergovernmental	26,083	16,616	15,529	16,117	14,590	14,880	15,175
		Interest							
200	4510..4512	Interest on Investment	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Total Interest	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Transfers							
200	4830	Transfer from 27A Fund	285,000	353,750	-	135,000	135,000	-	-
200	4840	Transfer from General Fund	-	-	115,000	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	285,000	353,750	115,000	135,000	135,000	-	-
		Other							
200	4791	Bond Proceeds	-	617,873	-	-	-	-	-
		Total Other	-	617,873	-	-	-	-	-
		Total Revenues	**728,547**	**1,404,034**	**551,368**	**587,620**	**589,489**	**361,076**	**301,034**
	B	**Contracted Services**							
200	5209	Professional Services	2,350	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	2,350	-	-	3,100	3,100	3,100	3,100
	E	**Debt Service**							
200	5607	Principal Bonds (2008-A Issue)	-	-		-	-	-	-
200	5608	Principal Bonds - 2010-1	280,000	290,000	-	-			
200	5609	Interest Bonds - 2010-1	33,415	25,575	-	-			
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-	-		
200	5614	Bond Principal 2014-1	112,000	114,001	-	-	-	-	-
200	5615	Bond Interest 2014-1	5,088	2,565	-	-	-	-	-
200	5616	Bond Principal 2020-1	-	-	314,021	324,964	328,821	337,287	340,344
200	5617	Bond Interest 2020-1	-	-	43,532	31,788	26,882	21,916	16,824
200	5628	Principal Bonds - 2011-2	85,000	690,000	-	-			
200	5629	Interest Bonds - 2011-2	23,807	21,640	-	-			

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	-
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	-
200	5644	Principal Bonds - 2012-1	200,000	205,000	205,000	215,000	220,000	-	
200	5645	Interest Bonds - 2012-1	21,717	18,318	14,423	10,118	5,280	-	-
	E	**Debt Service Total**	761,027	1,367,099	576,976	581,870	580,983	359,203	357,168
	N	**Non-Expenditures Appropriation**							
200	5751	TIF Fund Expenditure	-	-	-	0	19,880	13,500	3,165
	N	**Non-Appropriation Expenditures Total**	-	-	-	0	19,880	13,500	3,165
		Total Expenditures	**763,377**	**1,367,099**	**576,976**	**584,970**	**603,963**	**375,803**	**363,433**
200		**Ending Fund Balance**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,449**	**$ 81,722**	**$ 48,524**
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			**13%**	**10%**	**19%**	**19%**	**17%**	**23%**	**14%**

* In 2024 $140,000 in Property Tax Revenue is being moved from the Debt Service Fund to the General Fund due to the significant decline in debt service.

* The fund balance policy states that the Bond & Interest Fund will maintain reserves between 10%-15% of annual principal and interest payments.

*The City issued the 2020-1 bonds in FY 2020 to pay a portion of the R Park and aquatic center improvements. In addition to the $1.25 million in new debt, the issuance called the 2010-1 and 2011-2 debt issuances which will save the City $53,790 in interest over the life of these bonds.

*The City retired the 2014-1 bonds in FY 2020.

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
220		**Beginning Fund Balance**	$ -	$ 189,116	$ 177,377	$ 280,150	$ 199,699	$ 199,699	$ 199,699
		Program Fees							
220	4274	Daily Admissions	24,392	-	29,263	57,500	63,250	63,885	64,525
220	4275	Program Fees-Season Pass		-	29,525	37,500	41,250	41,665	42,080
220	4276	Superpass	15,810	-	-	2,500	2,500	2,500	2,500
220	4277	Daily Participation Fees	90,041	-	23,803	8,500	9,350	9,445	9,540
220	4278	Advertising Sponsorship	-	-	-	-	2,000	2,000	2,000
220	4279	Facility Rental	707	-	890	700	2,500	2,500	2,500
220	4280	Swim Lessons		-	-	3,000	14,000	14,000	14,000
220	4281	Swim Team		-	363	-	-	-	-
220	4282	Water Aerobics		-	-	-			
220	4290	Concession Revenue	10,763	-	11,126	12,000	13,000	13,000	13,000
220	4291	Retail Sales - Taxable	81	-	-	200	200	200	200
220	4292	Taxable Sales Discounts (contract)	(4)	-	-	-	-	-	-
		Total Program Fees	141,789	-	94,970	121,900	148,050	149,195	150,345
		Intergovernmental							
220	4155	CDBG Grant	-	1,518	-	-	-	-	-
		Total Intergovernmental	-	1,518	-	-	-	-	-
		Interest							
220	4510..4512	Interest on Investment	2,167	-	1,490	2,081	2,995	2,995	2,995
		Total Interest	2,167	-	1,490	2,081	2,995	2,995	2,995
		Transfer-In							
220	4840	Transfer from the General Fund	420,000	60,000	262,500	170,000	227,536	235,311	219,901
220	4843	Transfer from Equip Reserve Fund	131,391	-	-	-	-	-	-
		TOTAL Transfers-In	551,391	60,000	262,500	170,000	227,536	235,311	219,901
		Total Revenues	**695,347**	**61,518**	**358,960**	**293,981**	**378,581**	**387,501**	**373,241**
220	**A**	**Salaries**							
220	5101	Full Time Salaries	44,669	14,534	13,910	13,450	17,200	17,890	18,605
220	5102	Overtime	307	38	3,670	600	600	600	600
220	5104	Part Time Salaries	128,325	-	113,363	75,000	180,000	185,400	190,960
220	5126	Benefits (includes medical premium)	2,023	-	-	-	-	-	-
220	5120	Cell phone allowance	254	-	-	120	120	120	120
	A	**Salaries Total**	175,578	14,572	130,943	89,170	197,920	204,010	210,285
	B	**Contracted Services**							
220	5201	Electric	20,230	5,631	11,548	7,400	7,475	7,550	7,625
220	5202	Telephone	2,750	-	-	600	600	600	600
220	5203	Printing and Advertising	1,845		851	1,500	1,500	1,500	1,500
220	5205	Postage	-		-	1,000	1,000	1,000	1,000
220	5206	Travel & Training	2,793	325	2,265	5,500	2,000	2,000	2,000
220	5207	Medical Expense & Drug Testing	1,467		2,035	2,250	1,800	1,800	1,800
220	5209	Professional Services	2,073		788	6,870	5,500	5,500	5,500
220	5210	Maintenance & Repair of Bldg.	41,622	5,956	29,058	24,000	20,000	21,000	22,000
220	5211	Maintenance & Repair of Equip	-		5,945	5,000	10,000	10,000	10,000
220	5214	Other Contractual Services	11,752	516	5,317	8,491	8,491	8,491	8,491
220	5223	Pool Management Fee	106,032	7,000	-	-	-	-	
220	5229	State fees, permits/Sales tax	355	785	920	1,000	1,000	1,000	1,000
220	5240	Rentals	-	-	-	3,200	3,200	3,200	3,200
220	5250	Insurance & Surety Bonds	-		-	-	-		-
220	5266	Computer Software	201	11,825	4,717	4,650	4,695	4,740	4,785
220	5287	Water	10,997	819	9,018	13,000	13,390	13,790	14,205
220	5288	Waste Water/Trash	15,634	858	12,955	16,000	16,480	16,975	17,485
220	5289	Natural Gas	3,880	1,275	2,898	3,000	3,090	3,185	3,280
	B	**Contracted Services Total**	**221,631**	**34,990**	**88,315**	**103,461**	**100,221**	**102,331**	**104,471**

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
220	5301	Office Supplies	674	500	95	1,000	1,000	1,000	1,000
220	5302	Motor Fuels and Lubricants	90	-	-	200	200	200	300
220	5304	Janitorial Supplies	2,537	492	1,733	1,500	1,500	1,500	1,500
220	5305	Dues, Subscriptions & Books	299	75	75	500	500	500	500
220	5306	Building Supplies and Materials	8,851	529	3,256	3,000	3,000	3,000	3,000
220	5307	Other Commodities	5,464	-	699	4,000	4,000	4,000	4,000
220	5308	Clothing/Uniforms	1,844	-	2,551	2,000	2,000	2,000	2,000
220	5311	Pool Equipment	934	-	562	2,000	3,325	3,325	3,325
220	5312	Grounds supplies and equipment	552	-	423	2,050	2,050	2,050	2,050
220	5313	Safety Supplies/Equip	-	-	2,075	1,000	1,000	1,000	1,000
220	5314	Operating Supplies/Personal Care		-	-	500	500	500	500
220	5318	Tools	-	41	17	200	200	200	200
220	5325	Concessions food and supplies	-	-	4,549	8,000	8,000	8,000	8,000
220	5326	Chemicals	16,212	-	10,933	10,850	11,065	11,285	11,510
220	5330	Aquatics Center Over/Under Reconcilliation	-	-	(51)	-	-	-	-
	5801	**Commodities**	37,458	1,637	26,917	36,800	38,340	38,560	38,885
	D	**Capital Outlay**							
220	5403	Office Equipment	1,753	899	4,655	3,000	3,000	-	-
220	5404	Furnishings & Appliances		20,859	209	1,000	1,000	1,000	1,000
220	5442	Buildings and Pool Improvements	69,811	300	5,148	40,000	35,000	5,000	15,500
		Swim Lane Divider	-	-	-	-	1,600	1,600	1,600
		Heater/Blower	-	-					
		Light Pole Replacement	-	-					
		Pool Sandblasting/Deck painting	-	-					
		Bulkhead Repair	-	-					
		Pool Deck Caulking	-	-					
		Shade Structures	-	-					
		Install wireless at pool	-	-			-		
		Repaint main pool	-	-	-	-	-		
		Entrance ADA Improvements	-	-		101,000	-		
		Repaint main pool, vortex or slide pools							
		Starting Block Replacement						35,000	
		Lifeguard Stand Replacement	-	-	-	-	1,500	-	1,500
	D	**Capital Outlay Total**	71,564	22,058	10,012	145,000	42,100	42,600	19,600
		Total Expenditures	**506,231**	**73,257**	**256,187**	**374,431**	**378,581**	**387,501**	**373,241**
220		**Ending Fund Balance**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Operating Income or (Loss)	($290,711)	($51,199)	($149,715)	($105,450)	($185,436)	($192,711)	($200,301)
		Fund Balance as a % of Operating Expenses	**44%**	**346%**	**114%**	**87%**	**59%**	**58%**	**56%**

Notes:

* The City does not have a reserve target for the Aquatic Center Fund, but the reserve balance is well above 25% of Operating Expenses.

*The Aquatic Center Fund was created in 2019 when the City took over ownership of the aquatic center from Johnson County Parks & Recreation.

*The operations and capital investment of the Aquatic Center will be subsidized by the General Fund on an annual basis in the form of a transfer.

*The City began major renovations to the Aquatic Center in 2020, those renovations will be complete prior to the 2021 season. See CIP section for details.

City of Roeland Park
Line Item Budget- 270 Combined Special Highway & Street Fund 27A

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
270	4010	**Beginning Fund Balance**	**$ 644,367**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 772,438**	**$ 1,817,218**
		Intergovernmental							
270	4110	City Sales & Use Tax	763,975	884,502	965,514	830,000	838,300	846,685	769,635
270	4135	County Courthouse Sales Tax	157,408	157,632	188,155	160,000	163,200	166,465	169,795
270	4140	Spec City/County Highway Fund	-	171,447	195,156	190,000	193,800	197,675	201,630
270	4155	CDBG Grant				151,000			
270	4150	CARS Funding	156,054	1,427,482	-	946,000	132,450	102,500	-
		Total Intergovernmental	**1,077,437**	**2,641,062**	**1,348,825**	**2,277,000**	**1,327,750**	**1,313,325**	**1,141,060**
		Interest							
270	4510..4512	Interest on Investment	10,447	5,774	491	9,980	22,020	11,585	27,260
		Total Interest	10,447	5,774	491	9,980	22,020	11,585	27,260
		Other							
270	4520	Other Sources		-	-	-	-	51,250	-
270	4530	Reimbursed Expense	64,380	-	-	60,000	-	-	-
		Total Other	64,380	-	-	-	-	51,250	-
		Transfers In							
270	4840	Transfer from General Fund	-	-	-	365,000	60,000	215,000	230,000
270	4843	Transfer from Equip Reserve Fund	-	91,563	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	-	322,953	-	-	-	-	-
		Total Transfers	-	414,516	-	365,000	60,000	215,000	230,000
		Total Revenues	**1,152,264**	**3,061,352**	**1,349,316**	**2,651,980**	**1,409,770**	**1,591,160**	**1,398,320**
	A	**Salaries & Benefits**							
250	5101	Salaries - Regular	-	67,000	5,253	72,467	75,365	78,380	81,515
	A	**Salaries & Benefits Total**	-	67,000	5,253	72,467	75,365	78,380	81,515
	B	**Contracted Services**							
270	5209	Professional Services	84,409.23	72,008	72,708	90,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	84,409	72,008	72,708	90,000	85,000	85,000	85,000
	C	**Commodities**							
250	5303	Sand and Salt	-	19,400	20,080	25,000	25,000	25,000	25,000
	C	**Commodities Total**	-	19,400	20,080	25,000	25,000	25,000	25,000
	E	**Capital Outlay**							
270	5430	Residential Street Reconstruction	484,481	52,915	824,029	199,000	1,314,000	-	
270	5454	Sidewalk Improvements	24,153	16,549	90,500	25,000	125,000	25,000	125,000
	5422	Street Light Replacement	-	-	97,940	-	10,000	10,000	10,000
	5457	CARS Roe 2020	192,974	1,639,630	-	-	-		
	5458	2018 CARS	191,931	-	-	-	-	-	
	5459	2019 CARS	156,323	-	-	-	-		
	5460	2022 CARS - 53rd St & Buena Vista	-	-	9,799	390,000	-		
	5461	2022 CARS - Johnson Drive	-	-	-	215,000	-		
	5462	2025 CARS- 55th b/t SMP & Roe	-	-	-			18,000	68,000
	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	-	78,048	1,361,000			
	5464	2024 CARS - Mission Rd. 47th-53rd	-	-	-	-	19,000	205,000	
	5465	RSRP- Nall from 51st to 58th	-	-	-	-		100,000	900,000
	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	-	28,000	264,900	-	-
	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	12,000	52,000	-	-
	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
	E	**Capital Outlay Total**	1,049,862	1,709,093	1,100,316	2,230,000	1,784,900	358,000	1,103,000
	T	**Transfers**							
270	5818	Transfer To Bond & Interest Fund	285,000	353,750	-	135,000	135,000	-	-
	T	**Transfers Total**	285,000	353,750	-	135,000	135,000	-	-
		Total Expenditures	**1,419,271**	**2,221,251**	**1,198,357**	**2,552,467**	**2,105,265**	**546,380**	**1,294,515**
270		**Ending Fund Balance**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 772,438**	**$ 1,817,218**	**$ 1,921,023**

Notes:

*The Special Street fund is funded by a 3/4 cent sales tax to provide for the maintenance and improvements of streets and sidewalks.

* In 2020 the street impact fee of $91,563 paid by Sunflower for future improvements to Granda was transferred into this fund for future use.

*The City started to receive a share of the county courthouse sales tax in 2017 which is being used to support street projects in this fund. This sales tax sunsets in 2027.

*In 2017, the Council decided to fund capital projects on a pay-as-you go basis, however in 2020 Council elected to fund new Parks & Recreation improvements with debt.
All future capital shall be funded with reserves. As such the ending fund balances for capital funds will vary widely based on the capital projects planned annually.

City of Roeland Park
Line Item Budget - 290 Community Center Fund 27C

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
290	4010	**Beginning Fund Balance**	**$ 566,969**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**
		Intergovernmental							
290	4110	City Sales & Use Tax	190,993	221,125	241,380	205,000	207,050	209,120	190,090
		Grant	-	-	-	203,000	-	-	-
		Total Intergovernmental	190,993	221,125	241,380	408,000	207,050	209,120	190,090
		Interest							
290	4511	Interest on Invested Assets	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Total Interest	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Transfers							
	4840	Transfer from General Fund	-	-	289,500	-	-	-	-
		Total Transfers	-	-	289,500	-	-	-	-
		Total Revenues	**198,225**	**223,630**	**532,276**	**413,267**	**210,250**	**210,720**	**191,722**
	A	**Salaries & Benefits**							
290	5101	Salaries - Regular	21,079	37,132	36,245	31,338	40,000	41,600	43,265
290	5102	Salaries - Overtime		842	52	1,400	1,425	1,480	1,540
290	5104	Salaries - Part-time	7,441	15,661	16,697	25,668	27,000	28,080	29,205
	A	**Salaries & Benefits Total**	28,520	53,635	52,994	58,406	68,425	71,160	74,010
	B	**Contracted Services**							
290	5202	Telephone	-	180	165	180	180	180	180
290	5206	Travel Expense & Training		201	135	-			
290	5207	Medical Expense & Drug Testing	382	703	50	-	-	-	-
290	5209	Professional Services	29,295	-	-	-	-	-	-
290	5210	Maintenance And Repair Building	11,682	14,083	8,727	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	180	843	130	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	4,639	-	4,263	5,482	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	318	6,084	6,945	7,000	7,280	7,570	7,875
290	5253	Public Relations			-				
290	5255	JoCo Management Fee	52,105	32,265	54,607	44,529	45,420	46,330	47,255
290	5262	Grounds Maintenance	168	105	1,329	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	98,768	54,464	76,351	78,691	79,860	81,060	82,290
	C	**Commodities**							
290	5306	Materials	70	64	-	-	-	-	-
290	5307	Other Commodities	1,312	1,517	834	5,000	5,000	5,000	5,000
290	3808	Clothing & Uniforms	-	115	-	150	150	150	150
	C	**Commodities Total**	1,382	1,696	834	5,150	5,150	5,150	5,150
	E	**Capital Outlay**							
290	5425	Other Capital Outlay	46,834	31,953	45,964	853,500	-	-	-
	E	**Capital Outlay Total**	46,834	31,953	45,964	853,500	-	-	-
	T	**Transfers**							
290	5818	Transfer to General Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	T	**Transfers Total**	11,344	21,829	23,865	174,819	25,810	26,840	27,915
		Total Expenditures	**186,848**	**163,577**	**200,008**	**1,170,566**	**179,245**	**184,210**	**189,365**
290		**Ending Fund Balance**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**	**$ 273,241**

Notes:

*The Community Center Fund is supported by a 1/8 cent sales tax for the operation and maintenance of the facility.

*The ending fund will decrease significantly in 2021 as these reserves were accumulated in anticipation of completing parking/storm/ADA improvements.

*The transfer out to the General Fund is for employee benefits associated with the facility maintenance positions.

City of Roeland Park
Line Item Budget- 300 Special Infrastructure Fund 27D

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
300	4010	**Beginning Fund Balance**	**1,075,705**	**1,596,275**	**1,589,564**	**1,451,120**	**1,342,120**	**398,920**	**927,485**
		Intergovernmental							
300	4110	City Sales & Use Tax	381,988	442,251	824,144	800,000	808,000	816,080	741,815
300	4155	CDBG Grant	124,356	-	-	10,000	200,000	-	200,000
300	4158	SMAC	-	-	-	-	-	-	-
		Total Intergovernmental	506,344	442,251	824,144	810,000	1,008,000	816,080	941,815
		Other							
300	4161	Grants/Donations - Private	-	81,096	-	-	-	-	-
300	4791	Bond Proceeds	-	1,288,428	-	-	-	-	-
		Total Other	-	1,369,524	-	-	-	-	-
		Interest							
300	4511	Investment Income	14,718	2,514	1,783	3,000	20,130	5,985	13,910
		Total Interest	14,718	2,514	1,783	3,000	20,130	5,985	13,910
		Transfers In							
300	4840	Transfer From General Fund	550,000	685,600	203,183	365,000	65,000	215,000	230,000
		Total Transfers In	550,000	685,600	203,183	365,000	65,000	215,000	230,000
		Total Revenues	**1,071,062**	**2,499,889**	**1,029,110**	**1,178,000**	**1,093,130**	**1,037,065**	**1,185,725**
	B	**Contracted Services**							
300	5209	Professional Services	44,517	-	11,958	40,000	85,000	40,000	40,000
300	5231	Cost of issuance	-	41,081	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
	B	**Contracted Services Total**	44,517	41,081	11,958	40,000	85,000	40,000	40,000
	D	**Capital Outlay**							
300	5246	In-House Street Maintenance	-	-	-	-	-	-	-
300	5421	Maintenance & Repair of Streets	160,031	121,231	126,725	235,000	225,000	225,000	235,000
300	5442	Building Improvements			384				
300	5468	2020 Stormwater-57th and Roeland	-	177,336	535	-	-	-	
300	5469	Stormwater Maintenance	43,010	-	19,739	25,000	100,000		100,000
300	5470	Park Maint/Infrastructure	78,436	14,419	36,609	47,000	36,330	118,500	40,000
300	5471	Tennis Court Replacement							
300	5472	R Park Development Plan	72,642	1,323,813	19,932	700,000	90,000	-	
300	5473	RPAC Improvements	5,756	826,150	908,042		-	-	
300	5474	Marquee Signs	-	-	-		-	-	
300	5475	Stairway	-	2,570	9,135	115,000		-	
300	5476	Community Center Improvement	-	-	-	125,000	1,500,000	125,000	1,300,000
300	5498	CDBG Projects	146,100	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	-	34,495	-	-	-	-
	D	**Capital Outlay Total**	505,976	2,465,519	1,155,596	1,247,000	1,951,330	468,500	1,675,000
		Total Expenditures	**550,493**	**2,506,600**	**1,167,554**	**1,287,000**	**2,036,330**	**508,500**	**1,715,000**
300		**Ending Fund Balance**	**$ 1,596,275**	**$ 1,589,564**	**$ 1,451,120**	**$ 1,342,120**	**$ 398,920**	**$ 927,485**	**$ 398,210**

Notes:

*The Governing Body issued debt in 2020 to pay for significant improvements at R Park and the Aquatic Center (RPAC) in 2020 and 2021. The Special Infrastructure Fund is the resource for Parks & Recreation improvements and as such, the resources from the bond sale will be recorded and spent from this fund. For more details on the capital improvements budgeted, please see the capital budget.

*The Governing Body made the decision to transfer resources in excess of the City's stated goals for the General Fund fund balance to the Special Infrastructure Fund to help cash-fund capital projects. As the recipient of these transfers, this fund has gained additional flexibility to cover the cost of capital projects. Since the number of projects varies year to year, the ending fund balance can change dramatically from one year to the next. In addition, the amount transferred from the General Fund will vary year-to-year based upon resources available. In 2021, $36,378 from Aldi's 1% for Art was transferred into this fund and used to support the 48th Street Mural and Aldi artistic staircase projects.

City of Roeland Park

Line Item Budget- 360 Equipment & Bldg. Reserve Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
360	4010	**Beginning Fund Balance**	**$ 290,720**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**
		Other							
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-	-
360	4780	Sale of Assets	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Total Other	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Interest							
360	4511	Investment Income	7,047	-	3,059	5,133	27,495	10,560	12,100
		Total Interest	7,047	-	3,059	5,133	27,495	10,560	12,100
		Transfers							
360	4840	Transfer from General Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
360	4841	Transfer from PD/GF	70,320	28,242	107,367	171,495	85,625	82,955	75,900
360	4842	Transfer from PW / GF	24,200	12,500	74,000	8,000	60,000	56,000	-
360	4844	Transfer from Neighborhood Services	-	-	30,000	10,000	-	-	-
		Total Transfers	139,220	84,392	228,167	197,895	174,825	147,755	76,700
		Total Revenues	**1,436,114**	**84,392**	**231,226**	**1,457,428**	**2,078,920**	**258,315**	**188,800**
	B	**Contracted Services**							
360	5209	Professional Services				15,000	-	-	-
360	5214	Other Contractual Services	-	-	32,301	-	-	-	-
	B	**Contracted Services Total**	**-**	**-**	**32,301**	**15,000**	**-**	**-**	**-**
	C	**Commodities**							
360	5315	Machinery & Auto Equipment	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	C	**Commodities Total**	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	D	**Capital Outlay**							
360	5442	Building Expense	800	-	13,403	893,000	3,025,000	-	-
	D	**Capital Outlay Total**	800	-	13,403	893,000	3,025,000	-	-
	N	**Non-Expenditures Appropriation**							
360	5705	Future CIP - PW	-	-	-	-	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	131,391	91,563	-	-	-	-	-
	T	**Transfers Total**	131,391	91,563	-	-	-	-	-
		Total Expenditures	**212,450**	**154,213**	**156,369**	**1,143,895**	**3,207,825**	**155,755**	**84,700**
360		**Ending Fund Balance**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**	**$ 910,707**

Notes:

*The Equipment and Building Reserve Fund is a continuing capital fund that receives transfers to pay for capital equipment and building improvements.

*The $1.2 million in land sale proceeds and $91,563 of street impact fee received in 2019 from Sunflower Medical as part of land sale for northeast corner of Johnson and Roe; land sale proceeds anticipated to be used to purchase property for a new public works building. This expense is shown as a reserve as a new location has not been located.

* In 2020 the $91,563 street impact fee collected in this fund from Sunflower was transferred to the 270 Special Street Fund for future use.

*The transfer of funds in 2019 is to the Aquatic Center Fund reflecting the reserves for facility maintenance that have accrued in this fund in support of the Aquatic Center.

City of Roeland Park
Line Item Budget- 370 TIF 1 - Bella Roe/Walmart

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
370	4010	**Beginning Fund Balance**	**$ 535,942**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**
		Taxes							
370	4730	Tax Increment Income	379,643	368,557	381,010	385,700	379,263	192,475	-
370	4735	Tax Increment Income IB	13,436	373,186	393,021	410,000	410,282	208,220	-
		Total Taxes	393,079	741,743	774,031	795,700	789,545	400,695	-
		Intergovernmental							
	4150	CARS and SMAC Funding	-	-	248,729	34,270	436,000	-	-
		Intergovernmental Total	-	-	248,729	34,270	436,000	-	-
		Interest							
370	4511	Interest on Invested Assets	17,876	7,285	3,902	3,045	10,015	15	
		Total Interest	17,876	7,285	3,902	3,045	10,015	15	-
		Transfers In							
450	4789	Transfer from General Fund	-	250,000	-	-	-	-	-
		Transfers In Total	-	250,000	-	-	-	-	-
		Total Revenues	**410,954**	**999,028**	**1,026,662**	**833,015**	**1,235,560**	**400,710**	**-**
		Expenditures							
	B	**Contracted Services**							
370	5209	Professional Services	-	-	-	-	-	-	-
370	5214	Other Contracted Services	-	-	-	5,590	10,320	10,320	-
	B	**Contracted Services Total**	-	-	-	5,590	10,320	10,320	-
	D	**Capital Outlay**							
370	5474	Marquee Signs				80,000			
	5459	Site Redevelopment Costs					$ 1,000,000	$ 391,382	
370	5457	Public Infrastructure Improvements	204,319	1,278,644	1,036,768	60,000	892,000		
	D	**Capital Outlay**	204,319	1,278,644	1,036,768	140,000	1,892,000	391,382	-
	E	**Debt Service**							
370	5601	Bond Principal	-	-	-	-	-	-	-
370	5602	Bond Interest	-	-	-	-	-	-	-
	E	**Debt Service Total**	-	-	-	-	-	-	-
	N	**Non-Expenditures Appropriation**							
370	5755	Property Tax Reduction - Appeals	-	-	-	222,528	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	222,528	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	-	-	250,000	-	-	-	-
	T	**Transfers Total**	-	-	250,000	-	-	-	-
		Total Expenditures	**204,319**	**1,278,644**	**1,286,768**	**368,118**	**1,902,320**	**401,702**	**-**
370		**Ending Fund Balance**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**	**$ (0)**

Notes:

*After the debt for the development was retired in 2018, the resources from TIF 1 were directed to the Roe Boulevard improvement design and construction. Because this is a non-recurring capital expense, the ending fund balance fluctuates dramatically year-to-year. To complete the portion of the project associated with TIF 1, $250,000 will be transferred from the General Fund in 2020 and the same amount will be transferred to the General Fund in 2021 after project completion.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*Installation of a marquee sign was an objective in 2021 but not completed; funding moved to 2022.

*TIF 1 will expire May 18, 2024.

City of Roeland Park

Line Item Budget- 400 TDD#1 - Price Chopper

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
400	4010	**Beginning Fund Balance**	**$ (2,507,302)**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**
		Sales Tax							
400	4110	City/County Sales & Use Tax	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Sales Tax Total	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Interest							
400	4510	Interest on Investment	803	202	6	573	500	500	500
		Total Interest	803	202	6	573	500	500	500
		Total Revenues	**273,154**	**315,821**	**294,371**	**270,573**	**273,200**	**275,925**	**278,680**
	B	**Contracted Services**							
400	5209	Professional Services	-	1,575	350	-	-	-	-
400	5214	Other Contracted Services	5,652	5,319	6,120	5,000	5,000	5,000	5,000
400	5281	Project Expense	-	-	-	-	-	-	-
	B	**Contracted Services Total**	5,652	6,894	6,470	5,000	5,000	5,000	5,000
	E	**Debt Service**							
400	5601	Bond Principal	-		252,797	255,000	255,000	260,000	255,000
400	5602	Bond Interest	5,486	9,171	7,203	10,000	10,000	10,000	10,000
	E	**Debt Service Total**	5,486	9,171	260,000	265,000	265,000	270,000	265,000
		Total Expenditures	**11,138**	**16,065**	**266,470**	**270,000**	**270,000**	**275,000**	**270,000**
		Auditor's Adjusting Entry			**254,976**	**255,000**	**255,000**	**260,000**	**255,000**
400		**Ending Fund Balance**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**	**$ (624,275)**

Notes:

*TDD #1 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The 1% sales tax imposed within TDD#1 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates that the outstanding debt has been called and due upon receipt of

City of Roeland Park

Line Item Budget- 410 TDD#2 - Lowes

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
410	4010	**Beginning Fund Balance**	**$ (689,301)**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	$ 0
		Sales Tax							
410	4110	City/County Sales & Use Tax	126,263	155,452	162,599	150,000	151,500	153,015	115,909
		Total Sales Tax	126,263	155,452	162,599	150,000	151,500	153,015	$ 115,909
		Interest							
410	4510	Interest on Investment	241	80	3	176	200	200	$ 200
		Total Interest	241	80	3	176	200	200	$ 200
		Total Revenues	**126,504**	**155,532**	**162,602**	**150,176**	**151,700**	**153,215**	**$ 116,109**
	B	**Contracted Services**							
410	5209	Professional Services	-	1,575	350	-	-	-	$ -
410	5214	Other Contracted Services	3,389	3,050	4,119	5,000	5,000	5,000	$ 5,000
410	5254	Miscellaneous Charges	-	-	-	-	-	-	$ -
	B	**Contracted Services Total**	3,389	4,625	4,469	5,000	5,000	5,000	$ 5,000
	E	**Debt Service**							
410	5601	Bond Principal			139,985	140,000	140,000	144,215	$ 107,109
410	5602	Bond Interest	2,340	4,182	4,014	4,000	4,000	4,000	$ 4,000
	E	**Debt Service Total**	2,340	4,182	143,999	144,000	144,000	148,215	$ 111,109
		Total Expenditures	**5,729**	**8,807**	**148,468**	**149,000**	**149,000**	**153,215**	**$ 116,109**
		Auditor's Adjusting Entry			**142,708**	**140,000**	**121,084**	**-**	**-**
410		**Ending Fund Balance**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	**$ 0**	**$ (0)**

Notes:

*TDD #2 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The .5% sales tax imposed within TDD#2 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates the outstanding debt has been called.

