GOVERNING BODY WORKSHOP AGENDA
ROELAND PARK
Roeland Park City Hall, 4600 W 51st Street
Monday, June 5, 2023 6:00 PM

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

Admin	Finance	Safety	Public Works
Dickens	Hill	Madigan	Faidley
Rebne	Castagna-Herrera	Brauer	Raglow

I. DISCUSSION ITEMS:

1. 2022 Audit Presentation by Auditors - 10 min
2. 2024 Line-Item Budget Presentation – Including Preliminarily Approved Objectives and CIP- 40 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 Meeting Date:	**6/5/2023**

City of Roeland Park

Action Item Summary

Date:	6/1/2023
Submitted By:	Keith Moody
Committee/Department:	Finance
Title:	**2022 Audit Presentation by Auditors - 10 min**
Item Type:	Presentation

Recommendation:

Informational only. Sean Gordon from Gordon CPA will be giving a brief presentation on the 2022 Audit.

Details:

Attached are two documents prepared by the Auditors for the 2022 audit.

The first is the Communications Letter, which provides a summary of material audit findings. The auditors do not report any material issues, which is the highest level of approval you can attain.

The second is the Basic Financial Statements. The attached statements are the basic financial statements. The City has not yet received it's Certificate of Excellence in Financial Reporting from the Government Finance Officer's Association for the 2021 CAFR (Comprehensive Annual Financial Report). GFOA has communicated that they are behind in their review process this year. Once the certificate is received, a complete CAFR (which incorporates the basic financial statements) will be published on the website and hard copies will be available for Council.

What are the racial equity implications of the objective?

How does item benefit Community for all Ages?

ATTACHMENTS:

Description	Type
2022 Auditor's Communication Letter	Cover Memo

2022 Audit- Basic Financial Statements Cover Memo

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AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT THE CONCLUSION OF THE AUDIT

Mayor and City Council
City of Roeland Park, Kansas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Roeland Park, Kansas for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note I to the financial statements. The City adopted GASB 87 *Leases* during the year ended December 31, 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

> Management's estimate of accumulated depreciation is based on the straight-line method of depreciation. We evaluated the key factors and assumptions used to develop the accumulated depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimates of accrued compensated absences are based on a list of accumulated vacation and sick time through December 31, 2022 from the City's payroll system and calculations per the City's policy to permit employees to accumulate certain amounts of vacation and sick leave, which are discussed in Note I.E. We evaluated the key factors and assumptions used to calculate the accrued compensated absences in determining that they are reasonable in relation to the financial statements taken as a whole.
>
> The City operates a single employer defined benefit healthcare plan administered by the City to provide medical and pharmacy benefits to eligible retirees and their dependents. The City's estimates for the annual other postemployment benefit (OPEB) costs and liabilities related to this plan are based on the reports issued by an external actuary hired by the City. See Note IV.B. We reviewed these reports and obtained an understanding of the methods and assumptions used by the actuary, as well as evaluating the model used by the actuary for appropriateness and compliance with generally accepted accounting principles.

The City participates in a multiple-employer defined benefit other postemployment benefit (OPEB) which is administered by the Kansas Public Employees Retirement System (KPERS). The City’s estimates for the annual OPEB costs and liabilities related to this plan are based on the reports issued by an external actuary hired by the State of Kansas. See Note IV.C. We reviewed these reports and obtained an understanding of the methods and assumptions used by the actuary, as well as evaluating the model used by the actuary for appropriateness and compliance with generally accepted accounting principles.

The City participates in a cost-sharing multiple-employer pension plan administered by the Kansas Public Employees Retirement System (KPERS). The City’s estimates for costs, deferred outflows and inflows of resources, and liabilities related to this plan are based on reports issued by an external actuary hired by the State of Kansas. See Note IV.A. We reviewed these reports and obtained an understanding of the methods and assumptions used by the actuary, as well as evaluating the model used by the actuary for appropriateness and compliance with generally accepted accounting principles.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 30, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Roeland Park, Kansas’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

<u>Other Matters</u>

We applied certain limited procedures to required supplementary information (RSI), which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, including combining financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction of Use

This information is intended solely for the use of the mayor, city council and management of the City of Roeland Park, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

May 30, 2023

City of Roeland Park, Kansas

Basic Financial Statements

for the fiscal year ended December 31, 2022

Prepared by:

Keith Moody
City Administrator

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CITY OF ROELAND PARK, KANSAS
FINANCIAL STATEMENTS
Year ending December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Roeland Park, Kansas

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Roeland Park, Kansas, as of and for the year ended **December 31, 2022**, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2022, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund, CID #1 - Roeland Park Shopping Center Fund, the Special Street Fund and the Special Infrastructure Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Accounting and Audit Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve, collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amount and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the City's proportionate share of the net pension liability, the schedule of City contributions, and the schedule of changes in the City's total OPEB liability and related ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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's financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules, as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying account and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

May 30, 2023

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, 2022. 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, 2022, by $41,542,838 (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, 2021, by $36,005,955 (net position).
- The government's total net position increased by $5,536,883 and $3,984,559 for 2022 and 2021, respectively. The increase in total net position during fiscal year 2022 was primarily due to a 9% increase in sales and use tax overall from the prior year and an increase in operating grants and contributions received. Additionally, while significant capital improvements occurred in 2021, the majority of planned capital improvements at the Community Center budgeted in 2021 occurred in 2022. Finally, the City received its second tranche of American Rescue Plan Act federal funding, approximately $510,000. The majority of that money is slated to be spent on infrastructure improvements over the next few years. The City has built substantial reserves to ensure ongoing operations at current day levels.
- The City of Roeland Park's governmental funds reported combined ending fund balances of $10,796,894 and $10,875,929 as of December 31, 2022, and 2021, respectively. Unassigned fund balance for fiscal years 2022 and 2021 was $252,706 and $(385,741), respectively.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $1,368,079, or 27 percent of total General Fund expenditures compared to the 2021 balance of $1,541,872, or 32 percent of total General Fund expenditures.
- The City of Roeland Park's total debt, excluding compensated absences, net pension liability and OPEB liabilities, decreased by $1,085,893 (23 percent) during fiscal year ended December 31, 2022. The City of Roeland Park's total debt, excluding compensated absences, net pension liability and OPEB liabilities, decreased by $905,477 (16 percent) during fiscal year ended December 31, 2021. The decrease was due to the 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).

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 15 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, Equipment and Building Reserve Fund, Debt Service Fund, Special Street Fund, Special Infrastructure Fund, TDD #1 - Price Chopper Fund, TDD #2 - Lowe's Fund and CID #1 Roeland Park Shopping Center Fund, all of which are considered to be major funds. Data from the other 6 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 $5,536,883. The following table is a condensed version of the government-wide statement of net position comparing fiscal years 2022 and 2021.

The City of Roeland Park's restricted net position, $7,918,875 and $8,137,672 for fiscal years 2022 and 2021, respectively, represent resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position of $1,069,884 and $1,238,729 for 2022 and 2021, respectively.

City of Roeland Park's Net Position

	Governmental Activities 2022	Governmental Activities 2021	Change
Current and other assets	$ 20,433,665	$ 19,239,490	$ 1,194,175
Capital assets	34,541,684	29,150,827	5,390,857
Total assets	54,975,349	48,390,317	6,585,032
Total deferred outflows of resources	1,014,436	723,483	290,953
Current liabilities	3,509,704	3,875,449	[365,745]
Noncurrent liabilities	4,477,879	4,178,875	299,004
Total liabilities	7,987,583	8,054,324	[66,741]
Total deferred inflows of resources	6,459,364	5,053,521	1,405,843
Net position:			
Net investment in capital assets	32,554,079	26,629,554	5,924,525
Restricted	7,918,875	8,137,672	[218,797]
Unrestricted [deficit]	1,069,884	1,238,729	[168,845]
Total net position	$ 41,542,838	$ 36,005,955	$ 5,536,883

At the end of the current fiscal year, the City of Roeland Park is able to report positive balances in all 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 $5,536,883, or 15 percent, for the fiscal year ended December 31, 2022.

Current and Other Assets - The City's current and other assets increased by $1.2 million from $19.2 million to $20.4 million. The City's net capital assets increased by $5.4 million or an 18.5 percent increase. The primary element of this increase is due to the net addition of approximately $6.8 million in capital assets.

Noncurrent liabilities increased by 7.2 percent due to an increase in the net pension liability, combined with an increase in general obligation bond liabilities. Noncurrent liabilities, excluding debt, include $114,737 of other postemployment benefits. The City's net pension liability increased by 45 percent.

The largest portion of the government's net position for governmental activities (78 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, 2022.

Restricted net position totals $7,918,875 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 of $1,069,884, 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 2022	Governmental Activities 2021	Change
Revenues:			
Program revenues:			
Charges for services	$ 473,431	$ 467,260	$ 6,171
Operating grants and contributions	795,876	197,501	598,375
Capital grants and contributions	1,176,531	851,569	324,962
General revenues:			
Property taxes	3,982,516	4,091,628	[109,112]
Sales and use taxes	4,951,665	4,534,189	417,476
Franchise taxes	491,353	456,259	35,094
Investment earnings	[179]	24,920	[25,099]
Miscellaneous	454,912	304,412	150,500
Total revenues	12,326,105	10,927,738	1,398,367
Expenses:			
General government	1,828,517	1,616,027	212,490
Public works	2,517,476	2,771,841	[254,365]
Public safety	1,797,031	1,781,160	15,871
Culture and recreation	594,200	709,393	[115,193]
Interest on long-term debt	51,998	64,758	[12,760]
Total expenses	6,789,222	6,943,179	[153,957]
Increase in net position	5,536,883	3,984,559	1,552,324
Net position, beginning	36,005,955	32,021,396	3,984,559
Net position, ending	$ 41,542,838	$ 36,005,955	$5,536,883

Total governmental activities revenue was $12,326,105 and $10,927,738 in fiscal years 2022 and 2021, respectively.

Certain revenues are generated that are specific to governmental program activities. These totaled $2,445,838 and $1,516,330 in 2022 and 2021, 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 $6,789,222 and $6,943,179 in fiscal years 2022 and 2021, respectively.

Several of the revenue and expense categories fluctuated between 2022 and 2021. Highlights include the following:

Revenues:

- Property taxes increased by $277,927 due to the addition of a new house and an increase in property values. The increase was offset by a refund of property taxes due to a legal challenge of prior years' property valuations for a large retailer located within City limits. The total refund was $387,039, which caused a net decrease to property tax revenues in 2022 of $109,112 when compared to 2021.
- Operating grants increased by $598,375 or 303% from the prior year mostly due the recognition of $401,000 of ARPA grant money. Unspent ARPA funds of $617,278 remain presented as unearned revenue until the City spends those funds.
- Sales tax revenue increased by $417,476 or 9.2% from 2021 likely due to abnormally high (7.7%) inflation.
- Franchise fees were up $35,094 or 7.7% in 2022 compared to the prior year.
- Culture and recreation revenues were up $52,271 or 51% in 2022 compared to 2021 as the City's aquatic center continues to recover from the COVID-19 outbreak.

Expenses:

- Culture and Recreation expenses decreased by $115,193 in 2022 from the prior year due having fewer investments in capital projects in 2022.
- Public Works expenses decreased from the prior year by $254,365 due to having fewer investments in capital projects in 2022.
- General Government expenses increased by $212,490 mostly due ARPA-related grant expenditures.

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 $10,796,894, a decrease of $79,035 in comparison with the prior year. Fund balance that is restricted to indicate that it is not available for new spending because it has already been committed to pay for debt service totaled $1,243,120, for capital expansion and improvements totaled $6,473,828, for culture and recreation totaled $175,918 and for Roeland Park Property Owners' Association totaled $26,009.

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 $1,368,079, while total fund balance was $2,830,408. This is less than the 2021 unassigned fund balance of $1,541,872 and less than the total 2021 General Fund balance of $3,019,451. 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 27 percent of total General Fund expenditures, while total fund balance represents 55 percent of that same amount. Unassigned fund balance represented 32 percent of total General Fund expenditures for 2021, while total fund balance represents 32 percent of that same amount.

The fund balance of the City of Roeland Park's General Fund decreased by $189,043 in 2022 and increased by $315,556 during 2021. The decrease in 2022 is due to transferring out excess reserves accumulated in 2021 to a variety capital improvement funds. Total expenditures in the general fund increased $229,307 or 4.7 percent, while revenues increased $449,899 or 7.4 percent. The majority of the revenue increase is attributable to sales tax increases.

CID #1 - Roeland Park Shopping Center Fund had an ending fund balance of $3,018,404. The net increase in fund balance was $14,948 for the year. Since inception, the fund has had almost no draws on the balance. The CID is meant for economic development of the district and expenses are made when the property owner submits a request for a qualifying expense. The CID was established to help redevelop the shopping center if and when Wal-Mart left. To date, the retailer has decided not to move from the site. As such, the net increase in fund balance was due to no significant expenditures being made in the fund.

Special Street Fund had an ending fund balance of $1,391,331. The net increase in fund balance was $22,910 for the year. The net increase in fund balance was due to the timing of revenues for funding of various capital improvement projects where final payment ran into 2023, notably Elledge Drive and Buena Vista street projects.

Special Infrastructure Fund had an ending fund balance of $1,788,541. The net increase in fund balance was $337,421 for the year. The net increase in fund balance was due to the funding of Phase 3 improvements to R Park running into 2023.

The Bella Roe/Walmart TIF Fund had an ending fund balance of $360,038. The net increase in fund balance was $157,183 for the year. The net increase was due to no projects underway in 2022.

The Debt Service Fund had a total fund balance of $81,574, 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 Debt Service Fund was [$26,700]. The net decrease is primarily due to the fair market value adjustments of the fund's investments. The reserves in the Debt Service Fund are at nearly 14 percent of principal and interest payments for 2022, which is above the 10 percent to 15 percent fund balance policy adopted by Council.

The TDD #1 - Price Chopper Fund had an ending fund balance deficit of [$1,366,263]. The net increase in fund balance was $296,390 for the year. The net increase in fund balance was due to paying $342,248 of principal on the defaulted bonds.

The TDD #2 - Lowes's Fund had an ending fund balance deficit of [$109,148]. The net increase in fund balance was $155,812 for the year. The net increase in fund balance was due to paying $209,978 of principal on the defaulted bonds that were called in 2017.

General Fund Budgetary Highlights

The legally adopted budget for the General Fund was not amended by the Governing Body in 2022. On a budgetary basis, which can be found in the basic financial statements on page 19, expenditures and other uses were more than revenues and other sources, which resulted in a decrease in fund balance by $[189,043]. The decrease in the fund balance is due to transfers out of excess reserves to a variety of capital funds. Actual revenues were $165,456 more than budgeted revenues.

General Fund expenditures were lower than the final budget by $526,581. The following general fund expenditure categories experienced significant differences between budgeted amount and the actual amount. A brief explanation is included:

- Public Works expenditures – the City spent less on salaries due to staffing shortages.
- Public Safety expenditures – the City spent less on salaries due to staffing shortages in both the police department and the municipal court.
- Employee Benefits expenditures – the City spent less on retirement contributions and health insurance costs.

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, 2022, and 2021, respectively, was $34,541,684 and $29,150,827 (net of accumulated depreciation). This investment in capital assets includes land, construction-in-progress, buildings, improvements and infrastructure and machinery and equipment. The total increase in the City of Roeland Park's investment in capital assets for the current fiscal year was 18.5 percent.

City of Roeland Park's Capital Assets

	Governmental Activities	
	2022	2021
Land	$ 2,396,272	$ 2,216,272
Artwork	82,268	71,468
Buildings	5,362,747	5,303,878
Improvements other than buildings and infrastructure	43,017,642	35,384,040
Machinery and equipment	2,451,061	2,231,109
Construction-in-progress	3,365,979	4,684,919
Accumulated depreciation	[22,134,285]	[20,740,859]
Total	$34,541,684	$29,150,827

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

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

	Governmental Activities	
	2022	2021
General obligation bonds	$ 2,000,219	$ 2,540,183
Transportation development district sales tax revenue bonds	1,663,302	2,215,526
Total	$ 3,663,521	$ 4,755,709

Long-term debt. At the end of the current fiscal year, the City of Roeland Park had total bonded debt outstanding of $3,663,521. Of this amount, $2,000,219 comprises of debt backed by the full faith and credit of the City. The remainder of the City of Roeland Park's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds) of $1,663,302.

The City of Roeland Park's total debt decreased by $1,085,893 (23 percent) during the current fiscal year. The decrease was due to the scheduled principal payments on the debt.

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

Economic Factors and Next Year's Budgets and Rates

The City of Roeland Park had a positive financial outlook due to increased property tax values, solid reserves in operation and capital funds, and the decision of the City's largest retailer to remain at their current location in Roeland Park rather than moving to a neighboring community. The 2023 Budget reflects a .88 mill rate decrease. 2022 reflected a significant increase in sales and use taxes. This increase, combined with salary savings and additional measures to improve cost efficiency, have led to an increased fund balance.

In 2024, the City is budgeting sales tax revenues at 90% of 2022 actuals, this is a very conservative approach and is being employed due to the uncertainty that prices on basic goods will remain inflated.

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

2023 Budget

The Council approved the 2023 budget based upon information provided in the three-year forecast.

Factors considered in projecting revenues and expenditures in 2023 include:

- No significant decline in sales tax.
- Property values increased by at least 1.5% annually.
- Franchise fees and court revenues remain in line with 3-year history.
- Personnel costs, supplies and contractual services grow at a rate consistent with inflation.
- Property tax supported debt service remains at expected levels.

Proposed Three Year Outlook - Mill Levy

	2022	2023	2024
City of Roeland Park mill levy	28.55	27.66	26.00

All of these factors were considered in preparing the City of Roeland Park's budget for fiscal year 2023.

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: Micah Rehmert, Assistant City Administrator/Director of Finance, City of Roeland Park, 4600 West 51st Street, Roeland Park, Kansas 66205.

CITY OF ROELAND PARK, KANSAS

STATEMENT OF NET POSITION
December 31, 2022

Assets and Deferred Outflows of Resources	Governmental Activities
Current assets:	
Cash and cash equivalents	$ 931,879
Investments	6,757,364
Receivables:	
Taxes	5,519,719
Special assessments	654,269
Leases	53,565
Other	56,482
Prepaid items	43,374
Total current assets	14,016,652
Noncurrent assets:	
Restricted assets, cash and cash equivalents	39,668
Restricted investments	4,824,236
Leases receivable	1,553,109
Capital assets not being depreciated:	
Land	2,396,272
Artwork	82,268
Construction in progress	3,365,979
Capital assets being depreciated:	
Buildings	5,362,747
Improvements other than buildings and infrastructure	43,017,642
Machinery and equipment	2,451,061
Less: accumulated depreciation	[22,134,285]
Total noncurrent assets	40,958,697
Total assets	54,975,349
Deferred outflows of resources	
KPERS pension related	953,548
OPEB related	49,524
KPERS OPEB related	11,364
Total deferred outflows of resources	1,014,436
Total assets and deferred outflows of resources	$ 55,989,785
Liabilities and Deferred Inflows of Resources	
Current liabilities:	
Accounts payable and accrued liabilities	$ 529,253
Accrued interest payable	8,793
Unearned revenue	617,278
Compensated absences payable	142,258
Current portion of general obligation bonds payable	548,821
Current portion of transportation development district sales tax revenue bonds	1,663,301
Total current liabilities (payable from current assets)	3,509,704
Noncurrent liabilities:	
General obligation bonds payable, including bond premiums	1,438,784
Net pension liability	2,925,058
KPERS OPEB liability	17,030
OPEB liability	97,007
Total noncurrent liabilities	4,477,879
Total liabilities	7,987,583
Deferred inflows of resources:	
Deferred revenue - property taxes	4,565,996
KPERS pension related	186,236
OPEB related	76,053
KPERS OPEB related	24,405
Lease receivables	1,606,674
Total deferred inflows of resources	6,459,364
Total liabilities and deferred inflows of resources	$ 14,446,947
Net Position	
Net investment in capital assets	$ 32,554,079
Restricted for:	
Debt service	1,243,120
Culture and recreation	175,918
Capital expansion and improvement	6,473,828
Roeland Park property owners association	26,009
Unrestricted	1,069,884
Total net position	$ 41,542,838

The notes to the financial statements are an integral part of this statement

CITY OF ROELAND PARK, KANSAS

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

		Program Revenues			Net [Expenses] Revenue and Changes In Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	$ 1,828,517	$ 143,643	$ 401,469	$ -	$ [1,283,405]
Public works	2,517,476	-	184,219	1,176,531	[1,156,726]
Public safety	1,797,031	175,093	210,188	-	[1,411,750]
Culture and recreation	594,200	154,695	-	-	[439,505]
Interest on long-term debt	51,998	-	-	-	[51,998]
Total governmental activities	$ 6,789,222	$ 473,431	$ 795,876	$ 1,176,531	[4,343,384]
General Revenues:					
Property taxes					3,982,516
Sales and use tax					4,951,665
Franchise tax					491,353
Investment income					90,282
Investments fair value earnings [loss]					[90,459]
Miscellaneous					454,910
Total general revenues					9,880,267
Change in net position					5,536,883
Net position - beginning					36,005,955
Net position - ending					$ 41,542,838

CITY OF ROELAND PARK, KANSAS

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2022

	General Fund	CID #1 Roeland Park Shopping Center Fund	Special Street Fund	Special Infrastructure Fund
ASSETS				
Pooled cash	$ 100,768	$ -	$ 445,151	$ 5,514
Investments	2,627,258	-	-	1,765,666
Receivables:				
Taxes	3,645,349	-	269,216	182,722
Special assessments	-	-	-	-
Leases, current	23,718	-	-	-
Leases, noncurrent	1,553,109	-	-	-
Other	55,222	-	-	-
Prepaid items	43,374	-	-	-
Restricted cash	-	26,789	-	-
Restricted investments	-	2,991,615	676,964	-
Total assets	$ 8,048,798	$ 3,018,404	$ 1,391,331	$ 1,953,902
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 361,759	$ -	$ -	$ 165,361
Unearned revenue	-	-	-	-
Matured long-term debt in default	-	-	-	-
Total liabilities	361,759	-	-	165,361
Deferred inflows of resources:				
Unavailable revenue - property taxes	3,279,804	-	-	-
Unavailable revenue - special assessments	-	-	-	-
Deferred inflows - lease receivables	1,576,827	-	-	-
Total deferred inflows of resources	4,856,631	-	-	-
Fund balance:				
Nonspendable	43,374	-	-	-
Restricted	-	3,018,404	1,391,331	1,788,541
Committed	1,398,616	-	-	-
Assigned	20,339	-	-	-
Unassigned	1,368,079	-	-	-
Total fund balance [deficit]	2,830,408	3,018,404	1,391,331	1,788,541
Total liabilities, deferred inflows of resources and fund balances	$ 8,048,798	$ 3,018,404	$ 1,391,331	$ 1,953,902

The notes to the financial statements are an integral part of this statement.

Bella Roe/ Walmart TIF Fund	Debt Service Fund	TDD #1 Price Chopper Fund	TDD #2 Lowe's Fund	Equipment and Building Reserve Fund	Other Governmental Funds	Total Governmental Funds
$ -	$ 20,677	$ 58,666	$ 27,786	$ 195,747	$ 76,814	$ 931,123
358,038	60,897	-	-	967,237	979,024	6,758,120
660,938	211,160	64,185	26,374	-	459,775	5,519,719
-	654,269	-	-	-	-	654,269
-	-	-	-	29,847	-	53,565
-	-	-	-	-	-	1,553,109
-	-	-	-	-	1,260	56,482
-	-	-	-	-	-	43,374
2,000	-	10,507	372	-	-	39,668
-	-	-	-	-	1,155,657	4,824,236
$ 1,020,976	$ 947,003	$ 133,358	$ 54,532	$ 1,192,831	$ 2,672,530	$ 20,433,665

$ -	$ -	$ -	$ -	$ -	$ 2,133	$ 529,253
-	-	-	-	-	617,278	617,278
-	-	1,499,621	163,680	-	-	1,663,301
-	-	1,499,621	163,680	-	619,411	2,809,832
660,938	211,160	-	-	-	414,094	4,565,996
-	654,269	-	-	-	-	654,269
-	-	-	-	29,847	-	1,606,674
660,938	865,429	-	-	29,847	414,094	6,826,939
-	-	-	-	-	-	43,374
-	81,574	-	-	-	1,639,025	7,918,875
-	-	-	-	-	-	1,398,616
-	-	-	-	1,162,984	-	1,183,323
360,038	-	[1,366,263]	[109,148]	-	-	252,706
360,038	81,574	[1,366,263]	[109,148]	1,162,984	1,639,025	10,796,894
$ 1,020,976	$ 947,003	$ 133,358	$ 54,532	$ 1,192,831	$ 2,672,530	$ 20,433,665

The notes to the financial statements are an integral part of this statement.

