

**GOVERNING BODY WORKSHOP AGENDA**  
**ROELAND PARK**  
**Roeland Park City Hall - 4600 W 51st St**  
**Monday, April 30, 2018 6:00 PM**

|                                                                                                                                                                                        |                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Mike Kelly, Mayor</li><li>• Becky Fast, Council Member</li><li>• Jennifer Hill, Council Member</li><li>• Tim Janssen, Council Member</li></ul> | <ul style="list-style-type: none"><li>• Jim Kelly, Council Member</li><li>• Tom Madigan, Council Member</li><li>• Claudia McCormack, Council Member</li><li>• Michael Poppa, Council Member</li><li>• Erin Thompson, Council Member</li></ul> | <ul style="list-style-type: none"><li>• Keith Moody, City Administrator</li><li>• Jennifer Jones-Lacy, Asst. Admin. Clerk</li><li>• Kelley Bohon, City Clerk</li><li>• John Morris, Police Chief</li><li>• Jose Leon, Public Works Director</li></ul> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| <b>Admin</b> | <b>Finance</b> | <b>Safety</b> | <b>Public Works</b> |
|--------------|----------------|---------------|---------------------|
| Kelly        | Thompson       | McCormack     | Poppa               |
| Madigan      | Fast           | Janssen       | Hill                |

**I. DISCUSSION ITEMS:**

1. 2017 Audit Presentation by Auditors
2. K-9 Unit Update and Direction Request
3. Review Primary Revenues, Reserves, Debt & Personnel Costs
4. 1st Quarter Safety Statistics
5. CARS Program 5 Year Projection
6. Request for No Parking on Canterbury Between 47th Street and 48th Street – 7:00pm
7. Discuss Planning Sustainable Places Grant Application
8. Review Draft Design for Website
9. Tagline and Condensed Logo

**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](http://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 4/30/2018  
Meeting Date:



**City of Roeland Park**  
Action Item Summary

---

Date: 4/16/2018  
Submitted By: Jennifer Jones-Lacy  
Committee/Department: Finance  
Title: **2017 Audit Presentation by Auditors**  
Item Type: Presentation

**Recommendation:**

**For informational purposes only.**

**Details:**

Kristen Hughes, Senior Audit Manager with RSM, will present the 2017 Comprehensive Annual Financial Report (CAFR) and answer any questions you may have.

The audit is attached for reference along with the summary of the report. There is one finding which has to do with the acceleration of debt for TDD 1 that occurred during 2017. This is not a reflection on the work of staff, but is a compliance finding that is outside of management's control. The finding is that we did not collect enough sales tax to cover the debt service.

While these documents are listed as draft, they are not likely to change. They were only waiting on signatures from the City Administrator and myself before they can list them as final.

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

**ATTACHMENTS:**

Description

Type



Summary Letter

Final Audit 2017

Cover Memo

Cover Memo



New Development at the Northwest Corner of Johnson Drive and Roe Boulevard in Roeland Park

~photo courtesy of John DeMoss

# **Comprehensive Annual Financial Report**

For the Fiscal Year Ending December 31, 2017



## **City of Roeland Park, Kansas**

**City of Roeland Park, Kansas**



**Comprehensive Annual Financial Report  
for the fiscal year ended December 31, 2017**

---

**Prepared by:**

Jennifer Jones-Lacy  
Assistant City Administrator/  
Finance Director

**INTRODUCTORY SECTION**

## Contents

|                                                                                                                                                        |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>Introductory Section (Unaudited)</b>                                                                                                                |          |
| Table of contents                                                                                                                                      | i–ii     |
| Letter of transmittal                                                                                                                                  | iii–x    |
| Certificate of achievement for excellence in financial reporting                                                                                       | xi       |
| City officials                                                                                                                                         | xii–xiii |
| Organizational chart                                                                                                                                   | xiv      |
| <b>Financial Section</b>                                                                                                                               |          |
| Independent auditor's report                                                                                                                           | 1–2      |
| Management's discussion and analysis                                                                                                                   | 3–10     |
| Basic financial statements:                                                                                                                            |          |
| Government-wide financial statements:                                                                                                                  |          |
| Statement of net position                                                                                                                              | 11–12    |
| Statement of activities                                                                                                                                | 13       |
| Fund financial statements:                                                                                                                             |          |
| Balance sheet—governmental funds                                                                                                                       | 14–15    |
| Reconciliation of the governmental funds balance sheet to the statement of net position                                                                | 16       |
| Statement of revenues, expenditures and changes in fund balances (deficits)—governmental funds                                                         | 17–18    |
| Reconciliation of the statement of revenues, expenditures and changes in fund balances (deficits) of governmental funds to the statement of activities | 19       |
| Notes to basic financial statements                                                                                                                    | 20–43    |
| Required Supplementary Information:                                                                                                                    |          |
| Schedule of the city's proportionate share of the net pension liability—Kansas Public Employees' Retirement System                                     | 44       |
| Schedule of city contributions—Kansas Public Employees' Retirement System                                                                              | 45       |
| Schedule of funding progress—other postemployment benefit plan                                                                                         | 46       |
| Schedule of revenues, expenditures and changes in fund balance—budget and actual—General Fund                                                          | 47       |
| Schedule of revenues, expenditures and changes in fund balance—budget and actual—CID #1—Roeland Park Shopping Center Fund                              | 48       |
| Note to required supplementary information                                                                                                             | 49       |
| Supplementary Information:                                                                                                                             |          |
| Nonmajor governmental funds:                                                                                                                           |          |
| Combining balance sheet                                                                                                                                | 52–54    |
| Combining statement of revenues, expenditures and changes in fund balances                                                                             | 55–57    |
| Schedule of revenues, expenditures and changes in fund balance—budget and actual:                                                                      |          |
| Debt Service Fund                                                                                                                                      | 58       |
| Special Highway Fund                                                                                                                                   | 59       |
| Community Center Fund                                                                                                                                  | 60       |
| Roeland Park City Hall Property Owners Association Fund                                                                                                | 61       |
| Special Infrastructure Fund                                                                                                                            | 62       |
| TIF 2D—City Hall/Walgreens/QT Fund                                                                                                                     | 63       |
| Special Street Fund                                                                                                                                    | 64       |
| Equipment Reserve Fund                                                                                                                                 | 65       |

## Contents

|                                                                                   |         |
|-----------------------------------------------------------------------------------|---------|
| <b>Financial Section (continued)</b>                                              |         |
| TDD #1—Price Chopper Fund                                                         | 66      |
| TDD #2—Lowe's Fund                                                                | 67      |
| Bella Roe/Walmart TIF Fund                                                        | 68      |
| Valley State Bank Fund                                                            | 69      |
| Old Pool and Boulevard Apartments                                                 | 70      |
| Schedule of capital assets by source                                              | 71      |
| Schedule of capital assets by function and activity                               | 72      |
| Schedule of changes in capital assets by function and activity                    | 73      |
| <b>Supplemental Statistical Section (Unaudited)</b>                               |         |
| Supplemental statistical section contents                                         | 74      |
| Government-wide expenses by function                                              | 75      |
| Government-wide revenues                                                          | 76      |
| General governmental expenditures by function                                     | 77      |
| General governmental revenues by function                                         | 78      |
| Tax revenues by source                                                            | 79      |
| Property tax levies and collections                                               | 80      |
| Property tax rates—direct and overlapping governments                             | 81      |
| Special assessment billings and collections                                       | 82      |
| Ratio of net general bonded debt to assessed value and net bonded—debt per capita | 83      |
| <b>Statistical Section (Unaudited)</b>                                            |         |
| Statistical section contents                                                      | 84      |
| Net position by component                                                         | 85–86   |
| Changes in net position                                                           | 87–88   |
| Fund balances, governmental funds                                                 | 89–90   |
| Changes in fund balances, governmental funds                                      | 91–92   |
| Tax revenues by source, governmental funds                                        | 93      |
| Principal taxpayers                                                               | 94      |
| Principal sales tax industries                                                    | 95      |
| Ratios of outstanding debt by type                                                | 96–97   |
| Ratios of net general bonded debt outstanding by type                             | 98      |
| Direct and overlapping governmental activities debt                               | 99      |
| Legal debt margin information                                                     | 100–101 |
| Pledged-revenue coverage                                                          | 102     |
| Demographic and economic statistics                                               | 103     |
| Principal employers                                                               | 104     |
| Full-time equivalent city government employees by functions/programs              | 105–106 |
| Operating indicators by function/program                                          | 107–108 |
| Capital asset statistics by function/program                                      | 109–110 |



April 26, 2018

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

The Comprehensive Annual Financial Report (CAFR) of the City of Roeland Park for fiscal year ending December 31, 2017 is submitted to you. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill the requirements for fiscal year ending December 31, 2017.

**Letter of  
Transmittal**

For the Fiscal Year  
Ended December 31, 2017

City of Roeland Park, Kansas

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

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

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

The independent auditing firm of RSM US, LLP, has issued an unmodified ("clean") opinion on the City of Roeland Park's financial statements for the year ending December 31, 2017. The independent audit involved examining,

on a test basis, evidence supporting the amounts and disclosures in the Government-wide and Fund Financial Statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is located at the front of the financial section of this report.

### **CITY OF ROELAND PARK PROFILE**

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

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

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

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

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

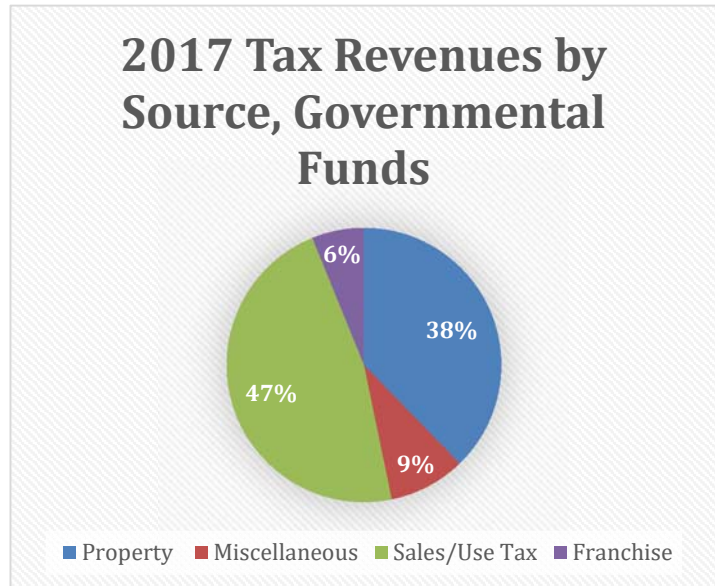
### **LOCAL ECONOMY**

The City of Roeland Park is a small community that has a lot to offer its citizens and visitors. The Roeland Park Community Campus is home to the Community Center, originally built in 1971 as an elementary school, a year-round swimming pool, a sports dome that offers volleyball and basketball, as well as soccer. The facility abuts Nall Park, a 10 ½ acre natural conservation area with a walking path, a multi-purpose trail, rain gardens, playground and covered shelter area. The



City of Roeland Park's newest park, R Park was opened in March 2010. The park has basketball courts, multi-use fields, playground equipment, new tennis courts in 2018, an arboretum, and a walking trail. There are plans to install a performance pavilion, a large permanent sculpture from world-renowned artist Jorge Blanco and permanent restrooms.

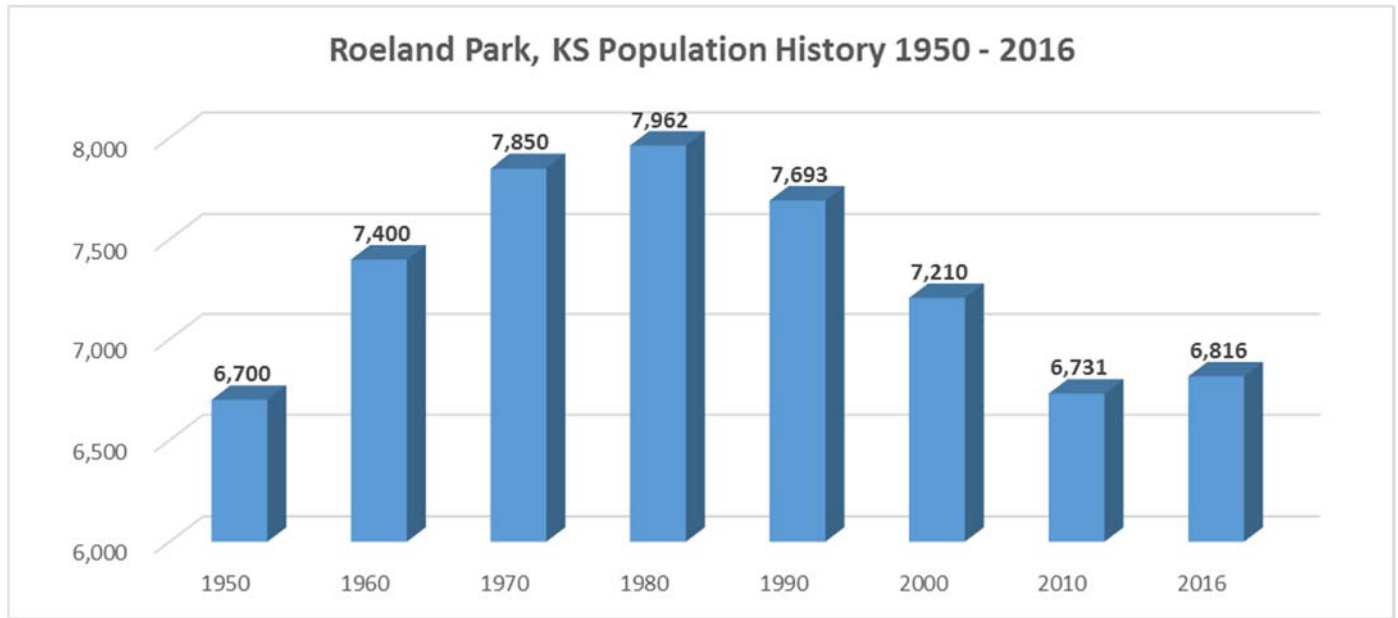
The City of Roeland Park's tax revenue base consists of a variety of tax categories; the most significant being taxes applicable to sales and use followed by property tax. Sales taxes include the local generated sales tax as well as a share from the County sales tax that is distributed by population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



Roeland Park issued 9% more building permits in 2017 and collected 27% more building permit revenue than in 2016. A big reason for the increase in revenue is the new hospital and bank that were built in 2017. In addition, the City has experienced more home renovations and new construction than it has seen in the past. Assessed valuations of residential and commercial properties in Roeland Park increased by approximately 6% in 2017.