City of Roeland Park

Line Item Budget- 420 CID #1 - RP Shopping Center

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
420	4010	**Beginning Fund Balance**	**$ 2,716,943**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**0**
		Sales Tax							
420	4110	City/County Sales & Use Tax	224,926	84	-	-	-	-	-
		Total Sales Tax	224,926	84	-	-	-	-	-
		Interest							
420	4510..4512	Interest on Investment	47,136	13,719	648	33,655	45,555	-	-
		Total Interest	47,136	13,719	648	33,655	45,555	-	-
		Total Revenues	272,062	13,803	648	33,655	45,555	-	-
	B	**Contracted Services**							
420	5209	Professional Services	-	-	-	-	-	-	-
420	5215	City Attorney	-	-	-	-	45,000	-	-
	B	**Contracted Services Total**	-	-	-	-	45,000	-	-
	N	**Non-Appropriation Expenditures**							
420	5721	CID #1 Expenses	-	-	-	-	3,037,666	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	3,037,666	-	-
		Total Expenditures	**-**	**-**	**-**	**-**	**3,082,666**	**-**	**-**
420		**Ending Fund Balance**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Funds from the CID are spent after the developer submits an application for reimbursement on an eligible expense. To date, the developer has not made a request to draw from these funds.

*The maximum available for reimbursement to the developer is $3 million. After the fund accrued $3 million in mid-2019, the City stopped collecting the 1% CID tax.

City of Roeland Park

Line Item Budget- 450 TIF 2D - City Hall

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
450	4010	**Beginning Fund Balance**	$ 363,579	$ 167,935	$ 27,597	$ 24,027	$ 0	$ 0	$ 0
		Taxes							
450	4730	Tax Increment Income	269,113	277,427	326,940	-	-	-	-
		Total Taxes	269,113	277,427	326,940	-	-	-	-
		Interest							
450	4510..4512	Interest on Investment	10,986	4,535	992	-	-	-	-
		Total Interest	10,986	4,535	992	-	-	-	-
		Transfers In							
450	4789	Transfer from the General Fund	-	-	-	-	-	-	-
		Transfers In Total	-	-	-	-	-	-	-
		Total Revenues	**280,099**	**281,962**	**327,932**	**-**	**-**	**-**	**-**
	B	**Contracted Services**							
450	5209	Professional Services	-	-	-	-	-	-	-
450	5214	Other Contracted Services	-	-	-	-	-	-	-
450	5257	Property Tax Payments	-	-	-	-	-	-	-
	B	**Contracted Services**	-	-	-	-	-	-	-
	D	**Capital Outlay**							
450	5442	City Hall Building Improvements	-	85,800	331,502	24,027	-	-	-
450	5457	CARS Roe 2020	287,353	-	-	-	-	-	-
	D	**Capital Outlay Total**	287,353	85,800	331,502	24,027	-	-	-
	E	**Debt Service**							
450	5644	Principal Bonds - 2012-1	170,000	-	-	-	-	-	-
450	5645	Interest Bonds - 2012-1	2,890	-	-	-	-	-	-
	E	**Debt Service Total**	172,890	-	-	-	-	-	-
450	N	**Non-Expenditures Appropriation**							
	5755	Property Tax Reduction - Appeals	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
450	5802	Transfer to General Fund	15,500	336,500	-	-	-	-	-
	T	**Transfers Total**	15,500	336,500	-	-	-	-	-
		Total Expenditures	**475,743**	**422,300**	**331,502**	**24,027**	**-**	**-**	**-**
450		**Ending Fund Balance**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Capital projects budgeted include a portion of the Roe Boulevard Redesign and construction, as well as the 2018 CARS project along Roe Parkway. In order to cover the cost of these projects, the TIF 2D fund transferred $336,500 from the General Fund will be transferred to the General Fund in 2019 and 2020. In addition, the development plan includes improvements to City Hall which are programmed in 2020 (roof replacement) and 2021 (exterior lighting upgrades and ADA restroom improvements). Due to the timing of capital items, the fund balance fluctuates widely from one year to the next.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*TIF 2D expires December 31, 2021.

City of Roeland Park

Line Item Budget- 510 TIF 3 Fund- Boulevard Apartments/The Rocks

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
510	4010	**Beginning Fund Balance**	**$ 8,725**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**
		Taxes							
510	4730	Tax Increment Income	34,235	43,227	58,688	59,885	60,045	60,945	61,860
510	4731	Tax Increment Income 3A	243,947	286,987	294,797	299,222	295,017	299,440	303,930
		Total Taxes	278,182	330,214	353,485	359,107	355,062	360,385	365,790
		Interest							
510	4510..4512	Interest on Investment	5,555	2,411	646	3,966	16,780	13,355	215
		Total Interest	**5,555**	**2,411**	**646**	**3,966**	**16,780**	**13,355**	**215**
		Total Revenues	**283,737**	**332,625**	**354,131**	**363,073**	**371,842**	**373,740**	**366,005**
	B	**Contracted Services**							
510	5203	Printing & Advertising	814	1,248	312	1,000	1,000	1,000	1,000
510	5204	Legal Printing	293		-	-	-	-	-
510	5205	Postage & Mailing Permits	741	-	-	-	-	-	-
510	5209	Professional Services	-	-	-	-	-	-	-
510	5214	Other Contracted Services	-	152.00	-	-	-	-	-
510	5243	Contractual Reimbursement	-	-	-	-	-	-	-
	B	**Contracted Services Total**	1,848	1,400	312	1,000	-	-	-
	D	**Capital Outlay**							
510	5244	General Contractor	-	-	120,000	-	-	-	-
510	5428	Roe Parkway Extension & Maint	-	-	24,080	75,000	600,000	1,250,000	380,238
		Capital Outlay Total	-	-	144,080	75,000	600,000	1,250,000	380,238
	T	**Transfers**							
510	5802	Transfer to General Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	-
		Total Expenditures	**1,848**	**1,400**	**144,392**	**76,000**	**600,000**	**1,250,000**	**380,238**
510		**Ending Fund Balance**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**	**$ 0**

Notes:

*TIF 3 expires May 17, 2025. The City recently decided to keep both project areas in place until the final expiration of the TIF district to complete additional work on the site to get it more shovel ready for sale to a future developer.

* The ending fund balances in this fund have varied significantly year-to-year due to the scheduling of capital projects. In FY 2018 most of the available resources were spent on the sanitary sewer installation, storm water detention and final grade and fill for the site. The City is working with Water One to extend the waterline into the site, while anticipated to take place in 2019, the project has been delayed and we anticipate work will be done in 2021. In addition, pending new development on the site, staff intends to program additional capital projects on the site such as reconstruction of Roe Parkway, and additional infrastructure improvements intended to improve the viability of The Rocks for development.

City of Roeland Park

Line Item Budget- 520 Property Owners Association

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
520	4010	**Beginning Fund Balance**	**$ 18,416**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**
		Other							
520	4795	Miscellaneous	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Other	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Revenues	**33,847**	**33,847**	**33,847**	**33,847**	**33,845**	**33,845**	**33,845**
	B	**Contracted Services**							
520	5254	Miscellaneous Charges	90	60.00	60	-	-	-	-
520	5258	RPPOA Common Area Expenses	31,875	31,875	31,875	31,875	31,875	31,875	31,875
	B	**Contracted Services Total**	31,965	31,935	31,935	31,875	31,875	31,875	31,875
		Total Expenditures	**31,965**	**31,935**	**31,935**	**31,875**	**31,875**	**31,875**	**31,875**
520		**Ending Fund Balance**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**	**$ 32,004**

Notes:

*The revenue in the Property Owner's Association fund are collected to cover the cost of maintaining the common areas and condominiums within City Hall. These fees are paid from the General Fund. The Property Owner's Association then issues a check to the City of Roeland Park to cover fees associated with maintenance of said common areas as all of these expenses are paid out of the City's General Fund. This process was established as part of condo minimizing City Hall space that is leased on the third floor. The condo minimizing also preserves the tax-exempt status of the space used for government purposes as well as space leased to non-profits.

*The fund is managed by a Board of Directors which is the City Council and is required to meet annually.

*The ending fund balance changes around 10% annually strictly due to the fact that the fund is very small and grows by $2,000/year per the annual adopted budget and Association bylaws.

City of Roeland Park

Line Item Budget- 550 American Rescue Plan Act (ARPA) Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
550	4010	**Beginning Fund Balance**	**$ -**	**$ -**	**$ -**	**$ 508,421**	**$ 431,500**	**$ -**	**$ -**
		Other							
550	4159	Rescue Act Grant	-	-	510,325	510,325	-	-	-
		Total Other	-	-	510,325	510,325	-	-	-
		Total Revenues	**-**	**-**	**510,325**	**510,325**	**-**	**-**	**-**
	B	**Contracted Services**							
550	5209	Professional Serivces			1,060.00	29,805	-	-	-
550	5214	Other Contractual Services			844	232,441	12,500	-	-
550	5244	General Contractor	-	-	-	325,000	419,000	-	-
	B	**Contracted Services Total**	-	-	1,904	587,246	431,500	-	-
						Create a capital account for the items shown in the 5244			
		Total Expenditures	**-**	**-**	**1,904**	**587,246**	**431,500**	**-**	**-**
520		**Ending Fund Balance**	**$ -**	**$ -**	**$ 508,421**	**$ 431,500**	**$ -**	**$ -**	**$ -**

Notes:

*ARPA resources will be accounted for in this fund. Resources can only be used in accordance with Federal guidelines which are still being rolled out in 2021. Resources must be encumbered by the end of 2024 and spent by the end of 2026.

*Conceptual budgets have been developed for 2022-2024, these will likely change as guidelines and programs are refined through the end of 2021.

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

Indicates a new account.

Yellow highlight indicates the entry needs confirmation.

Cell containing funding for an Objective.

Cell with information staff intends to highlight.

Cells highlighted in Pink have changes since 6/6/22 budget presentation.

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
Revenues								
4010	**Beginning Fund Balance**	**$ 2,599,877**	**$ 2,605,408**	**$ 2,685,403**	**$ 2,995,245**	**$ 2,797,190**	**$ 2,856,595**	**$ 2,874,900**
	Taxes							
4050	Ad Valorem Tax	1,893,839	2,027,323	2,226,579	2,424,303	2,942,765	3,101,620	3,163,650
4070	Personal Property Tax-deliquent	12	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	27,655	16,179	17,661	10,000	10,000	10,000	10,000
	Total Taxes	1,921,507	2,043,502	2,244,240	2,434,503	2,952,965	3,111,820	3,173,850
	Franchise Fees							
4310	Franchise Tax - Electric	254,405	267,561	272,752	272,000	274,720	277,465	280,240
4320	Franchise Tax - Gas	118,809	105,624	122,387	121,000	122,210	123,430	124,665
4330	Franchise Tax - Telephone	4,556	3,610	3,104	3,000	2,850	2,710	2,575
4340	Franchise Tax - Cable and Internet	76,471	69,422	58,016	60,000	75,775	75,775	75,775
4350	Franchise Tax - Cellular	-	1,413	-	-	-	-	-
	Total Franchise Fees	454,240	447,629	456,259	456,000	475,555	479,380	483,255
	Special Assessments	-	-	-				
4610	Special Assessments	750	-	-	750	750	750	750
4770	Solid Waste Service Assessment	562,884	565,149	565,661	574,477	584,455	595,860	606,550
	Total Special Assessments	563,634	565,149	565,661	575,227	585,205	596,610	607,300
		-	-					
	Intergovernmental Revenue	-	-					
4020	Recreational Vehicle Tax	901	1,171	1,406	933	1,090	1,090	1,090
4021	Commercial Vehicle Tax	326	-	-	327	210	210	210
4040	Heavy Trucks Tax	665	721	745	373	320	320	320
4060	Motor Vehicle Tax	218,243	209,534	213,691	222,027	230,485	235,095	239,795
4110	County Sales & Use Tax	629,630	629,527	752,647	675,000	635,925	642,285	648,710
4115	Sales Tax 27B (280 Fund)	572,982	663,376	724,137	650,000	589,775	568,710	516,955
4120	County Jail Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4130	Safety Sales Tax	157,409	157,633	188,173	165,000	166,650	168,315	170,000
4141	City/County Alcohol Tax Distrib	18	40	224	100	100	100	100
4145	Transient Guest Tax	-	2,932	6,141	4,000	4,000	4,000	4,000
4157	CARES Act Funding	-	215,288	-	-	-	-	-
	Total Intergovernmental Revenue	1,747,564	2,037,855	2,075,337	1,882,759	1,795,205	1,788,440	1,751,180
		-	-	-				
	Licenses and Permits	-	-	-				
4210	Street Cutting Permit	9,300	19,165	19,355	15,000	10,000	10,000	10,000
4215	Building Permit	59,431	71,247	46,690	50,000	50,000	50,000	50,000
4220	Electrical Permit	4,213	4,138	2,438	4,000	4,000	4,000	4,000
4225	Mechanical Permit	6,249	5,049	4,050	6,000	6,000	6,000	6,000
4230	Plumbing Permit	2,270	1,565	860	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	312	160	200	400	400	400	400
4240	Sign Permit	1,193	765	410	600	600	600	600
4245	Cereal Malt Beverage License	550	400	850	550	550	550	550
4250	Animal Licenses	4,557	3,770	3,300	3,500	5,000	5,000	5,000
4255	Home Occupational Licenses	1,080	880	1,320	1,000	1,000	1,000	1,000
4260	Rental Licenses	26,410	28,308	24,633	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	53,508	54,853	52,727	53,000	53,000	53,000	53,000
	Total Licenses and Permits	169,073	190,300	156,833	160,550	157,050	157,050	157,050

City of Roeland Park
Line Item Budget- 100 General Fund
General Fund Revenues

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	Fines and Forfeitures							
4410	Fine	274,315	182,548	183,188	165,000	166,650	168,315	170,000
4415	Court Costs	31,221	14,388	5,781	7,750	7,830	7,910	7,990
4420	State Fees	25,725	19,582	18,534	17,000	17,170	17,340	17,515
4430	Bonds & Forfeitures	4,520	1,140	500	1,000	3,000	3,000	3,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
	Total Fines and Forfeitures	335,782	217,659	208,003	190,750	194,650	196,565	198,505
	Other Sources							
4279	Facility Rental	-	-	2,722	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	-	4,733	0	0	0	0
4393	Bullet Proof Vest Grant	1,383	1,946	440	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	3,346	35,956	1,284	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	86,070	73,144	89,208	85,000	87,550	90,175	92,880
4710	Apt Tower Lease Payment	23,778	24,491	65,004	25,918	26,695	27,495	28,320
4713	Voicestream Wireless Payment	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4716	Clearwire Tower Lease Paymt	23,778	24,491	2,096	25,918	26,695	27,495	28,320
4720	Plans & Spec's	1,483	15,769	1,300	2,000	2,000	2,000	2,000
4725	Police Reports	4,344	1,758	2,005	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,195	21,522	21,672	21,853	21,855	45,090	45,990
4767	1% for Art	36,378	-	-	76,000	-	-	-
5801	Service Line Agreement	2,965	2,643	2,539	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	31,875	31,875	31,875	31,875
4780	Sale of Assets	8,588	5,765	15,273	18,500	20,500	25,500	10,500
4787	RP Community Foundation Donations	33,557	7,330	(275)	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4795	Miscellaneous	1,331	1,064	7,115	17,000	5,000	5,000	5,000
	Total Other Sources	303,850	272,245	249,087	349,471	268,355	301,615	292,695
	Interest							
510..451	Interest on Investment	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Total Interest	99,901	28,001	8,417	72,756	74,210	75,695	77,210
	Transfer-In							
4850	Transfer from 27D Fund	-	-	-	-	-	-	-
4865	Transfer in from TIF Funds	15,500	337,810	250,000	-	-	-	-
4870	Transfer from 27C Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	Total Transfer-In	26,844	359,639	273,865	174,819	25,810	26,840	27,915
	Total	5,622,396	6,161,979	6,237,702	6,296,835	6,529,005	6,734,015	6,768,960
	Total Resources	**8,222,272**	**8,767,387**	**8,923,104**	**9,292,080**	**9,326,195**	**9,590,610**	**9,643,860**

Notes:

*The property tax levy in the General Fund reflects 26.632 mills. The property tax revenue reflected in the budget columns includes the amount captured by TIF'S.

* Property tax revenue reflects a $140,000 increase over normal projections in 2024 due to debt service requiring that much less funding in 2024.

*Transfers from TIF funds reflect transfers from TIF 1 for Capital improvements.

*One of the two condo units on the third floor of City Hall that the City leases has been vacant since 2018.

*The City gave the current tenant a break during 2020 due to their business suffering from the COVID-19 shut-down.

*The 2021 budget includes a Budget Objective to reduce fines by 25%; the 2021 Projected budget reflects a reduction from pre-covid fine levels.

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	B	**Contracted Services**							
101	5201	Electric	20,792	19,898	17,322	10,399	10,710	11,030	11,360
101	5202	Telephone	499	712	874	576	575	575	575
101	5203	Printing & Advertising	1,237	1,701	5,376	1,800	1,800	1,800	1,800
101	5204	Legal Printing	(182)	1,575	1,568	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	3,101	4,332	3,169	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	-	16,500		-	-
101	5207	Medical Expense & Drug Testing	-	326	250	-			
101	5208	Newsletter	11,584	15,076	15,497	15,300	15,500	15,500	15,500
101	5209	Professional Services	96,305	92,069	58,723	69,070	64,370	51,870	61,870
101	5210	Maintenance & Repair Building	7,915	11,236	14,625	21,500	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	365	1,238	140	200	200	200	-
101	5212	Utility Asst & Rental Assistance	15,000	-	-	15,000	15,000	15,000	15,000
101	5213	Audit Fees	33,925	36,225	38,585	39,700	39,700	40,890	42,115
101	5214	Other Contracted Services	52,948	55,584	79,499	77,355	77,940	77,940	77,940
101	5215	City Attorney	122,645	101,517	114,848	101,959	104,000	106,080	108,200
101	5216	Special Prosecutor Fees	-	31,410	300	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	9,957	-	5,248	19,000	89,000	19,000	19,000
101	5218	IT & Communication	25,867	27,624	31,229	32,000	33,000	33,660	34,335
101	5219	Meeting Expense	490	320	-	700	700	700	700
101	5220	Street Light Repair & Maintenance	41,518	57,521	34,240	46,500	49,700	51,190	52,725
101	5222	Traffic Signal Expense	185,509	166,236	80,687	93,877	95,285	96,715	98,165
101	5230	Art Commissioner	1,200	1,200	1,100	1,200	1,200	1,200	1,200
101	5232	United Community Services	4,371	4,771	4,771	6,000	6,060	6,120	6,180
101	5233	JoCo Home Repair - Minor	9,000	9,000	-	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	8,000	-	15,000	15,500	16,000	16,500
101	5237	Community Events	8,322	4,861	5,022	9,500	9,500	9,500	9,500
101	5239	Public Art Maintenance			-	-			
101	5245	Home Energy Audit & Improvement Program			-	25,000	25,000	25,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	2,054	4,485	1,588	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	42,847	45,725	51,855	53,865	56,560	59,390	62,360
101	5252	Elections - City	6,463	-	-	-	6,370	-	9,000
101	5253	Public Relations	5,414	1,652	4,602	23,000	13,000	13,000	13,000
101	5254	Miscellaneous Charges	678	280	2,338	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,000	4,959	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,630	6,362	6,629	12,750	13,005	13,265	13,530
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	33,847	33,847	33,847
101	5265	Computer System R&M	-	-	-	500	500	500	500
101	5266	Computer Software	31,009	28,176	27,621	28,500	28,500	28,850	28,850
101	5267	Employee Related Expenses	3,486	3,214	3,887	5,000	5,000	5,000	5,000
101	5273	Neighbors Helping Neighbors	7,864	8,875	10,150	20,000	20,000	20,000	20,000
101	5282	Property Tax Rebate Program	2,866	7,533	11,480	30,000	31,500	33,075	34,730
101	5283	RP Com Foundation Grant Exp.	33,557	6,959	560	5,000	5,000	5,000	5,000
101	5285	Pool Operations	635	-	-	-	-	-	-
101	5287	Water	1,484	886	1,040	1,500	1,530	1,560	1,590
101	5288	Waste Water	807	822	1,281	795	810	825	845
101	5289	Natural Gas	2,237	2,911	3,019	2,940	3,000	3,060	3,120
101	5292	Fireworks	2,128	-	-	2,500	2,500	2,500	2,500
	B	**Contracted Services Total**	848,372	808,158	677,929	884,333	939,962	863,942	885,637

City of Roeland Park
Line Item Budget- 100 General Fund
101- General Overhead Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
101	5301	Office Supplies	5,616	6,958	5,647	6,100	6,100	6,100	6,100
101	5304	Janitorial Supplies	2,053	2,028	1,673	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	11,516	14,480	16,451	15,400	15,400	15,400	15,400
101	5306	Materials	-	190	-	-	-	-	-
101	5307	Other Commodities	5,343	148,747	(38,219)	-	-	-	-
	C	**Commodities Total**	24,527	172,403	(14,448)	23,500	23,500	23,500	23,500
	N	**Non-Expenditure Appropriation**							
101	5751	TIF Fund Expenditure	-	-	-	-	282,821	185,000	44,250
	N	**Non-Expen. Appropriation Total**	-	-	-	-	282,821	185,000	44,250
	T	**Transfers**							
101	5801	Transfer of Funds	1,310	-	-	-		-	-
101	5802	Tansfer to Special Street and Highway	-	-	-	365,000	75,000	215,000	240,000
101	5817	Transfer to Community Center Fund			289,500				
101	5818	Transfer to Debt Service Fund	-	685,600	115,000	-	-	-	
101	5819	Transfer to TIF 1 Fund-370		250,000	-				
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-	-	
101	5822	Transfer to TIF 3C Fund- 510	-	-	-				
101	5823	Trans to Spec Infrastructure Fnd- 27D	550,000	-	203,183	365,000	75,000	215,000	245,000
101	5825	Transfer to Equip Reserve Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
101	5826	Transfer To Aquatic Fund- 220	420,000	60,000	262,500	170,000	227,536	235,311	219,901
	T	**Transfers Total**	1,016,010	1,039,250	886,983	908,400	406,736	674,111	705,701
		Total General Overhead	**1,888,909**	**2,019,812**	**1,550,464**	**1,816,233**	**1,653,019**	**1,746,553**	**1,659,088**

Notes:

*The 2022 Budget reflects three Objectives budgeted in this department.

*Pool operations had historially been paid from this fund, were shifted to fund 220 - Aquatic Center Fund starting in 2019 when the City assumed full ownership of the pool.

*TIF Expenses are the amount of property tax captured and diverted to applicable TIF District Funds from the City's General Fund.

*Transfers to the Aquatic Center cover both capital needs and the operating deficit. The amount varies by year depending on these two variables.

*Transfers to the Equipment Reserve Fund cover capital replacements, see CIP budget for details.

City of Roeland Park
Line Item Budget - 100 General Fund
102- Police Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Police							
	A	**Salaries & Benefits**							
102	5101	Salaries - Regular	837,021	889,587	872,478	978,488	1,015,300	1,055,910	1,098,145
102	5102	Salaries-Overtime	38,611	36,980	29,744	43,000	43,000	44,290	45,620
102	5104	Salaries - Part-time	64,456	22,931	17,680	25,413	26,250	27,040	27,850
	A	**Salaries & Benefits Total**	940,088	949,498	919,902	1,046,901	1,084,550	1,127,240	1,171,615
	B	**Contracted Services**							
102	5202	Telephone	6,527	7,594	6,804	8,000	8,000	8,000	8,000
102	5203	Printing & Advertising	-	150	-	200	200	200	200
102	5205	Postage & Mailing Permits	70	-	-	100	100	100	100
102	5206	Travel Expense & Training	6,532	3,293	4,008	8,000	8,000	8,000	8,000
102	5207	Medical Expense & Drug Testing	595	733	662	1,000	1,000	1,000	1,000
102	5210	Maintenance & Repair Building	21	70	172	200	200	200	200
102	5211	Maintenace & Repair Equipment	686	1,586	1,038	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	12,596	26,127	20,643	25,700	28,900	33,765	34,780
102	5219	Meeting Expense	28	-	-	50	200	50	50
102	5224	Laundry Service	1,518	133	1,976	2,000	2,000	2,000	2,000
102	5225	Mental Health Corresponder	8,014	2,498	17,954	18,800	38,000	39,140	40,315
102	5236	Community Policing	315	21,434	-	500	500	500	500
102	5238	Animal Control	33,100	(169)	31,500	33,269	34,265	35,295	36,355
102	5250	Insurance & Surety Bonds	-	31,500	225	150	150	150	150
102	5254	Miscellaneous Charges	-	75	148	150	150	150	150
102	5260	Vehicle Maintenance	20,869	128	27,571	15,000	15,000	15,000	15,000
102	5265	Computer System R&M	-	20,862	-	-	-	-	
102	5267	Employee Related Expenses			572	-			
102	5266	Computer Software	1,125	1,125	1,500	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	91,997	117,140	114,773	117,619	141,165	148,050	151,300
	C	**Commodities**							
102	5301	Office Supplies	50	172	621	200	200	200	200
102	5302	Motor Fuels & Lubricants	25,134	16,781	25,692	28,000	28,280	28,565	28,850
102	5305	Dues, Subscriptions, & Books	1,017	853	913	1,065	1,065	1,065	1,065
102	5306	Materials	34	-	438	500	500	500	500
102	5307	Other Commodities	1,350	3,363	1,434	1,350	1,350	1,350	1,350
102	5308	Clothing & Uniforms	12,830	11,387	9,288	15,000	10,000	10,000	10,000
102	5309	Amunition	-	1,518	2,382	2,500	5,000	2,500	2,500
102	5310	Training Supplies	-	-	-	500	500	500	500
	C	**Commodities Total**	40,415	34,074	40,768	49,115	46,895	44,680	44,965
	T	**Transfers**							
102	5825	Transfer to Equip Reserve Fund	70,320	28,242	107,367	171,495	85,625	82,955	75,900
	T	**Transfers Total**	70,320	28,242	107,367	171,495	85,625	82,955	75,900
		Total Police	**1,142,821**	**1,128,954**	**1,182,810**	**1,385,130**	**1,358,235**	**1,402,925**	**1,443,780**

Notes:

* Starting in 2020, the Police Department contracted with Lexipol to provide policy review consultation services.

*Transfers to the Equipment Reserve Fund cover planned Police Department Equipment replacements. See CIP for more detail.

City of Roeland Park
Line Item Budget- 100 General Fund
103- Municipal Court Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
103	5101	Salaries - Regular	45,940	44,144	39,325	44,968	48,000	49,920	51,915
103	5102	Salaries-Overtime	1,191	1,747	2,101	5,000	1,400	1,400	1,400
103	5108	Salaries - Judge	15,000	15,655	-	-	-	-	-
103	5109	Salaries - Prosecutor	12,500	12,930	-	-	-	-	0
	A	**Salaries & Benefits Total**	74,631	74,476	41,426	49,968	49,400	51,320	53,315
	B	**Contracted Services**							
103	5202	Telephone	-	-	-	-	-	-	0
103	5203	Printing & Advertising	-	-	-	125	125	125	125
103	5206	Travel Expense & Training	-	100	299	500	750	750	750
103	5209	Professional Services	5,274	2,865	7,325	7,000	7,000	7,000	7,000
103	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	0
103	5214	Other Contractual Services	-	98	31,000	31,000	31,620	32,250	32,895
103	5219	Meeting Expense	-	-	-	100	100	100	100
103	5227	Prisoner Care	5,250	1,700	2,795	6,000	6,000	6,000	6,000
103	5228	Fees Due State of Kansas	25,725	19,856	11,268	17,734	17,170	17,340	17,515
103	5242	Restitution	-	1,371	1,451				
103	5250	Insurance & Surety Bonds	-	75	-	25	25	25	25
103	5254	Miscellaneous Charges	-	-	-	-	-	-	0
103	5266	Computer Software	3,369	6,071	15,800	12,100	12,100	12,100	12,100
103	5269	Alcohol / Drug State Fees	-	-	-	-	-	-	0
	B	**Contracted Services Total**	39,618	32,136	69,938	74,584	74,890	75,690	76,510
	C	**Commodities**							
103	5301	Office Supplies	-	191	-	-	50	50	50
103	5305	Dues, Subscriptions, & Books	200	511	25	300	300	300	300
103	5308	Clothing & Uniforms	40	-	-	50	50	50	250
	C	**Commodities Total**	240	702	25	350	400	400	600
	E	**Capital Outlay**							
103	5403	Office Equipment		846	-	-			
103	5410	Technology Upgrades	24,661	43,489	-	-	-	-	0
	E	**Capital Outlay Total**	24,661	44,335	-	-	-	-	-
		Total Court	**139,150**	**151,649**	**111,389**	**124,902**	**124,690**	**127,410**	**130,425**

Notes:

*2020 included the implementation of the new Incode court software, which marks the second year of payments for total implmentation.

City of Roeland Park
Line Item Budget - 100 General Fund
104- Neighborhood Services Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Neighborhood Services							
	A	**Salaries & Benefits**							
104	5101	Salaries - Regular	109,623	112,954	114,818	125,600	132,000	137,280	142,770
104	5102	Salaries-Overtime	21	1	-	500	500	500	500
	A	**Salaries & Benefits Total**	109,644	112,955	114,818	126,100	132,500	137,780	143,270
					-				
	B	**Contracted Services**			-				
104	5202	Telephone	1,680	1,600	1,350	1,680	1,680	1,680	1,680
104	5203	Printing & Advertising	-	-	-	500	500	500	500
104	5206	Travel Expense & Training	535	51	60	1,100	1,100	1,100	1,100
0	5207	Medical & Drug Testing	-	-	-	-			
104	5214	Other Contracted Services	-	5,150	-	5,500	5,500	5,500	5,500
104	5219	Meeting Expense	111	-	-	200	200	200	200
104	5260	Vehicle Maintenance	101	-	482	3,500	1,000	1,000	1,000
	B	**Contracted Services Total**	2,428	6,802	1,892	12,480	9,980	9,980	9,980
	C	**Commodities**							
104	5301	Office Supplies	-	-	-	-		-	-
104	5302	Motor Fuels & Lubricants	360	391	510	300	-	-	-
104	5305	Dues, Subscriptions, & Books	765	60	416	1,350	500	500	500
104	5308	Clothing & Uniforms	-	-	-	300	300	300	300
	C	**Commodities Total**	1,125	451	926	1,950	800	800	800
					-				
	E	**Capital Outlay**			-				
104	5403	Office Equipment	131	1,198	-	-	-	-	-
	E	**Capital Outlay Total**	131	1,198	-	-	-	-	-
	T	**Transfers**							
104	5825	Transfer to Equip Reserve Fund	-	-	30,000	10,000	-	-	-
	T	**Transfers Total**	-	-	30,000	10,000	-	-	-
		Total Neighborhood Services	**113,328**	**121,405**	**147,636**	**150,530**	**143,280**	**148,560**	**154,050**

Notes:

*2021 includes the Objective of purchasing used all-electric vehicles for the code enforcement officer and building official.

City of Roeland Park
Line Item Budget - 100 General Fund
105- Administration Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Administration							
	A	**Salaries & Benefits**							
105	5101	Salaries - Regular	262,089	268,734	275,275	299,064	314,000	326,560	339,620
105	5102	Salaries-Overtime	-	-	-	-	-	-	-
105	5104	Salaries - Part-time	38,300	39,550	40,891	43,968	47,000	48,880	50,835
105	5107	Salaries - Intern	-	7,692	14,419	12,000	13,000	13,000	13,000
	A	**Salaries & Benefits Total**	300,389	315,976	330,585	355,032	374,000	388,440	403,455
	B	**Contracted Services**							
105	5202	Telephone	1,920	1,920	1,890	1,920	1,920	1,920	1,920
105	5203	Printing & Advertising	-	-	13	-	-	-	-
105	5205	Postage & Mailing Permits	-	-		-	-	-	-
105	5206	Travel Expense & Training	5,346	1,851	4,485	6,600	5,400	5,400	5,400
105	5207	Medical Expense & Drug Testing	-	-	71	-	-	-	-
105	5214	Other Contracted Services	1,361	1,160	1,913	2,453	2,500	2,550	2,600
105	5219	Meeting Expense	-	-	-	-	-	-	-
105	5226	Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400	5,400
105	5250	Insurance & Surety Bonds	-	-	-	-	-	-	-
105	5254	Miscellaneous Charges	-	-	-	-	-	-	-
	B	**Contracted Services Total**	14,027	10,331	13,772	16,373	15,220	15,270	15,320
					-				
	C	**Commodities**							
	5301	Office Supplies	11	-		-	-	-	-
105	5305	Dues, Subscriptions, & Books	1,326	2,064	1,550	2,590	2,590	2,590	2,590
105	5308	Clothing & Uniforms	-	72	-	-	500	500	500
	C	**Commodities Total**	1,337	2,136	1,550	2,590	3,090	3,090	3,090
	E	**Capital Outlay**							
105	5403	Office Equipment	-	-	-	175	-	-	-
	E	**Capital Outlay Total**	-	-	-	175	-	-	-
		Total Administration	**315,753**	**328,443**	**345,907**	**374,170**	**392,310**	**406,800**	**421,865**

Notes:

*Salaries include two part-time Administrative Assistants and one part-time management intern enrolled in an MPA program.