CITY OF ROELAND PARK, KANSAS

RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
December 31, 2022

Total Governmental Fund Balances		$ 10,796,894
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		
The cost of capital assets is	56,675,969	
Accumulated depreciation is	[22,134,285]	34,541,684
Other long-term assets are not available to pay for current-period expenditures and therefore are not reported in the funds.		654,269
Pension contributions are reported as an expense in the funds and as a deferred outflow of resources in the governmental activities in the statement of net position.		1,014,436
Pension fundings are reported as a revenue in the funds and as a deferred inflow of resources in the governmental activities in the statement of net position.		[210,641]
A long-term liability is recorded for the unfunded portion of post-employment benefits other than pensions, while in the governmental funds liabilities that do not require satisfaction with current resources are not recorded		[190,090]
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long term liabilities at year end consist of:		
General obligation bonds payable	1,987,605	
Interest payable	8,793	
Compensated absences payable	142,258	
Net pension liability	2,925,058	[5,063,714]
Net Position of Governmental Activities		$ 41,542,838

The notes to the financial statements are an integral part of this statement

CITY OF ROELAND PARK, KANSAS

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	General Fund	CID #1 Roeland Park Shopping Center Fund	Special Street Fund	Special Infrastructure Fund
REVENUES:				
Taxes	$ 5,140,467	$ -	$ 1,177,509	$ 1,060,326
Special assessments	574,195	-	-	-
Intergovernmental	1,635	-	753,304	10,000
Charges for services	-	-	-	-
Licenses and permits	143,643	-	-	-
Fines and forfeitures	175,093	-	-	-
Investment income	28,691	14,948	6,145	5,912
Investment fair value earnings [loss]	[23,018]	-	[10,037]	[15,469]
Other	396,362	-	-	56,378
Total revenues	6,437,068	14,948	1,926,921	1,117,147
EXPENDITURES:				
Current				
General government	1,656,577	-	-	120,968
Public works	1,483,157	-	2,134,011	400
Public safety	1,836,234	-	-	-
Culture and recreation	88,467	-	-	-
Capital outlay	-	-	-	1,023,358
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	5,064,435	-	2,134,011	1,144,726
Excess [deficiency] of revenues over [under] expenditures	1,372,633	14,948	[207,090]	[27,579]
OTHER FINANCING SOURCES [USES]:				
Transfers in	174,819	-	365,000	365,000
Transfers [out]	[1,736,495]	-	[135,000]	-
Total other financing sources [uses]	[1,561,676]	-	230,000	365,000
Excess [deficiency] of revenues and other sources over [under] Expenditures and Other [Uses]	[189,043]	14,948	22,910	337,421
Fund balance - Beginning of year	3,019,451	3,003,456	1,368,421	1,451,120
Fund balance - End of year	$ 2,830,408	$ 3,018,404	$ 1,391,331	$ 1,788,541

The notes to the financial statements are an integral part of this statement.

Bella Roe/ Walmart TIF Fund	Debt Service Fund	TDD #1 Price Chopper Fund	TDD #2 Lowe's Fund	Equipment and Building Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 792,310	$ 193,704	$ 312,802	$ 166,124	$ -	$ 591,387	$ 9,434,629
-	245,605	-	-	-	-	819,800
-	-	-	-	-	611,657	1,376,596
-	-	-	-	-	112,558	112,558
-	-	-	-	-	-	143,643
-	-	-	-	-	-	175,093
12,477	7,013	815	542	6,415	7,324	90,282
[3,367]	[26,152]	-	[756]	[8,474]	[3,186]	[90,459]
-	-	-	-	4,600	33,847	491,187
801,420	420,170	313,617	165,910	2,541	1,353,587	12,553,329
387,038	-	7,475	4,076	-	438,532	2,614,666
-	-	-	-	-	131,441	3,749,009
-	-	-	-	-	-	1,836,234
-	-	-	-	-	1,251,959	1,340,426
257,199	-	-	-	1,195,471	18,357	2,494,385
-	539,964	-	-	-	-	539,964
-	41,906	9,752	6,022	-	-	57,680
644,237	581,870	17,227	10,098	1,195,471	1,840,289	12,632,364
157,183	[161,700]	296,390	155,812	[1,192,930]	[486,702]	[79,035]
-	135,000	-	-	836,495	170,000	2,046,314
-	-	-	-	-	[174,819]	[2,046,314]
-	135,000	-	-	836,495	[4,819]	-
157,183	[26,700]	296,390	155,812	[356,435]	[491,521]	[79,035]
202,855	108,274	[1,662,653]	[264,960]	1,519,419	2,130,546	10,875,929
$ 360,038	$ 81,574	$ [1,366,263]	$ [109,148]	$ 1,162,984	$ 1,639,025	$ 10,796,894

The notes to the financial statements are an integral part of this statement.

CITY OF ROELAND PARK, KANSAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES WITH THE GOVERNMENT WIDE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

Total Net Change In Fund Balances - Governmental Funds		$ [79,035]
Amounts reported for governmental activities in the statement of activities are different because		
Capital outlays to purchase or build assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.		
Capital outlays	6,855,087	
Depreciation expense	[1,464,230]	5,390,857
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		[220,928]
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This is the amount by which interest decreased.		5,682
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.		
Compensated absences	[9,042]	
Other postemployment benefits	[1,483]	[10,525]
Pension payments are reported as expenditures in the governmental funds and do not affect the statement of net activities.		[100,920]
Repayment of bond principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net assets and does not affect the statement of activities.		533,668
Changes In Net Position of Governmental Activities		$ 5,518,799

CITY OF ROELAND PARK, KANSAS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Taxes	$ 4,903,178	$ 4,903,178	$ 5,140,467	$ 237,289
Special assessments	582,150	582,150	574,195	[7,955]
Intergovernmental	-	-	1,635	1,635
Licenses and permits	164,050	164,050	143,643	[20,407]
Fines and forfeitures	281,076	281,076	175,093	[105,983]
Investment income	74,211	74,211	28,691	[45,520]
Investment fair value earnings [loss]	-	-	[23,018]	[23,018]
Other	266,947	266,947	396,362	129,415
Total Revenues	6,271,612	6,271,612	6,437,068	165,456
Expenditures:				
General government	1,601,858	1,601,858	1,404,704	197,154
Public works	1,339,112	1,339,112	1,281,659	57,453
Public safety	1,353,907	1,353,907	1,282,114	71,793
Culture and recreation	103,820	103,820	88,468	15,352
Employee benefits	1,192,319	1,192,319	1,007,490	184,829
Total Expenditures	5,591,016	5,591,016	5,064,435	526,581
Excess [Deficiency] of Revenues Over [Under] Expenditures	680,596	680,596	1,372,633	692,037
Other Financing Sources [Uses]:				
Transfers in	24,819	24,819	174,819	150,000
Transfers [out]	[201,995]	[201,995]	[1,736,495]	[1,534,500]
Total Other Financing Sources [Uses]	[177,176]	[177,176]	[1,561,676]	[1,384,500]
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	$ 503,420	$ 503,420	[189,043]	$ [692,463]
Fund Balance, January 1			3,019,451	
Fund Balance, December 31			$ 2,830,408	

The notes to the financial statements are an integral part of this statement

CITY OF ROELAND PARK, KANSAS

CID #1 - ROELAND PARK SHOPPING CENTER FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Investment income	$ 34,328	$ 34,328	$ 14,948	$ [19,380]
Total Revenues	34,328	34,328	14,948	[19,380]
Expenditures:				
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess [Deficiency] of Revenues Over [Under] Expenditures	$ 34,328	$ 34,328	14,948	$ [19,380]
Fund Balance, January 1			3,003,456	
Fund Balance, December 31			$ 3,018,404	

The notes to the financial statements are an integral part of this statement

CITY OF ROELAND PARK, KANSAS

SPECIAL STREET FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive [Negative]
Revenues:				
Taxes	$ 930,879	$ 930,879	$ 1,177,509	$ 246,630
Intergovernmental	156,121	156,121	753,304	597,183
Investment income	9,980	9,980	6,145	[3,835]
Investment fair value earnings [loss]	-	-	[10,037]	[10,037]
Total Revenues	1,096,980	1,096,980	1,926,921	829,941
Expenditures:				
Public works	578,267	578,267	1,977,699	[1,399,432]
Total Expenditures	578,267	578,267	1,977,699	[1,399,432]
Excess [Deficiency] of Revenues Over [Under] Expenditures	518,713	518,713	[50,778]	[569,491]
Other Financing Sources [Uses]:				
Transfers in	24,819	24,819	365,000	340,181
Transfers [out]	[201,995]	[201,995]	[135,000]	66,995
Total Other Financing Sources [Uses]	[177,176]	[177,176]	230,000	407,176
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	$ 341,537	$ 341,537	179,222	$ [162,315]
Budgetary Fund Balance, January 1			1,211,206	
Budgetary Fund Balance, December 31			1,390,428	
Reconciliation to GAAP				
Encumbrances			903	
GAAP Fund Balance, December 31			$ 1,391,331	

The notes to the financial statements are an integral part of this statement.

CITY OF ROELAND PARK, KANSAS

SPECIAL INFRASTRUCTURE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Taxes	$ 406,988	$ 406,988	$ 1,060,326	$ 653,338
Intergovernmental	-	-	10,000	10,000
Other	-	-	56,378	56,378
Investment income	3,000	3,000	5,912	2,912
Investment fair value earnings [loss]	-	-	[15,469]	[15,469]
Total Revenues	409,988	409,988	1,117,147	707,159
Expenditures:				
General government	163,378	163,378	120,968	42,410
Public works	-	-	400	[400]
Capital outlay	558,200	558,200	900,377	[342,177]
Total Expenditures	721,578	721,578	1,021,745	[300,167]
Excess [Deficiency] of Revenues Over [Under] Expenditures	[311,590]	[311,590]	95,402	406,992
Other Financing Sources [Uses]				
Transfers in	316,000	316,000	365,000	49,000
Total Other Financing Sources [Uses]	316,000	316,000	365,000	49,000
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	$ 4,410	$ 4,410	460,402	$ 455,992
Budgetary Fund Balance, January 1			1,290,809	
Budgetary Fund Balance, December 31			1,751,211	
Reconciliation to GAAP				
Encumbrances			37,330	
GAAP Fund Balance, December 31			$ 1,788,541	

The notes to the financial statements are an integral part of this statement.

I. NATURE OF OPERATIONS, REPORTING ENTITY, BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Operations

The City of Roeland Park (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 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.

B. 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

I. NATURE OF OPERATIONS, REPORTING ENTITY, BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. 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 Fund: 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.

CID #1 - Roeland Park Shopping Center Fund: A special revenue fund created to account for monies received within the Community Improvement District to be solely used to pay the costs of the approved project.

Special Street Fund: 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.

I. NATURE OF OPERATIONS, REPORTING ENTITY, BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

Special Infrastructure Fund: Established to pay the cost of public infrastructure projects including buildings and parks and recreation projects. 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.

Bella Roe/Walmart TIF Fund: A debt service fund created to account for monies received which were restricted for the purpose of retiring tax increment bonds issued by the Roeland Park Redevelopment LLC project. In 2018, the redevelopment plan was amended to allow for use of the funds on infrastructure projects impacting the district.

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

TDD #1 - Price Chopper Fund: A debt service fund 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.

TDD #2 - Lowe's 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 and 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 point, airport, railroad, light rail or other mass transit facility and 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 district in any increment of .10 percent not to exceed 1.00 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.

Equipment and Building Reserve: A fund created to account for the scheduled purchase and replacement of vehicles and equipment as well as reserves from facility improvements.

D. 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.

I. NATURE OF OPERATIONS, REPORTING ENTITY, BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

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, pensions 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.

Property taxes are recognized as a receivable at the time they become an enforceable legal claim. The current taxes receivable represent the 2022 levy plus any uncollected amounts from the 2021 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.

E. Summary of Significant Accounting Policies

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

<u>Cash and Investments</u>

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.

I. NATURE OF OPERATIONS, REPORTING ENTITY, BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Summary of Significant Accounting Policies (Continued)

Cash and Investments (Continued)

Investments, other than the external investment pool and money market funds, are reported at fair value. Fair value is 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. Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available; for others, it might not be available. However, the objective of a fair value measurement in both cases is the same—that is, to determine the price at which an orderly transaction to sell the asset or to transfer the liability would take place between the market and participants at the measurement date under current market conditions. Fair value is an exit price at the measurement date from the perspective of a market participant that controls the asset or is obligated for the liability. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. See Note 2 for additional information regarding fair value measures.

The City invests in the Federated Money Market Treasury Obligations Fund. The City's money market funds are reported at amortized cost.

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 or 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 acquisition 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.

I. NATURE OF OPERATIONS, REPORTING ENTITY, BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. 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:

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

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. These items consist of unrecognized items not yet charged to pension expense and other post-employment benefits (OPEB) 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 and OPEB 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 and the OPEB liability.

The City also reports a deferred inflow related to leases receivable. See Note 4.K for more information the leases receivable.

Unearned Revenue

Governmental funds report a liability in connection with resources that have been received as of year-end, but not yet earned. This resource, unearned revenue, is derived from the City's American Rescue Act Plan (ARPA) grant funds received, but not yet spent, as of year-end.

I. NATURE OF OPERATIONS, REPORTING ENTITY, BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Summary of Significant Accounting Policies (Continued)

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.

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.

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.

I. NATURE OF OPERATIONS, REPORTING ENTITY, BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Summary of Significant Accounting Policies (Continued)

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.

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.

<u>Net Position</u>

Net position represents 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 consists of $1,243,120 for debt service, $6,473,828 for capital expansion and improvements, $175,918 for culture and recreation and $26,009 for Roeland Park property owner's association.

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

<u>Bond Discount, Premium and Issuance Costs</u>

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.

<u>Use of Estimates</u>

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.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute) and debt service 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 1st.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City hold a revenue neutral rate hearing this year.

The 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended for the year ended December 31, 2022.

The statutes permit management to transfer budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. In supplementary schedules to this report, budget comparisons are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds and certain special revenue funds. Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

III. DETAILED NOTES ON ALL FUNDS

A. 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. Investment 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.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Remaining investment 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.

Fair Value Measurements

The City categorizes it assets and liabilities measured at fair value within the hierarchy established by generally accepted accounting principles. Assets and liabilities valued at fair value are categorized based on inputs to valuation techniques as follows:

Level 1 Input: Quoted prices for identical assets or liabilities in an active market that an entity has the ability to access.

Level 2 Input: Quoted prices for similar assets or liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 Input: Inputs that are unobservable for the asset or liability which are typically based upon the City's own assumptions as there is little, in any, related market activity.

Hierarchy: The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

Inputs: If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

For the City, the following fair value techniques were utilized in measuring the fair value of its investments:

U.S. Government Agency Securities: U.S. Government securities are reported at fair value based on bullet (noncall) spread scale for each issuer for maturities going out to 40 years. These spreads represent credit risk and are obtained from the new issue market, secondary trading, and dealer quotes.

As of December 31, 2022, the City had the following investments with the following maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than 1	1 - 2	Fair Value Measurement
Federal Home Loan Bank	$ 6,648,933	$ 4,821,441	$ 1,827,492	Level 2
Federal Home Loan Mortgage Corporation	972,131	972,131	-	Level 2
Federal Farm Credit Banks	3,244,062	3,244,062	-	Level 2
Treasury Notes	751,822	751,822	-	Level 2
	$ 11,616,948	$ 9,789,456	$ 1,827,492	

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

As of December 31, 2022, the City had $12,879 invested in the Morgan Stanley Institutional Liquidity Funds Treasury Portfolio Fund in which funds may be withdrawn at any time. The average maturity of the Morgan Stanley Institutional Liquidity Funds Treasury Portfolio Fund as of December 31, 2022 is 6 days. These are recorded as restricted cash and cash equivalents on the statement of net position.

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.

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, 2022, the City's investment in the Morgan Stanley Institutional Liquidity Funds Treasury Portfolio Fund was rated AAAm by Standard & Poor's and Aaa-mf by Moody's Investor Services.

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 Home Loan Mortgage Corporation	AA+
Federal Farm Credit Banks	AA+
Treasury Notes	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, 2022, the City's investments are invested in FHLB, FHLMC, Federal Farm Credit Banks and Treasury Notes which represent 57, 8, 28 and 7 percent, respectively, of total investments.

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, 2022, the City's bank balances of deposits with financial institutions of $1,268,148 were not exposed to custodial credit risk. As of December 31, 2022, the City's investment in direct obligations of the U.S. Government, Federated Money Market Treasury Obligations Fund and the Morgan Stanley Institutional Liquidity Funds Treasury Portfolio Fund were not subject to custodial credit risk. All other City investments were not exposed to custodial credit risk.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Capital Assets

The following is a summary of changes in capital assets for the year ended December 31, 2022:

	Balance at 12/31/2021	Additions	Retirements	Balance at 12/31/2022
City governmental activities:				
Capital assets, not being depreciated:				
Land	$ 2,216,272	$ 180,000	$ -	$ 2,396,272
Artwork	71,468	10,800	-	82,268
Construction-in-progress	5,303,878	3,362,367	5,300,266	3,365,979
Capital assets, being depreciated:				
Buildings	4,684,919	677,828	-	5,362,747
Improvements	35,384,040	7,633,602	-	43,017,642
Machinery and equipment	2,231,109	290,756	70,804	2,451,061
Total capital assets	49,891,686	12,155,353	5,371,070	56,675,969
Less accumulated depreciation for:				
Buildings	2,491,655	102,417	-	2,594,072
Improvements	16,801,482	1,242,905	-	18,044,387
Machinery and equipment	1,447,722	118,908	70,804	1,495,826
Total accumulated depreciation	20,740,859	1,464,230	70,804	22,134,285
Governmental activities capital assets, net	$ 29,150,827	$ 10,691,123	$ 5,300,266	$ 34,541,684

Depreciation expense was charged to governmental activities functions as follows:

Governmental Activities:	
General government	$ 111,646
Public safety	33,510
Culture and recreation	237,647
Public works	1,081,427
Total depreciation	$ 1,464,230

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2022:

Type of Issue	Balance December 31, 2021	Additions	Retirements	Balance December 31, 2022	Due Within One Year
General obligation bonds	$ 2,540,183	$ -	$ 539,964	$ 2,000,219	$ 548,821
Less: discounts	[18,910]	-	[6,296]	[12,614]	[6,296]
Transportation development district sales tax revenue bonds	2,215,527	-	552,225	1,663,302	1,663,302
Total OPEB liability	162,718	15,309	81,020	97,007	-
Total KPERS OPEB liability	28,713	5,386	17,069	17,030	-
Compensated absences	151,299	412,592	421,633	142,258	142,258
Total long-term debt	$ 5,079,530	$ 433,287	$ 1,605,616	$ 3,907,201	$ 2,348,085

Compensated absences, net pension and OPEB obligations are normally liquidated by the General Fund.

A detailed listing of the City's long-term debt outstanding as of December 31, 2022 follows:

	Interest Rate	Issue Date	Final Maturity	Original Amount	Amount Outstanding
General Obligation Bonds:					
Series 2012-1	2.25 - 2.40%	5/1/2012	12/1/2023	$ 2,950,000	$ 220,000
Series 2020-1	1.51%	9/22/2020	12/1/2030	2,419,204	1,780,219
					$ 2,000,219
Transportation development district sales tax revenue bonds:					
Series 2005	4.50 - 5.75%	11/1/2005	12/1/2025	$ 3,555,000	$ 1,098,852
Series 2006A	5.88%	1/1/2006	12/1/2025	1,090,000	400,769
Series 2006B	5.13 - 5.88%	1/1/2006	12/1/2025	1,690,000	163,680
					$ 1,663,302

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Long-Term Debt (Continued)

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

Year Ending December 31,	Principal	Interest	Total
2023	$ 548,821	$ 32,161	$ 580,982
2024	337,287	21,916	359,203
2025	340,344	16,823	357,167
2026	237,577	11,684	249,261
2027	131,049	4,048	135,097
2028 - 2030	405,141	6,148	411,289
	$ 2,000,219	$ 92,781	$ 2,093,000

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

Year Ending December 31,	Principal	Interest	Total
2023	$ 1,663,301	$ 1,384,112	$ 3,047,413
2024	-	65,257	65,257
2025	-	33,632	33,632
	$ 1,663,301	$ 1,483,001	$ 3,146,302

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, 2022, the statutory limit for the City was $37,818,283, providing a debt margin of $35,818,064. Included in the legal debt margin calculation are outstanding general obligation bonds as of December 31, 2022 of $2,000,219.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Long-Term Debt (Continued)

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 fund as of December 31, 2022 was $10,507 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 $2,471,041. Principal and interest paid for the current year and total TDD #1 sales taxes were $342,248 and $9,752, respectively.

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, 2022 was $363 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 $675,261. Principal and interest paid for the current year and total TDD #2 sales taxes were $209,978 and $6,022, 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 $163,680 as of December 31, 2022 has been recorded as a liability in the TDD #2-Lowe’s Fund as the liability has matured.

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 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 2017, 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 $1,499,622 as of December 31, 2022 has been recorded as a liability in the TDD #1-Price Chopper Fund as the liability has matured.

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Transfers

Transfers for the year ended December 31, 2022, are as follows:

From	To	Amount
Community Center	General	$ 174,819
Special Street	Debt Service	135,000
General	Aquatic	170,000
General	Special Street	365,000
General	Special Infrastructure	365,000
General	Equipment and Building Reserve	836,495
		$ 2,046,314

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

IV. OTHER INFORMATION

A. Defined Benefit Pension Plan

Description of Pension Plan. The City participates in a cost-sharing multiple-employer defined benefit 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

IV. OTHER INFORMATION (CONTINUED)

A. Defined Benefit Pension Plan (Continued)

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 employees and police and firemen groups.

KPERS issues a stand-alone annual comprehensive 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 State Legislature. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), 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. Police and Firemen normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service.

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.

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% 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.

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

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.

IV. OTHER INFORMATION (CONTINUED)

A. Defined Benefit Pension Plan (Continued)

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 1.2% of total payroll for the fiscal year ended June 30, 2022.

The actuarially determined employer contribution rates (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rates are as follows:

	Actuarial Employer Rate	Statutory Employer Capped Rate
Local	8.90%	8.90%
Police and firemen	22.99%	22.99%

Member contribution rates as a percentage of eligible compensation for the KPERS fiscal year June 30, 2022 is 6.00% for Local employees and 7.15% for Police and Firemen.

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, 2022, are based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the fiscal year ended June 30, 2022.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2022, the City's proportion for the Local employees group was 0.0492%, which was a decrease of .0037% from its proportion measured at June 30, 2021. At June 30, 2022, the City's proportion for the Police and Firemen group was 0.135%, which was a .009% decrease from its proportion measured at June 30, 2021.

Net Pension Liability. At December 31, 2022 and 2021, the City reported a liability of $977,223 and $1,947,835, respectively, for its total proportionate share of the net pension liability for the local and police and firemen groups.

IV. OTHER INFORMATION (CONTINUED)

A. Defined Benefit Pension Plan (Continued)

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022, using the following actuarial assumptions:

Assumptions	Rate
Price inflation	2.75%
Wage inflation	3.50%
Salary increases, including wage increases	3.50% to 12.00%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.00%

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The actuarial assumptions used in the December 31, 2018, valuation were based on the results of an actuarial experience study dated January 7, 2020.

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 and by adding expected inflation.

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, 2022, are summarized in the following table:

Asset	Long-Term Allocation	Long-Term Expected Real Rate of Return
U.S Equities	23.50%	5.20%
Non-U.S. Equities	23.50%	6.40%
Private Equity	8.00%	9.50%
Private Real Estate	11.00%	4.45%
Yield driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Short-term investments	4.00%	0.25%
	100.00%	

Discount Rate. The discount rate used to measure the total pension liability was 7.00%. 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 & Firemen, and Judges. Future employer contribution rates were also modeled for Police & 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.

IV. OTHER INFORMATION (CONTINUED)

A. Defined Benefit Pension Plan (Continued)

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 7.00%, 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 (6.00%) or 1-percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Local	$ 1,403,813	$ 977,223	$ 621,812
Police and firemen	2,671,741	1,947,835	1,345,504
Total	$ 4,075,554	$ 2,925,058	$ 1,967,316

Pension Expense. For the year ended December 31, 2022, the City recognized local pension expense of $138,544, and police and firemen pension expense of $246,275, 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. As of December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions for the Local and Police and Firemen groups from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between actual and expected experience	$ 119,621	$ 1,752
Net differences between projected and actual earnings on investments	216,404	-
Changes of assumptions	406,512	-
Changes in proportion	61,613	184,484
Total	$ 804,150	$ 186,236

$149,399 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Local	Police and firemen	
Year ended December 31,	Deferred [Inflows] Outflows Amount	Deferred [Inflows] Outflows Amount	Total
2023	$ 86,656	$ 89,076	$ 175,732
2024	84,317	80,341	164,658
2025	37,230	30,177	67,407
2026	80,469	124,795	205,264
2027	1,892	2,961	4,853
Total	$ 290,564	$ 327,350	$ 617,914

IV. OTHER INFORMATION (CONTINUED)

B. Other Postemployment Healthcare Benefits

Plan Description. The City offers postemployment health and life insurance to retired employees. The benefits are provided through a single employer defined benefit postemployment healthcare plan administered by the City. Kansas statutes provide that postemployment healthcare benefits be extended to retired employees who have met age and/or service eligibility requirements until the individuals become eligible for Medicare coverage at age 65. The health insurance benefit provides the same coverage for retirees and their dependents as for active employees and their dependents. The benefit is available for selection at retirement and is extended to retirees and their dependents until the individuals become eligible for Medicare at 65. The City also provides life insurance benefits to retirees. The life insurance benefits continue for lifetime. The plan does not issue a stand-alone financial report.