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

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



The City of Roeland Park's population has decreased 3.7 percent in the last 10 years due to the changing demographics of the area. However, the 2016 Census estimates show a slight uptick in population from the low in 2010. The median single family home sale price was \$203,660 in 2017 or 10.8% higher than the prior year per the 2018 Johnson County Appraisers' report.

#### **FINANCIAL ANALYSIS**

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

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

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

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

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

## LONG TERM FINANCIAL PLANNING

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

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

In addition to the budget process, departments submit updated five year capital plans for review and approval based upon available funding. As of the 2018 Budget, staff developed a longer-term 10 year capital plan to assess the City's ability to pay cash for capital improvements. The Capital Improvement Plan includes all of the City owned facilities, equipment and infrastructure needs, including the Community Center and Aquatic Center. As part of the process, revenue from property taxes, sales/use taxes and grant revenues are updated to determine fund availabilities for long-term projects.

## MAJOR INITIATIVES

*City adopts a new logo and works toward brand implementation*



After a year of consideration, the Governing Body adopted a new logo for the City moving forward. The logo was designed by Vireo Consultants. The new logo pays homage to the City's history as a Tree City USA and notes its incorporation date of 1951 while calling out the neighborhood feel that many residents enjoy about Roeland Park. In addition to the logo, the Governing Body adopted new design guidelines which will drive the City's branding initiative and new website design which is scheduled for launch in August 2018.

*The Citizens Fundraising Initiative for R Park Raises \$86,000 for new Amenities in R Park*

Since 2014, Citizens Fundraising Initiative for R Park (CFI), a group of dedicated volunteers and residents have been pounding the pavement to raise money for improvements to R Park, the City's newest park where a former elementary school sat. As of the end of 2017, the CFI had raised approximately \$86,500 to benefit park amenities. The CFI, organized by Gretchen and Ardie Davis, has held several successful fundraisers including the Spring Wine Fling in 2017 that brought local wineries and vendors to



the Roeland Park Community Center for patrons to enjoy along with jazz music. The group has been actively raising money for a new shelter and performance pavilion which is scheduled to be installed in 2020 with \$50,000 of the estimated \$200,000 cost to come from donations. The CFI, in conjunction with the Arts Committee has commissioned a sculpture from world-renowned artist Jorge Blanco to install in the park as a permanent structure. The entire \$56,000 estimated cost will be funded through donations.

### City Rezones 'The Rocks' Development to Prepare for Future Development

In 2017, City staff led the charge to rezone and develop a preliminary development plan for the former pool site, now referred to as The Rocks development. After the City's municipal pool shut down due to safety concerns in 1993, the site has remained vacant city-owned land ever since. Starting in 2016, the City contracted with Pyramid construction to fill the caves and grade the site for future development. The City zoned the property to CP-2, General Business District in hopes of attracting a hotel vendor, a local restaurant and a regional attraction where the pool used to sit on the lower level. The City has been working with CBC Real Estate Consultants to secure prospects who may be interested in developing on this site. Once a vendor is in place, the City will need to move the public works facility which is located on the upper level of the property. Staff is actively seeking prospective locations for the future public works building. Until then, work continues on installing regional stormwater detention and installing a sanitary sewer system to serve the site.



**The Rocks Mixed Use**  
Roeland Park, KS

SAIR 171201  
01.16.2018

## RELEVANT FINANCIAL POLICIES

The FY 2018 budget saw a mill levy reduction of 2.5 mills with an additional reduction to the solid waste fee passed along to residents for leaf collection which equates to roughly 0.5 mills. The 2018 budget was created based upon the following assumptions:

- *Sales tax will grow at 1% rate between 2018 – 2020. No changes in major retailers are anticipated now that Wal-Mart has announced their continuation of their lease for the next five years as of 2017.*
- *Council established a committed reserve in the General Fund of \$1.41 million to be available in the event sales tax takes a significant hit of 25% or more for six months. This amount equates to the amount of reserves that have built up since the mill levy was increased in 2014.*
- *Despite recent strong growth, City staff project a modest 1.5% annual growth in property taxes year over year.*

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

## FUTURE INITIATIVES

The Governing Body developed several Organizational Goals and Current Objectives during the 2018 Budget process. Some of the key goals include:

### Monetary Goals

- Provide maintenance, removal or add new public art
- Develop a phased development plan for R Park
- Identify and complete a high priority sidewalk extension project
- Invest in automated time and attendance payroll program
- Implement branding launch plan
- Budget for a revised Comprehensive Plan in 2019

### Non-Monetary Goals

- Increase police visibility in neighborhoods
- Apply for the GFOA Distinguished Budget presentation award

For three years, council members appointed to the Ad Hoc Development Committee have focused on key areas for redevelopment in the City. The initial focus of the committee is on the former pool/caves site at Roe Parkway and West 48th Street. This property is the beneficiary of TIF revenues associated with Redevelopment District 3A which are set to cease collection in early 2018. As a result, the Council has worked to expedite development through the hiring of a consultant who can assist in the planning and marketing process of this property. The Ad Hoc group is also actively working to develop the vacant parcel located at the northeast corner of Johnson Drive and Roe Boulevard.



In 2016 the City approved a request for the Final Development Plan and to rezone the northwest corner of Johnson and Roe Boulevard to a new mixed use zoning designation (MXD). In 2017, Commerce Bank and a small hospital operated by St. Luke's Health System was substantially completed and both facilities will open in 2018.

#### **AWARDS AND ACKNOWLEDGMENTS**

The City received the following recognitions and awards in 2017.

- The website Niche named Roeland Park #1 best places for Millennials in Kansas and #39 in the nation in 2018.
- AAA awarded the Roeland park Police Department the Gold Award for Community Traffic Safety. This is the fourth year in a row the City received a Traffic Award from AAA.
- The Government Finance Officers Association (GFOA) awarded its Certificate of Achievement for Excellence in Financial Reporting for its Annual Financial Report (CAFR) for the 23rd year in a row for statements ending in December 31, 2016.

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

Respectfully Submitted,

A handwritten signature in blue ink that reads "Jennifer Jones-Lacy". The signature is fluid and cursive, with the first name "Jennifer" being more prominent than the last name.

Jennifer Jones-Lacy  
Assistant City Administrator/Director of Finance



Government Finance Officers Association

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

Presented to

**City of Roeland Park  
Kansas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

## CITY COUNCIL



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

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



# 2017 DEPARTMENT HEADS AND APPOINTED OFFICIALS

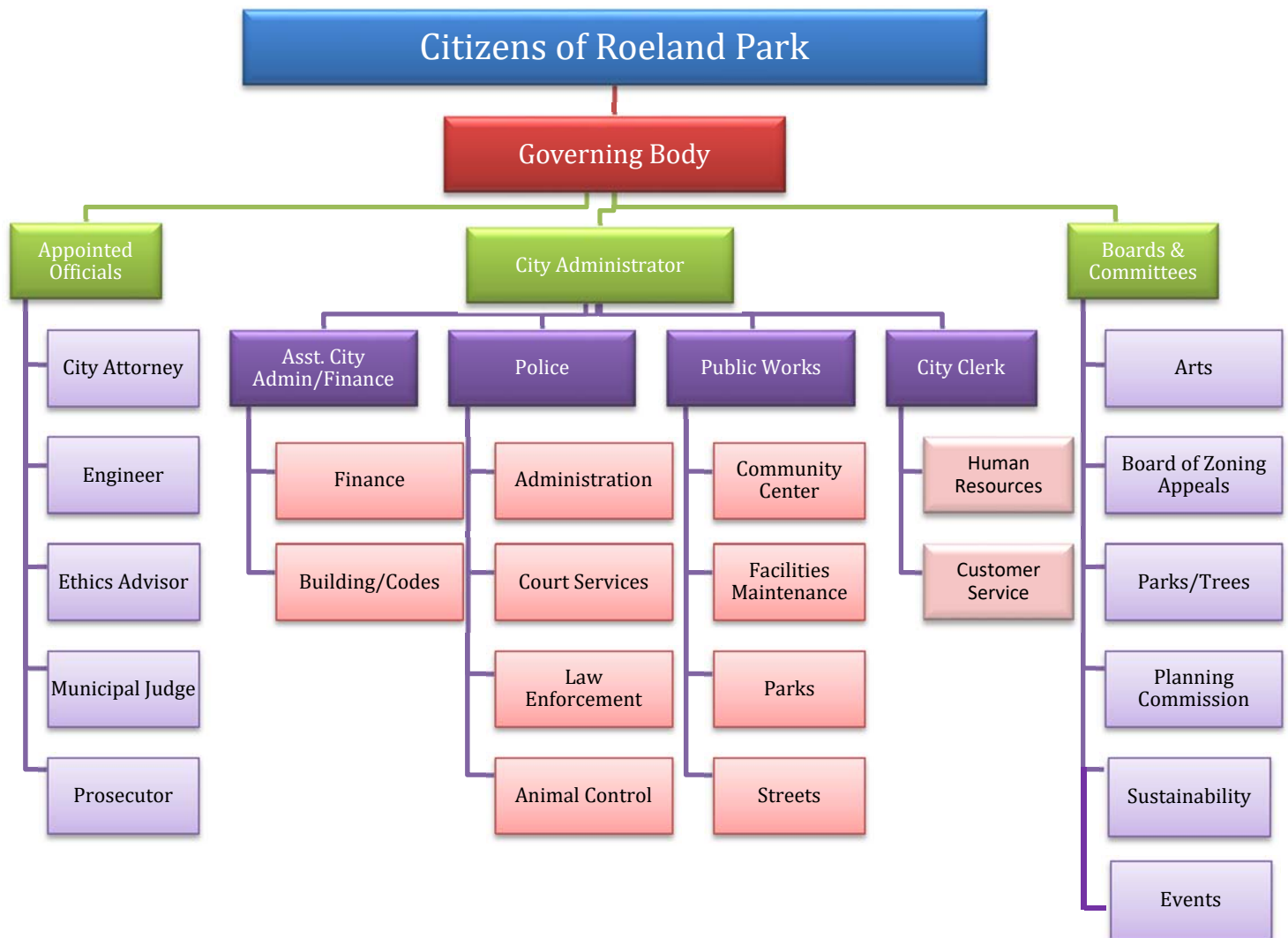
**Department Heads**

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

**Appointed Officials**

City Attorney..... Steve Mauer  
Municipal Court Judge ..... Karen Torline  
City Prosecutor ..... Frank Gilman  
City Engineer.....Larkin, Lamp Rynearson  
City Ethics Attorney..... David Waters

# ORGANIZATION CHART



**FINANCIAL SECTION**

## **Independent Auditor's Report**

RSM US LLP

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Roeland Park, Kansas (the City), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Roeland Park, Kansas, as of December 31, 2017, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **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 and schedule of city contributions for the Kansas Public Employees' Retirement System, the schedule of funding progress for other postemployment benefits and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*RSM US LLP*

Kansas City, Missouri  
April 26, 2018

## City of Roeland Park, Kansas

### Management's Discussion and Analysis For Fiscal Year Ended December 31, 2017

---

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, 2017. 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, 2017 by \$19,470,020 (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, 2016 by \$16,539,768 (net position).
- The government's total net position increased by \$2,930,252 and \$2,183,030 for 2017 and 2016, respectively. The increase in total net position during fiscal year 2017 was primarily due to an increase in property taxes in the TIF 1 fund and an increase in sales taxes. The City benefited from a new county sales/use tax instituted to build a new county courthouse and crime lab. State statute requires a portion of all county sales and use tax be distributed to the municipalities within the County. 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 \$5,719,728 and \$6,952,644 as of December 31, 2017 and 2016, respectively. Unassigned fund balance for fiscal years 2017 and 2016 was \$(2,359,538) and \$1,647,608, respectively.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,207,063, or 27 percent of total General Fund expenditures compared to the 2016 balance of \$2,696,653, or 62 percent of total General Fund expenditures.
- The City of Roeland Park's total debt, excluding compensated absences and net pension liability, decreased by \$2,848,363 (23 percent) during fiscal year ended December 31, 2017. The City of Roeland Park's total debt, excluding compensated absences and net pension liability, decreased by \$1,989,432 (14 percent) during fiscal year ended December 31, 2016. The majority of the decrease was due to scheduled principal payments on the debt.

#### Overview of the Financial Statements

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

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

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

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

## City of Roeland Park, Kansas

### Management's Discussion and Analysis For Fiscal Year Ended December 31, 2017

---

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, Debt Service Fund, TDD #1 – Price Chopper Fund and CID #1 Roeland Park Shopping Center Fund all of which are considered to be major funds. Data from the other 10 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 \$2,930,252. The following table is a condensed version of the government-wide statement of net position comparing fiscal years 2017 and 2016.

## City of Roeland Park, Kansas

### Management's Discussion and Analysis For Fiscal Year Ended December 31, 2017

The City of Roeland Park's restricted net position (\$5,298,710 and \$3,846,469 for fiscal years 2017 and 2016, respectively) represent resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position (\$1,296,164) and (\$2,399,604) for 2017 and 2016, respectively.

