

GOVERNING BODY WORKSHOP AGENDA
ROELAND PARK
Roeland Park City Hall - 4600 W 51st St
Monday, June 6, 2016 6:00 PM

- | | | |
|---|---|---|
| <ul style="list-style-type: none">• Joel Marquardt, Mayor• Erin Thompson, Council Member• Becky Fast, Council Member• Michael Poppa, Council Member• Ryan Kellerman, Council Member | <ul style="list-style-type: none">• Tim Janssen, Council Member• Teresa Kelly, Council Member• Sheri McNeil, Council Member• Michael Rhoades, Council Member | <ul style="list-style-type: none">• Keith Moody, City Administrator• Jennifer Jones-Lacy, Asst. Admin.• Kelley Bohon, City Clerk• John Morris, Police Chief• Jose Leon, Public Works Director |
|---|---|---|

Admin

Poppa

Fast

Finance

Kelly

Janssen

Safety

Thompson

Rhoades

Public Works

Kellerman

McNeil

I. DISCUSSION ITEMS:

1. 2015 Audit Presentation by Auditors (est. time 10 min.)
2. Executive Session I move that the Council recess into executive session under the attorney/client privilege exception to the Open Meetings Act in order to receive legal advice concerning a recent amendment to the Kansas Open Records Act, with the open meeting to resume in this room at ____.
3. Review and Discuss the Voting Procedures and Ordinances for Council President.
4. Discussion of Change in Election Dates (est. time 10 min.)
5. Review of Agreement with CBC for Old Pool Site Marketing (est. time 10 min.)
6. Continued Budget Discussion (est. time 10 min.)
7. Fireworks Agreement (est. time 5 min.)
8. Review Skid Steer Bids (est. time 10 min.)
9. Branding Committee Ward Representatives (est. time 10 min.)
10. Branding Committee Interviewees Selected by Elected Officials (est. time 10 min.)
11. Update on Special Use Permit 47th and Mission (est. time 10 min.)

II. NON-ACTION ITEMS:

III. ADJOURN

Welcome to this meeting of the Committee of the Whole of Roeland Park.

Below are the Procedural Rules of the Committee

The governing body 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 Committee of the Whole meeting unfeasible. Any member(s) of the audience engaging in such conduct shall, at the discretion of the City Council President (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 Committee of the Whole during Public Comments and/or before consideration of any agenda item; however, no person shall address the Committee of the Whole without first being recognized by the Chair or Committee Chair. Any person wishing to speak at the beginning of an agenda topic, shall first complete a Request to Speak form and submit this form to the City Clerk before discussion begins on that topic.
- C. **Purpose.** The purpose of addressing the Committee of the Whole is to communicate formally with the governing body with a question or comment regarding matters that are on the Committee's agenda.
- D. **Speaker Decorum.** Each person addressing the Committee of the Whole, 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 committee meeting. Any person, who so disrupts the meeting shall, at the discretion of the City Council President (Chair) or a majority of the Council Members, be declared out of order and shall be subject to reprimand and/or 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 Committee

of the Whole, each speaker shall limit comments to two minutes per agenda item. If a large number of people wish to speak, this time may be shortened by the Chair so that the number of persons wishing to speak may be accommodated within the time available.

- F. **Speak Only Once Per Agenda Item.** 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 Committee of the Whole.** Comment and testimony are to be directed to the Chair. Dialogue between and inquiries from citizens and individual Committee Members, members of staff, or the seated audience is not permitted. Only one speaker shall have the floor at one time. Before addressing Committee speakers shall state their full name, address and/or resident/non-resident 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 governing body welcomes your participation and appreciates your cooperation. If you would like additional information about the Committee of the Whole or its proceedings, please contact the City Clerk at (913) 722.2600.

Item Number: DISCUSSION ITEMS- I.-1.
Committee 6/6/2016
Meeting Date:



City of Roeland Park Action Item Summary

Date: 6/2/2016
Submitted By: Jennifer Jones-Lacy, Asst. City Administrator/Finance Director
Committee/Department: Finance
Title: **2015 Audit Presentation by Auditors (est. time 10 min.)**
Item Type: Presentation

Recommendation:

For informational purposes only

Details:

The City's external auditors, RSM (formerly McGladrey), have completed the 2015 audit and will present to Council the 2015 CAFR for review. Chelsey Ryerson was one of the supervising auditors and will present to the CAFR to Council.

ATTACHMENTS:

Description	Type
☐ RSM cover letter	Cover Memo
☐ 2015 CAFR Final	Cover Memo



RSM US LLP

To the Honorable Mayor and
Members of the City Council
City of Roeland Park, Kansas
Roeland Park, Kansas

In accordance with your request, we are attaching the accompanying PDF file, which contains an electronic final version of the financial statements of City of Roeland Park, Kansas as of December 31, 2015. We understand that your request for the electronic copy has been made as a matter of convenience. You understand that electronic transmissions are not entirely secure and that it is possible for confidential financial information to be intercepted by others.

These financial statements and our reports on them are not to be modified in any manner. This final version supersedes all prior drafts. Any preliminary draft version of the financial statements previously provided to you in an electronic formation should be deleted from your computer, and all printed copies of any superseded preliminary draft version should likewise be destroyed.

Professional standards and our firm policies require that we perform certain additional procedures whenever our reports are included, or we are named as accountants, auditors or experts, in a document used in a public or private offering of equity or debt securities. Accordingly, as provided for and agreed to in the terms of our arrangement letter, the Company will not include our reports, or otherwise make reference to us, in any public or private securities offering without first obtaining our consent. Any request to consent is also a matter for which separate arrangements will be necessary. After obtaining our consent, the Company also agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the Company seeks such consent, we will be under no obligation to grant such consent or approval.

Thank you for the opportunity to serve City of Roeland Park, Kansas.

Rsm US LLP

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



Comprehensive Annual Financial Report

2015

City of
Roeland Park, Kansas

For the Fiscal Year Ending December 31, 2015

City of Roeland Park, Kansas



**Comprehensive Annual Financial Report
for the fiscal year ended December 31, 2015**

Prepared by:

Jennifer Jones-Lacy, Assistant City Administrator/Finance Director

INTRODUCTORY SECTION

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May 31, 2016

The Honorable Mayor, Members of the City Council, and Residents of the City of Roeland Park, Kansas

The Comprehensive Annual Financial Report (CAFR) of the City of Roeland Park for fiscal year ending December 31, 2015 is submitted to you. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill the requirements for fiscal year ending December 31, 2015.

**Letter of
Transmittal**

For the Fiscal Year
Ended December 31, 2015

City of Roeland Park, Kansas

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the government. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included which includes management's discussion and analysis.

The management of the City is responsible for establishing and maintaining internal controls designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that; (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

This letter of transmittal provides a non-technical summary of City finances, economic prospects, and achievements. The Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the City's basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The independent auditing firm of RSM US LLP, has issued an unmodified ("clean") opinion on the City of Roeland Park's financial statements for the year ending December 31, 2015. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the Government-wide

and Fund Financial Statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is located at the front of the financial section of this report.

CITY OF ROELAND PARK PROFILE

The City of Roeland Park was incorporated in 1951 and is located in the northeastern part of Johnson County, Kansas. The City occupies 1.64 square miles and serves a population of approximately 6,700. The City's population is at the same population as it was in 1950. During the 1960's through 1980's the city saw a 6-10% population increase each decade. During the past three decades, the City's population has decreased with the 2010 census reporting 6731. The City's population has decreased approximately 18% since 1980.

The City of Roeland Park operates under the Mayor-Council-Administrator form of government. The City is divided into four wards with two councilpersons elected from each ward to serve staggered four year terms. The Mayor is elected by the City at large for a four year term. Policy-making and legislative authority are vested in a Governing Body consisting of the Mayor and eight council members, all elected on a non-partisan basis. The City Council directly appoints the following officers: City Administrator, City Attorney, City Engineer, City Prosecutor, Special Ethics Attorney and Municipal Judge who have full responsibility for carrying out City Council policies and administering day-to-day City operations.

The City Administrator hires the heads of the various departments. The City Administrator is responsible for administering all City programs and departments in accordance with policies and the annual budget adopted by the council. The City provides a full range of municipal services including police protection; the construction and maintenance of streets, storm drainage and other infrastructure, and recreational and cultural activities. Fire and health services are provided by the County and utilities are a service provided by the private sector. The City has an independent contract with a solid waste collector for the annual recycling, composting and residential solid waste disposal.

The City of Roeland Park is also financially accountable for a legally separate Public Building Commission and Property Owners Association, both of which are reported separately within the City of Roeland Park's financial statements. Additional information on both of these legally separate entities can be found in the notes to the financial statements (See Note 1).

The annual budget serves as the foundation for Roeland Park's financial planning and control. The City Council formally adopts the budget and legally allocates, or appropriates, available monies for the City's various funds. The Council is required to adopt a final budget for the next fiscal year by no later than August 25th of the current year. The budget is prepared by fund, function (e.g., public safety), and department (e.g., police). The City Administrator has the authority to transfer resources within a department and between departments. The City is empowered to levy a property tax on both real and personal property located within its boundaries.

LOCAL ECONOMY

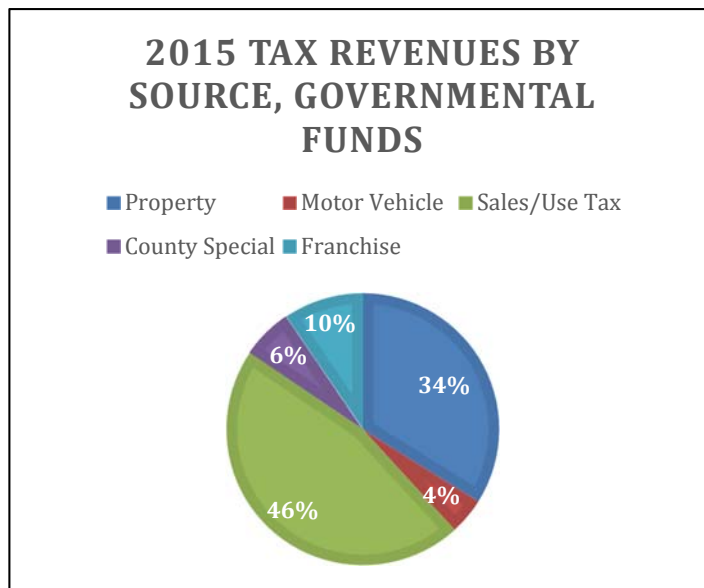
The City of Roeland Park is a small community that has a lot to offer its citizens and visitors. The Roeland Park Community Campus is home to the Community Center, originally built in 1971 as a elementary school, a year round swimming pool, a sports dome that offers volleyball and basketball, as well as soccer. The facility abuts Nall Park, a 10 ½ acres natural conservation area with a walking trail, rain gardens, playground and covered shelter area. The City of Roeland Park's newest park, R Park was opened in March 2010. The park currently has basketball courts, multi-use fields, playground equipment, tennis courts and a walking trail.

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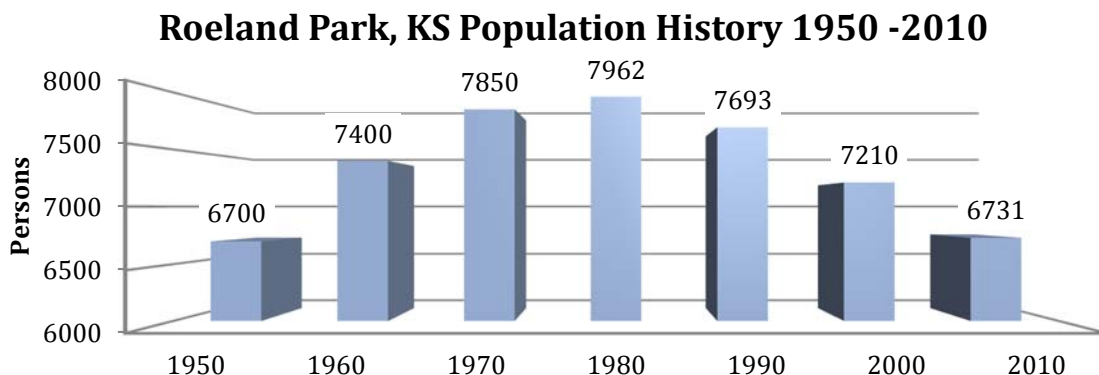
The City of Roeland Park's tax revenue base consists of a variety of tax categories; the most significant being taxes applicable to sales and use followed by property tax. Sales taxes include the local generated sales tax as well as a share from the County sales tax that is distributed by population to cities within the County. The City has major industries located within the government's boundaries or in close proximity, which include major grocery stores, major department stores and convenience stores, as well as several financial institutions and insurance companies. The City's sales and use tax increased by approximately 4.5% compared with 2006.



The same number of building permits were issued in 2015 as the prior year. However, revenues associated with building permits in 2015 increased by 7% from 2014. Assessed valuations of residential and commercial properties increased by approximately 4.1% in 2015 as Johnson County assessed valuations continue to recover from the economic downturn.

In 2014, the City adopted the Johnson County Contractor Licensing Program that requires all contractors obtaining a building, electrical, mechanical, plumbing or demolition permit are to be licensed with the County. The program ensures contractors understand building codes and requires annual continuing education classes to maintain the licensure. The program helps provide homeowners with assurance that contractors in Roeland Park understand City codes, have the required level of insurance and are professionals in their fields.

Median household incomes within the City of Roeland Park are higher than for the state and the nation. According to the census data from the year 2010, median household income was \$64,696 for the City of Roeland Park and \$51,273 for the state.



Corrected 2000 population count from original 6817 based on Census Count Question Resolution Program.

The City of Roeland Park's population has decreased 3.7 percent in the last 10 years due to the changing demographics of the area. The median single family home sale price was \$167,007 according to the 2015 Johnson County Appraisers' report.

FINANCIAL ANALYSIS

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

- Property Taxes are recognized as revenues in the year for which they are levied.
- Grants are recognized as revenue as soon as all eligibility requirements have been met.
- Program Revenues, such as charges to customers for goods and services, are recognized in the period they are earned.

Government fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

- The City considers revenues to be available if they are collected within 60 days of the end of the year.
- Expenditures are generally recorded when a liability is incurred.
- Debt service expenditures and expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

LONG TERM FINANCIAL PLANNING

The City began implementing long range financial forecasting in 2012 to develop the City's annual budget to assist the Governing Body in creating a sustainable budget and to stabilize taxes. Looking long-term provides a more complete picture of the City's financial future.

Each department prepares a three year proposed budget, with the current year budget as their base. A review of each proposed departmental budget is completed by the council. The budget process includes input from departments, the City Administrator, the City Council and residents at community budget meetings. The Governing Body adopts the budget for the following year in mid-August.

In addition to the budget process, departments submit updated 5 year capital plans for review and approval based upon available funding. As of the 2017 Budget, staff developed a longer-term 10 year capital plan to assess the need for bond funding. The Capital Improvement Plan includes all of the City owned facilities, equipment and infrastructure needs, including the Community Center and Aquatic Center. As part of the process, revenue from property taxes, sales taxes and user fees are updated to determine fund availabilities for long-term projects.

MAJOR INITIATIVES

City Completes and Works to Implement the Neighbor to Neighbor Strategic Plan

Roeland Park's



A group of dedicated citizens spent more than one year working to develop a strategic plan to guide the City on future development and planning. The Neighbor to Neighbor Citizens Committee, City staff and consultants from the Hugo Wall School of Public Affairs at Wichita State University, developed five primary goals for the City to work toward within the next five years. These goals have several related action items to direct staff and council on how to meet these goals.

1. Create a long-term financial plan to diversify revenue supporting Economic Growth.
2. Create a commercial development plan to revitalize underutilized property and leverage available land to create a sustainable community.
3. Market Roeland Park to increase awareness and promote a positive image.
4. Connect citizens to the community through events, places, services and activities.
5. Promote recreational opportunities through enhanced green space, facilities and communication.

A smaller contingency of the Strategic Planning Steering Committee has volunteered to assist with implementation and monitoring of these goals.

City Embarks Upon Community for All Ages Initiative

Through a collaboration with Mid-America Regional Council (MARC), KC Communities for All Ages and the First Suburbs Coalition, the City of Roeland Park has committed to become a Community for All Ages. The City's Governing Body approved Resolution 638 in January 2015 in support of making Roeland Park a diverse community that supports quality of life for all residents, particularly older adults. The goal is to use a "Community of All Ages" filter when considering legislation, development and process in the City. Improvements to housing, zoning and public infrastructure should all consider older populations when determining a plan for these elements.

The City of Roeland Park has received bronze level recognition from MARC for taking the first steps toward becoming a gold level partner in building a Community for All Ages. This achievement requires the Governing Body to approve a resolution supporting the program, prepare written materials on age-friendly communities and distribute to the public, and publish info on demographic changes on the City's website.

Granada Park gets a Facelift

Granada Park, located at the intersection of Granada and Sycamore in Roeland Park, got an upgrade in 2015 including installation of picnic tables with new concrete walking path and pad, trash and recycling

bins, a drinking fountain, and a new coat of paint. In addition, the skate park also got a facelift with new concrete and improved drainage. The improvements were financed using Tax Increment Financing (TIF) revenues collected through the Redevelopment District No. 2.



RELEVANT FINANCIAL POLICIES

The goal of the FY 2016 budget was to maintain the mill levy at those levels to continue to provide consistent City services while building General Fund reserves. The 2016 budget was created based upon the following assumptions:

- *Wal-Mart closes in early 2018 and remains vacant for nearly two years with a 40% loss in city sales tax revenue during that time. We anticipate any new tenant(s) would produce approximately 60% of the retail sales produced by Wal-Mart.*
- *Property values increase by 2% annually*
- *Franchise fees revenues are projected to be down for gas, telephone, telecable and video in 2016, 2017 and 2018 compared to 2015.*

The Governing Body has utilized Tax Increment Financing (TIF) as a means of financing major projects within the City. This has proven to be a vital tool in reducing the amount of City funds that are needed to spur development. The City also approved two Transportation Development Districts (TDDs) which enable long term debt to be retired through the use of excess sales tax. During 2012 the City approved the first Community Improvement District (CID) for the Bella Roe/Wal-Mart properties. The CID enables improvements within the district through the use of an additional sales tax.

FUTURE INITIATIVES

The Governing Body annually prepares goals for the upcoming year. They continue to work on the following objectives:

Monetary Goals

- Review/Assess programming needs of public works facility
- Work to implement the Neighbor-to-Neighbor Strategic Plan for the City
- Connect with area business through networking initiatives
- Invest in and support the redevelopment of several properties within the City including the former Cloverleaf properties at Johnson and Roe, 47th and Mission, the caves site at 4800 Roe Lane, as well as the Bella Roe property after Wal-Mart's departure
- Repositioning and rebranding the City of Roeland Park

Non-Monetary Goals

- Community Center needs - discussion to keep, update, replace and/or partnerships
- Conduct a professional citizen satisfaction survey to assess priorities and value of city services
- Partner with neighboring entities to achieve cost savings and efficiencies where attainable
- Research stormwater utility - long term maintenance plan
- Discussion of redevelopment of Johnson Drive corridor

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The above initiatives are currently being discussed to assess the need and costs involved. These items may or may not be funded as a future initiatives.

In 2015, the Council appointed four members of the Governing Body to form the Ad Hoc Development Committee focusing on key areas for redevelopment in the City. The initial focus of the committee is on the former pool/caves site at Roe Parkway and West 48th Street. This property is the beneficiary of TIF revenues associated with Redevelopment District 3 which are set to expire in early 2018. As a result, the Council has worked to expedite development through the hiring of a consultant who can assist in the planning and marketing process of this property. In 2014 the City entered into an interlocal agreement with the City of Mission to jointly develop the property at the northeast corner of Johnson Drive and Roe Boulevard. Construction has begun on the full access intersection on Roe to the Commerce Bank development at the northwest corner of Roe Boulevard and Johnson Drive. The bank plans to build a branch and drive through facility on the property and hopes to lease additional space to another entity. The building will include sustainable elements incorporated into the design as well as dedicate 1% of construction to art.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Roeland Park for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2014. This was the 21st consecutive year the city government has received this prestigious award. In order to be awarded a Certificate of Achievement, the city government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the dedicated and efficient service of the entire staff of the administration department. I wish to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the City Administrator, Mayor and the Council for their constant support for maintaining the highest standards of professionalism in the management of the City of Roeland Park's finances.

Respectfully Submitted,



Jennifer Jones-Lacy
Assistant City Administrator/Director of Finance



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Roeland Park
Kansas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

CITY COUNCIL



Front row from left to right: Sheri McNeil, Tim Janssen, Ryan Kellerman, Teresa Kelly

Back row from left to right: Becky Fast, Michael Rhoades, Joel Marquardt, Erin Thompson, Michael Poppa

2015 DEPARTMENT HEADS AND APPOINTED OFFICIALS

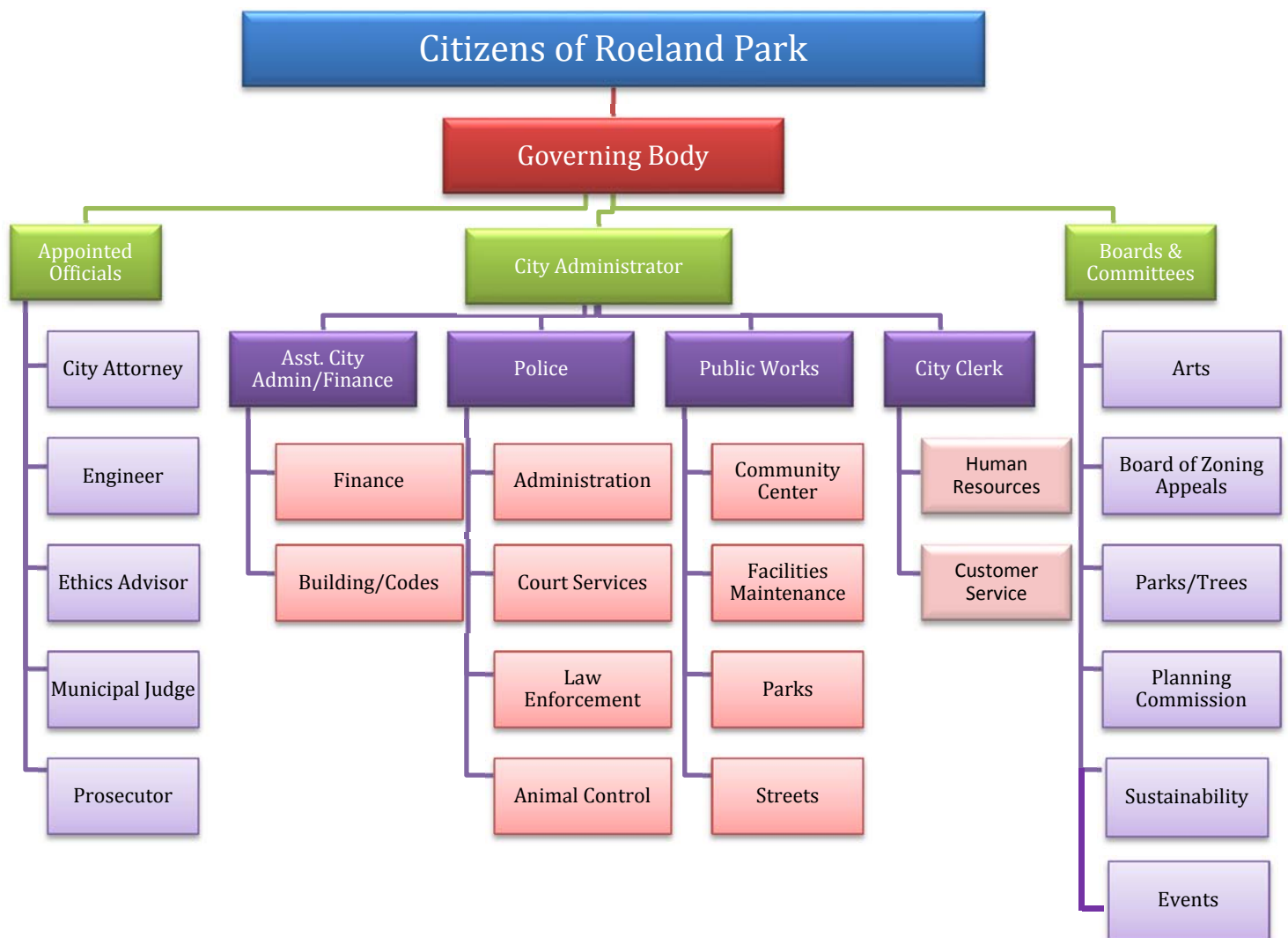
Department Heads

City Administrator Keith Moody
Assistant City Administrator/Director of Finance Jennifer Jones-Lacy
City Clerk.....Kelley Bohon
Chief of Police..... Edward John Morris
Director of Public Works..... Jose Leon

Appointed Officials

City Attorney..... Neil R. Shortlidge, Esq.
Municipal Court JudgeKaren Torline
City Prosecutor..... Frank Gilman
City Engineer..... Shafer, Kline & Warren, Inc.
City Ethics Attorney..... David Waters

ORGANIZATION CHART



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FINANCIAL SECTION

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Independent Auditor's Report

RSM US LLP

To the Honorable Mayor and
Members of the City Council
City of Roeland Park, Kansas
Roeland Park, Kansas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Roeland Park, Kansas (the City), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Roeland Park, Kansas, as of December 31, 2015, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 6, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which restated beginning net position of the governmental activities to record a net pension liability and deferred outflows of resources. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 10, the schedule of the City's proportionate share of the net pension liability and schedule of city contributions for the Kansas Public Employees' Retirement System on pages 45 and 46, the schedule of funding progress for other postemployment benefits on page 47, and budgetary comparison information on pages 48 and 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Roeland Park, Kansas' basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The accompanying introductory, statistical section and other supplemental statistical section, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audits of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

RSM US LLP

Kansas City, Missouri
May 31, 2016

City of Roeland Park, Kansas

Management's Discussion and Analysis For Fiscal Year Ended December 31, 2015

We offer those interested in the City of Roeland Park's financial statements this narrative overview and analysis of the financial activities of the City of Roeland Park for the fiscal year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City of Roeland Park exceeded its liabilities and deferred inflows of resources as of December 31, 2015 by \$14,356,738 (net position). The assets and deferred outflows of resources of the City of Roeland Park exceeded its liabilities and deferred inflows of resources as of December 31, 2014 by \$14,627,000 (not restated net position).
- The government's total net position increased by \$1,276,352 and \$1,583,934 for 2015 and 2014, respectively. The increase in total net position during fiscal year 2015 was primarily due to an increase in pooled cash. The City Council, due to the upcoming loss of a major sales tax producing entity, has started to build reserves. These reserves will be utilized during the years the property is vacant to offset increasing the Mill Levy beyond the increase levied for fiscal year 2015.
- The City of Roeland Park's governmental funds reported combined ending fund balances of \$6,320,942 and \$5,898,874 as of December 31, 2015 and 2014, respectively. Unassigned fund balance for fiscal years 2015 and 2014 was \$1,195,262 and \$723,121, respectively.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,287,719, or 53 percent of total General Fund expenditures compared to the 2014 balance of \$1,922,771, or 46 percent of total General Fund expenditures.
- The City of Roeland Park's total debt, excluding compensated absences and net pension liability, decreased by \$2,549,653 (15 percent) during fiscal year ended December 31, 2015. The City of Roeland Park's total debt, excluding compensated absences and net pension liability, decreased by \$1,172,473 (6 percent) during fiscal year ended December 31, 2014. The majority of the decrease was due to scheduled principal payments on the debt.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Roeland Park's basic financial statements. The City of Roeland Park's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide a broad overview of the City of Roeland Park's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the City of Roeland Park's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Roeland Park is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

City of Roeland Park, Kansas

Management's Discussion and Analysis For Fiscal Year Ended December 31, 2015

The government-wide financial statements reflect functions of the City of Roeland Park that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the City of Roeland Park include public safety, highways and streets, culture and recreation, employee benefits and general government.

The government-wide financial statements include the City of Roeland Park itself (known as the primary government). The financial statements also include the Public Building Commission and the Roeland Park City Hall Property Owners Association, the component units of the City of Roeland Park. The component units, although legally separate entities, are included in the City's reporting entity as blended component units because of their significant operational or financial relationship with the City.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Roeland Park, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Roeland Park are governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Roeland Park maintains 17 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Bella Roe/Walmart TIF Fund, Debt Service Fund and TDD #2 – Lowe's Fund all of which are considered to be major funds. Data from the other 13 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Notes to basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. The City's other postemployment benefit plan, pension plan and budgetary comparison schedules are presented as required supplementary information immediately following the notes to the basic financial statements. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's total net position has increased from a year ago by \$1,276,352. The following table is a condensed version of the government-wide statement of net position comparing fiscal years 2015 and 2014.

City of Roeland Park, Kansas

Management's Discussion and Analysis For Fiscal Year Ended December 31, 2015

The City of Roeland Park's restricted net position (\$2,570,695 and \$2,924,033 for fiscal years 2015 and 2014, respectively) represent resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position (\$2,018,458) and (\$2,106,264) for 2015 and 2014, respectively.

City of Roeland Park's Net Position

	Governmental Activities 2015 (as restated)	Governmental Activities 2014 (not restated)	Change
Current and other assets	\$ 13,511,303	\$ 13,188,756	\$ 322,547
Capital assets	21,211,926	22,475,850	(1,263,924)
Total assets	34,723,229	35,664,606	(941,377)
Total deferred outflows of resources	257,836	104,431	153,405
Noncurrent liabilities	13,307,564	14,018,417	(710,853)
Other liabilities	3,648,044	3,838,422	(190,378)
Total liabilities	16,955,608	17,856,839	(901,231)
Total deferred inflows of resources	3,668,719	3,285,198	383,521
Net position:			
Net investment in capital assets	13,804,501	13,809,231	(4,730)
Restricted	2,570,695	2,924,033	(353,338)
Unrestricted (deficit)	(2,018,458)	(2,106,264)	87,806
Total net position	\$ 14,356,738	\$ 14,627,000	\$ (270,262)

In the current year, the City implemented GASB Statement Nos. 68 and 71, *Accounting and Financial Reporting for Pensions*. The 2014 numbers presented in Management's Discussion and Analysis have not been restated for this implementation.

At the end of the current fiscal year, the City of Roeland Park is able to report positive balances in two of the three categories of net position for the government as a whole. The City's investment in capital assets is net of any debt used to acquire capital assets, less any unspent debt proceeds. Retroactive reporting of infrastructure assets is not required to be reported by the City of Roeland Park; however, the net position category invested in capital assets is reduced by debt funding used to purchase prior year's infrastructure.

Net position may serve over time as one useful indicator of a government's financial condition. The City's net position increased by \$1,276,352, or 10 percent, for the fiscal year ended December 31, 2015.

Current and Other Assets – The City's current and other assets increased by \$0.3 million from \$13.2 million to \$13.5 million. The increase is attributable to increased property taxes including taxes redirected to TIF. However, several revenue categories were down in 2015 compared with the prior year due to a decline in sales tax revenues as well as franchise fees due to lower utility rates and mild weather in 2015. The City's capital assets decreased by approximately \$1.3 million or a 6 percent decrease. The primary element of this decrease is due to the depreciation of capital assets.

Noncurrent liabilities decreased by 5.1 percent primarily due to scheduled debt payments. Noncurrent liabilities, excluding debt, include \$120,332 of other postemployment benefits. Other liabilities decreased by 5.0 percent.

City of Roeland Park, Kansas

Management's Discussion and Analysis For Fiscal Year Ended December 31, 2015

The largest portion of the government's net position for governmental activities (96.2 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure), less any related outstanding debt used to acquire those assets. The government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Capital assets include all assets, still in use, acquired from 1952 through December 31, 2015.

Restricted net position totals \$2,570,695 and represent assets with constraints placed on their use by either external groups such as creditors, grantors, contributors, laws or regulations of other governments, or law through constitutional provisions or enabling legislation. Unrestricted net position (deficit), of (\$2,018,458), consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The changes in net position are highlighted in the following table, which shows the City's revenues and expenses for the fiscal year. These two main components are subtracted to yield the change in net position.

Revenue is further divided into two major components: program revenue and general revenue. Program revenue is defined as charges for sales and services, operating grants and contributions, and capital grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources.

A summary of the City's changes in net position follows:

City of Roeland Park's Changes in Net Position			
	Governmental Activities 2015 (as restated)	Governmental Activities 2014 (not restated)	Change
Revenues:			
Program revenues:			
Charges for services	\$ 739,459	\$ 682,000	\$ 57,459
Operating grants and contributions	416,581	369,442	47,139
General revenues:			
Property taxes	2,799,501	2,733,711	65,790
Sales and use taxes	3,476,151	3,558,501	(82,350)
County jail tax	154,964	155,176	(212)
Franchise taxes	485,823	517,297	(31,474)
Investment earnings	17,713	17,898	(185)
Miscellaneous	614,849	596,702	18,147
Total revenues	8,705,041	8,630,727	74,314
Expenses:			
General government	2,127,914	2,106,504	21,410
Highways and streets	2,595,853	2,558,464	37,389
Public safety	1,705,422	1,522,496	182,926
Culture and recreation	394,139	191,761	202,378
Interest on long-term debt	605,361	667,568	(62,207)
Total expenses	7,428,689	7,046,793	381,896
Increase in net position	1,276,352	1,583,934	(307,582)
Net position, beginning	13,080,386	13,043,066	37,320
Net position, ending	\$ 14,356,738	\$ 14,627,000	\$ (270,262)

Total governmental activities revenue was \$8,705,041 and \$8,630,727 in fiscal years 2015 and 2014, respectively.

City of Roeland Park, Kansas

Management's Discussion and Analysis For Fiscal Year Ended December 31, 2015

Certain revenues are generated that are specific to governmental program activities. These totaled \$1,156,040 and \$1,051,442 in 2015 and 2014, respectively. The graphs in Tables 1 and 2 of the statistical section as listed in the table of contents, show the composition of the fiscal year's governmental activities revenue and expenses.

Total governmental activities expenses were \$7,428,689 and \$7,046,793 in fiscal years 2015 and 2014, respectively.

Several of the revenue and expense categories fluctuated between 2015 and 2014. Highlights include the following:

Revenues:

- Property taxes increased by \$65,790 from 2014 due to a 4% increase in assessed value on property within the City limits.
- Sales and use taxes decreased by \$82,350 from 2014. This is primarily due to receiving additional delinquent sales tax payments in 2014 that did not materialize in 2015.

Expenditures:

- The highway and streets expenditures decreased by 4.1 percent from 2014 due to delaying the construction of several projects to 2016 that were originally programmed for 2015.
- Interest on long-term debt expenditures increased by 11.9 percent primarily due to paying down long-term G.O. Bond debt.

Financial Analysis of the Governmental Funds

As noted earlier, the City of Roeland Park uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Roeland Park's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City of Roeland Park's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Roeland Park's governmental funds reported combined ending fund balances of \$6,320,942, an increase of \$422,068 in comparison with the prior year. Fund balance is restricted to indicate that it is not available for new spending because it has already been committed to pay debt service \$1,819,450, special highway \$76,721, capital expansion and improvements \$1,484,951 and Roeland Park property owners association of \$12,651.

The General Fund is the chief operating fund of the City of Roeland Park. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,287,719, while total fund balance was \$2,453,432. This is more than the 2014 unassigned fund balance of \$1,922,771 and the total 2014 General Fund balance of \$2,090,538. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 53 percent of total General Fund expenditures, while total fund balance represents 57 percent of that same amount. Unassigned fund balance represented 46 percent of total General Fund expenditures for 2014, while total fund balance represents 50 percent of that same amount.

City of Roeland Park, Kansas

Management's Discussion and Analysis For Fiscal Year Ended December 31, 2015

The fund balance of the City of Roeland Park's General Fund increased by \$362,894 during fiscal year 2015 and increased \$617,722 during fiscal year 2014. The increase is due to an increase in the mill levy from 2014 to 2015. In addition, the City's assessed valuation increased approximately 2.6% from 2014 to 2015. Total expenditures in the general fund increased \$57,530 or 1.4 percent, while revenues increased \$67,034 or 1.4 percent. Net other financing uses increased \$264,332 due to an increase in court fine revenue and intergovernmental revenues from motor vehicle taxes. In addition, in 2015, contract street maintenance wasn't funded through the General Fund as it was originally planned during the 2015 budget adoption.

The Bella Roe/Walmart TIF Fund had an ending fund balance of \$833,278. The net decrease in fund balance was \$674,804 for the year. The net decrease in fund balance was due to making an additional principal debt payment of \$770,000 in 2015 on the 2005 Series Tax Increment debt due to the availability of funds.

The Debt Service Fund had a total fund balance of \$421,228, all of which is restricted for the payment of debt service (i.e., payment of general obligation principal and interest). The net decrease in fund balance during the current year in the Bond & Interest Fund was \$57,909. The net decrease in fund balance was due to a decrease in the transfer amount from the Special Infrastructure fund to the Bond and Interest Fund. The reserves in the Bond & Interest fund remain at nearly 39 percent of principal and debt payments for 2015, which is well above the 10 percent - 15 percent fund balance policy adopted by Council.

The TDD #2 – Lowe's Fund had an ending fund balance deficit of (\$1,071,688). The net increase in fund balance was \$127,869 for the year. The net increase in fund balance was due to several of the transfers to the trustee taking place in fiscal year 2016 due to the collection of associated sales tax funds TDD #2 went into default in 2013 due to sales tax revenue associated with the district being insufficient to cover the bond payments.

General Fund Budgetary Highlights

The legally adopted budget for the General Fund was not amended by the Governing Body in 2015. On a budgetary basis, which can be found in the required supplementary information on page 48, expenditures were less than revenues and other sources, which resulted in an increase in fund balance by \$362,894. Actual revenues were \$120,059 less than budgeted revenues.

General Fund expenditures were lower than the final budget by \$475,407.

Capital Asset and Debt Administration

Capital assets. The City of Roeland Park's investment in capital assets for its governmental activities as of December 31, 2015 and 2014, respectively, was \$21,211,926 and \$22,475,850 (net of accumulated depreciation). This investment in capital assets includes land, construction-in-progress, buildings, improvements and infrastructure and machinery and equipment. The total decrease in the City of Roeland Park's investment in capital assets for the current fiscal year was 6 percent.

City of Roeland Park's Capital Assets

	Governmental Activities	
	2015	2014
Land	\$ 1,396,272	\$ 1,396,272
Artwork	12,620	12,620
Buildings	4,399,473	4,399,473
Improvements other than buildings and infrastructure	27,321,228	26,963,548
Machinery and equipment	1,644,084	1,660,857
Accumulated depreciation	(13,561,751)	(11,956,920)
Total	\$ 21,211,926	\$ 22,475,850

City of Roeland Park, Kansas

Management's Discussion and Analysis For Fiscal Year Ended December 31, 2015

Additional information on the City of Roeland Park's capital assets can be found in Note 3 of this report.

City of Roeland Park's Outstanding Debt General Obligation and Revenue Bonds

	Governmental Activities	
	2015	2014
General obligation bonds	\$ 6,793,000	\$ 7,995,000
Special obligation tax increment revenue bonds	2,615,657	3,645,147
Transportation development district sales tax revenue bonds	4,413,229	4,495,859
Capital leases	697,995	933,528
Total	\$ 14,519,881	\$ 17,069,534

Long-term debt. At the end of the current fiscal year, the City of Roeland Park had total bonded debt outstanding of \$14,519,881. Of this amount, \$6,793,000 comprises debt backed by the full faith and credit of the government. The remainder of the City of Roeland Park's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds) and capital leases of \$7,726,881.

The City of Roeland Park's total debt decreased by \$2,549,653 (15 percent) during the current fiscal year. The majority of the decrease was due to scheduled principal payments on the G.O. and capital lease debt, as well as additional principal payments on the 2005 special revenue bonds in 2015.

Additional information on the City of Roeland Park's long-term debt can be found in Note 4 of this report.

Economic Factors and Next Year's Budgets and Rates

Economic conditions are currently positive with the expectation that they will decline when Wal-Mart closes. However, we anticipate a departure date of early 2018, which is a year later than previously estimated. In 2015, the City experienced a 4% valuation increase on property for a total valuation of \$63,329,216. In 2016, the County is currently projecting a nearly 12% increase in valuation or a valuation of \$68,250,474 for the 2017 Budget.

The City has financial policies that govern financial decision making. These policies help the governing body:

- Ensure financial sustainability
- Provide transparency to residents and stakeholders
- Establish strategic intent for financial management and a consistent methodology

2016 Budget

The Council approved the 2016 budget based upon information provided in the three year forecast.

Factors considered in projecting revenues and expenditures in 2016 include:

- No loss in sales tax from the move of Wal-Mart greater than the \$700,000 previously estimated by the City's Financial Advisor.
- Property values continue to grow at a 2% rate over time.
- Franchise fees and court revenues remain in line with 3-5 year trend analysis.
- Maintain the same level of services that were experienced in the 2016 budget and include a 3% merit pool for employee raises.