The City provides health insurance benefits to retirees and their dependents in accordance with Kansas law (K.S.A. 12-5040). Kansas statutes, which may be amended by the state legislature, establish that participating retirees may be required to contribute to the employee group health benefits plan, including administrative costs at an amount not to exceed 125 percent of the premium cost for other similarly situated employees. The City requires participating retirees to contribute approximately 80 percent of the blended premium cost of active employees up to age 65 (including the employer and employee share). Retirees contribute 100 percent of their life insurance premiums. The City appropriates funds annually for the costs associated with this retirement benefit and provides funding for the expenditures on a pay-as-you-go basis through the General Fund.

Employees covered by benefit terms. As of December 31, 2022, the following employees were covered by the benefit terms:

Active employees	24
Retirees and covered spouses	2
Total	26

Total OPEB Liability. The total OPEB liability of $97,007 was measured as of July 1, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the July 1, 2021, actuarial valuation was determined using the following assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Valuation date	July 1, 2021
Actuarial cost method	Entry age normal as a level percentage of payroll
Inflation	2.75%
Salary increases	4.00%
Discount rate	4.18%
Healthcare cost trend rates	Medical & Pharmacy: 7.50% for 2022, decreasing 0.25% per year to an ultimate rate of 4.50% for 2033 and later years

The discount rate was based on an index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on Society of Pub-2010 Public Retirement Plans Headcount-Weighted General and Public Safety Mortality tables using Scale MP-2020 Full Generational Improvement.

IV. OTHER INFORMATION (CONTINUED)

B. Other Postemployment Healthcare Benefits (Continued)

Changes in the total OPEB liability are as follows:

	Total OPEB Liability
Balance 1/1/2022	$ 162,718
Service cost	11,840
Interest	3,469
Benefit paid	[9,000]
Changes in benefit terms	[41,871]
Changes in assumptions	[30,149]
Balance 12/31/2022	$ 97,007

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.04%) or one percentage point higher (3.04%) than the current discount rate:

	1% decrease 3.18%	Discount rate 4.18%	1% increase 5.18%
Total OPEB Liability	$ 104,625	$ 97,007	$ 90,243

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

		Healthcare cost Trend rates	
	1% decrease	Current trend Assumption	1% increase
Total OPEB Liability	$ 86,507	$ 97,007	$ 109,663

OPEB Expense. For the year ended December 31, 2022, the City recognized OPEB expense of $12,567.

Deferred Outflows of Resources and Deferred Inflows of Resources. As of December 31, 2022, the City reported deferred outflows and deferred inflows related to other postemployment benefits from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 43,352	$ [45,278]
Changes of assumptions	6,172	[30,775]
Total	$ 49,524	$ [76,053]

IV. OTHER INFORMATION (CONTINUED)

B. Other Postemployment Healthcare Benefits (Continued)

Amounts reported as deferred outflows of resources will be recognized in OPEB expense as follows:

Year ended June 30,	Deferred [Inflows] Outflows Amount
2023	$ [2,742]
2024	[2,742]
2025	[2,742]
2026	[2,742]
2027	[2,742]
2028+	[12,819]
Total	$ [26,529]

C. Other Postemployment Healthcare Benefits (KPERS)

Plan Description. The City participates in an agent multiple-employer defined benefit other postemployment benefit (OPEB) plan (the Plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

Benefits. Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60 percent (prior to January 1, 2006, 66 2/3 percent) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver of premium provision.

The monthly long-term disability benefit is 60 percent of the member's monthly compensation, with a minimum of $100 and a maximum of $5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, workers compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 65th birthday or retirement date, whichever occurs first.

If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime.

The death benefit paid to beneficiaries of disabled members is 150% of the greater of 1) the member's annual rate of compensation at the time of disability, or 2) the members previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

IV. OTHER INFORMATION (CONTINUED)

C. Other Postemployment Healthcare Benefits (KPERS) (Continued)

Employees Covered by Benefit Terms. As of June 30, 2022, the valuation date, the following employees were covered by the benefit terms:

Active employees	15
Disabled members	-
Total	15

Total OPEB Liability. The City's total KPERS OPEB liability of $17,030 reported as of December 31, 2021, was measured as of June 30, 2022, and was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022, using the following actuarial assumptions:

Valuation date	June 30, 2021
Actuarial cost method	Entry age normal
Inflation	2.75%
Salary increases	3.00%
Discount rate (based on 20 year municipal bond rate with an average rating of AA/Aa or better, obtained through the Bond Buyer General Obligation 20-Bond Municipal Index)	3.54%

The discount rate was based on the bond buyer general obligation 20-bond municipal index.

Mortality rates were based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2021.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period of January 1, 2016 through December 31, 2018. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2021 KPERS pension valuation.

The changes in the total KPERS OPEB liability are as follows:

	Total KPERS OPEB Liability
Balance 1/1/2022	$ 28,713
Service cost	4,665
Interest	721
Difference between expected and actual experience	[10,167]
Changes in assumptions	[6,902]
Balance 12/31/2022	$ 17,030

IV. OTHER INFORMATION (CONTINUED)

C. Other Postemployment Healthcare Benefits (KPERS) (Continued)

Sensitivity of the total KPERS OPEB liability to changes in the discount rate. The following presented the total KPERS OPEB liability of the City, as well as what the City's total KPERS OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	1% decrease (2.54%)	Discount rate (3.54%)	1% increase (4.54%)
Total OPEB Liability	$ 17,878	$ 17,030	$ 16,149

Sensitivity of the total KPERS OPEB liability to changes in the healthcare cost trend rates. The following presented the total KPERS OPEB liability of the City calculated using the current healthcare cost trend rates as well as what the City's total KPERS OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates. The reader should note that healthcare trend rates do not affect the liabilities related to the long-term disability benefits sponsored by KPERS, but this exhibit is provided as it is a required disclosure under GASB 75.

	1% decrease	Healthcare cost Trend rates	1% increase
Total OPEB Liability	$ 17,030	$ 17,030	$ 17,030

OPEB Expense. For the year ended June 30, 2022, the City recognized OPEB expense of $12,567.

Deferred Outflows of Resources and Deferred Inflows of Resources. As of December 31, 2022, the City reported deferred outflows and deferred inflows related to other postemployment benefits from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ [17,693]	$ 4,311
Changes of assumptions	[6,712]	1,782
Total	$ [24,405]	$ 6,093

$5,271 reported as deferred outflows of resources related to postemployment benefits resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in OPEB expense as follows:

IV. OTHER INFORMATION (CONTINUED)

C. Other Postemployment Healthcare Benefits (KPERS) (Continued)

Year Ended June 30,	
2023	$ [2,206]
2024	[2,206]
2025	[2,206]
2026	[2,182]
2027	[2,074]
Thereafter	[7,438]
Total	$ [18,312]

D. Fund Balance Deficits

The TDD #1-Price Chopper Debt Service Fund had a fund balance deficit of $1,366,263. This deficit occurred due to the default on principal payments on the 2005B and 2006A Transportation Development District Sales Tax Revenue Bond as discussed in Note III.C. This deficit will be eliminated through the associated sales tax revenue stream from the Transportation Development District.

The TDD #2-Lowe's Debt Service Fund had a fund balance deficit of $109,148. This deficit occurred due to the notice of acceleration on the 2006B Transportation Development District Sales Tax Revenue Bond as discussed in Note III.C. This deficit will be eliminated through the associated sales tax revenue stream from the Transportation Development District.

IV. OTHER INFORMATION (CONTINUED)

E. 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:

	Major Governmental Funds										
	General Fund	CID #1 Roeland Park Shopping Center Fund	Special Street Fund	Special Infrastructure Fund	Bella Roe/ Walmart TIF Fund	Debt Service Fund	TDD #1 Price Chopper Fund	TDD #2 Lowe's Fund	Equipment and Building Reserve Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances:											
Nonspendable for:											
Prepaid items	$ 43,374	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,374
Restricted for:											
Debt service	-	-	-	-	-	81,574	-	-	-	1,161,546	1,243,120
Culture and recreation	-	-	-	-	-	-	-	-	-	175,918	175,918
Capital expansion and improvements	-	3,018,404	1,391,331	1,788,541	-	-	-	-	-	275,552	6,473,828
Roeland Park Property Owners Association	-	-	-	-	-	-	-	-	-	26,009	26,009
	-	3,018,404	1,391,331	1,788,541	-	81,574	-	-	-	1,639,025	7,918,875
Committed for:											
Revenue stabilization policy	1,398,616	-	-	-	-	-	-	-	-	-	1,398,616
	1,398,616	-	-	-	-	-	-	-	-	-	1,398,616
Assigned for:											
Capital expansion and improvements	-	-	-	-	-	-	-	-	1,162,984	-	1,162,984
Special law	20,339	-	-	-	-	-	-	-	-	-	20,339
	20,339	-	-	-	-	-	-	-	1,162,984	-	1,183,323
Unassigned:	1,368,079	-	-	-	360,038	-	[1,366,263]	[109,148]	-	-	252,706
Total Fund Balances	$ 2,830,408	$ 3,018,404	$ 1,391,331	$ 1,788,541	$ 360,038	$ 81,574	$ [1,366,263]	$ [109,148]	$ 1,162,984	$ 1,639,025	$ 10,796,894

F. 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.

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

IV. OTHER INFORMATION (CONTINUED)

F. Risk Management (Continued)

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.

G. Commitments

Normal commitments have been made for future expenditures related to the City's capital project programs. The following funds have encumbered $796,380 to be spent during 2023.

Fund	12/31/2022 Encumbrance Balance
Special Street	$ 903
Old Pool and Boulevard Apartments	699,852
Special Infrastructure	37,330
Bella Roe/Walmart TIF	58,295
	$ 796,380

H. New Governmental Accounting Standards Board (GASB) Standards

As of December 31, 2022, the Governmental Accounting Standards Board (GASB) had issued several statements not yet implemented by the City. The statements that might impact the City are as follows:

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The provisions of this statement are effective for financial statements in the year ending December 31, 2023.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements, provides new accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs), which have become increasingly common among state and local governments in recent years. Statement 96 is based on the standards established in Statement 87, Leases. The new defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The guidance requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability (with an exception for short-term SBITAs, those with a maximum possible term of 12 months) and provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. The provisions of this statement will be effective for financial statements in the year ending December 31, 2023.

IV. OTHER INFORMATION (CONTINUED)

H. New Governmental Accounting Standards Board (GASB) Standards (Continued)

GASB Statement No. 99 Omnibus 2022. The objective of this Statement is to help communicate requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and clarifications of other certain provisions from GASB 34 as amended. As well as communicate clarifications related to leases, PPPs and SBITAs. This statement will be implemented at the City in the year ended December 31, 2023.

GASB Statement No. 100 Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement will be implemented at the City in the year ended December 31, 2024.

GASB Statement No. 101 Compensated Absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This statement will be implemented at the City in the year ended December 31, 2024.

The City's management has not yet determined the effect these Statements will have on the City's financial statements.

I. Tax Abatements

Property tax abatements are authorized under K.S.A. 79-201a and subject to City policy. The City's Property Tax Assistance Program helps alleviate the tax burden on residents by returning a portion of collected property taxes to qualified homeowners. To qualify for the program, residents must:

- Be a current resident of the City
- Be current on all property taxes and special assessments
- Meet certain income requirements (based on household size and total household income)

Qualifying homeowners are eligible for a 100% rebate of the City's property tax, excluding special assessments, for the most recent tax year only. During the year ended December 31, 2022, the City rebated $11,480 to qualifying homeowners.

No other governments have entered into tax abatement agreements that reduce the City's tax revenues.

J. Lease Receivables

The City, as a lessor, has entered into various lease agreements as summarized below:

The City leases the 3rd floor of the City Hall building. The lease has an end date of December 31, 2026. The initial lease receivable was recorded in the amount of $93,871 and has a balance of $80,932 as of **December 31, 2022**.

IV. OTHER INFORMATION (CONTINUED)

J. Lease Receivables

The City, as a lessor, has entered into various lease agreements as summarized below:

The City leases the 3rd floor of the City Hall building. The lease has an end date of December 31, 2026. The initial lease receivable was recorded in the amount of $93,871 and has a balance of $80,932 as of **December 31, 2022**.

The City leases space for a cell phone tower and related equipment. The lease has an end date of December 31, 2046. The initial lease receivable was recorded in the amount of $1,498,774 and has a balance of $1,495,894 as of **December 31, 2022**.

The City leases a single office building located on Johnson Drive. The lease has an end date of October 31, 2023. The initial lease receivable was recorded in the amount of $25,960 and has a balance of $14,662 as of **December 31, 2022**.

The City leases another single office building located on Johnson Drive. The lease has an end date of December 31, 2023. The initial lease receivable was recorded in the amount of $24,896 and has a balance of $15,186 as of **December 31, 2022**

CITY OF ROELAND PARK, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

KPERS PENSION PLAN

Schedule of the City's Proportionate Share of the Net Pension Liability
Last Ten Fiscal Years*

Year ended December 31,	City's proportion of the net pension liability	City's proportionate share of the net pension liablity	City's covered payroll	City's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total net pension liability
2022	0.085%	$ 2,925,058	$ 1,829,589	159.88%	68.91%
2021	0.093%	2,006,135	1,821,260	110.15%	79.19%
2020	0.091%	2,701,708	1,658,241	162.93%	69.25%
2019	0.091%	2,192,189	1,666,522	131.54%	73.55%
2018	0.093%	2,189,258	1,601,207	136.73%	73.18%
2017	0.090%	2,137,704	1,541,676	138.66%	71.71%
2016	0.095%	2,357,010	1,521,840	154.88%	68.84%
2015	0.089%	1,810,638	1,505,484	120.27%	72.97%

* - The amounts presented for each fiscal year were determined as of 12/31. Data became available with the inception of GASB 68 during fiscal year 2015, therefore 10 years of data is unavailable.

KPERS PENSION PLAN

Schedule of the City's Contributions
Last Ten Fiscal Years*

KPERS Local Group

Year ended December 31,	Statutorily Required Contribution*	Contributions In Relation to the Statutorily Required Contribution	Contribution Deficiency [Excess]	City's Covered Payroll	Contributions as a Percentage of Covered-Payroll
2022	$90,544	$90,544	-	$ 1,017,353	8.90%
2021	90,383	90,383	-	1,018,979	8.87%
2020	86,098	86,098	-	999,979	8.61%
2019	74,260	74,260	-	835,319	8.89%
2018	69,526	69,526	-	828,680	8.39%
2017	68,416	68,416	-	803,624	8.51%
2016	70,790	70,790	-	771,138	9.18%
2015	68,774	68,774	-	725,466	9.48%
2014	63,395	63,395	-	717,139	8.84%
2013	50,942	50,942	-	641,763	7.94%
2012	47,142	47,142	-	640,286	7.36%

KPERS Police and Firemen Group

Year ended December 31,	Statutorily Required Contribution*	Contributions In Relation to the Statutorily Required Contribution	Contribution Deficiency [Excess]	City's Covered Payroll	Contributions as a Percentage of Covered-Employee Payroll
2022	$192,394	$192,394	-	$836,859	22.99%
2021	184,819	184,819	-	810,610	22.80%
2020	180,107	180,107	-	821,281	21.93%
2019	182,113	182,113	-	822,922	22.13%
2018	168,323	168,323	-	837,842	20.09%
2017	158,102	158,102	-	797,583	19.82%
2016	163,189	163,189	-	770,538	21.18%
2015	170,106	170,106	-	796,374	21.36%
2014	157,038	157,038	-	788,345	19.92%
2013	145,687	145,687	-	N/A	N/A
2012	132,040	132,040	-	N/A	N/A

* - The amounts presented for each fiscal year were determined as of 12/31. Data became available with the inception of GASB 68 during fiscal year 2014, therefore 10 years of data is unavailable.

CITY OF ROELAND PARK, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS

Schedule of the City's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years*

Total OPEB liability	2022	2021	2020	2019	2018
Service cost	$ 11,840	$ 11,555	$ 11,128	$ 7,823	$ 8,980
Interest	3,469	3,416	4,007	3,555	3,411
Benefit paid	[9,000]	[7,000]	[10,000]	[8,000]	[6,000]
Changes in assumptions	[30,149]	[1,998]	[2,724]	7,186	2,367
Changes in benefit terms	[41,871]	[9,492]	36,385	24,095	[15,268]
Net change in total OPEB liability	[65,711]	[3,519]	38,796	34,659	[6,510]
Total OPEB liability - beginning	162,718	166,237	127,441	92,782	99,292
Total OPEB liability - ending	$ 97,007	$ 162,718	$ 166,237	$ 127,441	$ 92,782
Covered payroll	$ 1,525,389	$ 1,525,389	$ 1,525,389	$ 1,483,518	$ 1,483,518
Total OPEB liability as a percentage of covered payroll	6.36%	10.67%	10.90%	8.59%	6.25%
Actuarially determined contribution	$ 9,000	$ 7,000	$ 10,000	$ 8,000	$ 6,000
Actual contribution	$ 9,000	$ 7,000	$ 10,000	$ 8,000	$ 6,000
Contributions as a percentage of covered payroll	0.59%	0.46%	0.66%	0.54%	0.40%

* - Data became available with the inception of GASB 75 during fiscal year 2018, therefore 10 years of data is unavailable.

CITY OF ROELAND PARK, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS - KPERS

Schedule of the City's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years*

Total KPERS OPEB liability	2022	2021	2020	2019	2018
Service cost	$ 4,665	$ 3,155	$ 3,155	$ 3,314	$ 3,280
Interest	721	708	708	841	682
Difference between expected & actual experience	[10,167]	6,186	6,186	[5,859]	[928]
Changes in assumptions	[6,902]	2,189	2,189	357	[384]
Net change in total OPEB liability	[11,683]	12,238	12,238	[1,347]	2,650
Total OPEB liability - beginning	28,713	17,073	17,073	18,420	15,770
Total OPEB liability - ending	$ 17,030	$ 29,311	$ 29,311	$ 17,073	$ 18,420
Covered payroll	$ 886,082	$ 981,211	$ 939,678	$ 723,799	$ 807,163
Total OPEB liability as a percentage of covered payroll	1.92%	2.99%	3.12%	2.36%	2.28%
Actuarially determined contribution	$ -	$ 10,193	$ 9,092	$ 8,179	$ 6,301
Actual contribution	$ -	$ 10,193	$ 9,092	$ 8,179	$ 6,301
Contributions as a percentage of covered payroll	0.00%	1.04%	0.97%	1.13%	0.78%

* - Data became available with the inception of GASB 75 during fiscal year 2018, therefore 10 years of data is unavailable.

CITY OF ROELAND PARK, KANSAS

NONMAJOR GOVERNMENTAL FUNDS
December 31, 2022

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).

Community Center Fund: Established to pay the cost of the acquisition, maintenance, improvements and the use of former Skyline School. A one-eighth cent local sales tax approved by residents is allocated to this fund. This fund is referred to the 27C fund of the City.

Aquatic Center Fund: Established in 2019 to coincide with the City reclaiming ownership of the municipal pool from the County. All revenues and expenditures associated with operating the pool will be accounted for in this fund. As the pool is not fully cost recovered, an annual transfer from the General Fund is required.

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.

TIF 2D - City Hall/Walgreens/QT Fund: 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, Granada Park improvements, roadway improvements and Stormwater Improvements.

Rescue Act Grant Fund: Established to account for the Coronavirus State and Local Fiscal Recovery Funds provided through the American Rescue Plan passed by Congress on March 10, 2021 and signed into law on March 11, 2021. The purpose of these funds is to support urgent COVID-19 response efforts, replace lost revenue for eligible local governments to strengthen support for vital public services and help retain jobs, support immediate economic stabilization for households and businesses, and address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic.

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.

TIF 3 - Old Pool and Boulevard Apartments Fund: Created in order to segregate funds dedicated to the repayment of special obligation tax increment fund (TIF) bonds issued to fund improvements and economic development within the project areas. After the bonds were retired, the funding has been used for economic development projects benefiting the TIF district.

CITY OF ROELAND PARK, KANSAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2022

	Special Revenue Funds		
	Community Center Fund	Aquatic Center Fund	Roeland Park City Hall Property Owners Association Fund
ASSETS			
Pooled cash	$ 38,939	$ 3,699	$ 26,009
Investments	192,686	170,959	-
Receivables			
Taxes	45,681	-	-
Other	-	1,260	-
Restricted investments	-	-	-
Total assets	$ 277,306	$ 175,918	$ 26,009
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	$ 2,133	$ -	$ -
Unearned revenues	-	-	-
Total liabilities	2,133	-	-
Deferred inflows of resources:			
Deferred revenue - property taxes	-	-	-
Total deferred inflows of resources	-	-	-
Fund balance:			
Restricted	275,173	175,918	26,009
Total fund balance [deficit]	275,173	175,918	26,009
Total liabilities, deferred inflows of Resources and fund balances	$ 277,306	$ 175,918	$ 26,009

See independent auditor's report on the financial statements.

Special Revenue Funds		Capital Project Fund	
TIF 2D City Hall Walgreens/QT Fund	Rescue Act Grant Fund	Old Pool and Boulevard Apartments Fund	Total
$ -	$ 2,278	$ 5,889	$ 76,814
-	615,379	-	979,024
-	-	414,094	459,775
-	-	-	1,260
-	-	1,155,657	1,155,657
$ -	$ 617,657	$ 1,575,640	$ 2,672,530
$ -	$ -	$ -	$ 2,133
-	617,278	-	617,278
-	617,278	-	619,411
-	-	414,094	414,094
-	-	414,094	414,094
-	379	1,161,546	1,639,025
-	379	1,161,546	1,639,025
$ -	$ 617,657	$ 1,575,640	$ 2,672,530

See independent auditor's report on the financial statements.

CITY OF ROELAND PARK, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	Special Revenue Funds		
	Community Center Fund	Aquatic Center Fund	Roeland Park City Hall Property Owners Association Fund
REVENUES:			
Taxes	$ 241,855	$ -	$ -
Intergovernmental	210,188	-	-
Charges for services	-	112,558	-
Investment income	1,601	1,431	-
Investment fair value earnings [loss]	[1,688]	[1,498]	-
Other	-	-	33,847
Total revenues	451,956	112,491	33,847
EXPENDITURES:			
Current:			
General government	-	-	31,960
Public works	107,395	-	-
Culture and recreation	865,237	386,722	-
Capital outlay	-	-	-
Total expenditures	972,632	386,722	31,960
Excess [deficiency] of revenues over [under] expenditures	[520,676]	[274,231]	1,887
OTHER FINANCING SOURCES [USES]:			
Transfers in	-	170,000	-
Transfers [out]	[174,819]	-	-
Total other financing sources [uses]	[174,819]	170,000	-
Net change in fund balance	[695,495]	[104,231]	1,887
Fund balance - Beginning of year	970,668	280,149	24,122
Fund balance - End of year	$ 275,173	$ 175,918	$ 26,009

Special Revenue Funds		Capital Project Fund	
TIF 2D City Hall/ Walgreens/QT Fund	Rescue Act Grant Fund	Old Pool and Boulevard Apartments Fund	Total
$ -	$ -	$ 349,532	$ 591,387
-	401,469	-	611,657
-	-	-	112,558
17	379	3,896	7,324
-	-	-	[3,186]
-	-	-	33,847
17	401,848	353,428	1,353,587
-	401,469	5,103	438,532
24,046	-	-	131,441
-	-	-	1,251,959
-	-	18,357	18,357
24,046	401,469	23,460	1,840,289
[24,029]	379	329,968	[486,702]
-	-	-	170,000
-	-	-	[174,819]
-	-	-	[4,819]
[24,029]	379	329,968	[491,521]
24,029	-	831,578	2,130,546
$ -	$ 379	$ 1,161,546	$ 1,639,025

CITY OF ROELAND PARK, KANSAS

COMMUNITY CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Taxes	$ 199,505	$ 199,505	$ 241,855	$ 42,350
Intergovernmental	-	-	210,188	210,188
Investment income	2,582	2,582	1,601	[981]
Investment fair value earnings [loss]	-	-	[1,688]	[1,688]
Total Revenues	202,087	202,087	451,956	249,869
Expenditures:				
Culture and recreation	148,688	148,688	107,395	41,293
Capital outlay	26,350	26,350	146,201	[119,851]
Total Expenditures	175,038	175,038	253,596	[78,558]
Excess [Deficiency] of Revenues Over [Under] Expenditures	27,049	27,049	198,360	171,311
Other Financing Sources [Uses]				
Transfers [out]	[24,819]	[24,819]	[174,819]	[150,000]
Total Other Financing Sources [Uses]	[24,819]	[24,819]	[174,819]	[150,000]
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	$ 2,230	$ 2,230	23,541	$ 21,311
Fund Balance, January 1			251,632	
Fund Balance, December 31			$ 275,173	

CITY OF ROELAND PARK, KANSAS

AQUATIC CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive [Negative]
Revenues:				
Charges for services	$ 159,000	$ 159,000	$ 112,558	$ [46,442]
Investment income	2,081	2,081	1,431	[650]
Investment fair value earnings [loss]	-	-	[1,498]	[1,498]
Total Revenues	161,081	161,081	112,491	[48,590]
Expenditures:				
Culture and recreation	366,666	366,666	386,722	[20,056]
Total Expenditures	366,666	366,666	386,722	[20,056]
Excess [Deficiency] of Revenues Over [Under] Expenditures	[205,585]	[205,585]	[274,231]	[68,646]
Other Financing Sources [Uses]				
Transfers in	218,000	218,000	170,000	[48,000]
Total Other Financing Sources [Uses]	218,000	218,000	170,000	[48,000]
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	$ 12,415	$ 12,415	[104,231]	$ [116,646]
Fund Balance, January 1			280,149	
Fund Balance, December 31			$ 175,918	

CITY OF ROELAND PARK, KANSAS

ROELAND PARK CITY HALL PROPERTY OWNER'S ASSOCIATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Other	$ 33,847	$ 33,847	$ 33,847	$ -
Total Revenues	33,847	33,847	33,847	-
Expenditures:				
General government	31,875	31,875	31,960	[85]
Total Expenditures	31,875	31,875	31,960	[85]
Excess [Deficiency] of Revenues Over [Under] Expenditures	$ 1,972	$ 1,972	1,887	$ [85]
Fund Balance, January 1			24,122	
Fund Balance, December 31			$ 26,009	

See independent auditor's report on the financial statements.