#### City of Roeland Park's Net Position

|                                      | <b>Governmental<br/>Activities 2017</b> | Governmental<br>Activities 2016 | Change       |
|--------------------------------------|-----------------------------------------|---------------------------------|--------------|
| Current and other assets             | <b>\$ 15,835,537</b>                    | \$ 14,703,655                   | \$ 1,131,882 |
| Capital assets                       | <b>20,076,856</b>                       | 21,080,201                      | (1,003,345)  |
| <b>Total assets</b>                  | <b>35,912,393</b>                       | 35,783,856                      | 128,537      |
| Total deferred outflows of resources | <b>537,871</b>                          | 676,979                         | (139,108)    |
| Noncurrent liabilities               | <b>5,880,063</b>                        | 11,961,338                      | (6,081,275)  |
| Other liabilities                    | <b>6,771,277</b>                        | 3,676,577                       | 3,094,700    |
| <b>Total liabilities</b>             | <b>12,651,340</b>                       | 15,637,915                      | (2,986,575)  |
| Total deferred inflows of resources  | <b>4,328,904</b>                        | 4,283,152                       | 45,752       |
| Net position:                        |                                         |                                 |              |
| Net investment in capital assets     | <b>15,467,474</b>                       | 15,092,903                      | 374,571      |
| Restricted                           | <b>5,298,710</b>                        | 3,846,469                       | 1,452,241    |
| Unrestricted (deficit)               | <b>(1,296,164)</b>                      | (2,399,604)                     | 1,103,440    |
| <b>Total net position</b>            | <b>\$ 19,470,020</b>                    | \$ 16,539,768                   | \$ 2,930,252 |

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

Net position may serve over time as one useful indicator of a government's financial condition. The City's net position increased by \$2,930,252, or 18 percent, for the fiscal year ended December 31, 2017.

**Current and Other Assets** – The City's current and other assets increased by \$1.1 million from \$14.7 million to \$15.8 million. The increase is attributable to increased property taxes including taxes redirected to TIF. The main decline in revenues was for capital grants and contributions which declined in 2017 from the prior year primarily due to not yet receiving grant revenues for ongoing capital projects that are grant funded. Much of those revenues will be received in future years. The City's capital assets decreased by approximately \$1.0 million or a five percent decrease. The primary element of this decrease is due to the depreciation of capital assets.

Noncurrent liabilities decreased by 50.8 percent no longer holding capital lease obligations, and a substantial reduction in tax increment revenue bond liabilities due to paying down the 2005 Series debt in 2017. In addition, all outstanding debt for the transportation development district has been called due to not keeping up with scheduled debt service payments. All outstanding TDD debt is now considered a current liability. Noncurrent liabilities, excluding debt, include \$137,622 of other postemployment benefits. Other liabilities decreased by 84.2 percent.



## City of Roeland Park, Kansas

### Management's Discussion and Analysis For Fiscal Year Ended December 31, 2017

The largest portion of the government's net position for governmental activities (79.4 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, 2017.

Restricted net position totals \$5,298,710 and represent assets with constraints placed on their use by either external groups such as creditors, grantors, contributors, laws or regulations of other governments, or law through constitutional provisions or enabling legislation. Unrestricted net position (deficit), of (\$1,296,164), 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<br>Activities 2017 | Governmental<br>Activities 2016 | Change              |
| Revenues:                                      |                                 |                                 |                     |
| Program revenues:                              |                                 |                                 |                     |
| Charges for services                           | \$ 730,018                      | \$ 723,247                      | \$ 6,771            |
| Operating grants and contributions             | 182,688                         | 418,651                         | (235,963)           |
| Capital grants and contributions               | -                               | 196,213                         | (196,213)           |
| General revenues:                              |                                 |                                 |                     |
| Property taxes                                 | 3,841,051                       | 2,997,446                       | 843,605             |
| Sales and use taxes                            | 3,801,032                       | 3,585,138                       | 215,894             |
| County jail tax                                | 159,208                         | 156,387                         | 2,821               |
| Franchise taxes                                | 484,307                         | 487,923                         | (3,616)             |
| Investment earnings                            | 54,480                          | 26,774                          | 27,706              |
| Miscellaneous                                  | 597,101                         | 689,633                         | (92,532)            |
| <b>Total revenues</b>                          | <b>9,849,885</b>                | <b>9,281,412</b>                | <b>568,473</b>      |
| Expenses:                                      |                                 |                                 |                     |
| General government                             | 1,879,577                       | 2,036,192                       | (156,615)           |
| Highways and streets                           | 2,821,753                       | 2,734,430                       | 87,323              |
| Public safety                                  | 1,548,820                       | 1,610,627                       | (61,807)            |
| Culture and recreation                         | 380,923                         | 229,828                         | 151,095             |
| Interest on long-term debt                     | 288,560                         | 487,305                         | (198,745)           |
| <b>Total expenses</b>                          | <b>6,919,633</b>                | <b>7,098,382</b>                | <b>(178,749)</b>    |
| <b>Increase in net position</b>                | <b>2,930,252</b>                | <b>2,183,030</b>                | <b>747,222</b>      |
| Net position, beginning                        | 16,539,768                      | 14,356,738                      | 2,183,030           |
| Net position, ending                           | <b>\$ 19,470,020</b>            | <b>\$ 16,539,768</b>            | <b>\$ 2,930,252</b> |

## City of Roeland Park, Kansas

### Management's Discussion and Analysis For Fiscal Year Ended December 31, 2017

---

Total governmental activities revenue was \$9,849,885 and \$9,281,412 in fiscal years 2017 and 2016, respectively.

Certain revenues are generated that are specific to governmental program activities. These totaled \$921,706 and \$1,338,111 in 2017 and 2016, 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 \$6,919,633 and \$7,098,382 in fiscal years 2017 and 2016, respectively.

Several of the revenue and expense categories fluctuated between 2017 and 2016. Highlights include the following:

#### Revenues:

- Property taxes increased by \$843,605 from 2016 due to an increase in assessed valuation, primarily on big box retailers which impacted revenues received in the TIF 1 Fund.
- Sales and use taxes increased by \$215,894 from 2016, which is a 6.0 percent increase.

#### Expenses:

- The general government expenses decreased by \$156,615, or 7.7%, from 2016 due to a variety of expenses that occurred in 2016 that did not in 2017 including fiber infrastructure installation for City Hall in 2016, engineering services in the TIF 2 fund for storm sewer work, a lower property tax bill for the rental suites in City Hall due to a successful tax appeal, for example.
- Interest on long-term debt expenses decreased by 40.8 percent due to the advance payment of the 2005 Series tax increment bond in 2017 and the movement of transportation development district sales tax revenue bonds (TDD 1) to a current liability. Both TDD 1 and TDD 2 are in default and the bonds have been called by the bond holders.

### **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 \$5,719,728 a decrease of \$1,232,936 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 debt service \$268,346, capital expansion and improvements \$4,468,965 and Roeland Park property owners association of \$16,504.

## **City of Roeland Park, Kansas**

### **Management's Discussion and Analysis For Fiscal Year Ended December 31, 2017**

---

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 \$1,207,063, while total fund balance was \$2,783,476. This is less than the 2016 unassigned fund balance of \$2,696,653 and the total 2016 General Fund balance of \$2,862,066. 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 62 percent of that same amount. Unassigned fund balance represented 62 percent of total General Fund expenditures for 2016, while total fund balance represents 66 percent of that same amount.

The fund balance of the City of Roeland Park's General Fund decreased by \$78,590 in 2017 and increased by \$408,634 during fiscal year 2016. The decrease in 2017 is due to a policy change by the City Council which created an assigned fund balance of \$1.41 million as a sales tax reserve fund. Furthermore, any fund balance beyond 25% of expenditures plus \$1.41 million would be transferred to the Special Infrastructure Fund to cover the City's capital improvements program without having to issue additional debt. Total expenditures in the general fund increased \$114,870 or 2.6 percent, while revenues increased \$129,277 or 2.6 percent. The majority of the revenue increase is attributable to the increase in assessments on commercial properties and property tax receipts. Most expenditure increases were due to higher public works costs in 2017.

The Bella Roe/Walmart TIF Fund had an ending fund balance of \$907,195. The net decrease in fund balance was \$131,085 for the year. The net decrease in fund balance was due to paying outstanding debt service in advance of its due date.

The Debt Service Fund had a total fund balance of \$268,346, 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 \$95,274. The net decrease in fund balance was due to higher debt service payments in 2017. The reserves in the Debt Service Fund remain at nearly 25 percent of principal and debt payments for 2017, which is well above the 10 percent - 15 percent fund balance policy adopted by Council.

The TDD #1 – Price Chopper Fund had an ending fund balance deficit of (\$2,756,849). The net decrease in fund balance was \$2,649,531 for the year. The net decrease in fund balance was due TDD #1 being in default and the bonds being called in 2017 making all of the long-term liability a current liability that must be recorded and reflected in the fund statement.

CID #1 - Roeland Park Shopping Center Fund had an ending fund balance of \$2,225,413. The net increase in fund balance was \$460,928 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.

#### **General Fund Budgetary Highlights**

The legally adopted budget for the General Fund was not amended by the Governing Body in 2017. On a budgetary basis, which can be found in the required supplementary information on page 47, expenditures were less than revenues and other sources, which resulted in a decrease in fund balance by \$78,590. The decrease in the fund balance is due to the policy change adopted by Council setting aside \$1.41 million for the sales tax reserve and transferring any excess reserves beyond 25% of expenditures plus the \$1.41 million to the Special Infrastructure Fund to help pay for capital projects. Actual revenues were \$2,964,918 less than budgeted revenues.

General Fund expenditures were lower than the final budget by \$696,139.

## City of Roeland Park, Kansas

### Management's Discussion and Analysis For Fiscal Year Ended December 31, 2017

#### 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, 2017 and 2016, respectively, was \$20,076,856 and \$21,080,201 (net of accumulated depreciation). This investment in capital assets includes land, construction-in-progress, buildings, improvements and infrastructure and machinery and equipment. The total decrease in the City of Roeland Park's investment in capital assets for the current fiscal year was 5 percent.

| City of Roeland Park's Capital Assets                |                         |                      |  |
|------------------------------------------------------|-------------------------|----------------------|--|
|                                                      | Governmental Activities |                      |  |
|                                                      | 2017                    | 2016                 |  |
| Land                                                 | \$ 2,216,272            | \$ 1,396,272         |  |
| Artwork                                              | 12,620                  | 12,620               |  |
| Buildings                                            | 4,470,373               | 4,470,373            |  |
| Improvements other than buildings and infrastructure | 27,872,131              | 27,848,107           |  |
| Machinery and equipment                              | 1,997,867               | 1,847,431            |  |
| Construction-in-progress                             | 85,824                  | 557,600              |  |
| Accumulated depreciation                             | (16,578,231)            | (15,052,202)         |  |
| <b>Total</b>                                         | <b>\$ 20,076,856</b>    | <b>\$ 21,080,201</b> |  |

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

| City of Roeland Park's Outstanding Debt General Obligation and Revenue Bonds |                         |                      |  |
|------------------------------------------------------------------------------|-------------------------|----------------------|--|
|                                                                              | Governmental Activities |                      |  |
|                                                                              | 2017                    | 2016                 |  |
| General obligation bonds                                                     | \$ 4,466,000            | \$ 5,603,000         |  |
| Special obligation tax increment revenue bonds                               | 1,228,376               | 2,337,203            |  |
| Transportation development district sales tax revenue bonds                  | 3,778,487               | 4,128,491            |  |
| Capital leases                                                               | 203,719                 | 456,251              |  |
| <b>Total</b>                                                                 | <b>\$ 9,676,582</b>     | <b>\$ 12,524,945</b> |  |

**Long-term debt.** At the end of the current fiscal year, the City of Roeland Park had total bonded debt outstanding of \$9,472,863. Of this amount, \$4,466,000 comprises debt backed by the full faith and credit of the government. The remainder of the City of Roeland Park's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds) and capital leases of \$5,210,582.

The City of Roeland Park's total debt decreased by \$2,848,363 (23 percent) during the current fiscal year. The majority of the decrease was due to scheduled principal payments on the G.O. and capital lease debt.

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

## City of Roeland Park, Kansas

### Management's Discussion and Analysis For Fiscal Year Ended December 31, 2017

---

#### Economic Factors and Next Year's Budgets and Rates

Economic conditions are currently positive. The City received assurance that Wal-Mart is committed to its current location in Roeland Park. They also invested in renovations to their existing facility in 2016 and 2017. In 2016, the City saw an 11 percent increase in valuation or a valuation of \$70,318,083 for the 2017 Budget. In 2017, the City saw a 6.7 percent increase in valuation for a valuation of \$75,040,020 for the 2018 Budget. However, Kansas House Bill 2088 which imposes a cap on the amount of taxes levied in excess of the prior year's tax levy to the Consumer Price Index, goes into effect for the 2018 budget which limits City's abilities to capture valuation increases with some exceptions. In addition, taxes for several of the large retailers throughout Johnson County have appealed their property taxes using an argument known as "dark store theory" where they argue a fully occupied and active store should be valued the same as a vacant store. If successful, this appeal would have significant impacts on all Cities across the state including Roeland Park.

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

#### 2018 Budget

The Council approved the 2018 budget based upon information provided in the three year forecast.

Factors considered in projecting revenues and expenditures in 2018 include:

- A 1% increase in sales tax 2018-2020.
- Council approved Resolution 653 which established a \$1.41 million committed reserve to be available in the event sales taxes see a significant (25%) and sustained (at least six months) decline.
- Property values continue to grow at a 2 percent rate over time, keeping in mind the tax lid limitations.
- Franchise fees and court revenues remain in line with 3-5 year trend analysis.
- Maintain the same level of services that were experienced in the 2017 budget and include a 3 percent merit pool for employee raises and a 2% market adjustment for employee classes that fall below the market average.

#### Proposed Three Year Outlook - Mill Levy

|           | 2017   | 2018   | 2019   |
|-----------|--------|--------|--------|
| Mill Levy | 33.463 | 31.023 | 31.023 |

All of these factors were considered in preparing the City of Roeland Park's budget for fiscal year 2018.