City of Roeland Park, Kansas

Management's Discussion and Analysis For Fiscal Year Ended December 31, 2015

- Place funds in the General Fund Reserve in order to manage the reduction in sales tax revenue from the upcoming loss of Wal-Mart (February 2018).

Proposed Three Year Outlook - Mill Levy

	2015	2016	2017
Mill Levy	33.385	33.385	33.385
Increase needed annually	0	0	0
Total Mill Levy	33.385	33.385	33.385

All of these factors were considered in preparing the City of Roeland Park's budget for fiscal year 2016.

Requests for Information

This financial report is designed to provide a general overview of the City of Roeland Park's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Jennifer Jones-Lacy, Assistant City Administrator/Director of Finance, City of Roeland Park, 4600 West 51st Street, Roeland Park, Kansas 66205.

BASIC FINANCIAL STATEMENTS

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City of Roeland Park, Kansas

**Statement of Net Position
December 31, 2015**

	Governmental Activities
Assets	
Current assets:	
Cash and cash equivalents	\$ 3,743,051
Receivables:	
Taxes	4,164,836
Special assessments	2,105,831
Intergovernmental	44,977
Other assets	36,677
Total current assets	10,095,372
Noncurrent assets:	
Restricted assets, pooled cash	992,213
Restricted investments	2,423,718
Capital assets:	
Nondepreciable:	
Land	1,396,272
Artwork	12,620
Depreciable:	
Buildings	4,399,473
Improvements other than buildings and infrastructure	27,321,228
Machinery and equipment	1,644,084
Accumulated depreciation	(13,561,751)
Total noncurrent assets	24,627,857
Total assets	34,723,229
Deferred Outflows of Resources	
Deferred charge on refunding	92,025
Pension related amounts	165,811
Total deferred outflows of resources	257,836

See notes to basic financial statements.

	Governmental Activities
Liabilities	
Current liabilities:	
Accounts payable and accrued liabilities	\$ 328,785
Interest payable	116,800
Compensated absences	96,086
Capital lease obligations	241,744
Tax increment revenue bonds	321,400
General obligation bonds	1,190,000
Transportation development district sales tax revenue bonds	1,353,229
Total current liabilities	3,648,044
Noncurrent liabilities:	
Compensated absences	11,346
Capital lease obligations	456,251
Tax increment revenue bonds, net bond discounts	2,273,930
Transportation development district sales tax revenue bonds, net bond discounts	3,023,612
General obligation bonds, net bond premiums	5,611,455
Net pension liability	1,810,638
Net OPEB obligation	120,332
Total noncurrent liabilities	13,307,564
Total liabilities	16,955,608
Deferred Inflows of Resources	
Property taxes	3,457,516
Pension related amounts	211,203
Total deferred inflows of resources	3,668,719
Net Position	
Net investment in capital assets	13,804,501
Restricted for:	
Debt service	996,372
Special highway	76,721
Capital expansion and improvement	1,484,951
Roeland Park property owners association	12,651
Unrestricted (deficit)	(2,018,458)
Total net position	\$ 14,356,738

City of Roeland Park, Kansas

**Statement of Activities
Year Ended December 31, 2015**

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary Governmental Activities
Primary Government					
Governmental activities:					
General government	\$ 2,127,914	\$ 332,978	\$ 12,066	\$ -	\$ (1,782,870)
Highways and streets	2,595,853	-	404,515	-	(2,191,338)
Public safety	1,705,422	406,481	-	-	(1,298,941)
Culture and recreation	394,139	-	-	-	(394,139)
Interest on long-term debt	605,361	-	-	-	(605,361)
Total governmental activities	\$ 7,428,689	\$ 739,459	\$ 416,581	\$ -	(6,272,649)
General Revenues					
Taxes:					
Property taxes					2,799,501
Sales and use taxes					3,476,151
County jail tax					154,964
Franchise taxes					485,823
Investment earnings					17,713
Miscellaneous					614,849
Total general revenues					7,549,001
Changes in net position					1,276,352
Net position beginning of year, as restated					13,080,386
Net position end of year					\$ 14,356,738

See notes to basic financial statements.

City of Roeland Park

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City of Roeland Park, Kansas

**Balance Sheet
Governmental Funds
December 31, 2015**

	General Fund	Bella Roe/ Walmart TIF Fund	Debt Service Fund
Assets			
Pooled cash	\$ 1,026,887	\$ 234,637	\$ 197,510
Receivables:			
Taxes	2,321,581	538,041	350,608
Special assessments	-	-	2,105,831
Intergovernmental	-	-	-
Due from other funds	3,118	-	-
Other assets	36,677	-	-
Restricted cash	157,500	598,641	-
Restricted investments	1,200,000	-	223,718
Total assets	\$ 4,745,763	\$ 1,371,319	\$ 2,877,667
Liabilities			
Accounts payable and accrued liabilities	\$ 291,303	\$ -	\$ -
Due to other funds	-	-	-
Matured long-term debt in default	-	-	-
Total liabilities	291,303	-	-
Deferred inflows of resources			
Unavailable revenue - property taxes	2,001,028	538,041	350,608
Unavailable revenue - special assessments	-	-	2,105,831
Total deferred inflows of resources	2,001,028	538,041	2,456,439
Fund balances (deficits)			
Restricted	157,500	706,278	421,228
Committed	-	127,000	-
Assigned	8,213	-	-
Unassigned	2,287,719	-	-
Total fund balances (deficits)	2,453,432	833,278	421,228
Total liabilities, deferred inflows of resources and fund balances	\$ 4,745,763	\$ 1,371,319	\$ 2,877,667

See notes to basic financial statements.

TDD #2 - Lowe's Fund	Nonmajor Governmental Funds	Total
\$ 45,114	\$ 2,238,903	\$ 3,743,051
20,261	934,345	4,164,836
-	-	2,105,831
-	44,977	44,977
-	-	3,118
-	-	36,677
1,296	234,776	992,213
-	1,000,000	2,423,718
<u>\$ 66,671</u>	<u>\$ 4,453,001</u>	<u>\$ 13,514,421</u>
\$ -	\$ 37,482	\$ 328,785
130	2,988	3,118
1,138,229	160,000	1,298,229
<u>1,138,359</u>	<u>200,470</u>	<u>1,630,132</u>
-	567,839	3,457,516
-	-	2,105,831
<u>-</u>	<u>567,839</u>	<u>5,563,347</u>
-	3,333,090	4,618,096
-	-	127,000
-	372,371	380,584
(1,071,688)	(20,769)	1,195,262
<u>(1,071,688)</u>	<u>3,684,692</u>	<u>6,320,942</u>
<u>\$ 66,671</u>	<u>\$ 4,453,001</u>	<u>\$ 13,514,421</u>

City of Roeland Park, Kansas

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2015

Total governmental fund balances		\$	6,320,942
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:			
Capital assets			34,773,677
Accumulated depreciation			(13,561,751)
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as a deferred inflow of resources in the funds, unavailable revenues.			
			2,105,831
Pension related deferred outflows and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds.			
Deferred outflows of resources - pension related amounts			165,811
Deferred inflows of resources - pension related amounts			(211,203)
Long-term liabilities including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:			
Compensated absences, current	\$	(96,086)	
Compensated absences, noncurrent		(11,346)	
Interest payable		(116,800)	
Premium on bonds, net		(8,455)	
Discount on bonds, net		56,715	
Deferred charge on refunding, net		92,025	
General obligation bonds, current		(1,190,000)	
General obligation bonds, noncurrent		(5,603,000)	
Tax increment revenue bonds, current		(321,400)	
Tax increment revenue bonds, noncurrent		(2,294,257)	
Transportation development district sales tax revenue bonds, current		(55,000)	
Transportation development district sales tax revenue bonds, noncurrent		(3,060,000)	
Capital lease obligations, current		(241,744)	
Capital lease obligations, noncurrent		(456,251)	
Net pension liability		(1,810,638)	
Net OPEB obligation		(120,332)	(15,236,569)
Net position of governmental activities		\$	14,356,738

See notes to basic financial statements.

City of Roeland Park

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City of Roeland Park, Kansas

Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)

Governmental Funds

Year Ended December 31, 2015

	General Fund	Bella Roe/ Walmart TIF Fund	Debt Service Fund
Revenues:			
Taxes	\$ 2,522,290	\$ 501,695	\$ 291,408
Special assessments	3,403	-	258,691
Intergovernmental	1,134,139	-	-
Licenses and permits	171,629	-	-
Fines and forfeitures	400,993	-	-
Interest	209	17,496	-
Other	677,180	-	-
Total revenues	4,909,843	519,191	550,099
Expenditures:			
Current:			
General government	1,523,819	-	-
Highways and streets	422,677	-	-
Public safety	1,066,170	-	-
Culture and recreation	174,124	-	-
Employee benefits	765,620	-	-
Capital outlay	237	3,826	-
Debt service:			
Principal retirement	286,501	1,010,000	940,000
Interest and fiscal charges	39,934	180,169	147,823
Total expenditures	4,279,082	1,193,995	1,087,823
Excess (deficiency) of revenues over (under) expenditures	630,761	(674,804)	(537,724)
Other financing sources (uses):			
Transfers in	-	-	479,815
Transfers out	(267,867)	-	-
Total other financing sources (uses)	(267,867)	-	479,815
Changes in fund balances (deficits)	362,894	(674,804)	(57,909)
Fund balances (deficits), beginning of year	2,090,538	1,508,082	479,137
Fund balances (deficits), end of year	<u>\$ 2,453,432</u>	<u>\$ 833,278</u>	<u>\$ 421,228</u>

See notes to basic financial statements.

TDD #2 - Lowe's Fund	Nonmajor Governmental Funds	Total
\$ 131,502	\$ 2,571,720	\$ 6,018,615
-	-	262,094
-	180,266	1,314,405
-	-	171,629
-	-	400,993
3	5	17,713
-	36,086	713,266
131,505	2,788,077	8,898,715
-	234,331	1,758,150
-	479,830	902,507
-	-	1,066,170
-	111,399	285,523
-	-	765,620
-	452,387	456,450
-	390,523	2,627,024
3,636	243,641	615,203
3,636	1,912,111	8,476,647
127,869	875,966	422,068
-	729,575	1,209,390
-	(941,523)	(1,209,390)
-	(211,948)	-
127,869	664,018	422,068
(1,199,557)	3,020,674	5,898,874
\$ (1,071,688)	\$ 3,684,692	\$ 6,320,942

City of Roeland Park, Kansas

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) of Governmental Funds to the Statement of Activities Year Ended December 31, 2015

Net change in fund balances - governmental funds	\$	422,068
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of the amount by which capital outlays exceeded depreciation in the current year:		
Capital outlay		423,161
Depreciation:		
General government	\$	(85,437)
Public safety		(47,982)
Culture and recreation		(108,616)
Highways and streets		(1,445,050)
		(1,687,085)
Revenues in the statement of activities that do not provide current financial resources are not reported in the funds		(193,674)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences		(2,344)
Change in net OPEB obligation		(13,224)
Pension expense		(309,416)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position:		
Principal payments on long-term debt	2,627,024	
Amortization of bond premium, bond discounts and deferred charge on refunding	(17,911)	
Change in accrued interest	27,753	2,636,866
Change in net position of governmental activities	\$	<u>1,276,352</u>

See notes to basic financial statements.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies

Nature of operations: The City of Roeland Park, Kansas (the City) is a second-class city with a mayor-council form of government and a City Administrator. The City was incorporated in 1951 and covers an area of approximately 1.64 square miles in Johnson County, Kansas. The City has approximately 6,800 residents. The City's organization consists of the general governmental departments of Administration, Police, Public Works and Recreation.

The accounting and reporting policies of the City conform to accounting principles generally accepted in the United States of America applicable to local governments. The following represent the more significant accounting and reporting policies and practices of the City.

Reporting entity: Accounting principles generally accepted in the United States of America require the financial reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

As required, the accompanying basic financial statements present the City and its component units for which the City is considered to be financially accountable. Financial accountability is based primarily on operational or financial relationships with the City (as distinct from legal relationships).

Component units' year-ends are December 31 and are reported in the City's basic financial statements as follows:

Blended component units are the Public Building Commission (PBC) of Roeland Park and the Roeland Park City Hall Property Owners Association (the Association), both of which are governed by the same governing body as the City. Although they are legally separate from the City, the PBC and the Association are reported as if they were part of the primary government as blended component units. The PBC's sole function is to finance through issuance of bonds the construction, equipping and furnishing of a building or buildings or other facilities of a revenue-producing character, including parking facilities. The Association's primary function is to act as an agent for the unit owners within City Hall. The Association administers various functions within City Hall, establishes the means and methods of collecting assessments and charges and arranges for the management of City Hall. The activities of the Association are included in the accompanying basic financial activities as part of the Special Revenue Funds. The PBC had no current year activity to present in the financial statements. Complete unaudited financial statements of the individual component units can be obtained from the Finance Department at City Hall:

City of Roeland Park
Finance Department
4600 West 51st Street
Roeland Park, Kansas 66205

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Basis of presentation:

Government-wide and fund financial statements: The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The City does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds. The focus of fund financial statements is on major funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Fund accounting: The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditures. The City has the following funds:

Governmental fund types: Governmental fund types are those funds through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets and liabilities, the fund equity, is referred to as "fund balance." The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's major governmental funds:

General: The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Bella Roe/Walmart TIF: A debt service fund created to account for monies received which are restricted for the purpose of retiring tax increment bonds issued by the Roeland Park Redevelopment LLC project. Currently, this includes the Series 2005, Special Obligation Tax Increment Revenue Bonds dated February 1, 2005 for original issuance amount of \$4,495,000.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Debt Service: A debt service fund used to account for the servicing of the general long-term debt of the City.

TDD #2 – Lowe's: A debt service fund created to establish transportation development districts ("transportation districts") within such jurisdiction, to acquire interests in property and to construct any project or undertaking relating thereto to improve any bridge, street, road, highway access road, interchange, intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar, shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail or other mass transit facility and any similar or related project or infrastructure (collectively, "transportation projects"); and the Act further authorizes said governing body, in order to pay the costs of such transportation projects, to impose a transportation district sales tax on the selling of tangible personal property at retail or rendering or furnishing services within transportation districts in any increment of .10 percent or .25 percent not to exceed 1.0 percent and/or the levy of special assessments upon property within such transportation districts, and to issue revenue bonds payable from such sales taxes and/or special assessments. The District covers all of Lot 2, Roeland Park Shopping Center, a subdivision of land in Roeland Park, Kansas.

Measurement focus and basis of accounting: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded and the availability criteria. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Charges for sales and services, licenses and permits, fines and forfeitures and miscellaneous revenues are generally recorded as revenue when received in cash, because they are generally not measurable until actually received. Investment earnings are recorded as revenue when earned since they are both measurable and available.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Property taxes are recognized as a receivable at the time they become an enforceable legal claim. The current taxes receivable represent the 2015 levy plus any uncollected amounts from the 2014 levy. Property taxes that are not available for current year operations are shown as a deferred inflow of resources. Property taxes are levied each year on all taxable real and personal property in the City. The City's property tax is levied and a lien attached each November 1 on the assessed value as of the prior January 1. The first half is paid on or before December 20 and the second half paid on or before May 10 of the following year.

Taxes receivable represent property, sales and franchise taxes, including interest and penalties, reduced by an appropriate allowance for uncollectible taxes.

Summary of significant accounting policies: The significant accounting policies followed by the City include the following:

Cash and investments: The City maintains a cash and investment pool to maximize investment opportunities. Income from investments purchased with pooled cash is allocated to individual funds based on the fund's average cash balance and legal requirements. Each fund's portion of total cash and investments is reported as such within this report. In addition, certain investments are separately held by several of the City's funds. Investments are reported at fair value based on quoted market prices. The City invests in the Kansas Municipal Investment Pool, which is administered by the Kansas Office of State Treasurer and is an external investment pool not SEC registered, and the Federated Money Market Treasury Obligations Fund. The fair value of the position in the external investment pools is the same as the pool shares. Investments other than external investment pools, are stated at fair value, which is based on quoted market prices. In addition, certain resources set aside are classified as restricted assets on the balance sheet because their use is limited by applicable bond requirements, as either bond reserve accounts, debt service accounts.

Accounts receivable: Results primarily from miscellaneous services provided to citizens in the governmental funds. All are net of an allowance for uncollectibles.

Capital assets: Including land, construction-in-progress, buildings, improvements, machinery and equipment and infrastructure are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an initial useful life of one year or greater. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The City has not capitalized general governmental infrastructure assets purchased or constructed prior to January 1, 2003 as allowed by Governmental Accounting Standards Board Statement No. 34. Retroactive reporting of general governmental infrastructure assets is not required for the City of Roeland Park, Kansas.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Depreciation has been provided over the estimated useful lives of the respective assets using the straight-line method. The estimated useful lives for each capital asset type are as follows:

Buildings	20 - 50 years
Improvements other than buildings	20 years
Vehicles	3 - 15 years
Machinery and equipment	5 - 20 years
Infrastructure	65 years

The City's collection of works of art, library books and other similar assets are not capitalized, except for any individual items greater than \$5,000, which are reported as nondepreciable capital assets. These collections are unencumbered, held for public exhibition and education, protected, cared for and preserved and subject to City policy that requires proceeds from the sale of these items to be used to acquire other collection items.

Deferred outflows of resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City has two items that qualify for reporting in this category. The first is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt using the straight-line method which approximates the effective interest method. The second deferred outflow item consists of unrecognized items not yet charged to pension expense and contributions from the City after the measurement date but before the end of the City's reporting period.

Deferred inflows of resources: In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

In the City's government-wide statements, the property tax revenues remain as a deferred inflow of resources and will become an inflow in the year for which they are levied. The City's government-wide statements also include pension related deferred inflows, which are the unamortized portion of the difference between expected and actual experience, changes in assumptions and the change in proportion and differences between the City's contributions and proportionate share of contributions all related to the net pension liability.

Pensions: The net pension liability, deferred outflows and inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Kansas Public Employees' Retirement System (KPERS) and additions to/deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Interfund transactions: Transactions, among City funds that would be treated as revenues and expenditures if they involved organizations external to City government, are accounted for as revenues and expenditures in the funds involved.

Transactions, which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective funds' operating statement of revenues, expenditures and changes in fund balance.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds." Those that are longer term in nature are reported as advances to/from other funds.

Compensated absences: Under terms of the City's personnel policy, City employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is paid for accumulated vacation days up to the amount earned in one year. These benefits of the governmental funds that are considered matured or due are reported as an expenditure and a fund liability of the fund that will pay it. Employees are not paid for accumulated sick leave upon termination. The amount of accumulated unpaid vacation which is payable from available resources is recorded as a liability of the respective fund only if they have matured, for example, as a result of employee retirements and resignations.

Fund balance: In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable: Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted: Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed: Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the City Council through ordinance approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned: Amounts constrained by the City's intent to use them for a specific purpose. It is the City's policy that the authority to assign fund balance has been delegated by the City Council to the Assistant City Administrator/Director of Finance and City Administrator.

Unassigned: All amounts not included in other spendable classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Restricted deficit amounts of other governmental funds would also be reported as unassigned.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the City's procedure is to pay the expenditure from restricted fund balance and then from less-restrictive classifications – committed, assigned and then unassigned fund balances.

Net position: Represent the difference between assets and liabilities. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted through enabling legislation consist of \$996,372 for debt service, \$76,721 for special highway, \$1,484,952 for capital expansion and improvements and \$12,651 for Roeland Park property owner's association.

The City first applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Bond discount, premium and issuance costs: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using a method which approximates the effective interest method. Bond issuance costs are reported as debt service expenditures in the period that the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Note 2. Cash and Investments

Authorized investments: Kansas state statutes authorize the City, with certain restrictions, to deposit or invest in open accounts, time deposits, direct obligations of the U.S. government or its agencies, certificates of deposit, repurchase agreements, United States treasury bills and notes and the State Treasurer's investment pool. Statutes also require that collateral pledged must have a fair market value equal to 100 percent of the deposits (less insured amounts) and investments, and must be assigned for the benefit of the City. The statutes provided for an exception for peak deposit periods during tax-paying time where, for a period of 60 days, the amount of required collateral could be reduced by one-half. The City maintains a pooled money market account that is available for use by all funds. Each fund type's portion of this pool is presented on the combined balance sheet as pooled cash. Interest income is credited to the corresponding accounts per state statute. Interest is then credited to the General Fund based on the average balance of funds held for future claim liabilities. Remaining interest income is credited to the Debt Service Fund and capital projects funds based on the funds' average investment balance. The City has not adopted a formal investment policy that would further limit its investment choices.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 2. Cash and Investments (Continued)

As of December 31, 2015, the City had the following investments:

Investment Type	Fair Value
Federal Home Loan Bank	\$ 1,224,510
Federal National Mortgage Association	598,764
Freddie Mac	600,444
	<u>\$ 2,423,718</u>

As of December 31, 2015, the City had \$157,500 invested in the Kansas Municipal Investment Pool. The Kansas Municipal Investment Pool is authorized under the 1992 Senate Bill 480 Section 1 and funds may be withdrawn at any time. The average maturity of the Kansas Municipal Investment Pool as of December 31, 2015 is less than one year. As of December 31, 2015, the City also had \$22,098 invested in the Federated Money Market Treasury Obligations Fund in which funds may be withdrawn at any time. The average maturity of the Federated Money Market Treasury Obligations Fund as of December 31, 2015 is 40 days. The City also had \$449,500 invested in a Repurchase Agreement – Treasury Bond, which is not subject to interest rate risk as it is guaranteed by the U.S. government.

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. All U.S. government agency investments of the City have maturities during fiscal year 2016.

Credit risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City has no investment policy that would limit its investment choices. As of December 31, 2015, the City's investment in the Kansas Municipal Investment Pool was rated AA+/S1+ by Standard & Poor's and was not rated by Moody's Investor Services. The City's investment in Federated Money Market Treasury Obligations Fund was rated AA+ by Standard & Poor's and Aaa-mf by Moody's Investor Services. The City's investment in the Repurchase Agreement – Treasury Bond, is not subject to credit risk as it is guaranteed by the U.S. government.

The table below illustrates the City's exposure to credit risk for investments outside of pools:

Investment Type	S&P Credit Rating
Federal Home Loan Bank	AA+
Federal National Mortgage Association	AA+
Freddie Mac	AA+

Concentration of credit risk: The City places no limit on the amount the City may invest in any one issuer. As of December 31, 2015, the City's investments are invested in FHLB, FNMA and Freddie Mac which represent 50, 25 and 25 percent, respectively, of total investments.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 2. Cash and Investments (Continued)

Custodial credit risk: Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. As of December 31, 2015, the City's bank balances of deposits with financial institutions of \$4,286,875 were not exposed to custodial credit risk. As of December 31, 2015, the City's investment in direct obligations of the U.S. Government, the Kansas Municipal Investment Pool, Federated Money Market Treasury Obligations Fund and the Repurchase Agreement – Treasury Bond were not subject to custodial credit risk. All other City investments were not exposed to custodial credit risk.

Note 3. Capital Assets

The following is a summary of changes in capital assets for the year ended December 31, 2015:

	2014 Balance	Additions	Deletions	2015 Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 1,396,272	\$ -	\$ -	\$ 1,396,272
Artwork	12,620	-	-	12,620
Total capital assets not being depreciated	1,408,892	-	-	1,408,892
Capital assets being depreciated:				
Buildings	4,399,473	-	-	4,399,473
Improvements other than buildings and infrastructure	26,963,548	357,680	-	27,321,228
Machinery and equipment	1,660,857	65,481	82,254	1,644,084
Total capital assets being depreciated	33,023,878	423,161	82,254	33,364,785
Less accumulated depreciation for:				
Buildings	1,883,150	80,227	-	1,963,377
Improvements other than buildings and infrastructure	9,009,296	1,460,118	-	10,469,414
Machinery and equipment	1,064,474	146,740	82,254	1,128,960
Total accumulated depreciation	11,956,920	1,687,085	82,254	13,561,751
Total capital assets being depreciated, net	21,066,958	(1,263,924)	-	19,803,034
Governmental activities capital assets, net	\$ 22,475,850	\$ (1,263,924)	\$ -	\$ 21,211,926

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

Depreciation expense was charged to governmental activities functions/programs as follows:

Governmental Activities

General government	\$ 85,437
Public safety	47,982
Culture and recreation	108,616
Highways and streets	1,445,050
Total depreciation expense, governmental activities	<u>\$ 1,687,085</u>

Note 4. Long-Term Debt

A summary of changes in long-term debt for the year ended December 31, 2015 follows:

Compensated absences and the net pension liability are normally liquidated by the General Fund.

Type of Issue	Balance December 31, 2014 (as restated)	Additions	Retirements	Balance December 31, 2015	Due Within One Year
General obligation bonds	\$ 7,995,000	\$ -	\$ 1,202,000	\$ 6,793,000	\$ 1,190,000
Tax increment revenue bonds	3,645,147	-	1,029,490	2,615,657	321,400
Transportation development district sales tax revenue bonds	4,495,859	-	82,630	4,413,229	1,353,229
Add premiums	9,247	-	792	8,455	-
Less discounts	(63,011)	-	(6,296)	(56,715)	-
Capital leases	933,528	-	235,533	697,995	241,744
Net pension liability	1,663,431	147,207	-	1,810,638	-
Compensated absences	105,088	98,430	96,086	107,432	96,086
Total long-term debt	\$ 18,784,289	\$ 245,637	\$ 2,640,235	\$ 16,389,691	\$ 3,202,459

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 4. Long-Term Debt (Continued)

A detailed listing of the City's long-term debt outstanding as of December 31, 2015 follows:

Debt Issue	Date Issued	Original Amount	Interest Rate	Balance
Long-Term Debt:				
General Obligations Bonds:				
Internal Improvement, Series 2008	8/15/08	\$ 4,185,000	3.15-4.30%	\$ 360,000
General Obligations Bonds, Series 2010-1	8/19/10	3,345,000	1.50-3.50	1,885,000
General Obligations Bonds, Series 2011-1	4/28/11	525,000	0.65-2.05	105,000
General Obligations Bonds, Series 2011-2	8/25/11	1,565,000	2.00-3.40	1,310,000
General Obligations Bonds, Series 2012-1	8/1/12	2,950,000	0.65-2.40	2,585,000
General Obligations Bonds, Series 2014-A	11/25/14	650,000	2.25	548,000
				<u>\$ 6,793,000</u>
Special Obligation Tax Increment				
Revenue Bonds:				
Series 2000, Valley State Bank Project	2/1/00	695,000	7.00	\$ 385,657
Series 2005, Roeland Park				
Redevelopment LLC Project	2/1/05	4,495,000	4.60-5.75	2,230,000
				<u>\$ 2,615,657</u>
Revenue Bonds:				
Transportation Development District:				
Sales Tax Revenue Bonds, 2005	11/1/05	3,555,000	4.50-5.75	\$ 2,440,000
Sales Tax Revenue Bonds, 2006A	1/1/06	1,090,000	5.875	835,000
Sales Tax Revenue Bonds, 2006B	1/1/06	1,690,000	5.125 - 5.875	1,138,229
				<u>\$ 4,413,229</u>
Capital Lease Obligations:				
Pool	9/1/01	2,673,908	5.10-5.30	\$ 535,500
Street sweeper	9/23/10	212,550	3.84	86,888
Trucks	8/24/11	167,788	2.79	75,607
				<u>\$ 697,995</u>

Annual debt service requirements for general obligation bonds to be paid with tax levies are:

Year	Principal	Interest	Total
GO Bonds:			
2016	\$ 1,190,000	\$ 159,158	\$ 1,349,158
2017	1,137,000	129,088	1,266,088
2018	1,165,000	109,381	1,274,381
2019	847,000	86,916	933,916
2020	694,000	68,098	762,098
2021 - 2025	1,650,000	150,899	1,800,899
2026 - 2030	110,000	3,740	113,740
	<u>\$ 6,793,000</u>	<u>\$ 707,280</u>	<u>\$ 7,500,280</u>

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 4. Long-Term Debt (Continued)

Annual debt service requirements for the special obligation tax increment revenue bonds to be paid for with property tax revenues generated from the tax increment financing district securing the debt are:

Year	Principal	Interest	Total
Tax Increment:			
2016	\$ 321,400	\$ 149,894	\$ 471,294
2017	341,400	123,581	464,981
2018	376,400	105,219	481,619
2019	401,400	84,800	486,200
2020	455,057	65,863	520,920
2021 - 2025	720,000	60,663	780,663
	<u>\$ 2,615,657</u>	<u>\$ 590,020</u>	<u>\$ 3,205,677</u>

Annual debt service requirements for the transportation development district revenue bonds to be paid for with sales tax revenues generated from the tax increment financing district securing the debt are:

Year	Principal	Interest	Total
TDD:			
2016	\$ 1,353,229	\$ 389,001	\$ 1,742,230
2017	230,000	228,787	458,787
2018	250,000	210,682	460,682
2019	270,000	191,181	461,181
2020	290,000	169,976	459,976
2021 - 2025	2,020,000	462,331	2,482,331
	<u>\$ 4,413,229</u>	<u>\$ 1,651,958</u>	<u>\$ 6,065,187</u>

Annual debt service requirements for capital leases to be paid for with tax levies are:

Year	Principal	Interest	Total
Capital Leases:			
2016	\$ 241,744	\$ 24,755	\$ 266,499
2017	252,532	17,297	269,829
2018	203,719	7,542	211,261
	<u>\$ 697,995</u>	<u>\$ 49,594</u>	<u>\$ 747,589</u>

K.S.A. 10-308 prescribes that indebtedness of a city shall be limited to 30 percent of such city's assessed valuation. As of December 31, 2015, the statutory limit for the City was \$21,294,949 providing a debt margin of \$13,803,954. Included in the legal debt margin calculation are outstanding general obligation bonds as of December 31, 2015 of \$6,793,000 and capital lease obligations of \$697,995.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 4. Long-Term Debt (Continued)

During 1996, the City entered into an Interlocal Cooperation Agreement with the Johnson County Parks and Recreation District, Johnson County, Kansas, to construct, operate and maintain a leisure activity pool within the City. This agreement called for the County to issue bonds to finance construction of the pool. In conjunction with the bond issuance, the City entered into a capital lease agreement.

During 2001, the County refunded the bonds originally issued for the construction of the pool. In conjunction with the bond reissue, the City entered into a new capital lease agreement. Minimum principal and interest payments on the lease as of 2001 totaled \$2,673,908 and \$1,432,282, respectively, over the term of the lease and will be used to pay the principal and interest on the bonds issued by the County. This lease is included in the capital lease annual debt service requirements on the previous page. The City also made payments to the County's Bond Reserve of \$157,500 which is the City's share of the Bond Reserve. These payments are reflected as restricted assets in the General Fund.

During 2000, the City issued \$1,248,525 in two issuances of Special Obligation Tax Increment Financing Revenue Bonds to finance certain eligible tax increment financing projects for the Boulevard Apartments and Valley State Bank. These special obligation bonds under Kansas law are payable solely from property tax increment received with respect to the financed projects. Incremental property taxes were projected to produce \$1,600,858 or 122 percent of the debt service requirements over the life of the bonds. These bonds are not general obligations of the City. It is not considered a default if there is insufficient tax increment to pay the full amount of principal and interest on the bonds. If the tax increment is insufficient to pay the full amount of principal and interest at maturity, the bonds will be deemed satisfied and paid in full. In 2003, the City issued the remaining \$39,362 authorized amount of Special Obligation Tax Increment Financing Revenue Bonds in relation to the Series 2000, The Boulevard Apartments. During 2013, the Boulevard Apartments debt was paid off. Total principal and interest remaining on the Valley State Bank bonds is \$440,357 payable through 2020. For the current year, principal and interest paid and total incremental property tax revenues were \$45,950 and \$48,330, respectively.

During 2005, the City issued \$4,495,000 Special Obligation Tax Increment Revenue Bonds to finance an eligible tax increment financing project. These special obligation bonds under Kansas law are payable solely from property tax increment received with respect to the financial projects. Incremental property taxes were projected to produce \$9,968,920 or 130 percent of the debt service requirements over the life of the bonds. These bonds are not direct obligations of the City. It is not considered a default if there is insufficient tax increment to pay the full amount of principal and interest on the bonds. If the tax increment is insufficient to pay the full amount of principal and interest at maturity, the bonds will be deemed satisfied and paid in full. In accordance with the debt agreement, upon issuance of the bonds, the City established a bond reserve and a debt service reserve fund. The balances of the bond reserve and the debt service reserve funds as of December 31, 2015 were \$449,543 and \$149,098, respectively, and are shown as restricted assets in the Bella Roe/Walmart Fund. Total principal and interest remaining on the bonds is \$2,765,320 payable through 2024. For the current year, principal and interest paid and total incremental property tax revenues were \$1,190,169 and \$501,695, respectively.

During 2005 and 2006, the City issued \$4,645,000 Transportation Development District Sales Tax Revenue Bonds to finance the TDD #1 project. The TDD #1 Sales Tax Revenues which the City has pledged as security for the bonds are derived from a 1 percent TDD #1 sales tax imposed by the City within Transportation District #1 and the bonds are payable through 2025. The TDD #1 sales tax became effective on October 1, 2005. In accordance with the debt agreement, upon issuance of the bonds, the City established a bond reserve and a debt service reserve fund. The balance of the bond reserve as of December 31, 2015 was \$15,159 and is shown as restricted assets in the TDD #1 – Price Chopper Fund. Total principal and interest remaining to be paid on the bonds is \$4,355,131. Principal and interest paid for the current year and total TDD #1 sales taxes were \$185,606 and \$270,346, respectively.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 4. Long-Term Debt (Continued)

During 2006, the City issued \$1,690,000 Transportation Development District Sales Tax Revenue Bonds to finance the TDD #2 project. The TDD #2 Sales Tax Revenues which the City has pledged as security for the bonds are derived from a one percent TDD #2 sales tax imposed by the City within Transportation District #2 and the bonds are payable through 2025. The TDD #2 sales tax became effective on October 1, 2005. In accordance with the debt agreement, upon issuance of the bonds, the City established a bond reserve and a debt service reserve fund. The balance of the bond reserve fund as of December 31, 2015 was \$1,296 and is shown as restricted assets in the TDD #2 – Lowe's Fund. Total principal and interest remaining to be paid on the bonds is \$1,710,056. Principal and interest paid for the current year and total TDD #2 sales taxes were \$85,000 and \$131,502, respectively.

Notice of Acceleration: In 2012, the City did not make a scheduled principal payment of \$60,000 payable on December 1, 2012 for the 2006B Transportation Development District Sales Tax Revenue Bond due to insufficient sales tax revenues deposited in the debt service reserve fund. The City filed a notice of the missed payment with the Municipal Securities Rulemaking Board and its bondholders. As this qualified as an event of default, the bondholders have the ability to file written notice with the trustee to accelerate the maturity of the bonds. In 2013, the bondholders exercised this right and the bond issue was put into a notice of acceleration by the bondholders to accelerate the maturity of the bonds. The notice of acceleration was a result of insufficient sales tax revenue received and therefore insufficient funds held in the bond reserve account. The outstanding principal due on the bonds of \$1,138,229 as of December 31, 2015 has been recorded as a liability in the TDD #2 – Lowe's Fund balance sheet as the liability has matured.

Payment default: In 2015 the City did not make a scheduled principal payment of \$160,000 payable on December 1, 2015 for the 2005 and 2006A Transportation Development District Sales Tax Revenue Bond due to insufficient sales tax revenues deposited in the debt service reserve fund. The City filed a notice of the missed payment with the Municipal Securities Rulemaking Board and its bondholders. As this qualifies as an event of default the bondholders have the ability to file written notice with the trustee to accelerate the maturity of the bonds. No such notice has been received as of the date of this report. The \$160,000 has been recorded as a liability in the TDD#1 – Price Chopper Fund balance sheet as the liability has matured.

Note 5. Transfers

Transfers for the year ended December 31, 2015 consisted of:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 267,867
Debt Service Fund	479,815	-
Special revenue funds, nonmajor governmental funds	389,120	527,588
Capital projects funds, nonmajor governmental funds	340,455	196,293
Debt Service Fund, nonmajor governmental funds	-	217,642
	<u>\$ 1,209,390</u>	<u>\$ 1,209,390</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 6. Defined Benefit Pension Plan

As a result of the adoption of GASB Statement Nos. 68 and 71, the beginning net position of the governmental activities was restated. The effect on beginning net position is as follows:

	Governmental Activities
Net position, December 31, 2014, as previously reported	\$ 14,627,000
Net pension liability at December 31, 2014	(1,663,431)
Deferred outflows of resources related to contributions made after June 30, 2014 measurement date	116,817
Net position, December 31, 2014, as restated	\$ 13,080,386

Kansas Public Employees Retirement System

Plan description: The City participates in a cost-sharing multiple-employer pension plan (Pension Plan), as defined in Governmental Accounting Standards Board Statement No. 67, Financial Reporting for Pension Plans. The Pension Plan is administered by the Kansas Public Employees Retirement System (KPERS), a body corporate and an instrumentality of the State of Kansas. KPERS provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

- Public employees, which includes:
 - State/School employees
 - Local employees
- Police and Firemen
- Judges

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the Pension Plan for the City are included in the local employee group.

KPERS issues a stand-alone comprehensive annual financial report, which is available on the KPERS website at www.kpers.org.

Benefits: Benefits are established by statute and may only be changed by the General Assembly. Members with ten or more years of credited service, may retire as early as age 55, with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of service equal 85.

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Note 6. Defined Benefit Pension Plan (Continued)

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump-sum payment of up to 50 percent of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas. For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions: Member contributions are established by state law, and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates are determined based on the results of an annual actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.0 percent of total payroll for the fiscal year ended June 30, 2015.

The actuarially determined employer contribution rates and the statutory contribution rates for local employees are both 9.48 percent. The actuarially determined employer contribution rates and the statutory contribution rates for Police and Firemen are both 21.36 percent. Member contribution rates as a percentage of eligible compensation in fiscal year 2015 are 5.00 percent or 6.00 percent for public employees, 7.15 percent for Police and Firemen, and 2.00 percent or 6.00 percent for Judges.

Employer allocations: Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Firemen
- Judges

To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer.

The allocation percentages for the City's share of the collective pension amounts as of June 30, 2015 was based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the year ended June 30, 2015.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2015, the City's proportion was 0.214844 percent, which was a decrease of 0.003239 percent from its proportion measured at June 30, 2014.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 6. Defined Benefit Pension Plan (Continued)

Net pension liability: The employer's net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014. Standard updated procedures were used to roll forward the net pension liability to June 30, 2015. At December 31, 2015, the City reported a liability of \$1,810,638 for its proportionate share of the net pension liability.

Actuarial assumptions: The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015, using the following actuarial assumptions:

Price inflation	3.00%
Wage inflation	4.00%
Salary increases, including wage increases	4.00 to 16.00%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	8.00%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males and Females, with adjustments to better match actual experience. Separate tables apply for males and females as well as each group (State, School, Local, Police and Firemen, and Judges).

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study conducted for three years ending December 31, 2012.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Long-Term Target Allocation	Long-Term Expected Real Rate of Return
Global equity	47.00%	6.30%
Fixed income	13.00	0.80
Yield driven	8.00	4.20
Real return	11.00	1.70
Real estate	11.00	5.40
Alternatives	8.00	9.40
Short-term investments	2.00	(0.50)
Total	100.00%	

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 6. Defined Benefit Pension Plan (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 8.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the System's Board of Trustees for these groups may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Employers contribute the full actuarial determined rate for Police and Firemen, and Judges. Future employer contribution rates were also modeled for Police and Firemen and Judges, assuming all actuarial assumptions are met in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate: The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 8.00 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (7.00 percent) or 1-percentage point higher (9.00 percent) than the current rate:

	1% Decrease (7.00%)	Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of net pension liability	\$ 2,611,073	\$ 1,810,638	\$ 1,133,804

Pension expense: For the year ended December 31, 2015, the City recognized pension expense of \$133,540, which includes the changes in the collective net pension liability, projected earnings on pension plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

Deferred outflows of resources and deferred inflows of resources: At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 11,407	\$ (36,794)
Net differences between projected and actual earnings on investments	-	(61,520)
Changes of assumptions	-	(20,335)
Changes in proportion	26,377	(92,554)
Contributions made subsequent to the measurement date*	128,027	-
Total	\$ 165,811	\$ (211,203)

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ended December 31, 2016.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 6. Defined Benefit Pension Plan (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:

2016	\$ (63,177)
2017	(63,177)
2018	(63,177)
2019	24,465
2020	(8,353)
	<u>\$ (173,419)</u>

Deferred inflows and outflows of resources related to the difference between expected and actual plan experience, changes in assumptions, and changes in proportion are being amortized over a closed period equal to the average of the expected service lives of all employees as of the beginning of each measurement period. The deferred inflows of resources related to the difference between projected and actual earnings on investments is being amortized over a closed five-year period.