CITY OF ROELAND PARK, KANSAS

TIF 2D - CITY HALL/WALGREENS/QT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Investment income	$ -	$ -	$ 17	$ 17
Total Revenues	-	-	17	17
Expenditures:				
Public works	-	-	24,046	[24,046]
Total Expenditures	-	-	24,046	[24,046]
Excess [Deficiency] of Revenues Over [Under] Expenditures	$ -	$ -	[24,029]	$ [24,029]
Fund Balance, January 1			24,029	
Fund Balance, December 31			$ -	

CITY OF ROELAND PARK, KANSAS

RESCUE ACT GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Intergovernmental	$ -	$ -	$ 401,469	$ 401,469
Investment income	-	-	379	[379]
Total Revenues	-	-	401,848	401,090
Expenditures:				
General government	-	-	401,469	[401,469]
Total Expenditures	-	-	401,469	[401,469]
Excess [Deficiency] of Revenues Over [Under] Expenditures	-	-	379	[379]
Other Financing Sources [Uses]				
Transfers [out]	-	-	-	-
Total Other Financing Sources [Uses]	-	-	-	-
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	$ -	$ -	379	$ [379]
Fund Balance, January 1			-	
Fund Balance, December 31			$ 379	

See independent auditor's report on the financial statements.

CITY OF ROELAND PARK, KANSAS

EQUIPMENT AND BUILDING RESERVE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Investment income	$ 5,132	$ 5,132	$ 6,415	$ 1,283
Investment fair value earnings [loss]	-	-	[8,474]	[8,474]
Other	-	-	4,600	4,600
Total Revenues	5,132	5,132	2,541	[2,591]
Expenditures:				
Capital outlay	129,395	129,395	1,195,471	[1,066,076]
Total Expenditures	129,395	129,395	1,195,471	[1,066,076]
Excess [Deficiency] of Revenues Over [Under] Expenditures	[124,263]	[124,263]	[1,192,930]	[1,068,667]
Other Financing Sources [Uses]				
Transfers in	129,395	129,395	836,495	707,100
Total Other Financing Sources [Uses]	129,395	129,395	836,495	707,100
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	$ 5,132	$ 5,132	[356,435]	$ [361,567]
Fund Balance, January 1			1,519,419	
Fund Balance, December 31			$ 1,162,984	

CITY OF ROELAND PARK, KANSAS

TIF 3 - OLD POOL AND BOULEVARD APARTMENTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive [Negative]
Revenues:				
Taxes	$ 344,761	$ 344,761	$ 349,532	$ 4,771
Investment income	4,046	4,046	3,896	[150]
Total Revenues	348,807	348,807	353,428	4,621
Expenditures:				
General government	-	-	5,103	[5,103]
Capital outlay	-	-	630,289	[630,289]
Total Expenditures	-	-	635,392	[635,392]
Excess [Deficiency] of Revenues Over [Under] Expenditures	$ 348,807	$ 348,807	[281,964]	$ [630,771]
Budgetary Fund Balance, January 1			743,658	
Budgetary Fund Balance, December 31			461,694	
Reconciliation to GAAP				
Encumbrances			699,852	
GAAP Fund Balance, December 31			$ 1,161,546	

See independent auditor's report on the financial statements.

CITY OF ROELAND PARK, KANSAS

BELLA ROE/WALMART TIF FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive [Negative]
Revenues:				
Taxes	$ 832,300	$ 832,300	$ 792,310	$ [39,990]
Investment income	14,566	14,566	12,477	[2,089]
Investment fair value earnings [loss]	-	-	[3,367]	[3,367]
Total Revenues	846,866	846,866	801,420	[45,446]
Expenditures:				
General government	222,528	222,528	387,038	[164,510]
Capital outlay	-	-	315,494	[315,494]
Total Expenditures	222,528	222,528	702,532	[480,004]
Excess [Deficiency] of Revenues Over [Under] Expenditures	$ 624,338	$ 624,338	98,888	$ [525,450]
Budgetary Fund Balance, January 1			202,855	
Budgetary Fund Balance, December 31			301,743	
Reconciliation to GAAP				
Encumbrances			58,295	
Fund Balance, December 31			$ 360,038	

CITY OF ROELAND PARK, KANSAS

DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive [Negative]
Revenues:				
Taxes	$ 206,609	$ 206,609	$ 193,704	$ [12,905]
Special assessments	257,872	257,872	245,605	[12,267]
Investment income	12,502	12,502	7,013	[5,489]
Investment fair value earnings [loss]	-	-	[26,152]	[26,152]
Total Revenues	476,983	476,983	420,170	[56,813]
Expenditures:				
Debt service:				
Principal	543,100	543,100	539,964	3,136
Interest	76,597	76,597	41,906	34,691
Total Expenditures	619,697	619,697	581,870	37,827
Excess [Deficiency] of Revenues Over [Under] Expenditures	[142,714]	[142,714]	[161,700]	[18,986]
Other Financing Sources [Uses]				
Transfers in	135,000	135,000	135,000	-
Total Other Financing Sources [Uses]	135,000	135,000	135,000	-
Excess [Deficiency] of Revenues and Other Sources Over [Under] Expenditures and Other [Uses]	$ [7,714]	$ [7,714]	[26,700]	$ [18,986]
Fund Balance, January 1			108,274	
Fund Balance, December 31			$ 81,574	

See independent auditor's report on the financial statements.

CITY OF ROELAND PARK, KANSAS

TDD #1 - PRICE CHOPPER FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	[Negative]
Revenues:				
Taxes	$ 263,934	$ 263,934	$ 312,802	$ 48,868
Investment income	585	585	815	230
Total Revenues	264,519	264,519	313,617	49,098
Expenditures:				
General government	5,000	5,000	7,475	[2,475]
Debt service:				
Interest and other charges	15,000	15,000	9,752	5,248
Total Expenditures	20,000	20,000	17,227	2,773
Excess [Deficiency] of Revenues Over [Under] Expenditures	$ 244,519	$ 244,519	296,390	$ 51,871
Fund Balance, January 1			[1,662,653]	
Fund Balance, December 31			$ [1,366,263]	

CITY OF ROELAND PARK, KANSAS

TDD #2 - LOWE'S FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive [Negative]
Revenues:				
Taxes	$ 109,481	$ 109,481	$ 166,124	$ 56,643
Investment income	176	176	542	366
Investment fair value earnings [loss]	-	-	[756]	[756]
Total Revenues	109,657	109,657	165,910	56,253
Expenditures:				
General government	5,000	5,000	4,076	924
Debt service:				
Interest and other charges	4,000	4,000	6,022	[2,022]
Total Expenditures	9,000	9,000	10,098	[1,098]
Excess [Deficiency] of Revenues Over [Under] Expenditures	$ 100,657	$ 100,657	155,812	$ 55,155
Fund Balance, January 1			[264,960]	
Fund Balance, December 31			$ [109,148]	

Item Number:	**DISCUSSION ITEMS- I.-2.**	
Committee Meeting Date:	**6/5/2023**	

City of Roeland Park
Action Item Summary

Date:	5/25/2023
Submitted By:	Keith Moody
Committee/Department:	Admin.
Title:	**2024 Line-Item Budget Presentation – Including Preliminarily Approved Objectives and CIP- 40 min**
Item Type:	Discussion

Recommendation:

Staff recommends Council provide direction on further development of the 2024 Budget. The draft 2024 budget reflects the Objectives and CIP given preliminary approval. The Projected 2023 budget reflects revised revenue and expenditure amounts including items Council has given direction on earlier in the year.

Details:

Attached is the working budget document. It starts with the 100 General Fund and ends with the 550 American Recovery Plan Act Fund (from smallest to largest fund number). Notes at the bottom of each fund page provide insight to unique elements or changes.

Reading from left to right you will see the account number, account title, 2020-2022 Actual, 2023 Projected Budget (the revised budget for 2023), 2024 Budget (proposed), 2025 Budget (estimate) and 2026 Budget (estimate).

Cells highlighted in Light Blue indicate accounts containing amounts in support of Objectives or remind staff of a point we want to make about that entry. Red cells indicate a new line item has been added or we know that a change needs to be made to this figure. Yellow cells reflect the numbers that are still tentative.

The General Fund (101-115) is the first fund. Beginning Fund Balance is shown as the first revenue line. Revenues are shown at the beginning (top) of each fund sheet, subtotals are shown for each major segment of revenue. Expenses follow revenues, these are separated into departments (Police, Admin, Public Works, etc.). Department line item expenses are also subtotaled into major type (Personnel, Contractual Services, Commodities, Capital, Debt Service, Transfers). At the end of each fund is the Ending Fund Balance line. As we review each fund we will highlight the estimated ending fund balances and provide an explanation for changes in the ending balance.

Please make notes as you review and have questions. We recognize that this document will not answer all questions and staff will stand ready to address questions. We have developed the document in excel and staff has included comments in cells to serve as a detailed reference.

Property taxes for 2024 through 2026 are based upon storm water fee and glass recycling fees that as implemented will provide for a mill rate reduction. For 2024 the draft budget reflects a 1.66 mill reduction from the 2023 mill bringing the mill down to 26 mill. Each mill of the City levy equates to $130,000 of revenue ($125k in property tax and $5k in shared sales/use tax from the county). Staff supports a 1.66 mill reduction. Please keep in mind we have allocated additional resources in the Projected 2023 budget and draft 2024 budget in anticipation of compensation adjustments that will come out of the pay and benefits study by McGrath. Until we know what those recommendations will consist of staff does not recommend contemplating any additional reduction in the mill.

Because the City uses General Fund resources to pay for capital, the mill levy is a **key component** to being able to fund capital on a pay as you go approach. The reflected 1.66 mill reduction will not cause delay in completing the projects reflected in the CIP as presented.

Personnel costs reflect a 4% allowance for merit based pay increases as well as increased health insurance premium costs for 2024. A 6.1% inflation adjustment is reflected in the draft as a place holder until we have the results of the compensation study. There are no staffing level changes reflected for 2024.

Also attached is the current version of the capital improvement plan. The expenses associated with CIP items in years 2023 through 2026 are reflected in the appropriate line item of the budget. Staff will point these out during our review. Capital investment planned between 2023 and 2026 is higher than normal and reflects the City's efforts to address the most important citizen satisfaction element, maintenance of facilities and infrastructure as well as the investment in a new Public Works facility. Balances within our capital funds fluctuate during this period but remain positive. The attached graph showing "History of Expenditures by Major Category" reflects Capital Outlay by year between 2018 and 2026, with this category averaging 45% of total costs during this period. The graph also shows a steady annual increase in both Personnel (30% of total) and Contractual Services (22% of total) with Commodity costs (3% of total) remaining fairly constant.

The Community Center Fund and Aquatic Center Fund reflect both operational and some capital costs at each of the respective facilities.

Also attached for reference are the Preliminary Objectives, the appropriate line item (cell is highlighted in Light Blue) has the budget impact of each objective reflected.

Revenues have been estimated conservatively (we expect they will be higher than budget). Expenses continue to be refined to be closer to our actual history, but again conservative (we expect they will be lower than budget).

The ending fund balance for each of our funds remains positive through the 2026 estimates. In addition, the ending fund balance benchmarks are being met through 2026. The 2023 Projected Budget reflects current revenue and expense conditions that are now known vs what we estimated a year ago when the 2023 budget was developed.

What are the racial equity implications of the objective?

How does item benefit Community for all Ages?

Financial Impact

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

Additional Information

This is a working document; changes are being made when we have more accurate information to base our projections upon (cells highlighted in yellow).

The County Clerk will provide revised taxable valuations following completion of the Valuation Appeals process (by 6/15). Generally, the total taxable value goes down following the appeals process, this will impact the amount of the mill reduction, currently planned to go down from 27.66 to 26 mills.

Discussion of the mill rate occurs at each step leading to the budget adoption. This is another discussion opportunity.

ATTACHMENTS:

Description	Type
DRAFT 2024 Line Item Budget	Cover Memo
Graph of Expenditure History by Major Category	Cover Memo
5 Year CIP by Department	Cover Memo
2024 Objectives- Preliminarily Approved	Cover Memo

City of Roeland Park

Fund Overview - 2020 Actual - 2026 Budget

		2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
	Beginning Fund Balance	**$ 8,557,352**	**$ 9,536,497**	**$ 10,847,935**	**$ 10,398,837**	**$ 8,398,769**	**$ 5,128,299**	**$ 5,051,783**
	Beginning Fund Balance (without TDDs	**$ 11,371,165**	**$ 11,903,828**	**$ 12,775,548**	**$ 11,874,248**	**$ 9,446,340**	**$ 5,881,117**	**$ 5,051,783**
4000..4999	**Revenues**							
000..115	General Fund	$ 6,161,979	$ 6,237,702	$ 6,645,094	$ 6,708,646	$ 7,160,960	$ 7,220,495	$ 7,369,325
109	Special Law Enforcement -Restricted	$ 9,495	$ 29,330	$ 12,160	$ 20,915	$ 1,000	$ 1,000	$ 1,000
200	Bond & Interest Fund	$ 1,404,034	$ 551,368	$ 581,322	$ 563,369	$ 373,158	$ 316,129	$ 232,177
220	Aquatic Center Fund	$ 61,518	$ 358,960	$ 283,988	$ 424,581	$ 335,620	$ 356,250	$ 348,005
250	Storm Water Fund	$ -	$ -	$ -	$ -	$ 185,000	$ 224,700	$ 262,900
270	Combined Street & Highway Fund	$ 3,061,352	$ 1,349,316	$ 2,291,921	$ 2,356,300	$ 1,623,370	$ 3,327,180	$ 1,663,490
290	Community Center Fund 27 - C	$ 223,630	$ 532,276	$ 453,644	$ 230,370	$ 241,015	$ 221,628	$ 224,261
300	Special Infrastructure 27 - D	$ 2,499,889	$ 1,029,110	$ 1,497,616	$ 1,184,425	$ 1,148,445	$ 1,563,780	$ 995,495
360	Equipment & Bldg Reserve Fund	$ 84,392	$ 231,226	$ 847,510	$ 3,906,425	$ 548,335	$ 789,010	$ 472,085
370	TIF 1 - Bella Roe / Walmart	$ 999,028	$ 1,026,662	$ 801,420	$ 1,235,560	$ 410,330	$ -	$ -
400	TDD#1 - Price Chopper	$ 315,821	$ 294,371	$ 313,617	$ 310,175	$ 313,270	$ 316,400	$ -
410	TDD#2 - Lowes	$ 155,532	$ 162,602	$ 166,666	$ 164,665	$ 166,310	$ 126,028	$ -
420	CID #1 - RP Shopping Center	$ 13,803	$ 648	$ 14,948	$ 45,555	$ 45,285	$ -	$ -
450	TIF 2D - City Hall	$ 281,962	$ 327,932	$ 18	$ -	$ -	$ -	$ -
480	TIF 2C - Security Bank	$ 52,560	$ -	$ -	$ -	$ -	$ -	$ -
510	TIF 3 - Boulevard Apts/The Rocks	$ 332,625	$ 354,131	$ 353,428	$ 366,797	$ 376,675	$ 372,635	$ -
520	Property Owners Association	$ 33,847	$ 33,847	$ 33,847	$ 33,847	$ 29,000	$ 29,870	$ 30,765
550	American Rescue Plan Act Fund	$ -	$ 510,325	$ 510,325	$ -	$ -	$ -	$ -
560	TIF 4	$ -	$ -	$ -	$ -	$ -	$ 346,850	$ 684,795
	Total Revenues	**$ 15,691,467**	**$ 13,029,806**	**$ 14,807,524**	**$ 17,551,630**	**$ 12,957,773**	**$ 15,211,955**	**$ 12,284,298**
	Total Resources	**24,248,820**	**22,566,302**	**25,655,459**	**27,950,467**	**21,356,542**	**20,340,254**	**17,336,081**
5000..9999	**Expenditures**							
000..115	General Fund	6,081,985	5,927,857	6,807,252	6,686,401	7,121,396	7,176,327	7,324,918
109	Special Law Enforcement-Restricted	9,656	23,621	16,026	9,820	6,820	6,820	6,820
200	Bond & Interest Fund	1,367,099	576,976	581,869	584,083	375,803	363,433	252,361
220	Aquatic Center Fund	73,257	256,187	386,722	428,950	335,620	356,250	348,005
250	Storm Water Fund	322,953	-	-	-	185,000	224,450	262,023
270	Combined Street & Highway Fund	2,221,251	1,198,357	2,269,009	2,165,970	962,880	3,212,515	1,865,275
290	Community Center Fund 27 - C	163,577	200,008	1,150,827	211,629	191,145	196,575	202,200
300	Special Infrastructure 27 - D	2,506,600	1,167,554	1,144,725	2,332,715	945,500	1,700,000	1,218,500
360	Equipment & Bldg Reserve Fund	154,213	156,369	1,195,471	4,917,825	479,260	70,700	458,000
370	TIF 1 - Bella Roe / Walmart	1,278,644	1,286,768	644,237	953,180	1,052,748	-	-
400	TDD#1 - Price Chopper	16,065	266,470	359,475	300,000	300,000	305,000	-
410	TDD#2 - Lowes	8,807	148,468	220,075	164,000	179,827	126,028	-
420	CID #1 - RP Shopping Center	-	-	-	45,000	3,064,244	-	-
450	TIF 2D - City Hall	422,300	331,502	24,045	-	-	-	-
480	TIF 2C - Security Bank	52,581	-	-	-	-	-	-
510	TIF 3 - Boulevard Apts/The Rocks	1,400	144,392	23,460	101,000	1,001,000	1,175,653	-
520	Property Owners Association	31,935	31,935	31,960	33,847	27,000	27,870	28,765
550	American Rescue Plan Act Fund	$ -	$ 1,904	$ 401,468	$ 617,278	$ -	$ -	$ -
560	TIF 4	-	-	-	-	-	346,850	684,795
	Total Expenditures	**14,712,323**	**11,718,368**	**15,256,621**	**19,551,698**	**16,228,243**	**15,288,471**	**12,651,662**
	Ending Fund Balance	**$ 9,536,497**	**$ 10,847,935**	**$ 10,398,837**	**$ 8,398,769**	**$ 5,128,299**	**$ 5,051,783**	**$ 4,684,419**
	Ending Fund Balance (without TDD'S)	**$ 11,903,828**	**$ 12,775,548**	**$ 11,874,248**	**$ 9,446,340**	**$ 5,881,117**	**$ 5,493,201**	**$ 4,684,419**

Note:

*The beginning and ending fund balances include the Special Law Enforcecment restricted fund.

City of Roeland Park

Line Item Budget- 100 General Fund

General Fund Revenues

Budget Objective or Special Situatoin in this color cell

Data is confirmed as accurate in this color cell

Data is tentative in this color cell

New Account Added or Pending Change

Revenues

		2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
4010	**Beginning Fund Balance**	**$ 2,605,408**	**$ 2,685,403**	**$ 2,995,245**	**$ 2,810,070**	**$ 2,832,315**	**$ 2,871,880**	**$ 2,916,050**
	Taxes							
4050	Ad Valorem Tax	2,027,323	2,226,579	2,429,428	2,720,259	3,155,305	3,201,625	3,226,235
4070	Personal Property Tax-deliquent	-	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	16,179	17,661	7,468	10,000	10,000	10,000	10,000.00
	Total Taxes	2,043,502	2,244,240	2,436,896	2,730,459	3,165,505	3,211,825	3,236,435
	Franchise Fees							
4310	Franchise Tax - Electric	267,561	272,752	277,991	275,000	277,750	280,530	283,335
4320	Franchise Tax - Gas	105,624	122,387	167,889	130,000	131,300	132,615	133,940
4330	Franchise Tax - Telephone	3,610	3,104	2,421	2,850	2,710	2,575	2,445
4340	Franchise Tax - Cable and Internet	69,422	58,016	40,989	41,000	41,000	41,000	41,000
4350	Franchise Tax - Cellular	1,413	-	2,063	-	-	-	-
	Total Franchise Fees	447,629	456,259	491,353	448,850	452,760	456,720	460,720
	Special Assessments	-	-					
4610	Special Assessments	-	-	-	750	750	750	750
4770	Solid Waste Service Assessment	565,149	565,661	574,195	610,540	643,155	675,835	711,380
	Total Special Assessments	565,149	565,661	574,195	611,290	643,905	676,585	712,130
		-						
	Intergovernmental Revenue	-						
4020	Recreational Vehicle Tax	1,171	1,406	1,255	1,120	1,120	1,120	1,120
4021	Commercial Vehicle Tax	-	-	-	215	215	215	215
4040	Heavy Trucks Tax	721	745	647	330	330	330	330
4060	Motor Vehicle Tax	209,534	213,691	208,172	210,000	214,200	218,485	222,855
4110	County Sales & Use Tax	629,527	752,647	812,714	812,715	820,840	829,050	837,340
4115	Sales Tax 27B	663,376	724,137	761,907	723,810	731,050	664,525	671,170
4120	County Jail Tax	157,633	188,173	209,213	209,215	211,305	213,420	215,555
4130	Safety Sales Tax	157,633	188,173	209,213	209,215	211,305	213,420	215,555
4141	City/County Alcohol Tax Distrib	40	224	-	100	100	100	100
4145	Transient Guest Tax	2,932	6,141	9,097	9,000	4,000	4,000	4,000
4156	FEMA Grant	-	-	-	-	-	-	-
4157	CARES Act Funding	215,288	-	-	-	-	-	-
	Total Intergovernmental Revenue	2,037,855	2,075,337	2,212,218	2,175,720	2,194,465	2,144,665	2,168,240
		-	-					
	Licenses and Permits	-	-					
4210	Street Cutting Permit	19,165	19,355	16,138	15,000	15,000	15,000	15,000
4215	Building Permit	71,247	46,690	35,974	40,000	40,000	40,000	40,000
4220	Electrical Permit	4,138	2,438	3,162	3,000	3,000	3,000	3,000
4225	Mechanical Permit	5,049	4,050	4,060	4,000	4,000	4,000	4,000
4230	Plumbing Permit	1,565	860	1,069	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	160	200	135	200	200	200	200
4240	Sign Permit	765	410	300	400	600	600	600
4245	Cereal Malt Beverage License	400	850	275	550	550	550	550
4250	Animal Licenses	3,770	3,300	2,581	2,500	2,500	2,500	2,500
4255	Home Occupational Licenses	880	1,320	840	1,000	1,000	1,000	1,000
4260	Rental Licenses	28,308	24,633	26,335	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	54,853	52,727	52,774	53,000	53,000	53,000	53,000
	Total Licenses and Permits	190,300	156,833	143,643	146,150	146,350	146,350	146,350

City of Roeland Park

Line Item Budget- 100 General Fund

General Fund Revenues

		2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
	Fines and Forfeitures							
4410	Fine	182,548	183,188	148,428	150,000	151,500	153,015	154,545
4415	Court Costs	14,388	5,781	7,653	7,830	7,910	7,990	8,070
4420	State Fees	19,582	18,534	19,012	19,000	19,190	19,380	19,575
4430	Bonds & Forfeitures	1,140	500	-	1,000	1,000	1,000	1,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
	Total Fines and Forfeitures	217,659	208,003	175,093	177,830	179,600	181,385	183,190
	Other Sources							
4279	Facility Rental	-	2,722	5,759	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	4,733	0	0	0	0	0
4393	Bullet Proof Vest Grant	1,946	440	-	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	35,956	1,284	18,897	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	73,144	89,208	83,136	87,550	90,175	92,880	95,665
4710	Apt Tower Lease Payment	24,491	65,004	25,918	26,695	27,495	28,320	29,170
4713	Voicestream Wireless Payment	24,491	2,096	25,918	26,695	27,495	28,320	29,170
4716	Clearwire Tower Lease Paymt	24,491	2,096	25,918	26,695	27,495	28,320	29,170
4720	Plans & Spec's	15,769	1,300	946	2,000	2,000	2,000	2,000
4725	Police Reports	1,758	2,005	1,385	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,522	21,672	21,696	21,855	33,690	45,140	46,045
4767	1% for Art	-	-	39,622	-	-	-	-
4768	Service Line Agreement	2,643	2,539	-	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	33,847	27,000	27,870	28,765
4780	Sale of Assets	5,765	15,273	89,451	68,500	16,000	20,500	70,000
4787	RP Community Foundation Donations	7,330	(275)	1,045	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4793	Insurance Payments			22,349				
4795	Miscellaneous	1,064	7,115	14,272	5,000	5,000	5,000	5,000
	Total Other Sources	272,245	249,087	408,186	318,327	275,840	297,840	354,475
	Interest							
4511	Interest on Investment	28,001	8,417	28,691	74,210	75,695	77,210	78,755
	Total Interest	28,001	8,417	28,691	74,210	75,695	77,210	78,755
	Transfer-In							
4850	Transfer from 27D Fund	-	-	-	-	-	-	
4865	Transfer in from TIF Funds	337,810	250,000	-	-	-	-	-
4870	Transfer from 27C Fund	21,829	23,865	174,819	25,810	26,840	27,915	29,030
	Total Transfer-In	359,639	273,865	174,819	25,810	26,840	27,915	29,030
	Total	6,161,979	6,237,702	6,645,094	6,708,646	7,160,960	7,220,495	7,369,325
	Total Resources	**8,767,387**	**8,923,104**	**9,640,339**	**9,518,716**	**9,993,275**	**10,092,375**	**10,285,375**

Notes:

*The property tax levy in the General Fund reflects 26 mills in 2024. The property tax revenue reflected in the budget column includes the amount captured by TIF'S.