#### Requests for Information

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

**BASIC FINANCIAL STATEMENTS**

**City of Roeland Park, Kansas**

**Statement of Net Position  
December 31, 2017**

|                                                      | Governmental<br>Activities |
|------------------------------------------------------|----------------------------|
| <b>Assets</b>                                        |                            |
| Current assets:                                      |                            |
| Cash and cash equivalents                            | \$ 1,577,575               |
| Investments                                          | 3,573,509                  |
| Receivables:                                         |                            |
| Taxes                                                | 4,888,610                  |
| Special assessments                                  | 1,713,484                  |
| Intergovernmental                                    | 66,024                     |
| Other                                                | 15,488                     |
| <b>Total current assets</b>                          | <b>11,834,690</b>          |
| Noncurrent assets:                                   |                            |
| Restricted assets, cash and cash equivalents         | 874,643                    |
| Restricted investments                               | 3,126,204                  |
| Capital assets:                                      |                            |
| Nondepreciable:                                      |                            |
| Land                                                 | 2,216,272                  |
| Artwork                                              | 12,620                     |
| Construction-in-progress                             | 85,824                     |
| Depreciable:                                         |                            |
| Buildings                                            | 4,470,373                  |
| Improvements other than buildings and infrastructure | 27,872,131                 |
| Machinery and equipment                              | 1,997,867                  |
| Accumulated depreciation                             | (16,578,231)               |
| <b>Total noncurrent assets</b>                       | <b>24,077,703</b>          |
| <b>Total assets</b>                                  | <b>35,912,393</b>          |
| <b>Deferred Outflows of Resources</b>                |                            |
| Deferred charge on refunding                         | 67,208                     |
| Pension related amounts                              | 470,663                    |
| <b>Total deferred outflows of resources</b>          | <b>537,871</b>             |

See notes to basic financial statements.

|                                                             | Governmental<br>Activities |
|-------------------------------------------------------------|----------------------------|
| <b>Liabilities</b>                                          |                            |
| Current liabilities:                                        |                            |
| Accounts payable and accrued liabilities                    | \$ 518,158                 |
| Interest payable                                            | 79,309                     |
| Compensated absences                                        | 81,921                     |
| Capital lease obligations                                   | 203,719                    |
| Tax increment revenue bonds                                 | 944,683                    |
| General obligation bonds                                    | 1,165,000                  |
| Transportation development district sales tax revenue bonds | 3,778,487                  |
| <b>Total current liabilities</b>                            | <u>6,771,277</u>           |
| Noncurrent liabilities:                                     |                            |
| Compensated absences                                        | 57,296                     |
| Tax increment revenue bonds, net bond discounts             | 239,570                    |
| General obligation bonds, including bond premiums           | 3,307,871                  |
| Net pension liability                                       | 2,137,704                  |
| Net OPEB obligation                                         | 137,622                    |
| <b>Total noncurrent liabilities</b>                         | <u>5,880,063</u>           |
| <b>Total liabilities</b>                                    | <u>12,651,340</u>          |
| <b>Deferred Inflows of Resources</b>                        |                            |
| Property taxes                                              | 4,105,680                  |
| Pension related amounts                                     | 223,224                    |
| <b>Total deferred inflows of resources</b>                  | <u>4,328,904</u>           |
| <b>Net Position</b>                                         |                            |
| Net investment in capital assets                            | 15,467,474                 |
| Restricted for:                                             |                            |
| Debt service                                                | 626,631                    |
| Special highway                                             | 186,610                    |
| Capital expansion and improvement                           | 4,468,965                  |
| Roeland Park property owners association                    | 16,504                     |
| Unrestricted (deficit)                                      | <u>(1,296,164)</u>         |
| <b>Total net position</b>                                   | <u>\$ 19,470,020</u>       |



**City of Roeland Park, Kansas**

**Statement of Activities  
Year Ended December 31, 2017**

| Functions/Programs                                | Expenses            | Program Revenues                     |                                          |                                        | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|---------------------------------------------------|---------------------|--------------------------------------|------------------------------------------|----------------------------------------|------------------------------------------------------------|
|                                                   |                     | Charges for<br>Services and<br>Sales | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Primary<br>Governmental<br>Activities                      |
| <b>Primary Government</b>                         |                     |                                      |                                          |                                        |                                                            |
| Governmental activities:                          |                     |                                      |                                          |                                        |                                                            |
| General government                                | \$ 1,879,577        | \$ 368,610                           | \$ -                                     | \$ -                                   | \$ (1,510,967)                                             |
| Highways and streets                              | 2,821,753           | -                                    | 181,464                                  | -                                      | (2,640,289)                                                |
| Public safety                                     | 1,548,820           | 361,408                              | 1,224                                    | -                                      | (1,186,188)                                                |
| Culture and recreation                            | 380,923             | -                                    | -                                        | -                                      | (380,923)                                                  |
| Interest on long-term debt                        | 288,560             | -                                    | -                                        | -                                      | (288,560)                                                  |
| <b>Total governmental activities</b>              | <b>\$ 6,919,633</b> | <b>\$ 730,018</b>                    | <b>\$ 182,688</b>                        | <b>\$ -</b>                            | <b>(6,006,927)</b>                                         |
| <b>General Revenues</b>                           |                     |                                      |                                          |                                        |                                                            |
| Taxes:                                            |                     |                                      |                                          |                                        |                                                            |
| Property taxes (ad valorem and personal property) |                     |                                      |                                          |                                        | 3,841,051                                                  |
| Sales and use taxes                               |                     |                                      |                                          |                                        | 3,801,032                                                  |
| County jail tax                                   |                     |                                      |                                          |                                        | 159,208                                                    |
| Franchise taxes                                   |                     |                                      |                                          |                                        | 484,307                                                    |
| Investment earnings                               |                     |                                      |                                          |                                        | 54,480                                                     |
| Miscellaneous                                     |                     |                                      |                                          |                                        | 597,101                                                    |
| <b>Total general revenues</b>                     |                     |                                      |                                          |                                        | <b>8,937,179</b>                                           |
| Changes in net position                           |                     |                                      |                                          |                                        | 2,930,252                                                  |
| Net position beginning of year                    |                     |                                      |                                          |                                        | 16,539,768                                                 |
| Net position end of year                          |                     |                                      |                                          |                                        | <b>\$ 19,470,020</b>                                       |

See notes to basic financial statements.

**City of Roeland Park, Kansas**

**Balance Sheet  
Governmental Funds  
December 31, 2017**

|                                                                               | General<br>Fund     | Bella Roe/<br>Walmart<br>TIF Fund | Debt Service<br>Fund |
|-------------------------------------------------------------------------------|---------------------|-----------------------------------|----------------------|
| <b>Assets</b>                                                                 |                     |                                   |                      |
| Pooled cash                                                                   | \$ 88,266           | \$ 316,733                        | \$ 97,538            |
| Investments                                                                   | 2,555,445           | -                                 | -                    |
| Receivables:                                                                  |                     |                                   |                      |
| Taxes                                                                         | 2,654,095           | 952,704                           | 261,613              |
| Special assessments                                                           | -                   | -                                 | 1,713,484            |
| Intergovernmental                                                             | -                   | -                                 | -                    |
| Other                                                                         | 15,488              | -                                 | -                    |
| Restricted cash                                                               | 157,500             | 593,160                           | -                    |
| Restricted investments                                                        | -                   | -                                 | 170,808              |
| <b>Total assets</b>                                                           | <b>\$ 5,470,794</b> | <b>\$ 1,862,597</b>               | <b>\$ 2,243,443</b>  |
| <b>Liabilities</b>                                                            |                     |                                   |                      |
| Accounts payable and accrued liabilities                                      | \$ 372,280          | \$ 2,698                          | \$ -                 |
| Matured long-term debt in default                                             | -                   | -                                 | -                    |
| <b>Total liabilities</b>                                                      | <b>372,280</b>      | <b>2,698</b>                      | <b>-</b>             |
| <b>Deferred inflows of resources</b>                                          |                     |                                   |                      |
| Unavailable revenue—property taxes                                            | 2,315,038           | 952,704                           | 261,613              |
| Unavailable revenue—special assessments                                       | -                   | -                                 | 1,713,484            |
| <b>Total deferred inflows of resources</b>                                    | <b>2,315,038</b>    | <b>952,704</b>                    | <b>1,975,097</b>     |
| <b>Fund balances (deficits)</b>                                               |                     |                                   |                      |
| Restricted                                                                    | 157,500             | 780,195                           | 268,346              |
| Committed                                                                     | 1,410,000           | 127,000                           | -                    |
| Assigned                                                                      | 8,913               | -                                 | -                    |
| Unassigned                                                                    | 1,207,063           | -                                 | -                    |
| <b>Total fund balances (deficits)</b>                                         | <b>2,783,476</b>    | <b>907,195</b>                    | <b>268,346</b>       |
| <b>Total liabilities, deferred inflows of<br/>resources and fund balances</b> | <b>\$ 5,470,794</b> | <b>\$ 1,862,597</b>               | <b>\$ 2,243,443</b>  |

See notes to basic financial statements.

| TDD #1 - Price<br>Chopper Fund | CID #1 -<br>Roeland Park<br>Shopping Center<br>Fund | Nonmajor<br>Governmental<br>Funds | Total                |
|--------------------------------|-----------------------------------------------------|-----------------------------------|----------------------|
| \$ 76,306                      | \$ -                                                | \$ 998,732                        | \$ 1,577,575         |
| -                              | -                                                   | 1,018,064                         | 3,573,509            |
| 47,293                         | 90,493                                              | 882,412                           | 4,888,610            |
| -                              | -                                                   | -                                 | 1,713,484            |
| -                              | -                                                   | 66,024                            | 66,024               |
| -                              | -                                                   | -                                 | 15,488               |
| 13,933                         | 109,129                                             | 921                               | 874,643              |
| -                              | 2,025,791                                           | 929,605                           | 3,126,204            |
| <u>\$ 137,532</u>              | <u>\$ 2,225,413</u>                                 | <u>\$ 3,895,758</u>               | <u>\$ 15,835,537</u> |
| \$ 400                         | \$ -                                                | \$ 142,780                        | \$ 518,158           |
| 2,893,981                      | -                                                   | 884,506                           | 3,778,487            |
| <u>2,894,381</u>               | <u>-</u>                                            | <u>1,027,286</u>                  | <u>4,296,645</u>     |
| -                              | -                                                   | 576,325                           | 4,105,680            |
| -                              | -                                                   | -                                 | 1,713,484            |
| <u>-</u>                       | <u>-</u>                                            | <u>576,325</u>                    | <u>5,819,164</u>     |
| -                              | 2,225,413                                           | 2,726,760                         | 6,158,214            |
| -                              | -                                                   | -                                 | 1,537,000            |
| -                              | -                                                   | 375,139                           | 384,052              |
| (2,756,849)                    | -                                                   | (809,752)                         | (2,359,538)          |
| <u>(2,756,849)</u>             | <u>2,225,413</u>                                    | <u>2,292,147</u>                  | <u>5,719,728</u>     |
| <u>\$ 137,532</u>              | <u>\$ 2,225,413</u>                                 | <u>\$ 3,895,758</u>               | <u>\$ 15,835,537</u> |

**City of Roeland Park, Kansas**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
December 31, 2017**

|                                                                                                                                                                                    |    |             |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|--------------------------|
| Total governmental fund balances                                                                                                                                                   |    | \$          | 5,719,728                |
| Amounts reported for governmental activities in the statement of net position are different because:                                                                               |    |             |                          |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:                                                          |    |             |                          |
| Capital assets                                                                                                                                                                     |    |             | 36,655,087               |
| Accumulated depreciation                                                                                                                                                           |    |             | (16,578,231)             |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as a deferred inflow of resources in the funds, unavailable revenues. |    |             |                          |
|                                                                                                                                                                                    |    |             | 1,713,484                |
| Pension related deferred outflows and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds:        |    |             |                          |
| Deferred outflows of resources - pension related amounts                                                                                                                           |    |             | 470,663                  |
| Deferred inflows of resources - pension related amounts                                                                                                                            |    |             | (223,224)                |
| Long-term liabilities including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:                                        |    |             |                          |
| Compensated absences, current                                                                                                                                                      | \$ | (81,921)    |                          |
| Compensated absences, noncurrent                                                                                                                                                   |    | (57,296)    |                          |
| Interest payable                                                                                                                                                                   |    | (79,309)    |                          |
| Premium on bonds, net                                                                                                                                                              |    | (6,871)     |                          |
| Discount on bonds, net                                                                                                                                                             |    | 44,123      |                          |
| Deferred charge on refunding, net                                                                                                                                                  |    | 67,208      |                          |
| General obligation bonds, current                                                                                                                                                  |    | (1,165,000) |                          |
| General obligation bonds, noncurrent                                                                                                                                               |    | (3,301,000) |                          |
| Tax increment revenue bonds, current                                                                                                                                               |    | (944,683)   |                          |
| Tax increment revenue bonds, noncurrent                                                                                                                                            |    | (283,693)   |                          |
| Capital lease obligations, current                                                                                                                                                 |    | (203,719)   |                          |
| Net pension liability                                                                                                                                                              |    | (2,137,704) |                          |
| Net OPEB obligation                                                                                                                                                                |    | (137,622)   |                          |
|                                                                                                                                                                                    |    |             | (8,287,487)              |
| <b>Net position of governmental activities</b>                                                                                                                                     |    | \$          | <u><u>19,470,020</u></u> |

See notes to basic financial statements.