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report, which can be located at www.kpers.org.

Note 7. Commitments and Contingencies

- (a) **Payroll Budget Plan:** In 1994, the City established a payroll budget plan, which enables employees to make investments or purchase needed life insurance protection by authorizing regular payroll deductions. The plan is available to full-time employees with at least two months of service and members of the employee's immediate family. The City makes no contribution to the plan. The City reserves the right to amend or cancel the plan. The City has no responsibility for loss due to the investment or failure of investment of funds and assets in the plan. The activity of the Payroll Budget Plan is recorded in the General Fund.
- (b) **Risk Management:** The City is a member of Midwest Public Risk (MPR), a not-for-profit corporation consisting of governmental entities incorporated in 2009 to acquire insurance for its members. MPR operates as a purchasing pool and is not a joint venture activity of the City. The City has no control over budgeting, financing, management selection or the governing body. MPR provides both conventional and self-insurance coverage for its members including medical, dental, property, casualty, general liability and worker's compensation. The City participates in health care coverage. The City purchases commercial insurance for property, casualty, general liability and worker's compensation insurance coverages.

MPR manages the cash and investment pool, funded by insurance premiums, on behalf of its members. MPR's investment pool consists of interest bearing deposits, U.S. Treasury strips, U.S. governmental agency obligations and collateralized mortgage obligations.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 7. Commitments and Contingencies (Continued)

In the event that a deficit occurs with respect to any fiscal year of MPR for which the City was a participant at any time during such year; and in the event that MPR determines that an assessment is required in order to provide additional funds for the obligations of MPR for such year; and further, in the event that the City was covered by the types of benefits requiring the assessment during the time period in which the assessment arose, the City is obligated to pay its pro rata share of any such assessment, irrespective of whether or not the City is a member of MPR at the time of such assessment. MPR has not had deficiencies in any of the past three fiscal years.

- (c) Commitments: Normal commitments have been made for future expenditures related to the City's capital projects programs.

Note 8. Other Postemployment Benefits

Plan description: In addition to providing the pension benefits described above, the City provides employees an agent multiple-employer plan. At the same time they end their service to the City, the retiree has the opportunity for continuation of medical and dental insurance coverage offered through Midwest Public Risk (MPR). To be eligible, employees must be full-time with at least ten years of service. The City provides retiree healthcare benefits through MPR which is an insurance pool comprised of about 59 entity members.

The City maintains a trust arrangement with MPR to collect premiums and pay claims/administrative costs. This trust arrangement does not qualify as an "OPEB Plan" and is not treated as holding assets in order to offset GASB Statement No. 45 liabilities. However, GASB does require the "Plan" determine the valuation interest rate (or discount rate) based on expected return of the MPR Health and Dental Fund since it is used to pay retiree claims. The plan is not accounted for as a trust fund since an irrevocable trust has not been established. There is no standalone financial report for the plan.

Funding policy: The City does not pay retiree benefits directly; they are paid implicitly over time through employer subsidization of active premiums that would be lower if retirees were not part of the experience group. Retirees who elect to continue coverage in the medical and dental plans offered through MPR are required to pay a contribution until the employee becomes eligible for Medicare. Since the retirees pay the premiums each year, the City's share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation. The benefits and benefit levels are governed by City policy and the MPR trust agreement. As of December 31, 2015, there was one City retiree participating in the plan.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 8. Other Postemployment Benefits (Continued)

Annual OPEB cost and net OPEB obligation: The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance to the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the components of the City's annual OPEB cost for the year, the amount actuarially contributed to the plan and changes in the City's annual OPEB obligation:

Annual required contribution	\$	15,514
Interest on net OPEB obligation		4,225
Adjustment to annual required contribution		(5,515)
Annual OPEB cost (expense)		14,224
Contributions and payments made		(1,000)
Increase in net OPEB obligation		13,224
Net OPEB obligation, beginning of year		107,108
Net OPEB obligation, end of year	\$	120,332

The General Fund will liquidate the net other postemployment benefit obligation in future years.

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2015 and the two preceding years is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2015	\$ 14,224	7.0%	\$ 120,332
December 31, 2014	6,083	16.4	107,108
December 31, 2013	16,383	-	102,025

Funded status and funding progress: As of July 1, 2013, the most recent actuarial valuation date, the plan was 0 percent funded. The actuarial accrued liability for benefits was \$99,224 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$99,224. The covered payroll (annual payroll of active employees covered by the plan) was \$1,496,583 and the ratio of the UAAL to the covered payroll was 6.6 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the health care cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents only the initial year trend information.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 8. Other Postemployment Benefits (Continued)

Actuarial methods and assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and included in the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2013 actuarial valuation, projected unit credit method was used. The actuarial assumptions included 4.5 percent investment rate of return; general inflation rate of 2.5 percent; dental care cost trend rate of 3.75 percent and 7 percent for medical claims and prescriptions, reduced by decrements to an ultimate rate of 5 percent after eight years. The UAAL is being amortized as open-level dollar over a period of 30 years.

Note 9. Leases

The City is a lessor under rental agreements for the rental of land, a tower and building space. Lease revenue of \$91,819 is included in General Fund other revenue. Future minimum rentals under such leases are as follows:

Year ending December 31:

2016	\$ 94,364
2017	20,832
	<u>\$ 115,196</u>

Note 10. Fund Balance Deficits

The TDD #2 – Lowe's Debt Service Fund had a fund balance deficit of \$1,071,688. This deficit occurred due to the notice of acceleration on the 2006B Transportation Development District Sales Tax Revenue Bond as discussed in Note 4. This deficit will be eliminated through the associated sales tax revenue stream from the Transportation Development District.

The TDD #1 – Price Chopper Fund had a fund balance deficit of \$20,769. This deficit occurred due to the default on principal payments on the 2006B Transportation Development District Sales Tax Revenue Bond as discussed in Note 4. This deficit will be eliminated through the associated sales tax revenue stream from the Transportation Development District.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 11. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The classifications of fund balances by opinion unit are as follows:

Fund Balances	General Fund	Bella Roe/ Walmart TIF Fund	Debt Service Fund	TDD #2 - Lowe's Fund	Nonmajor Governmental Funds	Total
Restricted:						
Debt service	\$ 157,500	\$ 706,278	\$ 421,228	-	\$ 758,767	\$ 2,043,773
Special highway	-	-	-	-	76,721	76,721
Capital expansion and improvements	-	-	-	-	2,484,951	2,484,951
Roeland Park Property Owners Association	-	-	-	-	12,651	12,651
Total restricted	157,500	706,278	421,228	-	3,333,090	4,618,096
Committed, capital projects	-	127,000	-	-	-	127,000
Assigned:						
Special law	8,213	-	-	-	-	8,213
Equipment/building	-	-	-	-	372,371	372,371
	8,213	-	-	-	372,371	380,584
Unassigned	2,287,719	-	-	(1,071,688)	(20,769)	1,195,262
Total fund balances	\$ 2,453,432	\$ 833,278	\$ 421,228	\$ (1,071,688)	\$ 3,684,692	\$ 6,320,942

Note 12. New Governmental Accounting Standards Board (GASB) Standards

As of December 31, 2015, the GASB had issued several statements not yet implemented by the City of Roeland Park, Kansas. The statements which might impact the City are as follows:

GASB Statement No. 72, *Fair Value Measurement and Application*, issued February 2015, will be effective for the City with its year ending December 31, 2016. This Statement defines fair value and describes how fair value should be measured, what assets and liabilities should be measured at fair value, and what information about fair value should be disclosed in the notes to the financial statements. This Statement defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments, which generally are measured at fair value, are defined as a security or other asset that governments hold primarily for the purpose of income or profit and the present service capacity of which are based solely on their ability to generate cash or to be sold to generate cash. The related disclosures have been expanded to categorize fair values according to their relative reliability and to describe positions held in many alternative investments.

Note 12. New Governmental Accounting Standards Board (GASB) Standards (Continued)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued in June 2015, will be effective for the City beginning with its fiscal year ending December 31, 2018. The Statement replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and requires governments to report a liability on the face of the financial statements for the OPEB they provide and outlines the reporting requirements by governments for defined benefit OPEB plans administered through a trust, cost-sharing OPEB plans administered through a trust and OPEB not provided through a trust. The Statement also requires governments to present more extensive note disclosures and required supplementary information about their OPEB liabilities. Some governments are legally responsible to make contributions directly to an OPEB plan or make benefit payments directly as OPEB comes due for employees of other governments. In certain circumstances, called special funding situations, the Statement requires these governments to recognize in their financial statements a share of the other government's net OPEB liability.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, issued July 2015, will be effective for the City beginning with its fiscal year ending December 31, 2016. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP from the four categories under GASB Statement No. 55. The first category of authoritative GAAP consists of GASB Statements. The second category comprises GASB Technical Bulletins and Implementation Guides, as well as guidance from the AICPA that is cleared by the GASB. The Statement also addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

GASB Statement No. 77, *Tax Abatement Disclosures*, issued August 2015, will be effective for the City beginning with its fiscal year ending December 31, 2016. This statement requires governments to disclose information about their own tax abatements separately from information about tax abatements that are entered into by other governments and reduce the reporting government's tax revenues. The disclosures about the government's own tax abatement agreements includes the purpose of the tax abatement program, the tax being abated, the amount of tax being abated, the provisions of recapturing abated taxes, the types of commitments made by tax abatement recipients, and other commitments made by government in tax abatement agreements. The disclosures about tax abatements that are entered into by other governments and reduce the reporting government's tax revenues includes the name of the government entering into the abatement agreement, the tax being abated, and the amount of the reporting government's tax being abated.

GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, issued December 2015, will be effective for the City beginning with its fiscal year ending December 31, 2016. Statement No. 78 provides guidance to governments that participate in certain private or federally sponsored multiple-employer defined benefit pension plans. This Statement assists these governments by focusing employer accounting and financial reporting requirements for those pension plans on obtainable information. In lieu of the existing requirements under Statement No. 68, the new guidance establishes separate requirements for employers that participate in these pension plans. This Statement establishes the criteria for identifying the applicable pension plans and addresses: (a) measurement and recognition of pension liabilities, expense, and expenditures; (b) note disclosures of descriptive information about the plan, benefit terms, and contribution terms; and (c) required supplementary information presenting required contribution amounts for the past 10 fiscal years.

City of Roeland Park, Kansas

Notes to Basic Financial Statements

Note 12. New Governmental Accounting Standards Board (GASB) Standards (Continued)

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, issued December 2015, will be effective for the City beginning with its fiscal year ending December 31, 2016. Statement No. 79 addresses accounting and financial reporting for certain external investment pools and pool participants by establishing criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The Statement also establishes additional note disclosure requirements for qualifying external investment pools and for governments that participate in those pools.

GASB Statement No. 80, *Blending Requirements for Certain Component Units*, issued February 2016, will be effective for the City beginning with its fiscal year ending December 31, 2017. Statement No. 80 clarifies the display requirements in GASB Statement No. 14, *The Financial Reporting Entity*, by requiring component units incorporated as not-for-profit corporations to be blended into the primary state or local government's financial statements in a manner similar to a department or activity of the primary government. The guidance addresses diversity in practice regarding the presentation of not-for-profit corporations in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

GASB Statement No. 82, *Pension Issues*, issued April 2016, will be effective for the City beginning with its fiscal year ending December 31, 2017. Statement No. 82 is designed to improve consistency in the application of the pension standards by clarifying or amending related areas of existing guidance with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

Management intends to adopt these Statements by the required dates and will modify and expand its disclosures accordingly.

City of Roeland Park, Kansas

**Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability
Kansas Public Employees' Retirement System**

	June 30, 2015
City's proportion of the net pension liability	0.214844%
City's proportionate share of the net pension liability	\$ 1,810,638
City's covered-employee payroll	\$ 1,513,662
City's proportionate share of the net pension liability as a percentage of its covered payroll	119.62%
Plan fiduciary net position as a percentage of the total pension liability	64.95%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

City of Roeland Park, Kansas

**Required Supplementary Information
Schedule of City Contributions
Kansas Public Employees' Retirement System**

KPERS - Local Group						
Fiscal Year-End	Statutorily Required Contribution *	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered- Employee Payroll	Contributions as a Percentage of Covered Employee Payroll	
2015	\$ 68,774	\$ 68,774	\$ -	\$ 725,466	9%	
2014	63,395	63,395	-	717,139	9	
2013	50,942	50,942	-	641,763	8	
2012	47,142	47,142	-	640,286	7	
2011	41,029	41,029	-	605,021	7	
2010	41,020	41,020	-	669,507	6	
2009	38,328	38,328	-	691,847	6	
2008	32,757	32,757	-	664,713	5	
2007	27,834	27,834	-	645,805	4	
2006	22,824	22,824	-	599,058	4	

* Includes KPERS Contribution only, this excludes insurance required through KPERS

KP&F						
Fiscal Year-End	Statutorily Required Contribution *	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered- Employee Payroll	Contributions as a Percentage of Covered Employee Payroll	
2015	\$ 170,106	\$ 170,106	\$ -	\$ 796,374	21%	
2014	157,038	157,038	-	788,345	20	
2013	145,687	145,687	-	*	N/A	
2012	132,040	132,040	-	*	N/A	
2011	108,581	108,581	-	*	N/A	
2010	108,293	108,293	-	*	N/A	
2009	112,692	112,692	-	*	N/A	
2008	110,623	110,623	-	*	N/A	
2007	102,576	102,576	-	*	N/A	
2006	87,732	87,732	-	*	N/A	

City of Roeland Park, Kansas

**Required Supplementary Information
Other Postemployment Benefit Plan**

SCHEDULE OF FUNDING PROGRESS

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Net Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
2015	7/1/13	\$ -	\$ 99,224	\$ 99,224	- %	1,496,583	6.6%
2014	7/1/13	-	99,224	99,224	-	1,617,972	6.1
2013	7/1/11	-	98,264	98,264	-	1,550,396	6.3

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of July 1, 2013. Additional information follows:

- The cost method used to determine the ARC is the projected unit credit method.
- The actuarial assumptions included 4.5 percent investment rate of return; general inflation rate of 2.5 percent; dental care cost trend rate of 3.75 percent and 7 percent for medical claims and prescriptions, reduced by decrements to an ultimate rate of 5 percent after 8 years.
- The amortization method is level dollar, open.

City of Roeland Park, Kansas

**Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2015**

	Budget		Actual	Final Budget to Actual Variance
	Original	Final		
Revenues:				
Taxes	\$ 2,785,358	\$ 2,785,358	2,522,290	\$ (263,068)
Special assessments	4,600	4,600	3,403	(1,197)
Intergovernmental	1,137,170	1,137,170	1,134,139	(3,031)
Licenses and permits	138,525	138,525	171,629	33,104
Fines and forfeitures	275,000	275,000	400,993	125,993
Interest	200	200	209	9
Other	689,049	689,049	677,180	(11,869)
Total revenues	5,029,902	5,029,902	4,909,843	(120,059)
Expenditures:				
Current:				
General government	1,483,455	1,483,455	1,523,819	(40,364)
Highway and streets	950,300	950,300	422,677	527,623
Public safety	1,184,608	1,184,608	1,066,170	118,438
Culture and recreation	195,000	195,000	174,124	20,876
Employee benefits	731,560	731,560	765,620	(34,060)
Capital outlay	-	-	237	(237)
Debt service:				
Principal retirement	184,500	184,500	286,501	(102,001)
Interest and fiscal charges	25,066	25,066	39,934	(14,868)
Total expenditures	4,754,489	4,754,489	4,279,082	475,407
Excess of revenues over expenditures	275,413	275,413	630,761	355,348
Other financing sources (uses):				
Transfers in	209,566	209,566	-	(209,566)
Transfers out	(260,407)	(260,407)	(267,867)	(7,460)
Total other financing sources (uses)	(50,841)	(50,841)	(267,867)	(217,026)
Changes in fund balance	\$ 224,572	\$ 224,572	362,894	\$ 138,322
Fund balance, beginning of year			2,090,538	
Fund balance, end of year			<u>\$ 2,453,432</u>	

See note to required supplementary information.

City of Roeland Park, Kansas

Note to Required Supplementary Information Year Ended December 31, 2015

Budgets and Budgetary Accounting

State statutes require that an annual operating budget be legally adopted for the General Fund, special revenue funds (unless specifically exempted by statute), Debt Service Fund and the Equipment Reserve Fund (capital projects funds).

The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1) Preparation of the budget for the succeeding calendar year on or before August 1.
- 2) Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
- 3) Public hearing on or before August 15, but at least 10 days after publication of notice of hearing.
- 4) Adoption on the final budget on or before August 25.

The annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized on the modified accrual basis. Expenditures include disbursements, accounts payable and encumbrances. Unencumbered appropriations lapse at year-end.

State statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. The reported budgetary data represents the final approved budget after amendments as adopted by the City Council.

The City Administrator has the authority to transfer budgeted amounts (including transfers) between line items at the department level and between departments. The statutes also permit transferring budgeted amounts between line items within an individual fund. The statutes prohibit expenditures and transfers out in excess of the total amount of the adopted budget of expenditures and transfers out of individual funds (the legal level of control). Budget comparison statements are presented for each fund type showing actual revenue and expenditures compared to legally budgeted revenue and expenditures.

State statutes prohibit cities from creating indebtedness unless there is money on hand in the proper fund and unencumbered by previous commitments with which to pay the indebtedness. The execution of a contract, or the issuing of a purchase order, automatically encumbers the money in the fund for the payment of the amount represented by the commitment. It makes no difference that the amount may not have to be paid until more monies are in the fund or until the following year. An exception to this cash basis law is the issuance of debt, in the form of bonds, notes or warrants, pursuant to statutory authority, referendum or by the State Board of Tax Appeals. In the event debt is issued, funds need not be on hand for future payments.

City of Roeland Park

The other governmental funds of the City are considered nonmajor and are as follows:

Special Revenue Funds: Are used to account for the proceeds of specific revenue sources (other than certain capital projects that are legally restricted to expenditures for specific projects).

Special Highway: Established to account for monies sent quarterly from the State Treasurer's office which are the Special City and County Highway Funds distributed and computed in compliance with K.S.A. 79-3425CC.

Community Center: Established to pay the cost of the acquisition, maintenance and utilization of the Skyline School. Revenues generated in this fund come from an additional retailer's sales tax in the amount of one-half of one percent (.5 percent). Twenty-five percent (25 percent) of the monies raised from this addition (.5 percent) flow into this fund. This fund is referred to as the "27C Fund" of the City. Revenue raised and not required for the payment of the previously described costs shall be transferred to the General Fund of the City.

Old Pool Area: Created in order to segregate funds dedicated to the repayment of special obligation tax increment fund bonds issued to fund improvements within the project area.

Roeland Park City Hall Property Owners Association Fund: Created to administer various functions within City Hall and to establish the means and methods of collecting assessments and charges for the management of City Hall.

Special Street: Created for the purpose of paying for the repair, maintenance and improvement of streets, curbs and sidewalks located within the City. Revenues generated in this fund come from a retailer's sales tax of one-half of one percent (.5 percent). In addition, payments are made from this fund to service General Obligation long-term debt of the City. This fund is referred to as the "27A Fund" of the City.

Special Infrastructure: Established to pay the cost of public infrastructure projects including buildings. Revenues generated in this fund come from an additional City Retailers' Sales Tax in the amount of one-fourth of one percent (.25 percent) beginning on April 1, 2003, and ending on March 31, 2023. This fund is referred to as the "27D Fund" of the City.

McDonald's/Granada Park/City Hall: Established to account for monies received to promote development in the district, as well as retire any bonds associated with the projects. Projects approved in the area include City Hall Remodel/Technology updates and Granada Park improvements.

City of Roeland Park

CID #1 – Roeland Park Shopping Center: Created to account for monies received within the Community Improvement District to be solely used to pay the costs of the approved project. The projected improvement is to reconstruct the existing Wal-Mart space into three tenant spaces; construct a new 4,800 square-foot retail building and a new 2,800 square foot retail building; reconfigure the parking lot; street and sidewalk improvements; the estimated cost of the project. The estimated cost of the Project is nine million dollars (\$9,000,000) of which the maximum CID eligible cost is three million dollars (\$3,000,000). The proposed method of financing the project: That the proposed Project be financed through the use of a Special Sales Tax on a Pay-As-You-Go basis, as defined in the Act. That the proposed amount of Community Improvement District sales tax shall be one percent (1 percent) for 22 years, or such lesser number of years as may be required to produce revenues sufficient for the payment of the maximum CID eligible cost.

Capital Projects Funds: Are used to account for all resources which are restricted, committed or assigned for the acquisition and construction of capital facilities and other capital assets.

Equipment Reserve: A fund created to account for the scheduled replacement and construction of equipment and vehicles. Financing provided from assessments based upon a proportionate share of front footage.

Streetlights: A fund created to account for the purchase of streetlights. Financing provided by the issuance of general obligation bonds Series 2014-A dated November 25, 2014 in the amount of \$650,000.

Debt Service Funds: Are used to account for all resources which are restricted, committed or assigned for the payment of principal and interest on long-term debt.

Valley State Bank: Created to account for monies received to retire special obligation tax increment revenue bonds Series 2000 dated February 1, 2000 in the amount of \$695,000.

Boulevard Apartments: Established to account for monies received to retire special obligation tax increment revenue bonds Series 1999 dated April 1, 2000 in the amount of \$553,525. In 2013, these bonds were paid off. Future tax collections through this fund will pay for improvements to the TIF district. Collections were transferred to the Old Pool Area Fund in 2015.

TDD #1 – Price Chopper: Created to establish transportation development districts ("transportation districts") to acquire interests in property and to construct any project or undertaking relating thereto to improve any bridge, street, road, highway access road, interchange, intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar, shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail or other mass transit facility and any similar or related project or infrastructure (collectively, "transportation projects"); and the Act further authorizes said governing body, in order to pay the costs of such transportation projects, to impose a transportation district sales tax on the selling of tangible personal property at retail or rendering or furnishing services within transportation districts in any increment of .10 percent or .25 percent not to exceed 1.0 percent and/or the levy of special assessments upon property within such transportation districts, and to issue revenue bonds payable from such sales taxes and/or special assessments. The District covers all of Lots 1, 3, 4, 5 and 6 and Tract "A", Roeland Park Shopping Center, a subdivision of land in Roeland Park, Kansas.

City of Roeland Park

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City of Roeland Park, Kansas

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Special Revenue			
	Special Highway Fund	Community Center Fund	Old Pool Area Fund	Roeland Park City Hall Property Owners Association Fund
Assets				
Pooled cash	\$ 39,817	\$ 226,351	\$ 777,046	\$ 12,651
Receivables:				
Taxes	-	32,886	228,327	-
Intergovernmental	44,977	-	-	-
Restricted cash	-	-	-	-
Restricted investments	-	-	-	-
Total assets	\$ 84,794	\$ 259,237	\$ 1,005,373	\$ 12,651
Liabilities				
Accounts payable and accrued liabilities	\$ 8,073	\$ 1,850	\$ 18,884	\$ -
Due to other funds	-	-	-	-
Matured long-term debt principal payment	-	-	-	-
Total liabilities	8,073	1,850	18,884	-
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	228,327	-
Fund balances (deficits)				
Restricted	76,721	257,387	758,162	12,651
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	76,721	257,387	758,162	12,651
Total liabilities, deferred inflows of resources and fund balances	\$ 84,794	\$ 259,237	\$ 1,005,373	\$ 12,651

(Continued)

Special Revenue				Capital Projects	
Special Street Fund	Special Infrastructure Fund	McDonald's/Granada Park/City Hall Fund	CID #1 - Roeland Park Shopping Center Fund	Equipment Reserve Fund	
\$ 274,014	\$ 130,123	\$ 328,490	\$ -	\$ 372,371	
131,545	65,773	281,915	86,677	-	
-	-	-	-	-	
-	-	-	219,617	-	
-	-	-	1,000,000	-	
<u>\$ 405,559</u>	<u>\$ 195,896</u>	<u>\$ 610,405</u>	<u>\$ 1,306,294</u>	<u>\$ 372,371</u>	
\$ 8,053	\$ 622	\$ -	\$ -	\$ -	
-	-	-	-	-	
-	-	-	-	-	
<u>8,053</u>	<u>622</u>	<u>-</u>	<u>-</u>	<u>-</u>	
-	-	281,915	-	-	
397,506	195,274	328,490	1,306,294	-	
-	-	-	-	372,371	
-	-	-	-	-	
<u>397,506</u>	<u>195,274</u>	<u>328,490</u>	<u>1,306,294</u>	<u>372,371</u>	
<u>\$ 405,559</u>	<u>\$ 195,896</u>	<u>\$ 610,405</u>	<u>\$ 1,306,294</u>	<u>\$ 372,371</u>	

City of Roeland Park, Kansas

Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2015

	Debt Service		
	Valley State Bank Fund	TDD #1 - Price Chopper Fund	Totals
Assets			
Pooled cash	\$ 700	\$ 77,340	\$ 2,238,903
Investments	-	-	1,000,000
Receivables:			
Taxes	57,597	49,625	934,345
Intergovernmental	-	-	44,977
Restricted cash	-	15,159	234,776
Total assets	\$ 58,297	\$ 142,124	\$ 4,453,001
Liabilities			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 37,482
Due to other funds	95	2,893	2,988
Matured long-term debt principal payment	-	160,000	160,000
Total liabilities	95	162,893	200,470
Deferred inflows of resources			
Unavailable revenue - property taxes	57,597	-	567,839
Fund balances (deficits)			
Restricted	605	-	3,333,090
Assigned	-	-	372,371
Unassigned	-	(20,769)	(20,769)
Total fund balances (deficits)	605	(20,769)	3,684,692
Total liabilities, deferred inflows of resources and fund balances	\$ 58,297	\$ 142,124	\$ 4,453,001

City of Roeland Park

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City of Roeland Park, Kansas

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances**

Nonmajor Governmental Funds

Year Ended December 31, 2015

	Special Revenue			
	Special Highway Fund	Community Center Fund	Old Pool Area Fund	Roeland Park City Hall Property Owners Association Fund
Revenues:				
Taxes	\$ -	\$ 185,317	\$ 230,713	\$ -
Intergovernmental	180,266	-	-	-
Interest	-	-	-	-
Other	-	-	-	33,847
Total revenues	180,266	185,317	230,713	33,847
Expenditures:				
Current:				
General government	-	-	67,157	31,918
Highways and streets	79,834	8,104	-	-
Culture and recreation	-	111,399	-	-
Capital outlay	-	45,012	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	79,834	164,515	67,157	31,918
Excess (deficiency) of revenues over (under) expenditures	100,432	20,802	163,556	1,929
Other financing sources (uses):				
Transfers in	-	171,478	217,642	-
Transfers out	(72,588)	-	-	-
Total other financing sources (uses)	(72,588)	171,478	217,642	-
Changes in fund balances	27,844	192,280	381,198	1,929
Fund balances (deficits), beginning of year	48,877	65,107	376,964	10,722
Fund balances (deficits), end of year	\$ 76,721	\$ 257,387	\$ 758,162	\$ 12,651

(Continued)

Special Revenue			Capital Projects		
Special Street Fund	Special Infrastructure Fund	McDonald's/Granada Park/City Hall Fund	CID #1 - Roeland Park Shopping Center Fund	Equipment Reserve Fund	
\$ 741,268	\$ 370,634	\$ 278,998	\$ 446,114	\$ -	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	2,239	
741,268	370,634	278,998	446,114	2,239	
-	-	133,574	-	-	
-	249,982	-	-	-	
-	-	-	-	-	
283,330	18,941	-	-	105,104	
-	-	160,000	-	51,033	
-	-	21,260	-	6,936	
283,330	268,923	314,834	-	163,073	
457,938	101,711	(35,836)	446,114	(160,834)	
-	-	-	-	340,455	
(455,000)	-	-	-	(171,478)	
(455,000)	-	-	-	168,977	
2,938	101,711	(35,836)	446,114	8,143	
394,568	93,563	364,326	860,180	364,228	
\$ 397,506	\$ 195,274	\$ 328,490	\$ 1,306,294	\$ 372,371	

City of Roeland Park, Kansas

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Continued)
Nonmajor Governmental Funds
Year Ended December 31, 2015**

	Capital Projects	Debt Service			
	Streetlights Fund	Valley State Bank Fund	Boulevard Apartments Fund	TDD #1 - Price Chopper Fund	Totals
Revenues:					
Taxes	\$ -	\$ 48,330	\$ -	\$ 270,346	\$ 2,571,720
Intergovernmental	-	-	-	-	180,266
Interest	-	-	-	5	5
Other	-	-	-	-	36,086
Total revenues	-	48,330	-	270,351	2,788,077
Expenditures:					
Current:					
General government	-	1,682	-	-	234,331
Highways and streets	141,910	-	-	-	479,830
Culture and recreation	-	-	-	-	111,399
Capital outlay	-	-	-	-	452,387
Debt service:					
Principal retirement	-	19,490	-	160,000	390,523
Interest and fiscal charges	-	26,460	-	188,985	243,641
Total expenditures	141,910	47,632	-	348,985	1,912,111
Excess (deficiency) of revenues over (under) expenditures	(141,910)	698	-	(78,634)	875,966
Other financing sources (uses):					
Transfers in	-	-	-	-	729,575
Transfers out	(24,815)	-	(217,642)	-	(941,523)
Total other financing sources (uses)	(24,815)	-	(217,642)	-	(211,948)
Changes in fund balances	(166,725)	698	(217,642)	(78,634)	664,018
Fund balances (deficits), beginning of year	166,725	(93)	217,642	57,865	3,020,674
Fund balances (deficits), end of year	\$ -	\$ 605	\$ -	\$ (20,769)	\$ 3,684,692

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Debt Service Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues:		
Taxes	\$ 338,264	\$ 291,408
Special assessments	262,007	258,691
Total revenues	<u>600,271</u>	<u>550,099</u>
Expenditures:		
Debt service:		
Principal retirement	940,000	940,000
Interest and fiscal charges	157,731	147,823
Total expenditures	<u>1,097,731</u>	<u>1,087,823</u>
(Deficiency) of revenues (under) expenditures	<u>(497,460)</u>	<u>(537,724)</u>
Other financing sources (uses):		
Transfers in	555,000	479,815
Transfers out	(33,580)	-
Total other financing sources	<u>521,420</u>	<u>479,815</u>
Changes in fund balance	<u>\$ 23,960</u>	<u>(57,909)</u>
Fund balance, beginning of year		<u>479,137</u>
Fund balance, end of year		<u>\$ 421,228</u>

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Special Highway Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues, intergovernmental	\$ 180,000	\$ 180,266
Expenditures, current, highway and streets	107,410	79,834
Excess of revenues over expenditures	72,590	100,432
Other financing (uses), transfers out	(72,590)	(72,588)
Changes in fund balance	<u>\$ -</u>	27,844
Fund balance, beginning of year		48,877
Fund balance, end of year		<u>\$ 76,721</u>

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Community Center Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues, taxes	\$ 180,000	\$ 185,317
Expenditures:		
Highways and streets	10,000	8,104
Culture and recreation	115,000	111,399
Capital outlay	34,000	45,012
Total expenditures	159,000	164,515
Excess of revenues over expenditures	21,000	20,802
Other financing source (uses):		
Transfers in	-	171,478
Transfers out	(21,000)	-
Total other financing sources (uses)	(21,000)	171,478
Changes in fund balance	\$ -	192,280
Fund balance, beginning of year		<u>65,107</u>
Fund balance, end of year		<u>\$ 257,387</u>

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Roeland Park City Hall Property Owners Association Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues, other	\$ 33,847	\$ 33,847
Expenditures, current, general government	42,640	31,918
Changes in fund balance	\$ (8,793)	1,929
Fund balance, beginning of year		10,722
Fund balance, end of year		\$ 12,651

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Special Street Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues, taxes	\$ 723,800	\$ 741,268
Expenditures:		
Current, highways and streets	40,110	-
Capital outlay	365,000	283,330
Total expenditures	405,110	283,330
Excess of revenues over expenditures	318,690	457,938
Other financing (uses), transfers out	(555,000)	(455,000)
Changes in fund balance	\$ (236,310)	\$ 2,938
Fund balance, beginning of year		394,568
Fund balance, end of year		\$ 397,506

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Special Infrastructure Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues, taxes	\$ 361,600	\$ 370,634
Expenditures:		
Current, general government	-	-
Current, highways and streets	251,023	249,982
Capital outlay	97,000	18,941
Total expenditures	348,023	268,923
Excess of revenues over expenditures	13,577	101,711
Other financing (uses), transfers out	(209,566)	-
Changes in fund balance	\$ (195,989)	101,711
Fund balance, beginning of year		93,563
Fund balance, end of year		\$ 195,274

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - McDonald's/Granada Park/City Hall Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues, taxes	<u>\$ 264,000</u>	<u>\$ 278,998</u>
Expenditures:		
Current, general government	289,444	133,574
Debt service:		
Principal retirement	160,000	160,000
Interest and fiscal charges	10,630	21,260
Total expenditures	<u>460,074</u>	<u>314,834</u>
Changes in fund balance	<u><u>\$ (196,074)</u></u>	<u>(35,836)</u>
Fund balance, beginning of year		<u>364,326</u>
Fund balance, end of year		<u><u>\$ 328,490</u></u>

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - CID #1 - Roeland Park Shopping Center Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues, taxes	\$ 389,000	\$ 446,114
Expenditures, current, general government	-	-
Changes in fund balance	<u><u>\$ 389,000</u></u>	446,114
Fund balance, beginning of year		<u>860,180</u>
Fund balance, end of year		<u><u>\$ 1,306,294</u></u>

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Equipment Reserve Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues, other	\$ -	\$ 2,239
Expenditures:		
Capital outlay	353,997	105,104
Debt service:		
Principal retirement	-	51,033
Interest and fiscal charges	-	6,936
Total expenditures	353,997	163,073
Other financing sources (uses):		
Transfers in	353,997	340,455
Transfers out	-	(171,478)
Total other financing sources	353,997	168,977
Changes in fund balance	\$ -	8,143
Fund balance, beginning of year		364,228
Fund balance, end of year		\$ 372,371

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - TDD #1 - Price Chopper Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues:		
Taxes	\$ 432,588	\$ 270,346
Interest	-	5
Total revenues	<u>432,588</u>	<u>270,351</u>
Expenditures:		
Current, general government	5,800	-
Debt service:		
Principal retirement	225,000	160,000
Interest and fiscal charges	201,788	188,985
Total expenditures	<u>432,588</u>	<u>348,985</u>
Changes in fund balance	<u>\$ -</u>	(78,634)
Fund balance, beginning of year		<u>57,865</u>
Fund balance, end of year		<u>\$ (20,769)</u>

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - TDD #2 - Lowe's Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues:		
Taxes	\$ 153,756	\$ 131,502
Interest	-	3
Total revenues	<u>153,756</u>	<u>131,505</u>
Expenditures:		
Debt service:		
Principal retirement	75,000	- *
Interest and fiscal charges	78,756	3,636
Total expenditures	<u>153,756</u>	<u>3,636</u>
Changes in fund balance	<u>\$ -</u>	127,869
Fund balance (deficit), beginning of year		<u>(1,199,557)</u>
Fund balance (deficit), end of year		<u>\$ (1,071,688)</u>

* The City retired \$82,630 in principal on TDD #2 in 2015. As this bond issue is reported as a current liability based on events disclosed in Note 4, principal payments are recorded as a reduction in the liability and not as an expenditure.

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Bella Roe/Walmart TIF Fund
Year Ended December 31, 2015**

	Budget	Actual
Revenues:		
Taxes	\$ 421,000	\$ 501,695
Interest	17,000	17,496
Total revenues	438,000	519,191
Expenditures:		
Current, general government	15,831	-
Capital outlay	-	3,826
Debt service:		
Principal retirement	240,000	1,010,000
Interest and fiscal charges	180,169	180,169
Total expenditures	436,000	1,193,995
Changes in fund balance	\$ 2,000	(674,804)
Fund balance, beginning of year		1,508,082
Fund balance, end of year		\$ 833,278

City of Roeland Park, Kansas

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Valley State Bank Fund
Year Ended December 31, 2015

	Budget	Actual
Revenues, taxes	\$ 47,740	\$ 48,330
Expenditures:		
Current, general government	2,500	1,682
Debt service:		
Principal retirement	45,240	19,490
Interest and fiscal charges	-	26,460
Total expenditures	47,740	47,632
Changes in fund balance	\$ -	698
Fund balance, beginning of year		(93)
Fund balance, end of year		\$ 605

City of Roeland Park, Kansas

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Boulevard Apartments Fund
Year Ended December 31, 2015

	Budget	Actual
Other financing (uses), transfers out	\$ -	\$ (217,642)
Changes in fund balance	\$ -	(217,642)
Fund balance, beginning of year		217,642
Fund balance, end of year		\$ -

City of Roeland Park, Kansas

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Old Pool Area Fund
Year Ended December 31, 2015

	Budget	Actual
Revenues, taxes	\$ 168,000	\$ 230,713
Expenditures, general government	764,597	67,157
Excess (deficiency) of revenues over (under) expenditures	(596,597)	163,556
Other financing sources, transfers in	-	217,642
Changes in fund balance	<u>\$ (596,597)</u>	381,198
Fund balance, beginning of year		<u>376,964</u>
Fund balance, end of year		<u>\$ 758,162</u>

City of Roeland Park, Kansas

Schedule of Capital Assets by Source

December 31, 2015

(With Comparative Totals as of December 31, 2014)

	2015	2014
Capital assets:		
Land	\$ 1,396,272	\$ 1,396,272
Artwork	12,620	12,620
Buildings	4,399,473	4,399,473
Improvements other than buildings and infrastructure	27,321,228	26,963,548
Machinery and equipment	1,644,084	1,660,857
	<u>\$ 34,773,677</u>	<u>\$ 34,432,770</u>
Investment in capital assets from:		
General Fund revenues	\$ 4,734,103	\$ 4,572,993
Special revenue funds revenues	5,259,089	5,551,878
Debt Service Fund revenues	11,632,946	11,336,896
Capital projects funds revenues	13,147,539	12,971,003
	<u>\$ 34,773,677</u>	<u>\$ 34,432,770</u>

City of Roeland Park, Kansas

**Schedule of Capital Assets by Function and Activity
December 31, 2015**

Function and Activity	Land	Artwork	Buildings	Improvements Other Than Buildings and Infrastructure	Machinery and Equipment	Total
Highways and streets	\$ 323,801	\$ -	\$ 131,303	\$ 24,617,036	\$ 839,362	\$ 25,911,502
Public safety	-	-	-	12,605	434,398	447,003
Culture and recreation	1,113	12,620	2,860,000	1,040,028	37,517	3,951,278
General government	1,071,358	-	1,408,170	1,651,559	332,807	4,463,894
Total capital assets	\$ 1,396,272	\$ 12,620	\$ 4,399,473	\$ 27,321,228	\$ 1,644,084	\$ 34,773,677

City of Roeland Park, Kansas

**Schedule of Changes in Capital Assets by Function and Activity
Year Ended December 31, 2015**

Function and Activity	Capital Assets December 31, 2014	Additions	Deductions	Capital Assets December 31, 2015
General government	\$ 4,463,894	\$ -	\$ -	\$ 4,463,894
Public safety	434,355	58,308	(45,660)	447,003
Culture and recreation	3,823,091	128,187	-	3,951,278
Highways and streets	25,711,430	236,666	(36,594)	25,911,502
Total capital assets	\$ 34,432,770	\$ 423,161	\$ (82,254)	\$ 34,773,677

STATISTICAL SECTION

City of Roeland Park

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City of Roeland Park

Supplemental Statistical Section (Unaudited) Contents

The supplemental statistical section of the City's comprehensive annual financial report is presented to provide additional detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the City's overall financial health.

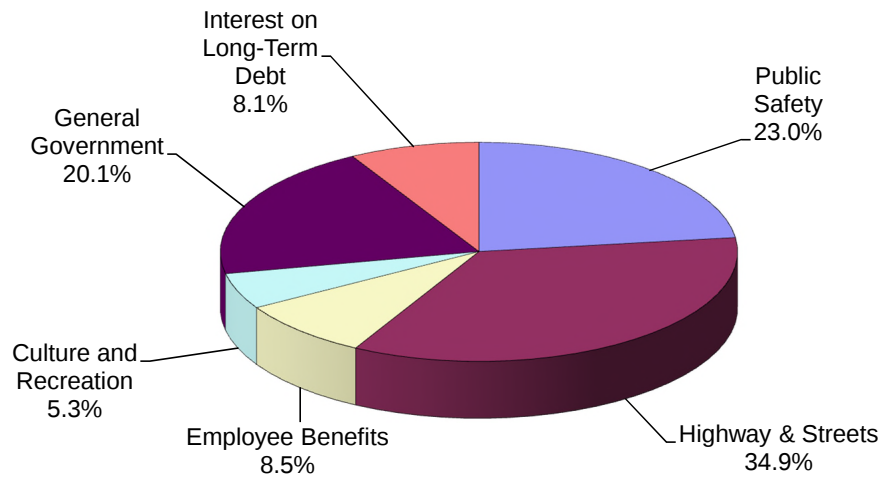
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Ratio of Net General Bonded Debt to Assessed Value and Net Bonded	9	83

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year. The City implemented GASB 34 in fiscal year 2004; schedules presenting government-wide information include information beginning in that year.