* Property tax revenue reflects a $100,000 increase over normal projections in 2024 due to debt service requiring that much less funding in 2024.

*Walmart's current lease runs through 12/31/31.

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

*Scenic Road, 3rd floor tenant, was provided a rent reduction during 2020 due to their business suffering from the COVID-19 shut-down.

*The 2021 budget included an Objective to reduce fines by 25%.

City of Roeland Park

Line Item Budget- 100 General Fund

101- General Overhead Department

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
	B	**Contracted Services**							
101	5201	Electric	19,898	17,322	18,174	7,210	7,425	7,650	7,880
101	5202	Telephone	712	874	2,168	575	575	575	575
101	5203	Printing & Advertising	1,701	5,376	2,860	1,800	1,800	1,800	1,800
101	5204	Legal Printing	1,575	1,568	2,178	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	4,332	3,169	5,106	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	13,186	10,000	5,000	5,000	5,000
101	5207	Medical Expense & Drug Testing	326	250	50	100	100	100	100
101	5208	Newsletter	15,076	15,497	14,106	15,500	15,500	15,500	15,500
101	5209	Professional Services	92,069	58,723	50,834	101,370	63,020	73,020	63,020
101	5210	Maintenance & Repair Building	11,236	14,625	18,891	18,100	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	1,238	140	748	200	200	200	200
101	5212	Utility Asst & Rental Assistance	-	-	18,000	15,000	15,000	15,000	15,000
101	5213	Audit Fees	36,225	38,585	40,160	39,700	40,600	41,820	43,075
101	5214	Other Contracted Services	55,584	79,499	78,395	82,000	84,745	84,745	84,745
101	5215	City Attorney	101,517	114,848	135,799	104,000	106,080	108,200	110,365
101	5216	Special Prosecutor Fees	31,410	300	1,925	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	-	5,248	17,309	89,000	20,000	20,000	20,000
101	5218	IT & Communication	27,624	31,229	32,578	33,440	43,500	54,370	65,455
101	5219	Meeting Expense	320	-	253	700	700	700	701
101	5220	Street Light Repair & Maintenance	57,521	34,240	82,923	49,700	50,500	52,015	53,575
101	5222	Traffic Signal Expense	166,236	80,687	75,584	76,510	76,825	77,975	79,145
101	5230	Art Commissioner	1,200	1,100	1,200	2,400	2,400	2,400	2,400
101	5232	United Community Services	4,771	4,771	6,000	6,060	6,360	6,360	6,360
101	5233	JoCo Home Repair - Minor	9,000	-	15,000	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	-	15,500	15,500	16,000	16,500	17,000
101	5237	Community Events	4,861	5,022	9,653	9,500	9,500	9,500	8,700
101	5239	Public Art Maintenance		-	-		5,000	5,000	5,000
101	5245	Home Energy Audit & Improvement Program		-	1,596	15,000	15,000	15,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	4,485	1,588	-	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	45,725	51,855	62,865	72,515	76,140	79,945	83,940
101	5251	Mayor Expenses			381				
101	5252	Elections - City	-	-	-	6,370	-	9,000	-
101	5253	Public Relations	1,652	4,602	6,900	3,000	18,000	3,000	3,000
101	5254	Miscellaneous Charges	280	2,338	9,103	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,959	3,141	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,362	6,629	23,069	22,925	24,070	25,275	26,540
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	29,000	29,870	30,765
101	5265	Computer System R&M	-	-	13	500	500	500	5,000
101	5266	Computer Software	28,176	27,621	25,910	28,955	29,600	30,490	31,405
101	5267	Employee Related Expenses	3,214	3,887	5,176	5,000	5,500	5,500	5,500
101	5268	Bikeshare Program	-	-	-	-	50,000	-	-
101	5269	Electric Vehicle Charging Program	-	-	-	3,500	28,500	5,000	5,000
101	5273	Neighbors Helping Neighbors	8,875	10,150	11,400	20,000	20,000	20,000	20,000
101	5282	Property Tax Rebate Program	7,533	11,480	15,136	30,000	30,000	30,000	30,000
101	5283	RP Com Foundation Grant Exp.	6,959	560	(2,368)	5,000	5,000	5,000	5,000
101	5285	Pool Operations	-	-	-	-	-	-	-
101	5287	Water	886	1,040	939	1,300	1,325	1,350	1,375
101	5288	Waste Water	822	1,281	1,756	1,625	1,655	1,690	1,720
101	5289	Natural Gas	2,911	3,019	4,449	4,500	4,590	4,680	4,775
101	5292	Fireworks	-	-	2,153	2,500	2,500	2,500	2,500
101	5293	Platting Fees			(133)				
	B	**Contracted Services Total**	808,158	677,929	863,913	980,902	976,310	931,330	941,216

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
	C	**Commodities**							
101	5301	Office Supplies	6,958	5,647	6,450	6,500	6,500	6,500	6,500
101	5304	Janitorial Supplies	2,028	1,673	1,105	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	14,480	16,451	22,541	14,925	18,825	18,825	18,825
101	5306	Materials	190	-	-	-	-	-	-
101	5307	Other Commodities	148,747	(38,219)	-	-	-	-	-
	C	**Commodities Total**	172,403	(14,448)	30,096	23,425	27,325	27,325	27,325
	N	**Non-Expenditure Appropriation**							
101	5751	TIF Fund Expenditure	-	-	-	-	185,000	124,715	164,950
	N	**Non-Expen. Appropriation Total**	-	-	-	-	185,000	124,715	164,950
	T	**Transfers**							
101	5801	Transfer of Funds	-	-	-		-	-	
101	5802	Tansfer to Special Street and Highway Fund	-	-	365,000	75,000	85,000	130,000	60,000
101	5817	Transfer to Community Center Fund		289,500					
101	5818	Transfer to Debt Service Fund	685,600	115,000	-	-	-		
101	5819	Transfer to TIF 1 Fund-370	250,000	-					
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-		
101	5822	Transfer to TIF 3C Fund- 510	-	-					
101	5823	Trans to Spec Infrastructure Fnd- 27D	-	203,183	365,000	140,000	175,000	475,000	100,000
101	5825	Transfer to Equip Reserve Fund	43,650	16,800	647,000	225,200	348,800	800	2,400
101	5826	Transfer To Aquatic Fund- 220	60,000	262,500	170,000	279,536	195,850	215,330	205,925
	T	**Transfers Total**	1,039,250	886,983	1,547,000	719,736	804,650	821,130	368,325
		Total General Overhead	**2,019,812**	**1,550,464**	**2,441,009**	**1,724,063**	**1,993,285**	**1,904,500**	**1,501,816**

Notes:

*The 2024 Budget reflects one Objective budgeted in this department.

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

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

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

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Police							
	A	**Salaries & Benefits**							
102	5101	Salaries - Regular	889,587	872,478	922,476	1,023,500	1,100,000	1,144,000	1,189,760
102	5102	Salaries-Overtime	36,980	29,744	45,073	43,000	46,325	47,715	49,145
102	5104	Salaries - Part-time	22,931	17,680	26,709	27,830	29,000	29,870	30,765
	A	**Salaries & Benefits Total**	949,498	919,902	994,258	1,094,330	1,175,325	1,221,585	1,269,670
	B	**Contracted Services**							
102	5202	Telephone	7,594	6,804	7,271	7,500	7,500	7,500	7,500
102	5203	Printing & Advertising	150	-	-	200	200	200	200
102	5205	Postage & Mailing Permits	-	-	78	100	100	100	100
102	5206	Travel Expense & Training	3,293	4,008	4,288	8,000	8,000	8,000	8,000
102	5207	Medical Expense & Drug Testing	733	662	2,324	2,000	1,000	1,000	1,000
102	5210	Maintenance & Repair Building	70	172	-	200	200	200	200
102	5211	Maintenace & Repair Equipment	1,586	1,038	2,091	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	26,127	20,643	31,022	29,955	36,670	37,770	38,905
102	5219	Meeting Expense	-	-	-	150	150	150	150
102	5224	Laundry Service	133	1,976	1,806	2,000	2,000	2,000	2,000
102	5225	Mental Health Corresponder	2,498	17,954	9,875	43,000	45,000	46,350	47,740
102	5236	Community Policing	21,434	-	657	500	500	500	500
102	5238	Animal Control	(169)	31,500	22,050	34,265	35,295	36,355	37,445
102	5250	Insurance & Surety Bonds	31,500	225	-	150	150	150	150
102	5254	Miscellaneous Charges	75	148	36	150	150	150	150
102	5260	Vehicle Maintenance	128	27,571	18,579	15,000	15,000	15,000	15,000
102	5265	Computer System R&M	20,862	-	-	-	-		
102	5267	Employee Related Expenses		572	-				
102	5266	Computer Software	1,125	1,500	51	1,500	1,500	1,500	1,500
	B	**Contracted Services Total**	117,140	114,773	100,128	147,670	156,415	159,925	163,540
	C	**Commodities**							
102	5301	Office Supplies	172	621	1,063	600	600	600	600
102	5302	Motor Fuels & Lubricants	16,781	25,692	35,469	30,000	30,300	30,605	30,910
102	5305	Dues, Subscriptions, & Books	853	913	1,003	1,065	1,065	1,065	1,065
102	5306	Materials	-	438	-	500	500	500	500
102	5307	Other Commodities	3,363	1,434	304	1,350	1,350	1,350	1,350
102	5308	Clothing & Uniforms	11,387	9,288	22,067	15,000	10,000	10,000	10,000
102	5309	Amunition	1,518	2,382	1,382	5,000	2,500	2,500	2,500
102	5310	Training Supplies	-	-	-	500	500	500	500
	C	**Commodities Total**	34,074	40,768	61,288	54,015	46,815	47,120	47,425
	T	**Transfers**							
102	5825	Transfer to Equip Reserve Fund	28,242	107,367	171,495	146,625	83,960	14,900	69,100
	T	**Transfers Total**	28,242	107,367	171,495	146,625	83,960	14,900	69,100
		Total Police	**1,128,954**	**1,182,810**	**1,327,169**	**1,442,640**	**1,462,515**	**1,443,530**	**1,549,735**

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

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

City of Roeland Park

Line Item Budget- 100 General Fund

103- Municipal Court Department

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
	A	**Salaries & Benefits**							
103	5101	Salaries - Regular	44,144	39,325	39,459	48,000	52,000	54,080	56,245
103	5102	Salaries-Overtime	1,747	2,101	1,549	1,400	1,500	1,500	1,500
103	5108	Salaries - Judge	15,655	-	-	-	-	-	-
103	5109	Salaries - Prosecutor	12,930	-	-	-	-	-	-
	A	**Salaries & Benefits Total**	74,476	41,426	41,008	49,400	53,500	55,580	57,745
	B	**Contracted Services**							
103	5202	Telephone	-	-	-	-	-	0	0
103	5203	Printing & Advertising	-	-	89	125	125	125	125
103	5206	Travel Expense & Training	100	299	1,056	750	750	750	300
103	5207	Medical Expense & Drg Testing			67				
103	5209	Professional Services	2,865	7,325	5,466	7,000	7,000	7,000	7,000
103	5211	Maintenance & Repair Equipment	-	-	-	-	-	0	
103	5214	Other Contractual Services	98	31,000	31,000	31,620	33,200	34,860	35,905
103	5219	Meeting Expense	-	-	-	100	100	100	100
103	5227	Prisoner Care	1,700	2,795	6,210	6,000	6,800	6,800	6,800
103	5228	Fees Due State of Kansas	19,856	11,268	13,148	19,000	19,190	19,380	19,575
103	5242	Restitution	1,371	1,451					
103	5250	Insurance & Surety Bonds	75	-	-	25	25	25	25
103	5254	Miscellaneous Charges	-	-	-	-	-	0	0
103	5266	Computer Software	6,071	15,800	11,918	13,100	13,330	13,595	13,865
103	5269	Alcohol / Drug State Fees	-	-	-	-	-	-	-
	B	**Contracted Services Total**	32,136	69,938	68,954	77,720	80,520	82,635	83,695
	C	**Commodities**							
103	5301	Office Supplies	191	-	-	50	50	50	50
103	5305	Dues, Subscriptions, & Books	511	25	451	300	300	300	300
103	5308	Clothing & Uniforms	-	-	-	50	50	250	250
	C	**Commodities Total**	702	25	451	400	400	600	600
	E	**Capital Outlay**							
103	5403	Office Equipment	846	-	-		3,000		
103	5410	Technology Upgrades	43,489	-	-	-	-	-	-
	E	**Capital Outlay Total**	44,335	-	-	-	3,000	-	-
		Total Court	**151,649**	**111,389**	**110,413**	**127,520**	**137,420**	**138,815**	**142,040**

Notes:

*Muncipal Court oversight was moved to the Administration Department in 2022. The Polic Chief previously supervised this department. This change was implemented to provide seperation between the police and judicial services.

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

City of Roeland Park

Line Item Budget - 100 General Fund

104- Neighborhood Services Department

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Neighborhood Services							
	A	**Salaries & Benefits**							
104	5101	Salaries - Regular	112,954	114,818	124,739	135,000	145,000	150,800	156,830
104	5102	Salaries-Overtime	1	-	-	500	500	500	500
	A	**Salaries & Benefits Total**	112,955	114,818	124,739	135,500	145,500	151,300	157,330
				-					
	B	**Contracted Services**		-					
104	5202	Telephone	1,600	1,350	1,160	1,500	1,500	1,500	1,500
104	5203	Printing & Advertising	-	-	-	500	500	500	500
104	5206	Travel Expense & Training	51	60	1,345	1,100	1,100	1,100	1,100
104	5207	Medical & Drug Testing	-	-	-				
104	5214	Other Contracted Services	5,150	-	-	5,500	5,500	5,500	5,500
104	5219	Meeting Expense	-	-	-	200	200	200	200
104	5260	Vehicle Maintenance	-	482	863	600	600	600	600
	B	**Contracted Services Total**	6,802	1,892	3,368	9,400	9,400	9,400	9,400
	C	**Commodities**							
104	5301	Office Supplies	-	-	-		-	-	-
104	5302	Motor Fuels & Lubricants	391	510	852	-	-	-	-
104	5305	Dues, Subscriptions, & Books	60	416	1,201	500	500	500	500
104	5308	Clothing & Uniforms	-	-	-	300	300	300	300
	C	**Commodities Total**	451	926	2,053	800	800	800	800
				-					
	E	**Capital Outlay**		-					
104	5403	Office Equipment	1,198	-	-	-	2,500	-	-
	E	**Capital Outlay Total**	1,198	-	-	-	2,500	-	-
	T	**Transfers**							
104	5825	Transfer to Equip Reserve Fund	-	30,000	10,000	-	-	-	-
	T	**Transfers Total**	-	30,000	10,000	-	-	-	-
		Total Neighborhood Services	**121,405**	**147,636**	**140,160**	**145,700**	**158,200**	**161,500**	**167,530**

Notes:

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Administration							
	A	**Salaries & Benefits**							
105	5101	Salaries - Regular	268,734	275,275	284,506	321,000	336,000	349,440	363,420
105	5102	Salaries-Overtime	-	-	-	-	-	-	-
105	5104	Salaries - Part-time	39,550	40,891	44,029	48,000	52,500	54,600	56,785
105	5107	Salaries - Intern	7,692	14,419	9,055	16,000	16,000	16,000	16,000
	A	**Salaries & Benefits Total**	315,976	330,585	337,590	385,000	404,500	420,040	436,205
	B	**Contracted Services**							
105	5202	Telephone	1,920	1,890	1,920	1,920	1,920	1,920	1,920
105	5203	Printing & Advertising	-	13	-	-	-	-	-
105	5205	Postage & Mailing Permits	-		-	-	-	-	-
105	5206	Travel Expense & Training	1,851	4,485	3,540	5,400	5,510	5,620	5,730
105	5207	Medical Expense & Drug Testing	-	71	117	-	-	-	-
105	5214	Other Contracted Services	1,160	1,913	1,805	2,500	2,550	2,600	2,650
105	5219	Meeting Expense	-	-	-	-	-	-	-
105	5226	Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400	5,400
105	5250	Insurance & Surety Bonds	-	-	-	-	-	-	-
105	5254	Miscellaneous Charges	-	-	-	-	-	-	-
	B	**Contracted Services Total**	10,331	13,772	12,782	15,220	15,380	15,540	15,700
				-					
	C	**Commodities**							
	5301	Office Supplies	-		-	-	-	-	
105	5305	Dues, Subscriptions, & Books	2,064	1,550	1,885	2,590	2,500	2,500	2,500
105	5308	Clothing & Uniforms	72	-	-	500	500	500	500
	C	**Commodities Total**	2,136	1,550	1,885	3,090	3,000	3,000	3,000
	E	**Capital Outlay**							
105	5403	Office Equipment	-	-	-	-	1,000	-	-
	E	**Capital Outlay Total**	-	-	-	-	1,000	-	-
		Total Administration	**328,443**	**345,907**	**352,257**	**403,310**	**423,880**	**438,580**	**454,905**

Notes:

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

*No significant changes to the Administration Department.

City of Roeland Park

Line Item Budget - 100 General Fund

106- Public Works Department

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
	A	**Salaries & Benefits**							
106	5101	Salaries - Regular	286,109	334,462.00	273,427	346,635	327,100	340,185	353,790
106	5102	Salaries-Overtime	8,032	7,466.00	13,188	9,500	10,000	10,400	10,815
106	5107	Intern	-	-	-	8,250	8,250	8,250	8,250
	A	**Salaries & Benefits Total**	294,141	341,928	286,615	364,385	345,350	358,835	372,855
	B	**Contracted Services**							
106	5201	Electric	7,543	21,386	10,800	11,000	11,220	11,445	11,675
106	5202	Telephone	2,075	2,160	2,078	2,075	2,075	2,075	2,075
106	5203	Printing & Advertising	224	191	495	300	300	300	300
106	5206	Travel Expense & Training	2,785	17	3,649	7,000	7,000	7,000	7,000
106	5207	Medical Expense & Drug Testing	2,334	315	126	800	800	800	800
106	5210	Maintenance & Repair Building	6,569	10,108	2,002	3,500	8,000	8,000	8,000
106	5211	Maintenace & Repair Equipment	28,229	31,585	33,210	30,000	30,000	30,000	30,000
106	5214	Other Contracted Services	30,243	37,512	30,791	44,000	64,955	64,955	64,955
106	5219	Meeting Expense	320	335	802	300	300	300	300
106	5240	Equipment Rental	-	3,197	4,582	6,000	6,000	6,000	6,000
106	5259	Traffic Control Signs	2,458	1,773	1,760	10,000	10,000	3,000	3,000
106	5260	Vehicle Maintenance	1,340	5,745	5,925	7,500	7,500	7,500	7,500
106	5262	Grounds Maintenance	-	-	-	-	-	-	
106	5263	Tree Maintenance	35,360	46,792	19,513	46,000	46,000	46,000	46,000
106	5266	Computer Software	400	400	-	400	400	400	3,300
106	5287	Water	6,067	5,867	6,196	6,375	6,505	6,635	6,770
106	5288	Waste Water	2,544	1,295	1,607	2,805	2,860	2,915	2,975
106	5289	Natural Gas	4,351	6,106	6,003	7,000	7,140	7,285	7,430
106	5290	Street Light Electric	20,313	22,232	30,412	23,000	23,460	23,930	24,410
	B	**Contracted Services Total**	153,155	197,016	159,951	208,055	234,515	228,540	232,490
	C	**Commodities**							
106	5302	Motor Fuels & Lubricants	14,638	14,946	23,160	20,075	21,080	22,135	23,240
106	5304	Janitorial Supplies	1,080	835	250	750	750	750	750
106	5305	Dues, Subscriptions, & Books	783	760	780	800	800	800	800
106	5306	Materials	2,474	3,568	3,044	4,500	4,500	4,500	4,500
106	5308	Clothing & Uniforms	3,884	3,619	3,540	4,000	4,000	4,000	4,000
106	5318	Tools	2,759	2,599	2,354	2,500	2,500	2,500	2,500
106	5319	Rain Barrel Reimbursement	150	1,268	-	100	100	100	100
	C	**Commodities Total**	25,769	27,595	33,128	32,725	33,730	34,785	35,890
	E	**Capital Outlay**							
106	5403	Office Equipment	1,408	-	-	1,500	1,500	1,500	1,500
106	5421	Maintenance Streets-contract	190,612	151,989	213,367	213,000	214,000	215,000	216,000
106	5425	Other Capital Outlay	272	3,174	1,561	8,000	3,000	3,000	3,000
	E	**Capital Outlay Total**	192,292	155,163	214,928	222,500	218,500	219,500	220,500
	T	**Transfers**							
106	5825	Transfer to Equip Reserve Fund	12,500	74,000	8,000	5,000	71,500	55,000	386,500
	T	**Transfers Total**	12,500	74,000	8,000	5,000	71,500	55,000	386,500
		Total Public Works	**677,857**	**795,702**	**702,622**	**832,665**	**903,595**	**896,660**	**1,248,235**

Notes:

* Snow removal and street repair wages are charged to the Combined Special Street and Highway Fund.
* Leaf collection wages are charged to the Solid Waste Department.
* Starting in 2024 storm water maintenance wages will be chared to the Storm Water Fund.

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Employee Benefits							
	A	**Salaries & Benefits**							
107	5122	FICA City Contribution	149,953	155,796	161,946	193,000	205,000	213,200	221,730
107	5123	KPERS City Contribution	96,202	92,789	96,649	111,000	129,000	134,160	139,525
107	5124	Ks Unemployment Insurance	1,798	1,922	66	36,000	30,000	30,000	30,000
107	5125	Worker's Compensation	28,706	49,966	59,643	72,000	80,100	83,305	86,635
107	5126	Health/Dental/Vision Insurance	449,410	416,500	439,696	455,000	459,000	491,130	525,509
107	5127	Health Savings Account	45,335	36,924	36,567	35,000	40,000	40,000	40,000
107	5128	401A City Contribution	7,175	7,555	8,033	8,700	39,300	40,870	42,505
107	5130	City Paid Life/ST Disability	8,261	10,198	10,695	11,000	11,000	11,000	11,000
107	5131	KP&F City Contribution	179,102	180,038	194,195	233,500	252,500	262,600	273,105
107	5133	Wellness Incentive	300	-	-	2,000	2,000	2,000	2,000
	A	**Salaries & Benefits Total**	966,243	951,688	1,007,490	1,157,200	1,247,900	1,308,265	1,372,009
		Total Employee Benefits	**966,243**	**951,688**	**1,007,490**	**1,157,200**	**1,247,900**	**1,308,265**	**1,372,009.10**

Notes:

*The City's employee benefit plan year runs from July 1 - June 30 annually. The 2024 Budget reflects the known increase in employee benefits in the first half of 2024 (which is known, plus an estimated 7% plan increase in the second half of the year.

* KPF pension rate will increasee in 2024 by .24 percentage points and KPERS will increase by .83 percentage points.

*The City's work comp insurance experience mod is 1.26 for 2023 due to injuries in the police department.

City of Roeland Park

Line Item Budget - 100 General Fund

108- Governing Body Department

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		City Council							
	A	**Salaries & Benefits**							
108	5103	Salaries - Elected Officials	46,920	46,920	46,920	46,920	46,920	46,920	46,920
	A	**Salaries & Benefits Total**	46,920	46,920	46,920	46,920	46,920	46,920	46,920
	B	**Contracted Services**							
108	5203	Printing & Advertising	-		-	-	-	-	-
108	5206	Travel Expense & Training	4,626	2,658	5,232	8,100	8,550	9,000	9,225
108	5214	Other Contractual Services	-	6,590	-	-	5,000	-	-
108	5251	Mayor Expenses	290	-	-	1,000	1,000	1,000	1,000
108	5276	Conference & Seminars	-	-	-	-	-	-	-
	B	**Contracted Services Total**	4,916	9,248	5,232	9,100	14,550	10,000	10,225
				-					
	C	**Commodities**		-					
108	5305	Dues, Subscriptions, & Books	435	390	400	810	810	810	810
	C	**Commodities Total**	435	390	400	810	810	810	810
		Total City Council	**52,271**	**56,558**	**52,552**	**56,830**	**62,280**	**57,730**	**57,955**

Notes:

* One objective reflecting in this department for 2024.

* Training & technology allowance/elected official reflects the following per year: 2022= $855, 2023= $900, 2024= $950, 2025= $1,000, 2026= $1,025.