*No significant changes to the Administration Department.

City of Roeland Park

Line Item Budget - 100 General Fund

106- Public Works Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	A	**Salaries & Benefits**							
106	5101	Salaries - Regular	224,060	286,109	334,462.00	289,409	336,635	350,100	364,105
106	5102	Salaries-Overtime	9,662	8,032	7,466.00	9,734	9,500	9,880	10,275
106	5107	Intern	-	-	-	-	7,500	7,500	7,500
	A	**Salaries & Benefits Total**	233,722	294,141	341,928	299,143	353,635	367,480	381,880
	B	**Contracted Services**							
106	5201	Electric	8,237	7,543	21,386	9,090	9,270	9,455	9,645
106	5202	Telephone	2,047	2,075	2,160	2,075	2,075	2,075	2,075
106	5203	Printing & Advertising	375	224	191	800	300	300	300
106	5206	Travel Expense & Training	4,130	2,785	17	8,000	8,000	8,000	8,000
106	5207	Medical Expense & Drug Testing	786	2,334	315	800	800	800	800
106	5210	Maintenance & Repair Building	2,295	6,569	10,108	3,500	3,500	3,500	3,500
106	5211	Maintenace & Repair Equipment	26,175	28,229	31,585	30,000	30,000	30,000	30,000
106	5214	Other Contracted Services	34,329	30,243	37,512	39,000	38,000	38,000	38,000
106	5219	Meeting Expense	40	320	335	300	300	300	300
106	5240	Equipment Rental	-	-	3,197	4,000	4,000	4,000	4,000
106	5259	Traffic Control Signs	1,531	2,458	1,773	10,000	10,000	10,000	3,000
106	5260	Vehicle Maintenance	2,147	1,340	5,745	7,500	7,500	7,500	7,500
106	5262	Grounds Maintenance	15,193	-	-	-	-	-	-
106	5263	Tree Maintenance	45,482	35,360	46,792	46,000	46,000	46,000	46,000
106	5266	Computer Software	400	400	400	400	400	400	400
106	5287	Water	7,128	6,067	5,867	6,250	6,375	6,505	6,635
106	5288	Waste Water	2,528	2,544	1,295	2,750	2,805	2,860	2,915
106	5289	Natural Gas	3,861	4,351	6,106	6,100	6,220	6,345	6,470
106	5290	Street Light Electric	20,120	20,313	22,232	21,350	21,775	22,210	22,655
	B	**Contracted Services Total**	176,805	153,155	197,016	197,915	197,320	198,250	192,195
	C	**Commodities**							
106	5302	Motor Fuels & Lubricants	16,515	14,638	14,946	20,000	20,075	21,080	22,135
106	5304	Janitorial Supplies	176	1,080	835	750	750	750	750
106	5305	Dues, Subscriptions, & Books	720	783	760	800	800	800	800
106	5306	Materials	3,488	2,474	3,568	4,500	4,500	4,500	4,500
106	5308	Clothing & Uniforms	4,757	3,884	3,619	4,000	4,000	4,000	4,000
106	5318	Tools	1,222	2,759	2,599	2,500	2,500	2,500	2,500
106	5319	Rain Barrel Reimbursement	-	150	1,268	100	100	100	100
	C	**Commodities Total**	26,878	25,769	27,595	32,650	32,725	33,730	34,785
	E	**Capital Outlay**							
106	5403	Office Equipment	96	1,408	-	1,500	1,500	1,500	1,500
106	5421	Maintenance Streets-contract	211,018	190,612	151,989	212,000	213,000	214,000	215,000
106	5425	Other Capital Outlay	10,324	272	3,174	3,000	3,000	3,000	3,000
	E	**Capital Outlay Total**	221,438	192,292	155,163	216,500	217,500	218,500	219,500
	T	**Transfers**							
106	5825	Transfer to Equip Reserve Fund	24,200	12,500	74,000	8,000	60,000	56,000	-
	T	**Transfers Total**	24,200	12,500	74,000	8,000	60,000	56,000	-
		Total Public Works	**683,043**	**677,857**	**795,702**	**754,208**	**861,180**	**873,960**	**828,360**

Notes:

* Snow removal and street repair wages are charged to the Combined Special Street and Highway Fund.

* Leaf collection wages are charged to the Solid Waste Department.

*The 2021 Budget includes GPS devices for Public Works vehicles, an Objective.

*Transfers to the Equipment Reserve Fund reflect equipment and vehicle replacements and improvements. See CIP for more detail.

City of Roeland Park
Line Item Budget - 100 General Fund
107- Employee Benefits Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Employee Benefits							
	A	**Salaries & Benefits**							
107	5122	FICA City Contribution	135,968	149,953	155,796	179,092	190,000	197,600	205,505
107	5123	KPERS City Contribution	84,505	96,202	92,789	102,629	109,000	113,360	117,895
107	5124	Ks Unemployment Insurance	1,391	1,798	1,922	42,000	36,000	37,440	38,940
107	5125	Worker's Compensation	48,194	28,706	49,966	60,000	78,500	81,640	84,905
107	5126	Health/Dental/Vision Insurance	359,209	449,410	416,500	456,000	460,000	492,200	526,654
107	5127	Health Savings Account	46,012	45,335	36,924	50,000	55,000	55,000	55,000
107	5128	401A City Contribution	6,940	7,175	7,555	7,815	8,500	8,840	9,195
107	5130	City Paid Life/ST Disability	7,718	8,261	10,198	10,900	11,000	10,900	11,000
107	5131	KP&F City Contribution	183,233	179,102	180,038	223,836	231,000	240,240	249,850
107	5133	Wellness Incentive	-	300	-	2,000	2,000	2,000	2,000
	A	**Salaries & Benefits Total**	873,171	966,243	951,688	1,134,272	1,181,000	1,239,220	1,300,944
		Total Employee Benefits	**873,171**	**966,243**	**951,688**	**1,134,272**	**1,181,000**	**1,239,220**	**1,300,944**

Notes:

*The City's employee benefit plan year runs from July 1 - June 30 annually. The 2022 Budget reflects the known increase in employee benefits in the first half of 2022 (which is known, plus an estimated 7% plan increase in the second half of the year.

* KPF pension rate will increasee in 2022 by a percentage point and KPERS will decrease by a half a percentage point.

*The City's work comp insurance experience mod went from 0.85 to 1.23 from 2020 to 2021 due to injuries in the police department.

City of Roeland Park
Line Item Budget - 100 General Fund
108- Governing Body Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		City Council							
	A	**Salaries & Benefits**							
108	5103	Salaries - Elected Officials	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	A	**Salaries & Benefits Total**	45,645	46,920	46,920	46,920	46,920	46,920	46,920
	B	**Contracted Services**							
108	5203	Printing & Advertising	-	-		-	-	-	-
108	5206	Travel Expense & Training	2,500	4,626	2,658	7,700	8,100	8,325	8,550
108	5214	Other Contractual Services	-	-	6,590	7,500	-	-	-
108	5251	Mayor Expenses	900	290	-	1,000	1,000	1,000	1,000
108	5276	Conference & Seminars	-	-	-	-	-	-	-
	B	**Contracted Services Total**	3,400	4,916	9,248	16,200	9,100	9,325	9,550
					-				
	C	**Commodities**			-				
108	5305	Dues, Subscriptions, & Books	459	435	390	810	810	810	810
	C	**Commodities Total**	459	435	390	810	810	810	810
		Total City Council	**49,504**	**52,271**	**56,558**	**63,930**	**56,830**	**57,055**	**57,280**

Notes:

City of Roeland Park
Line Item Budget - 100 General Fund
110- Parks & Recreation Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Parks & Recreation							
	A	**Salaries & Benefits**							
110	5101	Salaries - Regular		63,857	66,322	75,968	76,000	79,040	82,200
110	5102	Salaries - Overtime		-	-	-	-	-	-
110	5104	Salaries - Part-time		-	-	7,410	13,680	13,680	24,000
	A	**Salaries & Benefits Total**	-	63,857	66,322	83,378	89,680	92,720	106,200
	B	**Contracted Services**							
110	5202	Telephone		330	360	360	360	360	360
110	5203	Printing & Advertising		1,657	-	-			
110	5206	Travel and Training		35	-	1,500	1,500	1,500	1,500
110	5211	Maintenace & Repair Equipment		-	-	-	-	-	-
110	5214	Other Contractual Services		-	203	-			
110	5240	Equipment Rental		-	-	-	-	-	-
110	5241	Community Garden		1,000	924	1,000	1,000	1,000	1,000
110	5262	Grounds Maintenance		22,184	24,559	24,000	24,000	24,000	24,000
	B	**Contracted Services Total**		25,206	26,046	26,860	26,860	26,860	26,860
	C	**Commodities**							
110	5302	Motor Fuels & Lubricants		-	-	500	500	500	500
110	5825	Transfer to Equip Reserve Fund		-	-	-	-	-	-
	C	**Commodities Total**		-	-	500	500	500	500
		Total Parks & Recreation		**89,063**	**92,368**	**110,738**	**117,040**	**120,080**	**133,560**

Notes:

*The Parks and Recreation department was created in 2020 after the decision to hire a Parks & Rec Superintendent and better account for expenditures.

City of Roeland Park
Line Item Budget - 100 General Fund
115- Solid Waste Department

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
		Solid Waste							
	A	**Salaries & Benefits**							
115	5101	Salaries - Regular	6,609	2,276	12,001	12,500	13,000	13,520	14,060
	5102	Salaries - Overtime	3,285	572	-	-	-	-	-
	A	**Salaries & Benefits Total**	9,893	2,848	12,001	12,500	13,000	13,520	14,060
					-				
	B	**Contracted Services**			-				
	5203	Printing & Advertising	1,103	-	-	-	-	-	
115	5211	Maintenance & Repair Equipment	1,599	-	1,635	9,500	9,500	9,500	9,500
115	5235	Disposal Fees	15,517	19,935	13,971	12,000	15,000	15,450	15,915
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	530	940	150	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	518,557	521,711	573,182	545,190	549,105	559,170	569,430
	B	**Contracted Services Total**	537,306	542,586	588,938	568,190	575,105	585,620	596,345
					-				
	C	**Commodities**			-				
115	5302	Motor Fuels & Lubricants	2,716	855	440	3,000	3,090	3,185	3,280
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	**Commodities Total**	2,716	855	440	3,000	3,090	3,185	3,280
		Total Solid Waste	**549,915**	**546,289**	**601,379**	**583,690**	**591,195**	**602,325**	**613,685**

Notes:
*Public Works Department perconnel costs for the leaf collection service are accounted for in this department. Those costs are not included in the solid waste assessment.
*The solid waste contract with GFL was renewed in 2020 for five years with the option of two one-year renewals. A $.35/month annual rate increase is reflected in 2026 years.

General Fund Summary:

Total General Fund Expenditures	**5,755,593**	**6,081,985**	**5,927,857**	**6,488,892**	**6,463,599**	**6,709,709**	**6,717,539**
Ending Fund Balance	**2,605,523**	**2,685,403**	**2,995,247**	**2,797,190**	**2,856,595**	**2,874,901**	**2,920,322**
Change In Ending Fund Balance	5,646	2,783,777	309,845	(198,057)	59,406	18,306	45,421
25% of Annual Operating Expenses (Reserve Benchmark)	1,099,708	1,191,042	1,168,586	1,293,581	1,352,729	1,373,286	1,418,047
Reserve For Loss of Wal Mart	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve	95,815	(53,536)	340,500	93,609	93,866	91,616	92,275
Operating Expenses	4,398,833	4,764,168	4,674,345	5,174,322	5,410,917	5,493,143	5,672,188
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses	27%	24%	32%	27%	27%	27%	27%

City of Roeland Park
Line Item Budget - 100 General Fund
109- Special Law Enforcement Funds

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
109	**4010**	**Beginning Fund Balance**	**$ 16,616**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**
		Other							
109	4432	Spec. Law Enforcement Revenues	3,850	9,420	$ 25,790	$ 1,000	$ 1,000	$ 1,000	$ 1,000
109	4433	K9 Contributions	100	75	3,540	10,000	-	-	-
		Other Total	3,950	9,495	$ 29,330	$ 11,000	$ 1,000	$ 1,000	$ 1,000
		Total Revenues	**$ 3,950**	**$ 9,495**	**$ 29,330**	**$ 11,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
		Total Resources	**$ 20,566**	**$ 28,151**	**$ 47,825**	**$ 35,204**	**$ 32,204**	**$ 13,384**	**$ 7,564**
		Expenditures							
	C	**Commodities**							
109	5316	K9 Expenses	699	601	2,056	1,000	16,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	1,211	9,055	21,565	3,000	3,000	0	0
		Commodities Total	1,910	9,656	23,621	4,000	19,820	6,820	6,820
		Total Expenditures	**1,910**	**9,656**	**23,621**	**4,000**	**19,820**	**6,820**	**6,820**
109		**Ending Fund Balance**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 31,204**	**$ 12,384**	**$ 6,564**	**$ 744**

Notes:
*Special Law Enforcement Funds are restricted for police equipment. Resources come from state forfeitures and seizures within Roeland Park.

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	4010	**Beginning Fund Balance**	**$ 131,776**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,729**	**$ 110,923**
		Taxes							
200	4050	Ad Valorem Tax	136,260	145,859	160,188	174,441	188,720	91,551	92,924
200	4070	Personal Property Tax-delinquent	3	-	-	50	50	50	50
200	4080	Real Property Tax - Delinquent	3,865	1,561	1,372	2,000	2,000	2,000	2,000
		Total Taxes	140,128	147,420	161,560	176,491	190,770	93,601	94,974
		Special Assessments							
200	4610	Special Assessments							
200	4620	Special Assmnt Tax - Delinquent	-	-	-	300	300	300	300
200	4630	Storm Drainage RC12-013	61,586	63,158	61,666	58,250	60,750	63,000	-
200	4640	Storm Drainage RC12-012	91,927	92,571	96,130	88,515	85,904	87,290	88,460
200	4650	Storm Drainage RC12-014	106,657	105,844	99,396	100,445	100,510	100,560	100,460
		Total Special Assessments	260,170	261,573	257,192	247,510	247,464	251,150	189,220
		Intergovernmental							
200	4020	Recreational Vehicle Tax	104	90	101	67	70	70	70
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	108	65	54	27	20	20	20
200	4060	Motor Vehicle Tax	25,871	16,461	15,374	16,023	14,780	15,075	15,375
		Total Intergovernmental	26,083	16,616	15,529	16,117	14,870	15,165	15,465
		Interest							
200	4510..4512	Interest on Investment	17,166	6,802	2,087	12,502	1,665	1,450	1,665
		Total Interest	17,166	6,802	2,087	12,502	1,665	1,450	1,665
		Transfers							
200	4830	Transfer from 27A Fund	285,000	353,750	-	135,000	135,000	-	-
200	4840	Transfer from General Fund	-	-	115,000	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	285,000	353,750	115,000	135,000	135,000	-	-
		Other							
200	4791	Bond Proceeds	-	617,873	-	-	-	-	-
		Total Other	-	617,873	-	-	-	-	-
		Total Revenues	**728,547**	**1,404,034**	**551,368**	**587,620**	**589,769**	**361,366**	**301,324**
	B	**Contracted Services**							
200	5209	Professional Services	2,350	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	2,350	-	-	3,100	3,100	3,100	3,100
	E	**Debt Service**							
200	5607	Principal Bonds (2008-A Issue)	-	-		-	-	-	-
200	5608	Principal Bonds - 2010-1	280,000	290,000	-	-			
200	5609	Interest Bonds - 2010-1	33,415	25,575	-	-			
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-	-		
200	5614	Bond Principal 2014-1	112,000	114,001	-	-	-	-	-
200	5615	Bond Interest 2014-1	5,088	2,565	-	-	-	-	-
200	5616	Bond Principal 2020-1	-	-	314,021	324,964	328,821	337,287	340,344
200	5617	Bond Interest 2020-1	-	-	43,532	31,788	26,882	21,916	16,824
200	5628	Principal Bonds - 2011-2	85,000	690,000	-	-			
200	5629	Interest Bonds - 2011-2	23,807	21,640	-	-			

City of Roeland Park
Line Item Budget- 200 Debt Service Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	-
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	-
200	5644	Principal Bonds - 2012-1	200,000	205,000	205,000	215,000	220,000	-	
200	5645	Interest Bonds - 2012-1	21,717	18,318	14,423	10,118	5,280	-	-
	E	**Debt Service Total**	761,027	1,367,099	576,976	581,870	580,983	359,203	357,168
	N	**Non-Expenditures Appropriation**							
200	5751	TIF Fund Expenditure	-	-	-	0	19,880	13,500	3,165
	N	**Non-Appropriation Expenditures Total**	-	-	-	0	19,880	13,500	3,165
		Total Expenditures	**763,377**	**1,367,099**	**576,976**	**584,970**	**603,963**	**375,803**	**363,433**
200		**Ending Fund Balance**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 110,923**	**$ 96,729**	**$ 82,292**	**$ 48,814**

	2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
Reserve Benchmark = 10% to 15% of Total Annual Debt Service	**13%**	**10%**	**19%**	**19%**	**17%**	**23%**	**14%**

Notes:

* In 2024 $140,000 in Property Tax Revenue is being moved from the Debt Service Fund to the General Fund due to the significant decline in debt service.

* The fund balance policy states that the Bond & Interest Fund will maintain reserves between 10%-15% of annual principal and interest payments.

*The City issued the 2020-1 bonds in FY 2020 to pay a portion of the R Park and aquatic center improvements. In addition to the $1.25 million in new debt, the issuance called the 2010-1 and 2011-2 debt issuances which will save the City $53,790 in interest over the life of these bonds.

*The City retired the 2014-1 bonds in FY 2020.

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
220		**Beginning Fund Balance**	**$ -**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Program Fees							
220	4274	Daily Admissions	24,392	-	29,263	57,500	63,250	63,885	64,525
220	4275	Program Fees-Season Pass		-	29,525	37,500	41,250	41,665	42,080
220	4276	Superpass	15,810	-	-	2,500	2,500	2,500	2,500
220	4277	Daily Participation Fees	90,041	-	23,803	8,500	9,350	9,445	9,540
220	4278	Advertising Sponsorship	-	-	-	-	2,000	2,000	2,000
220	4279	Facility Rental	707	-	890	700	2,500	2,500	2,500
220	4280	Swim Lessons		-	-	3,000	14,000	14,000	14,000
220	4281	Swim Team		-	363	-	-	-	-
220	4282	Water Aerobics		-	-	-			
220	4290	Concession Revenue	10,763	-	11,126	12,000	13,000	13,000	13,000
220	4291	Retail Sales - Taxable	81	-	-	200	200	200	200
220	4292	Taxable Sales Discounts (contract)	(4)	-	-	-	-	-	-
		Total Program Fees	141,789	-	94,970	121,900	148,050	149,195	150,345
		Intergovernmental							
220	4155	CDBG Grant	-	1,518	-	-	-	-	-
		Total Intergovernmental	-	1,518	-	-	-	-	-
		Interest							
220	4510..4512	Interest on Investment	2,167	-	1,490	2,081	2,995	2,995	2,995
		Total Interest	2,167	-	1,490	2,081	2,995	2,995	2,995
		Transfer-In							
220	4840	Transfer from the General Fund	420,000	60,000	262,500	170,000	227,536	235,311	219,901
220	4843	Transfer from Equip Reserve Fund	131,391	-	-	-	-	-	-
		TOTAL Transfers-In	551,391	60,000	262,500	170,000	227,536	235,311	219,901
		Total Revenues	**695,347**	**61,518**	**358,960**	**293,981**	**378,581**	**387,501**	**373,241**
220	**A**	**Salaries**							
220	5101	Full Time Salaries	44,669	14,534	13,910	13,450	17,200	17,890	18,605
220	5102	Overtime	307	38	3,670	600	600	600	600
220	5104	Part Time Salaries	128,325	-	113,363	75,000	180,000	185,400	190,960
220	5126	Benefits (includes medical premium)	2,023	-	-	-	-	-	-
220	5120	Cell phone allowance	254	-	-	120	120	120	120
	A	**Salaries Total**	175,578	14,572	130,943	89,170	197,920	204,010	210,285
	B	**Contracted Services**							
220	5201	Electric	20,230	5,631	11,548	7,400	7,475	7,550	7,625
220	5202	Telephone	2,750	-	-	600	600	600	600
220	5203	Printing and Advertising	1,845		851	1,500	1,500	1,500	1,500
220	5205	Postage	-		-	1,000	1,000	1,000	1,000
220	5206	Travel & Training	2,793	325	2,265	5,500	2,000	2,000	2,000
220	5207	Medical Expense & Drug Testing	1,467		2,035	2,250	1,800	1,800	1,800
220	5209	Professional Services	2,073		788	6,870	5,500	5,500	5,500
220	5210	Maintenance & Repair of Bldg.	41,622	5,956	29,058	24,000	20,000	21,000	22,000
220	5211	Maintenance & Repair of Equip	-		5,945	5,000	10,000	10,000	10,000
220	5214	Other Contractual Services	11,752	516	5,317	8,491	8,491	8,491	8,491
220	5223	Pool Management Fee	106,032	7,000	-	-	-	-	
220	5229	State fees, permits/Sales tax	355	785	920	1,000	1,000	1,000	1,000
220	5240	Rentals	-	-	-	3,200	3,200	3,200	3,200
220	5250	Insurance & Surety Bonds	-		-	-	-		-
220	5266	Computer Software	201	11,825	4,717	4,650	4,695	4,740	4,785
220	5287	Water	10,997	819	9,018	13,000	13,390	13,790	14,205
220	5288	Waste Water/Trash	15,634	858	12,955	16,000	16,480	16,975	17,485
220	5289	Natural Gas	3,880	1,275	2,898	3,000	3,090	3,185	3,280
	B	**Contracted Services Total**	**221,631**	**34,990**	**88,315**	**103,461**	**100,221**	**102,331**	**104,471**

City of Roeland Park
Line Item Budget- 220 Aquatic Center Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	C	**Commodities**							
220	5301	Office Supplies	674	500	95	1,000	1,000	1,000	1,000
220	5302	Motor Fuels and Lubricants	90	-	-	200	200	200	300
220	5304	Janitorial Supplies	2,537	492	1,733	1,500	1,500	1,500	1,500
220	5305	Dues, Subscriptions & Books	299	75	75	500	500	500	500
220	5306	Building Supplies and Materials	8,851	529	3,256	3,000	3,000	3,000	3,000
220	5307	Other Commodities	5,464	-	699	4,000	4,000	4,000	4,000
220	5308	Clothing/Uniforms	1,844	-	2,551	2,000	2,000	2,000	2,000
220	5311	Pool Equipment	934	-	562	2,000	3,325	3,325	3,325
220	5312	Grounds supplies and equipment	552	-	423	2,050	2,050	2,050	2,050
220	5313	Safety Supplies/Equip	-	-	2,075	1,000	1,000	1,000	1,000
220	5314	Operating Supplies/Personal Care		-	-	500	500	500	500
220	5318	Tools	-	41	17	200	200	200	200
220	5325	Concessions food and supplies	-	-	4,549	8,000	8,000	8,000	8,000
220	5326	Chemicals	16,212	-	10,933	10,850	11,065	11,285	11,510
220	5330	Aquatics Center Over/Under Reconcilliation	-	-	(51)	-	-	-	-
	5801	**Commodities**	37,458	1,637	26,917	36,800	38,340	38,560	38,885
	D	**Capital Outlay**							
220	5403	Office Equipment	1,753	899	4,655	3,000	3,000	-	-
220	5404	Furnishings & Appliances		20,859	209	1,000	1,000	1,000	1,000
220	5442	Buildings and Pool Improvements	69,811	300	5,148	40,000	35,000	5,000	15,500
		Swim Lane Divider	-	-	-	-	1,600	1,600	1,600
		Heater/Blower	-	-					
		Light Pole Replacement	-	-					
		Pool Sandblasting/Deck painting	-	-					
		Bulkhead Repair	-	-					
		Pool Deck Caulking	-	-					
		Shade Structures	-	-					
		Install wireless at pool	-	-			-		
		Repaint main pool	-	-	-	-	-		
		Entrance ADA Improvements	-	-		101,000	-		
		Repaint main pool, vortex or slide pools							
		Starting Block Replacement						35,000	
		Lifeguard Stand Replacement	-	-	-	-	1,500	-	1,500
	D	**Capital Outlay Total**	71,564	22,058	10,012	145,000	42,100	42,600	19,600
		Total Expenditures	**506,231**	**73,257**	**256,187**	**374,431**	**378,581**	**387,501**	**373,241**
220		**Ending Fund Balance**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 199,699**	**$ 199,699**	**$ 199,699**	**$ 199,699**
		Operating Income or (Loss)	($290,711)	($51,199)	($149,715)	($105,450)	($185,436)	($192,711)	($200,301)
		Fund Balance as a % of Operating Expenses	**44%**	**346%**	**114%**	**87%**	**59%**	**58%**	**56%**

Notes:
* The City does not have a reserve target for the Aquatic Center Fund, but the reserve balance is well above 25% of Operating Expenses.
*The Aquatic Center Fund was created in 2019 when the City took over ownership of the aquatic center from Johnson County Parks & Recreation.
*The operations and capital investment of the Aquatic Center will be subsidized by the General Fund on an annual basis in the form of a transfer.
*The City began major renovations to the Aquatic Center in 2020, those renovations will be complete prior to the 2021 season. See CIP section for details.

City of Roeland Park
Line Item Budget- 270 Combined Special Highway & Street Fund 27A

Fund	Account	Description	2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
270	4010	**Beginning Fund Balance**	**$ 644,367**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 787,438**	**$ 1,832,443**
		Intergovernmental							
270	4110	City Sales & Use Tax	763,975	884,502	965,514	830,000	838,300	846,685	769,635
270	4135	County Courthouse Sales Tax	157,408	157,632	188,155	160,000	163,200	166,465	169,795
270	4140	Spec City/County Highway Fund	-	171,447	195,156	190,000	193,800	197,675	201,630
270	4155	CDBG Grant				151,000			
270	4150	CARS Funding	156,054	1,427,482	-	946,000	132,450	102,500	-
		Total Intergovernmental	**1,077,437**	**2,641,062**	**1,348,825**	**2,277,000**	**1,327,750**	**1,313,325**	**1,141,060**
		Interest							
270	4510..4512	Interest on Investment	10,447	5,774	491	9,980	22,020	11,810	27,485
		Total Interest	10,447	5,774	491	9,980	22,020	11,810	27,485
		Other							
270	4520	Other Sources		-	-	-	-	51,250	-
270	4530	Reimbursed Expense	64,380	-	-	60,000	-	-	-
		Total Other	64,380	-	-	-	-	51,250	-
		Transfers In							
270	4840	Transfer from General Fund	-	-	-	365,000	75,000	215,000	240,000
270	4843	Transfer from Equip Reserve Fund	-	91,563	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	-	322,953	-	-	-	-	-
		Total Transfers	-	414,516	-	365,000	75,000	215,000	240,000
		Total Revenues	**1,152,264**	**3,061,352**	**1,349,316**	**2,651,980**	**1,424,770**	**1,591,385**	**1,408,545**
	A	**Salaries & Benefits**							
250	5101	Salaries - Regular	-	67,000	5,253	72,467	75,365	78,380	81,515
	A	**Salaries & Benefits Total**	-	67,000	5,253	72,467	75,365	78,380	81,515
	B	**Contracted Services**							
270	5209	Professional Services	84,409.23	72,008	72,708	90,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	84,409	72,008	72,708	90,000	85,000	85,000	85,000
	C	**Commodities**							
250	5303	Sand and Salt	-	19,400	20,080	25,000	25,000	25,000	25,000
	C	**Commodities Total**	-	19,400	20,080	25,000	25,000	25,000	25,000
	E	**Capital Outlay**							
270	5430	Residential Street Reconstruction	484,481	52,915	824,029	199,000	1,314,000	-	
270	5454	Sidewalk Improvements	24,153	16,549	90,500	25,000	125,000	25,000	125,000
	5422	Street Light Replacement	-	-	97,940	-	10,000	10,000	10,000
	5457	CARS Roe 2020	192,974	1,639,630	-	-	-		
	5458	2018 CARS	191,931	-	-	-	-	-	
	5459	2019 CARS	156,323	-	-	-	-		
	5460	2022 CARS - 53rd St & Buena Vista	-	-	9,799	390,000	-		
	5461	2022 CARS - Johnson Drive	-	-	-	215,000	-		
	5462	2025 CARS- 55th b/t SMP & Roe	-	-	-			18,000	68,000
	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	-	78,048	1,361,000			
	5464	2024 CARS - Mission Rd. 47th-53rd	-	-	-	-	19,000	205,000	
	5465	RSRP- Nall from 51st to 58th	-	-	-	-		100,000	900,000
	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	-	28,000	264,900	-	-
	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	12,000	52,000	-	-
	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
	E	**Capital Outlay Total**	1,049,862	1,709,093	1,100,316	2,230,000	1,784,900	358,000	1,103,000
	T	**Transfers**							
270	5818	Transfer To Bond & Interest Fund	285,000	353,750	-	135,000	135,000	-	-
	T	**Transfers Total**	285,000	353,750	-	135,000	135,000	-	-
		Total Expenditures	**1,419,271**	**2,221,251**	**1,198,357**	**2,552,467**	**2,105,265**	**546,380**	**1,294,515**
270		**Ending Fund Balance**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,467,933**	**$ 787,438**	**$ 1,832,443**	**$ 1,946,473**

Notes:

*The Special Street fund is funded by a 3/4 cent sales tax to provide for the maintenance and improvements of streets and sidewalks.

* In 2020 the street impact fee of $91,563 paid by Sunflower for future improvements to Granda was transferred into this fund for future use.

*The City started to receive a share of the county courthouse sales tax in 2017 which is being used to support street projects in this fund. This sales tax sunsets in 2027.

*In 2017, the Council decided to fund capital projects on a pay-as-you go basis, however in 2020 Council elected to fund new Parks & Recreation improvements with debt.
All future capital shall be funded with reserves. As such the ending fund balances for capital funds will vary widely based on the capital projects planned annually.