CITY of ROELAND PARK, KANSAS
Government-Wide Expenses by Function
(Unaudited)

Fiscal Year Ended December 31	Public Safety	Highway & Streets	Employee Benefits	Culture and Recreation	General Government	Interest on Long-Term Debt	Total
2006	\$ 1,486,533	\$ 971,684	\$ 619,849	\$ 179,246	\$ 3,838,816	\$ 1,151,443	\$ 8,247,571
2007	\$ 1,583,568	\$ 1,282,612	\$ 662,098	\$ 157,134	\$ 1,790,844	\$ 1,084,725	\$ 6,560,981
2008	\$ 1,670,306	\$ 1,498,495	\$ 697,081	\$ 172,434	\$ 1,448,321	\$ 1,100,260	\$ 6,586,897
2009	\$ 1,659,009	\$ 1,977,515	\$ 748,170	\$ 143,537	\$ 1,236,627	\$ 1,141,986	\$ 6,906,844
2010	\$ 1,613,703	\$ 1,918,971	\$ 697,445	\$ 148,485	\$ 1,937,892	\$ 1,013,861	\$ 7,330,357
2011	\$ 1,599,006	\$ 2,052,826	\$ 640,757	\$ 136,601	\$ 1,374,638	\$ 935,023	\$ 6,738,851
2012	\$ 1,628,167	\$ 1,950,919	\$ 663,741	\$ 184,096	\$ 1,352,100	\$ 924,701	\$ 6,703,724
2013	\$ 1,583,758	\$ 2,095,342	\$ 602,801	\$ 196,798	\$ 1,478,068	\$ 833,048	\$ 6,789,815
2014	\$ 1,522,496	\$ 2,558,464	\$ 671,559	\$ 191,761	\$ 1,434,945	\$ 667,568	\$ 7,046,793
2015	\$ 1,705,422	\$ 2,595,853	\$ 634,499	\$ 394,139	\$ 1,493,415	\$ 605,361	\$ 7,428,689

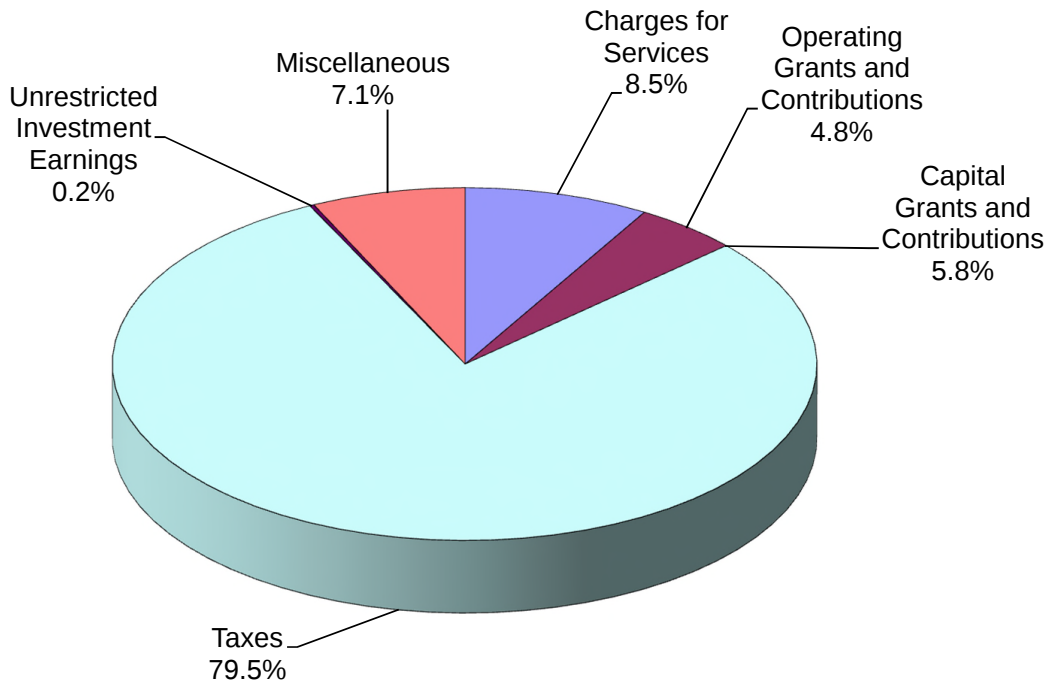
**Expenses and Charges for Services -
Government-Type Activities 2015**



CITY of ROELAND PARK, KANSAS
Government-Wide Revenues
(Unaudited)

Fiscal Year Ended December 31	Program Revenues			General Revenues					Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Unrestricted Investment Earnings	Unrestricted Grants and Contributions	Miscellaneous		
2006	\$ 565,040	\$ 1,514,963	\$ 1,371,239	\$ 5,415,196	\$ 472,195	\$ -	\$ 406,534	\$ 9,745,167	
2007	\$ 622,510	\$ 1,134,609	\$ 1,081,185	\$ 5,746,507	\$ 439,638	\$ -	\$ 466,892	\$ 9,491,341	
2008	\$ 1,194,221	\$ 893,035	\$ 262,237	\$ 5,886,704	\$ 178,114	\$ -	\$ 402,970	\$ 8,817,281	
2009	\$ 579,850	\$ 355,046	\$ 2,766,672	\$ 5,506,024	\$ 49,796	\$ -	\$ 420,611	\$ 9,677,999	
2010	\$ 1,949,647	\$ 399,406	\$ 1,955,710	\$ 5,270,200	\$ 62,401	\$ -	\$ 541,237	\$ 10,178,601	
2011	\$ 2,083,731	\$ 273,711	\$ 524,531	\$ 5,513,726	\$ 71,599	\$ -	\$ 656,070	\$ 9,123,368	
2012	\$ 412,275	\$ 535,553	\$ 312,757	\$ 5,628,962	\$ 21,642	\$ -	\$ 1,264,988	\$ 8,176,177	
2013	\$ 662,318	\$ 345,189	\$ -	\$ 6,379,618	\$ 17,921	\$ -	\$ 526,344	\$ 7,931,390	
2014	\$ 682,000	\$ 369,442	\$ -	\$ 6,964,685	\$ 17,898	\$ -	\$ 596,702	\$ 8,630,727	
2015	\$ 739,459	\$ 416,581	\$ -	\$ 6,916,439	\$ 17,713	\$ -	\$ 614,849	\$ 8,705,041	

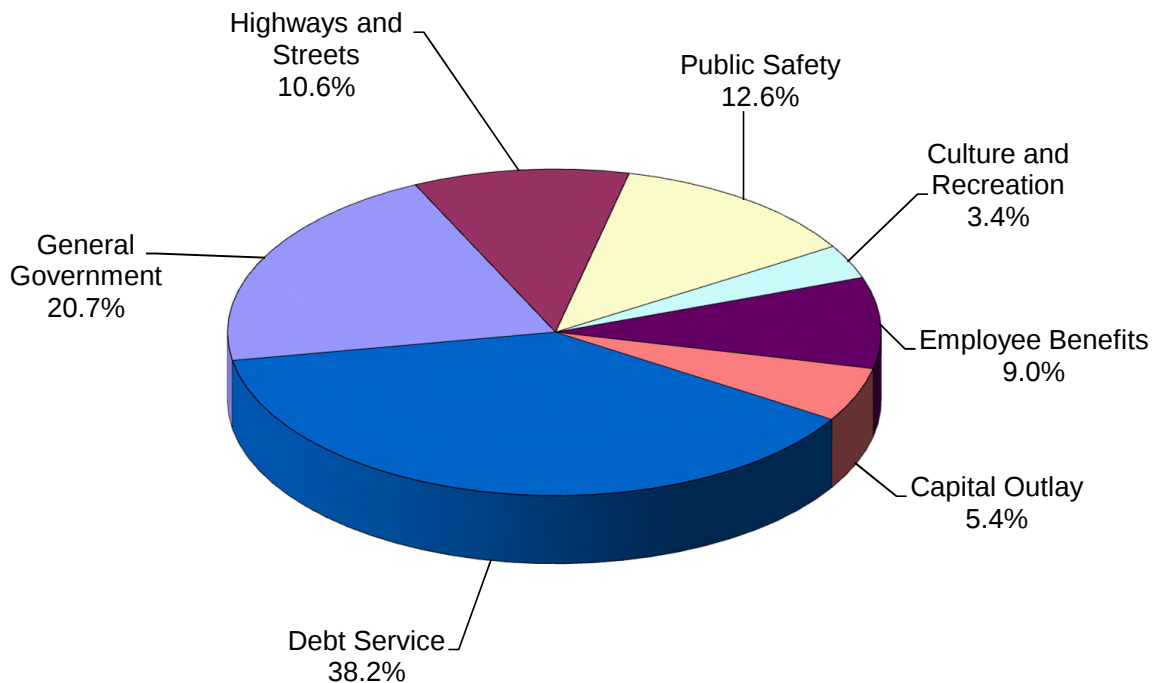
Revenue by Source - Government Activities - 2015



CITY of ROELAND PARK, KANSAS
General Governmental Expenditures by Function (1)
Last Ten Years
(Unaudited)

Year Ended December 31	General Government	Highways and Streets	Public Safety	Culture and Recreation	Employee Benefits	Capital Outlay	Debt Service	Total
2006	\$4,242,127	\$ 989,813	\$ 1,091,294	\$ 97,997	\$ 619,849	\$ 3,786,698	\$ 2,163,039	\$ 12,990,817
2007	\$2,299,427	\$ 807,707	\$ 1,164,536	\$ 105,686	\$ 662,098	\$ 4,523,237	\$ 2,620,797	\$ 12,183,488
2008	\$1,943,701	\$ 1,035,974	\$ 1,193,771	\$ 87,800	\$ 697,081	\$ 1,072,858	\$ 1,991,380	\$ 8,022,565
2009	\$1,811,515	\$ 1,124,513	\$ 1,202,635	\$ 59,549	\$ 748,170	\$ 6,718,722	\$ 2,217,917	\$ 13,883,021
2010	\$1,894,423	\$ 1,076,574	\$ 1,177,174	\$ 64,497	\$ 697,445	\$ 3,806,144	\$ 2,800,156	\$ 11,516,413
2011	\$1,944,844	\$ 559,475	\$ 1,114,836	\$ 146,941	\$ 640,757	\$ 530,099	\$ 2,260,661	\$ 7,197,613
2012	\$3,387,176	\$ 522,275	\$ 1,165,306	\$ 90,675	\$ 663,741	\$ 1,175,008	\$ 2,522,448	\$ 9,526,629
2013	\$1,852,078	\$ 508,702	\$ 1,141,180	\$ 103,377	\$ 599,959	\$ 180,120	\$ 3,636,664	\$ 8,022,080
2014	\$1,803,945	\$ 719,451	\$ 1,054,081	\$ 98,340	\$ 671,559	\$ 1,012,312	\$ 2,381,167	\$ 7,740,855
2015	\$1,758,150	\$ 902,507	\$ 1,066,170	\$ 285,523	\$ 765,620	\$ 456,450	\$ 3,242,227	\$ 8,476,647

**General Governmental Expenditures
by Function for 2015**



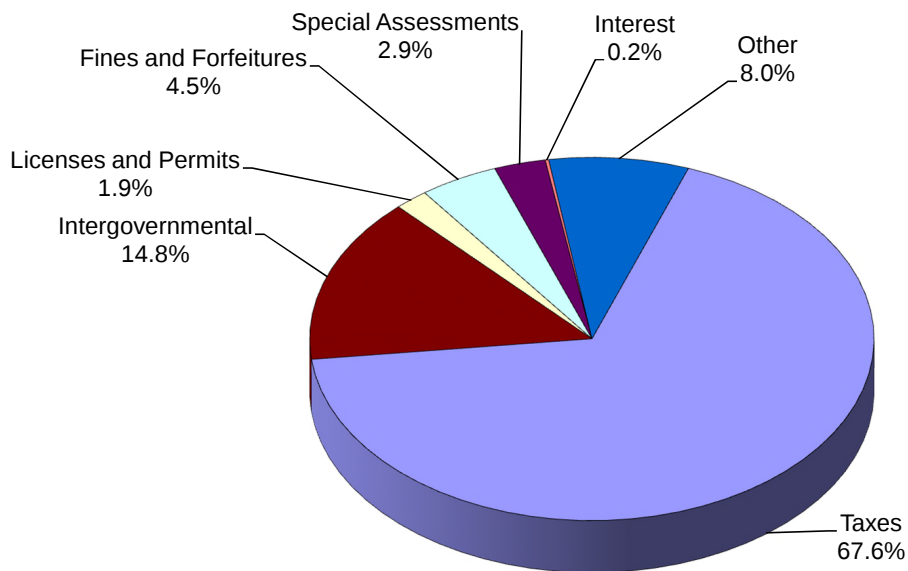
(1) Includes General, Special Revenue, Debt Service and Capital Project Funds

CITY of ROELAND PARK, KANSAS
General Governmental Revenues by Function (1)
Last Ten Years
(Unaudited)

Fiscal Year December 31	Taxes	Intergovernmental	Licenses and Permits	Fines and Forfeitures	Special Assessments	Interest	Other	Total
2006	\$ 4,518,414	\$ 2,751,694	\$ 156,820	\$ 297,424	\$ 58,371	\$ 472,195	\$ 503,410	\$ 8,758,328
2007	\$ 4,879,899	\$ 4,202,787	\$ 156,152	\$ 354,062	\$ 68,656	\$ 439,638	\$ 584,243	\$ 10,685,437
2008	\$ 5,072,612	\$ 1,907,675	\$ 147,990	\$ 326,038	\$ 56,909	\$ 178,114	\$ 500,917	\$ 8,190,255
2009	\$ 4,176,141	\$ 4,420,264	\$ 131,477	\$ 338,502	\$ 76,330	\$ 49,796	\$ 519,727	\$ 9,712,237
2010	\$ 4,574,437	\$ 2,990,032	\$ 135,627	\$ 335,526	\$ 322,381	\$ 62,401	\$ 601,786	\$ 9,022,190
2011	\$ 4,685,496	\$ 1,647,894	\$ 125,226	\$ 285,711	\$ 295,374	\$ 71,599	\$ 739,799	\$ 7,851,099
2012	\$ 4,799,321	\$ 1,556,514	\$ 136,320	\$ 221,046	\$ 303,366	\$ 21,642	\$ 714,493	\$ 7,752,702
2013	\$ 5,517,739	\$ 1,296,628	\$ 155,456	\$ 281,099	\$ 274,790	\$ 17,921	\$ 662,346	\$ 8,205,979
2014	\$ 6,065,253	\$ 1,268,876	\$ 171,320	\$ 284,977	\$ 259,808	\$ 17,898	\$ 748,610	\$ 8,816,742
2015	\$ 6,018,615	\$ 1,314,405	\$ 171,629	\$ 400,993	\$ 262,094	\$ 17,713	\$ 713,266	\$ 8,898,715

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds

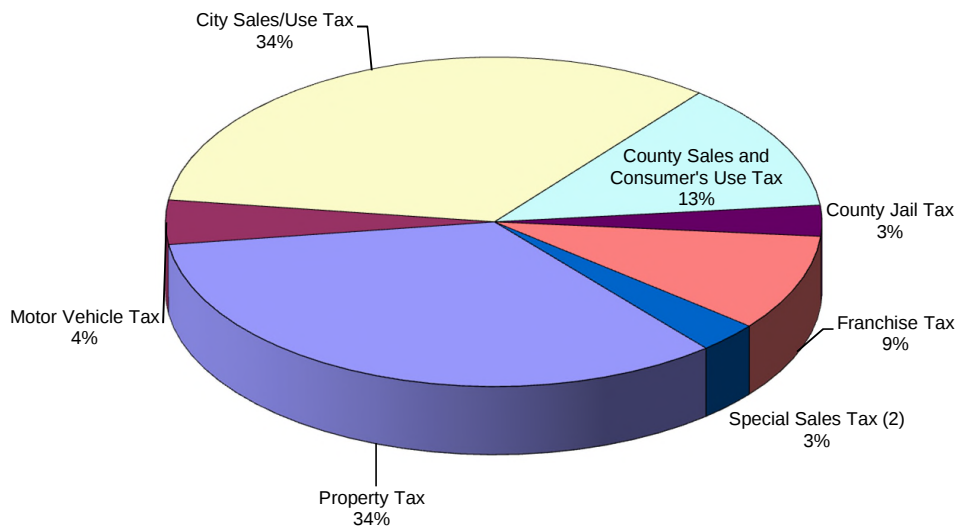
**General Governmental Revenues
by Source for 2015**



CITY of ROELAND PARK, KANSAS
Tax Revenues by Source
Last Ten Fiscal Years
(Unaudited)

Fiscal Year December 31	Property Tax	Motor Vehicle Tax	City Sales/Use Tax	County Sales and Consumer's Use Tax	County Jail Tax	Franchise Tax	Special Sales Tax (2)	Total
2006	\$ 1,405,371	\$ 178,807	\$ 1,643,019	\$ 623,694	\$ 155,924	\$ 446,130	\$ 155,924	\$ 4,608,869
2007	\$ 1,193,601	\$ 168,551	\$ 1,683,103	\$ 601,138	\$ 150,285	\$ 471,427	\$ 150,285	\$ 4,418,390
2008	\$ 1,217,707	\$ 151,282	\$ 1,727,734	\$ 564,347	\$ 141,087	\$ 486,913	\$ 141,087	\$ 4,430,158
2009	\$ 1,115,109	\$ 143,680	\$ 1,697,927	\$ 498,368	\$ 124,833	\$ 485,644	\$ 124,833	\$ 4,190,395
2010	\$ 1,079,867	\$ 135,368	\$ 1,701,609	\$ 474,781	\$ 117,736	\$ 505,688	\$ 117,736	\$ 4,132,785
2011	\$ 1,240,389	\$ 133,730	\$ 1,747,903	\$ 558,206	\$ 139,554	\$ 504,815	\$ 139,554	\$ 4,464,151
2012	\$ 1,268,477	\$ 152,665	\$ 1,815,977	\$ 568,541	\$ 142,136	\$ 488,483	\$ 142,136	\$ 4,578,415
2013	\$ 1,385,532	\$ 170,617	\$ 1,925,141	\$ 597,634	\$ 149,409	\$ 493,139	\$ 149,409	\$ 4,870,881
2014	\$ 1,728,634	\$ 177,334	\$ 2,028,841	\$ 620,713	\$ 155,177	\$ 517,297	\$ 155,177	\$ 5,383,173
2015	\$ 1,739,764	\$ 222,591	\$ 1,722,270	\$ 650,665	\$ 154,965	\$ 485,823	\$ 155,004	\$ 5,131,081

**Tax Revenues
By Source for 2015**



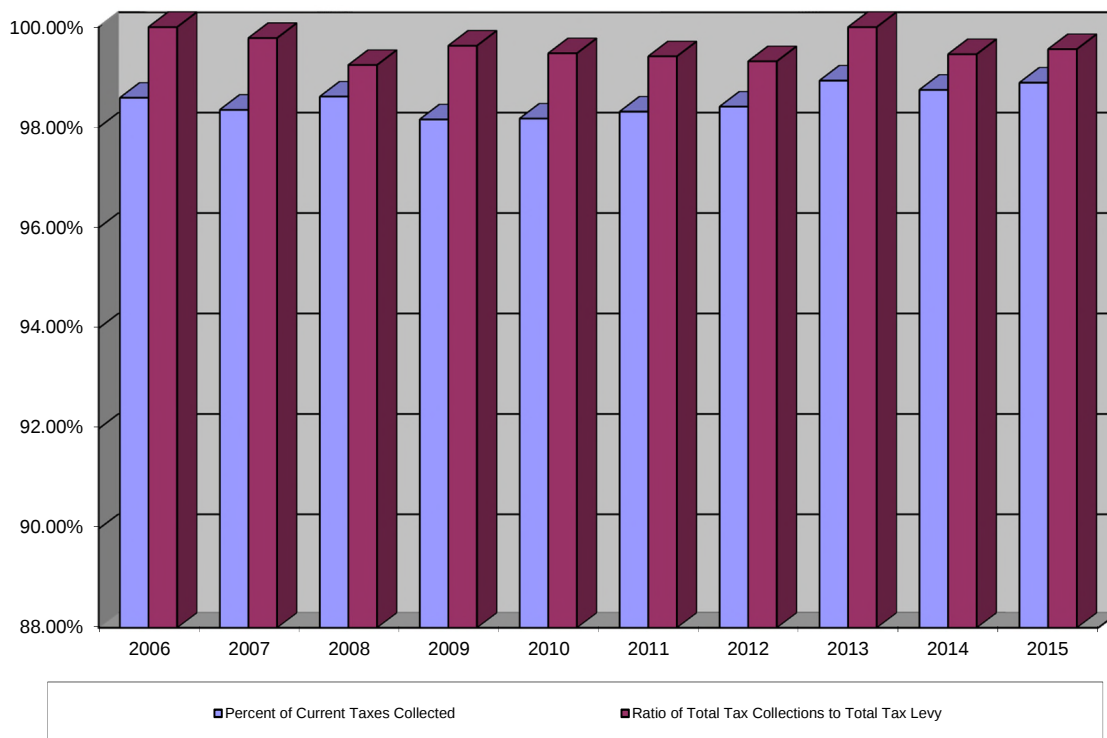
(1) 2004-2008 School Sales Tax, in 2009 changed to Safety Sales Tax

Note: The above summary excludes tax revenue from tax increment financing districts and TDDs.

CITY of ROELAND PARK, KANSAS
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Year Ended December 31	Total Tax Levy	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Tax to Total Tax Levy
2006	\$ 1,222,863	\$ 1,205,647	98.59%	\$ 19,798	\$ 1,225,445	100.21%	\$ 17,216	1.41%
2007	\$ 1,196,212	\$ 1,176,498	98.35%	\$ 17,103	\$ 1,193,601	99.78%	\$ 19,714	1.65%
2008	\$ 1,221,217	\$ 1,204,298	98.61%	\$ 7,689	\$ 1,211,988	99.24%	\$ 16,918	1.39%
2009	\$ 1,112,550	\$ 1,092,093	98.16%	\$ 16,330	\$ 1,108,422	99.63%	\$ 20,457	1.84%
2010	\$ 1,085,143	\$ 1,065,374	98.18%	\$ 14,098	\$ 1,079,473	99.48%	\$ 19,769	1.82%
2011	\$ 1,247,673	\$ 1,226,655	98.32%	\$ 13,734	\$ 1,240,389	99.42%	\$ 21,018	1.68%
2012	\$ 1,277,186	\$ 1,256,944	98.42%	\$ 11,528	\$ 1,268,472	99.32%	\$ 20,242	1.58%
2013	\$ 1,377,143	\$ 1,362,458	98.93%	\$ 23,074	\$ 1,385,532	100.61%	\$ 14,685	1.07%
2014	\$ 1,735,299	\$ 1,713,664	98.75%	\$ 12,330	\$ 1,725,994	99.46%	\$ 21,635	1.25%
2015	\$ 1,750,085	\$ 1,730,710	98.89%	\$ 11,688	\$ 1,742,397	99.56%	\$ 19,375	1.11%

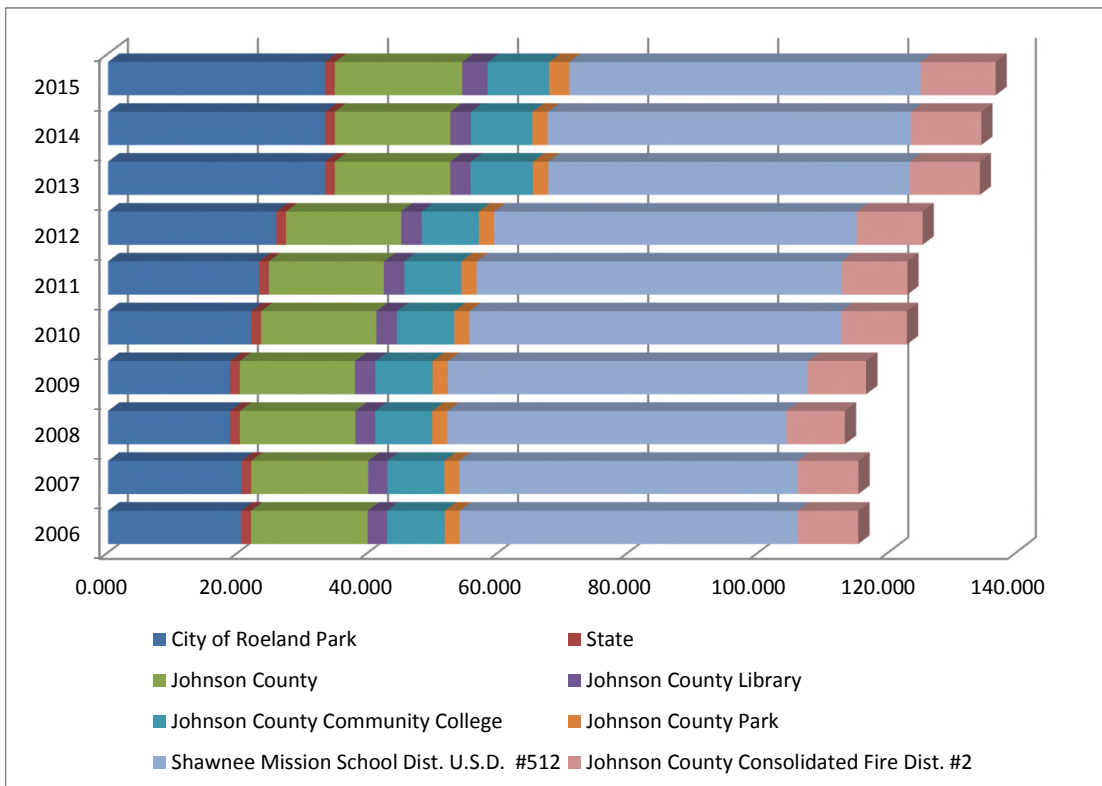
Tax Levies and Tax Collections



Information Provided by Johnson County Treasurer's Office - Letter to John Bartolac

CITY of ROELAND PARK, KANSAS
Property Tax Rates - Direct and Overlapping Governments(1)
(Per \$ 1,000 of Assessed Value)
Last Ten Fiscal Years
(Unaudited)

Mill Levy Year	City of Roeland Park	State	Johnson County	Johnson County Library	Johnson County Community College	Johnson County Park	Shawnee Mission School Dist. U.S.D. #512	Johnson County Consolidated Fire Dist. #2	Total
2006	20.485	1.500	17.949	2.960	8.872	2.290	51.980	9.335	115.371
2007	20.539	1.500	17.985	2.962	8.749	2.295	52.008	9.356	115.394
2008	18.783	1.500	17.767	3.057	8.768	2.341	52.094	8.992	113.302
2009	18.770	1.500	17.716	3.151	8.784	2.346	55.318	8.991	116.576
2010	22.030	1.500	17.748	3.158	8.799	2.350	57.192	10.074	122.851
2011	23.225	1.500	17.700	3.145	8.776	2.343	56.135	10.098	122.922
2012	25.872	1.500	17.717	3.149	8.785	2.343	55.766	10.187	125.319
2013	33.379	1.500	17.745	3.155	9.551	2.347	55.611	11.004	134.292
2014	33.378	1.500	17.764	3.157	9.461	2.349	55.911	11.003	134.523
2015	33.385	1.500	19.582	3.912	9.469	3.101	54.059	11.757	136.765

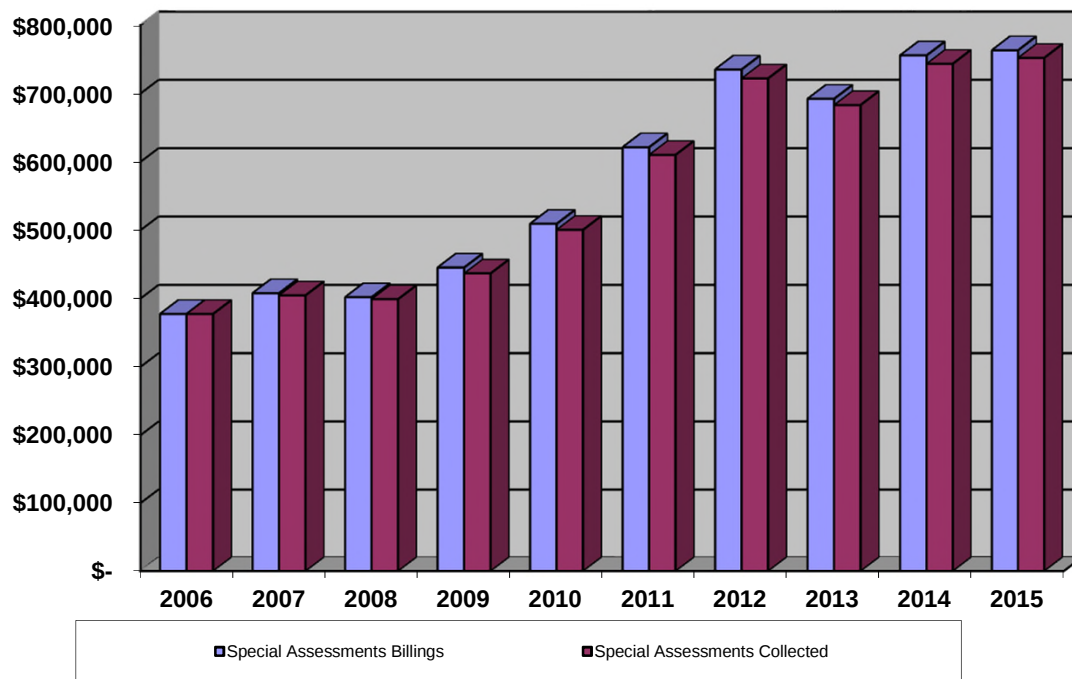


*SOURCE: Johnson County 2015 Annual Abstract of Taxes (RTA)

CITY of ROELAND PARK, KANSAS
Special Assessment Billings and Collections
Last Ten Fiscal Years
(Unaudited)

Year Ended December 31	Special Assessments Billings	Special Assessments Collected
2006	\$ 377,502	\$ 377,486
2007	\$ 407,918	\$ 404,683
2008	\$ 401,954	\$ 399,081
2009	\$ 445,397	\$ 436,783
2010	\$ 509,392	\$ 500,629
2011	\$ 621,451	\$ 610,307
2012	\$ 735,268	\$ 722,171
2013	\$ 692,350	\$ 683,226
2014	\$ 755,870	\$ 743,624
2015	\$ 763,400	\$ 752,207

Special Assessment Billings and Collections



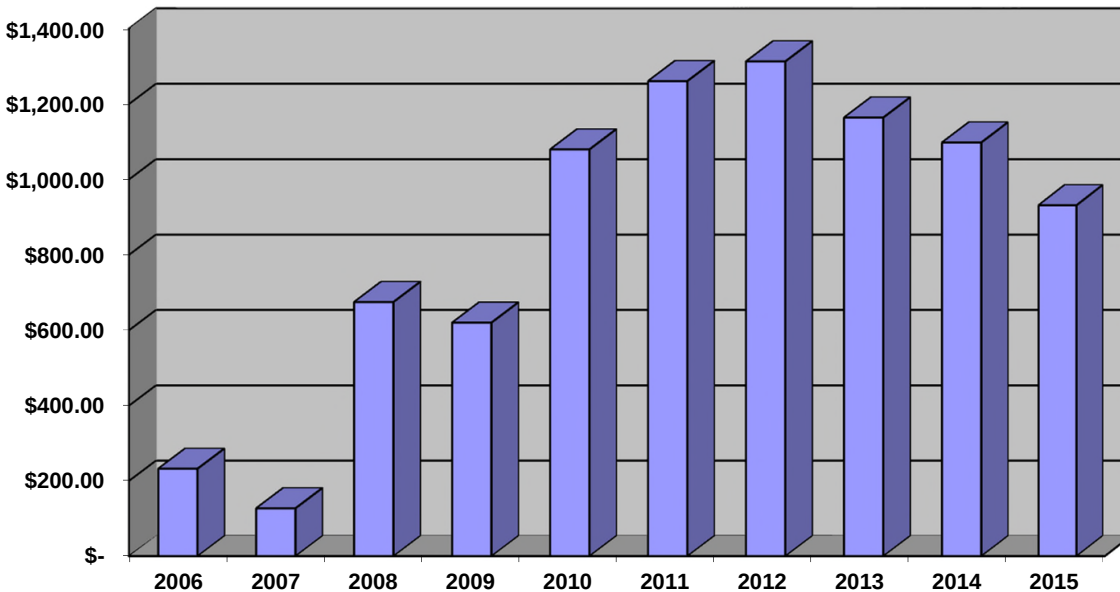
NOTE: Levy is for the tax year prior to the year of collection; e.g., 2009 is tax year 2008

Beginning in 2004 Trash Service was included in the special assessments billings/collections

CITY of ROELAND PARK, KANSAS
Ratio of Net General Bonded Debt
to Assessed Value and Net Bonded
Debt Per Capita
Last Ten Fiscal Years
(Unaudited)

Year Ended December 31	Population(1)	Assessed Value	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2006	6975	\$ 63,374,190	\$ 1,780,000	\$ 159,326	\$ 1,620,674	2.6%	\$ 232.35
2007	6954	\$ 68,731,513	\$ 1,175,000	\$ 291,079	\$ 883,921	1.3%	\$ 127.11
2008	6951	\$ 70,737,341	\$ 5,065,000	\$ 373,212	\$ 4,691,788	6.6%	\$ 674.98
2009	6960	\$ 70,177,168	\$ 4,630,000	\$ 313,476	\$ 4,316,524	6.2%	\$ 620.19
2010	6731	\$ 65,889,739	\$ 7,480,000	\$ 213,348	\$ 7,266,652	11.0%	\$ 1,079.58
2011	6731	\$ 63,789,417	\$ 8,920,000	\$ 432,827	\$ 8,487,173	13.3%	\$ 1,260.91
2012	6841	\$ 60,457,328	\$ 9,260,000	\$ 421,769	\$ 8,838,231	14.6%	\$ 1,313.06
2013	6816	\$ 59,270,263	\$ 8,395,000	\$ 459,907	\$ 7,935,093	13.4%	\$ 1,164.19
2014	6845	\$ 60,830,643	\$ 7,995,000	\$ 479,137	\$ 7,515,863	12.4%	\$ 1,098.01
2015	6840	\$ 63,329,216	\$ 6,793,000	\$ 421,228	\$ 6,371,772	10.1%	\$ 931.55

Net Bonded Debt Per Capita



(1) Certified Populations to the Kansas Secretary of State by Division of the Budget on July 1, 2013
http://budget.ks.gov/files/FY2016/2014_Kansas_Certified_Population_7-1-15.pdf

City of Roeland Park

Statistical Section Contents

The statistical section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the City's overall financial health.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	85 - 92
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue source, sales tax.	93 - 95
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	96 - 102
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	103 - 104
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	105 - 110

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year. The City implemented GASB 34 in fiscal year 2004; schedules presenting government-wide information include information beginning in that year.

City of Roeland Park

**Net Position By Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)**

	Fiscal Year		
	2006	2007	2008
Governmental activities:			
Net investment in capital assets	\$ 3,242,771	\$ 6,684,065	\$ 8,659,121
Restricted	3,445,579	3,481,896	3,362,134
Unrestricted (deficit)	(9,008,954)	(9,556,205)	(9,181,115)
Total governmental activities net position	\$ (2,320,604)	\$ 609,756	\$ 2,840,140
Primary government:			
Net investment in capital assets	\$ 3,242,771	\$ 6,684,065	\$ 8,659,121
Restricted	3,445,579	3,481,896	3,362,134
Unrestricted (deficit)	(9,008,954)	(9,556,205)	(9,181,115)
Total primary government net position	\$ (2,320,604)	\$ 609,756	\$ 2,840,140

GASB Statement No. 34 Implemented in Fiscal Year 2004

GASB Statement No. 46 implemented in Fiscal Year 2006; effect on restricted net position is shown retroactively for Fiscal Year 2005 only.

Fiscal Year						
2009	2010	2011	2012	2013	2014	2015
\$ 12,336,193	\$ 13,455,476	\$ 13,442,965	\$ 14,387,590	\$ 14,000,008	\$ 13,809,231	\$ 13,804,501
3,115,716	2,987,693	1,846,236	1,262,832	2,083,763	2,924,033	2,570,695
(9,840,614)	(7,983,630)	(4,445,145)	(3,748,931)	(3,040,705)	(2,106,264)	(2,018,458)
\$ 5,611,295	\$ 8,459,539	\$ 10,844,056	\$ 11,901,491	\$ 13,043,066	\$ 14,627,000	\$ 14,356,738
\$ 12,336,193	\$ 13,455,476	\$ 13,442,965	\$ 14,387,590	\$ 14,000,008	\$ 13,809,231	\$ 13,804,501
3,115,716	2,987,693	1,846,236	1,262,832	2,083,763	2,924,033	2,570,695
(9,840,614)	(7,983,630)	(4,445,145)	(3,748,931)	(3,043,705)	(2,106,264)	(2,018,458)
\$ 5,611,295	\$ 8,459,539	\$ 10,844,056	\$ 11,901,491	\$ 13,040,066	\$ 14,627,000	\$ 14,356,738

City of Roeland Park

Changes In Net Position Last Ten Fiscal Years (accrual basis of accounting) (Unaudited)

	Fiscal Year		
	2006	2007	2008
Expenses:			
Governmental activities:			
General government	\$ 4,458,665	\$ 2,452,942	\$ 2,145,402
Highway & Streets	971,684	1,282,612	1,498,495
Public safety	1,486,533	1,583,568	1,670,306
Culture and recreation	179,246	157,134	172,434
Employee Benefits	***	***	***
Interest on long-term debt	1,151,443	1,084,725	1,100,260
Total governmental activities expenses	8,247,571	6,560,981	6,586,897
Total primary government expenses	8,247,571	6,560,981	6,586,897
Program revenue:			
Governmental activities:			
Charges for services:			
General government	261,903	263,879	241,575
Highway and streets	-	-	621,446
Public safety	298,827	355,306	328,304
Culture and recreation	4,310	3,325	2,896
Operating grants and contributions:			
General government	-	-	-
Highway and streets	1,413,736	1,134,609	893,035
Public safety	1,227	-	-
Culture and recreation	100,000	-	-
Capital grants and contributions, highways and streets	1,371,239	1,081,185	262,237
Total governmental activities program revenue	3,451,242	2,838,304	2,349,493
Total primary government program revenues	3,451,242	2,838,304	2,349,493
Net (expense) revenue:			
Governmental activities	(4,796,329)	(3,722,677)	(4,237,404)
Total primary government net expense	(4,796,329)	(3,722,677)	(4,237,404)
General revenues and other changes in net position:			
Governmental activities:			
Taxes:			
Property taxes	1,405,371	1,193,601	1,217,707
Sales and use taxes	3,587,696	3,931,194	4,040,997
County jail taxes	155,924	150,285	141,087
Franchise taxes	446,130	471,427	486,913
Intergovernment	**	**	**
Other taxes	**	**	**
Investment earnings	472,195	439,638	178,114
Miscellaneous	406,534	466,892	402,970
Gain on disposal of capital Assets	-	-	-
Total governmental activities	6,473,850	6,653,037	6,467,788
Total primary government	6,473,850	6,653,037	6,467,788
Changes in net position:			
Governmental activities	1,677,521	2,930,360	2,230,384
Total primary government	\$ 1,677,521	\$ 2,930,360	\$ 2,230,384

* Taxes not separated out of intergovernmental and other.