City of Roeland Park

Line Item Budget - 100 General Fund

110- Parks & Recreation Department

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Parks & Recreation							
	A	**Salaries & Benefits**							
110	5101	Salaries - Regular	63,857	66,322	70,977	76,000	81,000	84,240	87,610
110	5102	Salaries - Overtime	-	-	-	-	-	-	-
110	5104	Salaries - Part-time	-	-	-	14,678	14,820	15,415	-
	A	**Salaries & Benefits Total**	63,857	66,322	70,977	90,678	95,820	99,655	87,610
	B	**Contracted Services**							
110	5202	Telephone	330	360	330	360	360	360	360
110	5203	Printing & Advertising	1,657	-	-				
110	5206	Travel and Training	35	-	-	1,500	1,500	1,500	1,500
110	5211	Maintenace & Repair Equipment	-	-	-	-	-	-	
110	5214	Other Contractual Services	-	203	899				
110	5240	Equipment Rental	-	-	-	-	-	-	
110	5241	Community Garden	1,000	924	-	1,000	1,000	1,000	1,000
110	5260	Vehicle Maintenance			183				
110	5262	Grounds Maintenance	22,184	24,559	14,103	24,000	24,000	24,000	24,000
	B	**Contracted Services Total**	25,206	26,046	15,515	26,860	26,860	26,860	26,860
	C	**Commodities**							
110	5302	Motor Fuels & Lubricants	-	-	51	500	500	500	500
110	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	**Commodities Total**	-	-	51	500	500	500	500
		Total Parks & Recreation	**89,063**	**92,368**	**86,543**	**118,038**	**123,180**	**127,015**	**114,970**

Notes:

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

City of Roeland Park

Line Item Budget - 100 General Fund

115- Solid Waste Department

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Solid Waste							
	A	**Salaries & Benefits**							
115	5101	Salaries - Regular	2,276	12,001	12,500	13,000	13,520	14,060	14,620
115	5102	Salaries - Overtime	572	-	-	-	-	-	-
	A	**Salaries & Benefits Total**	2,848	12,001	12,500	13,000	13,520	14,060	14,620
				-					
	B	**Contracted Services**		-					
115	5203	Printing & Advertising	-	-	-	-	-		
115	5211	Maintenace & Repair Equipment	-	1,635	1,496	3,500	3,500	3,500	3,500
115	5235	Disposal Fees	19,935	13,971	22,657	25,000	25,750	26,525	27,320
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	940	150	190	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	521,711	573,182	549,265	637,035	649,410	662,125	676,695
	B	**Contracted Services Total**	542,586	588,938	573,608	667,035	680,160	693,650	709,015
				-					
	C	**Commodities**		-					
115	5302	Motor Fuels & Lubricants	855	440	929	2,000	2,060	2,120	2,185
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	**Commodities Total**	855	440	929	2,000	2,060	2,120	2,185
		Total Solid Waste	**546,289**	**601,379**	**587,037**	**682,035**	**695,740**	**709,830**	**725,820**

Notes:

* Public Works Department perconnel costs for the leaf collection service are accounted for in this department. Those costs are not included in the solid waste assessment.

* The solid waste contract with GFL was renewed in 2020 for five years with the option of two one-year renewals. A $.35/month annual rate increase is included in the contract.

* Curbside glass recycling service began in 2023 with Ripple Glass. That service contract is for an initial 3 year period and includes the price for each year. 2023 price is $2.50, 2024 price is $2.56 and 2025 price is $2,62.

General Fund Summary:

	2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
Total General Fund Expenditures	**6,081,985**	**5,927,857**	**6,807,252**	**6,686,401**	**7,121,396**	**7,176,327**	**7,324,918**
Ending Fund Balance	**2,685,403**	**2,995,247**	**2,810,071**	**2,832,316**	**2,871,880**	**2,916,048**	**2,960,455**
Change In Ending Fund Balance	2,783,777	309,845	(185,176)	22,245	39,564	44,168	44,407
25% of Annual Operating Expenses (Reserve Benchmark)	1,191,042	1,168,586	1,213,957	1,398,135	1,438,572	1,485,271	1,528,886
Reserve For Loss of Wal Mart	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve	(53,536)	340,500	109,953	24,181	23,309	20,778	21,569
Operating Expenses	4,764,168	4,674,345	4,855,829	5,592,540	5,754,286	5,941,082	6,115,543
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses	24%	32%	27%	25%	25%	25%	25%

City of Roeland Park

Line Item Budget - 100 General Fund

109- Special Law Enforcement Funds

			2019	2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
109	**4010**	**Beginning Fund Balance**	**$ 16,616**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 20,338**	**$ 31,433**	**$ 25,613**	**$ 19,793.35**
	Revenues									
		Other								
109	4432	Spec. Law Enforcement Revenues	3,850	9,420	$ 25,790	$ 525	$ 1,000	$ 1,000	$ 1,000	$ 1,000
109	4433	K9 Contributions	100	75	3,540	10,000	4,500	-	-	-
109	4434	Opioid Settlement Funds	0	0	-	1,635	15,415	-	-	-
		Other Total	$ 3,950	$ 9,495	$ 29,330	$ 12,160	$ 20,915	$ 1,000	$ 1,000	$ 1,000
		Total Revenues	**$ 3,950**	**$ 9,495**	**$ 29,330**	**$ 12,160**	**$ 20,915**	**$ 1,000**	**$ 1,000**	**$ 1,000**
		Total Resources	**$ 20,566**	**$ 28,151**	**$ 47,825**	**$ 36,364**	**$ 41,253**	**$ 32,433**	**$ 26,613**	**$ 20,793**
	Expenditures									
	C	**Commodities**								
109	5316	K9 Expenses	699	601	2,056	14,366	6,820	6,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	1,211	9,055	21,565	1,660	3,000	-	-	-
		Commodities Total	1,910	9,656	23,621	16,026	9,820	6,820	6,820	6,820
		Total Expenditures	**1,910**	**9,656**	**23,621**	**16,026**	**9,820**	**6,820**	**6,820**	**6,820**
109		**Ending Fund Balance**	**$ 18,656**	**$ 18,495**	**$ 24,204**	**$ 20,338**	**$ 31,433**	**$ 25,613**	**$ 19,793**	**$ 13,973**

Notes:

* Opioid settlement funds are being accounted for in this fund. These resources are to be used in support of drug related services.
* Special Law Enforcement Funds are restricted for police equipment. Resources come from state forfeitures and seizures within Roeland Park. In 2023 these Special Law Enforcement Funds began being used to support the K-9.

City of Roeland Park

Line Item Budget- 200 Debt Service Fund

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
200	4010	**Beginning Fund Balance**	**$ 96,946**	**$ 133,881**	**$ 108,273**	**$ 81,574**	**$ 60,860**	**$ 81,574**	**$ 60,860**
		Taxes							
200	4050	Ad Valorem Tax	145,859	160,188	178,093	168,840	110,528	114,949	119,547
200	4070	Personal Property Tax-delinquent	-	-	-	50	50	50	50
200	4080	Real Property Tax - Delinquent	1,561	1,372	498	2,000	2,000	2,000	2,000
		Total Taxes	147,420	161,560	178,591	170,890	112,578	116,999	121,597
		Special Assessments							
200	4610	Special Assessments							
200	4620	Special Assmnt Tax - Delinquent	-	-	-	300	300	300	300
200	4630	Storm Drainage RC12-013	63,158	61,666	57,532	60,750	63,000	-	-
200	4640	Storm Drainage RC12-012	92,571	96,130	88,931	85,904	87,290	88,460	-
200	4650	Storm Drainage RC12-014	105,844	99,396	99,141	100,510	100,560	100,460	100,505
		Total Special Assessments	261,573	257,192	245,604	247,464	251,150	189,220	100,805
		Intergovernmental							
200	4020	Recreational Vehicle Tax	90	101	90	40	40	40	40
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	65	54	47	10	10	10	10
200	4060	Motor Vehicle Tax	16,461	15,374	14,977	8,300	8,465	8,635	8,810
		Total Intergovernmental	16,616	15,529	15,114	8,350	8,515	8,685	8,860
		Interest							
200	4511	Interest on Investment	6,802	2,087	7,013	1,665	915	1,225	915
		Total Interest	6,802	2,087	7,013	1,665	915	1,225	915
		Transfers							
200	4830	Transfer from 27A Fund	353,750	-	135,000	135,000	-	-	-
200	4840	Transfer from General Fund	-	115,000	-	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	353,750	115,000	135,000	135,000	-	-	-
		Other							
200	4791	Bond Proceeds	617,873	-	-	-	-	-	-
		Total Other	617,873	-	-	-	-	-	-
		Total Revenues	**1,404,034**	**551,368**	**581,322**	**563,369**	**373,158**	**316,129**	**232,177**
	B	**Contracted Services**							
200	5209	Professional Services	-	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	-	-	-	3,100	3,100	3,100	3,100
	E	**Debt Service**							
200	5607	Principal Bonds (2008-A Issue)	-		-	-	-	-	
200	5608	Principal Bonds - 2010-1	290,000	-	-				
200	5609	Interest Bonds - 2010-1	25,575	-	-				
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-			
200	5614	Bond Principal 2014-1	114,001	-	-	-	-	-	
200	5615	Bond Interest 2014-1	2,565	-	-	-	-	-	
200	5616	Bond Principal 2020-1	-	314,021	324,964	328,821	337,287	340,344	243,419
200	5617	Bond Interest 2020-1	-	43,532	31,788	26,882	21,916	16,824	5,842
200	5628	Principal Bonds - 2011-2	690,000	-	-				
200	5629	Interest Bonds - 2011-2	21,640	-	-				

City of Roeland Park

Line Item Budget- 200 Debt Service Fund

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	
200	5644	Principal Bonds - 2012-1	205,000	205,000	215,000	220,000	-		-
200	5645	Interest Bonds - 2012-1	18,318	14,423	10,117	5,280	-	-	-
	E	**Debt Service Total**	1,367,099	576,976	581,869	580,983	359,203	357,168	249,261
	N	**Non-Expenditures Appropriation**							
200	5751	TIF Fund Expenditure	-	-	0	-	13,500	3,165	-
	N	**Non-Appropriation Expenditures Total**	-	-	0	-	13,500	3,165	-
		Total Expenditures	**1,367,099**	**576,976**	**581,869**	**584,083**	**375,803**	**363,433**	**252,361**
		Auditor's Adjustment to GAAP			$ (26,152)				
200		**Ending Fund Balance**	**$ 133,881**	**$ 108,273**	**$ 81,574**	**$ 60,860**	**$ 58,214**	**$ 34,270**	**$ 40,675**
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			**10%**	**19%**	**14%**	**10%**	**16%**	**10%**	**16%**

* In 2024 $100,000 in Property Tax Revenue is being moved from the Debt Service Fund to the General Fund due to the significant decline in debt service.
* The fund balance policy states that the Bond & Interest Fund will maintain reserves between 10%-15% of annual principal and interest payments.
* The City issued the 2020-1 bonds in FY 2020 to pay a portion of the R Park and aquatic center improvements. In addition to the $1.25 million in new debt, the issuance called the 2010-1 and 2011-2 debt issuances which will save the City $53,790 in interest over the life of these bonds.
* The City retired the 2014-1 bonds in FY 2020 and the 2012-1 bonds in FY 2023, leaving only the 2020-1 bond issue outstanding startingin 2024.

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

Fund	Acct	Description	2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
220		**Beginning Fund Balance**	**$ 189,116**	**$ 177,377**	**$ 280,150**	**$ 175,918**	**$ 171,549**	**$ 171,549**	**171,549**
		Program Fees							
220	4274	Daily Admissions	-	29,263	56,426	63,250	63,885	64,525	65,170
220	4275	Program Fees-Season Pass	-	29,525	32,719	41,250	41,665	42,080	42,500
220	4276	Superpass	-	-	2,355	2,500	2,500	2,500	2,500
220	4277	Daily Participation Fees	-	23,803	8,458	9,350	9,445	9,540	9,635
220	4278	Advertising Sponsorship	-	-	-	-	-	-	-
220	4279	Facility Rental	-	890	304	8,500	2,500	2,500	2,500
220	4280	Swim Lessons	-	-	2,711	4,000	4,000	4,000	4,000
220	4281	Swim Team	-	363	-	-	-	-	-
220	4282	Water Aerobics	-	-	-				
220	4290	Concession Revenue	-	11,126	9,584	13,000	13,000	13,000	13,000
220	4291	Retail Sales - Taxable	-	-	-	200	200	200	200
220	4292	Taxable Sales Discounts (contract)	-	-	-	-	-	-	-
		Total Program Fees	-	94,970	112,557	142,050	137,195	138,345	139,505
		Intergovernmental							
220	4155	CDBG Grant	1,518	-	-	-	-	-	-
		Total Intergovernmental	1,518	-	-	-	-	-	-
		Interest							
220	4511	Interest on Investment	-	1,490	1,431	2,995	2,575	2,575	2,575
		Total Interest	-	1,490	1,431	2,995	2,575	2,575	2,575
		Transfer-In							
220	4840	Transfer from the General Fund	60,000	262,500	170,000	279,536	195,850	215,330	205,925
220	4843	Transfer from Equip Reserve Fund	-	-	-	-	-	-	-
		TOTAL Transfers-In	60,000	262,500	170,000	279,536	195,850	215,330	205,925
		Total Revenues	**61,518**	**358,960**	**283,988**	**424,581**	**335,620**	**356,250**	**348,005**
220	**A**	**Salaries**							
220	5101	Full Time Salaries	14,534	13,910	9,614	17,200	18,500	19,240	20,010
220	5102	Overtime	38	3,670	167	600	700	700	700
220	5104	Part Time Salaries	-	113,363	97,567	180,000	184,000	189,520	195,205
220	5126	Benefits (includes medical premium)	-	-	-	-	-	-	-
220	5120	Cell phone allowance	-	-	-	120	120	120	120
	A	**Salaries Total**	14,572	130,943	107,348	197,920	203,320	209,580	216,035
	B	**Contracted Services**							
220	5201	Electric	5,631	11,548	10,285	10,000	10,100	10,200	10,300
220	5202	Telephone	-	-	-	600	600	600	600
220	5203	Printing and Advertising		851	-	1,500	1,500	1,500	1,500
220	5205	Postage		-	-	1,000	1,000	1,000	1,000
220	5206	Travel & Training	325	2,265	5,300	2,000	2,000	2,000	2,000
220	5207	Medical Expense & Drug Testing		2,035	2,261	1,800	1,800	1,800	1,800
220	5209	Professional Services		788	6,913	5,500	5,500	5,500	5,500
220	5210	Maintenance & Repair of Bldg.	5,956	29,058	21,526	10,000	11,000	12,000	13,000
220	5211	Maintenance & Repair of Equip		5,945	2,285	10,000	10,000	10,000	10,000
220	5214	Other Contractual Services	516	5,317	8,455	5,500	5,500	5,500	5,500
220	5223	Pool Management Fee	7,000	-	-	-	-		
220	5229	State fees, permits/Sales tax	785	920	815	1,000	1,000	1,000	1,000
220	5240	Rentals	-	-	243	3,200	3,200	3,200	3,200
220	5250	Insurance & Surety Bonds		-	-	-		-	-
220	5266	Computer Software	11,825	4,717	9,409	-	4,575	4,620	4,665
220	5287	Water	819	9,018	19,029	12,000	12,360	12,730	13,110
220	5288	Waste Water/Trash	858	12,955	26,117	14,000	14,420	14,855	15,300
220	5289	Natural Gas	1,275	2,898	733	3,090	3,185	3,280	3,380
	B	**Contracted Services Total**	**34,990**	**88,315**	**113,371**	**81,190**	**87,740**	**89,785**	**91,855**

City of Roeland Park

Line Item Budget- 220 Aquatic Center Fund

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
	C	**Commodities**							
220	5301	Office Supplies	500	95	87	1,000	1,000	1,000	1,000
220	5302	Motor Fuels and Lubricants	-	-	-	200	200	300	300
220	5304	Janitorial Supplies	492	1,733	536	1,500	1,500	1,500	1,500
220	5305	Dues, Subscriptions & Books	75	75	-	500	500	500	500
220	5306	Building Supplies and Materials	529	3,256	372	3,000	3,000	3,000	3,000
220	5307	Other Commodities	-	699	3,388	4,000	4,000	4,000	4,000
220	5308	Clothing/Uniforms	-	2,551	1,438	2,000	2,000	2,000	2,000
220	5311	Pool Equipment	-	562	-	3,325	3,325	3,325	3,325
220	5312	Grounds supplies and equipment	-	423	154	2,050	2,050	2,050	2,050
220	5313	Safety Supplies/Equip	-	2,075	236	1,000	1,000	1,000	1,000
220	5314	Operating Supplies/Personal Care	-	-	164	500	500	500	500
220	5318	Tools	41	17	56	200	200	200	200
220	5325	Concessions food and supplies	-	4,549	7,513	8,000	8,000	8,000	8,000
220	5326	Chemicals	-	10,933	10,079	11,065	11,285	11,510	11,740
220	5330	Aquatics Center Over/Under Reconcilliation	-	(51)	(605)	-	-	-	-
	5801	**Commodities**	1,637	26,917	23,418	38,340	38,560	38,885	39,115
	D	**Capital Outlay**							
220	5403	Office Equipment	899	4,655	-	3,000	-	-	-
220	5404	Furnishings & Appliances	20,859	209	-	1,500	1,000	1,000	1,000
220	5442	Buildings and Pool Improvements	300	5,148	142,585	107,000	5,000	17,000	
	D	**Capital Outlay Total**	22,058	10,012	142,585	111,500	6,000	18,000	1,000
		Total Expenditures	**73,257**	**256,187**	**386,722**	**428,950**	**335,620**	**356,250**	**348,005**
		Auditor's Adjustment to GAAP			$ (1,498)				
220		**Ending Fund Balance**	**$ 177,377**	**$ 280,150**	**$ 175,918**	**$ 171,549**	**$ 171,549**	**$ 171,549**	**$ 171,549**
		Operating Income or (Loss)	($51,199)	($149,715)	($130,149)	($172,405)	($189,850)	($197,330)	($204,925)
		Fund Balance as a % of Operating Expenses	**346%**	**114%**	**72%**	**54%**	**52%**	**51%**	**49%**

Notes:

* The Aquatic Center was not open during 202 due to Covid. 2021, 2022, and 2023 seasons have not operated on a 7 day a week schedule due to life guard shortages.
* The City does not have a reserve target for the Aquatic Center Fund, but the reserve balance is well above 25% of Operating Expenses.
* The Aquatic Center Fund was created in 2019 when the City took over ownership of the aquatic center from Johnson County Parks & Recreation.
* The operations and capital investment of the Aquatic Center will be subsidized by the General Fund on an annual basis in the form of a transfer.
* A major renovation to the Aquatic Center was completed in 2020, followed with parking/storm/Ada access improvements in 2022. See CIP section for details.

City of Roeland Park

Line Item Budget- 250 Storm Water Fund

			2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
250	4010	**Beginning Fund Balance**	**$ -**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 250**
		Interest						
250	4511	Interest on Investment	-	-	-	-	-	5
		Total Interest	-	-	-	-	-	-
		Special Assessments						
250	4610	Special Assessments- Storm Water Fee	-	-	-	185,000	224,700	262,900
		Total Special Assessments	-	-	-	185,000	224,700	262,900
		Total Revenues	**-**	**-**	**-**	**185,000**	**224,700**	**262,900**
	A	**Salaries & Benefits**						
250	5101	Salaries - Regular	-	-	-	49,000	51,450	54,023
	A	**Salaries & Benefits Total**	-	-	-	49,000	51,450	54,023
	B	**Contracted Services**						
250	5221	Maintenace & Repair of Storm Sewers	-	-	-	4,000	5,000	5,000
250	5260	Vehicle Maintenance	-	-	-	4,500	5,000	5,000
	B	**Contracted Services Total**	-	-	-	8,500	10,000	10,000
	C	**Commodities**						
250	5302	Motor Fuels & Lubricants				2,500	3,000	3,000
250	5315	Machinery & Auto Equipment	-	-	-	-	-	-
	C	**Commodities Total**	-	-	-	2,500	3,000	3,000
	E	**Capital Outlay**						
250	5442	Building Improvments	-	-	-	-	-	-
250	5469	Stormwater Improvements	-	-	-	125,000	160,000	195,000
	E	**Capital Outlay Total**	-	-	-	125,000	160,000	195,000
	T	**Transfers**						
250	5809	Transfer to Equipment Reserve Fund	-	-	-	-	-	-
250	5822	Transfer to Special Street Fund	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-
		Total Expenditures	**-**	**-**	**-**	185,000	224,450	262,023
250		**Ending Fund Balance**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 250**	**$ 1,128**

Notes:

* In 2020, this fund was referred to as the Special Highway Fund. It was merged with the Special Street Fund to create a combined Street & Highway Fund in 2020. The ending fund balance was transferred to the 270 fund in 2020.

** In 2024 the 250 fund was re-named the Storm Water Fund. A storm water fee will begin being collected in 2024 from properties that are not currently subject to a storm water improvement special assessment. The fee will be applied to properties as their storm water improvment assessment retires. This implementation will occur during 2024, 2025, 2026, and 2027. A corresponding reduction in the property tax mill is anticipated which will make this new fee revenue nuetral. In order to sustain this revenue nuetral approach the storm water fee will need to increase each year in an amount equal to the annual growth rate for property values. A total of 2 mills reduction is anticipated at full implementation for the storm water fee by 2027.

*** Operating costs related to storm water are accounted for in this fund as well as capital investments related to storm water.

City of Roeland Park

Line Item Budget- 270 Combined Special Highway & Street Fund 27A

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
270	4010	**Beginning Fund Balance**	**$ 377,360**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,391,332**	**$ 1,581,662**	**$ 2,242,152**	$ 2,356,817
		Intergovernmental							
270	4110	City Sales & Use Tax	884,502	965,514	994,918	895,425	904,380	822,080	830,300
270	4135	County Courthouse Sales Tax	157,632	188,155	206,355	208,420	212,590	216,840	221,175
270	4140	Spec City/County Highway Fund	171,447	195,156	182,174	193,800	197,675	201,630	205,665
270	4155	Grants			151,581		200,000	660,000	
270	4150	CARS Funding	1,427,482	-	384,321	892,000	-	842,000	311,000
		Total Intergovernmental	**2,641,062**	**1,348,825**	**1,919,349**	**2,189,645**	**1,514,645**	**2,742,550**	**1,568,140**
		Interest							
270	4511	Interest on Investment	5,774	491	6,145	22,020	23,725	33,630	35,350
		Total Interest	5,774	491	6,145	22,020	23,725	33,630	35,350
		Other							
270	4520	Other Sources	-	-	-	-		421,000	
270	4530	Reimbursed Expense	-	-	1,427	69,635	-	-	-
		Total Other	-	-	1,427	69,635	-	421,000	-
		Transfers In							
270	4840	Transfer from General Fund	-	-	365,000	75,000	85,000	130,000	60,000
270	4843	Transfer from Equip Reserve Fund	91,563	-	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	322,953	-	-	-	-	-	-
		Total Transfers	414,516	-	365,000	75,000	85,000	130,000	60,000
		Total Revenues	**3,061,352**	**1,349,316**	**2,291,921**	**2,356,300**	**1,623,370**	**3,327,180**	**1,663,490**
	A	**Salaries & Benefits**							
270	5101	Salaries - Regular	67,000	5,253	72,467	75,365	78,380	81,515	84,775
	A	**Salaries & Benefits Total**	67,000	5,253	72,467	75,365	78,380	81,515	84,775
	B	**Contracted Services**							
270	5209	Professional Services	72,008	72,708	93,651	85,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	**Contracted Services Total**	72,008	72,708	93,651	85,000	85,000	85,000	85,000
	C	**Commodities**							
270	5303	Sand and Salt	19,400	20,080	19,021	25,000	25,000	25,000	25,000
	C	**Commodities Total**	19,400	20,080	19,021	25,000	25,000	25,000	25,000
	E	**Capital Outlay**							
270	5430	Residential Street Reconstruction	52,915	824,029	164,976	1,247,000	-		945,500
270	5454	Sidewalk Improvements	16,549	90,500	78,005	25,000	305,000	125,000	25,000
270	5422	Street Light Replacement	-	97,940	-	10,000	10,000	10,000	10,000
270	5457	CARS Roe	1,639,630	-	-	-	139,500		
270	5458	CARS Projects	-	-	-	-			690,000
270	5459	2019 CARS	-	-	-	-			
270	5460	2022 CARS - 53rd St & Buena Vista	-	9,799	308,467	153,000			
270	5461	2022 CARS - Johnson Drive	-	-	194,916	-			
270	5462	2025 CARS- 55th b/t SMP & Roe	-	-			30,000	255,000	
270	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	78,048	1,186,410	119,000			
270	5464	2025 CARS - Mission Rd. 47th-53rd	-	-	-		190,000	1,671,000	
270	5465	RSRP- Nall from 51st to 58th	-	-	-	6,605	100,000	960,000	
270	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	16,096	235,000	-	-	-
270	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	50,000	-	-	-
270	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
	E	**Capital Outlay Total**	1,709,093	1,100,316	1,948,870	1,845,605	774,500	3,021,000	1,670,500
	T	**Transfers**							
270	5818	Transfer To Bond & Interest Fund	353,750	-	135,000	135,000	-	-	-
	T	**Transfers Total**	353,750	-	135,000	135,000	-	-	-
		Total Expenditures	**2,221,251**	**1,198,357**	**2,269,009**	**2,165,970**	**962,880**	**3,212,515**	**1,865,275**
270		**Ending Fund Balance**	**$ 1,217,461**	**$ 1,368,420**	**$ 1,391,332**	**$ 1,581,662**	**$ 2,242,152**	**$ 2,356,817**	**2,155,032**

Notes:

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

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

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

* In 2017, the Council decided to fund capital projects on a pay-as-you go basis, however in 2020 Council elected to fund new Parks & Recreation improvements with debt.