City of Roeland Park
Line Item Budget - 290 Community Center Fund 27C

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
290	4010	**Beginning Fund Balance**	**$ 566,969**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**
		Intergovernmental							
290	4110	City Sales & Use Tax	190,993	221,125	241,380	205,000	207,050	209,120	190,090
		Grant	-	-	-	203,000	-	-	-
		Total Intergovernmental	190,993	221,125	241,380	408,000	207,050	209,120	190,090
		Interest							
290	4511	Interest on Invested Assets	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Total Interest	7,232	2,505	1,396	5,267	3,200	1,600	1,632
		Transfers							
	4840	Transfer from General Fund	-	-	289,500	-	-	-	-
		Total Transfers	-	-	289,500	-	-	-	-
		Total Revenues	**198,225**	**223,630**	**532,276**	**413,267**	**210,250**	**210,720**	**191,722**
	A	**Salaries & Benefits**							
290	5101	Salaries - Regular	21,079	37,132	36,245	31,338	40,000	41,600	43,265
290	5102	Salaries - Overtime		842	52	1,400	1,425	1,480	1,540
290	5104	Salaries - Part-time	7,441	15,661	16,697	25,668	27,000	28,080	29,205
	A	**Salaries & Benefits Total**	28,520	53,635	52,994	58,406	68,425	71,160	74,010
	B	**Contracted Services**							
290	5202	Telephone	-	180	165	180	180	180	180
290	5206	Travel Expense & Training		201	135	-			
290	5207	Medical Expense & Drug Testing	382	703	50	-	-	-	-
290	5209	Professional Services	29,295	-	-	-	-	-	-
290	5210	Maintenance And Repair Building	11,682	14,083	8,727	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	180	843	130	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	4,639	-	4,263	5,482	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	318	6,084	6,945	7,000	7,280	7,570	7,875
290	5253	Public Relations			-				
290	5255	JoCo Management Fee	52,105	32,265	54,607	44,529	45,420	46,330	47,255
290	5262	Grounds Maintenance	168	105	1,329	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	98,768	54,464	76,351	78,691	79,860	81,060	82,290
	C	**Commodities**							
290	5306	Materials	70	64	-	-	-	-	-
290	5307	Other Commodities	1,312	1,517	834	5,000	5,000	5,000	5,000
290	3808	Clothing & Uniforms	-	115	-	150	150	150	150
	C	**Commodities Total**	1,382	1,696	834	5,150	5,150	5,150	5,150
	E	**Capital Outlay**							
290	5425	Other Capital Outlay	46,834	31,953	45,964	853,500	-	-	-
	E	**Capital Outlay Total**	46,834	31,953	45,964	853,500	-	-	-
	T	**Transfers**							
290	5818	Transfer to General Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
	T	**Transfers Total**	11,344	21,829	23,865	174,819	25,810	26,840	27,915
		Total Expenditures	**186,848**	**163,577**	**200,008**	**1,170,566**	**179,245**	**184,210**	**189,365**
290		**Ending Fund Balance**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 213,369**	**$ 244,374**	**$ 270,884**	**$ 273,241**

Notes:

*The Community Center Fund is supported by a 1/8 cent sales tax for the operation and maintenance of the facility.

*The ending fund will decrease significantly in 2021 as these reserves were accumulated in anticipation of completing parking/storm/ADA improvements.

*The transfer out to the General Fund is for employee benefits associated with the facility maintenance positions.

City of Roeland Park
Line Item Budget- 300 Special Infrastructure Fund 27D

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
300	4010	**Beginning Fund Balance**	**1,075,705**	**1,596,275**	**1,589,564**	**1,451,120**	**1,342,120**	**408,920**	**937,635**
		Intergovernmental							
300	4110	City Sales & Use Tax	381,988	442,251	824,144	800,000	808,000	816,080	741,815
300	4155	CDBG Grant	124,356	-	-	10,000	200,000	-	200,000
300	4158	SMAC	-	-	-	-	-	-	-
		Total Intergovernmental	506,344	442,251	824,144	810,000	1,008,000	816,080	941,815
		Other							
300	4161	Grants/Donations - Private	-	81,096	-	-	-	-	-
300	4791	Bond Proceeds	-	1,288,428	-	-	-	-	-
		Total Other	-	1,369,524	-	-	-	-	-
		Interest							
300	4511	Investment Income	14,718	2,514	1,783	3,000	20,130	6,135	14,065
		Total Interest	14,718	2,514	1,783	3,000	20,130	6,135	14,065
		Transfers In							
300	4840	Transfer From General Fund	550,000	685,600	203,183	365,000	75,000	215,000	245,000
		Total Transfers In	550,000	685,600	203,183	365,000	75,000	215,000	245,000
		Total Revenues	**1,071,062**	**2,499,889**	**1,029,110**	**1,178,000**	**1,103,130**	**1,037,215**	**1,200,880**
	B	**Contracted Services**							
300	5209	Professional Services	44,517	-	11,958	40,000	85,000	40,000	40,000
300	5231	Cost of issuance	-	41,081	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
	B	**Contracted Services Total**	44,517	41,081	11,958	40,000	85,000	40,000	40,000
	D	**Capital Outlay**							
300	5246	In-House Street Maintenance	-	-	-	-	-	-	-
300	5421	Maintenance & Repair of Streets	160,031	121,231	126,725	235,000	225,000	225,000	235,000
300	5442	Building Improvements			384				
300	5468	2020 Stormwater-57th and Roeland	-	177,336	535	-	-	-	
300	5469	Stormwater Maintenance	43,010	-	19,739	25,000	100,000		100,000
300	5470	Park Maint/Infrastructure	78,436	14,419	36,609	47,000	36,330	118,500	40,000
300	5471	Tennis Court Replacement							
300	5472	R Park Development Plan	72,642	1,323,813	19,932	700,000	90,000	-	
300	5473	RPAC Improvements	5,756	826,150	908,042		-	-	
300	5474	Marquee Signs	-	-	-		-	-	
300	5475	Stairway	-	2,570	9,135	115,000		-	
300	5476	Community Center Improvement	-	-	-	125,000	1,500,000	125,000	1,300,000
300	5498	CDBG Projects	146,100	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	-	34,495	-	-	-	-
	D	**Capital Outlay Total**	505,976	2,465,519	1,155,596	1,247,000	1,951,330	468,500	1,675,000
		Total Expenditures	**550,493**	**2,506,600**	**1,167,554**	**1,287,000**	**2,036,330**	**508,500**	**1,715,000**
300		**Ending Fund Balance**	**$ 1,596,275**	**$ 1,589,564**	**$ 1,451,120**	**$ 1,342,120**	**$ 408,920**	**$ 937,635**	**$ 423,515**

Notes:

*The Governing Body issued debt in 2020 to pay for significant improvements at R Park and the Aquatic Center (RPAC) in 2020 and 2021. The Special Infrastructure Fund is the resource for Parks & Recreation improvements and as such, the resources from the bond sale will be recorded and spent from this fund. For more details on the capital improvements budgeted, please see the capital budget.

*The Governing Body made the decision to transfer resources in excess of the City's stated goals for the General Fund fund balance to the Special Infrastructure Fund to help cash-fund capital projects. As the recipient of these transfers, this fund has gained additional flexibility to cover the cost of capital projects. Since the number of projects varies year to year, the ending fund balance can change dramatically from one year to the next. In addition, the amount transferred from the General Fund will vary year-to-year based upon resources available. In 2021, $36,378 from Aldi's 1% for Art was transferred into this fund and used to support the 48th Street Mural and Aldi artistic staircase projects.

City of Roeland Park
Line Item Budget- 360 Equipment & Bldg. Reserve Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
360	4010	**Beginning Fund Balance**	**$ 290,720**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**
		Other							
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-	-
360	4780	Sale of Assets	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Total Other	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Interest							
360	4511	Investment Income	7,047	-	3,059	5,133	27,495	10,560	12,100
		Total Interest	7,047	-	3,059	5,133	27,495	10,560	12,100
		Transfers							
360	4840	Transfer from General Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
360	4841	Transfer from PD/GF	70,320	28,242	107,367	171,495	85,625	82,955	75,900
360	4842	Transfer from PW / GF	24,200	12,500	74,000	8,000	60,000	56,000	-
360	4844	Transfer from Neighborhood Services	-	-	30,000	10,000	-	-	-
		Total Transfers	139,220	84,392	228,167	197,895	174,825	147,755	76,700
		Total Revenues	**1,436,114**	**84,392**	**231,226**	**1,457,428**	**2,078,920**	**258,315**	**188,800**
	B	**Contracted Services**							
360	5209	Professional Services				15,000	-	-	-
360	5214	Other Contractual Services	-	-	32,301	-	-	-	-
	B	**Contracted Services Total**	**-**	**-**	**32,301**	**15,000**	**-**	**-**	**-**
	C	**Commodities**							
360	5315	Machinery & Auto Equipment	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	C	**Commodities Total**	80,259	62,650	110,665	235,895	182,825	155,755	84,700
	D	**Capital Outlay**							
360	5442	Building Expense	800	-	13,403	893,000	3,025,000	-	-
	D	**Capital Outlay Total**	800	-	13,403	893,000	3,025,000	-	-
	N	**Non-Expenditures Appropriation**							
360	5705	Future CIP - PW	-	-	-	-	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	131,391	91,563	-	-	-	-	-
	T	**Transfers Total**	131,391	91,563	-	-	-	-	-
		Total Expenditures	**212,450**	**154,213**	**156,369**	**1,143,895**	**3,207,825**	**155,755**	**84,700**
360		**Ending Fund Balance**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,832,952**	**$ 704,047**	**$ 806,607**	**$ 910,707**

Notes:

*The Equipment and Building Reserve Fund is a continuing capital fund that receives transfers to pay for capital equipment and building improvements.

*The $1.2 million in land sale proceeds and $91,563 of street impact fee received in 2019 from Sunflower Medical as part of land sale for northeast corner of Johnson and Roe; land sale proceeds anticipated to be used to purchase property for a new public works building. This expense is shown as a reserve as a new location has not been located.

* In 2020 the $91,563 street impact fee collected in this fund from Sunflower was transferred to the 270 Special Street Fund for future use.

*The transfer of funds in 2019 is to the Aquatic Center Fund reflecting the reserves for facility maintenance that have accrued in this fund in support of the Aquatic Center.

City of Roeland Park
Line Item Budget- 370 TIF 1 - Bella Roe/Walmart

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
370	4010	**Beginning Fund Balance**	**$ 535,942**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**
		Taxes							
370	4730	Tax Increment Income	379,643	368,557	381,010	385,700	379,263	192,475	-
370	4735	Tax Increment Income IB	13,436	373,186	393,021	410,000	410,282	208,220	-
		Total Taxes	393,079	741,743	774,031	795,700	789,545	400,695	-
		Intergovernmental							
	4150	CARS and SMAC Funding	-	-	248,729	34,270	436,000	-	-
		Intergovernmental Total	-	-	248,729	34,270	436,000	-	-
		Interest							
370	4511	Interest on Invested Assets	17,876	7,285	3,902	3,045	10,015	15	
		Total Interest	17,876	7,285	3,902	3,045	10,015	15	-
		Transfers In							
450	4789	Transfer from General Fund	-	250,000	-	-	-	-	-
		Transfers In Total	-	250,000	-	-	-	-	-
		Total Revenues	**410,954**	**999,028**	**1,026,662**	**833,015**	**1,235,560**	**400,710**	**-**
		Expenditures							
	B	**Contracted Services**							
370	5209	Professional Services	-	-	-	-	-	-	-
370	5214	Other Contracted Services	-	-	-	5,590	10,320	10,320	-
	B	**Contracted Services Total**	-	-	-	5,590	10,320	10,320	-
	D	**Capital Outlay**							
370	5474	Marquee Signs				80,000			
	5459	Site Redevelopment Costs					$ 1,000,000	$ 391,382	
370	5457	Public Infrastructure Improvements	204,319	1,278,644	1,036,768	60,000	892,000		
	D	**Capital Outlay**	204,319	1,278,644	1,036,768	140,000	1,892,000	391,382	-
	E	**Debt Service**							
370	5601	Bond Principal	-	-	-	-	-	-	-
370	5602	Bond Interest	-	-	-	-	-	-	-
	E	**Debt Service Total**	-	-	-	-	-	-	-
	N	**Non-Expenditures Appropriation**							
370	5755	Property Tax Reduction - Appeals	-	-	-	222,528	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	222,528	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	-	-	250,000	-	-	-	-
	T	**Transfers Total**	-	-	250,000	-	-	-	-
		Total Expenditures	**204,319**	**1,278,644**	**1,286,768**	**368,118**	**1,902,320**	**401,702**	**-**
370		**Ending Fund Balance**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 667,752**	**$ 992**	**$ (0)**	**$ (0)**

Notes:

*After the debt for the development was retired in 2018, the resources from TIF 1 were directed to the Roe Boulevard improvement design and construction. Because this is a non-recurring capital expense, the ending fund balance fluctuates dramatically year-to-year. To complete the portion of the project associated with TIF 1, $250,000 will be transferred from the General Fund in 2020 and the same amount will be transferred to the General Fund in 2021 after project completion.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*Installation of a marquee sign was an objective in 2021 but not completed; funding moved to 2022.

*TIF 1 will expire May 18, 2024.

City of Roeland Park
Line Item Budget- 400 TDD#1 - Price Chopper

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
400	4010	**Beginning Fund Balance**	**$ (2,507,302)**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**
		Sales Tax							
400	4110	City/County Sales & Use Tax	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Sales Tax Total	272,351	315,619	294,365	270,000	272,700	275,425	278,180
		Interest							
400	4510	Interest on Investment	803	202	6	573	500	500	500
		Total Interest	803	202	6	573	500	500	500
		Total Revenues	**273,154**	**315,821**	**294,371**	**270,573**	**273,200**	**275,925**	**278,680**
	B	**Contracted Services**							
400	5209	Professional Services	-	1,575	350	-	-	-	-
400	5214	Other Contracted Services	5,652	5,319	6,120	5,000	5,000	5,000	5,000
400	5281	Project Expense	-	-	-	-	-	-	-
	B	**Contracted Services Total**	5,652	6,894	6,470	5,000	5,000	5,000	5,000
	E	**Debt Service**							
400	5601	Bond Principal	-		252,797	255,000	255,000	260,000	255,000
400	5602	Bond Interest	5,486	9,171	7,203	10,000	10,000	10,000	10,000
	E	**Debt Service Total**	5,486	9,171	260,000	265,000	265,000	270,000	265,000
		Total Expenditures	**11,138**	**16,065**	**266,470**	**270,000**	**270,000**	**275,000**	**270,000**
		Auditor's Adjusting Entry			**254,976**	**255,000**	**255,000**	**260,000**	**255,000**
400		**Ending Fund Balance**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,407,080)**	**$ (1,148,880)**	**$ (887,955)**	**$ (624,275)**

Notes:

*TDD #1 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The 1% sales tax imposed within TDD#1 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates that the outstanding debt has been called and due upon receipt of

City of Roeland Park
Line Item Budget- 410 TDD#2 - Lowes

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
410	4010	**Beginning Fund Balance**	**$ (689,301)**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	$ 0
		Sales Tax							
410	4110	City/County Sales & Use Tax	126,263	155,452	162,599	150,000	151,500	153,015	115,909
		Total Sales Tax	126,263	155,452	162,599	150,000	151,500	153,015	$ 115,909
		Interest							
410	4510	Interest on Investment	241	80	3	176	200	200	$ 200
		Total Interest	241	80	3	176	200	200	$ 200
		Total Revenues	**126,504**	**155,532**	**162,602**	**150,176**	**151,700**	**153,215**	**$ 116,109**
	B	**Contracted Services**							
410	5209	Professional Services	-	1,575	350	-	-	-	$ -
410	5214	Other Contracted Services	3,389	3,050	4,119	5,000	5,000	5,000	$ 5,000
410	5254	Miscellaneous Charges	-	-	-	-	-	-	$ -
	B	**Contracted Services Total**	3,389	4,625	4,469	5,000	5,000	5,000	$ 5,000
	E	**Debt Service**							
410	5601	Bond Principal			139,985	140,000	140,000	144,215	$ 107,109
410	5602	Bond Interest	2,340	4,182	4,014	4,000	4,000	4,000	$ 4,000
	E	**Debt Service Total**	2,340	4,182	143,999	144,000	144,000	148,215	$ 111,109
		Total Expenditures	**5,729**	**8,807**	**148,468**	**149,000**	**149,000**	**153,215**	**$ 116,109**
		Auditor's Adjusting Entry			**142,708**	**140,000**	**121,084**	**-**	**-**
410		**Ending Fund Balance**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (123,784)**	**$ 0**	**$ 0**	**$ (0)**

Notes:

*TDD #2 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.

*The .5% sales tax imposed within TDD#2 expires 12/31/25, the district will be dissolved at that time as well.

*Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates the outstanding debt has been called.

City of Roeland Park

Line Item Budget- 420 CID #1 - RP Shopping Center

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
420	4010	**Beginning Fund Balance**	**$ 2,716,943**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**0**
		Sales Tax							
420	4110	City/County Sales & Use Tax	224,926	84	-	-	-	-	-
		Total Sales Tax	224,926	84	-	-	-	-	-
		Interest							
420	4510..4512	Interest on Investment	47,136	13,719	648	33,655	45,555	-	-
		Total Interest	47,136	13,719	648	33,655	45,555	-	-
		Total Revenues	272,062	13,803	648	33,655	45,555	-	-
	B	**Contracted Services**							
420	5209	Professional Services	-	-	-	-	-	-	-
420	5215	City Attorney	-	-	-	-	45,000	-	-
	B	**Contracted Services Total**	-	-	-	-	45,000	-	-
	N	**Non-Appropriation Expenditures**							
420	5721	CID #1 Expenses	-	-	-	-	3,037,666	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	3,037,666	-	-
		Total Expenditures	**-**	**-**	**-**	**-**	**3,082,666**	**-**	**-**
420		**Ending Fund Balance**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,037,111**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Funds from the CID are spent after the developer submits an application for reimbursement on an eligible expense. To date, the developer has not made a request to draw from these funds.

*The maximum available for reimbursement to the developer is $3 million. After the fund accrued $3 million in mid-2019, the City stopped collecting the 1% CID tax.

City of Roeland Park
Line Item Budget- 450 TIF 2D - City Hall

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
450	4010	**Beginning Fund Balance**	**$ 363,579**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**
		Taxes							
450	4730	Tax Increment Income	269,113	277,427	326,940	-	-	-	-
		Total Taxes	269,113	277,427	326,940	-	-	-	-
		Interest							
450	4510..4512	Interest on Investment	10,986	4,535	992	-	-	-	-
		Total Interest	10,986	4,535	992	-	-	-	-
		Transfers In							
450	4789	Transfer from the General Fund	-	-	-	-	-	-	-
		Transfers In Total	-	-	-	-	-	-	-
		Total Revenues	**280,099**	**281,962**	**327,932**	**-**	**-**	**-**	**-**
	B	**Contracted Services**							
450	5209	Professional Services	-	-	-	-	-	-	-
450	5214	Other Contracted Services	-	-	-	-	-	-	-
450	5257	Property Tax Payments	-	-	-	-	-	-	-
	B	**Contracted Services**	-	-	-	-	-	-	-
	D	**Capital Outlay**							
450	5442	City Hall Building Improvements	-	85,800	331,502	24,027	-	-	-
450	5457	CARS Roe 2020	287,353	-	-	-	-	-	-
	D	**Capital Outlay Total**	287,353	85,800	331,502	24,027	-	-	-
	E	**Debt Service**							
450	5644	Principal Bonds - 2012-1	170,000	-	-	-	-	-	-
450	5645	Interest Bonds - 2012-1	2,890	-	-	-	-	-	-
	E	**Debt Service Total**	172,890	-	-	-	-	-	-
450	N	**Non-Expenditures Appropriation**							
	5755	Property Tax Reduction - Appeals	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
450	5802	Transfer to General Fund	15,500	336,500	-	-	-	-	-
	T	**Transfers Total**	15,500	336,500	-	-	-	-	-
		Total Expenditures	**475,743**	**422,300**	**331,502**	**24,027**	**-**	**-**	**-**
450		**Ending Fund Balance**	**$ 167,935**	**$ 27,597**	**$ 24,027**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Notes:

*Capital projects budgeted include a portion of the Roe Boulevard Redesign and construction, as well as the 2018 CARS project along Roe Parkway. In order to cover the cost of these projects, the TIF 2D fund transferred $336,500 from the General Fund will be transferred to the General Fund in 2019 and 2020. In addition, the development plan includes improvements to City Hall which are programmed in 2020 (roof replacement) and 2021 (exterior lighting upgrades and ADA restroom improvements). Due to the timing of capital items, the fund balance fluctuates widely from one year to the next.

*The Property Tax Reduction is meant to account for the possibility that property tax appeals from the big box stores will be successful and cause a reduction in the amount of TIF revenue received as a result. These estimates are generated by the Johnson County Appraiser's Office and are updated periodically. The appeals that have processed so far have been successful.

*TIF 2D expires December 31, 2021.

City of Roeland Park
Line Item Budget- 510 TIF 3 Fund- Boulevard Apartments/The Rocks

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
510	4010	**Beginning Fund Balance**	**$ 8,725**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**
		Taxes							
510	4730	Tax Increment Income	34,235	43,227	58,688	59,885	60,045	60,945	61,860
510	4731	Tax Increment Income 3A	243,947	286,987	294,797	299,222	295,017	299,440	303,930
		Total Taxes	278,182	330,214	353,485	359,107	355,062	360,385	365,790
		Interest							
510	4510..4512	Interest on Investment	5,555	2,411	646	3,966	16,780	13,355	215
		Total Interest	**5,555**	**2,411**	**646**	**3,966**	**16,780**	**13,355**	**215**
		Total Revenues	**283,737**	**332,625**	**354,131**	**363,073**	**371,842**	**373,740**	**366,005**
	B	**Contracted Services**							
510	5203	Printing & Advertising	814	1,248	312	1,000	1,000	1,000	1,000
510	5204	Legal Printing	293		-	-	-	-	-
510	5205	Postage & Mailing Permits	741	-	-	-	-	-	-
510	5209	Professional Services	-	-	-	-	-	-	-
510	5214	Other Contracted Services	-	152.00	-	-	-	-	-
510	5243	Contractual Reimbursement	-	-	-	-	-	-	-
	B	**Contracted Services Total**	1,848	1,400	312	1,000	-	-	-
	D	**Capital Outlay**							
510	5244	General Contractor	-	-	120,000	-	-	-	-
510	5428	Roe Parkway Extension & Maint	-	-	24,080	75,000	600,000	1,250,000	380,238
		Capital Outlay Total	-	-	144,080	75,000	600,000	1,250,000	380,238
	T	**Transfers**							
510	5802	Transfer to General Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	-
		Total Expenditures	**1,848**	**1,400**	**144,392**	**76,000**	**600,000**	**1,250,000**	**380,238**
510		**Ending Fund Balance**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,118,651**	**$ 890,493**	**$ 14,233**	**$ 0**

Notes:

*TIF 3 expires May 17, 2025. The City recently decided to keep both project areas in place until the final expiration of the TIF district to complete additional work on the site to get it more shovel ready for sale to a future developer.

* The ending fund balances in this fund have varied significantly year-to-year due to the scheduling of capital projects. In FY 2018 most of the available resources were spent on the sanitary sewer installation, storm water detention and final grade and fill for the site. The City is working with Water One to extend the waterline into the site, while anticipated to take place in 2019, the project has been delayed and we anticipate work will be done in 2021. In addition, pending new development on the site, staff intends to program additional capital projects on the site such as reconstruction of Roe Parkway, and additional infrastructure improvements intended to improve the viability of The Rocks for development.

City of Roeland Park
Line Item Budget- 520 Property Owners Association

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
520	4010	**Beginning Fund Balance**	**$ 18,416**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**
		Other							
520	4795	Miscellaneous	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Other	33,847	33,847	33,847	33,847	33,845	33,845	33,845
		Total Revenues	**33,847**	**33,847**	**33,847**	**33,847**	**33,845**	**33,845**	**33,845**
	B	**Contracted Services**							
520	5254	Miscellaneous Charges	90	60.00	60	-	-	-	-
520	5258	RPPOA Common Area Expenses	31,875	31,875	31,875	31,875	31,875	31,875	31,875
	B	**Contracted Services Total**	31,965	31,935	31,935	31,875	31,875	31,875	31,875
		Total Expenditures	**31,965**	**31,935**	**31,935**	**31,875**	**31,875**	**31,875**	**31,875**
520		**Ending Fund Balance**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,094**	**$ 28,064**	**$ 30,034**	**$ 32,004**

Notes:

*The revenue in the Property Owner's Association fund are collected to cover the cost of maintaining the common areas and condominiums within City Hall. These fees are paid from the General Fund. The Property Owner's Association then issues a check to the City of Roeland Park to cover fees associated with maintenance of said common areas as all of these expenses are paid out of the City's General Fund. This process was established as part of condo minimizing City Hall space that is leased on the third floor. The condo minimizing also preserves the tax-exempt status of the space used for government purposes as well as space leased to non-profits.

*The fund is managed by a Board of Directors which is the City Council and is required to meet annually.

*The ending fund balance changes around 10% annually strictly due to the fact that the fund is very small and grows by $2,000/year per the annual adopted budget and Association bylaws.

City of Roeland Park

Line Item Budget- 550 American Rescue Plan Act (ARPA) Fund

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
550	4010	**Beginning Fund Balance**	**$ -**	**$ -**	**$ -**	**$ 508,421**	**$ 431,500**	**$ -**	**$ -**
		Other							
550	4159	Rescue Act Grant	-	-	510,325	510,325	-	-	-
		Total Other	-	-	510,325	510,325	-	-	-
		Total Revenues	**-**	**-**	**510,325**	**510,325**	**-**	**-**	**-**
	B	**Contracted Services**							
550	5209	Professional Serivces			1,060.00	29,805	-	-	-
550	5214	Other Contractual Services			844	232,441	12,500	-	-
550	5244	General Contractor	-	-	-	325,000	419,000	-	-
	B	**Contracted Services Total**	-	-	1,904	587,246	431,500	-	-
						Create a capital account for the items shown in the 5244			
		Total Expenditures	**-**	**-**	**1,904**	**587,246**	**431,500**	**-**	**-**
520		**Ending Fund Balance**	**$ -**	**$ -**	**$ 508,421**	**$ 431,500**	**$ -**	**$ -**	**$ -**

Notes:

*ARPA resources will be accounted for in this fund. Resources can only be used in accordance with Federal guidelines which are still being rolled out in 2021. Resources must be encumbered by the end of 2024 and spent by the end of 2026.

*Conceptual budgets have been developed for 2022-2024, these will likely change as guidelines and programs are refined through the end of 2021.

Fiscal Year 2023

Organizational Goals & Current Objectives

A. Prioritize Diversity, Communication and Engagement with the Community – by expanding opportunities to inform and engage residents in an open and participatory manner.

Objectives:

1. Enhance Community Engagement in the Annual Budget Process, Starting with the 2024 Budget

Justification:

Getting the community involved in the budget process allows residents to more deeply engage in civic matters and invest in Roeland Park's future by partnering with the city's leadership team to prioritize crucial City services and projects.

Typically, the City of Roeland Park has held a community budget forum in June and a public budget/mill rate hearing in August. While informative, these engagement opportunities tend to present citizens with a complete budget. Enhancing the community's engagement in the annual Budget process would mean involving the community earlier in the process, with targeted input opportunities to segments of the community who have historically not engaged in the budget process. Expanding community engagement would inform the formation of budget objectives and decisions in a meaningful way. The public feedback should be considered when forming goals and objectives for the upcoming year. There are a variety of public engagement techniques, such as:

1. **Balancing Act online simulation:** This is an online platform that allows residents to develop a city budget based on the actual resources anticipated by the City. While this isn't a tool designed for direct decision making, it helps to educate residents on the process of allocating resources in a city.
   Example: City of Greensboro https://www.greensboro-nc.gov/departments/budget-evaluation/budget-simulator

2. **Budget survey/vote (informational/feedback):** Create a survey that could be taken virtually but also hard copy. Partner with RPCC and resident champions to get the word out to folks who don't have online access.
   Example: City of Thousand Oaks
   https://www.toaks.org/Home/ShowDocument?id=13815

3. **Budget pop-up events:** Host informal events in popular community gathering spots. Offer food/drink or free stuff to draw people in. Be prepared with specific questions to engage folks and have City leadership present to answer questions.
   Example: City of Chicago round table discussions: https://www.chicago.gov/content/dam/city/sites/budget/2021BudgetEngagementRecap.pdf

Cost Estimate: $10,000 **Account 101-5253**

Completion Date: September 1, 2023 (as part of the adoption of the 2024 budget)

Responsible Party: Administrative Staff, Governing Body

Submitted By: Council Person Poppa

B. **Improve Community Assets** – through timely maintenance and replacement as well as improving assets to modern standards.

Objectives:

1. Phase 3 Improvements at Cooper Creek Park

Justification: The restoration of Cooper Creek Park began in 2021 with Phase 1 and will continue with Phase 2 in 2022. Phase 3 of the project would complete and maintain the extensive restoration, resulting in a welcoming, sustainable park benefiting residents, visitors, and wildlife. A further goal of Phase 3 is to raise awareness among residents of how they can help protect our local environment by planting native species and by controlling the spread of invasive plants in their own yards. In this way, the modest effort to restore the habitat of a relatively small park will have far-reaching consequences that benefit all of Roeland Park and its neighboring cities.

Phase 3 specific actions:

1. Amenities and Gateway- Supplement the landscaping beds planted in Phases 1 and 2 with additional pollinator plantings, as needed, to maintain qualifications as a Monarch Waystation (cost estimate $2,000).
2. Natural Environment Preservation- Repeat herbicide treatments, as needed, for maintaining eradication of invasive plant species (cost estimate $2,500).
3. Plant Trees and Shrubs- Plant additional trees/shrubs, if needed, to add diversity. Enough trees will be planted in 2022 that 30% can be lost and still achieve the tree canopy target. A $3,500

place holder is proposed in case added diversity or larger trees (5 gallon) are needed.

4. Community Education on Invasive Species and Native Species- Work with the Parks and Recreation Superintendent, the Parks Committee, Public Works, and Ward 1 City Councilors to share information learned during eradication of invasive species in Cooper Creek Park, targeting other City parks, especially Nall Park. Midtown Signs will fabricate and install one 24” x 36” ADA-accessible, tabletop interpretive sign in Cooper Creek Park that provides information on the restoration of this riparian ecosystem, including such topics as eradication of invasive species, wildlife, native plantings, and pollinator gardens (cost estimate $4,071).
5. Create a Children’s Book- about the Cooper Creek Park Restoration Project, written at the level of 3rd and 4th Graders. A hardcopy of the book will be left permanently in the Little Free Library, Cost per 8” x 11” online Shutterfly book = $40 plus 3 extra copies to use, if needed, as replacements = $160.

This Objective addresses Goal 5 (Promote recreational opportunities through enhanced green space), Strategy A (Develop existing facilities to maximize use and service to public) of the City’s strategic plan. It also supports Community for All Ages by adding ADA and Universal Design compliant elements at the park. The project demonstrates the City’s commitment to beautifying and maintaining its parks, attracting residents of all ages, updating gateway entrances into the city, and maintaining healthy natural ecosystems for the benefit of wildlife, plants, and people.

Cost Estimate: $12,330 **Account 300-5470**

Completion Date: December 31, 2023

Responsible Party: Councilmember Trisha Brauer, Parks and Recreation Superintendent, Director of Public Works, and Parks Committee; Cooper Creek Park Restoration Project Citizen Group will be responsible for maintaining (through 2023) the 10 native trees planted in the area near the picnic table, preparing and planting pollinator beds, and community education programming.

Submitted By: Council Person Brauer

2. Update the Women’s Restroom at the Aquatic Center

Justification: The men’s restroom was updated as part of the 2021 renovations of the Roeland Park Aquatic to provide privacy through enclosed showers. This objective seeks to update the women’s locker room areas to the same finishes as the men’s room. The women’s showers are private. To match the finishes in the men’s locker area this objective would replace shower stall partitions, replace restroom partitions, re-epoxy the floor and replace lockers to match partitions.

Cost Estimate: $75,000 **Account 220-5442**

Completion Date: May 1, 2023

Responsible Party: Parks and Recreation Superintendent

Submitted By: Aquatics Committee

3. Review and Update Nall Park Master Plan

Justification: The Capital Improvement Plan (CIP) reflects the replacement of existing play equipment (2024- $80,000), creation of a disc golf course (2024- $13,500), retaining wall repair (2025- $15,000) and repaving of the asphalt trail (2029- $125,000) at Nall Park. In addition, Johnson County's planned reconstruction of the Nelson Wastewater Treatment Plant will entail force main construction in this park. A master plan for Nall Park was developed in 2007. This objective would entail hiring a planning firm to lead the Parks' Committee through a review of that master plan and facilitate changes that may be identified. The effort would also establish the scope of work to be completed and be accompanied by current cost estimates. The product will aid the city in identifying funding and scheduling of projects in the CIP.