** Taxes separated into specific activities.

***Employee benefits expenses were allocated to governmental activities expense functions beginning in Fiscal Year 2006.

GASB Statement No. 34 Implemented in Fiscal Year 2004

Fiscal Year						
2009	2010	2011	2012	2013	2014	2015
\$ 1,984,797	\$ 2,635,337	\$ 2,015,395	\$ 2,015,841	\$ 2,080,869	\$ 2,106,504	\$ 2,127,914
1,977,515	1,918,971	2,052,826	1,950,919	2,095,342	2,558,464	2,595,853
1,659,009	1,613,703	1,599,006	1,628,167	1,583,758	1,522,496	1,705,422
143,537	148,485	136,601	184,096	196,798	191,761	394,139
***	***	***	***	***	***	***
1,141,986	1,013,861	935,023	924,701	833,048	667,568	605,361
6,906,844	7,330,357	6,738,851	6,703,724	6,789,815	7,046,793	7,428,689
6,906,844	7,330,357	6,738,851	6,703,724	6,789,815	7,046,793	7,428,689
259,639	280,817	328,111	138,559	313,360	323,727	332,978
-	245,419	149,120	-	-	-	-
320,211	1,423,411	1,606,500	273,716	348,958	358,273	406,481
-	-	-	-	-	-	-
-	-	-	163,000	440	6,325	12,066
353,813	385,566	273,711	372,553	344,749	363,117	404,515
1,233	13,840	-	-	-	-	-
-	-	-	-	-	-	-
2,766,672	1,955,710	524,531	312,757	-	-	-
3,701,568	4,304,763	2,881,973	1,260,585	1,007,507	1,051,442	1,156,040
3,701,568	4,304,763	2,881,973	1,260,585	1,007,507	1,051,442	1,156,040
(3,205,276)	(3,025,594)	(3,856,878)	(5,443,139)	(5,782,308)	(5,995,351)	(6,272,649)
(3,205,276)	(3,025,594)	(3,856,878)	(5,443,139)	(5,782,308)	(5,995,351)	(6,272,649)
1,115,109	1,079,867	1,240,389	1,268,477	1,385,532	2,733,711	2,799,501
3,780,438	3,566,909	3,628,968	3,729,866	4,351,538	3,558,501	3,476,151
124,833	117,736	139,554	142,136	149,409	155,176	154,964
485,644	505,688	504,815	488,483	493,139	517,297	485,823
**	**	**	-	-	-	-
**	**	**	-	-	-	-
49,796	62,401	71,599	21,642	17,921	17,898	17,713
420,611	541,237	656,070	581,845	526,344	596,702	614,849
-	-	-	683,143	-	-	-
5,976,431	5,873,838	6,241,395	6,915,592	6,923,883	7,579,285	7,549,001
5,976,431	5,873,838	6,241,395	6,915,592	6,923,883	7,579,285	7,549,001
2,771,155	2,848,244	2,384,517	1,472,453	1,141,575	1,583,934	1,276,352
\$ 2,771,155	\$ 2,848,244	\$ 2,384,517	\$ 1,472,453	\$ 1,141,575	\$ 1,583,934	\$ 1,276,352

City of Roeland Park

**Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)**

	Fiscal Year		
	2006	2007	2008
General Fund:			
Nonspendable	\$ -	\$ -	\$ -
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Reserved	399,859	253,690	251,721
Unreserved	935,930	966,376	728,708
Total General Fund	\$ 1,335,789	\$ 1,220,066	\$ 980,429
All Other Governmental Funds:			
Nonspendable	\$ -	\$ -	\$ -
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Reserved	2,190,909	2,106,262	7,917,013
Unreserved, reported in:			
Special revenue funds	1,145,067	1,706,745	1,230,075
Debt service funds	-	-	-
Capital projects funds	(3,650,852)	(5,422,364)	(6,163,469)
Total all other government funds	\$ (314,876)	\$ (1,609,357)	\$ 2,983,619

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, implemented in Fiscal Year 2011

Fiscal Year						
2009	2010	2011	2012	2013	2014	2015
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	157,500	166,027	157,500	157,500	157,500
-	-	-	-	-	-	-
-	-	21,522	367	367	10,267	8,213
-	-	404,462	1,253,199	1,314,949	1,922,771	2,287,719
258,410	179,022	-	-	-	-	-
320,523	230,883	-	-	-	-	-
\$ 578,933	\$ 409,905	\$ 583,484	\$ 1,419,593	\$ 1,472,816	\$ 2,090,538	\$ 2,453,432
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	3,236,959	2,764,735	3,624,015	4,516,758	4,460,596
-	-	127,000	127,000	127,000	127,000	127,000
-	-	-	91,013	267,923	364,228	372,371
-	-	(50,271)	(413,253)	(1,318,767)	(1,199,650)	(1,092,457)
7,342,112	2,827,013	-	-	-	-	-
1,116,629	1,089,663	-	-	-	-	-
116,511	55,848	-	-	-	-	-
(9,316,611)	(3,427,335)	-	-	-	-	-
\$ (3,182,885)	\$ 545,189	\$ 3,313,688	\$ 2,569,495	\$ 2,700,171	\$ 3,808,336	\$ 3,867,510

City of Roeland Park

Changes In Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	Fiscal Year		
	2006	2007	2008
Revenues:			
Taxes	4,518,414	4,879,899	5,072,612
Special Assessments	58,371	68,656	56,909
Intergovernmental	2,751,694	4,202,787	1,907,675
Licenses and Permits	156,820	156,152	147,990
Fines and Forfeitures	297,424	354,062	326,038
Interest	472,195	439,638	178,114
Other	503,410	584,243	500,917
Total revenues	8,758,328	10,685,437	8,190,255
Expenditures:			
General government	4,242,127	2,299,427	1,943,701
Highways and streets	989,813	807,707	1,035,974
Public Safety	1,091,294	1,164,536	1,193,771
Culture and recreation	97,997	105,686	87,800
Employee Benefits	619,849	662,098	697,081
Capital Outlay	3,786,698	4,523,237	1,072,858
Debt Service:			
Principal retirement	944,625	1,543,464	964,519
Interest and fiscal Charges	1,109,618	1,077,333	979,709
Issuance costs	108,796	-	47,152
Total expenditures	12,990,817	12,183,488	8,022,565
Excess of revenues (under)			
expenditures	(4,232,489)	(1,498,051)	167,690
Other financing sources (uses):			
Capital Lease Obligations	-	-	-
Issuance of certificates of participation	-	-	-
Issuance of long-term Debt	2,837,984	41,809	4,185,000
Issuance of Long-term Refunding Debt	-	-	-
Payment to refunded bond escrow agent	-	-	-
Transfers in	786,795	634,390	1,594,726
Transfers out	(786,795)	(634,390)	(1,594,726)
Proceeds from sale of assets	-	46,038	649
Issuance of bonds	-	-	-
Premium on bonds	-	-	-
Discount on bonds	(19,754)	-	-
Total other financing sources			
(uses)	2,818,230	87,847	4,185,649
Net changes in fund balance	\$ (1,414,259)	\$ (1,410,204)	\$ 4,353,339
Debt service as a percentage of noncapital expenditures	24%	34%	29%

Fiscal Year						
2009	2010	2011	2012	2013	2014	2015
4,781,852	4,574,437	4,685,496	4,799,321	5,517,739	6,065,253	6,018,615
76,330	322,381	295,374	303,366	274,790	259,808	262,094
3,814,553	2,990,032	1,647,894	1,556,514	1,296,628	1,268,876	1,314,405
131,477	135,627	125,226	136,320	155,456	171,320	171,629
338,502	335,526	285,711	221,046	281,099	284,977	400,993
49,796	62,401	71,599	21,642	17,921	17,898	17,713
519,727	601,786	739,799	714,493	662,346	748,610	713,266
9,712,237	9,022,190	7,851,099	7,752,702	8,205,979	8,816,742	8,898,715
1,811,515	1,894,423	1,944,844	3,387,176	1,852,078	1,803,945	1,758,150
1,124,513	1,076,574	559,475	522,275	508,702	719,451	902,507
1,202,635	1,177,174	1,114,836	1,165,306	1,141,180	1,054,081	1,066,170
59,549	64,497	146,941	90,675	103,377	98,340	285,523
748,170	697,445	640,757	663,741	599,959	671,559	765,620
6,718,722	3,806,144	530,099	1,175,008	180,120	1,012,312	456,450
1,068,359	1,756,419	1,289,914	1,550,334	2,875,321	1,693,181	2,627,024
1,149,558	1,007,374	921,373	817,222	761,343	665,100	615,203
-	36,363	49,374	154,892	-	22,886	-
13,883,021	11,516,413	7,197,613	9,526,629	8,022,080	7,740,855	8,476,647
(4,170,784)	(2,494,223)	653,486	(1,773,927)	183,899	1,075,887	422,068
-	-	-	-	-	-	-
-	-	-	-	-	-	-
44,310	3,583,243	2,257,788	973,500	-	-	-
-	-	-	1,976,500	-	650,000	-
-	-	-	(1,916,485)	-	-	-
818,625	683,721	335,249	1,636,546	1,382,985	1,212,087	1,209,390
(818,625)	(683,721)	(335,249)	(1,636,546)	(1,382,985)	(1,212,087)	(1,209,390)
-	28,500	18,916	832,328	-	-	-
-	-	-	-	-	-	-
-	-	11,888	-	-	-	-
-	-	-	-	-	-	-
44,310	3,611,743	2,288,592	1,865,843	-	650,000	-
\$ (4,126,474)	\$ 1,117,520	\$ 2,942,078	\$ 91,916	\$ 183,899	\$ 1,725,887	\$ 422,068
31%	36%	34%	30%	46%	35%	40%

City of Roeland Park

Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

Fiscal Year	Property	Sales & Use	County Jail	Franchise	Total
2006	\$ 1,405,371	\$ 3,587,696	\$ 155,924	\$ 446,130	\$ 5,595,121
2007	1,193,601	3,931,194	150,285	471,427	5,746,507
2008	1,217,707	4,040,997	141,087	486,913	5,886,704
2009	1,115,109	3,780,438	124,833	485,644	5,506,024
2010	1,079,867	3,566,909	117,736	505,688	5,270,200
2011	1,240,389	3,628,968	139,554	504,815	5,513,726
2012	1,268,477	3,729,866	142,136	488,483	5,628,962
2013	1,385,532	4,351,538	149,409	493,139	6,379,618
2014	2,733,711	3,558,501	155,176	517,297	6,964,685
2015	2,799,501	3,476,151	154,964	485,823	6,916,439
Change					
2006-2015	1,394,130	(111,545)	(960)	39,693	1,321,318

Source: City records.

*Certain reclassifications were made to recategorized Property Tax Revenues beginning in 2006

*TIF revenue is recognized in the property tax category instead of sales and use beginning in 2014

City of Roeland Park

Principal Taxpayers (Roeland Park) Current Year and Ten Years Ago (Unaudited)

Taxpayer	2015			2005		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
BOULEVARD APARTMENTS, LLC	2,536,785	1	4.00%	*	*	*
TMM ROELAND PARK CENTER, LLC	2,430,788	2	3.84%	3,059,157	1	5.13%
BELLA ROE LOTS 2, 3 AND 6 07	2,237,934	3	3.53%	*	*	*
BELLA ROE LOTS 1 AND 4 07 A	1,821,339	4	2.88%	*	*	*
WALGREEN CO.	637,408	5	1.01%	672,676	4	1.13%
ALDI INC.	546,788	6	0.86%	324,076	8	0.54%
MISSION BANK (THE)	303,250	7	0.48%	*	*	*
MEREDITH PROPERTIES, INC.	276,343	8	0.44%	314,843	9	0.53%
ROE MARKETPLACE, LLC	270,751	9	0.43%	339,325	7	0.57%
TA OPERATING, LLC	247,006	10	0.39%	*	*	*

Source:

City of Roeland Park CAFR 2005

*Unknown

Johnson County Records and Tax Administration

City of Roeland Park

Principal Sales Tax Industries

Current Year

(Unaudited)

Industry Type (NAICS)	Percentage of Total City Sales Tax Revenues
Department Stores	28.01%
Supermarkets and Other Grocery (except Convenience) Stores	22.06%
Home Centers	18.42%
Other Electric Power Generation	3.89%
Limited Service Restaurants	3.29%
Full Service Restaurants	3.15%
Gas Stations with Convenience Stores	3.01%
Wireless Telecommunications Carriers	2.56%
Natural Gas Distribution	1.83%
Pharmacies and Drug Stores	1.60%
Total Percentage of Sales Tax Revenues	87.8%

Sources: Sales Tax Records, State of Kansas (NAICS Codes)

City of Roeland Park

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City of Roeland Park

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Governmental Activities				
	General Obligation Bonds	Tax Increment Revenue Bonds	Revenue Bonds	Transportation Development District	Certificate of Participation
2006	\$ 1,780,000	\$ 5,481,816	\$ 250,000	\$ 6,335,000	\$ 700,000
2007	1,175,000	5,278,145	170,000	5,920,000	700,000
2008	5,065,000	5,080,732	85,000	5,770,000	650,000
2009	4,630,000	4,865,502	-	5,610,000	650,000
2010	7,480,000	4,627,394	-	5,430,000	-
2011	8,920,000	4,398,941	-	5,235,000	-
2012	9,260,000	4,106,044	-	5,080,000	-
2013	8,395,000	3,879,226	-	4,805,151	-
2014	8,004,247	3,622,299	-	4,455,696	-
2015	6,801,455	2,615,657	-	4,356,514	-

Note: Details regarding the City's outstanding debt may be found in the notes to the financial statements.

(1) Personal income amounts are obtained from the demographic and economic statistics table of this section. The 2009 percentage of personal income is based off of the 2008 personal income information as 2009 was unavailable.

	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Debt Per Capita
\$	2,165,352	\$ 16,712,168	64.86%	2,396
	1,967,368	15,210,513	56.50%	2,187
	1,780,262	18,430,994	59.84%	2,652
	1,651,443	17,406,945	61.50%	2,501
	1,642,243	19,179,637	65.30%	2,849.45
	1,593,570	20,147,511	64.43%	2,993
	1,381,133	19,827,177	59.49%	2,898
	1,162,630	18,182,739	54.56%	2,668
	933,528	17,015,770	49.97%	2,493
	697,995	14,471,621	40.64%	2,116

City of Roeland Park

**Ratios of Net General Bonded Debt Outstanding by Type
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Governmental Activities			Percentage of Actual Property Value	Debt Per Capita	Percentage of Personal Income (1)
	General Obligation Bonds	Less Amount Available in Debt Service	Net General Bonded Debt			
2006	\$ 1,780,000	\$ 159,326	\$ 1,620,674	2.4%	\$ 232	6.3%
2007	1,175,000	291,079	883,921	1.3%	\$ 127	3.3%
2008	5,065,000	373,212	4,691,788	6.7%	\$ 675	15.2%
2009	4,630,000	313,476	4,316,524	5.9%	\$ 620	15.3%
2010	7,480,000	213,348	7,266,652	10.2%	\$ 1,080	24.7%
2011	8,920,000	432,827	8,487,173	12.2%	\$ 1,261	27.1%
2012	9,260,000	421,769	8,838,231	14.6%	\$ 1,292	26.5%
2013	8,395,000	459,907	7,945,132	13.4%	\$ 1,166	23.8%
2014	8,004,247	479,137	7,525,110	12.7%	\$ 1,099	22.6%
2015	6,801,455	421,228	6,380,227	10.8%	\$ 933	19.1%

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements.

(1) Personal income amounts are obtained from the demographic and economic statistics table of this section. The 2009 percentage of personal income is based off of the 2008 personal income information as 2009 was unavailable.

City of Roeland Park

Direct and Overlapping Governmental Activities Debt For the Year Ended December 31, 2015 (Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Johnson County (1)	356,670,000	0.75%	2,675,025
Johnson County Consolidated Fire District #2 (1)	545,000	8.29%	45,181
Johnson County Parks and Recreation (1)	2,315,000	0.84%	19,446
Shawnee Mission School Dist. - U.S.D. #512 (1)	302,299,684	2.03%	6,136,684
Water District #1 of Johnson County (3)	256,450,000	1.60%	4,103,200
Subtotal, overlapping debt			\$ 12,979,535
	918,279,684		
City Direct Debt			17,015,770
Total direct and overlapping debt			<u>\$ 29,995,305</u>

Sources: Johnson County, Department of Records and Tax Administration
Water District No. 1

(1) Data as of December 31, 2014

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the County total taxable assessed value.

City of Roeland Park

Legal Debt Margin Information

Last Ten Fiscal Years

(dollars in thousands)

(Unaudited)

	2006	2007	2008	2009
Debt limit	\$ 21,476,321	\$ 21,203,471	\$ 21,097,420	\$ 21,991,649
Total net debt applicable to limit	12,600,352	11,732,368	12,580,262	12,731,443
Legal debt margin	\$ 8,875,969	\$ 9,471,103	\$ 8,517,158	\$ 9,260,206
Total net debt applicable to the limit as a percentage of debt limit	58.67%	55.33%	59.63%	57.89%

Source: City Records

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed value **\$ 70,983,164**

Debt limit (30% of assessed value) **21,294,949**

Debt applicable to limit:

General obligation bonds **6,801,455**

Temporary Notes -

Certificates of Participation -

Capital Leases **697,995**

Total net debt applicable to limit **7,499,450**

Legal debt margin **\$ 13,795,499**

	2010		2011		2012		2013		2014		2015
\$	21,293,651	\$	20,807,621	\$	20,327,553	\$	20,070,973	\$	20,535,644	\$	21,294,949
	11,907,243		10,513,570		11,501,333		10,513,343		11,607,116		13,803,954
\$	9,386,408	\$	10,294,051	\$	8,826,220	\$	20,070,973	\$	8,928,528	\$	7,490,995
	55.92%		50.53%		56.58%		52.38%		56.52%		64.82%

City of Roeland Park

Pledged-Revenue Coverage

Last Ten Fiscal Years

(dollars in thousands)

(Unaudited)

Transportation Development District

Funding Source: Sales Tax Revenue and Interest Earnings

Fiscal Year	Transportation Development District	Debt Service		Coverage
		Principal	Interest	
2005	112,632	-	-	-
2006	458,039	-	354,318	1.29
2007	476,975	415,000	345,834	0.63
2008	436,037	150,000	328,932	0.91
2009	397,637	160,000	321,694	0.83
2010	372,955	180,000	313,937	0.76
2011	381,398	195,000	305,182	0.76
2012	396,732	155,000	301,944	0.87
2013	390,626	274,849	248,408	0.73
2014	406,455	309,292	237,465	0.74
2015	401,856	160,000	192,621	1.14

Revenue Bonds

Funding Source: Revenues and Interest Earnings

Fiscal Year	Revenue Bonds	Debt Service		Coverage
		Principal	Interest	
2006	-	75,000	16,115	-
2007	-	80,000	11,890	-
2008	-	85,000	7,289	-
2009	-	85,000	2,444	-
2010	-	-	-	-
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-

Tax Increment Bonds

Funding Source: Tax Increment Revenues and Interest Earnings

Fiscal Year	Tax Increment	Debt Service		Coverage
		Principal	Interest	
2006	171,617	90,296	81,704	1.00
2007	168,338	118,761	74,739	0.87
2008	176,113	107,413	47,087	1.14
2009	146,667	75,231	63,770	1.06
2010	126,208	78,109	42,768	1.04
2011	106,272	58,453	49,697	0.98
2012	363,974	107,897	251,614	1.01
2013	609,451	226,818	284,053	1.19
2014	629,268	234,079	224,490	1.37
2015	550,025	1,029,940	206,629	0.44

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City Records

City of Roeland Park

Demographic and Economic Statistics

Last Ten Fiscal Years

(Unaudited)

Fiscal Year Ended April 30	Population (1)	Per Capita Personal Income (2)	Personal Income (3)	Median Age (4)	School Enrollment (5)	Unemployment Rate (6)
2006	6,975	51,797	25,768,269	36.30	330	3.5%
2007	6,954	54,110	26,918,953	36.00	296	3.7%
2008	6,951	57,880	30,802,101	36.20	347	4.8%
2009	6,960	52,472	28,303,211	35.70	359	6.0%
2010	7,026	53,821	29,372,416	36.40	379	6.0%
2011	6,731	56,550	31,271,376	36.50	386	5.1%
2012	6,841	59,524	33,328,220	34.80	370	4.5%
2013	6,816	59,524 *	33,328,220 *	34.80 *	370	3.8%
2014	6,845	60,068 *	34,054,458 *	36.50 *	400	3.7%
2015	6,840	62,005	35,607,643	36.60	400	3.4%

Sources:

- (1) Johnson County Clerk/Secretary of State - Division of the Budget
- (2) Bureau of Economic Analysis, Table CA1-3, Johnson County, Kansas Per Capita, personal income
- (3) Bureau of Economic Analysis, Table CA1-3, Johnson County, Kansas, personal income
- (4) US Census Bureau, Johnson County, Kansas
- (5) Shawnee Mission School District, elementary public schools only
- (6) Bureau of Labor Statistics

* Data Not Available

City of Roeland Park

Principal Employers (Johnson County)

Current Year and Ten Years Ago

(Unaudited)

Employer	2016			2007		
	Employees in County (1)	Rank	Percentage of Total County Employment (2)	Employees in County (1)	Rank	Percentage of Total County Employment
Cerner	10,160	1	3.04%			
Ford Motor Company	7,400	2	2.21%			
Sprint Corp.	6,000	3	1.79%	*	*	*
Johnson County, KS	3,871	4	1.16%			
AT&T Corp	3,772	5	1.13%			
Shawnee Mission School District	3,716	6	1.11%	*	*	*
UnitedHealth Group	3,500	7	1.05%			
Blue Valley School District	3,331	8	1.00%			
Garmin International	3,176	9	0.95%	*	*	*
Black & Veatch	3,100	10	0.93%	*	*	*

Source:

(1) ThinkKC Regional Employers, Johnson County KS 5/1/2015

(2) Bureau of Labor Statistics

* Data Not Available

City of Roeland Park

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City of Roeland Park

**Full-Time Equivalent City Government Employees By Functions/Programs
Last Ten Fiscal Years
(Unaudited)**

<u>Functions/Program</u>	Full-Time Equivalent Employees as of December 31			
	2015	2014	2013	2012
General Government:				
City Administrator	1	1	1	1
City Clerk	1	1	1	1
Finance Director/Asst. City Admin	1	1		
Neighborhood Services	2	2	1	1
Personnel	1	1	2	2
Police:				
Officers	16	16	17	17
Public Works:				
Administration	1	1	1	1
Street Maintenance	5	5	5	4
Street Sweeping	1	1	1	1
Total	29	29	29	28

Source: City Records

Full-Time Equivalent Employees as of December 31					
2011	2010	2009	2008	2007	2006
1	1	1	1	1	1
1	1	1	1	1	1
1	2	2	2	2	2
2	2	2	2	2	2
17	17	18	18	18	18
1	1	1	1	1	1
5	5	5	5	5	5
1	1	1	1	1	1
29	30	31	31	31	31

City of Roeland Park

Operating Indicators By Function/Program Last Ten Fiscal Years (Unaudited)

Function/Program	2007	2008	2009	2010
Police:				
Adult arrest	589	429	400	383
Non-moving citations only	836	310	279	336
Total citations	5,632	2,665	2,853	2,915
Building Safety:				
Total building permits	474	496	475	441
Total value all permits	\$ 4,215,977	\$ 3,103,909	\$ 2,703,038	\$ 2,092,406

Source: City Records

Calendar Year				
2011	2012	2013	2014	2015
281	362	315	313	284
365	430	305	406	500
2,240	3,374	2,281	2,712	2,229
388	433	487	525	526
\$ 2,107,123	\$ 4,111,694	\$ 3,119,141	\$ 3,846,616	\$ 4,165,361

City of Roeland Park

Capital Asset Statistics By Function/Program

Last Ten Fiscal Years

(Unaudited)

Function/Program	2006	2007	2008	2009	2010	2011
Public Works:						
Number of Streetlights	676	609	596	596	596	596
Streets (Lane Miles)	35.1	35.1	35.1	35.1	35.1	35.1
Public Safety:						
Stations	1	1	1	1	1	1
Culture and Recreation:						
Acreage	15	15	15	15	18	18
Parks	6	6	6	6	8	9
Tennis Courts	1	1	1	1	1	1
Swimming pools	1	1	1	1	1	1
Parks with Playground Equipment	2	2	2	2	3	3
Picnic Shelters	1	1	1	1	1	1
Community Centers	1	1	1	1	1	1
Skateboard Park	1	1	1	1	1	1

Source: City Records

2012	2013	2014	2015
596	595	595	595
35.1	35.1	35.1	35.1
1	1	1	1
13	13	13	13
8	8	8	8
1	1	1	1
1	1	1	1
3	3	3	3
1	1	1	1
1	1	1	1
1	1	1	1

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Item Number: DISCUSSION ITEMS- I.-2.
Committee
Meeting Date: 6/6/2016



City of Roeland Park Action Item Summary

Date:

Submitted By:

Committee/Department:

Title:

Executive Session I move that the Council recess into executive session under the attorney/client privilege exception to the Open Meetings Act in order to receive legal advice concerning a recent amendment to the Kansas Open Records Act, with the open meeting to resume in this room at ____.

Item Type:

Recommendation:

Details:

Item Number: DISCUSSION ITEMS- I.-3.
Committee 6/6/2016
Meeting Date:



City of Roeland Park Action Item Summary

Date: 6/2/2016
Submitted By: Becky Fast, Michael Rhoades, Ryan Kellerman
Committee/Department: Admin.
Title: **Review and Discuss the Voting Procedures and Ordinances for Council President.**
Item Type: Ordinance

Recommendation:

Require a review and consensus of ordinances Sec. 1-202, Sec. 1-203 and any other ordinances, statutes, or materials pertaining to the election of the Council President.

Details:

Review and discuss the voting procedures and ordinances for Council President.

ATTACHMENTS:

Description	Type
1-202 and 1-203	Cover Memo
Election of Council President	Cover Memo

Sec. 1-202. - Mayor; Powers and Duties.

The Mayor shall:

- (a) Preside at all meetings of the Governing Body;
- (b) Have the tie-breaking vote on all questions when the members present are equally divided;
- (c) Have the superintending control of all officers elected or appointed;
- (d) Take care that the ordinances of the City are complied with;
- (e) Sign the commissions and appointments of all officers elected or appointed;
- (f) Endorse the approval of the Governing Body on all official bonds;
- (g) From time to time communicate to the City Council such information and recommend such measures as he or she may deem advisable;
- (h) Have the power to approve or veto any ordinance as the laws of the state shall prescribe; and
- (i) Sign all orders and drafts drawn upon the City Treasurer for money.

(Code 1977, § 1-102; Code 1986)

Note— For authority to remove any appointed officer see sections 1-302:306.

Sec. 1-203. - President of the Council.

- (a) Beginning on May 1, 2014, there shall be a President of the Council who shall serve a one-year term and who shall be selected in accordance with the following procedure. At the first Council meeting in May of each year, nominations shall be made and an election shall be held not later than the second Council meeting in May. Once the nominations are made, a brief five-minute speech will be allowed from each candidate. Upon election by the majority of a quorum present, the President shall be elected for the next term. This process will be repeated annually each May.
- (b) The President of the Council shall have the following duties:
 - (1) Preside at meetings of the City Council in the absence of the Mayor while retaining all the privileges of a Councilmember;
 - (2) Preside at meetings of the Committee of the Whole, except for discussion of a specific topic which falls under the purview of the Administration, Public Works, Public Safety or Finance Committees, during which discussion the Committee Chair shall preside;
 - (3) Participate in meetings or events on behalf of the Mayor when the Mayor cannot attend due to a schedule conflict; and
 - (4) Advise and consult with City staff when an urgent issue arises and the Mayor cannot be reached in a reasonable period of time after attempts to reach the Mayor have been made.

(Chart. Ord. No. 26, §§ 2, 3, 5, 1-21-2014)

Editor's note— Chart. Ord. No. 26, §§ 2—5, adopted Jan. 21, 2014, repealed the former § 1-203, and enacted a new § 1-203. The former § 1-203 pertained to President of the Council and Acting President and derived from original codification.

Note— At the discretion of the editor, the provisions of Chart. Ord. No. 26 §§ 2 and 3, pertaining to the President of the Council have been codified as § 1-203, above. Provisions of § 4 pertaining to the Acting President of the Council have been codified as 1-203.1, below.

The Council, not the Governing Body, elect the Council President. KSA, Article III, Chapter 15 Section 15-301 gives the Mayor the power to cast the tie vote on all questions when the Council equally divided. However, the election of Council President is different than the passing of an ordinance or resolution by Council, in which the Mayor has the power to cast a tie vote.

KSA, Article III, Chapter 15 Section 15-310 states: “The city council shall elect one of their own body as ‘president of the council,’ who shall preside at all meetings of the council in the absence of the mayor; and in the absence of the president the council shall elect one of their own body to occupy the president’s place temporarily, who shall be styled ‘acting president of the council.’ The president and acting president, when occupying the place of Mayor, shall have the same privileges as other members of the council.”

This statute makes it clear this is an election by Council for a member of Council to be President.

The argument that only the members of City Council can vote for Council President is further supported by Roeland Park’s own Ordinances. Roeland Park Ordinance Sec. 1-203 states: The Council President is elected by the Quorum and a Quorum is a majority of the Council Members elect. The May 16th agenda which spelled out the procedure for electing Council President further supports the argument that the Mayor cannot vote in this election: That action item stated: “At the first Council meeting in May of each year, nominations shall be made and an election shall be held not later than the second Council meeting in May. Once the nominations are made, a brief five-minute speech will be allowed from each candidate. Upon election by the majority of a Quorum present, the President shall be elected for the next term. This process will be repeated annually each May.

This is an Election as distinguished from a vote on an Ordinance. Roeland Park Ordinance Sec. 1-208 defines a Quorum as: At all meetings of the Council, a majority of the Council Members elect shall constitute a Quorum to do business. Under Roeland Park’s Ordinances a Quorum consists of only Council Members and the Mayor is not a member of a Quorum.

With what is mentioned above, Kansas law and Roeland Park’s Ordinances make it clear that the Mayor cannot vote in an election for Council President. As of May 16th the Council President’s position remains with Becky Fast until the Council can elect, by a majority of the Council present, a new Council President.

Item Number: DISCUSSION ITEMS- I.-4.
Committee 6/6/2016
Meeting Date:



City of Roeland Park Action Item Summary

Date: 4/15/2016
Submitted By: Keith Moody
Committee/Department: Admin.
Title: **Discussion of Change in Election Dates (est. time 10 min.)**
Item Type: Discussion

Recommendation:

The City Attorney recommends the Council approve a policy addressing the change in election dates to comply with recent changes in the state law.

If the Council feels a more detailed procedure for filling a vacancy is needed, such policy can be adopted subsequent to adoption of this charter ordinance. With all of the other Johnson County communities currently appointing vacancies, finding sample policies to consider should be not be a problem.

Details:

Per council discussion on wanting to preserve the special election process to fill a vacancy the City Attorney has modified the ordinance to reflect this and has provided for an appointment if a vacancy occurs more than 180 days prior to a regular election (see section 5 a). The appointment language is typical, providing for the Mayor to recommend a person and council voting on that recommendation to confirm.

The language requiring a notice to be mailed to each residence is existing and is a significant undertaking (time and resources), the Council might consider changing this language to posting notice on our website and publish it in the local paper.

A special election cost around \$5,000.

17 out of the 18 Johnson County communities fill council vacancies through an appointment process.

ATTACHMENTS:

Description		Type
	elections	Cover Memo
	Charter Ordinance 32	Ordinance

Sec. 6-101. - Election of Governing Body.

- (a) There shall be elected on the first Tuesday succeeding the first Monday in April, 1989, and every four years thereafter, a Mayor. Each ward of the City shall be represented by, and shall elect, two Councilmembers. There shall be elected on the first Tuesday succeeding the first Monday in April, 1987, and every four years thereafter, one Councilmember from each of the wards of the City and there shall be elected on the first Tuesday, succeeding the first Monday in April, 1989, and every four years thereafter, one Councilmember from each of the wards of the City. The Mayor and Councilmembers shall hold their offices for a term of four years.
- (b) Candidates for the office of Mayor shall be at least 21 years of age on the date of the election and shall be a resident and qualified elector of and within the City. Candidates for Councilmember shall be at least 21 years of age on the date of the election and shall be a resident and qualified elector of the ward from which they stand for election. Should any person be elected to the office of Mayor and thereafter move his/her place of domicile to outside the limits of the City, then such person shall cease to be Mayor and a vacancy shall be deemed to exist and said vacancy shall be filled as herein provided. In the event that any person elected to the Council should change his/her place of domicile to outside the ward from which he/she was elected, then a vacancy shall be deemed to exist for such position of Councilmember and said vacancy shall be filled as herein provided.
- (c) In the event that a vacancy in the office of Councilmember should occur by reason of resignation, with or without acceptance by the Mayor, death, removal from office for cause, or change of residency to outside the ward from which said Councilmember was elected, the vacancy shall be filled in the following manner:

- (1) In the event that the vacancy occurs more than 60 days prior to the filing deadline for the next regular City Council election, the City Clerk shall, within ten days of the occurrence of the vacancy, cause notice of such vacancy to be mailed to every residence in the ward in which the vacancy occurred. The notice of the vacancy shall be in substantially the following form:

"A vacancy exists in the position of Councilmember from your ward. A special election will be held to elect a successor to fill the vacancy. Candidates for the position of Councilmember must be at least 21 years of age on the date of the election and a resident and qualified elector of the ward for which they stand for election from. Anyone wishing to be a candidate for the remaining term which expires _____, 20____ should contact the City Clerk and obtain a statement of candidacy. In order to be a candidate, the statement of candidacy together with a filing fee of \$10.00, or in lieu of such filing fee, a petition signed by 50 qualified electors of the ward or by at least one percent of the number of ballots cast in the ward in the last general City election, whichever is less, must be filed with the City Clerk by _____, 20____."

Notice of the vacancy shall be published once in the official City newspaper not later than 14 days after the vacancy occurs.

The City Clerk shall, within five days of the occurrence of the vacancy, notify the County Election Officer that a special election will need to be held within the City and shall obtain from the County Election Officer a date for such election consistent with the time provided in subsection (3) hereof.

- (2) Any person desiring to be a candidate must file the statement of candidacy and pay the filing fee or submit the proper petition by 5:00 p.m. on the 20th day following the mailing of the notice.
 - (3) The City shall hold a special election for the purpose of electing a Councilmember from among those persons who has properly filed a statement of candidacy as hereinbefore set forth. Such special election shall be held not less than 60 days nor more than 70 days following the date upon which such vacancy occurred. Only qualified electors within the ward in which the vacancy occurred shall be entitled to vote. The candidate receiving the greatest number of votes upon certification of the results by the County Election Officer shall assume the position of

Councilmember at the first regular meeting of the Governing Body following certification of the election.

- (4) Failure to follow the precise procedure provided herein shall not invalidate the results of any election held hereunder.
- (5) In the event that the vacancy occurs less than 60 days prior to the filing deadline for the next regular City Council election, the vacancy shall not be filled prior to the next regular City Council election and the candidate receiving the greatest number of votes for the vacant position at the next regular City Council election shall fill the vacancy for the remaining term.
- (6) If at any time there are more than two vacancies existing in the office of Councilmember, or in the event no person files a statement of candidacy as provided herein to fill the vacant Council position, the Mayor, upon the advice and consent of a majority of the remaining Council members, shall appoint a suitable resident and qualified elector of the ward in which said vacancy occurs to complete the unexpired term of office.
- (d) No person shall hold or occupy more than one office of the City, whether elective or appointive, at the same time.
- (e) For purposes of this section, the phrase "removal from office for cause" shall refer to removal pursuant to section 1-318(h) of the Code.
- (f) In the event that a vacancy in the office of the Mayor should occur because of death, resignation, removal from office for cause, change of residency to outside the limits of the City, then, if the President of the Council has executed a non-candidacy statement as hereinafter set forth, he or she shall become the Mayor until his or her successor is elected as hereinafter provided. If the President of the Council has not executed a non-candidacy statement, then the most senior Councilmember (determined by most recent continuous time in office) who has executed a non-candidacy statement shall serve as Mayor until his or her successor is elected. In the event there is not one Councilmember who is the most senior then the Council shall choose the Mayor from among the most senior Councilmembers who have executed non-candidacy statements. A successor to the Mayor shall be selected in the following manner:
 - (1) In the event that the vacancy occurs more than 60 days prior to the filing deadline for the next regular City election at which a Mayor would be elected, the City Clerk shall, within ten days of the occurrence of the vacancy cause a notice to be mailed to every residence in the City. The notice shall be in substantially the following form:

"A vacancy existed in the office of Mayor of the City; such vacancy has been temporarily filled. However, a special election will be held to elect a successor to fill the unexpired term of the Mayor candidates for the position of Mayor must be at least 21 years of age on the date of the election and a resident and qualified elector of the City. Anyone wishing to be a candidate for the remaining term which expires _____, 20____, should contact the City Clerk and obtain a statement of candidacy. In order to be a candidate, the statement of candidacy together with a filing fee of \$10, or in lieu of such filing fee, a petition signed by 50 qualified electors of the City or by at least one percent of the number of ballots cast and counted in the last general City election, whichever is less, must be filed with the City Clerk by _____, 20____."

A copy of the notice shall be published once in the official City newspaper not later than 14 days after the vacancy occurs.

The City Clerk shall, within five days of the occurrence of the vacancy, notify the County Election Officer that a special election will need to be held within the City and shall obtain from the County Election Officer a date for such election consistent with the time provided in (3) hereof.

- (2) Any person desiring to be a candidate must file the statement of candidacy and pay the filing fee or submit the proper petition by 5:00 p.m. on the 20th day following the mailing of the notice.

- (3) The City shall hold a special election for the purpose of electing a Mayor from among those persons who have properly filed a statement of candidacy as hereinbefore set forth. Such special election shall be held not less than 60 days nor more than 70 days following the date upon which such vacancy occurred. Only qualified electors of the City shall be entitled to vote. The candidate receiving the greatest number of votes upon certification of the results by the County Election Officer shall assume the position of Mayor at the first regular meeting of the Governing Body following certification of the election.
- (4) Failure to follow the precise procedure provided herein shall not invalidate the results of any election held hereunder.
- (5) In the event that the vacancy occurs less than 60 days prior to the filing deadline for the next regular City election at which a Mayor would be elected, the procedure provided herein shall not apply and the candidate receiving the greatest number of votes for the position of Mayor at such regular City election shall succeed to the office of Mayor.

The non-candidacy statement shall be in substantially the following form:

"The undersigned Councilmember of the City of Roeland Park hereby states that I will not be a candidate for the position of Mayor to fill the unexpired term caused by the vacancy in office of the Mayor occurring more than 60 days prior to the filing deadline for the next regular City election at which the Mayor would be elected or if such vacancy has occurred within 60 days of such filing deadline, I will not be a candidate for the position of Mayor in the next regular City election at which a Mayor would be chosen. I agree not to file a statement of candidacy for such position and further agree that any such statement filed by me or on my behalf shall be void and of no force or effect and that the County Election Officer shall not include my name on any list of candidates for the position of Mayor at any election conducted under the provisions of this subsection."

(Chart Ord. No. 24, §§ 1, 2)

CHARTER ORDINANCE NO. 32

A CHARTER ORDINANCE EXEMPTING THE CITY OF ROELAND PARK, KANSAS FROM THE PROVISIONS OF K.S.A. 12-104a, K.S.A. 14-103, K.S.A. 14-201, K.S.A. 14-204, K.S.A. 14-205 AND K.S.A. 14-308, RELATING TO THE NONPARTISAN ELECTION OF OFFICERS, THEIR TERMS OF OFFICE, VACANCIES IN OFFICES, TRANSITIONS TO NOVEMBER ELECTIONS AND THE APPOINTMENT OF OFFICERS; PROVIDING SUBSTITUTE AND ADDITIONAL PROVISIONS ON THE SAME SUBJECTS; AND REPEALING CHARTER ORDINANCE NO. 5, SECTION 2 OF CHARTER ORDINANCE NO. 23, AND CHARTER ORDINANCE NO. 24.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ROELAND PARK, KANSAS:

SECTION 1. The City of Roeland Park, Kansas, by the power vested in it by Article 12, Section 5 of the Kansas Constitution hereby elects to and does exempt itself and make inapplicable to it the provisions of K.S.A. 12-104a, K.S.A. 14-103, K.S.A. 14-201, K.S.A. 14-204, K.S.A. 14-205 and K.S.A. 14-308 that apply to this city, but are parts of enactments which do not apply uniformly to all cities, and to provide substitute and additional provisions therefor.

SECTION 2. (a) The Governing Body shall consist of a Mayor and 8 Councilmembers to be elected to terms as set forth herein. Candidates for the office of Mayor shall be at least 21 years of age on the date of the election and shall be a resident and qualified elector of and within the City. Candidates for Councilmember shall be at least 21 years of age on the date of the election and shall be a resident and qualified elector of the ward from which they stand for election. Should any person be elected to the office of Mayor and thereafter move his/her place of domicile to outside the limits of the City, then such person shall cease to be Mayor and a vacancy shall be deemed to exist and said vacancy shall be filled as herein provided. In the event that any person elected to the Council should change his/her place of domicile to outside the ward from which he/she was elected, then a vacancy shall be deemed to exist for such position of Councilmember and said vacancy shall be filled as herein provided. The Council shall by ordinary ordinance specify the compensation of the Mayor and the Councilmembers.

(b) The Governing Body of the City may, by ordinance, divide the City into wards and precincts, establish the boundaries thereof, and number the same. No ordinance redefining wards and precincts shall become effective less than 30 days prior to the next regular City election.

SECTION 3. Those Governing Body positions with terms expiring in April 2017, shall expire on the ~~third~~^{second} Monday in January of 2018, when the City officials elected in the November 2017 general election take office. Those Governing Body positions with terms expiring in April 2019, shall expire on the ~~third~~^{second} Monday in January of 2020, when the City officials elected in the November 2019 general election take office.