* All future capital shall be funded with reserves. As such the ending fund balances for capital funds will vary widely based on the capital projects planned annually.

City of Roeland Park

Line Item Budget - 290 Community Center Fund 27C

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
290	4010	**Beginning Fund Balance**	**$ 578,346**	**$ 638,399**	**$ 970,668**	**$ 275,173**	**$ 293,913**	**$ 343,783**	**368,837**
		Intergovernmental							
290	4110	City Sales & Use Tax	221,125	241,380	241,855	217,670	219,845	199,839	201,835
290	4155	Grant	-	-	210,188	-	-	-	
		Total Intergovernmental	221,125	241,380	452,043	217,670	219,845	199,839	201,835
		Program Fees							
290	4279	Facility Rental	-	-	-	9,500	19,570	20,157	20,762
		Total Program Fees	-	-	-	9,500	19,570	20,157	20,762
		Interest							
290	4511	Interest on Invested Assets	2,505	1,396	1,601	3,200	1,600	1,632	1,665
		Total Interest	2,505	1,396	1,601	3,200	1,600	1,632	1,665
		Transfers							
290	4840	Transfer from General Fund	-	289,500	-	-	-	-	-
		Total Transfers	-	289,500	-	-	-	-	-
		Total Revenues	**223,630**	**532,276**	**453,644**	**230,370**	**241,015**	**221,628**	**224,261**
	A	**Salaries & Benefits**							
290	5101	Salaries - Regular	37,132	36,245	25,866	40,000	43,000	44,720	46,510
290	5102	Salaries - Overtime	842	52	325	1,425	1,550	1,610	1,675
290	5104	Salaries - Part-time	15,661	16,697	13,694	27,000	32,000	33,280	34,610
	A	**Salaries & Benefits Total**	53,635	52,994	39,885	68,425	76,550	79,610	82,795
	B	**Contracted Services**							
290	5201	Electric				10,710	10,925	11,145	11,370
290	5202	Telephone	180	165	170	180	180	180	180
290	5206	Travel Expense & Training	201	135	-				
290	5207	Medical Expense & Drug Testing	703	50	160	-	-	-	
290	5209	Professional Services	-	-	40	-	-	-	
290	5210	Maintenance And Repair Building	14,083	8,727	9,516	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	843	130	224	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	-	4,263	7,476	5,480	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	6,084	6,945	7,454	8,764	9,115	9,480	9,860
290	5253	Public Relations		-	-				
290	5255	JoCo Management Fee	32,265	54,607	38,245	22,310	22,755	23,210	23,675
290	5262	Grounds Maintenance	105	1,329	99	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
290	5287	Water				2,200	2,245	2,290	2,335
290	5288	Waste Water	-	-	-	2,200	2,245	2,290	2,335
290	5289	Natural Gas	-	-	-	8,000	8,160	8,325	8,490
	B	**Contracted Services Total**	54,464	76,351	63,384	81,344	82,605	83,900	85,225
	C	**Commodities**							
290	5304	Janitorial Supplies			5,629	1,000	1,000	1,000	1,000
290	5306	Materials	64	-	1,501	2,000	2,000	2,000	2,000
290	5307	Other Commodities	1,517	834	263	2,000	2,000	2,000	2,000
290	5308	Clothing & Uniforms	115	-	109	150	150	150	150
	C	**Commodities Total**	1,696	834	7,502	5,150	5,150	5,150	5,150
	E	**Capital Outlay**							
290	5425	Other Capital Outlay	31,953	45,964	865,237	30,900	-	-	-
	E	**Capital Outlay Total**	31,953	45,964	865,237	30,900	-	-	-
	T	**Transfers**							
290	5818	Transfer to General Fund	21,829	23,865	174,819	25,810	26,840	27,915	29,030
	T	**Transfers Total**	21,829	23,865	174,819	25,810	26,840	27,915	29,030
		Total Expenditures	**163,577**	**200,008**	**1,150,827**	**211,629**	**191,145**	**196,575**	**202,200**
		Auditor's Adjustment to GAAP			$1,688				
290		**Ending Fund Balance**	**$ 638,399**	**$ 970,668**	**$ 275,173**	**$ 293,913**	**$ 343,783**	**$ 368,837**	**$ 390,898**

Notes:

* 2023 reflects Johnon County Community Colledge beginning adult education classes at the Community Center and the City paying utility and maintennce expenses directly vs reimbursing JCPRD for paying these bills.

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

* The ending fund will decreased significantly in 2022 as reserves were used on parking/storm/ADA improvements.

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

City of Roeland Park

Line Item Budget- 300 Special Infrastructure Fund 27D

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
300	4010	**Beginning Fund Balance**	**1,596,275**	**1,589,564**	**1,451,120**	**1,788,542**	**640,252**	**843,197**	**706,977**
		Intergovernmental							
300	4110	City Sales & Use Tax	442,251	824,144	1,060,326	954,295	963,840	876,130	884,890
300	4155	CDBG Grant	-	-	10,000	-	-	200,000	
300	4158	SMAC	-	-	-	-	-	-	-
		Total Intergovernmental	442,251	824,144	1,070,326	954,295	963,840	1,076,130	884,890
		Other							
300	4161	Grants/Donations - Private	81,096	-	-	70,000	-	-	-
300	4530	Reimbursed Expenses	-	-	20,000	-	-	-	-
300	4767	Contributions for Art and Park Land			36,378	377,000			
300	4791	Bond Proceeds	1,288,428	-	-	-	-	-	-
		Total Other	1,369,524	-	56,378	70,000	-	-	-
		Interest							
300	4511	Investment Income	2,514	1,783	5,912	20,130	9,605	12,650	10,605
		Total Interest	2,514	1,783	5,912	20,130	9,605	12,650	10,605
		Transfers In							
300	4840	Transfer From General Fund	685,600	203,183	365,000	140,000	175,000	475,000	100,000
		Total Transfers In	685,600	203,183	365,000	140,000	175,000	475,000	100,000
		Total Revenues	**2,499,889**	**1,029,110**	**1,497,616**	**1,184,425**	**1,148,445**	**1,563,780**	**995,495**
	B	**Contracted Services**							
300	5209	Professional Services	-	11,958	2,174	85,000	40,000	40,000	40,000
300	5231	Cost of issuance	41,081	-	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
	B	**Contracted Services Total**	41,081	11,958	2,174	85,000	40,000	40,000	40,000
	D	**Capital Outlay**							
300	5246	In-House Street Maintenance	-	-	1,228	-	-	-	-
300	5421	Maintenance & Repair of Streets	121,231	126,725	234,757	225,000	225,000	235,000	225,000.00
300	5442	Building Improvements		384		400,000	500,000		
300	5468	2020 Stormwater-57th and Roeland	177,336	535	1,628	-	-		
300	5469	Stormwater Maintenance	-	19,739		100,000			
300	5470	Park Maintenance	14,419	36,609	38,259	36,330	55,500	25,000	25,000
300	5471	Tennis Courts							
300	5472	Park Improvements	1,323,813	19,932	489,483	352,310	-	100,000	928,500
300	5473	RPAC Improvements	826,150	908,042	5,000	-	-		
300	5474	Marquee Signs	-	-		-	-		
300	5475	Stairway	2,570	9,135	118,794		-		
300	5476	Community Center Improvement	-	-	253,002	1,134,075	125,000	1,300,000	
300	5498	CDBG Projects	-	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	34,495	400	-	-	-	-
	D	**Capital Outlay Total**	2,465,519	1,155,596	1,142,551	2,247,715	905,500	1,660,000	1,178,500
	N	**Non-Appropriation Expenditures**							
300	5750	Contingency	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures**	-	-	-	-	-	-	-
	T	**Transfers**							
300	5802	Transfer to General Fund	-	-	-	-	-	-	
300	5826	Transfer to Capital Projects Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	
		Total Expenditures	**2,506,600**	**1,167,554**	**1,144,725**	**2,332,715**	**945,500**	**1,700,000**	**1,218,500**
		Auditor's Adjustment to GAAP			(15,469)				
300		**Ending Fund Balance**	**$ 1,589,564**	**$ 1,451,120**	**$ 1,788,542**	**$ 640,252**	**$ 843,197**	**$ 706,977**	**483,972**

Notes:

* The Governing Body issued debt in 2020 to pay for significant improvements at R Park and the Aquatic Center (RPAC) in 2020 and 2021. The Special Infrastructure Fund is the resource for Parks & Recreation improvements and as such, the resources from the bond sale will be recorded and spent from this fund. For more details on the capital improvements budgeted, please see the capital budget.
* In 2021, $36,378 from Aldi's 1% for Art was transferred into this fund and used to support the 48th Street Mural and Aldi artistic staircase projects.
* The Governing Body made the decision to transfer resources in excess of the City's stated goals for the General Fund fund balance to the Special Infrastructure Fund to help cash-fund capital projects. As the recipient of these transfers, this fund has gained additional flexibility to cover the cost of capital projects. Since the number of projects varies year to year, the ending fund balance can change dramatically from one year to the next. In addition, the amount transferred from the General Fund will vary year-to-year based upon resources available.

City of Roeland Park

Line Item Budget- 360 Equipment & Bldg. Reserve Fund

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
360	4010	**Beginning Fund Balance**	**$ 1,514,383**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,162,984**	**$ 151,584**	**$ 220,659**	**$ 938,969**
		Other							
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-	-
360	4780	Sale of Assets	-	-	4,600	3,528,600	41,800	715,000	-
		Total Other	-	-	4,600	3,528,600	41,800	715,000	-
		Interest							
360	4511	Investment Income	-	3,059	6,415	1,000	2,275	3,310	14,085
		Total Interest	-	3,059	6,415	1,000	2,275	3,310	14,085
		Transfers							
360	4840	Transfer from General Fund	43,650	16,800	647,000	225,200	348,800	800	2,400
360	4841	Transfer from PD/GF	28,242	107,367	171,495	146,625	83,960	14,900	69,100
360	4842	Transfer from PW / GF	12,500	74,000	8,000	5,000	71,500	55,000	386,500
360	4844	Transfer from Neighborhood Services	-	30,000	10,000	-	-	-	-
		Total Transfers	84,392	228,167	836,495	376,825	504,260	70,700	458,000
		Total Revenues	**84,392**	**231,226**	**847,510**	**3,906,425**	**548,335**	**789,010**	**472,085**
	B	**Contracted Services**							
360	5209	Professional Services			12,407	66,000	-	-	-
360	5214	Other Contractual Services	-	32,301	-	377,000	-	-	-
	B	**Contracted Services Total**	**-**	**32,301**	**12,407**	**443,000**	**-**	**-**	**-**
	C	**Commodities**							
360	5315	Machinery & Auto Equipment	62,650	110,665	290,139	264,825	139,260	70,700	458,000
	C	**Commodities Total**	62,650	110,665	290,139	264,825	139,260	70,700	458,000
	D	**Capital Outlay**							
360	5442	Building Expense	-	13,403	892,925	4,210,000	340,000	-	-
	D	**Capital Outlay Total**	-	13,403	892,925	4,210,000	340,000	-	-
	N	**Non-Expenditures Appropriation**							
360	5705	Future CIP - PW	-	-	-	-	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	-	-	-
	T	**Transfers**							
360	5801	Transfer of Funds	91,563	-	-	-	-	-	-
	T	**Transfers Total**	91,563	-	-	-	-	-	-
		Total Expenditures	**154,213**	**156,369**	**1,195,471**	**4,917,825**	**479,260**	**70,700**	**458,000**
		Auditor's Adjustment to GAAP			(8,474)				
360		**Ending Fund Balance**	**$ 1,444,562**	**$ 1,519,419**	**$ 1,162,984**	**$ 151,584**	**$ 220,659**	**$ 938,969**	**$ 953,054**

Notes:

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

* Proceeds from The Rocks, the lots owned along Johnson Drive and a portion of the acquired site for Public Works are reflected in this fund.

* Proceeds from land sales are reflected being used in part to fund purchase and renovation of the new public works facility.

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

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

* In 2019 Aquatic Center related reserves were transferred to the Aquatic Center Fund.

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
370	4010	**Beginning Fund Balance**	**$ 742,577**	**$ 462,961**	**$ 202,855**	**$ 360,038**	**$ 642,418**	**$ (0)**	**$ (0)**
		Taxes							
370	4730	Tax Increment Income	368,557	381,010	382,028	379,263	192,475	-	
370	4735	Tax Increment Income IB	373,186	393,021	410,282	410,282	208,220	-	
		Total Taxes	741,743	774,031	792,310	789,545	400,695	-	-
		Intergovernmental							
	4150	CARS and SMAC Funding	-	248,729	-	436,000	-	-	-
		Intergovernmental Total	-	248,729	-	436,000	-	-	-
		Interest							
370	4511	Interest on Invested Assets	7,285	3,902	9,110	10,015	9,635		-
		Total Interest	7,285	3,902	9,110	10,015	9,635	-	-
		Transfers In							
370	4789	Transfer from General Fund	250,000	-	-	-	-	-	-
		Transfers In Total	250,000	-	-	-	-	-	-
		Total Revenues	**999,028**	**1,026,662**	**801,420**	**1,235,560**	**410,330**	**-**	**-**
		Expenditures							
	B	**Contracted Services**							
370	5209	Professional Services	-	-	-	-	-	-	-
370	5214	Other Contracted Services	-	-	-	11,180	11,180	-	-
	B	**Contracted Services Total**	-	-	-	11,180	11,180	-	-
	D	**Capital Outlay**							
370	5474	Marquee Signs			-				
370	5478	Site Redevelopment Costs				$ -	$ 1,041,568		
370	5455	Public Infrastructure Improvements				892,000			
370	5457	Roe 2020	1,278,644	1,036,768	257,199	50,000	-	-	-
	D	**Capital Outlay**	1,278,644	1,036,768	257,199	942,000	1,041,568	-	-
	E	**Debt Service**							
370	5601	Bond Principal	-	-	-	-	-	-	-
370	5602	Bond Interest	-	-	-	-	-	-	-
	E	**Debt Service Total**	-	-	-	-	-	-	-
	N	**Non-Expenditures Appropriation**							
370	5755	Property Tax Reduction - Appeals	-	-	387,038	-	-	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	387,038	-	-	-	-
	T	**Transfers**							
370	5801	Transfer of Funds	-	250,000	-	-	-	-	-
	T	**Transfers Total**	-	250,000	-	-	-	-	-
		Total Expenditures	**1,278,644**	**1,286,768**	**644,237**	**953,180**	**1,052,748**	**-**	**-**
370		**Ending Fund Balance**	**$ 462,961**	**$ 202,855**	**$ 360,038**	**$ 642,418**	**$ (0)**	**$ (0)**	**$ (0)**

Notes:

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

* The Property Tax Reduction accounts for the repayment of TIF funds that were overpaid by the land owner per BOTA ruling. The City returned these overpayments to Johnson County. No additional repayments are anticipated after 2022.

* TIF proceeds are reflected being used on public or private site improvements by the end of 2024.

*TIF 1 will expire May 18, 2024.

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
400	4010	**Beginning Fund Balance**	**$ (2,245,286)**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,366,263)**	**$ (1,061,088)**	**$ (752,818)**	**$ -**
		Sales Tax							
400	4110	City/County Sales & Use Tax	315,619	294,365	312,802	309,675	312,770	315,900	-
		Sales Tax Total	315,619	294,365	312,802	309,675	312,770	315,900	-
		Interest							
400	4511	Interest on Investment	202	6	815	500	500	500	-
		Total Interest	202	6	815	500	500	500	-
		Total Revenues	**315,821**	**294,371**	**313,617**	**310,175**	**313,270**	**316,400**	**-**
	B	**Contracted Services**							
400	5209	Professional Services	1,575	350	-	-	-	-	-
400	5214	Other Contracted Services	5,319	6,120	7,475	5,000	5,000	5,000	-
400	5281	Project Expense	-	-	-	-	-	-	-
	B	**Contracted Services Total**	6,894	6,470	7,475	5,000	5,000	5,000	-
	E	**Debt Service**							
400	5601	Bond Principal		252,797	342,248	285,000	285,000	290,000	-
400	5602	Bond Interest	9,171	7,203	9,752	10,000	10,000	10,000	-
	E	**Debt Service Total**	9,171	260,000	352,000	295,000	295,000	300,000	-
		Total Expenditures	**16,065**	**266,470**	**359,475**	**300,000**	**300,000**	**305,000**	**-**
		Auditor's Adjusting Entry		**254,976**	**342,248**	**295,000**	**295,000**	**300,000**	**-**
400		**Ending Fund Balance**	**$ (1,945,530)**	**$ (1,662,653)**	**$ (1,366,263)**	**$ (1,061,088)**	**$ (752,818)**	**$ (441,418)**	**$ -**

Notes:

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

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

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
410	4010	**Beginning Fund Balance**	**$ (568,527)**	**$ (421,802)**	**$ (264,960)**	**$ (109,148)**	**$ 13,517**	$ 0	$ 0
		Sales Tax							
410	4110	City/County Sales & Use Tax	155,452	162,599	166,124	164,465	166,110	125,828	-
		Total Sales Tax	155,452	162,599	166,124	164,465	166,110	$ 125,828	-
		Interest							
410	4511	Interest on Investment	80	3	542	200	200	$ 200	-
		Total Interest	80	3	542	200	200	$ 200	-
		Total Revenues	**155,532**	**162,602**	**166,666**	**164,665**	**166,310**	**$ 126,028**	**-**
	B	**Contracted Services**							
410	5209	Professional Services	1,575	350	-	-	-	$ -	-
410	5214	Other Contracted Services	3,050	4,119	4,075	5,000	5,000	$ 5,000	-
410	5254	Miscellaneous Charges	-	-	-	-	-	$ -	-
	B	**Contracted Services Total**	4,625	4,469	4,075	5,000	5,000	$ 5,000	-
	E	**Debt Service**							
410	5601	Bond Principal		139,985	209,978	155,000	170,000	$ 117,436	-
410	5602	Bond Interest	4,182	4,014	6,022	4,000	4,827	$ 3,592	-
	E	**Debt Service Total**	4,182	143,999	216,000	159,000	174,827	$ 121,028	-
		Total Expenditures	**8,807**	**148,468**	**220,075**	**164,000**	**179,827**	**$ 126,028**	**-**
		Auditor's Adjusting Entry		**142,708**	**209,221**	**122,000**	**-**	**-**	
410		**Ending Fund Balance**	**$ (421,802)**	**$ (264,960)**	**$ (109,148)**	**$ 13,517**	**$ 0**	**$ 0**	**$ 0**

Notes:

* TDD #2 is in default and the debt has been accelerated. However, due to the structure of the agreement, the City holds no liability for this default.
* The .5% sales tax imposed within TDD#2 expires 12/31/25, the district will be dissolved at that time as well.
* Revenues generated in the fund are turned over to the trustee. The negative fund balance indicates the outstanding debt has been called.

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
420	4010	**Beginning Fund Balance**	**$ 2,989,005**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,018,404**	**$ 3,018,959**	**0**	**0**
		Sales Tax							
420	4110	City/County Sales & Use Tax	84	-	-	-	-	-	-
		Total Sales Tax	84	-	-	-	-	-	-
		Interest							
420	4511	Interest on Investment	13,719	648	14,948	45,555	45,285	-	-
		Total Interest	13,719	648	14,948	45,555	45,285	-	-
		Total Revenues	13,803	648	14,948	45,555	45,285	-	-
	B	**Contracted Services**							
420	5209	Professional Services	-	-	-	-	-	-	-
420	5215	City Attorney	-	-	-	45,000	-	-	-
	B	**Contracted Services Total**	-	-	-	45,000	-	-	-
	N	**Non-Appropriation Expenditures**							
420	5721	CID #1 Expenses	-	-	-	-	3,064,244	-	-
	N	**Non-Appropriation Expenditures Total**	-	-	-	-	3,064,244	-	-
		Total Expenditures	**-**	**-**	**-**	**45,000**	**3,064,244**	**-**	**-**
420		**Ending Fund Balance**	**$ 3,002,808**	**$ 3,003,456**	**$ 3,018,404**	**$ 3,018,959**	**$ 0**	**$ 0**	**$ 0**

Notes:

* Funds from the CID are spent after the developer submits an application for reimbursement on an eligible expense. To date, the developer has not made a request to draw from these funds.
* The maximum available for reimbursement to the developer is $3 million. After the fund accrued $3 million, the City stopped collecting the 1% CID tax.

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
510	4010	**Beginning Fund Balance**	**$ 290,614**	**$ 621,839**	**$ 831,578**	**$ 1,161,546**	**$ 1,427,343**	**$ 803,018**	**$ 0**
		Taxes							
510	4730	Tax Increment Income	43,227	58,688	54,516	55,000	55,825	56,660	-
510	4731	Tax Increment Income 3A	286,987	294,797	295,016	295,017	299,440	303,930	-
		Total Taxes	330,214	353,485	349,532	350,017	355,265	360,590	-
		Interest							
510	4511	Interest on Investment	2,411	646	3,896	16,780	21,410	12,045	-
		Total Interest	**2,411**	**646**	**3,896**	**16,780**	**21,410**	**12,045**	**-**
		Total Revenues	**332,625**	**354,131**	**353,428**	**366,797**	**376,675**	**372,635**	**-**
	B	**Contracted Services**							
510	5203	Printing & Advertising	1,248	312	-	1,000	1,000	1,000	-
510	5204	Legal Printing		-	-	-	-	-	-
510	5205	Postage & Mailing Permits	-	-	-	-	-	-	-
510	5209	Professional Services	-	-	5,102	-	-	-	-
510	5214	Other Contracted Services	152.00	-	-	-	-	-	-
510	5243	Contractual Reimbursement	-	-	-	-	-	-	-
	B	**Contracted Services Total**	1,400	312	5,102	1,000	1,000	1,000	-
	D	**Capital Outlay**							
510	5244	General Contractor	-	120,000	9,404	-	-	-	-
510	5428	Roe Parkway Extension & Maint	-	24,080	8,954	100,000	1,000,000	1,174,653	-
		Capital Outlay Total	-	144,080	18,358	100,000	1,000,000	1,174,653	-
	T	**Transfers**							
510	5802	Transfer to General Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	-
		Total Expenditures	**1,400**	**144,392**	**23,460**	**101,000**	**1,001,000**	**1,175,653**	**-**
510		**Ending Fund Balance**	**$ 621,839**	**$ 831,578**	**$ 1,161,546**	**$ 1,427,343**	**$ 803,018**	**$ 0**	**$ 0**

Notes:

* TIF 3 expires May 17, 2025.
* The ending fund balances in this fund have varied significantly year-to-year due to the scheduling of capital projects. In FY 2018 most of the available resources were spent on the sanitary sewer installation, storm water detention and final grade and fill for the site. Water One extended a looped public main to serve the site in 2021.
* Remaining TIF funds are planned for extending Roe Parkway to intersect Roe Blvd as well as restoration of existing Roe Parkway. This work will coincide with the completion of ECP's mixed used development on the site in 2024 to 2025.