Cost Estimate: $45,000 **Account 300-5209**

Completion Date: August 1, 2023

Responsible Party: Parks and Recreation Superintendent and Parks Committee

Submitted By: Council Person Faidley

4. Add Artistic Play Sculpture at Southeast Entryway to R Park

Justification: The intent of the objective is to enhance, improve, and complete the Traffic Garden/Children's Playground area located in the SE quadrant of R Park by adding an artistic play-structure. This site-specific, one-of-a-kind play-structure will unite the children's play area with the Traffic Garden. The iconic, fantasy play-structure will inspire fun and imagination with play and art. During the last 6 years the City of Roeland Park, led by the Parks and Recreation Superintendent, Public Works, and the Parks Committee with support and fundraising from citizens, has addressed important maintenance and improvements in all the parks in Roeland Park. In the 2022 Phase 3 improvements at R Park Phase will replace the playground equipment and create a new traffic garden to help teach children the rules of the road. The Traffic Garden is laid out to accommodate several art pieces. The southeast corner of the garden is one such location also serving as a primary entrance to the park and large enough to incorporate an artistic play structure. A design would be developed in accordance with playground safety standards. The Parks Committee will lead the project and consult with the Arts Committee to arrive at a proposed design.

Cost Estimate: $90,000 **Account 300-5472**

Completion Date: December 15, 2023

Responsible Party: Parks and Recreation Superintendent, Parks Committee, Arts Committee

Submitted By: Council Person Raglow

C. Keep Our Community Safe & Secure – for all citizens, businesses, and visitors.

Objectives:

1. Purchase License Plate Reader Cameras for Police Department

Justification: License plate reader (LPR) camera systems reduce crime by real time alerts provided to officers through in-car computers and cell phones of stolen vehicles or vehicles associated with criminal activity. More than 80% of all crimes involve the use of a motor vehicle. A pole mounted camera system working 24/7 in the business district corridor would expand police coverage in the area of town with the highest incidence of crime. LPR camera systems are used nationwide including several local communities. The total cost of a pole mounted two camera system is estimated at $34,000 which includes cameras, software, server, installation, and annual subscription fee. The annual subscription fee is $4,000 which covers software and monitoring services. A review of the effectiveness of the LPR system in Roeland Park will occur after the first year of use to determine if continued use is warranted.

Cost Estimate: Year 1 cost of $34,000 paid from ARPA Funds **Account 550-5244** ongoing annual cost of $4,000 paid from **Account 102-5214**

Completion Date: January 30, 2023

Responsible Party: Chief Morris

Submitted By: Chief Morris

2. Allocate Special Law Enforcement Funds to Support K-9 Expenses

Justification: The Roeland Park Police Canine Unit was established in 2018 through

1.

grants and fundraising. The equipment needed, as well as the canine and required training were covered by these resources. Fundraisers, grants, and donations have helped purchase additional equipment needed for the unit. The Covid19 pandemic has placed a strain on grants and non-profit police canine assistance programs. Many of the non-profit organizations have closed and those still functioning must select who receives funds from a larger pool of applicants. While the start-up of the unit required a sizeable amount, the yearly canine operating costs are relatively low. These costs include food ($720), veterinary care ($2,500), certifications ($100), training ($1,000), equipment ($1,500) and incidental expenses ($1,000).

The most important aspect of the police canine program is equipment and training. Most equipment is built to last many years; therefore, the need to replace items is minimal. Unexpected equipment issues can arise and require either repair or replacement. Most of the weekly training is done while on-duty and adds very little expense to the overtime budget. The National Police Canine Association (NPCA) holds a national training event every year with top rated canine instructors from around the world. This training is very beneficial for the canine handler and the canine program and is held at different venues throughout the United States.

The Special Law Enforcement Fund is used to account for resources dedicated to the K-9 unit along with resources from seizures. One of the benefits associated with having a K-9 unit is the increased potential for seizures. This was pointed out to Council when the decision to add a K-9 originally occurred. The Special Law Enforcement Fund has a balance of $24,000. These resources are sufficient to cover the annual K-9 expenses.

Cost Estimate: $6,820 **Account 109-5316 K-9 Expenses**

Completion Date: January 1, 2023

Responsible Party: Chief Morris

Submitted By: Council Person Madigan

D. Provide Great Customer Service – with professional, timely and friendly staff.

Objectives:

1.

Justification: .

Cost Estimate: $ **Account**

Completion Date:

Responsible Party:

Submitted By:

E. Cultivate a Rewarding Work Environment – where creativity, efficiency and productivity are continuous pursuits.

Objectives:

1.

Justification: .

Cost Estimate: $ **Account**

Completion Date:

Responsible Party:

Submitted By:

F. Encourage Investment in Our Community – whether it be redevelopment, new development, or maintenance.

Objectives:

1.

Justification: .

Cost Estimate: $ **Account**

Completion Date:

Responsible Party:

Submitted By:

G. Work to Implement Strategic Plan Goals – as developed by the Strategic Planning Committee.

Objectives:

1.

Justification: .

Cost Estimate: $ **Account**

Completion Date:

Responsible Party:

Submitted By:

City of Roeland Park, Kansas

Capital Improvement Plan

2022 thru 2026

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2022	2023	2024	2025	2026	Total
Aquatic Center								
Starting Block Replacement	24-Aqua-001	n/a			35,000			35,000
Pool Deck Caulking	17-Aqua-002	4			5,000			5,000
Repaint Main Pool	17-Aqua-003	6		150,000				150,000
Painting Lobby, Office Area and Restrooms	19-Aqua-006	3					10,000	10,000
Pool Furniture Replacement	20-Aqua-002	n/a	1,000	1,000	1,000	1,000	1,000	5,000
Swim Lane Divider Replacements	21-Aqua-002	n/a	1,600	1,600	1,600	1,600	1,600	8,000
Pool Entrance ADA Improvements	21-Aqua-006	7	101,000					101,000
Lifeguard Stand Replacement	22-Aqua-004	n/a	1,500			1,500		3,000
Women's Locker Room Renovations	23-Aqua-001	4		75,000				75,000
Relace Main Pool Pump Strainers	16-Aqua-003	2					5,500	5,500
Aquatic Center Total			**105,100**	**227,600**	**42,600**	**4,100**	**18,100**	**397,500**
City Hall								
Replace City Hall Desk Top Computers	19-CH-004	n/a	2,400	3,200	800	800	2,400	9,600
Replace City Hall Networking Routers	19-CH-003	n/a			8,000			8,000
Comprehensive Plan Updates	19-CH-002	3				10,000		10,000
Replace City Hall Hot Water Heater	19-CH-001	n/a		15,000				15,000
City Hall Server Firewall	18-CH-003	n/a		5,000				5,000
Replace Police Backup Server	17-CH-002	n/a		6,000				6,000
Replace City Hall Computer Server	18-CH-002	n/a	6,000					6,000
City Hall Total			**8,400**	**29,200**	**8,800**	**10,800**	**2,400**	**59,600**
Community Center								
Water Heater Replacement	22-CCtr-003	n/a		5,000				5,000
Room 3 Condenser Unit	18-CCtr-003	7		3,200				3,200
Community Center Renovation - Phase 2	27-CCtr-001	5			125,000	1,300,000		1,425,000
Community Center Renovation - Phase 1	23-CCtr-001	6	125,000	1,885,000				2,010,000
Community Center- Parking Lot & Drainage Improve.	20-CCtr-004	8	879,000					879,000
Room 3 Air Handler/Furnace - 3 ton	18-CCtr-002	7		3,000				3,000
Replace Roof Vent Fan	22-CCtr-002	6			2,000			2,000
Community Center Total			**1,004,000**	**1,896,200**	**127,000**	**1,300,000**		**4,327,200**
Neighborhood Services								
Building Inspection and Code Enforcement Vehicles	22-NS-001	n/a	40,000					40,000
Neighborhood Services Total			**40,000**					**40,000**
Parks and Recreation								
Nall Park Playground Equipment Replacement	23-Park-001	6			80,000			80,000
Nall Park Retaining Wall Maintenance	25-Park-003	6				15,000		15,000
Cooper Creek Park Improvements	21-Park-005	n/a	24,000	12,330				36,330
Disc Golf Course (short 9 basket course)	21-Park-001	4			13,500			13,500
Park Maintenance/Improvements	16-Park-001	7	23,000	24,000	25,000	25,000	25,000	122,000

Department	Project #	Priority	2022	2023	2024	2025	2026	Total
R Park Development Plan Phase 3	*25-Park-004*	6	700,000					*700,000*
Parks and Recreation Total			**747,000**	**36,330**	**118,500**	**40,000**	**25,000**	***966,830***

Police Department

Department	Project #	Priority	2022	2023	2024	2025	2026	Total
Vehicle Emergency Equipment	*19-Pol-003*	n/a	16,000	8,000	8,000			*32,000*
Replacement of Police Weapons	*16-Pol-006*	n/a		5,000				*5,000*
Replacement of Radar Speed Detection Units	*16-Pol-007*	n/a			5,000		5,000	*10,000*
AED Unit Replacement	*18-Pol-001*	n/a					8,000	*8,000*
Police IT Equipment/Computers	*18-Pol-003*	n/a	6,495	6,624	6,757	6,900	7,100	*33,876*
Police In-Car Computers	*19-Pol-001*	n/a	8,000		4,000	8,000	8,000	*28,000*
Police K9 Dog	*19-Pol-005*	n/a					15,000	*15,000*
Police Detective Vehicle - Ford Taurus	*22-Pol-002*	n/a					26,000	*26,000*
In-Car and Body Cameras	*22-Pol-003*	n/a	40,000	8,000	8,000	8,000	8,000	*72,000*
Police Community Policing Trailer	*22-Pol-005*	n/a	10,000					*10,000*
Police Vehicle: Ford Explorer with Equipment	*23-Pol-004*	n/a	123,000	42,000	43,000			*208,000*
Police Vehicle: Dodge Pickup with Equipment	*24-Pol-001*	n/a			0			*0*
Police K9 Equipment for Explorer	*24-Pol-002*	n/a		15,000				*15,000*
Tasers	*19-Pol-002*	n/a			7,200			*7,200*
Police Department Total			**203,495**	**84,624**	**81,957**	**22,900**	**77,100**	***470,076***

Public Works

Department	Project #	Priority	2022	2023	2024	2025	2026	Total
RSR- Extra Project (Rosewood & Granada)	*24-PW-005*	7				122,500	723,500	*846,000*
2022 CARS- Elledge from Roe Ln to 47th Street	*23-PW-008*	7	1,360,000					*1,360,000*
#417 - 2002 Coleman Tiller Attachment	*23-PW-009*	n/a		5,000				*5,000*
2023 RSR- Canterbury from 47th to 51st	*23-PW-015*	7	100,000	1,278,400				*1,378,400*
#401 - 2016 Coneqtec Cold Planer Replacement	*23-PW-017*	n/a					11,000	*11,000*
2023 CARS- 48th from Roe Lane to Roe Blvd	*23-PW-018*	6	28,000	264,900				*292,900*
#410 - 2012 Boss Plow - Replacement	*24-PW-001*	n/a			8,000			*8,000*
Concrete Line 60" CMP Under Roe Blvd	*24-PW-002*	6	60,000	873,000				*933,000*
#203 - 2003 Skidsteer Case 85XT	*23-PW-005*	n/a		55,000				*55,000*
2024 CARS- Mission Rd from 47th St to 53rd St	*24-PW-004*	6		19,000	205,000			*224,000*
2022 CARS- Johnson Dr from Roe Blvd to Roeland Dr	*22-PW-001*	8	215,000					*215,000*
2025 RSR- Nall Ave from 58th to 51st	*24-PW-010*	6			100,000	900,000		*1,000,000*
2023 CARS- 53rd from Mission Rd to Chadwick	*25-PW001*	6	12,000	52,000				*64,000*
#411 - 2015 Boss Plow - Replacement	*26-PW-003*	n/a					8,000	*8,000*
Bi-Annual Storm Sewer Repair/Replacement Program	*24-PW-003*	6		100,000		100,000		*200,000*
Annual Sidewalk Repair & Replacement	*21-PW-001*	8	25,000	25,000	25,000	25,000	25,000	*125,000*
In-House or Contracted Street Maintenance	*16-PW-013*	7	225,000	225,000	225,000	225,000	225,000	*1,125,000*
Contracted Street Maintenance	*16-PW-014*	7	212,000	213,000	214,000	215,000	216,000	*1,070,000*
#201 - 2010 Elgin Street Sweeper	*16-PW-022*	n/a					300,000	*300,000*
#103 - 2012 F350 Pickup Replacement	*16-PW-025*	n/a			48,000			*48,000*
New Public Works Facility	*18-PW-001*	6		3,000,000				*3,000,000*
Roe Parkway- Ph1 Maint & Ph2 Extension	*22-PW-004*	7	75,000	600,000	1,250,000	400,000		*2,325,000*
Pavement Evaluation of Street Network	*20-PW-020*	5	10,000			10,000		*20,000*
2025 CARS- 55th St from SMPKWY to Roe Blvd	*23-PW-003*	6			18,000	68,000		*86,000*
Bi-Annual Sidewalk Extension Project	*21-PW-002*	6		100,000		100,000		*200,000*
Street Light Replacement	*21-PW-007*	6	90,000	10,000	10,000	10,000	10,000	*130,000*
Artistic Staircase from Roe Ln. to Bus District	*21-PW-10*	4	115,000					*115,000*
2027 RSR- Granada from SMPKY to 56th	*29-PW-001*	n/a					100,000	*100,000*
2022 CARS- 53rd: Misn-Rnhrdt & BunaVis: 53rd-SMPKY	*22-PW-003*	6	160,000					*160,000*
#412 - 8' 6" Boss Snow Plow	*22-PW-005*	n/a	8,000					*8,000*
#104 - 2014 F250 Pickup Truck - Replacement	*18-PW-010*	n/a					49,000	*49,000*
Public Works Total			**2,695,000**	**6,820,300**	**2,103,000**	**2,175,500**	**1,667,500**	***15,461,300***

Department	Project #	Priority	2022	2023	2024	2025	2026	Total
GRAND TOTAL			4,802,995	9,094,254	2,481,857	3,553,300	1,790,100	*21,722,506*

CERTIFICATE 2023

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers of
City of Roeland Park
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	9,689,862	3,048,844	
Debt Service	10-113		695,397	191,590	
Library	12-1220				
Special Highway and Street			2,535,163		
Aquatics Center			618,511		
Community Center			409,955		
Special Infrastructure			2,433,354		
Building and Equipment Reserve			3,865,597		
TIF 1: Wal-Mart/Bella Roe			1,937,537		
TDD 1: Price Chopper			2,235,144		
TDD 2: Lowe's			564,592		
CID 1			3,082,666		
TIF 2D: City Hall/QT					
Special Highway					
TIF 2C: Mission Bank					
TIF 3: The Rocks			1,490,493		
Property Owner's Association			59,939		
Non-Budgeted Funds-A					
Totals		xxxxxx	29,618,210	3,240,434	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 24.905

Assisted by: ____________

Address: ____________

Email: ____________

Attest:____________ 2022

County Clerk

Governing Body

CPA Summary

CERTIFICATE 2023

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City of Roeland Park

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Fund	**K.S.A.**				
General	12-101a	6	9,628,762	2,987,744	
Debt Service	10-113		695,380	191,573	
Library	12-1220				
Special Highway and Street			2,535,163		
Aquatics Center			618,511		
Community Center			409,955		
Special Infrastructure			2,433,354		
Building and Equipment Reserve			3,865,597		
TIF 1: Wal-Mart/Bella Roe			1,937,537		
TDD 1: Price Chopper			2,235,144		
TDD 2: Lowe's			564,592		
CID 1			3,082,666		
TIF 2D: City Hall/QT					
Special Highway					
TIF 2C: Mission Bank					
TIF 3: The Rocks			1,490,493		
Property Owner's Association			59,939		
Non-Budgeted Funds-A					
Totals		xxxxxx	29,557,093	3,179,317	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 24.905

Assisted by:

Address:

Email:

Attest:_____________________ 2022

County Clerk

Governing Body

CPA Summary

Item Number: **New Business- VIII.-G.**
Committee Meeting Date: **8/22/2022**

City of Roeland Park

Action Item Summary

Date:	8/11/2022
Submitted By:	Chief Morris
Committee/Department:	Police / Safety
Title:	**Approve Purchase of 2023 Patrol Unit Replacement**
Item Type:	

Recommendation:

To approve the ordering of a new Police Vehicle K9 unit for 2023 delivery.

Details:

Staff requests approval to order a new 2023 Ford Explorer Hybrid Patrol vehicle for our K9 Unit. The current bid system is open and there is a longer delay in the delivery of new vehicles. Representatives from Ford indicated to order them in 2022 to ensure the vehicle can be delivered in 2023 as stock may be very limited. Roeland Park goes through the "MARC" (Mid America Regional Council) State bid process to ensure the lowest contracted price. We were able to get two vendors to bid at this time and both are at the MARC State bid with the desired options for $46,215 Our Current K9 unit is a 2015 Ford Explorer with over 110,000 miles. The additional items to install into the new K9 unit if approved are existing equipment or new donations that are privately funded. The payment for the new vehicle would be upon delivery in 2023.

Financial Impact

Amount of Request: $46,215	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description: CIP 2023	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

	Description	Type
	Patrol Vehicle for K9	Cover Memo

SM FORD

VIRTC1DP EN

CNGP530 VEHICLE ORDER CONFIRMATION 08/08/22 18:37:13
==> ____________ ________________________________ Dealer: F53010
2023 EXPLORER 4-DOOR Page: 1 of 1
Order No: 9999 Priority: L2 Ord FIN: QM777 Order Type: 5B Price Level: 315
Ord Code: 500A Cust/Flt Name: ROELAND PARK PO Number:

		RETAIL	DLR INV			RETAIL	DLR INV
K8A	4DR AWD POLICE	$47165	$45750.00	55F	KEYLESS - 4 FOB	$340	$320.00
	.119" WHEELBASE			68B	PERIMETER ALERT	675	635.00
YZ	OXFORD WHITE			76R	REVERSE SENSING	275	259.00
9	CLTH BKTS/VNL R			153	FRT LICENSE BKT	NC	NC
6	EBONY				SP FLT ACCT CR		(1371.00)
500A	EQUIP GRP				FUEL CHARGE		8.88
	.AM/FM STEREO				PRICED DORA	NC	NC
99W	.3.3L HYBRID	NC	NC		DEST AND DELIV	1495	1495.00
44B	.10-SP MOD HYBRD	NC	NC	TOTAL	BASE AND OPTIONS	51300	48364.88
17A	AUX CLIMATE CTL	610	573.00	TOTAL		51300	48364.88
425	50 STATE EMISS	NC	NC	*THIS IS NOT AN INVOICE*			
43D	COURTESY DISABL	25	24.00				
47A	ENGINE IDLE	260	244.00				
51R	DRV LED SPT LMP	395	371.00				
549	PWR MIRR HTD	60	56.00				

F1=Help F2=Return to Order F3/F12=Veh Ord Menu
F4=Submit F5=Add to Library
S099 - PRESS F4 TO SUBMIT QC00416

V1DP0619 2.6

2023 Ford Utility PI AWD

$46,215

Superior Emergency Response Vehicles
P.O. Box 965
12548 SW Highway 54
Andover, KS. 67002

Estimate

Date	Estimate #
8/9/2022	2807

SUPERIOR
SERV
Emergency Response Vehicles

Customer Name
Roeland Park Police Department 4600 W. 51st Street, Ste #100 Roeland Park, Kansas 66205

www.SERVLLC.com 316-733-2223 Email:andy@servllc.com

Description	Qty	Rate	Total
K-9 UNIT			
2023 Ford Police Interceptor Utility AWD 3.3L Hybrid Aux. Climate Control (17A) Dark Car Feature (43D) Remote Keyless Entry (55F) Police Engine Idle (47A) Driver Side LED Spot Light (51R) Courtesy Light Disable (43D) Power Heated Mirror (549) Reverse Sensing (76R) Perimeter Alert (68B)	1	46,215.00	46,215.00

Item Number: **Reports of City Officials:- XI.-A.**
Committee Meeting Date: **8/22/2022**

City of Roeland Park

Action Item Summary

Date:	8/16/2022
Submitted By:	Erin Winn
Committee/Department:	Finance
Title:	**2nd Quarter Financial Report**
Item Type:	Report

Recommendation:

Informational only.

Details:

Attached is the 2nd quarter financial report and the most recent version of the CERI Economic Indicators.

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
Q2 2022 Financial Report	Cover Memo

🗋	Aug 2022 CERI Indicator Memo	Cover Memo
🗋	Aug 2022 CERI Indicators	Cover Memo

Q2 2022 FINANCIAL REPORT

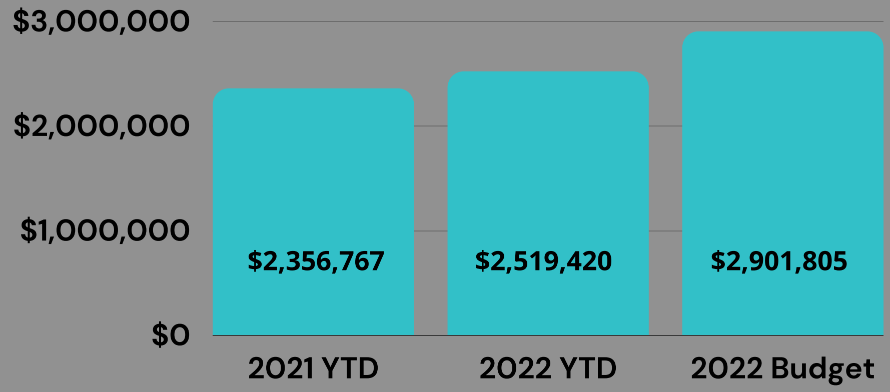
August 22 2022

PREPARED BY ERIN WINN, DIRECTOR OF FINANCE

KEY REVENUE INDICATORS

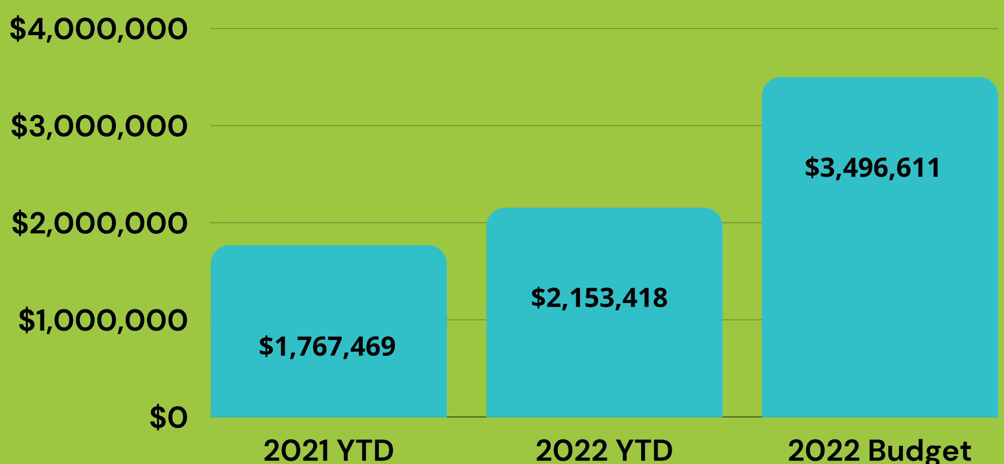
Property Tax

The ad valorem tax revenues are derived from taxes levied on real property, personal property and state assessed utilities. This is one of the largest revenue sources for the City of Roeland Park, with ad valorem taxes levied for the General and Debt Service Funds. Property tax collections through the second quarter generated $2,519,420 million, an 6% increase over 2nd quarter 2021. The City generally receives most of total property taxes levied by the end of Q2 (through Q2 of 2022 receipts = 87% of all budgeted property tax revenue). The increase is attributable to the increase in taxable value between 2021 and 2022.



Sales/Use Tax

Combined, sales taxes, excluding those in TDDs and the CID, are 18% greater than in 2021 YTD. This is significant and continues the trend that the City has been experiencing since 2020. Sales tax collections set a 5 year high in 2020. Q2 sales tax collections reflect actual sales tax dollar incurred in February, March and April 2022 as there is a two month delay in sales tax recording.

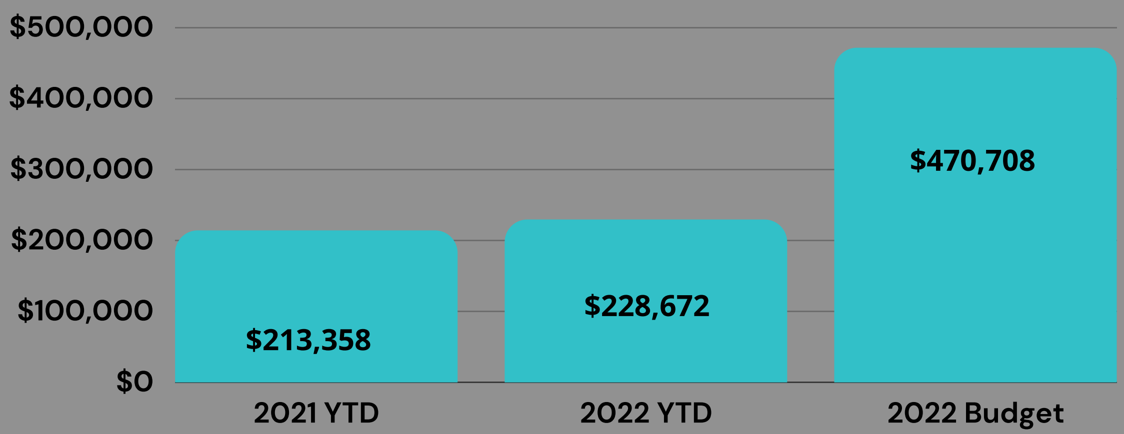


POSITIVE CAUTION NEGATIVE

KEY REVENUE INDICATORS

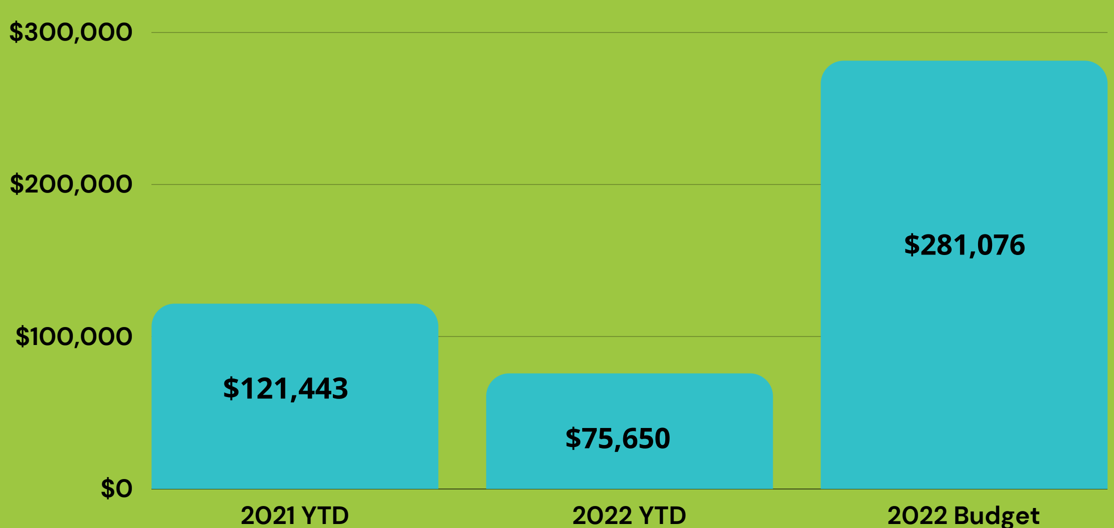
Franchise Fees

Franchise agreements are long term and result in payments to the City of 5% of gross receipts from natural gas, electricity, telephone, cable and internet, and cellular providers. Natural gas franchise fees are high this quarter, 99% of total budget, due to rising prices in the industry. Telecommunications related franchise fees continue to decline. All franchise fee revenues are credited to the General Fund. Collections are 7% higher than they were in Q2 2021 and amount to 49% of the 2022 budget.



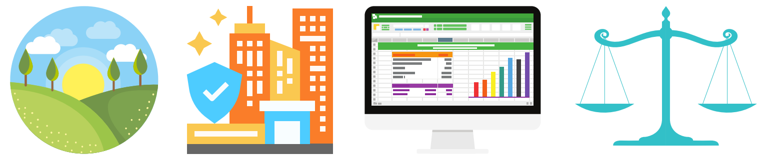
Court Fees

Court fines and fees represent only about 7% of General Fund revenues. Interruptions to regular municipal court proceedings due to COVID-19 and staffing shortages in the last two years combined with a 2021 Budget Objective of reducing court fines have led to decreased court revenue. Q2 collections equate to 27% of the 2022 budget which is significantly below budget. Staff is adjusting the 2022 projected revenue and the 2023 budgeted revenue accordingly.



POSITIVE CAUTION NEGATIVE

ALL FUNDS: BUDGET TO ACTUALS



As of end of Q2, revenues are running ahead of a standard 50% of budget for the funds that receive property taxes (General Fund, Debt Service Fund and the two TIF funds). This is due to the City receiving the majority of annual property tax revenue through disbursements in January and June. The two TDD funds are running ahead of a standard 50% due to sales tax collection being overall better than budgeted. The ARPA fund received its final tranche of funding in June - the revenue is slightly over budget due to returned funds from other Kansas municipalities being distributed evenly among participating municipalities. The Property Owner Association accounting activity has been completed already resulting in that fund reflecting 100% of budget.

Fund	YTD Actual Revenues	2022 Budgeted Revenues	Difference	% of Total Budget
General Fund	$4,589,016	$6,303,582	$(1,714,566)	73%
Debt Service Fund	$460,481	$607,109	$(146,628)	76%
Aquatic Center Fund	$181,791	$378,255	$(196,464)	48%
Special Street Fund	$723,459	$1,778,855	$(1,055,395)	41%
Community Center Fund	$133,925	$204,772	$(70,847)	65%
Special Infrastructure Fund	$586,333	$1,101,015	$(514,682)	53%
Equip & Bldg Reserve Fund	$13,104	$136,028	$(122,924)	10%
TIF 1 Fund	$1,212,711	$729,875	$413,836	152%
TDD #1 Fund	$145,249	$264,508	$(119,258)	55%
TDD #2 Fund	$76,760	$128,285	$(51,825)	60%
CID #1 Fund	$4,513	$33,655	$(29,142)	13%
TIF 3 Fund	$350,646	$363,073	$(12,427)	97%
Property Owner's Fund	$33,847	$33,847	$(0)	100%
American Rescue Act Fund	$510,325	$507,000	$3,325	101%
TOTAL	**$9,021,879**	**$12,638,860**	**$(3,616,981)**	**71%**

ALL FUNDS: BUDGET TO ACTUALS

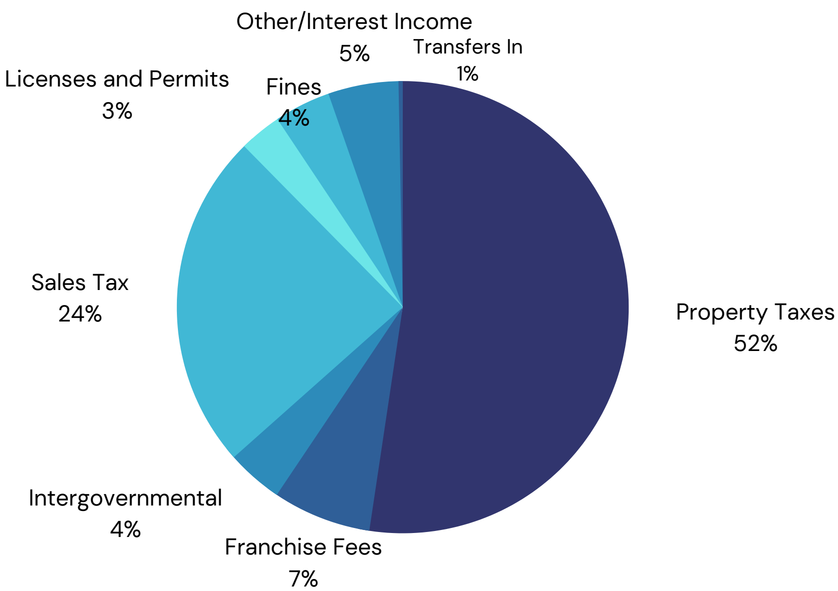
Expenditures for the General Fund are running behind a standard 50% through the end of the second quarter, as is generally the case. Both the Community Center Fund the Equipment and Building Reserve Fund are significantly above budget due to the timing of capital improvements and the purchase of the two Johnson Drive properties. The adjusted budget will be reflected in the financial reports once adopted. The Property Owner Association accounting activity has been completed already resulting in that fund reflecting 100% of budget.