**City of Roeland Park, Kansas**

**Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)  
Governmental Funds  
Year Ended December 31, 2017**

|                                                              | General<br>Fund     | Bella Roe/<br>Walmart<br>TIF Fund | Debt Service<br>Fund |
|--------------------------------------------------------------|---------------------|-----------------------------------|----------------------|
| Revenues:                                                    |                     |                                   |                      |
| Taxes                                                        | \$ 3,687,870        | \$ 1,037,211                      | \$ 323,817           |
| Special assessments                                          | 2,590               | -                                 | 257,288              |
| Intergovernmental                                            | 211,638             | -                                 | -                    |
| Licenses and permits                                         | 183,042             | -                                 | -                    |
| Fines and forfeitures                                        | 311,722             | -                                 | -                    |
| Investment income                                            | 21,558              | 18,515                            | 4,248                |
| Other                                                        | 738,529             | -                                 | -                    |
| <b>Total revenues</b>                                        | <b>5,156,949</b>    | <b>1,055,726</b>                  | <b>585,353</b>       |
| Expenditures:                                                |                     |                                   |                      |
| Current:                                                     |                     |                                   |                      |
| General government                                           | 1,627,842           | -                                 | 3,050                |
| Highways and streets                                         | 972,097             | -                                 | -                    |
| Public safety                                                | 1,488,064           | -                                 | -                    |
| Culture and recreation                                       | 172,466             | -                                 | -                    |
| Capital outlay                                               | -                   | -                                 | -                    |
| Debt service:                                                |                     |                                   |                      |
| Principal retirement                                         | 198,000             | 1,070,000                         | 972,000              |
| Interest and fiscal charges                                  | 13,860              | 116,811                           | 121,577              |
| <b>Total expenditures</b>                                    | <b>4,472,329</b>    | <b>1,186,811</b>                  | <b>1,096,627</b>     |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | <b>684,620</b>      | <b>(131,085)</b>                  | <b>(511,274)</b>     |
| Other financing sources (uses):                              |                     |                                   |                      |
| Transfers in                                                 | -                   | -                                 | 416,000              |
| Transfers out                                                | (763,210)           | -                                 | -                    |
| <b>Total other financing sources<br/>(uses)</b>              | <b>(763,210)</b>    | <b>-</b>                          | <b>416,000</b>       |
| <b>Changes in fund balances (deficits)</b>                   | <b>(78,590)</b>     | <b>(131,085)</b>                  | <b>(95,274)</b>      |
| Fund balances (deficits), beginning of year                  | 2,862,066           | 1,038,280                         | 363,620              |
| Fund balances (deficits), end of year                        | <b>\$ 2,783,476</b> | <b>\$ 907,195</b>                 | <b>\$ 268,346</b>    |

See notes to basic financial statements.

| TDD #1 -<br>Price Chopper Fund | CID #1 -<br>Roeland Park<br>Shopping Center<br>Fund | Nonmajor<br>Governmental<br>Funds | Total        |
|--------------------------------|-----------------------------------------------------|-----------------------------------|--------------|
| \$ 264,456                     | \$ 454,122                                          | \$ 2,306,483                      | \$ 8,073,959 |
| -                              | -                                                   | -                                 | 259,878      |
| -                              | -                                                   | 181,464                           | 393,102      |
| -                              | -                                                   | -                                 | 183,042      |
| -                              | -                                                   | -                                 | 311,722      |
| 132                            | 6,892                                               | 3,135                             | 54,480       |
| -                              | -                                                   | 33,847                            | 772,376      |
| 264,588                        | 461,014                                             | 2,524,929                         | 10,048,559   |
| 2,467                          | 86                                                  | 137,104                           | 1,770,549    |
| -                              | -                                                   | 268,040                           | 1,240,137    |
| -                              | -                                                   | -                                 | 1,488,064    |
| -                              | -                                                   | 83,534                            | 256,000      |
| -                              | -                                                   | 834,960                           | 834,960      |
| 2,900,000                      | -                                                   | 258,359                           | 5,398,359    |
| 11,652                         | -                                                   | 29,526                            | 293,426      |
| 2,914,119                      | 86                                                  | 1,611,523                         | 11,281,495   |
| (2,649,531)                    | 460,928                                             | 913,406                           | (1,232,936)  |
| -                              | -                                                   | 821,180                           | 1,237,180    |
| -                              | -                                                   | (473,970)                         | (1,237,180)  |
| -                              | -                                                   | 347,210                           | -            |
| (2,649,531)                    | 460,928                                             | 1,260,616                         | (1,232,936)  |
| (107,318)                      | 1,764,485                                           | 1,031,531                         | 6,952,664    |
| \$ (2,756,849)                 | \$ 2,225,413                                        | \$ 2,292,147                      | \$ 5,719,728 |

## City of Roeland Park, Kansas

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) of Governmental Funds to the Statement of Activities Year Ended December 31, 2017

---

|                                                  |    |             |
|--------------------------------------------------|----|-------------|
| Net change in fund balances - governmental funds | \$ | (1,232,936) |
|--------------------------------------------------|----|-------------|

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of the amount by which depreciation exceeded capital outlay in the current year:

|                        |                    |                    |
|------------------------|--------------------|--------------------|
| Capital outlay         |                    | 552,149            |
| Depreciation:          |                    |                    |
| General government     | \$ (81,495)        |                    |
| Public safety          | (53,067)           |                    |
| Culture and recreation | (124,923)          |                    |
| Highways and streets   | <u>(1,296,009)</u> | <u>(1,555,494)</u> |

|                                                                                                                       |           |
|-----------------------------------------------------------------------------------------------------------------------|-----------|
| Revenues in the statement of activities that do not provide current financial resources are not reported in the funds | (198,674) |
|-----------------------------------------------------------------------------------------------------------------------|-----------|

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

|                                |          |
|--------------------------------|----------|
| Change in compensated absences | (15,200) |
| Change in net OPEB obligation  | (8,839)  |
| Pension expense                | (13,979) |

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position:

|                                                                               |               |                  |
|-------------------------------------------------------------------------------|---------------|------------------|
| Principal payments on long-term debt                                          | 5,398,359     |                  |
| Amortization of bond premium, bond discounts and deferred charge on refunding | (17,912)      |                  |
| Change in accrued interest                                                    | <u>22,778</u> | <u>5,403,225</u> |

|                                                          |                            |
|----------------------------------------------------------|----------------------------|
| <b>Change in net position of governmental activities</b> | <b>\$ <u>2,930,252</u></b> |
|----------------------------------------------------------|----------------------------|

See notes to basic financial statements.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

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

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

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

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

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

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

City of Roeland Park  
Finance Department  
4600 West 51<sup>st</sup> Street  
Roeland Park, Kansas 66205



## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

##### **Basis of presentation:**

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

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

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

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

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

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

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

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

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

TDD #1 – Price Chopper: 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.

CID #1 – Roeland Park Shopping Center: 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. The CID sales tax imposed is one percent (1%) for 22 years. However, the sales tax will cease to be collected once the fund reserves equal three million dollars (\$3,000,000). The City expects the fund balance to reach three million dollars within two years. Eligible expenses made by the developer will be reimbursed on a two-to-one bases. For every \$2 of eligible expenses made by the developer, the CID fund will reimburse \$1.

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

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

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

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 2017 levy plus any uncollected amounts from the 2016 levy. Property taxes that are not available for current year operations are shown as a deferred inflow of resources. Property taxes are levied each year on all taxable real and personal property in the City. The City's property tax is levied and a lien attached each November 1 on the assessed value as of the prior January 1. The first half is paid on or before December 20 and the second half paid on or before May 10 of the following year.

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

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

**Cash and investments:** The City maintains a cash and investment pool to maximize investment opportunities. Income from investments purchased with pooled cash is allocated to individual funds based on the fund's average cash balance and legal requirements. Each fund's portion of total cash and investments is reported as such within this report. In addition, certain investments are separately held by several of the City's funds.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

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 Kansas Municipal Investment Pool (KMIP) which is administered by the Kansas Office of State Treasurer, and the Federated Money Market Treasury Obligations Fund. KMIP is not SEC registered and is regulated by the state of Kansas. This external investment pool is reported at amortized cost pursuant to the criteria set forth in GASB Statement No 79. The City's money market funds are also 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.

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    |

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

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

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

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

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

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

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

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

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

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

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

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

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

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

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

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

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

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

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

**Net position:** Represent the difference between assets and liabilities. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted through enabling legislation consist of \$626,631 for debt service, \$186,610 for special highway, \$4,468,965 for capital expansion and improvements and \$16,504 for Roeland Park property owner's association.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

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

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

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

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

#### **Note 2. Cash and Investments**

**Authorized investments:** Kansas state statutes authorize the City, with certain restrictions, to deposit or invest in open accounts, time deposits, direct obligations of the U.S. government or its agencies, certificates of deposit, repurchase agreements, United States treasury bills and notes and the State Treasurer's investment pool. Statutes also require that collateral pledged must have a fair market value equal to 100 percent of the deposits (less insured amounts) and investments, and must be assigned for the benefit of the City. The statutes provided for an exception for peak deposit periods during tax-paying time where, for a period of 60 days, the amount of required collateral could be reduced by one-half. The City maintains a pooled money market account that is available for use by all funds. Each fund type's portion of this pool is presented on the combined balance sheet as pooled cash. 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. 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 its 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.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 2. Cash and Investments (Continued)

**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, 2017, the City had the following investments with the following maturities:

| Investment Type                       | Fair Value          | Investment Maturities (in years) |                     | Fair Value Measurement |
|---------------------------------------|---------------------|----------------------------------|---------------------|------------------------|
|                                       |                     | Less than 1                      | 1 - 2               |                        |
| Federal Home Loan Bank                | \$ 2,120,708        | \$ 432,193                       | \$ 1,688,515        | Level 2                |
| Federal National Mortgage Association | 2,758,405           | 2,409,070                        | 349,335             | Level 2                |
| Freddie Mac                           | 725,783             | 99,415                           | 626,368             | Level 2                |
| Federal Farm Credit Banks             | 1,094,817           | 1,094,817                        | -                   | Level 2                |
|                                       | <u>\$ 6,699,713</u> | <u>\$ 4,035,495</u>              | <u>\$ 2,664,218</u> |                        |

As of December 31, 2017, the City had \$157,500 invested in the Kansas Municipal Investment Pool. The Kansas Municipal Investment Pool is authorized under the 1992 Senate Bill 480 Section 1 and funds may be withdrawn at any time, with no restrictions or limitations on withdrawals. The average maturity of the Kansas Municipal Investment Pool as of December 31, 2017 is less than one year. As of December 31, 2017, the City also had \$16,499 invested in the Federated Money Market Treasury Obligations Fund in which funds may be withdrawn at any time. The average maturity of the Federated Money Market Treasury Obligations Fund as of December 31, 2017 is 26 days. The City also had \$449,500 invested in a Repurchase Agreement—Treasury Bond, which is not subject to interest rate risk as it is guaranteed by the U.S. government. These are recorded as restricted cash and cash equivalents on the statement of net position



## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 2. Cash and Investments (Continued)

**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, 2017, the City's investment in the Kansas Municipal Investment Pool was rated AA+/S1+ by Standard & Poor's and was not rated by Moody's Investor Services. The City's investment in Federated Money Market Treasury Obligations Fund was rated AA+ by Standard & Poor's and Aaa-mf by Moody's Investor Services. The City's investment in the Repurchase Agreement—Treasury Bond, is not subject to credit risk as it is guaranteed by the U.S. government.

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

| Investment Type                       | S&P Credit Rating |
|---------------------------------------|-------------------|
| Federal Home Loan Bank                | AA+               |
| Federal National Mortgage Association | AA+               |
| Freddie Mac                           | AA+               |
| Federal Farm Credit Banks             | 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, 2017, the City's investments are invested in FHLB, FNMA, Freddie Mac, and Federal Farm Credit Banks which represent 32, 41, 11 and 16 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, 2017, the City's bank balances of deposits with financial institutions of \$1,895,404 were not exposed to custodial credit risk. As of December 31, 2017, the City's investment in direct obligations of the U.S. Government, the Kansas Municipal Investment Pool, Federated Money Market Treasury Obligations Fund and the Repurchase Agreement—Treasury Bond were not subject to custodial credit risk. All other City investments were not exposed to custodial credit risk.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

#### Note 3. Capital Assets

The following is a summary of changes in capital assets for the year ended December 31, 2017:

|                                                      | 2016 Balance  | Additions    | Deletions  | 2017 Balance  |
|------------------------------------------------------|---------------|--------------|------------|---------------|
| <b>Governmental Activities</b>                       |               |              |            |               |
| Capital assets not being depreciated:                |               |              |            |               |
| Land                                                 | \$ 1,396,272  | \$ 820,000   | \$ -       | \$ 2,216,272  |
| Artwork                                              | 12,620        | -            | -          | 12,620        |
| Construction in progress                             | 557,600       | 348,224      | 820,000    | 85,824        |
| Total capital assets not being depreciated           | 1,966,492     | 1,168,224    | 820,000    | 2,314,716     |
| Capital assets being depreciated:                    |               |              |            |               |
| Buildings                                            | 4,470,373     | -            | -          | 4,470,373     |
| Improvements other than buildings and infrastructure | 27,848,107    | 24,024       | -          | 27,872,131    |
| Machinery and equipment                              | 1,847,431     | 179,901      | 29,465     | 1,997,867     |
| Total capital assets being depreciated               | 34,165,911    | 203,925      | 29,465     | 34,340,371    |
| Less accumulated depreciation for:                   |               |              |            |               |
| Buildings                                            | 2,045,081     | 83,772       | -          | 2,128,853     |
| Improvements other than buildings and infrastructure | 11,809,539    | 1,338,727    | -          | 13,148,266    |
| Machinery and equipment                              | 1,197,582     | 132,995      | 29,465     | 1,301,112     |
| Total accumulated depreciation                       | 15,052,202    | 1,555,494    | 29,465     | 16,578,231    |
| Total capital assets being depreciated, net          | 19,113,709    | (1,351,569)  | -          | 17,762,140    |
| Governmental activities capital assets, net          | \$ 21,080,201 | \$ (183,345) | \$ 820,000 | \$ 20,076,856 |

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

|                                                     |                     |
|-----------------------------------------------------|---------------------|
| <b>Governmental Activities</b>                      |                     |
| General government                                  | \$ 81,495           |
| Public safety                                       | 53,067              |
| Culture and recreation                              | 124,923             |
| Highways and streets                                | 1,296,009           |
| Total depreciation expense, governmental activities | <u>\$ 1,555,494</u> |