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
520	4010	**Beginning Fund Balance**	**$ 20,298**	**$ 22,210**	**$ 24,122**	**$ 26,009**	**$ 26,009**	**$ 28,009**	**$ 30,009**
		Other							
520	4795	Miscellaneous	33,847	33,847	33,847	33,847	29,000	29,870	30,765
		Total Other	33,847	33,847	33,847	33,847	29,000	29,870	30,765
		Total Revenues	**33,847**	**33,847**	**33,847**	**33,847**	**29,000**	**29,870**	**30,765**
	B	**Contracted Services**							
520	5254	Miscellaneous Charges	60.00	60	85		-	-	-
520	5258	RPPOA Common Area Expenses	31,875	31,875	31,875	33,847	27,000	27,870	28,765
	B	**Contracted Services Total**	31,935	31,935	31,960	33,847	27,000	27,870	28,765
		Total Expenditures	**31,935**	**31,935**	**31,960**	**33,847**	**27,000**	**27,870**	**28,765**
520		**Ending Fund Balance**	**$ 22,210**	**$ 24,122**	**$ 26,009**	**$ 26,009**	**$ 28,009**	**$ 30,009**	**$ 32,009**

Notes:

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

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

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

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
550	4010	**Beginning Fund Balance**	$ -	$ -	$ 508,421	$ 617,278	$ -	$ -	$ -
		Other							
550	4159	Rescue Act Grant	-	510,325	510,325	-	-	-	
		Total Other	-	510,325	510,325	-	-	-	-
		Total Revenues	**-**	**510,325**	**510,325**	**-**	**-**	**-**	**-**
	B	**Contracted Services**							
550	5209	Professional Serivces		1,060.00	905	-	-	-	
550	5214	Other Contractual Services		844	136,338	45,000		-	
550	5244	General Contractor	-	-	27,000	-		-	
550	5274	Personal Protective Equipment			345				
550	5275	Education and Outreach			1,140				
550	5277	Testing	-	-	17,359	-	-	-	-
	B	**Contracted Services Total**	-	1,904	183,087	45,000	-	-	-
	N	**Non-Expenditures Appropriation**							
520	5750	Contingency	-	-	-	-	-	-	-
	N	**Non-Expenditures Appropriation Total**	-	-	-	-	-	-	-
	D	**Capital Outlay**							
550	5442	Other Capital Outlay	-	-	218,381	572,278	-	-	
	D	**Capital Outlay Total**	-	-	218,381	572,278	-	-	-
		Total Expenditures	**-**	**1,904**	**401,468**	**617,278**	**-**	**-**	**-**
520		**Ending Fund Balance**	**$ -**	**$ 508,421**	**$ 617,278**	**$ -**	**$ -**	**$ -**	**$ -**

Notes:

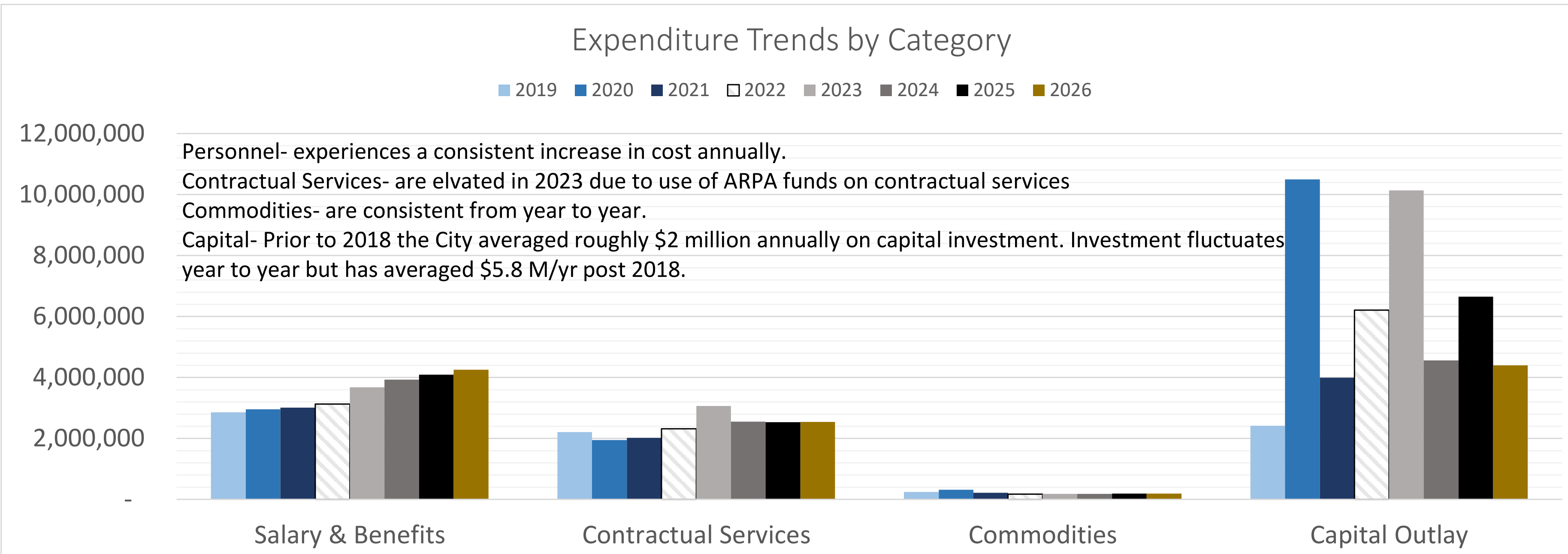
* ARPA resources will be accounted for in this fund. Resources can only be used in accordance with Federal guidelines. Resources must be encumbered by the end of 2024 and spent by the end of 2026.

* Council has adopted a list of projects to employ use of all ARPA funds during 2022 and 2023.

City of Roeland Park
Line Item Budget- 560 TIF 4 Fund- The Rocks

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
510	4010	**Beginning Fund Balance**	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Taxes							
510	4110	City Sales & Use Tax	-	-	-	-	-	25,000	25,000
510	4730	Tax Increment Income	-	-	-	-	-	321,850	659,795
		Total Taxes	-	-	-	-	-	346,850	684,795
		Interest							
510	4511	Interest on Investment	-	-	-	-	-	-	-
		Total Interest	-	-	-	-	-	-	-
		Total Revenues	**-**	**-**	**-**	**-**	**-**	**346,850**	**684,795**
	B	**Contracted Services**							
510	5203	Printing & Advertising	-	-	-	-	-	-	-
510	5204	Legal Printing	-	-	-	-	-	-	-
510	5205	Postage & Mailing Permits	-	-	-	-	-	-	-
510	5209	Professional Services	-	-	-	-	-	10,000	-
510	5214	Other Contracted Services	-	-	-	-	-		-
510	5243	Contractual Reimbursement	-	-	-	-	-	10,000	10,000
	B	**Contracted Services Total**	-	-	-	-	-	20,000	10,000
	D	**Capital Outlay**							
510	5478	Site Redevelopment Costs	-	-	-	-	-	326,850	674,795
510	5457	Public Infrastructure Improvements	-	-	-	-	-	-	-
		Capital Outlay Total	-	-	-	-	-	326,850	674,795
	T	**Transfers**							
510	5802	Transfer to General Fund	-	-	-	-	-	-	-
	T	**Transfers Total**	-	-	-	-	-	-	-
		Total Expenditures	**-**	**-**	**-**	**-**	**-**	**346,850**	**684,795**
510		**Ending Fund Balance**	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Notes:
* TIF 4 begins May 1, 2025 and expires May 1, 2045. The TIF increment will be used to reimburse EPC development eligible project costs on the mixed use development at the Rocks. Total TIF resources over the 20 year life of the district is anticipated to total $16.44 mm. A 2% CID overlay sales tax is also being collected and accounted for in this fund, the CID sales tax will be in place starting in 2025 and continueing through 2046. CID reources are anticipated to total $1 mm during the life of the CID. These resources will be available to reimburse EPC on eligible project costs. The issuance of Industrial Revenue Bonds is anticipated in support of the project as well. The developer will buy the bonds and be liable for this debt, the issuance of the debt provides the developer exemption from paying sales tax on the materials purchased to construct the project. The sales tax avoided is anticipated to equal $2.15 mm. Total project cost is $74.6 mm. The TIF, CID and IRB incentives shall not exceed 25% of the project cost (or $18.65 mm).


Expenditure Trends by Category
2019
2020
2021
2022
2023
2024
2025
2026
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Personnel- experiences a consistent increase in cost annually.
Contractual Services- are elvated in 2023 due to use of ARPA funds on contractual services
Commodities- are consistent from year to year.
Capital- Prior to 2018 the City averaged roughly $2 million annually on capital investment. Investment fluctuates year to year but has averaged $5.8 M/yr post 2018.
Salary & Benefits
Contractual Services
Commodities
Capital Outlay

City of Roeland Park, Kansas

Capital Improvement Plan

2023 thru 2027

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
Aquatic Center								
Replace Main Pool Pump Strainers	*16-Aqua-003*	n/a				5,500		*5,500*
Painting Lobby, Office Area and Restrooms	*19-Aqua-006*	5				10,000		*10,000*
Pool Furniture Replacement	*20-Aqua-002*	n/a	1,000	1,000	1,000	1,000	1,000	*5,000*
Swim Lane Divider Replacements	*21-Aqua-002*	n/a			1,600		1,600	*3,200*
Lifeguard Stand Replacement	*22-Aqua-004*	n/a			1,500			*1,500*
Women's Locker Room Renovations	*23-Aqua-001*	6	95,000					*95,000*
Main Recirculation Pump and Motor #3 as Backup	*23-Aqua-002*	n/a	12,000					*12,000*
Starting Block Replacement	*24-Aqua-001*	n/a			35,000			*35,000*
Aquatic Center Total			**108,000**	**1,000**	**39,100**	**16,500**	**2,600**	***167,200***
City Hall								
Replace Police Backup Server	*17-CH-002*	n/a	6,000					*6,000*
Replace City Hall Computer Server	*18-CH-002*	n/a					6,000	*6,000*
City Hall Server Firewall	*18-CH-003*	n/a	5,000					*5,000*
Replace City Hall Hot Water Heater	*19-CH-001*	n/a			15,000			*15,000*
Comprehensive Plan Updates	*19-CH-002*	3			10,000			*10,000*
Replace City Hall Networking Routers	*19-CH-003*	n/a		8,000				*8,000*
Replace City Hall Desk Top Computers	*19-CH-004*	n/a	3,200	800	800	2,400	3,200	*10,400*
City Hall Total			**14,200**	**8,800**	**25,800**	**2,400**	**9,200**	***60,400***
Community Center								
Room 3 Air Handler/Furnace - 3 ton	*18-CCtr-002*	n/a	3,000					*3,000*
Room 3 Condenser Unit	*18-CCtr-003*	n/a	3,200					*3,200*
Replace Roof Vent Fan	*22-CCtr-002*	n/a			2,000			*2,000*
Water Heater Replacement	*22-CCtr-003*	n/a			5,000			*5,000*
Community Center Renovation - Phase 1	*23-CCtr-001*	7	1,685,000					*1,685,000*
Trail Connection - Community Center to Nall Park	*26-CCtr-001*	4				150,000		*150,000*
Community Center Renovation - Phase 2	*27-CCtr-001*	6		125,000	1,300,000			*1,425,000*
Community Center Total			**1,691,200**	**125,000**	**1,307,000**	**150,000**		***3,273,200***
Parks and Recreation								
Park Maintenance/Improvements	*16-Park-001*	7	24,000	25,000	25,000	25,000	25,000	*124,000*
Disc Golf Course (short 9 basket course)	*21-Park-001*	4				13,500		*13,500*
Cooper Creek Park Improvements	*21-Park-005*	6	12,330					*12,330*
Nall Park Phase I Improvements Replacing Play Equi	*23-Park-001*	6			100,000	900,000		*1,000,000*
Mighty Bike Play Sculpture at R Park	*23-Park-003*	4	160,000					*160,000*
Consistent Signage in the Parks	*24-Parl-004*	4		17,000				*17,000*
Nall Park Retaining Wall Maintenance	*25-Park-003*	6				15,000		*15,000*
R Park Development Plan Phase 3	*25-Park-004*	6	192,000					*192,000*
Granada Park Playground Equipment Replacement	*27-Park-001*	5					80,000	*80,000*
Tennis Court Resurfacing	*27-Park-002*	5					45,000	*45,000*
Parks and Recreation Total			**388,330**	**42,000**	**125,000**	**953,500**	**150,000**	***1,658,830***

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
Police Department								
Replacement of Police Weapons	*16-Pol-006*	n/a	5,000					*5,000*
Replacement of Radar Speed Detection Units	*16-Pol-007*	n/a		5,000		5,000		*10,000*
AED Unit Replacement	*18-Pol-001*	n/a				8,000		*8,000*
Police IT Equipment/Computers	*18-Pol-003*	n/a	6,624	6,757	6,900	7,100	7,300	*34,681*
Police In-Car Computers	*19-Pol-001*	n/a	8,000	4,000	8,000	8,000	8,000	*36,000*
Tasers	*19-Pol-002*	n/a		7,200				*7,200*
Vehicle Emergency Equipment	*19-Pol-003*	n/a	24,000	8,000				*32,000*
Police K9 Dog	*19-Pol-005*	n/a				15,000		*15,000*
Police: Ford Fusion - Travel -Special use.	*22-Pol-001*	n/a					26,000	*26,000*
Police Detective Vehicle - Ford Taurus	*22-Pol-002*	n/a				26,000		*26,000*
In-Car and Body Cameras	*22-Pol-003*	n/a	0				2,000	*2,000*
Police Firewall Replacement	*22-Pol-006*	n/a	25,000					*25,000*
Police Vehicle: Ford Explorer with Equipment	*23-Pol-004*	n/a	135,000	46,000				*181,000*
Police Vehicle: Dodge Pickup with Equipment	*24-Pol-001*	n/a		0				*0*
Police K9 Equipment for Explorer	*24-Pol-002*	n/a	15,000					*15,000*
Police Drone	*24-Pol-003*	n/a		7,000				*7,000*
Ford Escape - Chief Vehicle	*26-Pol-001*	n/a					25,000	*25,000*
Police Department Total			**218,624**	**83,957**	**14,900**	**69,100**	**68,300**	***454,881***
Public Works								
In-House or Contracted Street Maintenance	*16-PW-013*	7	225,000	225,000	225,000	225,000	225,000	*1,125,000*
Contracted Street Maintenance	*16-PW-014*	7	213,000	214,000	215,000	216,000	217,000	*1,075,000*
#201 - 2010 Elgin Street Sweeper	*16-PW-022*	n/a				300,000		*300,000*
#103 - 2012 F350 Pickup Replacement	*16-PW-025*	n/a		63,000				*63,000*
New Public Works Facility	*18-PW-001*	8	4,601,000	500,000				*5,101,000*
#104 - 2014 F250 Pickup Truck - Replacement	*18-PW-010*	n/a				65,000		*65,000*
Pavement Evaluation of Street Network	*20-PW-020*	5			10,000			*10,000*
Annual Sidewalk Repair & Replacement	*21-PW-001*	8	25,000	25,000	25,000	25,000	25,000	*125,000*
Bi-Annual Sidewalk Extension Project	*21-PW-002*	6	100,000		100,000		100,000	*300,000*
Street Light Replacement	*21-PW-007*	6	10,000	10,000	10,000	10,000	10,000	*50,000*
Roe Parkway- Ph1 Extension & Ph2 Maintenance	*22-PW-004*	7	100,000	1,000,000	600,000			*1,700,000*
2025 CARS- 55th St from SMPKWY to Roe Blvd	*23-PW-003*	6		18,000	68,000			*86,000*
#203 - 2003 Skidsteer Case 85XT	*23-PW-005*	n/a			55,000			*55,000*
2022 CARS- Elledge from Roe Ln to 47th Street	*23-PW-008*	7	117,000					*117,000*
#417 - 2002 Coleman Tiller Attachment	*23-PW-009*	n/a	5,000					*5,000*
2023 RSR- Canterbury from 47th to 51st	*23-PW-015*	7	1,278,400					*1,278,400*
#401 - 2016 Coneqtec Cold Planer Replacement	*23-PW-017*	n/a				13,000		*13,000*
2023 CARS- 48th from Roe Lane to Roe Blvd	*23-PW-018*	6	235,000					*235,000*
#410 - 2012 Boss Plow - Replacement	*24-PW-001*	n/a		8,500				*8,500*
Concrete Line 60" CMP Under Roe Blvd	*24-PW-002*	6	873,000					*873,000*
Storm Sewer Repair/Replacement Program	*24-PW-003*	6	100,000	125,000	165,000	195,000	250,000	*835,000*
2025 CARS- Mission Rd from 47th St to 53rd St	*24-PW-004*	6		19,000	205,000			*224,000*
RSR- Extra Project (Rosewood & Granada)	*24-PW-005*	7			122,500	723,500		*846,000*
Sidewalk Extension- El Monte to Delmar	*24-PW-006*	6		280,000				*280,000*
2025 RSR- Nall Ave from 58th to 51st	*24-PW-010*	6		100,000	960,000			*1,060,000*
2024 CARS- Roe Blvd & Johnson Dr Signal Replacemnt	*24-PW-011*	6		259,000				*259,000*
2023 CARS- 53rd from Mission Rd to Chadwick	*25-PW001*	6	52,000					*52,000*
#411 - 2015 Boss Plow - Replacement	*26-PW-003*	n/a				8,500		*8,500*
2026 CARS- 51st from Cedar to City Limits	*26-PW-009*	6				690,000		*690,000*
2027 CARS- 47th from Roe Ln to Mission Rd	*27-PW-001*	5					1,135,000	*1,135,000*
2027 RSR- Granada from SMPKY to 56th	*29-PW-001*	6				100,000	700,000	*800,000*
Public Works Total			**7,934,400**	**2,846,500**	**2,760,500**	**2,571,000**	**2,662,000**	***18,774,400***

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
GRAND TOTAL			10,354,754	3,107,257	4,272,300	3,762,500	2,892,100	*24,388,911*

Fiscal Year 2024

Organizational Goals & Current Objectives

A. Advance Diversity, Equity, and Inclusion – within the community through intentional policy and procedures.

Objectives:

1. Research Impacts of Eliminating Municipal Sales Tax on Food

Justification: Inflation, especially on food, is making groceries hard to afford for residents; if we have estimates of the impact of eliminating this tax, we can better evaluate whether to move forward with it. Sales tax, especially on food, is a regressive tax and it would align with our values of supporting all members of our community to eliminate it. Additionally, this would amount to a discount on groceries for many families. This could attract more people to our stores and possibly generate additional revenue for sales of other items. The budget provides funding for a financial expert's assistance in estimating the fiscal impact.

Cost Estimate: $5,000 **Account 108-5214**

Completion Date: April 1, 2024

Responsible Party: City Administrator and Finance Director

Submitted By: Council Members Madigan and Rebne

What are the racial equity implications of this objective? Black, Indigenous, and People of Color are more likely to be impacted by the increasing cost of food because they are more likely than whites to be food insecure. Eliminating the sales tax on food prioritizes a critical need for many people of color in RP. Further, the legacy of redlining has allowed for the success of multiple grocery stores in RP, while nearby communities of color are often located in "food deserts" through no fault of their own. Eliminating the sales tax on food would address this inequity in a small but meaningful way.

B. Prioritize Communication and Engagement with the Community – by expanding opportunities to inform and engage residents in an open and participatory manner.

Objectives:

1. Enhance Community Engagement in the Annual Budget Process, Starting

with the 2025 Budget

Justification: Involving the community in the budget process allows residents to engage more deeply in civic matters and invest in Roeland Parks' future.

Typically, the City of Roeland Park has held a community budget forum in June and a public budget/mill rate hearing in August. While informative, these engagement opportunities tend to present citizens with a complete budget. Enhancing the community's engagement in the annual Budget process would mean involving the community earlier in the process, with targeted input opportunities that could inform the formation of budget objectives and decisions in a meaningful way. The public feedback should be considered when forming goals and objectives for the upcoming year. There are a variety of public engagement techniques. To the extent possible, accommodations should be offered to those who request them, including but not limited to ASL interpretation and multilingual formats:

1. **Balancing Act online simulation:** This is an online platform that allows residents to develop a city budget based on the actual resources anticipated by the City, prioritize community projects, and generate customized estimate of paid taxes. While this isn't a tool designed for direct decision making, it helps to educate residents on the process of allocating resources and provides the city insights into community priorities.
   Example: City of Greensboro https://www.greensboro-nc.gov/departments/budget-evaluation/budget-simulator

2. **Budget survey/vote (informational/feedback):** Create a survey that could be taken virtually but also hard copy. Partner with RPCC and resident champions to get the word out to folks who don't have online access.
   Examples: City of Thousand Oaks
   https://www.toaks.org/Home/ShowDocument?id=13815

3. **Budget pop-up events:** Host informal events in popular community gathering spots. Offer food/drink or activities to draw people in. Be prepared with specific questions to engage folks and have City leadership present to answer questions.
   Example: City of Chicago round table discussions:
   https://www.chicago.gov/content/dam/city/sites/budget/2021BudgetEngagementRecap.pdf

Cost Estimate: $15,000 (not to exceed) **Account 101-5253**

- $10,000 – cost estimate for public engagement tools
- $5,000 – estimated costs of contract professional to administer and facilitate ($50/hr. at 100 hours)

Completion Date: September 1, 2024 (as part of the adoption of the 2025 budget)

Responsible Party: Administrative Staff, Governing Body

Submitted By: Mayor Poppa with Councilmembers Brauer, Castagna-Herrera, Dickens, Faidley, Hill, Madigan, Raglow, and Rebne

What are the racial equity implications of this objective?

- What is the intended outcome of this item?
  - To enhance community engagement and transparency in the annual budget process.
- Does this item benefit all racial groups?
  - Yes.
- Does this item leave out any racial groups?
  - No
- What (if any) social determinants of health are impacted by this item?
  - n/a
- What (if any) are the unintended economic and environmental impacts of this item?
  - n/a
- How has the impacted community been involved?
  - Community members are central to this objective.
- How will the program be communicated to all stakeholders?
  - Via City communication channels

C. Improve Community Assets – through timely maintenance and replacement as well as improving assets to modern standards.

Objectives:

1. Add Consistent Markers and Signage within the Parks

Justification: Trees and public art are community assets that can be better appreciated by all if they are marked with pertinent information. The objective provides for design, purchase and placement of tree and art markers as well as park rules signs (for Cooper Creek, R Park, and Nall Park) that are designed consistent with the city's branding efforts. The signs will serve to educate and inform.

Tree markers will include genus and species information. Art markers will include the name of the artist, title of work, date, and medium. The current tree markers for the R Park Arboretum are easily damaged and destroyed by mowers and trimmers. Some damage comes from dog leashes getting hung up. Each marker costs $40 to replace, and we are seeing losses of five to seven markers per year.

The appearance of those still in place is flimsy and shabby.

The Parks Committee and Tree Board, in collaboration with the Arts Advisory Committee, have agreed to design signage with a 6” x 6” base of pressure treated lumber that will last 15-25 years if placed in concrete and treated with sealant.

The Arts Advisory Committee currently has no specific design for public sculpture markers that are placed in City parks and public rights-of-way. Both committees agree that, for a clean look to our most used parks, signage should be consistent. These markers would only be placed on works of art accessible to pedestrians.

The signs are intended to be in English, and tree markers will have Latin names as well. QR codes can lead the person to read further descriptions in English and Spanish. Larger rules signs will mostly be internationally recognized icons, i.e., red circles with a strike thru the icon; accessibility signs.

A Community for All Ages: The simplicity of design in these markers will be taken into consideration to appeal to all ages. Markers and signs will be placed at recommended ADA height to be easily readable for individuals in a wheelchair.

Cost Estimate: $17,000 **Account 300-5470**

Completion Date: 7/31/24

Responsible Party: Parks and Recreation Superintendent, Public Works Director, Parks Committee and Arts Committee

Submitted By: Council Members Raglow and Faidley

What are the racial equity implications of this objective? In order to address racial equity implications of this objective, the collaborative committees will use the National Recreation and Park Association’s Equity Language Guide: https://www.nrpa.org/siteassets/nrpa-equity-language-guide-10-21-2021.pdf

The Racial Equity Tools guidebook will help us to ensure everyone has equitable access to health and public art opportunities.

A Guide of Racial Equity Impact Questions to consider when developing an answer to the broad question of "what are the racial equity implications of this objective".

- What is the intended outcome of this item?
  - To educate residents and visitors to Roeland Park about our Trees, Parks and Public Art
- Does this item benefit all racial groups?
  - Yes, especially if signs can be bi-lingual when possible.
- Does this item leave out any racial groups?
  - Possibly those who may have difficulty accessing our city parks and public spaces because of transportation issues.
- What (if any) social determinants of health are impacted by this item?
  - Users will be encouraged to use our parks more often promoting a more active and healthier lifestyle.
- What (if any) are the unintended economic and environmental impacts of this item?
  - None known at this time. (Use of environmentally friendly stain/sealant on wood posts.)
- How has the impacted community been involved?
  - Members of both resident committees have been involved in discussing the objective. Specifics will continue to be discussed in meetings open to the public.
- How will the program be communicated to all stakeholders?
  - Announcing through social media the addition of new signage elements with featured photos of marked trees or public works of art.

D. Keep Our Community Safe & Secure – for all residents, businesses, and visitors.

Objectives:

1. Purchase a Drone for the Police Department

Justification: The use of a drone for the police department will enhance public safety and crime prevention efforts in the community. They are used to assist in crime scene investigations vehicle accidents, special events, mapping, traffic management, locating suspects involved in a criminal activity, disaster support, fire department and medical response assistance, and police training. The ability to have an arial view of specific locations for police responses allows for safer investigating. That safety benefit also extends to visitors, residents, and employees in Roeland Park.

Cost Estimate: $7,000 for purchase and training **Account 360-5315**

Completion Date: February 1, 2024

Responsible Party: Chief Morris

Submitted By: Chief Morris

What are the racial equity implications of this objective? None.

E. Provide Great Customer Service – with professional, timely and friendly staff.

Objectives:

1.

Justification:

Cost Estimate: $ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

F. Cultivate a Rewarding Work Environment – where creativity, efficiency, productivity, and work-life balance are continuous pursuits.

Objectives:

1.

Justification:

Cost Estimate: $ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

G. Encourage Investment in Our Community – whether it be redevelopment, new development, or maintenance.

Objectives:

1.

Justification:

Cost Estimate: $ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

H. Work to Implement Strategic Goals – as outlined in the Strategic Plan, Comprehensive Plan, Planning Sustainable Places Study, and other planning documents adopted by Council.

Objectives:

1.

Justification:

Cost Estimate: $ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

A Guide of Racial Equity Impact Questions to consider when developing an answer to the broad question of "what are the racial equity implications of this objective".

- What is the intended outcome of this item?
- Does this item benefit all racial groups?
- Does this item leave out any racial groups?
- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Social determinants of health are the conditions in the environment where people are born, live, learn, work, play, worship, and age that affect a wide range of health and quality-of-life outcomes. Several social determinants of health that are particularly relevant to municipal government are: crime prevention and criminal justice, safe and healthy living conditions, connectivity of neighborhoods, and access to recreation opportunities.