Fund	YTD Actual Expenditures	2022 Budgeted Expenditures	Difference	% of Total Budget
General Fund	$2,454,355	$6,247,236	$(3,792,881)	39%
Debt Service Fund	$20,953	$604,462	$(583,509)	3%
Aquatic Center Fund	$75,575	$378,255	$(302,680)	20%
Special Street Fund	$285,250	$2,340,467	$(2,055,217)	14%
Community Center Fund	$769,187	$185,525	$583,663	415%
Special Infrastructure Fund	$232,938	$929,250	$(696,312)	25%
Equip & Bldg Reserve Fund	$1,014,234	$145,895	$868,339	695%
TIF 1 Fund	$4,332	$222,528	$(218,196)	2%
TDD #1 Fund	$151,000	$270,000	$(119,000)	56%
TDD #2 Fund	$72,600	$129,000	$(56,400)	56%
TIF 3 Fund	$11,215	$617,000	$(605,785)	2%
Property Owner's Fund	$31,955	$31,875	$80	100%
American Rescue Act Fund	$27,896	$663,000	$(635,104)	4%
TOTAL	**$5,196,786**	**$15,833,951**	**$(10,637,164)**	**33%**

GENERAL FUND SUMMARY: REVENUE

General Fund revenue collected in Q2 of 2022 is $4,578,966, up 4% from Q2 2021. We have collected 73% of our projected revenues 1/2 of the way through the year. This is common due to the majority of property taxes being collected in the first half of the year. The primary growth in General Fund revenue from 2021 is from property taxes and sales taxes. Licenses and permits are at 36% of budget, which is typical considering the first half of the year is less active for this revenue category. Fines and forfeitures continue to trend below budget. Staff is adjusting 2022 projections and 2023 budgeted revenue accordingly. Sales tax revenue is at 65% of budget due to the 16 % increase in collection experienced YTD 2022 compared to YTD 2021.

Revenue Category	YTD Actuals	2022 Budget	Difference	% of Total Budget
BEGINNING FUND BALANCE	**$3,002,545**	**$2,646,361**	**$356,184**	
Property Taxes & Assessments	$2,935,458	$3,281,049	$345,591	89%
Franchise Fees	$228,672	$470,708	$242,035	49%
Intergovernmental	$57,389	$227,433	$170,043	49%
Sales Tax	$998,363	$1,540,843	$542,80	65%
Licenses & Permits	$75,650	$164,050	$104,444	36%
Fines & Forfeitures	$75,650	$281,076	$205,426	27%
Other/Interest Income	$158,441	$312,605	$154,163	51%
Transfer In	$12,410	$24,819	$12,410	50%
TOTAL REVENUES	**$4,578,966**	**$6,302,582**	**$1,723,616**	**73%**

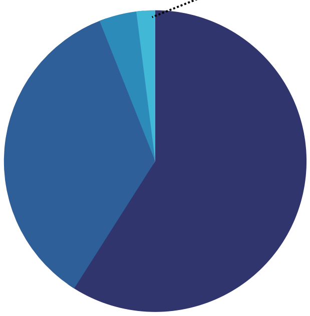


The largest sources of General Fund revenue are property and sales taxes. Property tax revenue is also accounted for the Debt Service and TIF funds. Sales and use tax (use tax means taxes on online purchases) revenue is also accounted for in the Aquatic Center, Special Street, Community Center, and the Special Infrastructure Fund.

GENERAL FUND SUMMARY: EXPENDITURES

General Fund expenditures incurred in Q2 of 2022 are $2,452,894. Expenses in the General Overhead department are running behind a standard 50% of budgeted expenses due to the release of the majority of residential grant funds in Q3 and the inclusion of the TIF expenditure line item that will be removed in the 2022 adjusted budget. Public Works is also running behind a standard 50% of budgeted expenses due to the timing of street maintenance work budgeted in that department. The Solid Waste department typically runs behind a standard 50% until the end of the year when leaf pick-up occurs.

Department	YTD Actuals	2022 Budget	Difference	% of Total Budget
General Overhead	$572,098	$1,686,228	$1,114,130	34%
Police	$538,625	$1,294,879	$756,254	42%
Court	$48,528	$122,034	$73,506	40%
Neighborhood Services	$64,.031	$134,280	$70,249	48%
Administration	$175,982	$368,463	$192,481	48%
Public Works	$268,409	$767,037	$498,628	35%
Employee Benefits	$476,803	$1,126,813	$650,010	42%
City Council	$26,589	$63,930	$37,341	42%
Parks and Recreation	$43,399	$98,360	$54,961	44%
Solid Waste	$238,430	$581,212	$342,782	41%
TOTAL EXPENDITURES	**$2,452,894**	**$6,243,236**	**$3,790,341**	**39%**
INCREASE/DECREASE TO FUND BALANCE	**$2,126,072**	**$59,937**		
ENDING FUND BALANCE	**$5,121,318**	**$2,705,707**		



General Fund expenditures make up 54% of all City-wide expenditures. The largest categories of General Fund expenditures are illustrated in the pie chart.

INVESTMENT SUMMARY

In December 2015 the City began to invest its idle cash using Columbia Capital Management as the City's asset managers. The City's initial investment was $2,423,718. The City now has a total of $16,255,109 actively invested. Cash in excess of what is needed for general operations, capital projects and debt service has been reinvested in the City's portfolio. Interest is paid at maturity; the City holds all investments to maturity. Performance in Q2 shows a YTD accrued interest of $27,394. Total fees paid to Columbia Capital in Q2 are $6,712. This is charged quarterly based on a three-month average balance charged at a 0.18% annual rate.

Pooled Cash and Investments

Type of Investment	Actual %	Market Value	Yield to Maturity
Fixed Income			
Municipal Bonds	3%	$518,692	0.40%
Agency Securities	65%	$10,614,064	0.70%
Treasury Notes	11%	$1,753,700	2.10%
Subtotal		*$12,886,456*	
Cash and Cash Equivalents			
TD Ameritrade	12%	$1,878,183	0.00%
Treasury Bills	9%	$1,490,469	0.00%
Subtotal		*$3,368,652*	0.00%
Total Portfolio	100%	$16,255,109	0.70%

Q2 TREASURER'S REPORT

City of Roeland Park
Treasurer's Report
For the Quarter Ended June 30, 2022

Funds	3/31/2022 Balance	Receipts	Disbursements	6/30/2022 Balance
General Fund	$ 348,898.28	$ 2,001,515.37	$ 1,873,292.92	$ 477,120.73
Bond & Interest Fund	41,028.65	199,787.36	131,848.12	108,967.89
Aquatic Center Fund	9,561.16	124,896.24	129,280.26	5,177.14
Special Street Fund 27 - A	8,979.56	679,699.37	347,613.45	341,065.48
Community Center Fund Fund 27 - C	1,268.52	60,733.12	52,973.73	9,027.91
Special Infrastructure 27 - D	9,647.24	354,310.48	333,474.74	30,482.98
Equipment & Bldg Reserve Fund	7,024.71	4,900.01	5,859.57	6,065.15
TIF 1A/B - Bella Roe / Walmart	361,969.47	388,372.16	613,405.34	136,936.29
TDD #1 - Price Chopper	95,317.98	65,538.55	125,999.98	34,856.55
TDD #2 - Lowes	77,109.72	40,387.32	101,500.01	15,997.03
CID #1 - RP Shopping Center	14,356.34	-	7,487.98	6,868.36
TIF 2A/D - McDonalds / City Hall	3,867.01	-	3,000.00	867.01
TIF 3C - Old Pool Area	101,466.93	151,557.66	131,796.79	121,227.80
American Rescue Act	5,525.41	510,325.00	5,000.00	510,850.41
TIF 4 Fund	-	-	3,000.00	(3,000.00)
Property Owners Association Cash	26,078.51	-	65.00	26,013.51
	$ 1,112,099.49	$ 4,582,022.64	$ 3,865,597.89	$ 1,828,524.24

Liabilities and Obligations	
General Obligation Bonds	2,063,810.76
Sales Tax Revenue Bonds	2,608,308.00
Special Obligation Revenue Bonds	-
Capital Leases	-
Total	4,672,118.76

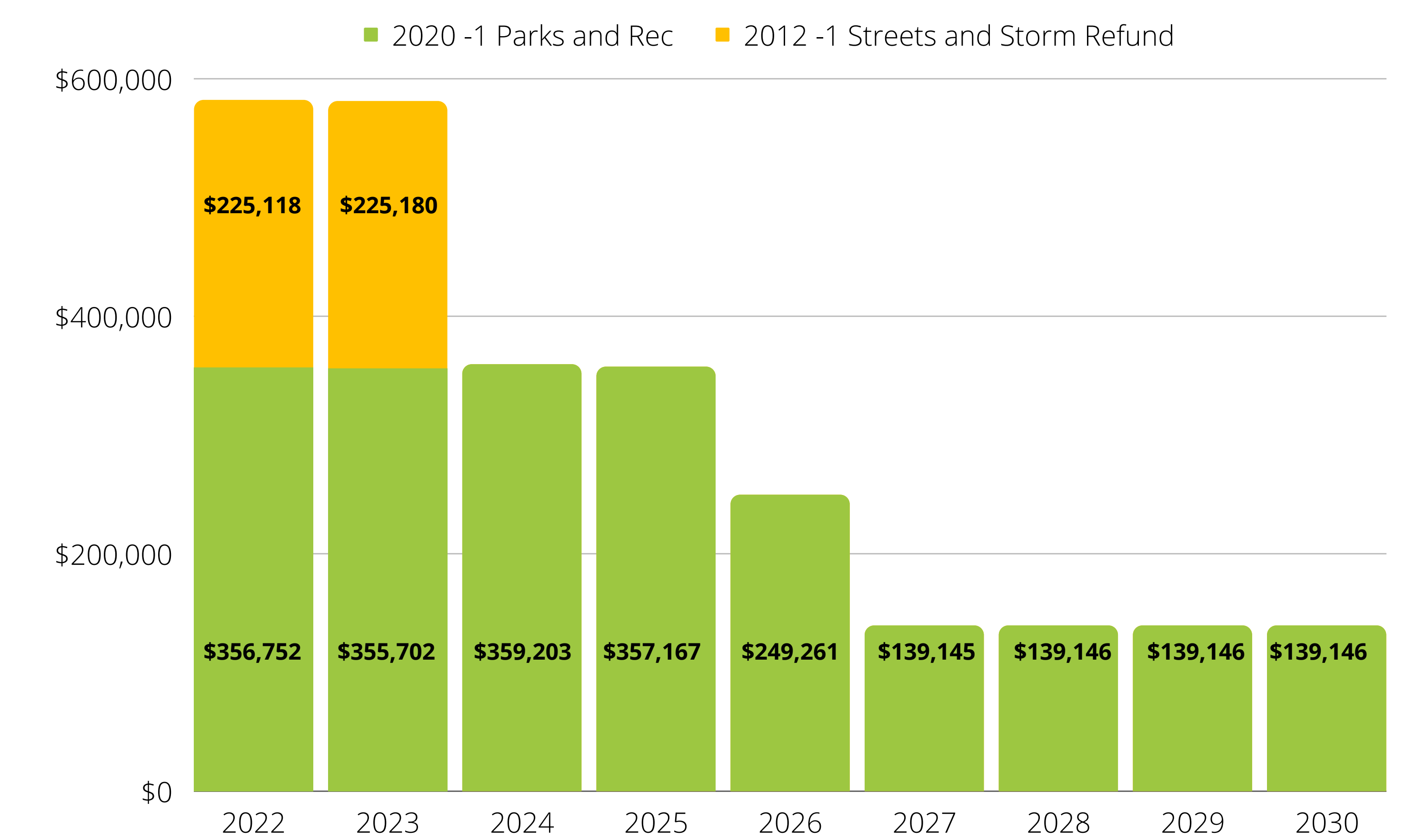
DEBT SUMMARY

General Obligation Bonds	Approved by Council	Date Issued	Original Amount	Interest Rate	6/30/2022 Balance*	Date Expire	2022 Total Payment
2012 –1 Bond Issue: Refunding Portion 2008–1 (streets/stormwater)	Various, see original issue	May 2012	$1,970,000	.65-2.4	$668,657	12/1/2023	$225,117
2020 – 1 Bond Issue: Refunding of 2010 – 1 and 2011 – 2; R Park and Pool Improvements	2020	Sept 2020	$2,419,204	1.51	$2,218,774	12/31/2030	$356,752
*includes interest					$2,908,384		$581,869

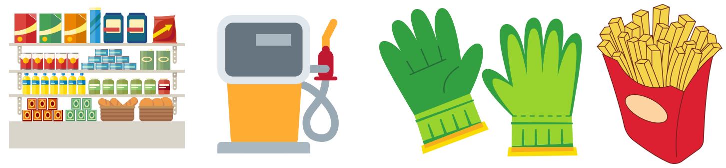
Transportation Development District	Approved by Council	Date Issued	Original Amount	Interest Rate	6/30/2022 Balance	Date Expire	2022 Total Payment
Sales Tax Revenue Bonds, 2005 - Price Chopper/Shopping Center	2005	Nov 2005	$3,555,000	4.50-5.75	$1,770,473	12/1/2025	$1,770,473
Sales Tax Revenue Bonds, 2006A - Price Chopper/Shopping Center	2006	Jan 2006	$1,090,000	5.875	$644,455	12/1/2025	$644,455
Sales Tax Revenue Bonds, 2006B -Lowe's	2006	Jan 2006	$1,690,000	5.125-5.875	$663,139	12/1/2025	$663,139
					$3,078,067		$3,078,067

The TDD debt is in default. Debt service resources are limited to the TDD sales tax revenues received. The City is not liable for debt. The interest payments are unknown as they are determined by the trustee as the debt is paid. The balance for TDDs reflects principal only.

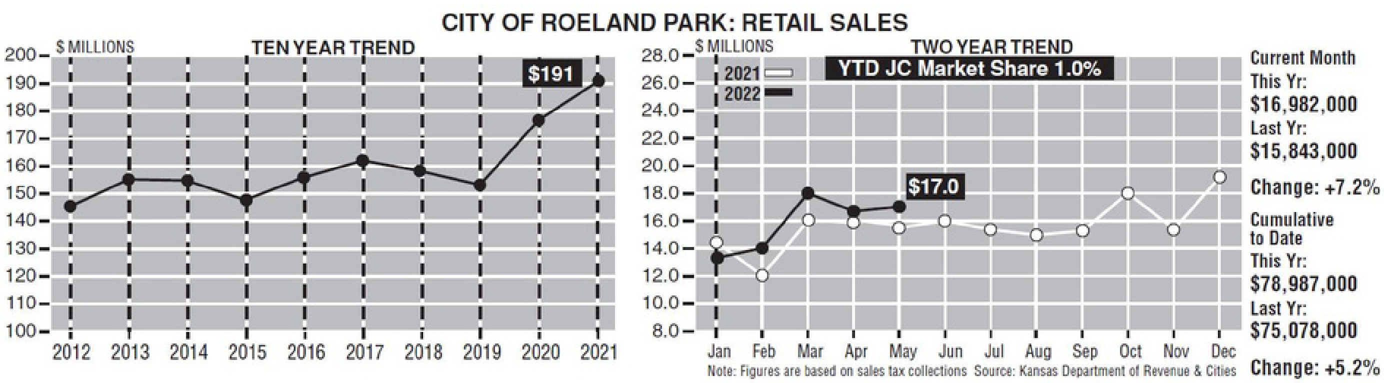
ROELAND PARK ANNUAL DEBT SERVICE 2022 - 2030

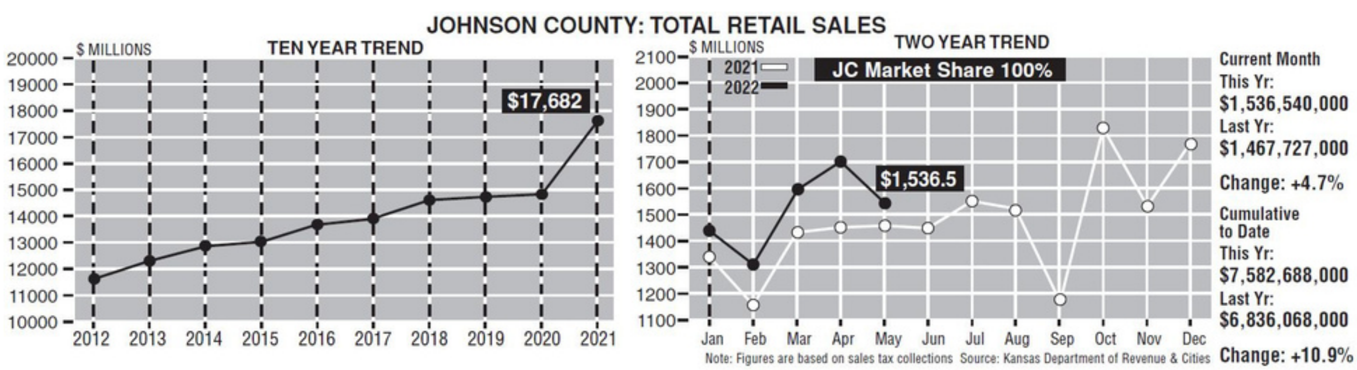


COMMUNITY STATISTICS: RETAIL SALES



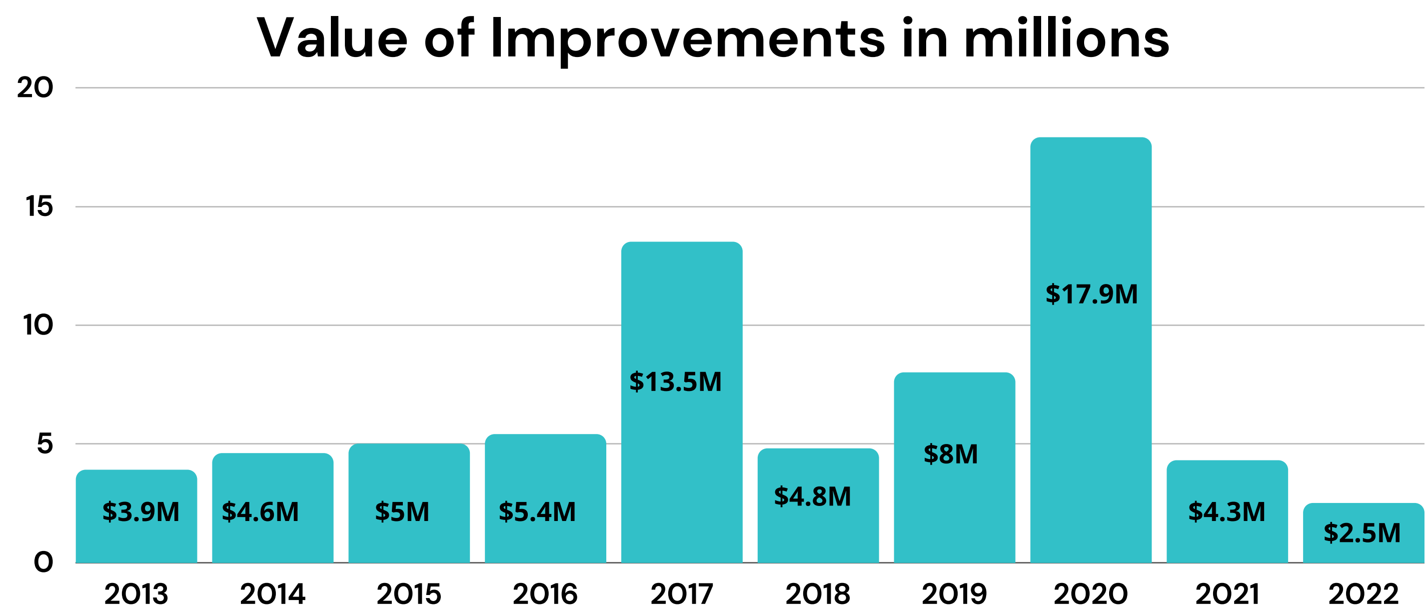
The County Economic Research Institute (CERI) provides information for all cities in Johnson County. CERI has provided retail sales figures for January - May 2022 which shows a 5.2% increase for Roeland Park compared to January - May 2021. It's still too early to tell, but this could signal a return to more conservative growth trends in the City compared to the record-setting sales tax numbers we have experienced in the last two years. From January - May 2022, Johnson County as a whole experienced a 10.9% increase.

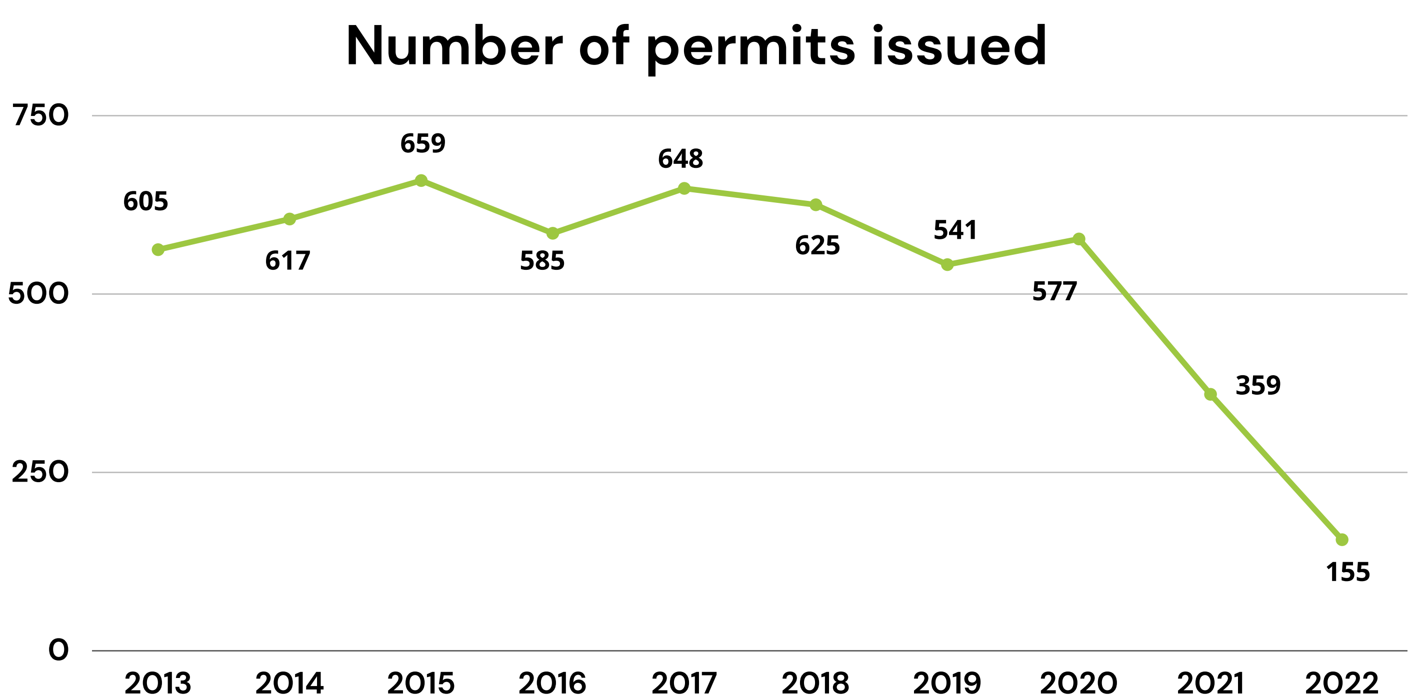




COMMUNITY STATISTICS: BUILDING PERMITS

YTD 2022, the City has issued 155 building permits at a value of approximately $2.5M. No new single family home construction permits were issued. In Q2, 8 residential remodel permits were issued with an average value of $175k per project. Typically the number of building permits is highest in Q2 and Q3. Permit volume and value are indicators of economic health and investment in the community. The chart illustrates the number and value of building permits through Q2 in the current year and the number and value of building permits for the entirety of prior years.





CERI

COUNTY ECONOMIC RESEARCH INSTITUTE INC.

To: Subscribers, Johnson County Indicators
From: Doug Davidson, CERI Inc.
Date: August 16, 2022
Subject: Selected Data Analysis, August 2022 Edition of the Johnson County Indicators

LABOR FORCE AND EMPLOYMENT

Johnson County Labor Force, June 2022 352,111
Average Labor Force same month previous 5 years 3344,180
Largest number same month previous 5 years 346,451 (2019)
Smallest number same month previous 5 years 339,776 (2017)

Johnson County Residents Employed, June 2022 343,789
Average number of Residents Employed same month previous 5 years 331,545
Largest number same period previous 5 years 336,888 (2019)
Smallest number same period previous 5 years 322,918 (2020)

Unemployment rate, June 2022 .... 2.4%
Average unemployment rate same month previous 5 years 3.7%
Highest unemployment rate same month previous 5 years 6.3% (2020)
Lowest unemployment rate same month previous 5 years 2.8% (2019)

RESIDENTIAL REAL ESTATE

Number of Johnson County homes sold by realtors, June 2022 1,216
Average number of homes sold same month previous 5 years 1,311
Largest number same month previous 5 years 1,370 (2017)
Smallest number same month previous 5 years 1,182 (2020)

Number of Johnson County homes sold by realtors, year-to-date, 2022 5,078
Average number of homes sold same period previous 5 years 5,402
Largest number same period previous 5 years 5,548 (2021)
Smallest number same period previous 5 years 5,038 (2020)

Real (inflation-adjusted) change in price of homes sold from June 2021 to June 2022 .... +3.5%
Average real annual change in price of homes sold same period previous 5 years .... +3.9%

SINGLE-FAMILY RESIDENTIAL BUILDING PERMITS

Number of single-family building permits issued, June 2022 138
Average number of single-family building permits issued same month previous 5 years 170
Largest number same month previous 5 years 202 (2021)
Smallest number same month previous 5 years 124 (2019)

Number of single-family building permits issued year-to-date, 2022 918
Average number of single-family building permits issued same period previous 5 years 935
Largest number same period previous 5 years 1,253 (2021)
Smallest number same period previous 5 years 705 (2019)

MULTI-FAMILY RESIDENTIAL BUILDING PERMITS

Number of multi-family building permits issued, June 2022.. 10
Average number of multi-family building permits issued same month previous 5 years 12
Largest number same month previous 5 years 40 (2021)
Smallest number same month previous 5 years 0 (2019)

Number of multi-family building permits issued year-to-date, 2022 632
Average number of multi-family building permits issued same period previous 5 years 434
Largest number same period previous 5 years 804 (2017)
Smallest number same period previous 5 years 142 (2021)

VALUE OF CONSTRUCTION

Total value of construction contracts let year-to-date through June 2022.........$1,404,196,000
Average real (inflation-adjusted) value of construction contracts same period previous 5 years $1,472,002,000
Largest real (inflation-adjusted) value same period previous 5 years $2,047,796,000 (2018)
Lowest real (inflation-adjusted) value same period previous 5 years $1,100,364,000 (2019)

Value of Non-Residential construction contracts let year-to-date.........................$661,838,000
Average real (inflation-adjusted) value of construction contracts same period previous 5 years $590,736,000
Largest real (inflation-adjusted) value same period previous 5 years $886,439,000 (2018)
Lowest real (inflation-adjusted) value same period previous 5 years $434,591,000 (2019)

Value of Residential construction contracts let year-to-date $606,414,000
Average real (inflation-adjusted) value of construction contracts same period previous 5 years $669,295,000
Largest real (inflation-adjusted) value same period previous 5 years $897,170,000 (2021)
Lowest real (inflation-adjusted) value same period previous 5 years $520,585,000 (2019)

Value of Non-Building construction contracts let year-to-date.............................$135,944,000
Average real (inflation-adjusted) value of construction contracts same period previous 5 years $211,970,000
Largest real (inflation-adjusted) value same period previous 5 years $470,855,000 (2018)
Lowest real (inflation-adjusted) value same period previous 5 years $64,388,000 (2017)

TAXABLE RETAIL SALES

Total taxable retail sales year-to-date through May 2022... $7,582,688,000
Real (inflation-adjusted) change in retail sales YTD 2021 to YTD 2022 .... +1.7%
Average real (inflation-adjusted) retail sales same period previous 5 years $6,949,098,000
Average real (inflation-adjusted) annual change retail sales same period previous 5 years .... +1.2%

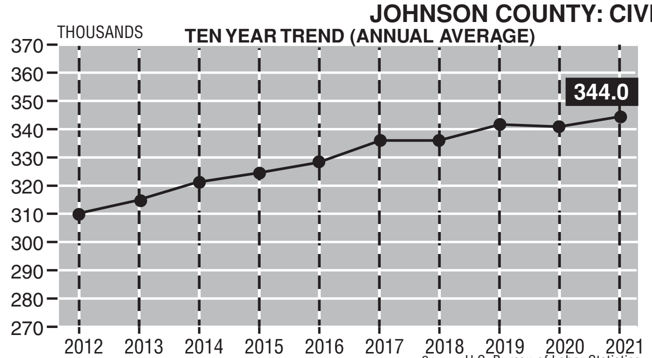
CERI

County Economic Research Institute

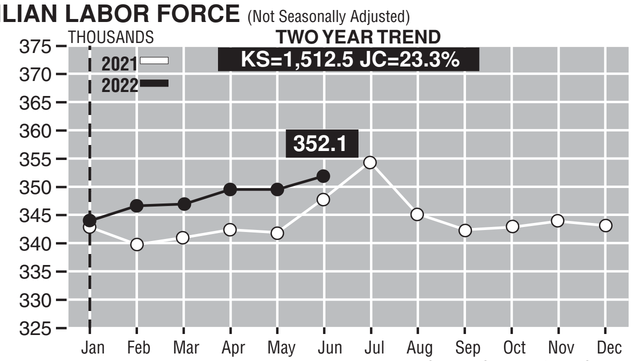
JOHNSON COUNTY INDICATORS

• August 2022 Issue •

JOHNSON COUNTY: CIVILIAN LABOR FORCE (Not Seasonally Adjusted)



Source: U.S. Bureau of Labor Statistics



Current Month
This Year: 352,111
Last Year: 346,381

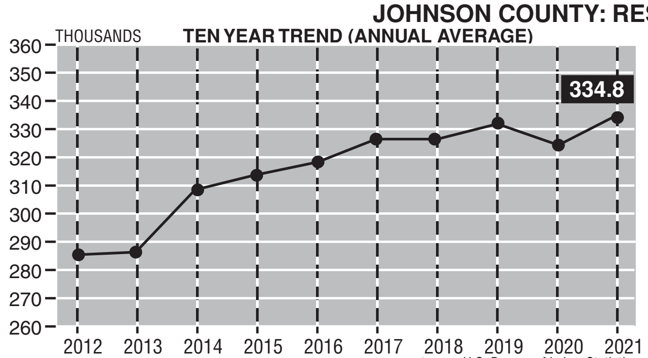
Change: +1.7%

Y.T.D. Avg:
This Year: 347,982
Last Year: 342,703

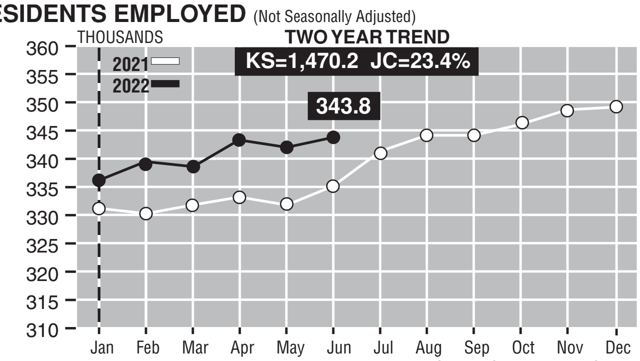
Change: +1.5%

Figures are most current available and are subject to revision Source: U.S. Bureau of Labor Statistics

JOHNSON COUNTY: RESIDENTS EMPLOYED (Not Seasonally Adjusted)