SECTION 4. A general election of City officers shall take place on the Tuesday succeeding the first Monday in November 2017. Succeeding elections will be held every two years for all such Governing Body positions whose terms have expired. One Councilmember

from each ward shall be elected at one election, and the other Councilmember from that ward shall be elected at the succeeding election. The Councilmembers shall have four year terms. The Mayor shall have a four year term. All elections in the City shall be nonpartisan.

SECTION 5. In the event that a vacancy in the office of Councilmember should occur by reason of resignation, with or without acceptance by the Mayor, death, removal from office for cause, or change of residency to outside the ward from which said Councilmember was elected, the vacancy shall be filled in the following manner:

- (a) In the event that the vacancy occurs 180 days or more prior to the next regular City Council election, the City Clerk shall, within ten days of the occurrence of the vacancy, cause notice of such vacancy to be mailed to every residence in the ward in which the vacancy occurred. The notice of the vacancy shall be in substantially the following form:

"A vacancy exists in the position of Councilmember from your ward. A special election will be held to elect a successor to fill the vacancy. Candidates for the position of Councilmember must be at least 21 years of age on the date of the election and a resident and qualified elector of the ward for which they stand for election from. Anyone wishing to be a candidate for the remaining term which expires _____, 20 ____ should contact the City Clerk and obtain a statement of candidacy. In order to be a candidate, the statement of candidacy together with a filing fee of \$10.00, or in lieu of such filing fee, a petition signed by 50 qualified electors of the ward or by at least one percent of the number of ballots cast in the ward in the last general City election, whichever is less, must be filed with the City Clerk by _____, 20 ____."

Notice of the vacancy shall be published once in the official City newspaper not later than 14 days after the vacancy occurs.

The City Clerk shall, within five days of the occurrence of the vacancy, notify the County Election Officer that a special election will need to be held within the City and shall obtain from the County Election Officer a date for such election as provided in subsection (c) hereof.

- (b) Any person desiring to be a candidate must file the statement of candidacy and pay the filing fee or submit the proper petition by 5:00 p.m. on the 20th day following the mailing of the notice.
- (c) The City shall hold a special election for the purpose of electing a Councilmember from among those persons who has properly filed a statement of candidacy as hereinbefore set forth. Such special election shall be held not less than 60 days nor more than 70 days following the date upon which such vacancy occurred, or upon such other date determined by the County Election Officer. Only qualified electors within the ward in which the vacancy occurred shall be entitled to vote. The candidate receiving the greatest number of votes upon certification of the results by the County Election Officer shall assume the

position of Councilmember at the first regular meeting of the Governing Body following certification of the election results.

- (d) Failure to follow the precise procedure provided herein shall not invalidate the results of any election held hereunder.
- (e) In the event that the vacancy occurs less than 180 days prior to the next regular City Council election, and the vacant position is one that would otherwise be subject to election at that election, the vacancy shall be filled by appointment of the Mayor with the advice and consent of a majority of the remaining members of the City Council, and the person so appointed shall serve until the position is filled by election at the next regular City Council election. ~~—The candidate receiving the greatest number of votes for the vacant position at the next regular City Council election shall fill the vacancy for the remaining term.~~
- (f) In the event that the vacancy occurs less than 180 days prior to the next regular City Council election but prior to the filing deadline for that election, and the vacant position is one that would otherwise not be subject to election at that election, the vacancy shall be filled by appointment of the Mayor with the advice and consent of a majority of the remaining members of the City Council, and the person so appointed shall serve until the position is filled by a special election for that position at the next regular City Council election. The candidate receiving the greatest number of votes for the vacant position at the next regular City Council election shall fill the vacancy for the remaining term. In the event that the vacancy occurs less than 180 days prior to the next regular City Council election but after the filing deadline for that election, and the vacant position is one that would otherwise not be subject to election at that election, the vacancy shall be filled by a special election called in accordance with the provisions of subsections (a) through (d) above. The candidate receiving the greatest number of votes for the vacant position at the next regular City Council election shall fill the vacancy for the remaining term.
- (~~f~~g) If at any time there are more than two vacancies existing in the office of Councilmember, or in the event no person files a statement of candidacy as provided herein to fill the vacant Council position, the Mayor, upon the advice and consent of a majority of the remaining Council members, shall appoint a suitable resident and qualified elector of the ward in which said vacancy occurs to complete the unexpired term of office.

SECTION 6. In the event that a vacancy in the office of the Mayor should occur because of death, resignation, removal from office for cause, change of residency to outside the limits of the City, then, if the President of the Council has executed a non-candidacy statement as hereinafter set forth, he or she shall become the Mayor until his or her successor is elected as hereinafter provided. If the President of the Council has not executed a non-candidacy statement, then the most senior Councilmember (determined by most recent continuous time in office) who

has executed a non-candidacy statement shall serve as Mayor until his or her successor is elected. In the event there is not one Councilmember who is the most senior, then the Council shall choose the Mayor from among the most senior Councilmembers who have executed non-candidacy statements. A successor to the Mayor shall be selected in the following manner:

- (a) In the event that the vacancy occurs 180 or more days prior to the next regular City election at which a Mayor would be elected, the City Clerk shall, within ten days of the occurrence of the vacancy cause a notice to be mailed to every residence in the City. The notice shall be in substantially the following form:

"A vacancy existed in the office of Mayor of the City; such vacancy has been temporarily filled. However, a special election will be held to elect a successor to fill the unexpired term of the Mayor candidates for the position of Mayor must be at least 21 years of age on the date of the election and a resident and qualified elector of the City. Anyone wishing to be a candidate for the remaining term which expires _____, 20 ____, should contact the City Clerk and obtain a statement of candidacy. In order to be a candidate, the statement of candidacy together with a filing fee of \$10, or in lieu of such filing fee, a petition signed by 50 qualified electors of the City or by at least one percent of the number of ballots cast and counted in the last general City election, whichever is less, must be filed with the City Clerk by _____, 20 ____."

A copy of the notice shall be published once in the official City newspaper not later than 14 days after the vacancy occurs.

The City Clerk shall, within five days of the occurrence of the vacancy, notify the County Election Officer that a special election will need to be held within the City and shall obtain from the County Election Officer a date for such election as provided in subsection (c) hereof.

- (b) Any person desiring to be a candidate must file the statement of candidacy and pay the filing fee or submit the proper petition by 5:00 p.m. on the 20th day following the mailing of the notice.
- (c) The City shall hold a special election for the purpose of electing a Mayor from among those persons who have properly filed a statement of candidacy as hereinbefore set forth. Such special election shall be held not less than 60 days nor more than 70 days following the date upon which such vacancy occurred, or upon such other date determined by the County Election Officer. Only qualified electors of the City shall be entitled to vote. The candidate receiving the greatest number of votes upon certification of the results by the County Election Officer shall assume the position of Mayor at the first regular meeting of the Governing Body following certification of the election results.
- (d) Failure to follow the precise procedure provided herein shall not invalidate the results of any election held hereunder.

- (e) In the event that the vacancy occurs less than 180 days prior to the filing deadline for the next regular City election at which a Mayor would be elected, the procedure provided herein shall not apply and the candidate receiving the greatest number of votes for the position of Mayor at such regular City election shall succeed to the office of Mayor.

The non-candidacy statement shall be in substantially the following form:

"The undersigned Councilmember of the City of Roeland Park hereby states that I will not be a candidate for the position of Mayor to fill the unexpired term caused by the vacancy in office of the Mayor occurring 180 or more days prior to the filing deadline for the next regular City election at which the Mayor would be elected or if such vacancy has occurred less than 180 days of such filing deadline, I will not be a candidate for the position of Mayor in the next regular City election at which a Mayor would be chosen. I agree not to file a statement of candidacy for such position and further agree that any such statement filed by me or on my behalf shall be void and of no force or effect and that the County Election Officer shall not include my name on any list of candidates for the position of Mayor at any election conducted under the provisions of this subsection."

SECTION 7. No person shall hold or occupy more than one office of the City, whether elective or appointive, at the same time.

SECTION 8. For purposes of this charter ordinance, the phrase "removal from office for cause" shall refer to recall pursuant to K.S.A. 25-4318 et seq., and amendments thereto, or ouster from office pursuant to K.S.A. 60-1205 et seq., and amendments thereto.

SECTION 9. The Mayor shall appoint, by and with the consent of the Council, a Judge of the Municipal Court, a City Attorney, a City Prosecutor, an Ethics Attorney and a City Engineer. Prior to any initial appointment, a committee of the Governing Body appointed by the City Council shall interview candidates for the position and recommend one for appointment by the Mayor. Any officers appointed and confirmed shall hold an initial term of office of not to exceed one year and until their successors are appointed and qualified. Any officers who are reappointed shall hold their offices for a term of one year and until their successors are appointed and qualified. The Council shall by ordinary ordinance specify the duties and compensation of the office holders, and by ordinary ordinance may abolish any office created by the Council whenever deemed expedient.

SECTION 10. Charter Ordinance No. 5, Section 2 of Charter Ordinance No. 23 and Charter Ordinance No. 24 are hereby repealed.

SECTION 11. This Charter Ordinance shall be published once each week for two consecutive weeks in the official City newspaper.

SECTION 12. This Charter Ordinance shall take effect 61 days after the final publication unless a sufficient petition for a referendum is filed, requiring a referendum to be held on the ordinance as provided by Article 12, Section 5, Subsection (c)(3) of the Kansas Constitution, in

which case this Charter Ordinance shall become effective upon approval by the majority of the electors voting thereon.

PASSED by the Governing Body, not less than two-thirds of the members elect voting in favor thereof, this ~~16th day of May, 2016~~ 20th day of June, 2016.

Joel Marquardt, Mayor

ATTEST:

Kelley Bohon, City Clerk

APPROVED AS TO FORM

Neil R. Shortlidge, City Attorney

Item Number: DISCUSSION ITEMS- I.-5.
Committee 6/6/2016
Meeting Date:



City of Roeland Park Action Item Summary

Date: 6/1/2016
Submitted By: Keith Moody
Committee/Department: Admin.
Title: **Review of Agreement with CBC for Old Pool Site Marketing
(est. time 10 min.)**
Item Type: Agreement

Recommendation:

Staff recommends moving the agreement to the Council meeting for approval.

Details:

The attached agreement has been reviewed by the Development Committee, Staff, CBC and the City Attorney. The City Attorney approves the form and finds the terms are consistent with the market. CBC is agreeable to the terms as is staff.

Payment is performance based, with payment occurring at the execution of land sale/lease and development agreement. The proceeds from the sale/lease of land will be used to pay the fees provided for in the agreement. The fee is based on percentage of land sale/lease value and value of improvements added to the site (buildings/parking), therefore it is designed to encourage CBC to seek greater value, a common goal with the City.

ATTACHMENTS:

Description	Type
 CBC Marketing Agreement	Cover Memo

AGREEMENT FOR SERVICES

THIS AGREEMENT is entered into as of the ____ day of _____ 2016 (the "Effective Date"), by and between CBC REAL ESTATE GROUP, LLC, a Missouri corporation ("Consultant"), and the City of Roeland Park, Kansas ("City"), and sets forth the terms and conditions whereby Consultant shall provide services to City related to City's Phase 1 – Marketing the Sale of the Old Pool/Cave Site located at 4800 Roe Lane (the "Site") and Phase 2 – Providing consulting services on the drafting and execution of a Development Agreement between the City and Purchaser, both of which are fully described in Exhibit A - Project (the "Project").

ARTICLE 1 –TERM OF AGREEMENT.

The parties acknowledge that the Services provided under this agreement were well under way and notwithstanding the term of this Agreement shall begin as of the Effective Date and shall continue in force until completion of the Services set forth in Exhibit B - Scope of Services (the "Services").

ARTICLE 2 – SCOPE OF SERVICES.

Consultant shall provide the Services described in Exhibit B - Scope of Services. In the event City or the Consultant determines that a material increase in the Services is warranted, the parties shall review the scope, mutually agree on the adjustment and execute a Change Order, specifying the change in the Scope of Services and other provisions of this Agreement, including term and additional compensation.

ARTICLE 3 – COMPENSATION.

City shall pay Consultant for Services rendered pursuant to this Agreement in accordance with Exhibit C - Compensation. Consultant shall also be reimbursed for all reasonable direct out-of-pocket expenses such as printing, postage, and travel incurred by Consultant in performing the Services, at cost. Consultant shall request pre-approval from City for individual direct out of pocket expenses in excess of \$300. This Agreement is subject to the Kansas Cash Basis Law, K.S.A. 10-1101 et seq. and amendments thereto. Any automatic renewal of the term of the Agreement shall create no legal obligation on the part of City. This Agreement shall be construed and interpreted so as to ensure that City shall at all times stay in conformity with such laws and, as a condition of this Agreement, City reserves the right to unilaterally sever, modify, or terminate this Agreement at any time if, in the opinion of its legal counsel, the Agreement is deemed to violate the terms of

such law. City is obligated only to pay periodic payments or monthly installments under the Agreement as may lawfully be made from (a) funds budgeted and appropriated for that purpose during City's current budget year or (b) funds made available from any lawfully operated revenue producing source.

ARTICLE 4 – SCHEDULE and TERM.

Consultant shall use its reasonable efforts to perform the Phase 1 Services within the time frames set forth in Exhibit D - Schedule.

ARTICLE 5 – RESPONSIBILITIES.

City shall be responsible for all matters described below:

- a. Place at Consultant's disposal, in a timely manner, all available information and documentation pertinent to the Project as may reasonably be requested by Consultant in the performance of the Services.
- b. Give prompt notice to Consultant of any matters of which City becomes aware that may affect the Services of Consultant or any deficiency or perceived deficiency in the Consultant's performance of the Services.
- c. Provide comprehensive general liability insurance covering the Project, and naming Consultant as an additional insured, with combined single limits per occurrence of not less than One Million Dollars (\$1,000,000.00) and Two Million Dollars (\$2,000,000.00) general annual aggregate.

ARTICLE 6 – STANDARD OF CARE.

Consultant shall exercise that degree of care, expertise, skill and diligence in the performance of the Services as possessed and exercised by other persons providing the same type of real estate consulting services, under similar circumstances.

ARTICLE 7 – INDEMNIFICATION AND LIABILITY.

General; Limitation. City stipulates and agrees that neither Consultant nor any of its employees or agents shall bear any liability or responsibility with respect to any environmental, geo-technical or any other physical characteristic of the Site or any zoning or other legal characteristic of the Site.

Indemnification. Subject to the limits set forth below, Consultant agrees to indemnify and hold City harmless from and against all losses, damages, costs

and expenses incurred by City, if and to the extent such losses, damages, costs or expenses are caused by Consultant's gross negligence or willful misconduct in performing or failing to perform the Services; provided, however, that Consultant shall have no obligation to indemnify and hold City harmless from and against, but rather City shall indemnify and hold Consultant harmless from and against, any loss, damage, cost or expense caused by the gross negligence or willful misconduct of City, its agents or its other consultants; PROVIDED, however, that the parties agree that the City shall have no obligation to indemnify Consultant for acts for which the City would otherwise be immune under the Kansas Tort Claims Act (K.S.A. 75-6104 et seq.), and amendments thereto, nor will the indemnity obligations set forth herein act as a waiver of the City's protections under such provisions, and further that any liability of the City shall be subject to the liability limitations under K.S.A. 75-6105, and amendments thereto. Additionally, and notwithstanding anything set forth herein to the contrary, the parties specifically agree that the terms of this section, and the terms of this Agreement, shall be subject to and limited by the Kansas Cash Basis Law (K.S.A. 10-1101 et seq.), and amendments thereto, and the Kansas Budget Law (K.S.A. 75-2935 et seq.), and amendments thereto. In the event losses, damages, costs or expenses are caused by the joint or concurrent gross negligence or willful misconduct of Consultant and City, they shall be borne by each party in proportion to its own gross negligence or willful misconduct.

Limitation of Aggregate Liability. The total aggregate liability of Consultant to City for all losses, damages, costs and expenses resulting in any way from the performance of, or failure to perform, the Services shall not exceed the total compensation actually received by Consultant for Services under this Agreement. Consultant shall not be liable to City for any incidental or consequential damages resulting in any way from Consultant's performance of, or failure to perform, the Services.

Limitations of Responsibility. Consultant shall not be responsible for: (a) construction means, methods, techniques, sequences, procedures, or safety precautions and programs in connection with the Project; (b) procuring permits, certificates, and licenses required for any construction unless such procurement responsibilities are specifically assigned to Consultant in Exhibit B.

Survival. The terms and conditions of this Article 7 shall survive completion of the Services or any termination of this Agreement.

ARTICLE 8 – INSURANCE.

During the term of this Agreement, Consultant shall maintain the following insurance:

- a. Comprehensive General Liability Insurance, with a combined single limit of \$1,000,000.00.
- b. Automobile Liability Insurance, with a combined single limit of \$1,000,000.00.
- c. Workers' Compensation Insurance in accordance with statutory requirements and Employers' Liability Insurance, with a limit of \$500,000.00 for each occurrence.
- d. Professional Liability Insurance, with a limit of \$1,000,000.00 annual aggregate.

Consultant shall furnish to City certificates of insurance which shall name City as an additional insured and include a provision that such insurance shall not be canceled without at least thirty (30) days' written notice to City. City shall require all other Project consultant or contractors to include City and Consultant as additional insureds on their Comprehensive General Liability and Automobile Liability insurance policies, and to indemnify both City and Consultant, each to the same extent as set forth above.

Consultant and City waive all rights against each other and their directors, officers, partners, commissioners, officials, agents, and employees for damages covered by property insurance during and after the completion of the Services. If the Services result in or relate to any construction constituting part of the Project, a similar provision shall be incorporated into all construction contracts entered into by City and shall protect City and Consultant to the same extent.

ARTICLE 9 – RELATIONSHIP.

It is the intent of the parties that Consultant shall be an independent contractor in its capacity hereunder. Nothing in this Agreement shall be construed to create a relationship of employer and employee or principal and agent or any other relationship other than that of independent parties contracting with each other solely for the purpose of carrying out the provisions of this Agreement. Nothing in this Agreement shall create any right or remedies in any third party. The parties agree that no persons supplied by Consultant are employees of City and that no right of City's civil service, retirement, or personnel rules accrue to such persons. City shall not be responsible for withholding of social security, workers compensation insurance, unemployment compensation, bonuses, retirement benefits, other benefits, and any taxes and premiums from any payments made by City to Consultant.

ARTICLE 10 – TERMINATION AND SUSPENSION.

Either party may, upon giving fifteen (15) business days prior written notice identifying the basis for such notice, terminate this Agreement for breach of a material term or condition of this Agreement, including, without limitation, any representation or warranty contained herein, provided the breaching party shall not have cured or is in the active process of curing such breach within such fifteen (15) business day period. In the event of such termination, City shall pay the Consultant for all Services rendered and expenses incurred by the Consultant up to and including the date of termination; however, City may within reason, withhold from amounts due Consultant such sums as City deems to be necessary to protect City against loss caused by Consultant because of any default.

In addition to the foregoing, the following acts committed by Consultant will constitute a substantial breach of this Agreement and may result in termination of this Agreement:

- (a) If Consultant is adjudged bankrupt or insolvent;
- (b) If Consultant makes a general assignment for the benefit of its creditors;
- (c) If a trustee or receiver is appointed for Consultant or any of its property;
- (d) If Consultant files a petition to take advantage of any debtor's act or to reorganize under bankruptcy or applicable laws;
- (e) If Consultant repeatedly fails to supply sufficient Services.

ARTICLE 11 – TERMINATION FOR CONVENIENCE

City may, when the interests of City so require, terminate this Agreement in whole or in part, for the convenience of City. City shall give written notice of the termination to Consultant specifying the part of the Agreement terminated and when termination becomes effective. Consultant shall incur no further obligations in connection with the terminated Services and on the date set in the notice of termination, Consultant will stop Services to the extent specified. City shall pay Consultant the following amounts:

- (a) All costs and expenses incurred by Consultant for Services accepted by City prior to Consultant's receipt of the notice of termination, plus a reasonable profit for the Services; and

(b) All costs and expenses incurred by Consultant for Services not yet accepted by City but performed by Consultant prior to receipt of the notice of termination, plus a reasonable profit for the Services.

(c) Any compensation for Phase 1 or Phase 2 services on active transaction which are consummated or contracted within eighteen (18) months after the receipt of the notice of termination.

Anticipatory profit for Services not performed by Consultant shall not be allowed.

ARTICLE 12 – WAIVER OF BREACH.

The waiver by either party of a breach of any provision of this Agreement will not operate or be construed as a waiver of any subsequent breach by such party.

ARTICLE 13 – NOTICES.

Any notice, approval or other communication between City and Consultant pursuant to this Agreement shall be made in writing:

City:

CITY OF ROELAND PARK, KANSAS
4600 W. 51st Street
Roeland Park, Kansas 666205
Attn: Keith Moody

With a copy to:

STINSON LEONARD STREET LLP
1201 Walnut Street, Suite 2900
Kansas City, Missouri 64106
Attn: Neil Shortlidge

Consultant:

CBC REAL ESTATE GROUP, LLC
4706 Broadway, #240
Kansas City, Missouri 64112
Attn: William F. Crandall

ARTICLE 14 – DISPUTES.

Each party agrees to appoint a Project Manager to act as liaison with the other party with respect to this Agreement. In the event of a dispute between

City and Consultant arising out of or related to this Agreement, the aggrieved party shall notify the other party of the dispute within a reasonable time after such dispute arises. If the parties cannot thereafter resolve the dispute, each party shall nominate a senior executive officer to meet with a senior executive officer from the other party in an effort to resolve the dispute by direct negotiation or mediation. During the pendency of any dispute, the parties shall continue diligently to fulfill their respective obligations hereunder.

ARTICLE 15 – ENTIRE AGREEMENT; GOVERNING LAW.

This Agreement and its attachments constitute the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements and negotiations with respect thereto. Neither party has made any oral or side agreements or representations not contained in this Agreement. This Agreement may be amended only by a written instrument signed by both parties. This Agreement shall be governed by the laws of the State of Kansas.

ARTICLE 16– ASSIGNMENT.

Neither City nor Consultant shall sell, transfer, assign or otherwise dispose of any rights or duties under this Agreement without the prior written consent of the other party, which consent may be granted or withheld in such other party's absolute discretion. Nothing contained in this Article shall prevent Consultant from engaging independent consultants, associates, and subcontractors to assist in performance of the Services.

ARTICLE 17 – AUTHORITY TO CONTRACT.

Consultant represents that it possesses legal authority to contract, that it has undertaken any official action required by its governing documents to enter into this Agreement, that its undersigned representative is duly authorized to execute this document on its behalf, that it agrees to be bound by all the provisions of this Agreement, and that the person identified as its official representative is authorized to act on its behalf in the implementation of this Agreement.

ARTICLE 18 – COMPLIANCE WITH LAW.

Consultant shall comply with all applicable local, state, and federal laws and regulations in carrying out this Agreement, regardless of whether those legal requirements are specifically referred to in this Agreement.

ARTICLE 19 – LICENSES AND PERMITS.

Consultant shall maintain all licenses, permits, and certifications required by federal, state, or local authority for carrying out this Agreement. Consultant shall notify City immediately if any required license, permit, or certification is cancelled, suspended, or is otherwise ineffective. Such cancellation, suspension, or other ineffectiveness may form the basis for immediate termination by City in its discretion.

ARTICLE 20 – DISCRIMINATION IN DELIVERY OF SERVICES PROHIBITED.

During the performance of this Agreement, Consultant shall deny none of the benefits of the Services to any eligible participant on the basis of race, religion, color, sex, disability, age, national origin, or ancestry.

ARTICLE 21 – EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION

(a) Consultant shall observe the provisions of the Kansas Act Against Discrimination, K.S.A. 44-1001 et seq. and amendments thereto, and Chapter V, Article 12 of the Code of the City of Roeland Park, Kansas, and shall not discriminate against any person in the performance of work under this Agreement because of race, religion, color, sex, disability, age, national origin, or ancestry.

(b) Consultant shall take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to race, religion, color, sex, disability, age, national origin, or ancestry. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Consultant agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by City setting forth the provisions of this nondiscrimination clause.

(c) Consultant, in all solicitations or advertisements for employees placed by or on behalf of Consultant, will include the phrase "equal opportunity employer" or state that all qualified applicants will receive consideration for employment without regard to race, religion, color, sex, disability, age, national origin, or ancestry.

(d) Consultant will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this Agreement so that such provisions will be binding on any subcontractors.

(e) If Consultant fails, refuses, or neglects to comply with the terms of these contractual conditions, such failure shall be deemed a total breach of the contract and this Agreement may be terminated, canceled, or suspended, in

whole or in part, and Consultant may be declared ineligible for any further City contracts for a period of up to one (1) year. Provided that, if a contract is terminated, canceled, or suspended for failure to comply with this Article 17, Consultant shall have no claims for damages against City on account of such termination, cancelation, or suspension or declaration of ineligibility.

(f) Consultant shall maintain sufficient records to document that, under all aspects of this Agreement, it has acted in a manner which is in full compliance with the Kansas Act Against Discrimination. Such records shall at all times remain open to inspection by the Kansas Human Rights Commission or by City.

(g) Consultant, in carrying out this Agreement, shall also comply with all other applicable existing federal, state, and local laws relative to equal opportunity and nondiscrimination, all of which are incorporated by reference and made a part of this Agreement.

(h) The provisions of this section shall not apply if Consultant or any subcontractor:

(1) Employs fewer than four (4) employees during the term of this Agreement; or

(2) Whose contracts with City letting such contract cumulatively total Five Thousand Dollars and 00/100 (\$5,000.00) or less during City's fiscal year.

ARTICLE 22 – AVAILABILITY OF RECORDS AND AUDIT.

Consultant agrees to maintain books, records, documents, and other evidence pertaining to the costs and expenses of the Services provided under this Agreement (collectively, "Records") to the extent and in such detail as will properly reflect all net costs, direct and indirect, of labor, materials, equipment, supplies, and services, and other costs and expenses of whatever nature for which reimbursement is claimed under the provisions of this Agreement. Upon request by City, Consultant agrees to make available at the offices of City any of the Records for inspection, audit, or reproduction by any authorized representative of City. Except for documentary evidence delivered to the offices of City, Consultant shall make available to persons designated by City the Records for a period of three (3) years from the date of final payment under the Agreement or until all audit questions have been resolved, whichever period of time is longer.

ARTICLE 23 – SEVERABILITY.

If a court of competent jurisdiction declares any part of this Agreement to be invalid, the balance of the Agreement will remain valid and enforceable.

ARTICLE 24 – EXHIBITS

The following Exhibits are attached hereto and are hereby incorporated into this Agreement by this reference:

Exhibit A	Project
Exhibit B	Scope of Services
Exhibit C	Compensation
Exhibit D	Schedule

IN WITNESS WHEREOF, Consultant and City have executed this Agreement as of the Effective Date.

“CONSULTANT”

“CITY”

CBC REAL ESTATE GROUP, LLC

CITY OF ROELAND PARK, KANSAS

By: _____

By: _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Exhibit A – PROJECT DESCRIPTION

Phase 1 – Marketing and Sale of Old Pool/Cave Site – 4800 Roe Lane

The City seeks to have the Subject Property, “Old Pool/Cave Site” located at 4800 Roe Lane marketed for sale and/or lease. The City has approved three potential development scenarios and intends the marketing of the site to reflect achieving these scenarios.

Phase 2 – Development Agreement

The City seeks to have Consultant provide guidance on the drafting and negotiation of a Development Agreement between the City and prospective buyer that will set the terms for the use of incentives (designed tax increment finance dollars) and approved commercial uses for the site.

Exhibit B - CONSULTANT’S SERVICES

Phase 1 – Marketing and Sale of Old Pool/Cave Site – 4800 Roe Lane

Consultant shall create a marketing package for the property in order to promote the project to real estate brokers, developers and end-users. The goal of the Consultant is to obtain Letters of Intent from prospective buyers and proceed with negotiating a land sale or ground lease and ultimately execute a Purchase/Sale Agreement or Ground Lease that outlines the specific property to be conveyed in the transaction, the price per land square foot, designated periods for Buyer Due Diligence and Public Approvals period. Furthermore, Consultant shall be Buyer’s designated contact during Due Diligence Period and is responsible for ensuring a timely closing.

Phase 2 – Development Agreement

1. Draft the form Development Agreement between the purchaser(s) of the subject property and the City that will address the following:
 - a. Detailed outline of allowable commercial uses
 - b. Use of Incentives (Tax Increment Financing)
 - c. Schedule for Due Diligence, Land Purchase, Construction and Opening.
 - d. Annual Operating Schedule (Days/Times of Operation and seasonal adjustments).

Exhibit C – COMPENSATION

Phase 1 – Marketing and Sale of the Old Pool/Cave Site – 4800 Roe Lane

Consultant shall provide services listed in Exhibit B – Services, Phase 1 for a fee equal to 4.00% of the total sale price, assuming a market rate transaction/value (with no cooperating broker; 3.00% fee with cooperating broker). In the case of a ground lease scenario, the Consultant shall receive a 6.00% fee (with no cooperating broker) on the gross income of the ground lease. In the event the 6.00% fee on a ground lease exceeds the amount of revenue to the City from the first year of the lease, the City has until the end of the second lease year to pay the fee in full.

Phase 2 – Development Agreement

Consultant shall provide services listed in Exhibit B – Services, Phase 2 for a fee of 2.50% of the value of the public and private investment, exclusive of the land cost to be paid 50% upon closing of the property and 50% upon completion of the project or one year from closing, whichever is earlier to be paid by the City out of the proceeds of land sale. This scope of service is only applicable if a third party is utilizing public incentives and a Development Agreement is required. If no public incentive is being utilized by a third party and no Development Agreement is required, then Consultant shall not perform this service.

Exhibit D - SCHEDULE

Phase 1 & 2 – Marketing and Sale / Development Agreement

The schedule shown below is intended to serve as a guide for key benchmarks to sell/lease the entire 7.3 acre site, notwithstanding current prospects and the potential for an accelerated schedule for sale/lease of a portion of the site.

Prospecting for Buyers	Ongoing
Prospecting/LOI Negotiations	May – September 2016
LOI Execution:	October 2016
Execute Purchase/Sale Agreement:	October 2016
Buyer's Due Diligence Period:	October - January 2017
Negotiate Development Agreement:	October – January 2017
Closing:	February 2017

Item Number: DISCUSSION ITEMS- I.-6.
Committee 6/6/2016
Meeting Date:



City of Roeland Park Action Item Summary

Date: 6/1/2016
Submitted By: Keith Moody
Committee/Department: Finance
Title: **Continued Budget Discussion (est. time 10 min.)**
Item Type: Discussion

Recommendation:

Details:

The feedback received from the community following the budget forum has been focused on supporting capital investment through strategic and fiscally responsible borrowing (issuance of bonds). The CIP has been presented assuming the use of borrowing and assuming no borrowing for the Council to consider the impacts. Staff is looking for direction on how to proceed with the final budgeted document. The CIP is a significant part of the document and in order to present a document that is in keeping with the direction of Council we seek your guidance on how the CIP should be reflected.

Attached is the most recent version of the CIP, which does reflect bond issues in 2018, 2021, and 2024. It is possible that the 2024 bond issue may be avoided, but at this point I feel it appropriate (more conservative) to continue to reflect a bond issue in 2024.

Additional Information

We have updated the CIP (attached) to include three new annual projects: 1. Sidewalk Repair and Maintenance, 2. Sidewalk Extension and 3. Storm Sewer Repair/Replacement. The sidewalk projects are shown starting in 2021 and the storm sewer shown starting in 2024. They are shown being funded with bonds as we have bond proceeds from the 2021 bond issue that have not been allocated and this allows for the projects to be added without impact to the timing of other projects.

Recall we already have a significant amount of street and storm projects planned in the first five years of the CIP and we will be inspecting the storm sewer system from 2017 through 2021, we will have a better feel for when newly identified projects need to occur after inspections are complete, we will also have a better idea of the costs and we will know if the JOCO storm water grant program will make these projects eligible (they are considering making storm system maintenance eligible). So a lot of unknowns, but this entry will serve as a place holder.

We are in the process of updating a sidewalk extension plan that was created a number of years ago. We will also be working on a sidewalk condition inventory the next year. These will both aid us in better identifying the timing and cost of these projects, but these entries will serve as place holders.

With these additions we are accounting for close to \$6 million in bond proceeds for the ten year period covered by the CIP. I am not certain if a third \$2 million bond issue will be needed in 2024 for the following reasons:

1. Many of the costs included are estimates and we are looking out 10 years, actuals will differ from estimates, timing will change for some projects.
2. As we complete the residential street reconstruction some of the storm and sidewalk work will be included in those projects. In addition the further we get into the reconstruction of residential street program (\$800k every other year), the further we get into the annual street maintenance program (\$325k/yr) and after we have completed reconstruction of Roe Boulevard we may find that we do not need to invest \$725k/yr on streets on an annual basis, it may be less and that could cover the sidewalk and storm project costs.
3. Storm system maintenance may become eligible for grants through JOCO.
4. I have learned that we have two census blocks in Roeland Park (one that surrounds R Park and one that includes the Nall Park/Aquatics Center/Community Center) which allows us to apply for grants through the Community Development Block Grant program to fund ANY of the public projects (streets, sidewalks, storm sewers, trails, shelters, restrooms, parking lots, building maintenance, painting, HVAC replacement, energy efficiency improvements, landscaping, trees, replacing domes, repainting the pool, replacing exercise equipment) included in these census block areas that are on our CIP. No local match is required, a city may be awarded up to \$100,000 per year. Once the budget and CIP are adopted we will begin preparing applications for the 2017 CDBG grant process. We will have no trouble coming up with \$100,000 in projects for each of the next 10 years.
5. If the county's sales tax passes to fund the new jail an estimated \$1.8 million in additional resources may be available to fund the CIP.

At this point I will say that if we are fortunate we may not need to do a third bond issue. Including these projects in the CIP lets residents know we recognize a need and we intend to address the need.

ATTACHMENTS:

Description	Type
☐ 10 Year CIP with Bonds	Backup Material
☐ 10 Year CIP No Bonds	Backup Material

Roeland Park: Capital Improvement Plan- 10 Year- Use of Bonding

LOCATION/ DEPARTMENT	Project Type	PROJECT DESCRIPTION	Total Project Score (Condition Score + Importance Score)	Purchase or Constructi on Year	Total Est. Project Cost	City Portion	Anticipated Bond Proceeds Used on Project	2017	*2018	2019	2020	*2021	Five Year Total (2017-2021)
Aquatic Center	Parks & Recreation	Deck Caulking	8.00	2017	\$ 15,000	7,500		7,500	-	-	-		7,500
Aquatic Center	Parks & Recreation	Pump Strainer Replacement	8.00	2017	\$ 11,000	5,500		5,500					5,500
City Hall	Public Buildings & Equipment	Building Reserve Fund	7.00	2017	\$ 127,520	-		40,460	-	-	-		40,460
City Hall	Public Buildings & Equipment	Computer Monitors-Council Chambers	-	2017	\$ 500			500					500
Community Center	Parks & Recreation	Room 3 Condenser Unit - 3 Ton	6.00	2017	\$ 3,200	-		3,200		-	-		3,200
Nail Park	Parks & Recreation	Multiuse walking/biking path (not paved)	4.00	2017	\$ 15,000	15,000		15,000					15,000
Parks	Public Buildings & Equipment	Building Reserve Fund	6.00	2017	\$ 8,000	-		8,000	-	-	-		8,000
Public Works	Public Buildings & Equipment	#202 1994 Caterpillar Loader (replace with used)	-	2017	\$ 90,000	-		90,000					90,000
Public Works	Public Buildings & Equipment	Wayfinding Signs for Roeland Park (3yr program)		2017	\$ 37,500	37,500		12,500	12,500	12,500			37,500
Public Works	Storm Sewer Repair/Replacement	Storm Water Network Inspection/Condition Rating - 2017 Priority- (5 yr program)		2017	\$ 100,000	\$ 100,000		20,000	20,000	20,000	20,000	20,000	100,000
Public Works	Public Buildings & Equipment	Wing Plows/Pre-Wet Systems For #101 And #102	-	2017	\$ 45,000			45,000					45,000
Public Works	Public Buildings & Equipment	#101 102 F750 Dump Truck W/Leaf & Winter Equipment (2)	-	2017	\$ 162,800	-		26,719	26,719	-	-		53,438
R Park	Parks & Recreation	Replace Tennis Courts (multi use design)	8.00	2017	\$ 150,000	130,000		150,000		-	-		150,000
Aquatic Center	Parks & Recreation	Pool Sandblasting/Painting Of Deck Structures/High Dive	7.00	2018	\$ 20,000	10,000		-	10,000	-	-		10,000
City Hall	Public Buildings & Equipment	Hot Water Heater	5.00	2018	\$ 1,000	-		-	1,000	-	-		1,000
Community Center	Parks & Recreation	Room 3 Air Handler Unit / Furnace	7.00	2018	\$ 3,000	-		-	3,000	-	-		3,000
Community Center	Parks & Recreation	West Hallway Air Handler / Furnace	7.00	2018	\$ 5,000	-		-	5,000	-	-		5,000
Community Center	Parks & Recreation	Room 4 Condenser Unit - 3 Ton	6.00	2018	\$ 3,000	-		-	3,000	-	-		3,000
Community Center	Parks & Recreation	Replace All T-12 Light Fixtures	5.00	2018	\$ 60,000	30,000		-	5,000	5,000	5,000		15,000
Police	Public Safety Vehicles & Equipment	Radar (5 units, replace 1 each year)	-	2018	\$ 15,000	-		-	3,000	3,000	3,000	3,000	12,000
Public Works	New Public Works Building	Purchase An Existing Industrial Building	9.00	2018	\$ 1,000,000	-		-	1,000,000	-	-		1,000,000
Public Works	Street Reconstruction	2018 CARS - 51St Street (W City Limit - Cedar), North On Cedar To 50Th Terrace, And 50Th Ter (Cedar - Roe Blvd).	7.00	2018	\$ 500,000	300,000		100,000	400,000				500,000
Public Works	CARS - ROE LANE	2018 CARS- Roe Ln: Roe Blvd To City Limits	7.00	2018	\$ 1,328,400	138,830	138,830	265,680	923,890	-	-		1,189,570
Public Works	Storm Sewer Repair/Replacement	Between Roe Lane And Fontana Street	6.00	2018	\$ 101,000	\$ 101,000		-	101,000			-	101,000
Aquatic Center	Parks & Recreation	Pool Acid Room Ventilation	8.00	2019	\$ 5,000	2,500		-	-	2,500	-		2,500
Community Center	Parks & Recreation	Repair Floor In Neighbors Place Room	8.00	2019	\$ 2,000	-		-	-	2,000	-		2,000
Community Center	Parks & Recreation	Repair Floor Main Hallway	8.00	2019	\$ 2,000	-		-	-	2,000	-		2,000
Community Center	Parks & Recreation	Room 6 Condenser Unit - 4 Ton	6.00	2019	\$ 4,500	-		-	-	4,500	-		4,500
Police	Public Safety Equipment	In Car Computers (5 units, replace 1 a year)	-	2019	\$ 12,500	-		-	-	2,500	2,500	2,500	7,500
Police	Public Safety Equipment	Tasers	-	2019	\$ 7,000	-		-	-	7,000	-		7,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 1	7.00	2019	\$ 800,000	800,000	800,000			800,000			800,000
Public Works	CARS - Nall Avenue Project	2019 CARS - Nall Ave: 58Th Street to 51St Street	6.00	2019	\$ 950,000	\$ 522,500	522,500	-	190,000	760,000	-		950,000
City Hall	Public Buildings & Equipment	Computer Servers	-	2020	\$ 20,000	-		-			20,000		20,000
City Hall	Public Buildings & Equipment	Ada 1St Floor Police Area	7.00	2020	\$ 8,800	-					\$ 8,800		8,800
City Hall	Public Buildings & Equipment	Ada 1St Floor Public Toilet Urinal	7.00	2020	\$ 4,900	-					\$ 4,900		4,900
City Hall	Public Buildings & Equipment	Ada 1St Police Toilet	7.00	2020	\$ 23,400	-					\$ 23,400		23,400
City Hall	Public Buildings & Equipment	Ada 2Nd Floor Toilets	7.00	2020	\$ 200	-					\$ 200		200
City Hall	Public Buildings & Equipment	Ada 3Rd Floor Toilets	7.00	2020	\$ 36,600	-					\$ 36,600		36,600
City Hall	Public Buildings & Equipment	Ada 3Rd Floor Lever Door Handles And Pd Signs, Ld	6.00	2020	\$ 2,540	-					\$ 2,540		2,540
City Hall	Public Buildings & Equipment	Ada Drinking Fountains	6.00	2020	\$ 10,500	-					\$ 10,500		10,500
City Hall	Public Buildings & Equipment	Ada Entry Signs	6.00	2020	\$ 1,000	-					\$ 1,000		1,000
Community Center	Parks & Recreation	East Hallway Air Handler / Furnace	7.00	2020	\$ 5,000	-		-	-	-	5,000		5,000
Community Center	Parks & Recreation	Neighbors Place Air Handler / Furnace	7.00	2020	\$ 3,000	-		-	-	-	3,000		3,000
Community Center	Parks & Recreation	Gazebo Roof	5.00	2020	\$ 3,000	-		-	-	-	3,000		3,000
Public Works	CARS - ROE BLVD. PROJECT	2020 CARS/STP- Roe Blvd: Cnty Line To Johnson Dr	7.00	2020	\$ 9,000,000	1,000,000	500,000	-	450,000	450,000	8,100,000		9,000,000
Public Works	Storm Sewer Repair/Replacement	Sky Line Drive, West Of Roe Blvd	6.00	2020	\$ 107,100	\$ 79,311		-	-	-	107,100		107,100
Public Works	Public Buildings & Equipment	Flatbed with sander and plow	-	2020	\$ 70,000	-		-	-		70,000		70,000
Community Center	Parks & Recreation	Drinking Fountain Waste Vent Line Repair	7.00	2021	\$ 2,000	-		-	-	-	-	2,000	2,000
Community Center	Parks & Recreation	Neighbors Place Condenser Unit - 6 Ton	5.00	2021	\$ 5,500	-		-	-	-	-	5,500	5,500
Nail Park	Parks & Recreation	Disc Golf Course (short 9 basket course)	4.00	2021	\$ 13,500	13,500						13,500	13,500
Police	Public Safety Vehicles & Equipment	Dodge Pickup With Equipment (Awd- 8 Cyl)	-	2021	\$ 35,500	-		-	-	-	-	35,500	35,500
Public Works	Sidewalk Repair & Replacement	Annual Sidewalk Repair & Replacement- Ph 1	7.00	2021	\$ 25,000	25,000	25,000					25,000	25,000