# City of Roeland Park, Kansas

## Notes to Basic Financial Statements

### Note 4. Long-Term Debt

A summary of changes in long-term debt for the year ended December 31, 2017 follows:

| Type of Issue                                                  | Balance<br>December 31,<br>2016 | Additions         | Retirements         | Balance<br>December 31,<br>2017 | Due Within<br>One Year |
|----------------------------------------------------------------|---------------------------------|-------------------|---------------------|---------------------------------|------------------------|
| General obligation bonds                                       | \$ 5,603,000                    | \$ -              | \$ 1,137,000        | \$ 4,466,000                    | \$ 1,165,000           |
| Tax increment revenue bonds                                    | 2,337,203                       | -                 | 1,108,827           | 1,228,376                       | 944,683                |
| Transportation development district<br>sales tax revenue bonds | 4,128,491                       | -                 | 350,004             | 3,778,487                       | 3,778,487              |
| Add premiums                                                   | 7,663                           | -                 | 792                 | 6,871                           | -                      |
| Less discounts                                                 | (50,419)                        | -                 | (6,296)             | (44,123)                        | -                      |
| Capital leases                                                 | 456,251                         | -                 | 252,532             | 203,719                         | 203,719                |
| Net pension liability                                          | 2,357,010                       | -                 | 219,306             | 2,137,704                       | -                      |
| Net OPEB obligation                                            | 128,783                         | 8,839             | -                   | 137,622                         | -                      |
| Compensated absences                                           | 124,017                         | 97,121            | 81,921              | 139,217                         | 81,921                 |
| <b>Total long-term debt</b>                                    | <b>\$ 15,091,999</b>            | <b>\$ 105,960</b> | <b>\$ 3,144,086</b> | <b>\$ 12,053,873</b>            | <b>\$ 6,173,810</b>    |

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

A detailed listing of the City's long-term debt outstanding as of December 31, 2017 follows:

| Debt Issue                                                 | Date Issued | Original Amount | Interest Rate | Balance             |
|------------------------------------------------------------|-------------|-----------------|---------------|---------------------|
| <b>Long-Term Debt:</b>                                     |             |                 |               |                     |
| <b>General Obligations Bonds:</b>                          |             |                 |               |                     |
| General Obligations Bonds, Series 2010-1                   | 8/19/10     | \$ 3,345,000    | 1.50-3.50%    | \$ 1,360,000        |
| General Obligations Bonds, Series 2012-1                   | 8/1/12      | 2,950,000       | 0.65-2.40     | 965,000             |
| General Obligations Bonds, Series 2011-2                   | 8/25/11     | 1,565,000       | 2.00-3.40     | 1,805,000           |
| General Obligations Bonds, Series 2014-A                   | 11/25/14    | 650,000         | 2.25          | 336,000             |
|                                                            |             |                 |               | <u>\$ 4,466,000</u> |
| <b>Special Obligation Tax Increment<br/>Revenue Bonds:</b> |             |                 |               |                     |
| Series 2000, Valley State Bank Project                     | 2/1/00      | 695,000         | 7.00          | \$ 318,376          |
| Series 2005, Roeland Park<br>Redevelopment LLC Project     | 2/1/05      | 4,495,000       | 4.60-5.75     | 910,000             |
|                                                            |             |                 |               | <u>\$ 1,228,376</u> |
| <b>Revenue Bonds:</b>                                      |             |                 |               |                     |
| <b>Transportation Development District:</b>                |             |                 |               |                     |
| Sales Tax Revenue Bonds, 2005                              | 11/1/05     | 3,555,000       | 4.50-5.75     | \$ 2,121,045        |
| Sales Tax Revenue Bonds, 2006A                             | 1/1/06      | 1,090,000       | 5.875         | 772,936             |
| Sales Tax Revenue Bonds, 2006B                             | 1/1/06      | 1,690,000       | 5.125 - 5.875 | 884,506             |
|                                                            |             |                 |               | <u>\$ 3,778,487</u> |
| <b>Capital Lease Obligations:</b>                          |             |                 |               |                     |
| Pool                                                       | 9/1/01      | 2,673,908       | 5.10-5.30     | \$ 148,500          |
| Street sweeper                                             | 9/23/10     | 212,550         | 3.84          | 30,077              |
| Trucks                                                     | 8/24/11     | 167,788         | 2.79          | 25,142              |
|                                                            |             |                 |               | <u>\$ 203,719</u>   |

**City of Roeland Park, Kansas**

**Notes to Basic Financial Statements**

**Note 4. Long-Term Debt (Continued)**

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

| Year        | Principal           | Interest          | Total               |
|-------------|---------------------|-------------------|---------------------|
| GO Bonds:   |                     |                   |                     |
| 2018        | \$ 1,165,000        | \$ 109,381        | \$ 1,274,381        |
| 2019        | 847,000             | 86,916            | 933,916             |
| 2020        | 694,000             | 68,098            | 762,098             |
| 2021        | 395,000             | 50,916            | 445,916             |
| 2022        | 410,000             | 40,811            | 450,811             |
| 2023 - 2026 | 955,000             | 62,913            | 1,017,913           |
|             | <u>\$ 4,466,000</u> | <u>\$ 419,035</u> | <u>\$ 4,885,035</u> |

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

| Year           | Principal           | Interest          | Total               |
|----------------|---------------------|-------------------|---------------------|
| Tax Increment: |                     |                   |                     |
| 2018           | \$ 944,683          | \$ 37,484         | \$ 982,167          |
| 2019           | 34,683              | 33,322            | 68,005              |
| 2020           | 249,010             | 33,322            | 282,332             |
|                | <u>\$ 1,228,376</u> | <u>\$ 104,128</u> | <u>\$ 1,332,504</u> |

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

| Year        | Principal           | Interest            | Total               |
|-------------|---------------------|---------------------|---------------------|
| TDD:        |                     |                     |                     |
| 2018        | \$ 3,778,487        | \$ 600,390          | \$ 4,378,877        |
| 2019        | -                   | 191,181             | 191,181             |
| 2020        | -                   | 169,976             | 169,976             |
| 2021        | -                   | 147,062             | 147,062             |
| 2022        | -                   | 121,824             | 121,824             |
| 2023 - 2025 | -                   | 193,445             | 193,445             |
|             | <u>\$ 3,778,487</u> | <u>\$ 1,423,878</u> | <u>\$ 5,202,365</u> |

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

| Year            | Principal  | Interest | Total      |
|-----------------|------------|----------|------------|
| Capital Leases: |            |          |            |
| 2018            | \$ 203,719 | \$ 7,542 | \$ 211,261 |

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 4. Long-Term Debt (Continued)

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, 2017, the statutory limit for the City was \$24,976,446 providing a debt margin of \$20,306,726. Included in the legal debt margin calculation are outstanding general obligation bonds as of December 31, 2017 of \$4,466,000 and capital lease obligations of \$203,719.

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

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

During 2000, the City issued \$1,248,525 in two issuances of Special Obligation Tax Increment Financing Revenue Bonds to finance certain eligible tax increment financing projects for the Boulevard Apartments and Valley State Bank. These special obligation bonds under Kansas law are payable solely from property tax increment received with respect to the financed projects. Incremental property taxes were projected to produce \$1,600,858 or 122 percent of the debt service requirements over the life of the bonds. These bonds are not general obligations of the City. It is not considered a default if there is insufficient tax increment to pay the full amount of principal and interest on the bonds. If the tax increment is insufficient to pay the full amount of principal and interest at maturity, the bonds will be deemed satisfied and paid in full. In 2003, the City issued the remaining \$39,362 authorized amount of Special Obligation Tax Increment Financing Revenue Bonds in relation to the Series 2000, The Boulevard Apartments. During 2013, the Boulevard Apartments debt was paid off. Total principal and interest remaining on the Valley State Bank bonds is \$418,243 payable through 2020. For the current year, principal and interest paid and total incremental property tax revenues were \$54,032 and \$69,375, respectively.

During 2005, the City issued \$4,495,000 Special Obligation Tax Increment Revenue Bonds to finance an eligible tax increment financing project. These special obligation bonds under Kansas law are payable solely from property tax increment received with respect to the financial projects. Incremental property taxes were projected to produce \$9,968,920 or 130 percent of the debt service requirements over the life of the bonds. These bonds are not direct obligations of the City. It is not considered a default if there is insufficient tax increment to pay the full amount of principal and interest on the bonds. If the tax increment is insufficient to pay the full amount of principal and interest at maturity, the bonds will be deemed satisfied and paid in full. In accordance with the debt agreement, upon issuance of the bonds, the City established a bond reserve and a debt service reserve fund. The balances of the bond reserve and the debt service reserve funds as of December 31, 2017 were \$449,500 and \$143,660, respectively, and are shown as restricted assets in the Bella Roe/Walmart Fund. Total principal and interest remaining on the bonds is \$914,162 payable through 2024. For the current year, principal and interest paid and total incremental property tax revenues were \$1,180,456 and \$1,037,211, respectively.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### **Note 4. 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, 2017 was \$13,933 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 \$3,791,296. Principal and interest paid for the current year and total TDD #1 sales taxes were \$239,000 and \$264,456, 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, 2017 was \$920 and is shown as restricted assets in the TDD #2—Lowe's Fund. Total principal and interest remaining to be paid on the bonds is \$1,411,069. Principal and interest paid for the current year and total TDD #2 sales taxes were \$121,000 and \$140,435, 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 \$884,506 as of December 31, 2017 has been recorded as a liability in the TDD #2—Lowe's Fund balance sheet 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 \$2,893,981 as of December 31, 2017 has been recorded as a liability in the TDD #1—Price Chopper Fund balance sheet as the liability has matured.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 5. Transfers

Transfers for the year ended December 31, 2017 consisted of:

|                                                     | Transfers In        | Transfers Out       |
|-----------------------------------------------------|---------------------|---------------------|
| General Fund                                        | \$ -                | \$ 763,210          |
| Debt Service Fund                                   | 416,000             | -                   |
| Special revenue funds, nonmajor governmental funds  | 604,250             | 473,970             |
| Capital projects funds, nonmajor governmental funds | 216,930             | -                   |
|                                                     | <u>\$ 1,237,180</u> | <u>\$ 1,237,180</u> |

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

#### Note 6. Defined Benefit Pension Plan

Kansas Public Employees Retirement System

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

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

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

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

KPERS issues a stand-alone comprehensive annual financial report, which is available on the KPERS website at [www.kpers.org](http://www.kpers.org).

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

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

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 6. Defined Benefit Pension Plan (Continued)

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

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

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2 percent of total payroll for the fiscal year ended June 30, 2017.

The actuarially determined employer contribution rates and the statutory contribution rates for local employees are both 8.46 percent. The actuarially determined employer contribution rates and the statutory contribution rates for Police and Firemen are both 19.03 percent. Member contribution rates as a percentage of eligible compensation in fiscal year 2017 are 6.00 percent for public employees, 7.15 percent for Police and Firemen, and 6.00 percent or 2.00 percent for Judges.

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

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

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

The allocation percentages for the City's share of the collective pension amounts as of June 30, 2017 was based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the year ended June 30, 2017.

The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2017, the City's proportion was 0.204133 percent, which was a decrease of 0.019345 percent from its proportion measured at June 30, 2016.



## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 6. Defined Benefit Pension Plan (Continued)

**Net pension liability:** The employer's net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. Standard update procedures were used to roll forward the net pension liability to June 30, 2017. At December 31, 2017, the City reported a liability of \$2,137,704 for its proportionate share of the net pension liability.

**Actuarial assumptions:** The actuarial valuation as of December 31, 2016 using the following actuarial assumptions:

|                                                                                    |                                           |
|------------------------------------------------------------------------------------|-------------------------------------------|
| Price inflation                                                                    | 2.75%                                     |
| Wage inflation                                                                     | 3.00%                                     |
| Salary increases, including wage increases                                         | 3.50 to 12.00%, including price inflation |
| Long-term rate of return, net of investment expense, and including price inflation | 7.75%                                     |

Mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for Males and Females, with adjustments to better match actual experience. Separate tables apply for males and females as well as each group (State, School, Local, Police and Firemen, and Judges). Future mortality improvements are anticipated using scale MP-2016.

The following actuarial assumptions and methods used for measuring the total pension liability were changed since prior measurement date.

- The price inflation assumption was lowered from 3.00% to 2.75%
- The investment return assumption was lowered from 8.00% to 7.75%
- The general wage growth assumption was lowered from 4.00% to 3.50%
- The payroll growth assumption was lowered from 4.00% to 3.00%
- The mortality assumption was modified by moving to the RP-2014 Mortality Table, with adjustments to better fit the observed experience for the various KPERS users.
- Assumed retirement and termination rates were adjusted to better reflect actual experience.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study conducted for three years ending December 31, 2015.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

| Asset Class            | Long-Term Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------|-----------------------------|----------------------------------------|
| Global equity          | 47.00%                      | 6.80%                                  |
| Fixed income           | 13.00                       | 1.25                                   |
| Yield driven           | 8.00                        | 6.55                                   |
| Real return            | 11.00                       | 1.71                                   |
| Real estate            | 11.00                       | 5.05                                   |
| Alternatives           | 8.00                        | 9.85                                   |
| Short-term investments | 2.00                        | (0.25)                                 |
| Total                  | 100.00%                     |                                        |

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

#### Note 6. Defined Benefit Pension Plan (Continued)

**Discount Rate:** The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the System's Board of Trustees for these groups may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Employers contribute the full actuarial determined rate for Police and Firemen, and Judges. Future employer contribution rates were also modeled for Police and Firemen and Judges, assuming all actuarial assumptions are met in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate:** The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.75 percent) or 1-percentage point higher (8.75 percent) than the current rate:

|                                                     | 1% Decrease<br>(6.75%) | Discount Rate<br>(7.75%) | 1% Increase<br>(8.75%) |
|-----------------------------------------------------|------------------------|--------------------------|------------------------|
| City's proportionate share of net pension liability | \$ 3,046,310           | \$ 2,137,704             | \$ 1,375,449           |

**Pension expense:** For the year ended December 31, 2017, the City recognized pension expense of \$235,174, which includes the changes in the collective net pension liability, projected earnings on pension plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

**Deferred outflows of resources and deferred inflows of resources:** At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                         | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between actual and expected experience                      | \$ 75,776                            | \$ (33,159)                         |
| Net differences between projected and actual earnings<br>on investments | 75,596                               | -                                   |
| Changes of assumptions                                                  | 139,152                              | (11,355)                            |
| Changes in proportion                                                   | 69,163                               | (178,710)                           |
| Contributions made subsequent to the measurement date *                 | 110,976                              | -                                   |
| Total                                                                   | \$ 470,663                           | \$ (223,224)                        |

\* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ended December 31, 2018.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 6. Defined Benefit Pension Plan (Continued)

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

Years ending December 31:

|      |    |                |
|------|----|----------------|
| 2018 | \$ | 6,409          |
| 2019 |    | 90,485         |
| 2020 |    | 59,951         |
| 2021 |    | (21,022)       |
| 2022 |    | 640            |
|      | \$ | <u>136,463</u> |

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

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

#### Note 7. Commitments and Contingencies

- (a) **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 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.