Source: U.S. Bureau of Labor Statistics



Current Month
This Year: 343,789
Last Year: 335,245

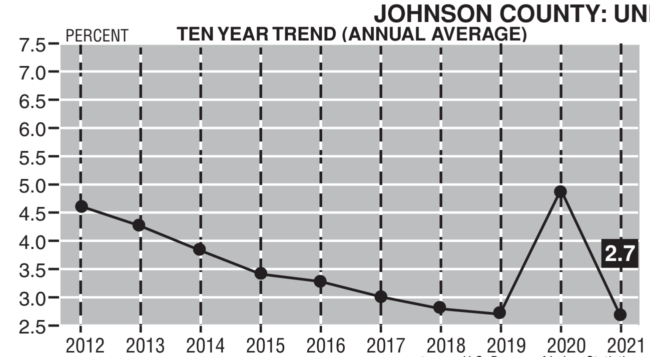
Change: +2.5%

Y.T.D Avg:
This Year: 340,638
Last Year: 332,343

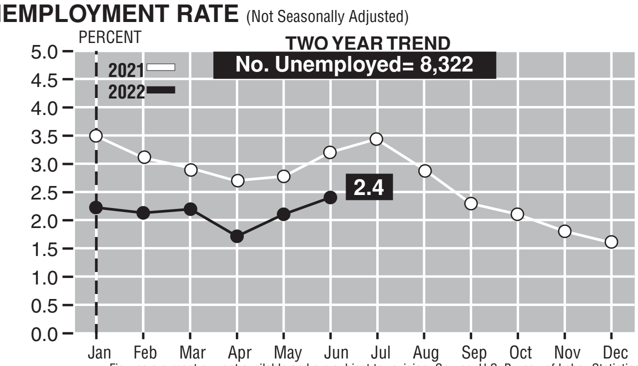
Change: +2.5%

Figures are most current available and are subject to revision Source: U.S. Bureau of Labor Statistics

JOHNSON COUNTY: UNEMPLOYMENT RATE (Not Seasonally Adjusted)



Source: U.S. Bureau of Labor Statistics



Current Month
This Year: 2.4%
Last Year: 3.2%

Change: -0.9

Y.T.D. Avg:
This Year: 2.1%
Last Year: 3.0%

Change: -0.9

Figures are most current available and are subject to revision Source: U.S. Bureau of Labor Statistics

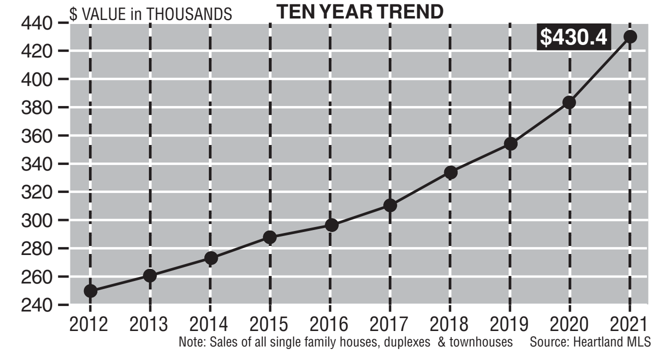
SELECTED STATES AND METRO AREAS: UNEMPLOYMENT RATES - June 2022

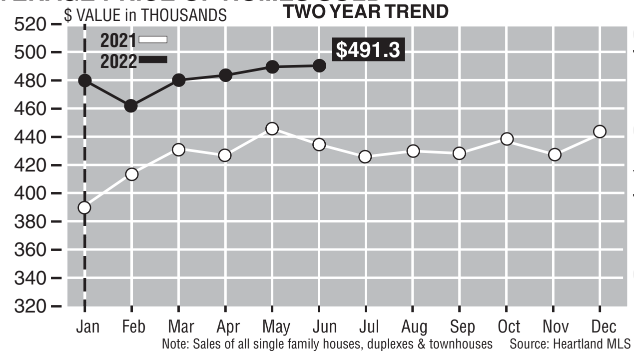
United States	**3.8%**	Michigan	4.8%	**Kansas City**	**2.6%**	Miami	2.6%
Kansas	**2.8%**	Minnesota	2.2%	Atlanta	3.2%	Minneapolis/St. Paul	2.2%
Arizona	4.0%	Missouri	2.4%	Boston	3.2%	New Orleans	5.1%
Arkansas	3.8%	Nebraska	2.5%	Charlotte	3.8%	New York	4.4%
California	4.0%	New Jersey	3.5%	Chicago	4.8%	Omaha	2.6%
Colorado	3.2%	New York	4.4%	Columbus	3.8%	Phoenix	3.4%
Florida	2.9%	N. Carolina	4.1%	Dallas	3.8%	Pittsburgh	4.6%
Georgia	3.3%	Ohio	4.5%	Denver	3.2%	St. Louis	2.8%
Illinois	4.7%	Oklahoma	3.5%	Des Moines	2.5%	San Francisco	2.6%
Iowa	2.7%	Pennsylvania	4.6%	Detroit	4.6%	Seattle	3.3%
Louisiana	4.6%	Texas	4.4%	Little Rock	3.7%	Tulsa	3.5%
Massachusetts	3.5%	Washington	3.9%	Los Angeles	4.6%	Wichita	3.2%

Not Seasonally Adjusted

Source: U.S. Bureau of Labor Statistics

JOHNSON COUNTY: AVERAGE PRICE OF HOMES SOLD





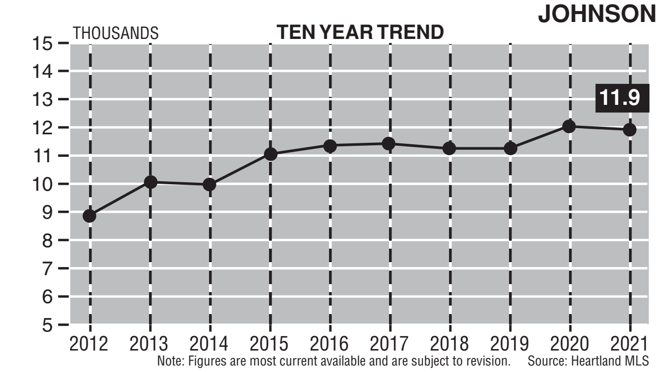
Current Month
This Yr: $491,270
Last Yr: $435,116

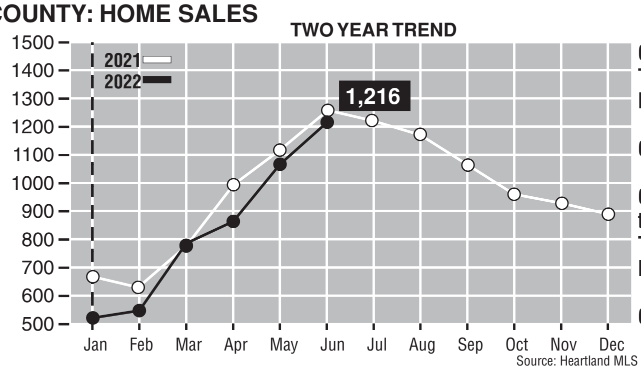
Change: +12.9%

Y.T.D. Avg:
This Yr: $482,933
Last Yr: $427,063

Change: +13.1%

JOHNSON COUNTY: HOME SALES





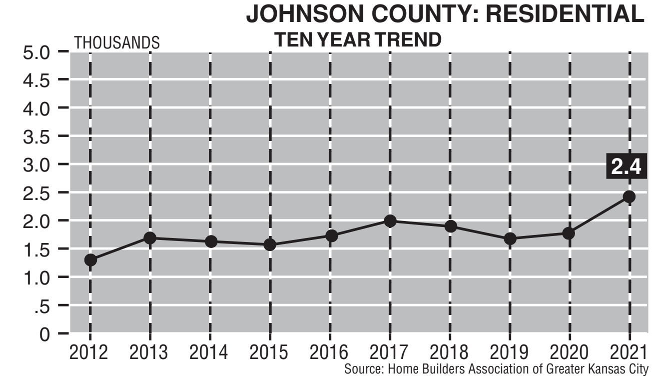
Current Month
This Yr: 1,216
Last Yr: 1,328

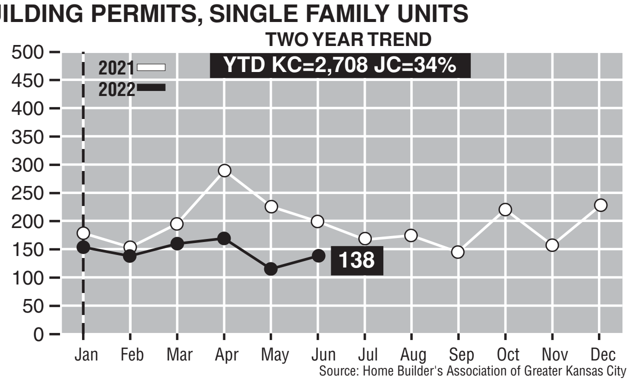
Change: -8.4%

Cumulative to Date
This Yr: 5,078
Last Yr: 5,548

Change: -8.5%

JOHNSON COUNTY: RESIDENTIAL BUILDING PERMITS, SINGLE FAMILY UNITS





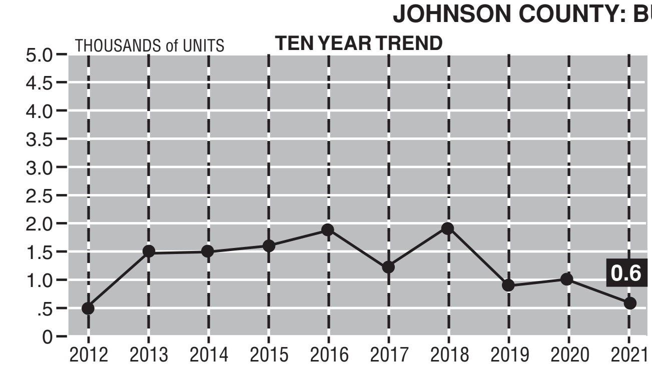
Current Month
This Yr: 138
Last Yr: 202

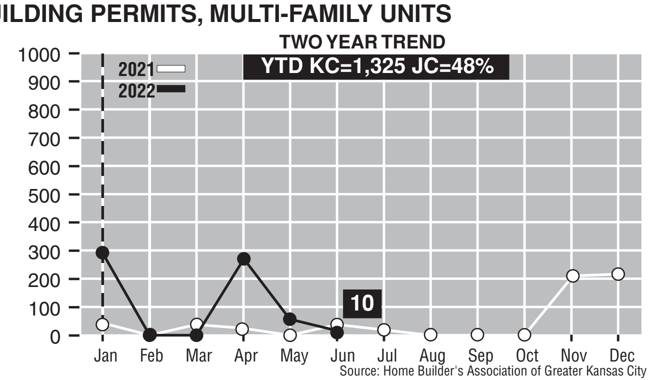
Change: -31.7%

Cumulative to Date
This Yr: 918
Last Yr: 1,253

Change: -26.7%

JOHNSON COUNTY: BUILDING PERMITS, MULTI-FAMILY UNITS





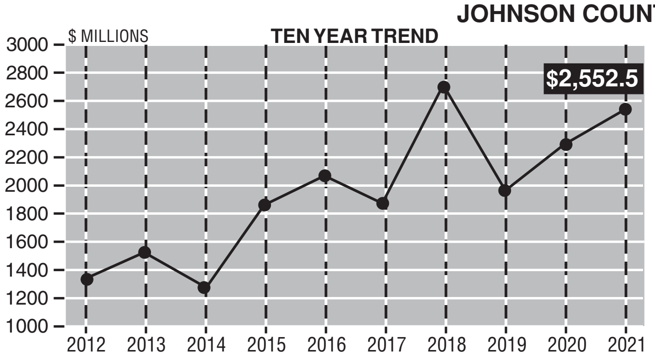
Current Month
This Yr: 10
Last Yr: 40

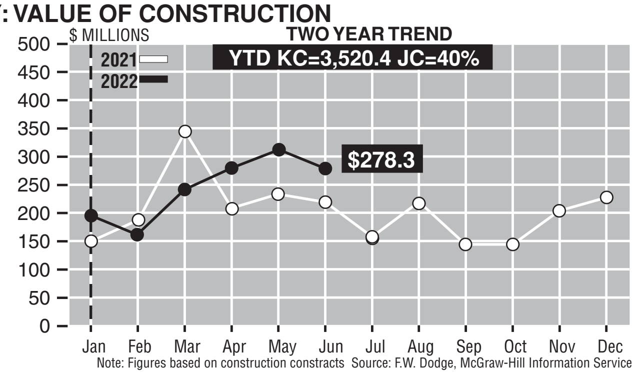
Change: -75.0%

Cumulative to Date
This Yr: 632
Last Yr: 142

Change: +345.1%

JOHNSON COUNTY: VALUE OF CONSTRUCTION





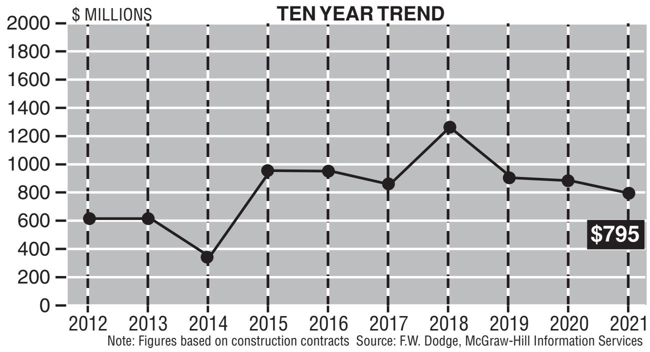
Current Month
This Yr:
$278,263,000
Last Yr:
$221,268,000

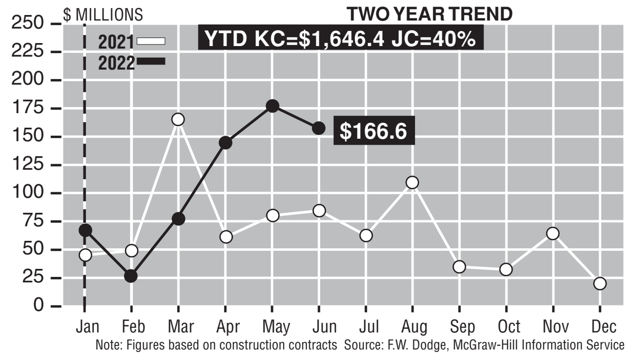
Change: +25.8%

Cumulative to Date
This Yr:
$1,404,196,000
Last Yr:
$1,398,549,000

Change: +0.4%

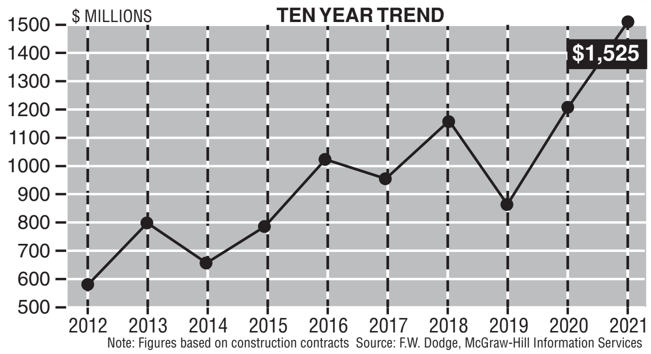
JOHNSON COUNTY: VALUE NON-RESIDENTIAL BUILDING CONSTRUCTION

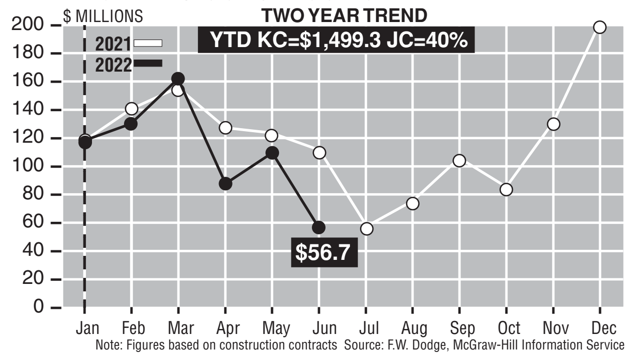




Current Month
This Yr: **$166,597,000**
Last Yr: **$88,573,000**
Change: +88.1%
Cumulative to Date
This Yr: **$661,838,000**
Last Yr: **$455,081,000**
Change: +45.4%

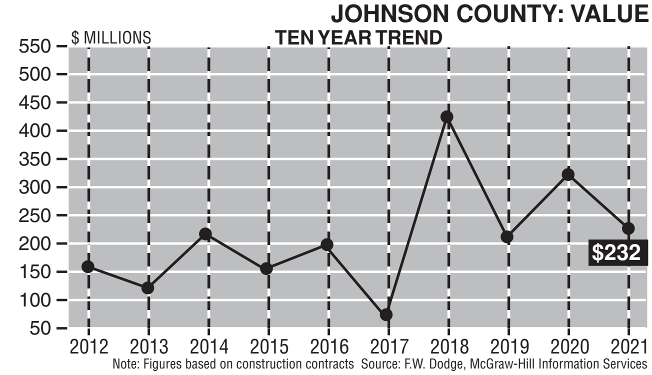
JOHNSON COUNTY: VALUE RESIDENTIAL BUILDING CONSTRUCTION

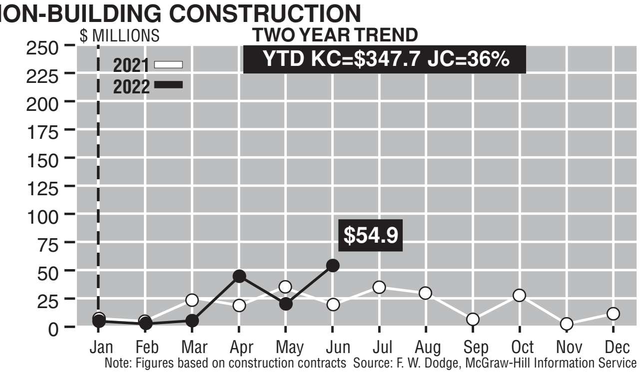




Current Month
This Yr: **$56,730,000**
Last Yr: **$112,565,000**
Change: -49.6%
Cumulative to Date
This Yr: **$606,414,000**
Last Yr: **$822,641,000**
Change: -26.3%

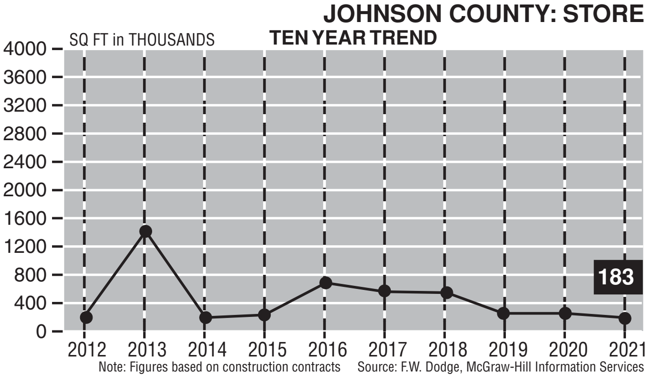
JOHNSON COUNTY: VALUE NON-BUILDING CONSTRUCTION

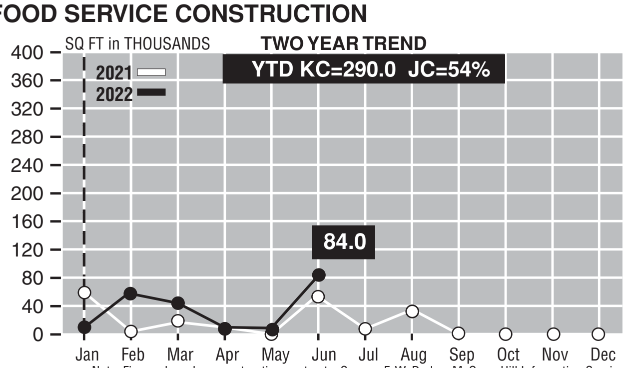




Current Month
This Yr: **$54,936,000**
Last Yr: **$20,130,000**
Change: +172.9%
Cumulative to Date
This Yr: **$135,944,000**
Last Yr: **$120,827,000**
Change: +12.5%

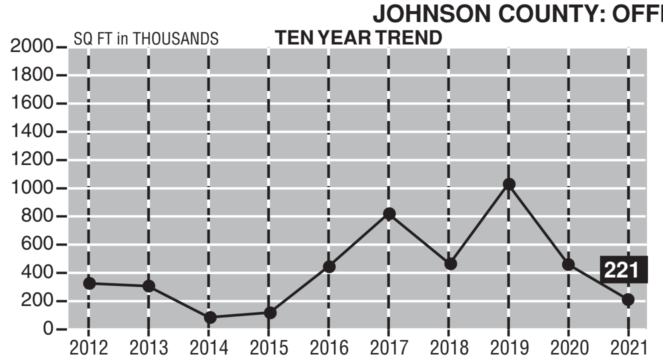
JOHNSON COUNTY: STORE & FOOD SERVICE CONSTRUCTION

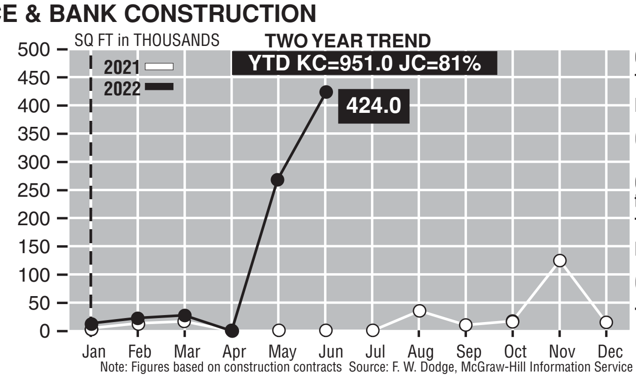




Current Month
This Yr: 84,000
Last Yr: 11,000
Change: +663.6
Cumulative to Date
This Yr: **157,000**
Last Yr: **96,000**
Change: +63.5%

JOHNSON COUNTY: OFFICE & BANK CONSTRUCTION





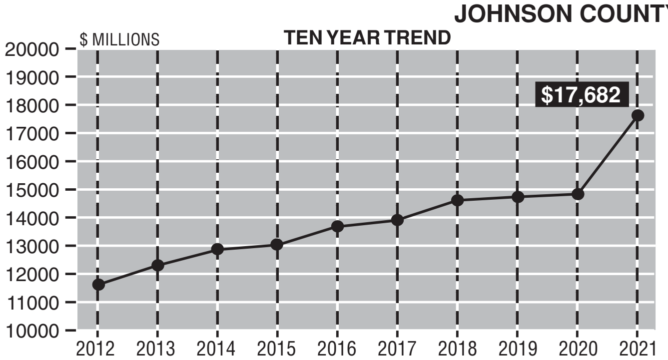
Current Month
This Yr: 424,000
Last Yr: 0
Change: NA
Cumulative to Date
This Yr: 744,000
Last Yr: 22,000
Change: +3,281.8%

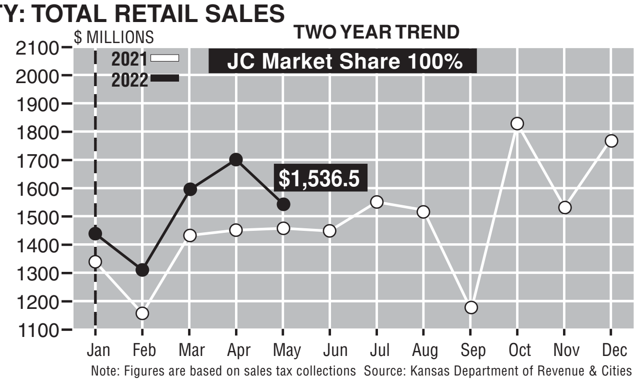
The data presented below represent estimates of the taxable retail sales occurring in the month indicated.

The retail sales estimates shown below were calculated by CERI from the local sales and use tax reported by the Kansas Department of Revenue for Johnson County and the eighteen cities in the county that levy a sales/use tax. The figures shown are the latest available from the Department of Revenue. They are considered preliminary and subject to revision.

Retail sales/use tax data provided by the Department of Revenue have been found to exhibit occasional random anomalies due to reporting and/or recording delays or errors. No attempt has been made by CERI to adjust the data for these anomalies or for seasonality. Monthly figures should be interpreted as the taxable retail sales necessary to generate the local sales and use tax revenue distributed to the respective city by the Kansas Department of Revenue.

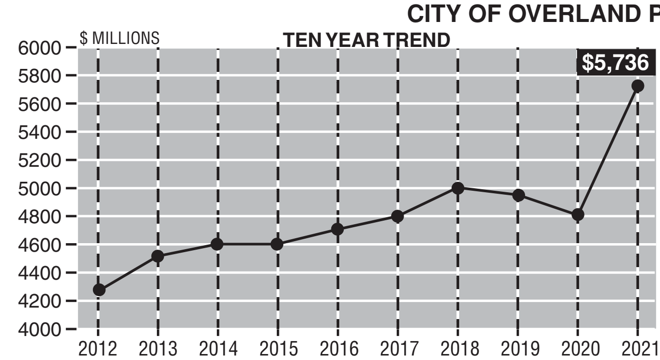
JOHNSON COUNTY: TOTAL RETAIL SALES

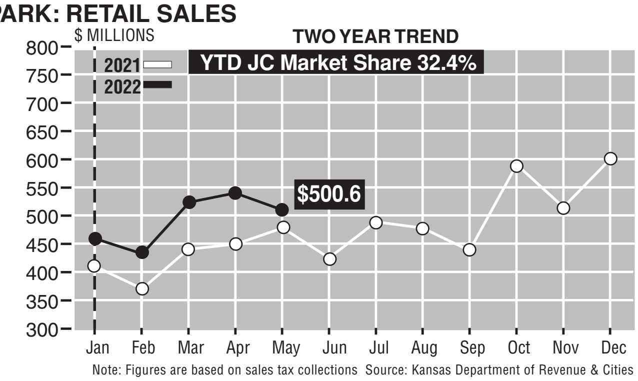




Current Month
This Yr: **$1,536,540,000**
Last Yr: **$1,467,727,000**
Change: +4.7%
Cumulative to Date
This Yr: **$7,582,688,000**
Last Yr: **$6,836,068,000**
Change: +10.9%

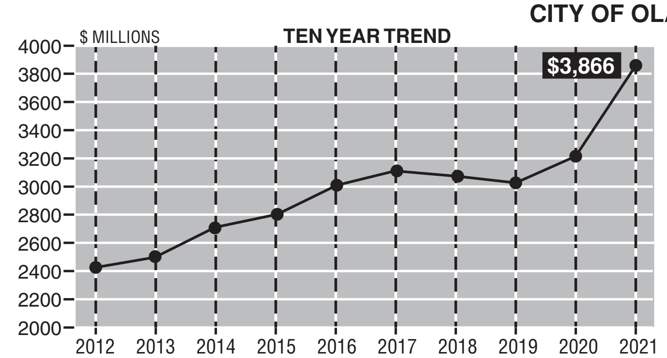
CITY OF OVERLAND PARK: RETAIL SALES

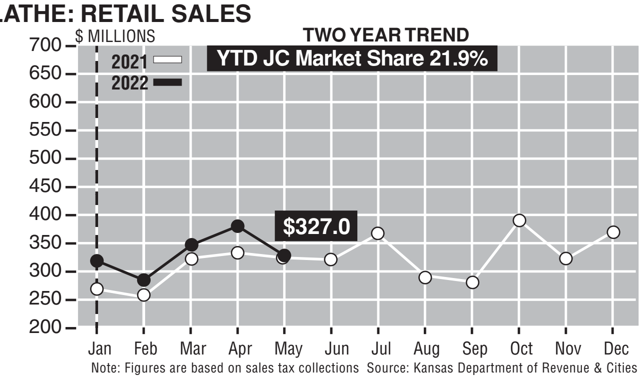




Current Month
This Yr: **$500,587,000**
Last Yr: **$482,225,000**
Change: +3.8%
Cumulative to Date
This Yr: **$2,460,462,000**
Last Yr: **$2,170,050,000**
Change: +13.4%

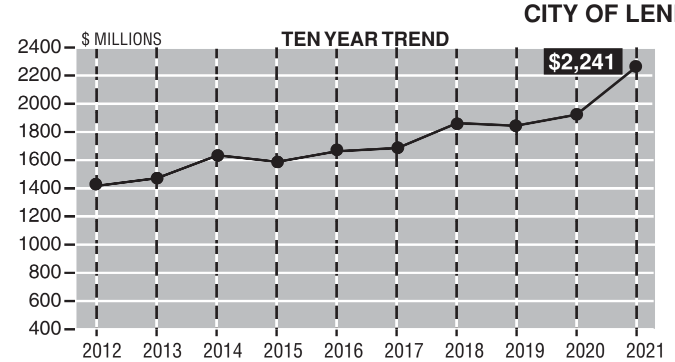
CITY OF OLATHE: RETAIL SALES

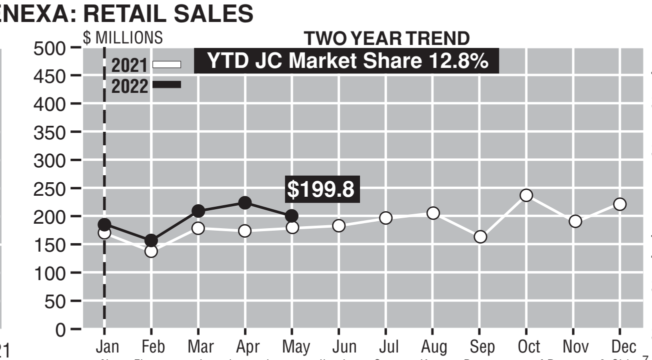




Current Month
This Yr: **$327,045,000**
Last Yr: **$324,803,000**
Change: +0.7%
Cumulative to Date
This Yr: **$1,662,914,000**
Last Yr: **$1,514,963,000**
Change: +9.8%

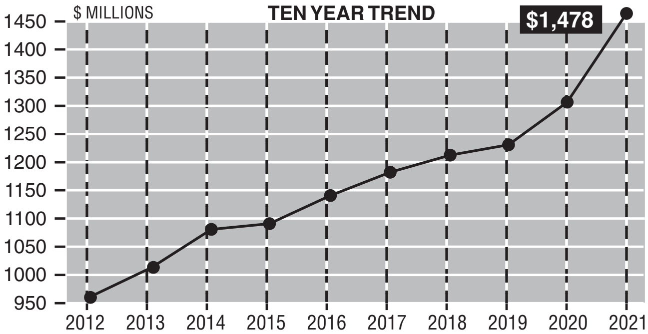
CITY OF LENEXA: RETAIL SALES

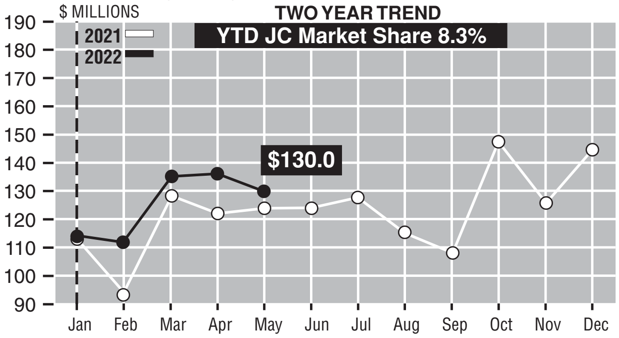




Current Month
This Yr: **$199,781,000**
Last Yr: **$178,410,000**
Change: +12.0%
Cumulative to Date
This Yr: **$973,074,000**
Last Yr: **$851,383,000**
Change: +14.3%