Roeland Park: Capital Improvement Plan- 10 Year- Use of Bonding

LOCATION/ DEPARTMENT	Project Type	PROJECT DESCRIPTION	Total Project Score (Condition Score + Importance Score)	Purchase or Constructi on Year	Total Est. Project Cost	City Portion	Anticipated Bond Proceeds Used on Project	2017	*2018	2019	2020	*2021	Five Year Total (2017-2021)
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 1	6.00	2021	\$ 25,000	25,000	25,000					25,000	25,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 2	7.00	2021	\$ 800,000	800,000	800,000					800,000	800,000
Public Works	Storm Sewer Repair/Replacem	2021 CARS - Elledge Drive: Roe Lane To 47Th St	6.00	2021	\$ 619,000	\$ 123,800	123,800	-	-	-	123,800	495,200	619,000
Public Works	Public Buildings & Equipment	#106 2007 K3500 Replace W/ F350 1 ton dump body with sander and plow	-	2021	\$ 70,000	-		-	-			70,000	70,000
R Park	Parks & Recreation	Permanent Restrooms	6.00	2021	\$ 150,000	130,000	130,000	-	-			150,000	150,000
R Park	Parks & Recreation	Shelter House & Performance Pavilion	4.00	2021	\$ 150,000	150,000		-				150,000	150,000
Community Center	Parks & Recreation	Parking Lot resurfacing, restriping	6.00	2022	\$ 182,000	182,000			-				-
Community Center	Parks & Recreation	Drainage Improvements	6.00	2022	\$ 158,000	158,000			-				-
Community Center	Parks & Recreation	Roof Vent Fan	5.00	2022	\$ 2,000	-			-	-			-
Neighborhood Services	Public Buildings & Equipment	Building Inspection Vehicle (Ranger)	-	2022	\$ 26,000	-			-	-	-		-
Police	Public Safety Equipment	In Car Video (5 each)	-	2022	\$ 19,000								-
Police	Public Safety Vehicles & Equipm	Fusion- Detective (2Wd- 4 Cyl)	-	2022	\$ 28,500	-		-					-
Police	Public Safety Vehicles & Equipm	Taurus- Pool Vehicle (Awd- 6 Cyl) (Replace with surplus patrol unit)	-	2022	\$ 35,500	-		-					-
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 2	7.00	2022	\$ 25,000	25,000	25,000						-
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 2	6.00	2022	\$ 25,000	25,000	25,000						-
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 3	7.00	2022	\$ 800,000	800,000	800,000						-
Public Works	Storm Sewer Repair/Replacem	2022 CARS - Mission Road: 47Th Street to 53rd	6.00	2022	\$ 355,000	\$ 71,000	71,000		-	-	-	71,000	71,000
City Hall	Public Buildings & Equipment	Roof Replacement	6.00	2023	\$ 150,000	-		-				100,000	100,000
Police	Public Safety Vehicles & Equipm	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2023	\$ 35,500	-		-	-	-	-		-
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 3	7.00	2023	\$ 25,000	25,000	25,000						-
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 3	6.00	2023	\$ 25,000	25,000	25,000						-
Public Works	Public Buildings & Equipment	#203 Skidsteer Case 85Xt	-	2023	\$ 75,000	-							-
Public Works	Public Buildings & Equipment	#301 Grasshopper Mower (do not replace)	-	2023	\$ 15,000	-		-	-	-	-		-
Community Center	Parks & Recreation	West Hallway Condenser Unit - 7.5 Ton	5.00	2024	\$ 8,000	-		-	-	-	-		-
Police	Public Safety Vehicles & Equipm	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2024	\$ 37,500	-		-	-	-	-		-
Police	Public Safety Vehicles & Equipm	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2024	\$ 37,500	-		-	-	-	-		-
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 4	6.00	2024	\$ 25,000	25,000	25,000						-
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 4	5.00	2024	\$ 25,000	25,000	25,000						-
Public Works	Storm Sewer Repair/Replacem	Annual Storm Sewer Repair/Replacement- Ph 1	5.00	2024	\$ 25,000	\$ 25,000	25,000		-	-	-		-
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 4	7.00	2024	\$ 800,000	800,000	800,000						-
Neighborhood Services	Public Buildings & Equipment	Code Enforcement Vehicle (Escape)	-	2025	\$ 26,000	-		-	-	-			-
Police	Public Safety Equipment	Body Cameras (5)	-	2025	\$ 4,400	-		1,000	1,000	1,000	1,000	1,000	5,000
Police	Public Safety Vehicles & Equipm	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2025	\$ 35,500	-							-
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 5	6.00	2025	\$ 25,000	25,000	25,000						-
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 5	5.00	2025	\$ 25,000	25,000	25,000						-
Public Works	Storm Sewer Repair/Replacem	Annual Storm Sewer Repair/Replacement- Ph 2	5.00	2025	\$ 25,000	\$ 25,000	25,000		-	-	-		-
Community Center	Parks & Recreation	Trail Connection From Community Center To Nall Park	3.00	2026	\$ 150,000	120,000			-				-
Police	Public Safety Vehicles & Equipm	Escape- Chief Vehicle (Awd- 4 Cyl)	-	2026	\$ 24,500	-		-					-
Police	Public Safety Equipment	Weapons	-	2026	\$ 5,000	-			-	-	-		-
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 6	6.00	2026	\$ 25,000	25,000	25,000						-
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 6	5.00	2026	\$ 25,000	25,000	25,000						-
Public Works	Storm Sewer Repair/Replacem	Annual Storm Sewer Repair/Replacement- Ph 3	5.00	2026	\$ 25,000	\$ 25,000	25,000		-	-	-		-
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 5	7.00	2026	\$ 800,000	800,000	800,000						-
Public Works	Public Buildings & Equipment	F250	-	2026	\$ 50,000	-		-	-	-			-
Public Works	Public Buildings & Equipment	#201 2011 Elgin Geo Vac Street Sweeper	-	2026	\$ 212,550	-		31,251	31,251	-	-		62,502
Public Works	Public Buildings & Equipment	Used Hot Box Asphalt Truck	-	2026	\$ 20,000			-	-	-	-		-
Aquatic Center	Parks & Recreation	Aquatic Center - Undesignated Annual Maint.	8.00	Annual	\$ 26,250	-		27,563	28,941	30,388	31,907	33,502	152,300
Parks	Parks & Recreation	Park Maintenance & Replacements (annual)	6.00	Annual	Varies	-		20,000	20,000	20,000	15,000	15,000	90,000
Public Works	Sealing and Resurfacing	Street Maintenance (In House And Contracted)	6.00	Annual	\$ 325,000	325,000		325,000	325,000	325,000	325,000	325,000	1,625,000
Totals						8,292,341	5,861,130	1,194,873	3,560,301	2,447,388	8,923,247	2,342,702	18,468,510

Roeland Park: Capital Improvement Plan- 10 Year- Use of Bonding

Roeland Park: Capital Improvement Plan- 10 Year- Use of Bonding								Reserves	Verify	Confirmed	Bond Funded Project			
LOCATION/ DEPARTMENT	Project Type	PROJECT DESCRIPTION	Total Project Score (Condition Score + Importance Score)	Purchase or Construction Year	Total Est. Project Cost	City Portion	Anticipated Bond Proceeds Used on Project	2022	2023	*2024	2025	2026	Five Year Total (2022-2026)	10 Year Total (2017 to 2026)
Aquatic Center	Parks & Recreation	Deck Caulking	8.00	2017	\$ 15,000	7,500		-					\$ -	\$ 7,500
Aquatic Center	Parks & Recreation	Pump Strainer Replacement	8.00	2017	\$ 11,000	5,500							\$ -	\$ 5,500
City Hall	Public Buildings & Equipment	Building Reserve Fund	7.00	2017	\$ 127,520	-							\$ -	\$ 40,460
City Hall	Public Buildings & Equipment	Computer Monitors-Council Chambers	-	2017	\$ 500								\$ -	\$ 500
Community Center	Parks & Recreation	Room 3 Condenser Unit - 3 Ton	6.00	2017	\$ 3,200	-		-					\$ -	\$ 3,200
Nall Park	Parks & Recreation	Multiuse walking/biking path (not paved)	4.00	2017	\$ 15,000	15,000							\$ -	\$ 15,000
Parks	Public Buildings & Equipment	Building Reserve Fund	6.00	2017	\$ 8,000	-							\$ -	\$ 8,000
Public Works	Public Buildings & Equipment	#202 1994 Caterpillar Loader (replace with used)	-	2017	\$ 90,000	-							\$ -	\$ 90,000
Public Works	Public Buildings & Equipment	Wayfinding Signs for Roeland Park (3yr program)		2017	\$ 37,500	37,500							\$ -	\$ 37,500
Public Works	Storm Sewer Repair/Replacement	Storm Water Network Inspection/Condition Rating - 2017 Priority- (5 yr program)		2017	\$ 100,000	\$ 100,000							\$ -	\$ 100,000
Public Works	Public Buildings & Equipment	Wing Plows/Pre-Wet Systems For #101 And #102	-	2017	\$ 45,000								\$ -	\$ 45,000
Public Works	Public Buildings & Equipment	#101 102 F750 Dump Truck W/Leaf & Winter Equipment (2)	-	2017	\$ 162,800	-		-					\$ -	\$ 53,438
R Park	Parks & Recreation	Replace Tennis Courts (multi use design)	8.00	2017	\$ 150,000	130,000							\$ -	\$ 150,000
Aquatic Center	Parks & Recreation	Pool Sandblasting/Painting Of Deck Structures/High Dive	7.00	2018	\$ 20,000	10,000		-					\$ -	\$ 10,000
City Hall	Public Buildings & Equipment	Hot Water Heater	5.00	2018	\$ 1,000	-							\$ -	\$ 1,000
Community Center	Parks & Recreation	Room 3 Air Handler Unit / Furnace	7.00	2018	\$ 3,000	-		-					\$ -	\$ 3,000
Community Center	Parks & Recreation	West Hallway Air Handler / Furnace	7.00	2018	\$ 5,000	-		-					\$ -	\$ 5,000
Community Center	Parks & Recreation	Room 4 Condenser Unit - 3 Ton	6.00	2018	\$ 3,000	-		-					\$ -	\$ 3,000
Community Center	Parks & Recreation	Replace All T-12 Light Fixtures	5.00	2018	\$ 60,000	30,000		5,000	5,000				\$ 10,000	\$ 25,000
Police	Public Safety Vehicles & Equipment	Radar (5 units, replace 1 each year)	-	2018	\$ 15,000	-		1,000	1,000	1,000	1,000	1,000	\$ 5,000	\$ 17,000
Public Works	New Public Works Building	Purchase An Existing Industrial Building	9.00	2018	\$ 1,000,000	-							\$ -	\$ 1,000,000
Public Works	Street Reconstruction	2018 CARS - 51St Street (W City Limit - Cedar), North On Cedar To 50Th Terrace, And 50Th Ter (Cedar - Roe Blvd).	7.00	2018	\$ 500,000	300,000							\$ -	\$ 500,000
Public Works	CARS - ROE LANE	2018 CARS- Roe Ln: Roe Blvd To City Limits	7.00	2018	\$ 1,328,400	138,830	138,830						\$ -	\$ 1,189,570
Public Works	Storm Sewer Repair/Replacement	Between Roe Lane And Fontana Street	6.00	2018	\$ 101,000	\$ 101,000							\$ -	\$ 101,000
Aquatic Center	Parks & Recreation	Pool Acid Room Ventilation	8.00	2019	\$ 5,000	2,500		-					\$ -	\$ 2,500
Community Center	Parks & Recreation	Repair Floor In Neighbors Place Room	8.00	2019	\$ 2,000	-		-					\$ -	\$ 2,000
Community Center	Parks & Recreation	Repair Floor Main Hallway	8.00	2019	\$ 2,000	-		-					\$ -	\$ 2,000
Community Center	Parks & Recreation	Room 6 Condenser Unit - 4 Ton	6.00	2019	\$ 4,500	-		-					\$ -	\$ 4,500
Police	Public Safety Equipment	In Car Computers (5 units, replace 1 a year)	-	2019	\$ 12,500	-		2,500	2,500	2,500	2,500	2,500	\$ 12,500	\$ 20,000
Police	Public Safety Equipment	Tasers	-	2019	\$ 7,000	-				7,000			\$ 7,000	\$ 14,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 1	7.00	2019	\$ 800,000	800,000	800,000						\$ -	\$ 800,000
Public Works	CARS - Nall Avenue Project	2019 CARS - Nall Ave: 58Th Street to 51St Street	6.00	2019	\$ 950,000	\$ 522,500	522,500						\$ -	\$ 950,000
City Hall	Public Buildings & Equipment	Computer Servers	-	2020	\$ 20,000	-		-					\$ -	\$ 20,000
City Hall	Public Buildings & Equipment	Ada 1St Floor Police Area	7.00	2020	\$ 8,800	-							\$ -	\$ 8,800
City Hall	Public Buildings & Equipment	Ada 1St Floor Public Toilet Urinal	7.00	2020	\$ 4,900	-							\$ -	\$ 4,900
City Hall	Public Buildings & Equipment	Ada 1St Police Toilet	7.00	2020	\$ 23,400	-							\$ -	\$ 23,400
City Hall	Public Buildings & Equipment	Ada 2Nd Floor Toilets	7.00	2020	\$ 200	-							\$ -	\$ 200
City Hall	Public Buildings & Equipment	Ada 3Rd Floor Toilets	7.00	2020	\$ 36,600	-							\$ -	\$ 36,600
City Hall	Public Buildings & Equipment	Ada 3Rd Floor Lever Door Handles And Pd Signs, Ld	6.00	2020	\$ 2,540	-							\$ -	\$ 2,540
City Hall	Public Buildings & Equipment	Ada Drinking Fountains	6.00	2020	\$ 10,500	-							\$ -	\$ 10,500
City Hall	Public Buildings & Equipment	Ada Entry Signs	6.00	2020	\$ 1,000	-							\$ -	\$ 1,000
Community Center	Parks & Recreation	East Hallway Air Handler / Furnace	7.00	2020	\$ 5,000	-		5,000					\$ 5,000	\$ 10,000
Community Center	Parks & Recreation	Neighbors Place Air Handler / Furnace	7.00	2020	\$ 3,000	-		3,000					\$ 3,000	\$ 6,000
Community Center	Parks & Recreation	Gazebo Roof	5.00	2020	\$ 3,000	-							\$ -	\$ 3,000
Public Works	CARS - ROE BLVD. PROJECT	2020 CARS/STP- Roe Blvd: Cnty Line To Johnson Dr	7.00	2020	\$ 9,000,000	1,000,000	500,000						\$ -	\$ 9,000,000
Public Works	Storm Sewer Repair/Replacement	Sky Line Drive, West Of Roe Blvd	6.00	2020	\$ 107,100	\$ 79,311							\$ -	\$ 107,100
Public Works	Public Buildings & Equipment	Flatbed with sander and plow	-	2020	\$ 70,000	-							\$ -	\$ 70,000
Community Center	Parks & Recreation	Drinking Fountain Waste Vent Line Repair	7.00	2021	\$ 2,000	-		-					\$ -	\$ 2,000
Community Center	Parks & Recreation	Neighbors Place Condenser Unit - 6 Ton	5.00	2021	\$ 5,500	-		-					\$ -	\$ 5,500
Nall Park	Parks & Recreation	Disc Golf Course (short 9 basket course)	4.00	2021	\$ 13,500	13,500							\$ -	\$ 13,500
Police	Public Safety Vehicles & Equipment	Dodge Pickup With Equipment (Awd- 8 Cyl)	-	2021	\$ 35,500	-		-					\$ -	\$ 35,500
Public Works	Sidewalk Repair & Replacement	Annual Sidewalk Repair & Replacement- Ph 1	7.00	2021	\$ 25,000	25,000	25,000						\$ -	\$ 25,000

Roeland Park: Capital Improvement Plan- 10 Year- Use of Bonding

Roeland Park: Capital Improvement Plan- 10 Year- Use of Bonding								Reserves	Verify	Confirmed	Bond Funded Project			
LOCATION/ DEPARTMENT	Project Type	PROJECT DESCRIPTION	Total Project Score (Condition Score + Importance Score)	Purchase or Constructi on Year	Total Est. Project Cost	City Portion	Anticipated Bond Proceeds Used on Project	2022	2023	*2024	2025	2026	Five Year Total (2022-2026)	10 Year Total (2017 to 2026)
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 1	6.00	2021	\$ 25,000	25,000	25,000						\$ -	\$ 25,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 2	7.00	2021	\$ 800,000	800,000	800,000						\$ -	\$ 800,000
Public Works	Storm Sewer Repair/Replacem	2021 CARS - Elledge Drive: Roe Lane To 47Th St	6.00	2021	\$ 619,000	\$ 123,800	123,800						\$ -	\$ 619,000
Public Works	Public Buildings & Equipment	#106 2007 K3500 Replace W/ F350 1 ton dump body with sander and plow	-	2021	\$ 70,000	-							\$ -	\$ 70,000
R Park	Parks & Recreation	Permanent Restrooms	6.00	2021	\$ 150,000	130,000	130,000						\$ -	\$ 150,000
R Park	Parks & Recreation	Shelter House & Performance Pavilion	4.00	2021	\$ 150,000	150,000							\$ -	\$ 150,000
Community Center	Parks & Recreation	Parking Lot resurfacing, restriping	6.00	2022	\$ 182,000	182,000		182,000					\$ 182,000	\$ 182,000
Community Center	Parks & Recreation	Drainage Improvements	6.00	2022	\$ 158,000	158,000		158,000					\$ 158,000	\$ 158,000
Community Center	Parks & Recreation	Roof Vent Fan	5.00	2022	\$ 2,000	-		2,000					\$ 2,000	\$ 2,000
Neighborhood Services	Public Buildings & Equipment	Building Inspection Vehicle (Ranger)	-	2022	\$ 26,000	-		26,000					\$ 26,000	\$ 26,000
Police	Public Safety Equipment	In Car Video (5 each)	-	2022	\$ 19,000	-		19,000					\$ 19,000	\$ 19,000
Police	Public Safety Vehicles & Equipm	Fusion- Detective (2Wd- 4 Cyl)	-	2022	\$ 28,500	-		28,500					\$ 28,500	\$ 28,500
Police	Public Safety Vehicles & Equipm	Taurus- Pool Vehicle (Awd- 6 Cyl) (Replace with surplus patrol unit)	-	2022	\$ 35,500	-		35,500					\$ 35,500	\$ 35,500
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 2	7.00	2022	\$ 25,000	25,000	25,000	25,000					\$ 25,000	\$ 25,000
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 2	6.00	2022	\$ 25,000	25,000	25,000	25,000					\$ 25,000	\$ 25,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 3	7.00	2022	\$ 800,000	800,000	800,000	800,000					\$ 800,000	\$ 800,000
Public Works	Storm Sewer Repair/Replacem	2022 CARS - Mission Road: 47Th Street to 53rd	6.00	2022	\$ 355,000	\$ 71,000	71,000	284,000					\$ 284,000	\$ 355,000
City Hall	Public Buildings & Equipment	Roof Replacement	6.00	2023	\$ 150,000	-		100,000	100,000				\$ 200,000	\$ 300,000
Police	Public Safety Vehicles & Equipm	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2023	\$ 35,500	-		-	37,500				\$ 37,500	\$ 37,500
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 3	7.00	2023	\$ 25,000	25,000	25,000		25,000				\$ 25,000	\$ 25,000
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 3	6.00	2023	\$ 25,000	25,000	25,000		25,000				\$ 25,000	\$ 25,000
Public Works	Public Buildings & Equipment	#203 Skidsteer Case 85Xt	-	2023	\$ 75,000	-			75,000				\$ 75,000	\$ 75,000
Public Works	Public Buildings & Equipment	#301 Grasshopper Mower (do not replace)	-	2023	\$ 15,000	-		-					\$ -	\$ -
Community Center	Parks & Recreation	West Hallway Condenser Unit - 7.5 Ton	5.00	2024	\$ 8,000	-				8,000			\$ 8,000	\$ 8,000
Police	Public Safety Vehicles & Equipm	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2024	\$ 37,500	-		-	37,500				\$ 37,500	\$ 37,500
Police	Public Safety Vehicles & Equipm	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2024	\$ 37,500	-		-	37,500				\$ 37,500	\$ 37,500
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 4	6.00	2024	\$ 25,000	25,000	25,000			25,000			\$ 25,000	\$ 25,000
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 4	5.00	2024	\$ 25,000	25,000	25,000			25,000			\$ 25,000	\$ 25,000
Public Works	Storm Sewer Repair/Replacem	Annual Storm Sewer Repair/Replacement- Ph 1	5.00	2024	\$ 25,000	\$ 25,000	25,000			25,000			\$ 25,000	\$ 25,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 4	7.00	2024	\$ 800,000	800,000	800,000			800,000			\$ 800,000	\$ 800,000
Neighborhood Services	Public Buildings & Equipment	Code Enforcement Vehicle (Escape)	-	2025	\$ 26,000	-					26,000		\$ 26,000	\$ 26,000
Police	Public Safety Equipment	Body Cameras (5)	-	2025	\$ 4,400	-		1,000	1,000	1,000	1,000	1,000	\$ 5,000	\$ 10,000
Police	Public Safety Vehicles & Equipm	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2025	\$ 35,500	-					35,500		\$ 35,500	\$ 35,500
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 5	6.00	2025	\$ 25,000	25,000	25,000				25,000		\$ 25,000	\$ 25,000
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 5	5.00	2025	\$ 25,000	25,000	25,000				25,000		\$ 25,000	\$ 25,000
Public Works	Storm Sewer Repair/Replacem	Annual Storm Sewer Repair/Replacement- Ph 2	5.00	2025	\$ 25,000	\$ 25,000	25,000				25,000		\$ 25,000	\$ 25,000
Community Center	Parks & Recreation	Trail Connection From Community Center To Nall Park	3.00	2026	\$ 150,000	120,000						150,000	\$ 150,000	\$ 150,000
Police	Public Safety Vehicles & Equipm	Escape- Chief Vehicle (Awd- 4 Cyl)	-	2026	\$ 24,500	-						24,500	\$ 24,500	\$ 24,500
Police	Public Safety Equipment	Weapons	-	2026	\$ 5,000	-						5,000	\$ 5,000	\$ 5,000
Public Works	Sidewalk Repair & Replacemen	Annual Sidewalk Repair & Replacement- Ph 6	6.00	2026	\$ 25,000	25,000	25,000					25,000	\$ 25,000	\$ 25,000
Public Works	Sidewalk Extension Program	Annual Sidewalk Extension Project- Ph 6	5.00	2026	\$ 25,000	25,000	25,000					25,000	\$ 25,000	\$ 25,000
Public Works	Storm Sewer Repair/Replacem	Annual Storm Sewer Repair/Replacement- Ph 3	5.00	2026	\$ 25,000	\$ 25,000	25,000					25,000	\$ 25,000	\$ 25,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 5	7.00	2026	\$ 800,000	800,000	800,000					800,000	\$ 800,000	\$ 800,000
Public Works	Public Buildings & Equipment	F250	-	2026	\$ 50,000	-						50,000	\$ 50,000	\$ 50,000
Public Works	Public Buildings & Equipment	#201 2011 Elgin Geo Vac Street Sweeper	-	2026	\$ 212,550	-		-				230,000	\$ 230,000	\$ 292,502
Public Works	Public Buildings & Equipment	Used Hot Box Asphalt Truck	-	2026	\$ 20,000							20,000	\$ 20,000	\$ 20,000
Aquatic Center	Parks & Recreation	Aquatic Center - Undesignated Annual Maint.	8.00	Annual	\$ 26,250	-		35,000	35,000	35,000	35,000	35,000	\$ 175,000	\$ 327,300
Parks	Parks & Recreation	Park Maintenance & Replacements (annual)	6.00	Annual	Varies	-		15,000	10,000	10,000	10,000	10,000	\$ 55,000	\$ 145,000
Public Works	Sealing and Resurfacing	Street Maintenance (In House And Contracted)	6.00	Annual	\$ 325,000	325,000		325,000	325,000	325,000	325,000	325,000	\$ 1,625,000	\$ 3,250,000
Totals						8,292,341	5,861,130	2,077,500	642,000	1,339,500	511,000	1,729,000	6,299,000	24,767,510

Roeland Park: Capital Improvement Plan- 10 Year- No Bonding

LOCATION/ DEPARTMENT	DESCRIPTION	PROJECT DESCRIPTION	Total Project Score (Condition Score + Importance Score)	Purchase or Construct on Year							2017	*2018	2019	2020	*2021	Five Year Total (2017- 2021)	
					Total Est. Project Cost	City Portion	STP	CARS	Other Sources	Anticipated Bond Proceeds Used on Project							
Aquatic Center	Parks & Recreation	Pool Sandblasting/Painting Of Deck Structures/High Dive	7.00	2018	\$ 20,000	10,000				10,000		-	10,000	-	-		10,000
City Hall	Public Buildings & Equipment	Hot Water Heater	5.00	2018	\$ 1,000	-				-		-	1,000	-	-		1,000
Community Center	Parks & Recreation	Room 3 Air Handler Unit / Furnace	7.00	2018	\$ 3,000	-				-		-	3,000	-	-		3,000
Community Center	Parks & Recreation	West Hallway Air Handler / Furnace	7.00	2018	\$ 5,000	-				-		-	5,000	-	-		5,000
Community Center	Parks & Recreation	Room 4 Condenser Unit - 3 Ton	6.00	2018	\$ 3,000	-				-		-	3,000	-	-		3,000
Community Center	Parks & Recreation	Replace All T-12 Light Fixtures	5.00	2018	\$ 60,000	30,000				30,000		-	5,000	5,000	5,000		15,000
Police	Public Safety Vehicles & Equipment	Radar (5 units, replace 1 each year)	-	2018	\$ 15,000	-				-		-	3,000	3,000	3,000	3,000	12,000
Public Works	New Public Works Building	Purchase An Existing Industrial Building	9.00	2018	\$ 1,000,000	-				1,000,000		-	1,000,000	-	-		1,000,000
Aquatic Center	Parks & Recreation	Pool Acid Room Ventilation	8.00	2019	\$ 5,000	2,500				2,500		-	-	2,500	-		2,500
Community Center	Parks & Recreation	Repair Floor In Neighbors Place Room	8.00	2019	\$ 2,000	-				-		-	-	2,000	-		2,000
Community Center	Parks & Recreation	Repair Floor Main Hallway	8.00	2019	\$ 2,000	-				-		-	-	2,000	-		2,000
Community Center	Parks & Recreation	Room 6 Condenser Unit - 4 Ton	6.00	2019	\$ 4,500	-				-		-	-	4,500	-		4,500
Police	Public Safety Equipment	In Car Computers (5 units, replace 1 a year)	-	2019	\$ 12,500	-				-		-	-	2,500	2,500	2,500	7,500
Police	Public Safety Equipment	Tasers	-	2019	\$ 7,000	-				-		-	-	7,000	-		7,000
City Hall	Public Buildings & Equipment	Ada 1St Floor Police Area	7.00	2020	\$ 8,800	-				8,800					\$ 8,800		8,800
City Hall	Public Buildings & Equipment	Ada 1St Floor Public Toilet Urinal	7.00	2020	\$ 4,900	-				4,900					\$ 4,900		4,900
City Hall	Public Buildings & Equipment	Ada 1St Police Toilet	7.00	2020	\$ 23,400	-				23,400					\$ 23,400		23,400
City Hall	Public Buildings & Equipment	Ada 2Nd Floor Toilets	7.00	2020	\$ 200	-				200					\$ 200		200
City Hall	Public Buildings & Equipment	Ada 3Rd Floor Toilets	7.00	2020	\$ 36,600	-				36,600					\$ 36,600		36,600
City Hall	Public Buildings & Equipment	Ada 3Rd Floor Lever Door Handles And Pd Signs, Lower Phone	6.00	2020	\$ 2,540	-				2,540					\$ 2,540		2,540
City Hall	Public Buildings & Equipment	Ada Drinking Fountains	6.00	2020	\$ 10,500	-				10,500					\$ 10,500		10,500
City Hall	Public Buildings & Equipment	Ada Entry Signs	6.00	2020	\$ 1,000	-				1,000					\$ 1,000		1,000
City Hall	Public Buildings & Equipment	Computer Servers	-	2020	\$ 20,000	-				-		-			20,000		20,000
Community Center	Parks & Recreation	East Hallway Air Handler / Furnace	7.00	2020	\$ 5,000	-				-		-	-		5,000		5,000
Community Center	Parks & Recreation	Neighbors Place Air Handler / Furnace	7.00	2020	\$ 3,000	-				-		-	-		3,000		3,000
Community Center	Parks & Recreation	Gazebo Roof	5.00	2020	\$ 3,000	-				-		-	-		3,000		3,000
Public Works	Street Reconstruction	2018 CARS - 51St Street (W City Limit - Cedar), North On Cedar To 50Th Terrace, And 50Th Ter (Cedar - Roe Blvd).	7.00	2020	\$ 500,000	300,000			200,000					100,000	400,000		500,000
Public Works	CARS - ROE LANE	2018 CARS- Roe Ln: Roe Blvd To City Limits	7.00	2020	\$ 1,328,400	138,830			564,570	625,000		-	-	265,680	1,062,720		1,328,400
Public Works	Public Buildings & Equipment	sander and plow	-	2020	\$ 70,000	-				-		-	-		70,000		70,000
Public Works	CARS - ROE BLVD. PROJECT	2020 CARS/STP- Roe Blvd: Cnty Line To Johnson Dr	7.00	2020	\$ 9,000,000	1,000,000	5,625,000	1,875,000	500,000		-	450,000	450,000	8,100,000		9,000,000	
Community Center	Parks & Recreation	Drinking Fountain Waste Vent Line Repair	7.00	2021	\$ 2,000	-			-		-	-	-	-	2,000	2,000	
Community Center	Parks & Recreation	Neighbors Place Condenser Unit - 6 Ton	5.00	2021	\$ 5,500	-			-		-	-	-	-	5,500	5,500	
Police	Public Safety Vehicles & Equipment	Dodge Pickup With Equipment (Awd- 8 Cyl)	-	2021	\$ 35,500	-			-		-	-	-	-	35,500	35,500	
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 1	7.00	2021	\$ 800,000	800,000									800,000	800,000	
Public Works	Public Buildings & Equipment	#106 2007 K3500 Replace W/ F350 1 ton dump body with sander and plow	-	2021	\$ 70,000	-			-		-	-			70,000	70,000	
Community Center	Parks & Recreation	Parking Lot resurfacing, restriping	6.00	2022	\$ 182,000	182,000						-				-	
Community Center	Parks & Recreation	Drainage Improvements	6.00	2022	\$ 158,000	158,000						-				-	
Community Center	Parks & Recreation	Roof Vent Fan	5.00	2022	\$ 2,000	-			-			-	-			-	
Neighborhood Services	Public Buildings & Equipment	Building Inspection Vehicle (Ranger)	-	2022	\$ 26,000	-			-			-	-	-		-	
Police	Public Safety Vehicles & Equipment	Fusion- Detective (2Wd- 4 Cyl)	-	2022	\$ 28,500	-			-		-					-	
Police	Public Safety Vehicles & Equipment	Taurus- Pool Vehicle (Awd- 6 Cyl) (Replace with surplus patrol unit)	-	2022	\$ 35,500	-			-		-					-	
Police	Public Safety Equipment	In Car Video (5 each)	-	2022	\$ 19,000						-					-	
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 2	7.00	2022	\$ 800,000	800,000										-	
Public Works	Corrugated Metal Pipe	Between Roe Lane And Fontana Street	6.00	2022	\$ 101,000	\$ 101,000				-		-	-			-	
Public Works	Corrugated Metal Pipe -	2021 CARS - Elledge Drive: Roe Lane To 47Th St	6.00	2022	\$ 619,000	\$ 123,800	247,600	\$ 247,600		-		-	-		123,800	123,800	
Police	Public Safety Vehicles & Equipment	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2023	\$ 35,500					-		-	-	-		-	
Public Works	CARS - Nail Avenue Project	2019 CARS - Nail Ave: 58Th Street to 51St Street	6.00	2023	\$ 950,000	\$ 522,500		\$ 427,500		-		-	-			-	
Public Works	Corrugated Metal Pipe	Sky Line Drive, West Of Roe Blvd	6.00	2023	\$ 107,100	\$ 79,311				-		-	-			-	
Public Works	Corrugated Metal Pipe -	2022 CARS - Mission Road: 47Th Street to 53rd	6.00	2023	\$ 355,000	\$ 71,000	142,000	\$ 142,000		-		-	-	-		-	
Public Works	Public Buildings & Equipment	#203 Skidsteer Case 85Xt	-	2023	\$ 75,000	-										-	
City Hall	Public Buildings & Equipment	Roof Replacement	6.00	2024	\$ 150,000	-			-		-					-	
Community Center	Parks & Recreation	West Hallway Condenser Unit - 7.5 Ton	5.00	2024	\$ 8,000				-		-	-				-	
Nail Park	Parks & Recreation	Disc Golf Course (short 9 basket course)	4.00	2024	\$ 13,500	13,500										-	
Police	Public Safety Vehicles & Equipment	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2024	\$ 37,500				-		-	-	-	-		-	
Police	Public Safety Vehicles & Equipment	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2024	\$ 37,500				-		-	-	-	-		-	
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 3	7.00	2024	\$ 800,000	800,000										-	
R Park	Parks & Recreation	Permanent Restrooms	6.00	2024	\$ 150,000	130,000			20,000		-					-	
Neighborhood Services	Public Buildings & Equipment	Code Enforcement Vehicle (Escape)	-	2025	\$ 26,000	-			-		-	-	-			-	
Police	Public Safety Equipment	Body Cameras (5)	-	2025	\$ 4,400	-			-		1,000	1,000	1,000	1,000	1,000	5,000	
Police	Public Safety Vehicles & Equipment	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2025	\$ 35,500				-							-	
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 4	7.00	2025	\$ 800,000	800,000										-	

Roeland Park: Capital Improvement Plan- 10 Year- No Bonding

LOCATION/ DEPARTMENT	DESCRIPTION	PROJECT DESCRIPTION	Total Project Score (Condition Score + Importance Score)	Purchase or Constructi on Year	Total Est. Project Cost	City Portion	STP	CARS	Other Sources	Anticipated Bond Proceeds Used on Project	2017	*2018	2019	2020	*2021	Five Year Total (2017- 2021)
R Park	Parks & Recreation	Shelter House & Performance Pavilion	4.00	2025	\$ 150,000	150,000					-					-
Community Center	Parks & Recreation	Trail Connection From Community Center To Nall Park	3.00	2026	\$ 150,000	120,000			30,000			-				-
Police	Public Safety Vehicles & Equipm	Escape- Chief Vehicle (Awd- 4 Cyl)	-	2026	\$ 24,500	-			-		-					-
Police	Public Safety Equipment	Weapons	-	2026	\$ 5,000	-			-			-	-	-		-
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 5	7.00	2026	\$ 800,000	800,000										-
Public Works	Public Buildings & Equipment	#201 2011 Elgin Geo Vac Street Sweeper	-	2026	\$ 212,550	-			-		31,251	31,251	-	-		62,502
Public Works	Public Buildings & Equipment	#103 - F350 1 ton Pickup & Equipment Replace W/ F250	-	2026	\$ 50,000	-			-		-	-	-	-		-
Public Works	Public Buildings & Equipment	Used Hot Box Asphalt Truck	-	2026	\$ 20,000	-			-		-	-	-	-		-
Public Works	Public Buildings & Equipment	#101 102 F750 Dump Truck W/Leaf & Winter Equipment (2)	-	2031	\$ 162,800	-			-		26,719	26,719	-	-		53,438
Totals					20,592,590	7,132,441	6,014,600	3,456,670	2,305,440	-	58,970	1,538,970	845,180	9,763,160	1,043,300	13,249,580