CITY OF SHAWNEE: RETAIL SALES



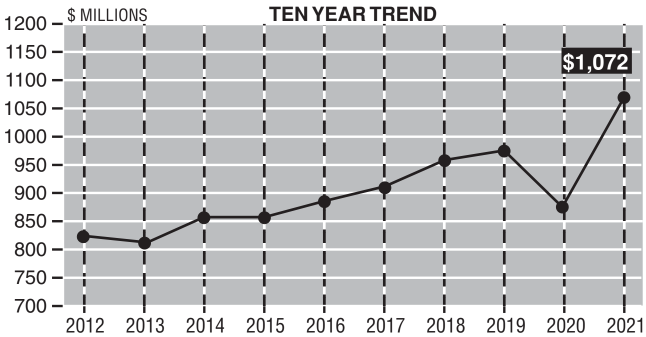


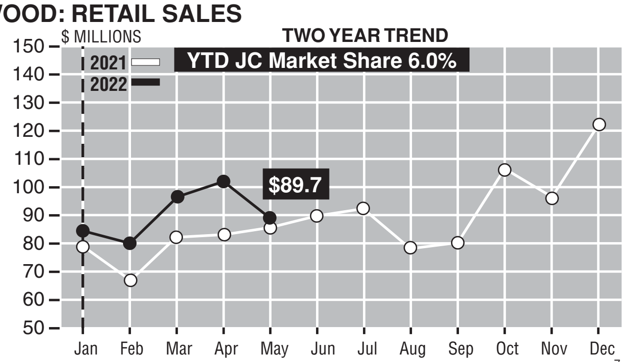
Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities

Current Month
This Yr: **$129,958,000**
Last Yr: **$123,597,000**
Change: +5.1%

Cumulative to Date
This Yr: **$627,144,000**
Last Yr: **$581,949,000**
Change: +7.8%

CITY OF LEAWOOD: RETAIL SALES



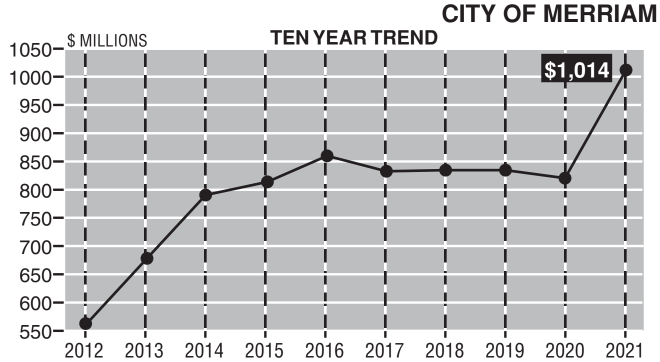


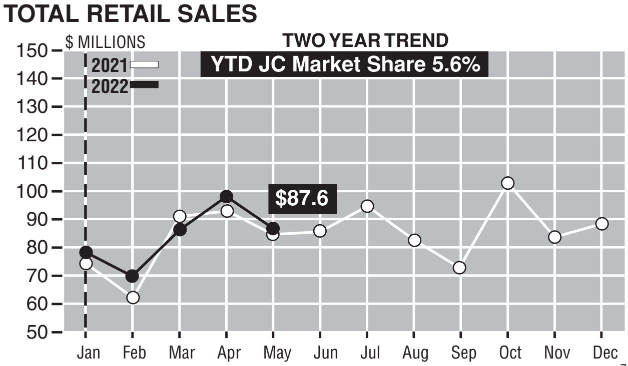
Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities[7]

Current Month
This Yr: **$89,726,000**
Last Yr: **$85,981,000**
Change: +4.4%

Cumulative to Date
This Yr: **$452,626,000**
Last Yr: **$395,455,000**
Change: +14.5%

CITY OF MERRIAM: TOTAL RETAIL SALES



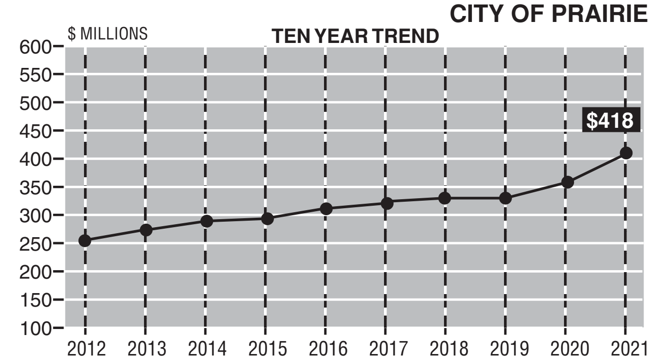


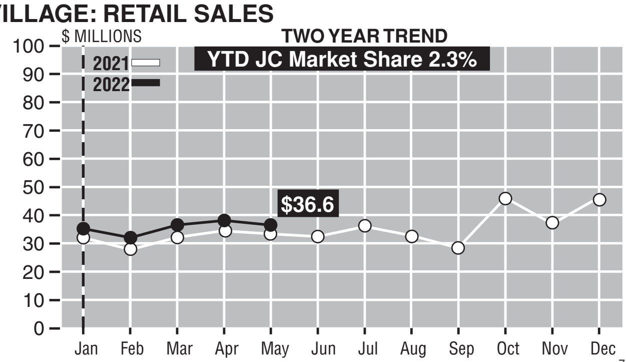
Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities[7]

Current Month
This Yr: **$87,619,000**
Last Yr: **$85,391,000**
Change: +2.6%

Cumulative to Date
This Yr: **$421,613,000**
Last Yr: **$403,452,000**
Change: +4.5%

CITY OF PRAIRIE VILLAGE: RETAIL SALES



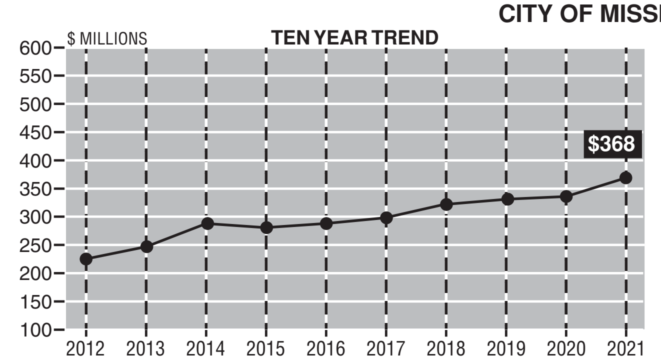


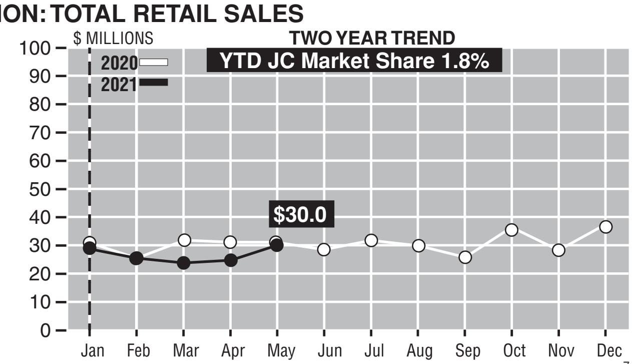
Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities[7]

Current Month
This Yr: **$36,618,000**
Last Yr: **$33,838,000**
Change: +8.2%

Cumulative to Date
This Yr: **$177,750,000**
Last Yr: **$159,899,000**
Change: +11.2%

CITY OF MISSION: TOTAL RETAIL SALES



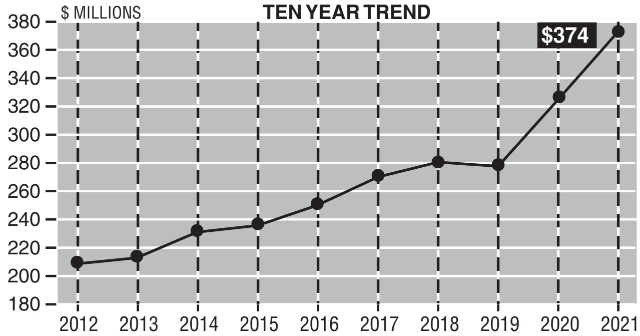


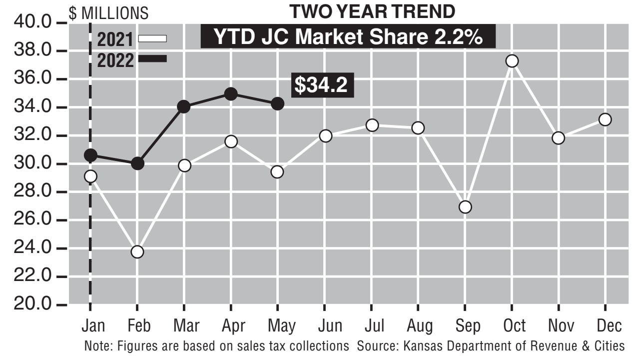
Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities[7]

Current Month
This Yr: **$30,018,000**
Last Yr: **$30,339,000**
Change: -1.1%

Cumulative to Date
This Yr: **$133,773,000**
Last Yr: **$149,539,000**
Change: -10.5%

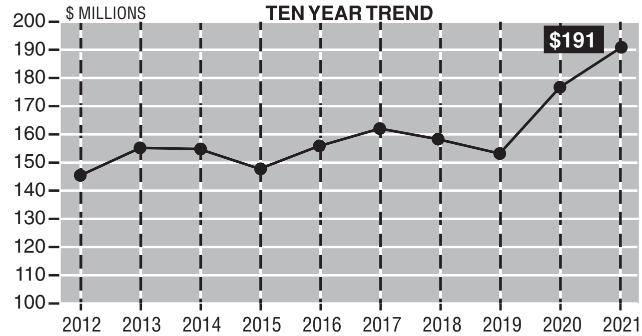
CITY OF GARDNER: RETAIL SALES

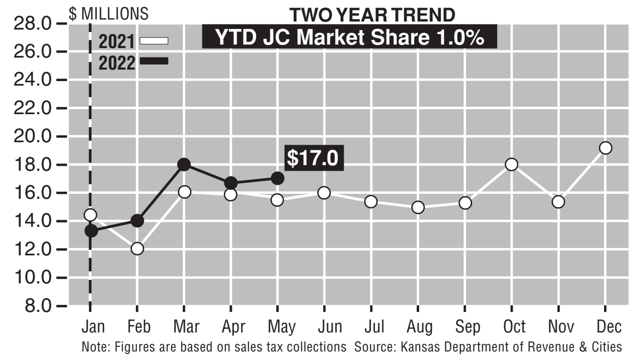




Current Month
This Yr:
$34,237,000
Last Yr:
$29,408,000
Change: +16.4%
Cumulative to Date
This Yr:
$164,052,000
Last Yr:
$146,306,000
Change: +12.1%

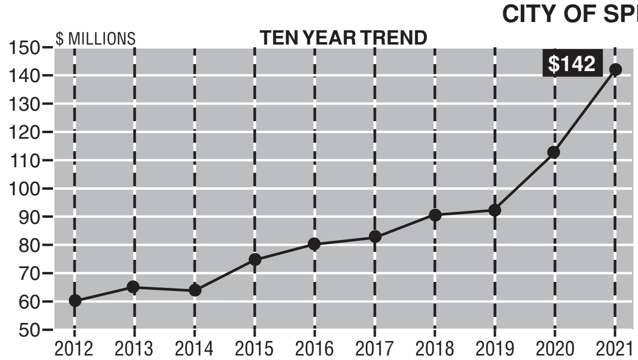
CITY OF ROELAND PARK: RETAIL SALES

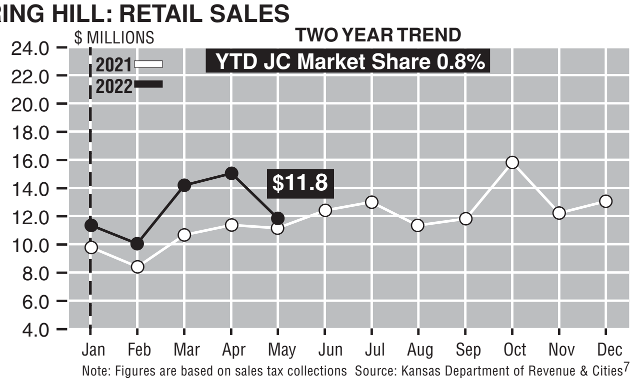




Current Month
This Yr:
$16,982,000
Last Yr:
$15,843,000
Change: +7.2%
Cumulative to Date
This Yr:
$78,987,000
Last Yr:
$75,078,000
Change: +5.2%

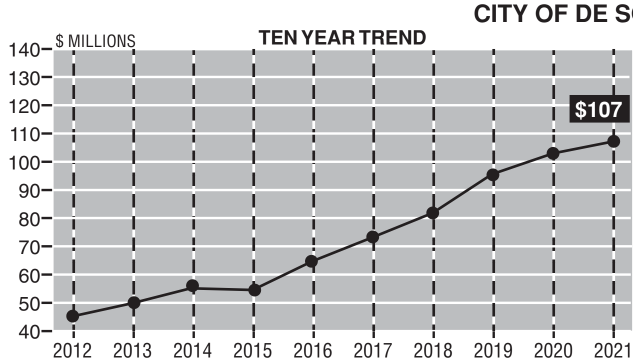
CITY OF SPRING HILL: RETAIL SALES

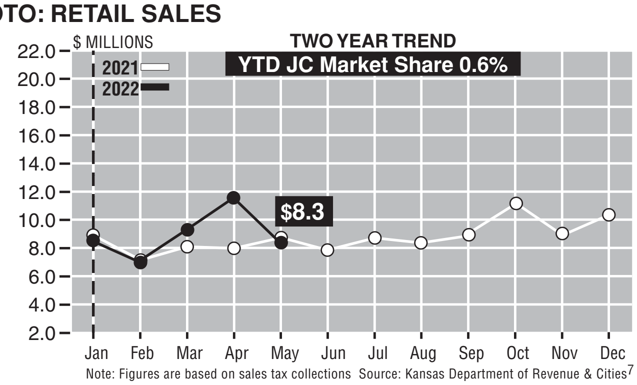




Current Month
This Yr:
$11,839,000
Last Yr:
$11,100,000
Change: +6.7%
Cumulative to Date
This Yr:
$62,296,000
Last Yr:
$51,963,000
Change: +19.9%

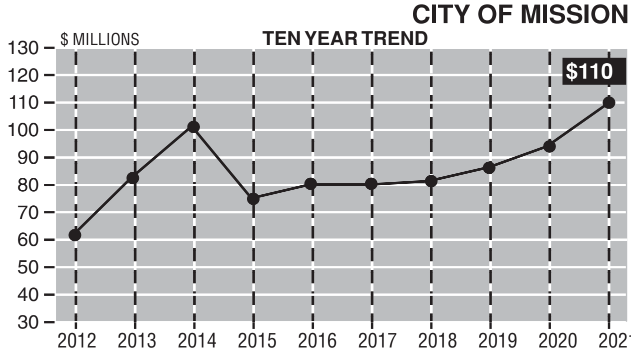
CITY OF DE SOTO: RETAIL SALES

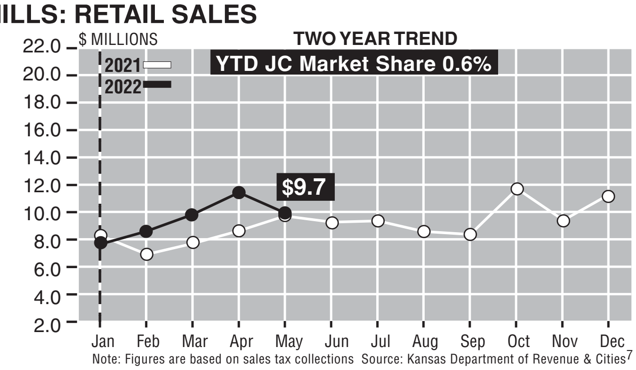




Current Month
This Yr:
$8,311,000
Last Yr:
$8,812,000
Change: -5.7%
Cumulative to Date
This Yr:
$45,053,000
Last Yr:
$41,945,000
Change: +7.4%

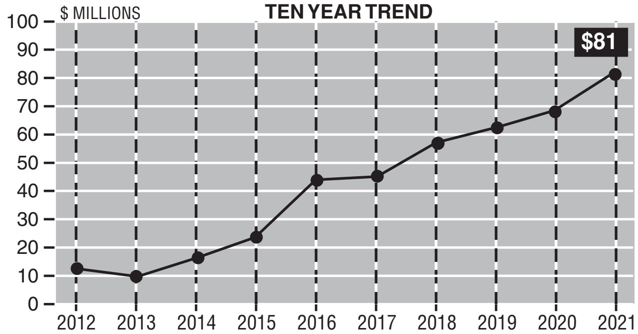
CITY OF MISSION HILLS: RETAIL SALES

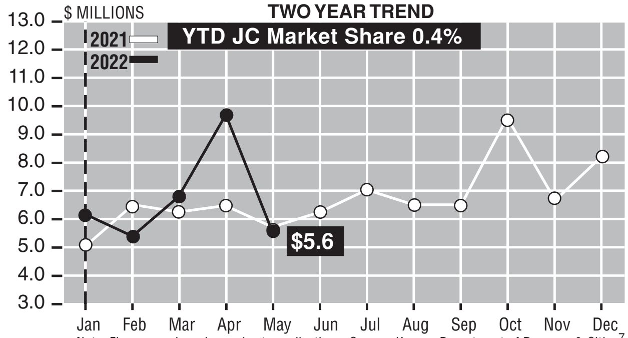




Current Month
This Yr:
$9,659,000
Last Yr:
$9,590,000
Change: +0.7%
Cumulative to Date
This Yr:
$47,330,000
Last Yr:
$41,570,000
Change: +13.9%

CITY OF EDGERTON: RETAIL SALES





Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities[7]

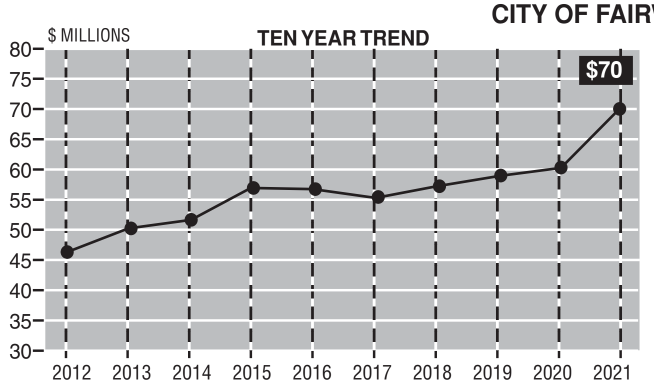
Current Month
This Yr: $5,608,000
Last Yr: $5,725,000

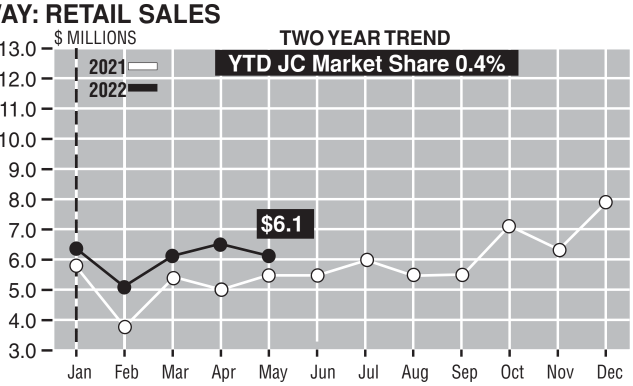
Change: -2.0%

Cumulative to Date
This Yr: $33,682,000
Last Yr: $30,288,000

Change: +11.2%

CITY OF FAIRWAY: RETAIL SALES





Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities

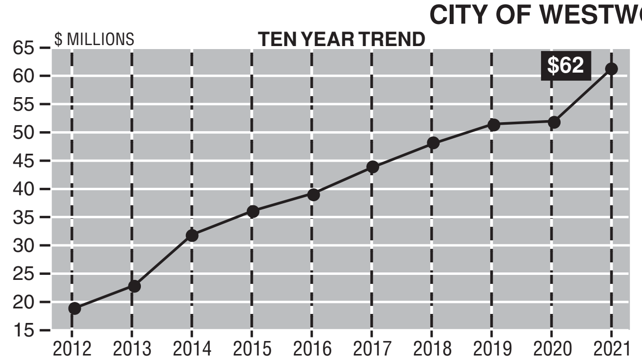
Current Month
This Yr: $6,053,000
Last Yr: $5,361,000

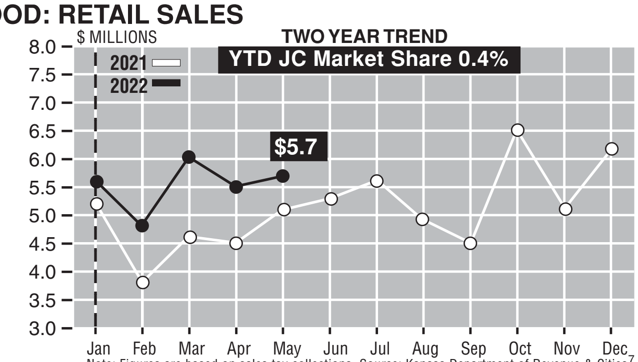
Change: +12.9%

Cumulative to Date
This Yr: $30,092,000
Last Yr: $26,380,000

Change: +14.1%

CITY OF WESTWOOD: RETAIL SALES





Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities[7]

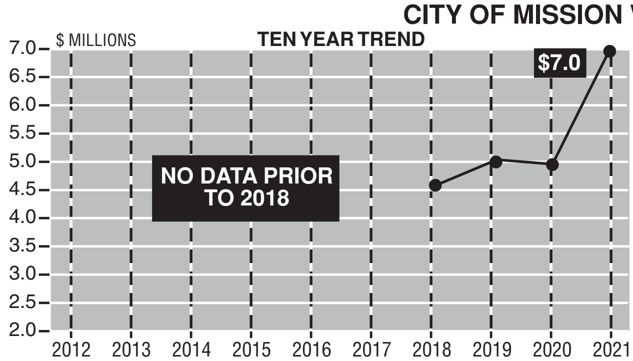
Current Month
This Yr: $5,666,000
Last Yr: $5,089,000

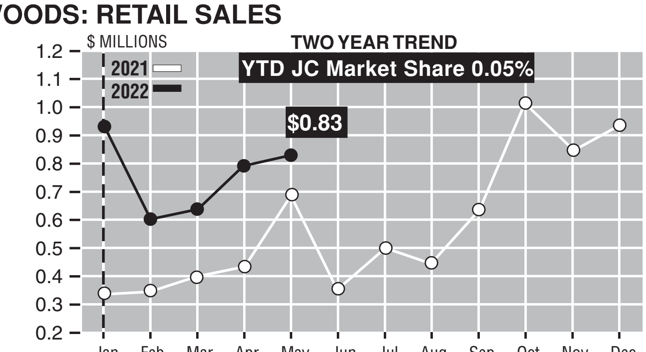
Change: +11.3%

Cumulative to Date
This Yr: $27,717,000
Last Yr: $23,843,000

Change: +16.2%

CITY OF MISSION WOODS: RETAIL SALES





Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities[7]

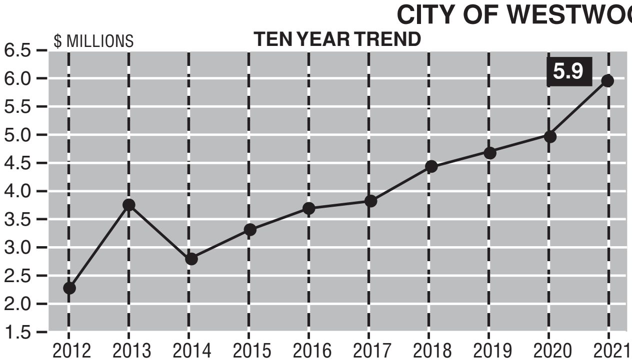
Current Month
This Yr: $831,000
Last Yr: $686,000

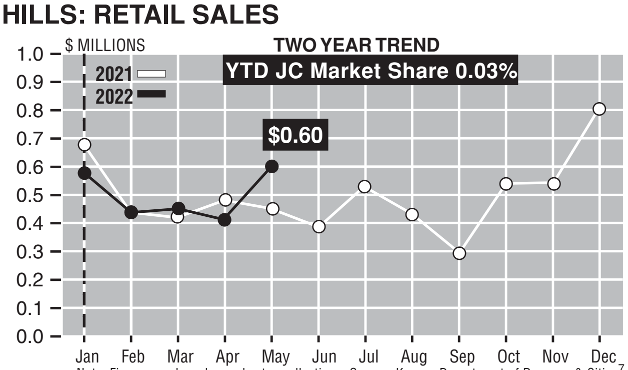
Change: +21.1%

Cumulative to Date
This Yr: $3,784,036
Last Yr: $2,215,000

Change: +70.8%

CITY OF WESTWOOD HILLS: RETAIL SALES





Note: Figures are based on sales tax collections Source: Kansas Department of Revenue & Cities[7]

Current Month
This Yr: $599,000
Last Yr: $446,000

Change: +34.4%

Cumulative to Date
This Yr: $2,469,000
Last Yr: $2,398,000

Change: +3.0%

Item Number:	**Reports of City Officials:- XI.-B.**
Committee Meeting Date:	**8/22/2022**

ROELAND **PARK**
est 1951

City of Roeland Park
Action Item Summary

Date:
Submitted By:
Committee/Department:
Title: **COVID Report**
Item Type:

Recommendation:

Details:

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:
Line Item Code/Description:	

Additional Information

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
8.22.22 COVID Report	Cover Memo

4600 W. 51st Street Roeland Park, KS 66205
T: 913.722.2600 www.RoelandPark.net

Memo

To: Governing Body

From: Erin Winn, Madison Wiseman

CC: Keith Moody, Donnie Scharff, John Morris, Kelley Nielsen

RE: COVID-19 Update for the Period July 18th through August 1st.

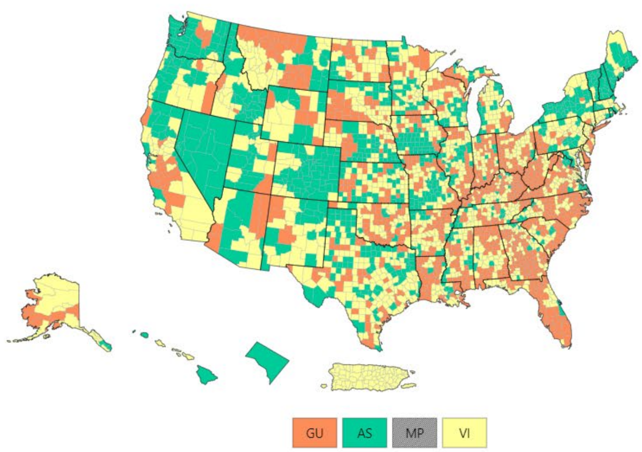
Below is a summary of activities that took place so far in 2022 related to the COVID-19 Pandemic in Roeland Park and beyond.

General

- Johnson County is currently at a medium COVID-19 community level, meaning individuals at high risk for serious illness are encouraged to discuss precautions with their healthcare provider.

CDC’s COVID-19 Community Levels in US

COVID-19 Community Levels of All Counties in US



COVID-19 Community Levels in US by County

	Total	Percent	% Change
High	1092	33.88%	– 5.77%
Medium	1326	41.14%	0.59%
Low	805	24.98%	5.18%

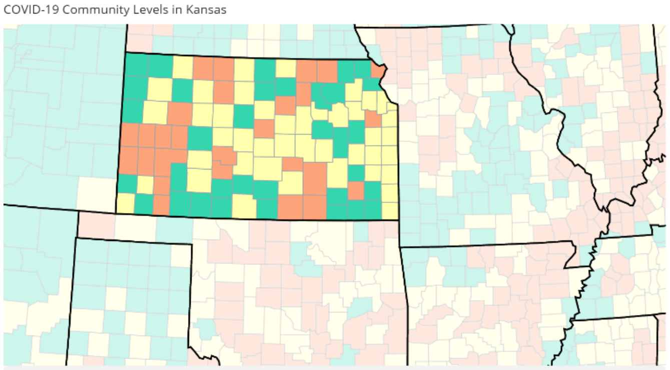
How are COVID-19 Community Levels calculated?

Low Medium High No Data

Fri Aug 19 2022 09:59:09 GMT-0500

COVID-19 Community Levels in Kansas

COVID-19 Community Levels in Kansas



Low Medium High No Data

Fri Aug 19 2022 09:59:09 GMT-0500

Regional COVID-19 Data Comparisons

	Johnson County Dashboard	Wyandotte County per MARC	Jackson County per MARC	MARC Region
Percent Positivity Rate	21.3%ɫ	*(Data not reported by MARC)*	*(Data not reported by MARC)*	*(Data not reported by MARC)*
Daily New Cases	142**	148**	0	1,182
Daily New Deaths	0α	0ɵ	2ɵ	2ɵ
Percentage of Population with at least 1 Dose	75.9%ɣ	71.10%***	71.60%***	76.09%***
Percentage of Population with Full Vaccination	67%ɣ	59.00%***	58.30%***	63.05%***

*Past 7-days average with a 10-day enforced lag to account for delays in reporting

**Reporting for August 13, 2022.

***Percentage based on total population, includes ineligible individuals.

ɫ 7 Day on August 13, 2022.

ɷ 7 Day Average as of June 17th, 2022.

ɣ Percentage of eligible population (those aged 5 years and older).

α As of July 17, 2022.

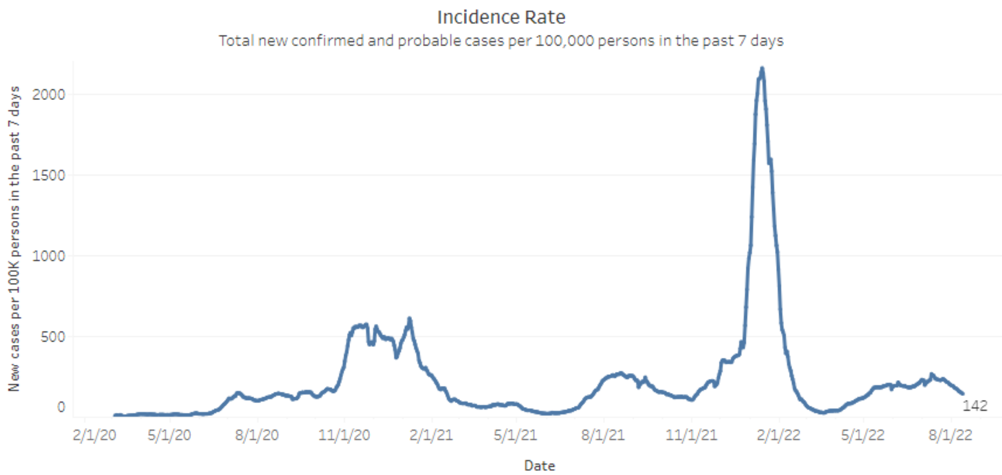
ɵ As of July 26, 2022.

MARC Dashboard

JoCo Dashboard

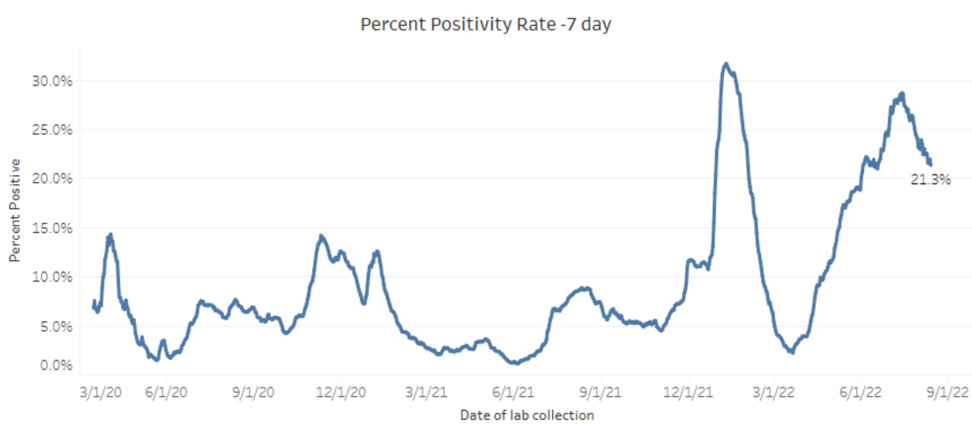
Trends in Key Johnson County Community Metrics

- Incidence Rate (taken August 19, 10 am)



Due to lag times from date collected to test date to when the lab result gets reported to the Kansas Department of Health and Environment/Johnson County Department of Health and Environment, the most recent 3 days are not included in the incidence rate statistics.

- Percent Positivity Rate – 7 Day (taken August 19, 10 am)



Due to lag times from date collected to test date to when the lab result gets reported to the Kansas Department of Health and Environment/Johnson County Department of Health and Environment, the most recent 3 days are not included in the percent positivity statistics.