Roeland Park: Capital Improvement Plan- 10 Year- No Bonding

Reserves Verify Confirmed Bond Funded Project

LOCATION/ DEPARTMENT	DESCRIPTION	PROJECT DESCRIPTION	Total Project Score (Condition Score + Importance Score)	Purchase or Constructi on Year	Total Est. Project Cost	City Portion	STP	CARS	Other Sources	Anticipated Bond Proceeds Used on Project	2022	2023	*2024	2025	2026	Five Year Total (2022- 2026)	10 Year Total (2017 to 2026)
Aquatic Center	Parks & Recreation	Pool Sandblasting/Painting Of Deck Structures/High Dive	7.00	2018	\$ 20,000	10,000			10,000		-					\$ -	\$ 10,000
City Hall	Public Buildings & Equipment	Hot Water Heater	5.00	2018	\$ 1,000	-			-							\$ -	\$ 1,000
Community Center	Parks & Recreation	Room 3 Air Handler Unit / Furnace	7.00	2018	\$ 3,000	-			-		-					\$ -	\$ 3,000
Community Center	Parks & Recreation	West Hallway Air Handler / Furnace	7.00	2018	\$ 5,000	-			-		-					\$ -	\$ 5,000
Community Center	Parks & Recreation	Room 4 Condenser Unit - 3 Ton	6.00	2018	\$ 3,000	-			-		-					\$ -	\$ 3,000
Community Center	Parks & Recreation	Replace All T-12 Light Fixtures	5.00	2018	\$ 60,000	30,000			30,000		5,000	5,000				\$ 10,000	\$ 25,000
Police	Public Safety Vehicles & Equipment	Radar (5 units, replace 1 each year)	-	2018	\$ 15,000	-			-		30,000	30,000	30,000	30,000	30,000	\$ 150,000	\$ 162,000
Public Works	New Public Works Building	Purchase An Existing Industrial Building	9.00	2018	\$ 1,000,000	-			1,000,000							\$ -	\$ 1,000,000
Aquatic Center	Parks & Recreation	Pool Acid Room Ventilation	8.00	2019	\$ 5,000	2,500			2,500		-					\$ -	\$ 2,500
Community Center	Parks & Recreation	Repair Floor In Neighbors Place Room	8.00	2019	\$ 2,000	-			-		-					\$ -	\$ 2,000
Community Center	Parks & Recreation	Repair Floor Main Hallway	8.00	2019	\$ 2,000	-			-		-					\$ -	\$ 2,000
Community Center	Parks & Recreation	Room 6 Condenser Unit - 4 Ton	6.00	2019	\$ 4,500	-			-		-					\$ -	\$ 4,500
Police	Public Safety Equipment	In Car Computers (5 units, replace 1 a year)	-	2019	\$ 12,500	-			-		2,500	2,500	2,500	2,500	2,500	\$ 12,500	\$ 20,000
Police	Public Safety Equipment	Tasers	-	2019	\$ 7,000	-			-				7,000			\$ 7,000	\$ 14,000
City Hall	Public Buildings & Equipment	Ada 1St Floor Police Area	7.00	2020	\$ 8,800	-			8,800							\$ -	\$ 8,800
City Hall	Public Buildings & Equipment	Ada 1St Floor Public Toilet Urinal	7.00	2020	\$ 4,900	-			4,900							\$ -	\$ 4,900
City Hall	Public Buildings & Equipment	Ada 1St Police Toilet	7.00	2020	\$ 23,400	-			23,400							\$ -	\$ 23,400
City Hall	Public Buildings & Equipment	Ada 2Nd Floor Toilets	7.00	2020	\$ 200	-			200							\$ -	\$ 200
City Hall	Public Buildings & Equipment	Ada 3Rd Floor Toilets	7.00	2020	\$ 36,600	-			36,600							\$ -	\$ 36,600
City Hall	Public Buildings & Equipment	Ada 3Rd Floor Lever Door Handles And Pd Signs, Lower Phone	6.00	2020	\$ 2,540	-			2,540							\$ -	\$ 2,540
City Hall	Public Buildings & Equipment	Ada Drinking Fountains	6.00	2020	\$ 10,500	-			10,500							\$ -	\$ 10,500
City Hall	Public Buildings & Equipment	Ada Entry Signs	6.00	2020	\$ 1,000	-			1,000							\$ -	\$ 1,000
City Hall	Public Buildings & Equipment	Computer Servers	-	2020	\$ 20,000	-			-		-					\$ -	\$ 20,000
Community Center	Parks & Recreation	East Hallway Air Handler / Furnace	7.00	2020	\$ 5,000	-			-		5,000					\$ 5,000	\$ 10,000
Community Center	Parks & Recreation	Neighbors Place Air Handler / Furnace	7.00	2020	\$ 3,000	-			-		3,000					\$ 3,000	\$ 6,000
Community Center	Parks & Recreation	Gazebo Roof	5.00	2020	\$ 3,000	-			-							\$ -	\$ 3,000
Public Works	Street Reconstruction	2018 CARS - 51St Street (W City Limit - Cedar), North On Cedar To 50Th Terrace, And 50Th Ter (Cedar - Roe Blvd).	7.00	2020	\$ 500,000	300,000		200,000								\$ -	\$ 500,000
Public Works	CARS - ROE LANE	2018 CARS- Roe Ln: Roe Blvd To City Limits	7.00	2020	\$ 1,328,400	138,830		564,570	625,000							\$ -	\$ 1,328,400
Public Works	Public Buildings & Equipment	sander and plow	-	2020	\$ 70,000	-			-							\$ -	\$ 70,000
Public Works	CARS - ROE BLVD. PROJECT	2020 CARS/STP- Roe Blvd: Cnty Line To Johnson Dr	7.00	2020	\$ 9,000,000	1,000,000	5,625,000	1,875,000	500,000							\$ -	\$ 9,000,000
Community Center	Parks & Recreation	Drinking Fountain Waste Vent Line Repair	7.00	2021	\$ 2,000	-			-		-					\$ -	\$ 2,000
Community Center	Parks & Recreation	Neighbors Place Condenser Unit - 6 Ton	5.00	2021	\$ 5,500	-			-		-					\$ -	\$ 5,500
Police	Public Safety Vehicles & Equipment	Dodge Pickup With Equipment (Awd- 8 Cyl)	-	2021	\$ 35,500	-			-		-					\$ -	\$ 35,500
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 1	7.00	2021	\$ 800,000	800,000										\$ -	\$ 800,000
Public Works	Public Buildings & Equipment	#106 2007 K3500 Replace W/ F350 1 ton dump body with sander and plow	-	2021	\$ 70,000	-			-							\$ -	\$ 70,000
Community Center	Parks & Recreation	Parking Lot resurfacing, restriping	6.00	2022	\$ 182,000	182,000					182,000					\$ 182,000	\$ 182,000
Community Center	Parks & Recreation	Drainage Improvements	6.00	2022	\$ 158,000	158,000					158,000					\$ 158,000	\$ 158,000
Community Center	Parks & Recreation	Roof Vent Fan	5.00	2022	\$ 2,000	-			-		2,000					\$ 2,000	\$ 2,000
Neighborhood Services	Public Buildings & Equipment	Building Inspection Vehicle (Ranger)	-	2022	\$ 26,000	-			-		26,000					\$ 26,000	\$ 26,000
Police	Public Safety Vehicles & Equipment	Fusion- Detective (2Wd- 4 Cyl)	-	2022	\$ 28,500	-			-		28,500					\$ 28,500	\$ 28,500
Police	Public Safety Vehicles & Equipment	Taurus- Pool Vehicle (Awd- 6 Cyl) (Replace with surplus patrol unit)	-	2022	\$ 35,500	-			-		35,500					\$ 35,500	\$ 35,500
Police	Public Safety Equipment	In Car Video (5 each)	-	2022	\$ 19,000	-			-		19,000					\$ 19,000	\$ 19,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 2	7.00	2022	\$ 800,000	800,000					800,000					\$ 800,000	\$ 800,000
Public Works	Corrugated Metal Pipe	Between Roe Lane And Fontana Street	6.00	2022	\$ 101,000	\$ 101,000			-		101,000					\$ 101,000	\$ 101,000
Public Works	Corrugated Metal Pipe -	2021 CARS - Elledge Drive: Roe Lane To 47Th St	6.00	2022	\$ 619,000	\$ 123,800	247,600	\$ 247,600			495,200					\$ 742,800	\$ 866,600
Police	Public Safety Vehicles & Equipment	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2023	\$ 35,500	-			-		-	37,500				\$ 37,500	\$ 37,500
Public Works	CARS - Nail Avenue Project	2019 CARS - Nail Ave: 58Th Street to 51St Street	6.00	2023	\$ 950,000	\$ 522,500		\$ 427,500	-		190,000	760,000				\$ 950,000	\$ 950,000
Public Works	Corrugated Metal Pipe	Sky Line Drive, West Of Roe Blvd	6.00	2023	\$ 107,100	\$ 79,311			-		107,100					\$ 107,100	\$ 107,100
Public Works	Corrugated Metal Pipe -	2022 CARS - Mission Road: 47Th Street to 53rd	6.00	2023	\$ 355,000	\$ 71,000	142,000	\$ 142,000	-		71,000	284,000				\$ 355,000	\$ 355,000
Public Works	Public Buildings & Equipment	#203 Skidsteer Case 85Xt	-	2023	\$ 75,000	-			-			75,000				\$ 75,000	\$ 75,000
City Hall	Public Buildings & Equipment	Roof Replacement	6.00	2024	\$ 150,000	-			-				150,000			\$ 150,000	\$ 150,000
Community Center	Parks & Recreation	West Hallway Condenser Unit - 7.5 Ton	5.00	2024	\$ 8,000	-			-				8,000			\$ 8,000	\$ 8,000
Nail Park	Parks & Recreation	Disc Golf Course (short 9 basket course)	4.00	2024	\$ 13,500	13,500							13,500			\$ 13,500	\$ 13,500
Police	Public Safety Vehicles & Equipment	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2024	\$ 37,500	-			-		-	37,500				\$ 37,500	\$ 37,500
Police	Public Safety Vehicles & Equipment	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2024	\$ 37,500	-			-		-	37,500				\$ 37,500	\$ 37,500
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 3	7.00	2024	\$ 800,000	800,000							800,000			\$ 800,000	\$ 800,000
R Park	Parks & Recreation	Permanent Restrooms	6.00	2024	\$ 150,000	130,000			20,000				150,000			\$ 150,000	\$ 150,000
Neighborhood Services	Public Buildings & Equipment	Code Enforcement Vehicle (Escape)	-	2025	\$ 26,000	-			-					26,000		\$ 26,000	\$ 26,000
Police	Public Safety Equipment	Body Cameras (5)	-	2025	\$ 4,400	-			-		1,000	1,000	1,000	1,000	1,000	\$ 5,000	\$ 10,000
Police	Public Safety Vehicles & Equipment	Ford Explorer With Equipment (Awd- 6 Cyl)	-	2025	\$ 35,500	-			-					35,500		\$ 35,500	\$ 35,500
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 4	7.00	2025	\$ 800,000	800,000								800,000		\$ 800,000	\$ 800,000

Roeland Park: Capital Improvement Plan- 10 Year- No Bonding

LOCATION/ DEPARTMENT	DESCRIPTION	PROJECT DESCRIPTION	Total Project Score (Condition Score + Importance Score)	Purchase or Constructi on Year	Total Est. Project Cost	City Portion	STP	CARS	Other Sources	Anticipated Bond Proceeds Used on Project	2022	2023	*2024	2025	2026	Five Year Total (2022- 2026)	10 Year Total (2017 to 2026)
R Park	Parks & Recreation	Shelter House & Performance Pavilion	4.00	2025	\$ 150,000	150,000								150,000		\$ 150,000	\$ 150,000
Community Center	Parks & Recreation	Trail Connection From Community Center To Nall Park	3.00	2026	\$ 150,000	120,000			30,000						150,000	\$ 150,000	\$ 150,000
Police	Public Safety Vehicles & Equipm	Escape- Chief Vehicle (Awd- 4 Cyl)	-	2026	\$ 24,500	-			-						24,500	\$ 24,500	\$ 24,500
Police	Public Safety Equipment	Weapons	-	2026	\$ 5,000	-			-						5,000	\$ 5,000	\$ 5,000
Public Works	Street Reconstruction	Residential Streets In Poor Condition- Ph 5	7.00	2026	\$ 800,000	800,000									800,000	\$ 800,000	\$ 800,000
Public Works	Public Buildings & Equipment	#201 2011 Elgin Geo Vac Street Sweeper	-	2026	\$ 212,550	-			-		-				230,000	\$ 230,000	\$ 292,502
Public Works	Public Buildings & Equipment	#103 - F350 1 ton Pickup & Equipment Replace W/ F250	-	2026	\$ 50,000	-			-						50,000	\$ 50,000	\$ 50,000
Public Works	Public Buildings & Equipment	Used Hot Box Asphalt Truck	-	2026	\$ 20,000	-			-						20,000	\$ 20,000	\$ 20,000
Public Works	Public Buildings & Equipment	#101 102 F750 Dump Truck W/Leaf & Winter Equipment (2)	-	2031	\$ 162,800	-			-		-					\$ -	\$ 53,438
Totals					20,592,590	7,132,441	6,014,600	3,456,670	2,305,440	-	2,154,700	1,302,100	1,237,000	1,045,000	1,313,000	7,299,400	20,548,980

Item Number: DISCUSSION ITEMS- I.-7.
Committee 6/6/2016
Meeting Date:



City of Roeland Park Action Item Summary

Date: 6/2/2016
Submitted By: Jose Leon, Director of Public Works
Committee/Department: Public Works
Title: **Fireworks Agreement (est. time 5 min.)**
Item Type: Agreement

Recommendation:

To move to Council the agreement with Aerial FX, Inc for the July 3, 2016 fireworks display at a cost not to exceed \$7,000.00

Details:

The City of Fairway has negotiated a contract agreement with Aerial FX, Inc for their fireworks display services to take place on July 3, 2016 in Roeland Park. Although this agreement cost \$7,000.00 in total, the City of Roeland Park will only need to pay \$2,000.00 toward the total cost.

As noted, the event will take place on Sunday, July 3rd, 2016 at Bishop Miege baseball stadium and begin at approximately at 9:30pm, weather permitting. In the event that weather becomes an issue to cancel the event, the back up date for the fireworks display is Friday, July 8, 2016 as per the agreement.

ATTACHMENTS:

Description	Type
☐ Agreement with Aerial FX, Inc.	Backup Material

AGREEMENT

THIS AGREEMENT is made and entered into this _____ day of _____, 2016, by and between **Aerial FX, Inc.**, having its principal place of business at 121 SE Turner Rd., St. Joseph, MO, 64504 hereinafter referred to as Seller, and **CITY OF WESTWOOD, KANSAS, CITY OF ROELAND PARK, KANSAS & CITY OF FAIRWAY, KANSAS**, hereinafter referred to as the Buyer.

Seller shall furnish to Buyer one (1) fireworks display, as per the \$7,000.00 program submitted and accepted by the Buyer, and which by reference is made a part hereof as Exhibit "A", including the services of the Seller's Pyrotechnician to take charge of and fire the display on the evening of **JULY 3, 2016**, at approximately **9:30 p.m.**, weather permitting.

IT IS FURTHER UNDERSTOOD AND AGREED BETWEEN THE PARTIES AS FOLLOWS:

1. Seller agrees to furnish all necessary fireworks display materials and personnel for a fireworks display in accordance with the program approved by the parties.

2. The Buyer shall pay to the Seller the sum of **\$0.00** as a down payment upon execution of this Agreement. The balance of **\$7,000.00** shall be due and payable in full within thirty (30) days after the date of the fireworks display. A service charge of one and one-half percent (1 1/2%) per month shall be added to the unpaid balance if the account is not paid in full within the thirty (30) days from the date of the show.

3. If there is a one (1) hour or more delay in firing the fireworks for any reason other than weather, the Buyer agrees to compensate the Pyrotechnician at the rate of **\$0.00** per hour or fractional part of an hour.

4. Should inclement weather prevent the firing of the display on the date and time mentioned herein, the Buyer's representative(s) may grant a delay of approximately one (1) hour before the parties agree to postpone the show and move it to a mutually convenient rain date of **July 8, 2016**. The determination to cancel the fireworks display on any given evening because of inclement weather or unsafe weather conditions shall be made by the Seller in consultation and with the consent of the Buyer. Provided that the Seller has arrived on site and has begun setting up the display, if the Parties cannot reach an agreement regarding the display and inclement weather, the display will be postponed and the seller shall receive not more than \$700.00 in compensation. If the Buyer postpones or cancels the display prior to Seller arriving on site and assembling the display, there will be no charge for rescheduling. In the event the Buyer does not choose to reschedule another date or cannot agree to a mutually convenient date with the Seller, then the Seller shall receive a cancellation fee of 25% or \$1,750.00.

5. Seller agrees to provide, at its expense, public liability and property damage insurance coverage, including spectator coverage in an amount not less than \$5,000,000.00, and within two (2) weeks prior to the date of the fireworks display, shall submit to the Buyer a certificate of insurance naming the Buyer as an insured party, and providing that the insurer shall not terminate or materially modify such policy without written notice to the Buyer not less than two (2) weeks in advance of such proposed termination or modification. Any charge incurred from the insurance provider for additional insurance after insurance application has been sent in, shall be the responsibility of the Seller. In the event of a claim by Buyer, the applicable deductible shall be paid by the Seller. Such insurance shall be obtained from an insurance provider authorized to provide the nature and type of insurance coverage referenced within this agreement by the State of Kansas. The Seller agrees to provide insurance certificates verifying the requested coverage's to the following parties and listing each party as an additional insured and certificate holder:

City of Fairway, KS
4210 Shawnee Mission Parkway, Suite 100, Fairway, KS 66205

City of Roeland Park, KS
4600 West 51st Street, Roeland Park, KS 66205

City of Westwood, KS
4700 Rainbow, Westwood, KS 66205

Bishop Miege High School
5041 Reinhardt Drive, Shawnee Mission, KS 66205

St. Agnes Catholic Church
5250 Mission Road, Roeland Park, KS 66205

Archdiocese of Kansas City in Kansas
12615 Parallel Parkway, Kansas City, Kansas 66109

6. The Seller agrees to indemnify and hold harmless the Buyer and its agents, and employees from and against all claims, costs, judgments, damages and expenses, including reasonable attorney fees that may or shall arise from the performance of the fireworks by the Buyer and/or any negligent or tortious acts of Seller or Seller's agents, employees or representatives. The Buyer agrees to give the Seller prompt notice of any claims or demands and to cooperate with the Seller or its successors in interest or assigns, if any, in the defense of any such claims and/or demands.

7. The Parties hereby agree that the Buyer shall have no obligation to indemnify Aerial FX, Inc. for acts for which the Buyer would otherwise be immune pursuant to the provisions of the Kansas Tort Claims Act (K.S.A. 75-6104, et seq.) and amendments

thereto, nor will the indemnity obligations set forth herein act as a waiver of the City's protections under such provisions, and further that any liability of the Buyer shall be subject to the liability limitations set for in K.S.A.75-6105, and amendments thereto. Additionally, and notwithstanding anything set forth herein to the contrary, the Parties specifically agree that the terms of this section, and the terms of this agreement, shall be subject to and limited by the Kansas Cash Basis Law (K.S.A. 10-110 et seq.) and the Budget Law (K.S.A. 75-2935 et seq.), and amendments thereto.

8. Buyer agrees to provide:

(a) Sufficient area for the display, including a minimum spectator set back as determined by Seller and the fire marshal with written documentation from the Fire Marshall as to where, specifically, the minimum set back is to be measured from in determining the setback area. The buyer reserves the right to expand the spectator set back at their sole discretion.

(b) Protection of the display area by roping off or similar facility.

(c) Adequate police protection to prevent spectators from entering display area up to 90 minutes prior to display time.

(d) The Seller and Buyer shall mutually agree upon the location of the display set up so as to establish the minimum spectator setback.

9. Seller agrees to comply with all local, state and federal guidelines pertaining to the storing, transporting and displaying of fireworks, and obtain any permits required by the local fire department. Seller agrees to obtain the municipal permit from the City of Roeland Park.

10. Seller shall notify the Buyer immediately following the display of any unexploded or unaccounted for fireworks so the area can be thoroughly searched until such time as all fireworks are accounted for. Buyer agrees to assist with securing the area until such time as the Buyer is satisfied the fireworks are accounted for and the area is safe. Seller is responsible for all cleanup of the shoot site and removal of all equipment. Seller also agrees to inspect the shoot site the morning following the display for a check of anything that may have been missed at the night search. Following or in conjunction with the Seller's inspection of the shoot site on the morning following the display, Buyer agrees to inspect the shoot site to assure that all trash, spent material, and equipment has been collected to its satisfaction. Buyer will notify Seller of any additional work required to reasonably restore the site to pre-display order.

11. Seller agrees to credit to the final invoice, any and all actual costs for shells that did not perform as intended during the shoot. All costs will be itemized and attached to the final invoice.

12. No representation of affirmation of fact, including but not limited to statement regarding capacity, suitability for use, or performance of equipment or products shall be, or deemed to be a warranty by the Seller for any purpose, not give rise to any liability or obligation of the Seller whatsoever.

13. It is further understood and agreed that nothing in this Agreement shall be construed or interpreted to mean a partnership. Both parties hereto being responsible for their separate and individual debts and obligations, and neither party shall be responsible for any agreements not stipulated in this Agreement. The parties mutually agree that Seller is an independent contractor and that this Agreement does not create an employer-employee relationship between Seller (including any of Seller's agents or employees) and Buyer.

14. The parties hereto do mutually and severally guarantee terms, conditions, and payments of this Agreement. This document shall be binding upon the parties, themselves, their heirs, executors, administrators, successors and assigns.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

SELLER

Aerial FX, Inc.

DATE

BUYERS

CITY OF WESTWOOD, KS


John Ye
Westwood Mayor

DATE

CITY OF FAIRWAY, KS

Jerry Wiley
Fairway Mayor

DATE

CITY OF ROELAND PARK, KS

Joel Marquardt
Roeland Park Mayor

DATE

Item Number: DISCUSSION ITEMS- I.-8.
Committee Meeting Date: 6/6/2016



City of Roeland Park Action Item Summary

Date: 6/2/2016
Submitted By: Donnie Scharff, Superintendent of Public Works
Committee/Department: Public Works
Title: **Review Skid Steer Bids (est. time 10 min.)**
Item Type: Agreement

Recommendation:

To move to council the agreement with Coleman Equipment to purchase a 2016 Case SV280 Skid Steer with attachments at a cost not to exceed \$66,728.49 and to sell our 1994 Case 1845C skid steer and planer.

Details:

Bid Results were as follows:

VENDOR	ATTACHMENT #1	ATTACHMENT #2	ATTACHMENT #3	TOTAL PRICE (includes all attachments)	WARRANTY
2016 CASE SV 280	24" CONEQUEC PLANER	CASE PICKUP BROOM	48" PALLET FORKS	\$66,728.49	3YR/3000 HOURS
2016 JOHN DEERE 324G	ROAD HOG 24" PLANER	VIRNIG PICKUP BROOM	VIRNIG PALLET FORKS	\$64,963	12 MONTHS
2016 JCB 280	24" PLANER	PICKUP BROOM	PALLET FORKS	\$67,765.84	2YR/2000 HOURS
2016 BOBCAT S750	24" PLANER	PICKUP BROOM	PALLET FORKS	\$71,380.16	12 MONTHS
2016 VOLVO MC135C	24" PLANER	PICKUP BROOM	PALLET FORKS	\$77,816	12 MONTHS
2016 NEW HOLLAND L228	EDGE 24" PLANER	EDGE PICKUP BROOM	PALLET FORKS	\$67,500	12 MONTHS

Public Works is needing to purchase a new skid steer with new attachments to preform our annual in house street maintenance activities. Our current skid steer is 20 years old and is using old technology. Our in house crews laid down 385 tons of asphalt in 2015. Our current goal for 2016 is to exceed 400 tons of asphalt this year. We were able to accomplish last year's goal by utilizing outside vendors. They would allow us to demo their machines and the attachments needed to see what we thought about their machine in hopes we would want to buy one. We tried several different machines and put them through their paces to see if they could perform the way we needed. Most did exactly what we needed. Our recommendation is to purchase a 2016 Case SV 280 Skid Steer with an asphalt planer, sweeper broom, and a set of pallet forks and we would like to sell our current 1994 Case skid steer as well as the planer. Our current machine is outdated, the operator is exposed to dust, rain, heat. The new technology has made it possible for better fuel efficiency, more production, operator comfort, less down time due to maintenance. All of the public works staff agree on this purchase.

This new skid steer comes with a 3YR/3000 HOUR warranty. Other competitors only offer a 12 month warranty. This will save the city from paying costly repairs if the machine were to break down. This machine is built durable ,offers heat and ac for operator comfort. It can be utilized during winter operations when needed. Controls are very user friendly. Offers great visibility to help the operator be aware of obstacles, pedestrians. General maintenance on this machine is easy to perform with minimal down time. Access to door panels and fluids are easily accessible. The list of options on this machine is immense. I do want to stress the 3YR/3000 HOUR warranty this machine has. It doesn't compare to other warranties that other vendors offer. It gives us piece of mind that Case equipment will stand by their product and step up when things go wrong and will do what is needed to keep customers productive in their daily activities.

ATTACHMENTS:

Description	Type
☐ Agreement with Coleman Equipment	Cover Memo
☐ Pic 1	Cover Memo
☐ Pic 2	Cover Memo

pic 2
pic 3
pic 4

Cover Memo
Cover Memo
Cover Memo



CITY OF ROELAND PARK, KANSAS
PUBLIC WORKS
CITY HALL
4600 W 51st
Roeland Park KS 66205
913) 722-2600
www.roelandpark.net
INVITATION FOR BID

SKID STEER LOADER with attachments

Date of Issuance: **May 4, 2016**

Response Deadline Date **May 18, 2016** Time: **10:00 A.M.**

Questions regarding this invitation should be directed to Donnie Scharff
The deadline for receipt of questions from bidders is close of business on May 16, 2016

Sealed bids shall be received by the City of Roeland Park, Kansas, at the office of the City Clerk until 10:00 A.M., Central Legal Time on Wednesday, May 18th, 2016 for the purchase of skid steer with attachments

All bids shall be submitted in sealed envelopes addressed to the City of Roeland Park, Kansas, and shall be clearly marked "2016 Skid Steer with Attachments" At the above stated time and place, all bids shall be publicly opened and read aloud. Bids received after the designated closing time will be returned unopened.

Copies of the Contract Documents are on file at: the City Clerk's Office, 4600 W. 51st Street, Roeland Park, Kansas 66205.

HOW TO COMPLETE THIS DOCUMENT:

1. Save this document onto your computer
2. Use the 'Tab' key to navigate through this document and complete the required fields; fields will expand automatically
3. Attach the completed document to your electronic bid submittal

☒ Supplier is submitting a firm bid which is not revocable for ninety (90) days.

☐ Supplier is not submitting because _____

Bidder's Name: Coleman Equipment
Company Name: Ed Goldsmith
Address: P.O. Box 456
City, State, Zip: Bonner Springs, Ks. 66012

Phone No.: 913-422-3040
Fax No.: 913-422-3044
Email: ed@colemanequip.com

City of Roeland Park

SKID STEER LOADER

INTENT

It is the intent of this Invitation for Bids to provide one (1) new Skid Steer Loader with attachments for the City's Public Works Department. The Skid Steer Loader shall be able to accommodate the City's existing Skid Steer Loader attachments and over-the-tire tracks used for additional traction on steep or rough terrain. The Skid Steer Loader will be used by the City for maintenance of City streets and roadways. *The following are MINIMUM specifications required. Any unit meeting or exceeding these requirements will be considered.*

RESPONSE DOCUMENTS

- Affidavit, signed and notarized
- IFB document, all response fields completed
- Reference form

The following documents must be uploaded with the bidder's online response:

- Warranty
- Descriptive literature

STANDARD FEATURES

All equipment furnished under this contract shall be new, unused, and the manufacturer's current production model. The omission of any standard feature description shall not relieve the bidder from the responsibility of furnishing equipment complete with all standard features of the manufacturer's latest improved model in current production as offered to commercial trade. The equipment shall conform in strength, quality of material, and workmanship to that provided by the best manufacturing and engineering practices of the industry. Machine modifications to meet operational requirements of this specification shall be limited to the manufacturer published standard and optional equipment. USED, SHOPWORN, DEMONSTRATOR, PROTOTYPE, REMANUFACTURED, RECONDITIONED, OR DISCONTINUED MODELS ARE NOT ACCEPTABLE.

DESCRIPTIVE LITERATURE

Bidder shall submit with your bid the latest printed literature, PDF or equal, and manufacturer's specifications on the equipment you propose to furnish. This literature is for information purposes only. It does not relieve the bidders of the responsibility to respond to the specifications indicated herein.

DELIVERY CONDITION

The units shall be completely serviced and adjusted, and all equipment including standard and supplemental equipment shall be installed and the units made ready for continuous operation. All parts not specifically mentioned which are necessary for the unit to be complete and ready for operation, or which are normally furnished as standard equipment, shall be furnished by the successful vendor. All parts shall conform in strength, quality and workmanship to the accepted standards of the industry.

EVALUATION CRITERIA

The award will be made to the best most responsive and responsible bidder, which will be judged on the basis of price, warranties, quality of product, delivery time, payment terms, references, fulfillment of minimum specifications, vendor performance history, and in the best interest of the City of Roeland Park, all factors being considered. Any bid meeting the significant performance and quality requirements stated in this document will receive full consideration for an award.

Each bidder will need to provide a trade in quote for our current 1994 Case 1845C skid steer with Alitec CP 18" planer. The City of Roeland Park reserves the right to accept or deny any trade in quotes. Current hours on machine-1,760. Questions about skid steer or attachments please contact Donnie Scharff, Public Works Superintendent. 913-722-5435

City of Roeland Park

SKID STEER LOADER

DEMONSTRATION

The City reserves the right to require a demonstration of the unit bid. The demonstration must take place at the Public Works Department, 4800 Roe Pkwy, 66205, and must be performed within ten (10) days of the request. Demonstration unit must be the same manufacturer and model as that proposed to be furnished under this solicitation. Demo unit will be equipped with all specified components and attachments as bid. The demonstration should show, at a minimum, operation compatibility with the City's attachments. Demonstration period shall be five (5) days to test the unit in working conditions in the field prior to bid award.

Failure to produce this demonstration may be grounds for rejection of your bid.

Comply: _____ Exceptions-please explain: _____

WARRANTY

The City requires a minimum one-year full parts and labor warranty on all equipment. If manufacturer's standard warranty exceeds this warranty, then the manufacturer's warranty shall be in effect. The warranty shall begin on the date the unit is determined to meet specifications and is accepted into the City's fleet. A copy of manufacturer's warranty must be included with your bid submittal. Failure to provide this information may result in the rejection of your bid.

Warranty shall include provision for loaner unit at no charge if the City's unit will not be repairable in a 72-hour period.

EXTENDED WARRANTY – OPTIONAL

Bidders are required to state the maximum number of years covered along with detailed information regarding specifically what is covered under the extended warranty. The extended warranty must cover the entire difference between the initial warranty and the completion of five (5) total years of service. Any exceptions must be explained in the "exception" field below. Pricing shall be entered on the online bid form.

Maximum number of years covered under extended warranty: 5

Manufacturer's detailed extended warranty information provided with bid? Yes ☒ No ☐

MANUALS

- Two (2) part manuals shall be provided, preferably in CD format, by the successful vendor for each item bid.
- Two (2) operator's manuals shall be provided, preferably in CD format, by the successful vendor for each item bid.

EQUIPMENT PARTS & SERVICE

The successful vendor shall maintain a stock of standard replacement parts for proper maintenance and shall be original equipment manufacturer or equal. Bidder shall provide name, location, phone and fax numbers, and email address of the nearest firm providing parts and service for the equipment bid. This firm shall be an authorized service facility for the brand of equipment bid and shall have factory-trained personnel available for warranty repairs and service work.

Please state available locations, days, and hours for parts and service:

Location 24000 W. 43rd St., Bonner Springs, KS

Regular Hours 7:30-5:00 / 8:00-12:00 SATURDAY

Regular Hours Contact Name & Number Ed Goldsmith 913-422-3040

After Hours 913-422-3040

After Hours Contact Name & Number 913-422-3040

Email address ed@colemanequip.com

PAYMENT TERMS

☒ Net 30 days

☐ Other: _____

City of Roeland Park

SKID STEER LOADER

DELIVERY

Delivery of completed units shall be made to the Public Works Dept 4800 Roe Pkwy, Roeland Park, Kansas 66205. If units have to be returned to the successful vendor because they do not meet specifications, the successful vendor shall be responsible for picking up and redelivering units at no additional cost to the City after all corrections are made.

Delivery of equipment after receipt of order in calendar days: 60-75
Bidder agrees to delivery requirements as stated herein: Comply: ☒ Exception: ☐

COOPERATIVE PURCHASING BY OTHER INSTITUTIONS UNDER THIS CONTRACT

If the City of Roeland Park awarded you the proposed Contract, do you hereby agree to sell, under the prices and terms of this Contract, to any Municipal, County, Public Utility, Hospital, or Educational Institution having membership in an affiliated chapter of the National Institute of Governmental Purchasing (NIGP) and located within the Greater Kansas City Metropolitan Trade Area? (All deliveries are to be F.O.B. Destination and there shall be no obligations on the part of any member of such chapter to utilize this Contract).

(Check One) Yes ☐ No ☒ Minimum order if, applicable \$
Pricing for cooperative purchases will remain in effect through

PRICING

Bidder signifies that they have read all bid documents and are providing detailed, expressed warranties with this bid. It shall be unacceptable for any bidder to make the statement "see specifications" or to submit manufacturer's literature instead of listing all exceptions and additions in the specifications of this bid documents.

DETAILED SPECIFICATIONS

Bidders are required to document the specifications of the components by supplying required information or indicating comply, or any exceptions, in the space provided. Failure to complete this information is grounds for rejection of bid.

General

Unit meeting this specification shall be of Skid Steer type design with rear mounted engine and four-wheel drive. Unit shall be equipped with factory installed options. After market or dealer installed options will not be accepted unless authorized by Public Works. Cab shall be equipped with ROPS. Cab shall be equipped with cab sound reduction package.

State the year, make and model of the Skid Steer Loader you are bidding:

Comply: ☒ Exception: ☐

City of Roeland Park
SKID STEER LOADER

Performance

MUST be able to fully load a tandem dump truck with sideboards from just one side of the truck.

124" MINIMUM height

Operator required to wear a seat belt in order to operate the equipment.

Unit shall have easy access to inspect all fluid levels, including engine oil and coolant.

Unit shall operate all city owned attachments as listed using a 14 pin electrical connection, height 124" MINIMUM:

Grappler Bucket

Tiller

Contact Donnie Scharff with questions about make and model of these attachments (913)722-5435

Comply: ☒ Exception: _____

Engine

Turbo Diesel

Water cooled

Block heater

MINIMUM 65-85 horsepower (gross)

State the brand and size of engine. CASE, 74 Gross H.P.

Comply: ☒ Exception: _____

Filtration

Diesel engine fuel filtration system shall include a screen at the fuel tank or transfer pump and a minimum of two (2) stages of filtration.

Filter stages may consist of a primary and a secondary filter, or a two stage filter in a common housing.

A minimum of one (1) drain shall be provided in the system to prevent water damage to the injection system.

All items shall be factory approved and factory installed.

Full-flow oil filtration system with replaceable filter and provision for bypassing oil to the engine as the filter becomes clogged.

In no instance shall the unit lose oil pressure to critical engine components while working on slopes or similar situations.

Comply: ☒ Exception: _____

Exhaust System

Muffler and exhaust pipe shall be of a sufficient length to exhaust fumes away from the operator.

If a vertical design muffler is used, exhaust pipe shall be angled at the top to prevent rain from directly entering into the exhaust system.

Comply: ☒ Exception: _____

Air Cleaner

Heavy duty, dry, replaceable type

Dry dual element

Comply: ☒ Exception: _____

Oil Filter

Full flow, replaceable, cartridge type

Comply: ☒ Exception: _____

Fuel

Diesel #2

Injection pump

State fuel tank capacity: 25.5 gal.

City of Roeland Park
SKID STEER LOADER

Comply: ☒ Exception: _____

Cooling System

Pressurized, with antifreeze protection to minimum -30° F (-34° C)

Four (4) gallon minimum; state capacity: N/A

Comply: ☒ Exception: _____

Electrical System

Battery, 12 volt, minimum 600 CCA, maintenance free

Alternator, minimum 55-amp

Code authorized key pad for starting

Comply: ☒ Exception: _____

Gauges / Instruments

Hour meter, replaceable element

Fuel gauge

Light and buzzers for high engine temperature, low oil pressure, transmission temperature, water temperature, and amp meter.

Comply: ☒ Exception: _____

Steering/Hydraulic Controls

ISO electric over hydraulic with option to change over to the "H" pattern that operator can control while seated in the cab.

Comply: ☒ Exception: _____

Brakes

Parking brake REQUIRED

Manufacturer standard braking system

Comply: ☒ Exception: _____

Power Train

Dual, closed loop, axial piston hydrostatic pumps driven directly off engine

Pumps provide pressure and flow to two (2) fixed displacement motor.

Unit shall be equipped with a two speed switch for high and low travel speed

Comply: ☒ Exception: _____

Hydraulic System

3050 psi / 37.6 gpm

Hydrostatic high flow 3,500 PSI, 30- 36 GPM, high flow -MINIMUM

Quick couplers for 24" cold planer attachment

Hydraulic system: state capacity and RPM: 37.6 gpm @ 2500 RPM

Reservoir 7-gallon capacity minimum with filter State: 12

Replaceable hydraulic filter with indicator light

System shall be sealed against entry of contaminants and any necessary air vents shall be filtered.

System and controls shall have sight gauge or comparable means to indicate hydraulic oil level, hydraulic pressure-relief valve(s) hydraulic oil filter(s) with replaceable elements, 10 micron or finer rated filter, and a means to maintain hydraulic oil at satisfactory operating temperatures during continuous operations. Describe: _____

Comply: ☒ Exception: _____

Speed

Forward and reverse, state minimum and maximum speeds in MPH: Minimum 7 Maximum 10.5

City of Roeland Park
SKID STEER LOADER

Tires / Wheels

Flotation type, Radial 14 ply- MINIMUM, state size: 33 x 15.5
One spare tire and wheel
Comply: Exception: ✓ 10 ply

Buckets

Bucket #1

Heavy duty, dirt or construction / industrial type

Self leveling

MINIMUM heaped capacity 22.4 cubic feet 84" / 19.4 cu. ft.

Lifting / operating load rating minimum 2,400 pounds 2800 lbs.

Dump angle MINIMUM 35 to 40 degrees 53.5°

Dump reach MINIMUM 26-inch 29.3"

Height to bucket hinge pin 124-inch MINIMUM 130"

Breakout force 5,500 pounds MINIMUM 8776 ft. lb.

SAE (Society of Automotive Engineers) tipping load 5,600 pounds minimum

Bucket shall have individually removable teeth, running from the bottom up, made to bolt in flush to the bottom of the bucket, and shall be equipped with one (1) complete set of replaceable teeth

Bucket shall be minimum 6 feet width 7'

Comply: ✓ Exception: ✓

Attachments

24" planer-High flow

Cutting depth-0"-6"

Hydraulic tilt capability

Hydraulic shift capability

72" Sweeper Broom

Drive system-145 psi@ 10 gpm forward/reverse

Bristle type-replaceable polypropylene sections(36) Poly + steel

Cutting Edge-5/8x6" steel

Hopper Capacity-14.4 cu ft

Pallet Fork Frame

Width-48"

Fork Width-4"

Number of tines-2

Bucket #2

Same requirements as bucket #1 but smooth replaceable cutting edge.

Bucket shall be minimum 6 feet width

Comply: ✓ Exception:

84" extended lip w/ Bolt-on cutting edge

Required Equipment

Entry/exit grab handles

Belly Pan

Counterweights if needed, to accommodate MINIMUM 2,400 pounds lifting capacity.

Backup alarm

Strobe lights flush in cab body or state type BIC External frame -see photo

Glass front door with wipers

Sliding side windows

Factory installed Heater (deluxe) and A/C - State options Cab has heat & A/C, keyless start, Radio

City of Roeland Park
SKID STEER LOADER

Auxiliary electrical switch

Locking filler caps for the fuel tank, hydraulic tank, oil supply and radiator

Filler caps located behind locking panels are acceptable in lieu of individual locking caps

Lockable engine compartment

120V Block Heater - 15 AMP plug - MINIMUM

High Intensity 360° Mini LED Light Bar, Superior Signal Model SYLEDX, or approved equal, shall be mounted on top of cab.

Front and rear mounted LED work lights

Bidder shall include one set of belts and filters, for first preventive maintenance, with delivery of unit

Comply ☒ Exception: Strobes & Light BAR work off (1) switch

- CASE SV280 Tier IV Final → \$45,653.49
- * Optional (2) year extended warranty → \$2126.00
- * Base WARRANTY is 3yr/3000 hrs
- 24" HD Paver → \$15,500.00
- 12" Bucket Broom → \$4,650.00
- 48"/5000 lb. Forks → \$925.00
- Wholesale TRADE-in Value of CASE 1845C → < \$6,300.00 >
- And Alitec 18" Paver
- TRADE Difference With Extended warranty - \$62,554.49
- TRADE Difference Without Extended warranty - \$60,428.49







CASE
CONSTRUCTION

CASE
CONSTRUCTION

WARNING
FLYING OBJECTS
HAZARD
Keep Clear

WARNING
FLYING OBJECTS
HAZARD
Keep Clear



Item Number: DISCUSSION ITEMS- I.-9.
Committee
Meeting Date: 6/6/2016



City of Roeland Park Action Item Summary

Date:
Submitted By:
Committee/Department:
Title: **Branding Committee Ward Representatives (est. time 10 min.)**
Item Type:

Recommendation:

Details:

Item Number: DISCUSSION ITEMS- I.-10.
Committee
Meeting Date: 6/6/2016



City of Roeland Park Action Item Summary

Date:

Submitted By:

Committee/Department:

Title:

**Branding Committee Interviewees Selected by Elected
Officials (est. time 10 min.)**

Item Type:

Recommendation:

Each elected official is to provide three people to be interviewed by the Benedictine team as part of the branding process. Please provide the names and their contact information to Kelley. We are not looking for the Council to approve the names.

Details:

Item Number: DISCUSSION ITEMS- I.-11.
Committee 6/6/2016
Meeting Date:



City of Roeland Park Action Item Summary

Date: 6/2/2016
Submitted By: Jennifer Jones-Lacy, Asst. City Administrator/Finance Director
Committee/Department: Admin.
Title: **Update on Special Use Permit 47th and Mission (est. time 10 min.)**
Item Type: Discussion

Recommendation:

For informational purposes only

Details:

The Special Use Permit (SUP) for the property located at the Southwest corner of 47th and Mission is set to expire February 3, 2017. As of August 3, 2016 the number of allowable spaces changes from 34 to 12. Also by August 3rd, the developer is to remove all concrete, asphalt and related material not needed for parking or access to the parking spaces or food truck locations. The new development agent is Tyler Oliver with Colby Capital. He indicated they are looking for some kind of restaurant, other than fast food, to come into the space. However, in the meantime, he may request to issue a new SUP to continue the relationship with Taco Republic so they can use the vacant land for parking.

After a recent conversation with Oliver, he indicated that he and his business partner may just continue to operate under terms of the existing SUP without filing a new application. I will update the Council once I know for certain the direction the developer plans to go. For your education, below is the procedure for processing a SUP application.

- 1) Submit the SUP application
- 2) Review by the Building Inspector
- 3) Review of the application by the 47th and Mission Overlay Committee for review and consideration.

- 4) Review by the Redevelopment Committee
- 5) Public hearing before the Planning Commission
- 6) After 14 day protest period, the matter along with Planning Commission recommendations, will go before Council for consideration.