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

The Bella Roe/Walmart TIF Fund has encumbered \$606,648 to be spent in fiscal year 2018.

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 8. Other Postemployment Benefits

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

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

**Funding policy:** The City does not pay retiree benefits directly; they are paid implicitly over time through employer subsidization of active premiums that would be lower if retirees were not part of the experience group. Retirees who elect to continue coverage in the medical and dental plans offered through MPR are required to pay a contribution until the employee becomes eligible for Medicare. Since the retirees pay the premiums each year, the City's share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation. The benefits and benefit levels are governed by City policy and the MPR trust agreement. As of December 31, 2017, there was one City retiree participating in the plan.

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

|                                            |    |                       |
|--------------------------------------------|----|-----------------------|
| Annual required contribution               | \$ | 14,103                |
| Interest on net OPEB obligation            |    | 5,795                 |
| Adjustment to annual required contribution |    | (7,059)               |
| Annual OPEB cost (expense)                 |    | <u>12,839</u>         |
| Contributions and payments made            |    | <u>(4,000)</u>        |
| Increase in net OPEB obligation            |    | 8,839                 |
| Net OPEB obligation, beginning of year     |    | <u>128,783</u>        |
| Net OPEB obligation, end of year           | \$ | <u><u>137,622</u></u> |

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

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

#### Note 8. Other Postemployment Benefits (Continued)

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2017 and the two preceding years is as follows:

| Fiscal Year Ended | Annual<br>OPEB Cost | Percentage of<br>Annual OPEB<br>Cost Contributed | Net OPEB<br>Obligation |
|-------------------|---------------------|--------------------------------------------------|------------------------|
| December 31, 2017 | \$ 12,839           | 31.2%                                            | \$ 137,622             |
| December 31, 2016 | 12,451              | 32.1                                             | 128,783                |
| December 31, 2015 | 14,224              | 7.0                                              | 120,332                |

**Funded status and funding progress:** As of July 1, 2015, the most recent actuarial valuation date, the plan was 0 percent funded. The actuarial accrued liability for benefits was \$100,271 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$100,271. The covered payroll (annual payroll of active employees covered by the plan) was \$1,402,959 and the ratio of the UAAL to the covered payroll was 7.1 percent.

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

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

In the July 1, 2015 actuarial valuation, projected unit credit method was used. The actuarial assumptions included 4.5 percent investment rate of return; a cost trend rate of 7.00 percent for medical claims and prescriptions, reduced by decrements to an ultimate rate of 5.00 percent after six years. The UAAL is being amortized as open-level dollar over a period of 30 years.

#### Note 9. Leases

The City is a lessor under rental agreements for the rental of land, a tower and building space. Lease revenue of \$123,664 is included in General Fund other revenue. Future minimum rentals under such leases are as follows:

Years ending December 31:

|      |                   |
|------|-------------------|
| 2018 | \$ 87,967         |
| 2019 | 92,351            |
| 2020 | 94,786            |
| 2021 | 75,489            |
|      | <u>\$ 350,593</u> |

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

#### Note 10. Fund Balance Deficits

The TDD #2—Lowe's Debt Service Fund had a fund balance deficit of \$809,752. This deficit occurred due to the notice of acceleration on the 2006B Transportation Development District Sales Tax Revenue Bond as discussed in Note 4. This deficit will be eliminated through the associated sales tax revenue stream from the Transportation Development District.

The TDD #1—Price Chopper Debt Service Fund had a fund balance deficit of \$2,756,849. 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 4. This deficit will be eliminated through the associated sales tax revenue stream from the Transportation Development District.

#### Note 11. Fund Balances

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

| Fund Balances                               | General Fund | Bella Roe/<br>Walmart TIF<br>Fund | Debt Service<br>Fund | TDD #1 -<br>Price Chopper<br>Fund | CID #1 Roeland<br>Park Shopping<br>Center Fund | Nonmajor<br>Governmental<br>Funds | Total        |
|---------------------------------------------|--------------|-----------------------------------|----------------------|-----------------------------------|------------------------------------------------|-----------------------------------|--------------|
| Restricted:                                 |              |                                   |                      |                                   |                                                |                                   |              |
| Debt service                                | \$ 157,500   | \$ 780,195                        | \$ 268,346           | \$ -                              | \$ -                                           | \$ 280,094                        | \$ 1,486,135 |
| Special highway                             | -            | -                                 | -                    | -                                 | -                                              | 186,610                           | 186,610      |
| Capital expansion and<br>improvements       | -            | -                                 | -                    | -                                 | 2,225,413                                      | 2,243,552                         | 4,468,965    |
| Roeland Park Property<br>Owners Association | -            | -                                 | -                    | -                                 | -                                              | 16,504                            | 16,504       |
| Total restricted                            | 157,500      | 780,195                           | 268,346              | -                                 | 2,225,413                                      | 2,726,760                         | 6,158,214    |
| Committed:                                  |              |                                   |                      |                                   |                                                |                                   |              |
| Capital projects                            | -            | 127,000                           | -                    | -                                 | -                                              | -                                 | 127,000      |
| Revenue stabilization policy                | 1,410,000    | -                                 | -                    | -                                 | -                                              | -                                 | 1,410,000    |
|                                             | 1,410,000    | 127,000                           | -                    | -                                 | -                                              | -                                 | 1,537,000    |
| Assigned, special law                       | 8,913        | -                                 | -                    | -                                 | -                                              | 375,139                           | 384,052      |
| Unassigned                                  | 1,207,063    | -                                 | -                    | (2,756,849)                       | -                                              | (809,752)                         | (2,359,538)  |
| Total fund balances                         | \$ 2,783,476 | \$ 907,195                        | \$ 268,346           | \$ (2,756,849)                    | \$ 2,225,413                                   | \$ 2,292,147                      | \$ 5,719,728 |

## City of Roeland Park, Kansas

### Notes to Basic Financial Statements

---

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

As of December 31, 2017, the GASB had issued several statements not yet implemented by the City of Roeland Park, Kansas. The statements which might impact the City are as follows:

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

GASB Statement No. 85, *Omnibus 2017* will be effective for the City with its year ending December 31, 2017. The objective of Statement No. 85 is to address practice issues that have been identified during implementation and application of certain GASB Statements. Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits).

GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the City beginning with its fiscal year ending December 31, 2020, with earlier adoption encouraged. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. In addition, the City must report the (1) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. The Statement provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments and certain regulated leases. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, nonlease components embedded in lease contracts (such as service agreements), and leases with related parties.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placement*, issued March 2018, will be effective for the City beginning with its fiscal year ending December 31, 2019, with earlier adoption encouraged. Statement No. 88 clarifies which liabilities governments should include in their note disclosures related to debt. This Statement defines debt that must be disclosed in the notes to financial statements as a liability that arises from a contractual obligation to pay cash in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. Governments must also disclose amounts of unused lines of credit, assets pledged as collateral for debt and the terms specified in debt agreements related to significant events of default with finance-related consequences, termination events with finance-related consequences, and subjective acceleration clauses. Within the notes, governments should separate information regarding direct borrowings and direct placements of debt from other debt.

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

**City of Roeland Park, Kansas**

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

|                                                                                                   | 2017         | 2016         | 2015         |
|---------------------------------------------------------------------------------------------------|--------------|--------------|--------------|
| City's proportion of the net pension liability                                                    | 0.204133%    | 0.223478%    | 0.214844%    |
| City's proportionate share of the net pension liability                                           | \$ 2,137,704 | \$ 2,357,010 | \$ 1,810,638 |
| City's covered-employee payroll                                                                   | \$ 1,601,207 | \$ 1,541,676 | \$ 1,513,662 |
| City's proportionate share of the net pension liability<br>as a percentage of its covered payroll | 133.51%      | 152.89%      | 119.62%      |
| Plan fiduciary net position as a percentage of the<br>total pension liability                     | 67.12%       | 65.10%       | 64.95%       |

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



**City of Roeland Park, Kansas**

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

| <b>KPERS - Local Group</b> |                                           |                                                                                |                                        |                                           |                                                                       |
|----------------------------|-------------------------------------------|--------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------|-----------------------------------------------------------------------|
| Fiscal Year-End            | Statutorily<br>Required<br>Contribution * | Contributions<br>in Relation to<br>the Statutorily<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | City's<br>Covered-<br>Employee<br>Payroll | Contributions<br>as a Percentage<br>of Covered<br>Employee<br>Payroll |
| 2017                       | \$ 68,416                                 | \$ 68,416                                                                      | \$ -                                   | \$ 803,624                                | 9%                                                                    |
| 2016                       | 70,790                                    | 70,790                                                                         | -                                      | 771,138                                   | 9                                                                     |
| 2015                       | 68,774                                    | 68,774                                                                         | -                                      | 725,466                                   | 9                                                                     |
| 2014                       | 63,395                                    | 63,395                                                                         | -                                      | 717,139                                   | 9                                                                     |
| 2013                       | 50,942                                    | 50,942                                                                         | -                                      | 641,763                                   | 8                                                                     |
| 2012                       | 47,142                                    | 47,142                                                                         | -                                      | 640,286                                   | 7                                                                     |
| 2011                       | 41,029                                    | 41,029                                                                         | -                                      | 605,021                                   | 7                                                                     |
| 2010                       | 41,020                                    | 41,020                                                                         | -                                      | 669,507                                   | 6                                                                     |
| 2009                       | 38,328                                    | 38,328                                                                         | -                                      | 691,847                                   | 6                                                                     |
| 2008                       | 32,757                                    | 32,757                                                                         | -                                      | 664,713                                   | 5                                                                     |

| <b>KP&amp;F</b> |                                           |                                                                                |                                        |                                           |                                                                       |
|-----------------|-------------------------------------------|--------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------|-----------------------------------------------------------------------|
| Fiscal Year-End | Statutorily<br>Required<br>Contribution * | Contributions<br>in Relation to<br>the Statutorily<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | City's<br>Covered-<br>Employee<br>Payroll | Contributions<br>as a Percentage<br>of Covered<br>Employee<br>Payroll |
| 2017            | \$ 158,102                                | \$ 158,102                                                                     | \$ -                                   | \$ 797,583                                | 20%                                                                   |
| 2016            | 163,189                                   | 163,189                                                                        | -                                      | 770,538                                   | 21                                                                    |
| 2015            | 170,106                                   | 170,106                                                                        | -                                      | 796,374                                   | 21                                                                    |
| 2014            | 157,038                                   | 157,038                                                                        | -                                      | 788,345                                   | 20                                                                    |
| 2013            | 145,687                                   | 145,687                                                                        | -                                      | N/A                                       | N/A                                                                   |
| 2012            | 132,040                                   | 132,040                                                                        | -                                      | N/A                                       | N/A                                                                   |
| 2011            | 108,581                                   | 108,581                                                                        | -                                      | N/A                                       | N/A                                                                   |
| 2010            | 108,293                                   | 108,293                                                                        | -                                      | N/A                                       | N/A                                                                   |
| 2009            | 112,692                                   | 112,692                                                                        | -                                      | N/A                                       | N/A                                                                   |
| 2008            | 110,623                                   | 110,623                                                                        | -                                      | N/A                                       | N/A                                                                   |

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

N/A - Information from this period is not available

**City of Roeland Park, Kansas**

**Required Supplementary Information  
Other Postemployment Benefit Plan**

SCHEDULE OF FUNDING PROGRESS

| Fiscal<br>Year<br>Ended | Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Net Assets<br>(a) | Actuarial<br>Accrued<br>Liability<br>(AAL)<br>(b) | Unfunded<br>AAL<br>(b-a) | Funded<br>Ratio<br>(a/b) | Covered<br>Payroll<br>(c) | UAAL as a<br>Percentage<br>of Covered<br>Payroll<br>[(b-a)/c] |
|-------------------------|--------------------------------|--------------------------------------------|---------------------------------------------------|--------------------------|--------------------------|---------------------------|---------------------------------------------------------------|
| <b>2017</b>             | <b>7/1/15</b>                  | <b>\$ -</b>                                | <b>\$ 100,271</b>                                 | <b>\$ 100,271</b>        | <b>- %</b>               | <b>1,582,624</b>          | <b>6.3%</b>                                                   |
| 2016                    | 7/1/15                         | -                                          | 100,271                                           | 100,271                  | -                        | 1,402,959                 | 7.1                                                           |
| 2015                    | 7/1/13                         | -                                          | 99,224                                            | 99,224                   | -                        | 1,496,583                 | 6.6                                                           |
| 2014                    | 7/1/13                         | -                                          | 99,224                                            | 99,224                   | -                        | 1,617,972                 | 6.1                                                           |
| 2013                    | 7/1/11                         | -                                          | 98,264                                            | 98,264                   | -                        | 1,550,396                 | 6.3                                                           |

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of July 1, 2015. Additional information follows:

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

City of Roeland Park, Kansas

**Required Supplementary Information**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance—**  
**Budget and Actual—General Fund**  
**Year Ended December 31, 2017**

|                                             | Budget              |                     |                     | Final Budget<br>to Actual<br>Variance |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------------------------|
|                                             | Original            | Final               | Actual              |                                       |
| Revenues:                                   |                     |                     |                     |                                       |
| Taxes                                       | \$ 4,006,722        | \$ 4,006,722        | \$ 3,687,870        | \$ (318,852)                          |
| Special assessments                         | 3,403               | 3,403               | 2,590               | (813)                                 |
| Intergovernmental                           | 2,904,158           | 2,904,158           | 211,638             | (2,692,520)                           |
| Licenses and permits                        | 165,108             | 165,108             | 183,042             | 17,934                                |
| Fines and forfeitures                       | 281,099             | 281,099             | 311,722             | 30,623                                |
| Interest                                    | 33,385              | 33,385              | 21,558              | (11,827)                              |
| Other                                       | 727,992             | 727,992             | 738,529             | 10,537                                |
| <b>Total revenues</b>                       | <b>8,121,867</b>    | <b>8,121,867</b>    | <b>5,156,949</b>    | <b>(2,964,918)</b>                    |
| Expenditures:                               |                     |                     |                     |                                       |
| Current:                                    |                     |                     |                     |                                       |
| General government                          | 1,846,415           | 1,846,415           | 1,444,741           | 401,674                               |
| Highway and streets                         | 890,855             | 890,855             | 825,617             | 65,238                                |
| Public safety                               | 1,199,518           | 1,199,518           | 1,085,243           | 114,275                               |
| Culture and recreation                      | 232,563             | 232,563             | 172,466             | 60,097                                |
| Employee benefits                           | 787,254             | 787,254             | 732,402             | 54,852                                |
| Debt service:                               |                     |                     |                     |                                       |
| Principal retirement                        | 198,000             | 198,000             | 198,000             | -                                     |
| Interest and fiscal charges                 | 13,860              | 13,860              | 13,860              | -                                     |
| <b>Total expenditures</b>                   | <b>5,168,465</b>    | <b>5,168,465</b>    | <b>4,472,329</b>    | <b>696,136</b>                        |
| <b>Excess of revenues over expenditures</b> | <b>2,953,402</b>    | <b>2,953,402</b>    | <b>684,620</b>      | <b>(2,268,782)</b>                    |
| Other financing sources (uses):             |                     |                     |                     |                                       |
| Transfers in                                | -                   | -                   | -                   | -                                     |
| Transfers out                               | (192,430)           | (192,430)           | (763,210)           | (570,780)                             |
| <b>Total other financing sources (uses)</b> | <b>(192,430)</b>    | <b>(192,430)</b>    | <b>(763,210)</b>    | <b>(570,780)</b>                      |
| <b>Changes in fund balance</b>              | <b>\$ 2,760,972</b> | <b>\$ 2,760,972</b> | <b>(78,590)</b>     | <b>\$ (2,839,562)</b>                 |
| Fund balance, beginning of year             |                     |                     | 2,862,066           |                                       |
| Fund balance, end of year                   |                     |                     | <u>\$ 2,783,476</u> |                                       |

See note to required supplementary information.

City of Roeland Park, Kansas

**Required Supplementary Information**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance—**  
**Budget and Actual—CID #1—Roeland Park Shopping Center Fund**  
**Year Ended December 31, 2017**

|                                 | Budget            |                   |                     | Final Budget<br>to Actual<br>Variance |
|---------------------------------|-------------------|-------------------|---------------------|---------------------------------------|
|                                 | Original          | Final             | Actual              |                                       |
| Revenues:                       |                   |                   |                     |                                       |
| Taxes                           | \$ 446,114        | \$ 446,114        | \$ 454,122          | \$ 8,008                              |
| Investment income               | 10,910            | 10,910            | 6,892               | (4,018)                               |
| Intergovernmental               | 1,763,318         | 1,763,318         | -                   | -                                     |
| <b>Total revenues</b>           | <b>2,220,342</b>  | <b>2,220,342</b>  | <b>461,014</b>      | <b>3,990</b>                          |
| Expenditures, capital outlay    | 1,960,403         | 1,960,403         | 86                  | 1,960,317                             |
| <b>Changes in fund balance</b>  | <b>\$ 259,939</b> | <b>\$ 259,939</b> | <b>460,928</b>      | <b>\$ 1,964,307</b>                   |
| Fund balance, beginning of year |                   |                   | 1,764,485           |                                       |
| Fund balance, end of year       |                   |                   | <u>\$ 2,225,413</u> |                                       |

See note to required supplementary information.

## **City of Roeland Park, Kansas**

### **Note to Required Supplementary Information Year Ended December 31, 2017**

---

#### **Budgets and Budgetary Accounting**

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

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

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

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

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

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

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

The budgeted amount reflects the 2017 Adopted Operating Budget for the City. Every year, during the adoption of the following year's budget, the City will provide a mid-year projection which makes adjustments to the budget based on any changes since the adoption of that year's budget. Per state requirements, the City completes a state budget form which allocates the entire operating budget plus the fund balance for each fund in the event we make changes mid-year and exceed the operating budget. As a result, the City is not required to submit a budget amendment unless expenditures exceed what is in the fund balance.

## City of Roeland Park

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

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

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

**Community Center:** Established to pay the cost of the acquisition, maintenance, 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.

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

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

**TIF 2D – City Hall/Walgreens/QT:** 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.

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

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

**Equipment 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.

**Old Pool and Boulevard Apartments:** 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.

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

## City of Roeland Park

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

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

**City of Roeland Park, Kansas**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2017**

|                                                                                   | Special Revenue         |                          |                                                                  |
|-----------------------------------------------------------------------------------|-------------------------|--------------------------|------------------------------------------------------------------|
|                                                                                   | Special Highway<br>Fund | Community Center<br>Fund | Roeland Park<br>City Hall<br>Property Owners<br>Association Fund |
| <b>Assets</b>                                                                     |                         |                          |                                                                  |
| Pooled cash                                                                       | \$ 33,254               | \$ 145,108               | \$ 16,504                                                        |
| Investments                                                                       | -                       | 269,496                  | -                                                                |
| Receivables:                                                                      |                         |                          |                                                                  |
| Taxes                                                                             | -                       | 36,699                   | -                                                                |
| Intergovernmental                                                                 | 46,084                  | 12,803                   | -                                                                |
| Restricted cash                                                                   | -                       | -                        | -                                                                |
| Restricted investments                                                            | 111,000                 | -                        | -                                                                |
| <b>Total assets</b>                                                               | <b>\$ 190,338</b>       | <b>\$ 464,106</b>        | <b>\$ 16,504</b>                                                 |
| <b>Liabilities</b>                                                                |                         |                          |                                                                  |
| Accounts payable and accrued liabilities                                          | \$ 3,728                | \$ 1,282                 | \$ -                                                             |
| Matured long-term debt in default                                                 | -                       | -                        | -                                                                |
| <b>Total liabilities</b>                                                          | <b>3,728</b>            | <b>1,282</b>             | <b>-</b>                                                         |
| <b>Deferred inflows of resources</b>                                              |                         |                          |                                                                  |
| Unavailable revenue - property taxes                                              | -                       | -                        | -                                                                |
| <b>Fund balances (deficits)</b>                                                   |                         |                          |                                                                  |
| Restricted                                                                        | 186,610                 | 462,824                  | 16,504                                                           |
| Assigned                                                                          | -                       | -                        | -                                                                |
| Unassigned                                                                        | -                       | -                        | -                                                                |
| <b>Total fund balances (deficits)</b>                                             | <b>186,610</b>          | <b>462,824</b>           | <b>16,504</b>                                                    |
| <b>Total liabilities, deferred<br/>inflows of resources and<br/>fund balances</b> | <b>\$ 190,338</b>       | <b>\$ 464,106</b>        | <b>\$ 16,504</b>                                                 |

(Continued)



| Special Revenue             |                                       |                     | Capital Projects                    |                                        |  |
|-----------------------------|---------------------------------------|---------------------|-------------------------------------|----------------------------------------|--|
| Special Infrastructure Fund | TIF 2D—CityHall/<br>Walgreens/QT Fund | Special Street Fund | Equipment and Building Reserve Fund | Old Pool and Boulevard Apartments Fund |  |
| \$ 357,770                  | \$ 48,104                             | \$ 239,888          | \$ 84,571                           | \$ 5,752                               |  |
| 458,000                     | -                                     | -                   | 290,568                             | -                                      |  |
| 73,399                      | 254,632                               | 175,027             | -                                   | 251,463                                |  |
| 7,137                       | -                                     | -                   | -                                   | -                                      |  |
| -                           | -                                     | -                   | -                                   | -                                      |  |
| -                           | 128,481                               | 392,736             | -                                   | 297,388                                |  |
| <u>\$ 896,306</u>           | <u>\$ 431,217</u>                     | <u>\$ 807,651</u>   | <u>\$ 375,139</u>                   | <u>\$ 554,603</u>                      |  |
|                             |                                       |                     |                                     |                                        |  |
| \$ 34,765                   | \$ 44,241                             | \$ 20,454           | \$ -                                | \$ 37,908                              |  |
| -                           | -                                     | -                   | -                                   | -                                      |  |
| <u>34,765</u>               | <u>44,241</u>                         | <u>20,454</u>       | <u>-</u>                            | <u>37,908</u>                          |  |
|                             |                                       |                     |                                     |                                        |  |
| -                           | 254,632                               | 354                 | -                                   | 251,463                                |  |
|                             |                                       |                     |                                     |                                        |  |
| 861,541                     | 132,344                               | 786,843             | -                                   | 265,232                                |  |
| -                           | -                                     | -                   | 375,139                             | -                                      |  |
| -                           | -                                     | -                   | -                                   | -                                      |  |
| <u>861,541</u>              | <u>132,344</u>                        | <u>786,843</u>      | <u>375,139</u>                      | <u>265,232</u>                         |  |
|                             |                                       |                     |                                     |                                        |  |
| <u>\$ 896,306</u>           | <u>\$ 431,217</u>                     | <u>\$ 807,651</u>   | <u>\$ 375,139</u>                   | <u>\$ 554,603</u>                      |  |

**City of Roeland Park, Kansas**

**Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
December 31, 2017**

|                                                                                   | Debt Service              |                       |                     |
|-----------------------------------------------------------------------------------|---------------------------|-----------------------|---------------------|
|                                                                                   | Valley State<br>Bank Fund | TDD #2<br>Lowe's Fund | Totals              |
| <b>Assets</b>                                                                     |                           |                       |                     |
| Pooled cash                                                                       | \$ 14,861                 | \$ 52,920             | \$ 998,732          |
| Investments                                                                       | -                         | -                     | 1,018,064           |
| Receivables:                                                                      |                           |                       |                     |
| Taxes                                                                             | 69,876                    | 21,316                | 882,412             |
| Intergovernmental                                                                 | -                         | -                     | 66,024              |
| Restricted cash                                                                   | 1                         | 920                   | 921                 |
| Restricted investments                                                            | -                         | -                     | 929,605             |
| <b>Total assets</b>                                                               | <b>\$ 84,738</b>          | <b>\$ 75,156</b>      | <b>\$ 3,895,758</b> |
| <b>Liabilities</b>                                                                |                           |                       |                     |
| Accounts payable and accrued liabilities                                          | \$ -                      | \$ 402                | \$ 142,780          |
| Matured long-term debt in default                                                 | -                         | 884,506               | 884,506             |
| <b>Total liabilities</b>                                                          | <b>-</b>                  | <b>884,908</b>        | <b>1,027,286</b>    |
| <b>Deferred inflows of resources</b>                                              |                           |                       |                     |
| Unavailable revenue - property taxes                                              | 69,876                    | -                     | 576,325             |
| <b>Fund balances (deficits)</b>                                                   |                           |                       |                     |
| Restricted                                                                        | 14,862                    | -                     | 2,726,760           |
| Assigned                                                                          | -                         | -                     | 375,139             |
| Unassigned                                                                        | -                         | (809,752)             | (809,752)           |
| <b>Total fund balances (deficits)</b>                                             | <b>14,862</b>             | <b>(809,752)</b>      | <b>2,292,147</b>    |
| <b>Total liabilities, deferred inflows<br/>of resources and fund<br/>balances</b> | <b>\$ 84,738</b>          | <b>\$ 75,156</b>      | <b>\$ 3,895,758</b> |

**City of Roeland Park, Kansas**

**Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances  
Nonmajor Governmental Funds  
Year Ended December 31, 2017**

|                                                              | Special Revenue         |                          |                                                                  |
|--------------------------------------------------------------|-------------------------|--------------------------|------------------------------------------------------------------|
|                                                              | Special Highway<br>Fund | Community Center<br>Fund | Roeland Park<br>City Hall<br>Property Owners<br>Association Fund |
| Revenues:                                                    |                         |                          |                                                                  |
| Taxes                                                        | \$ -                    | \$ 202,485               | \$ -                                                             |
| Intergovernmental                                            | 181,464                 | -                        | -                                                                |
| Investment income                                            | -                       | -                        | -                                                                |
| Other                                                        | -                       | -                        | 33,847                                                           |
| <b>Total revenues</b>                                        | <b>181,464</b>          | <b>202,485</b>           | <b>33,847</b>                                                    |
| Expenditures:                                                |                         |                          |                                                                  |
| Current:                                                     |                         |                          |                                                                  |
| General government                                           | -                       | -                        | 31,923                                                           |
| Highways and streets                                         | 64,328                  | 7,380                    | -                                                                |
| Public safety                                                | -                       | -                        | -                                                                |
| Culture and recreation                                       | -                       | 83,534                   | -                                                                |
| Capital outlay                                               | -                       | -                        | -                                                                |
| Debt service:                                                |                         |                          |                                                                  |
| Principal retirement                                         | -                       | -                        | -                                                                |
| Interest and fiscal charges                                  | -                       | -                        | -                                                                |
| <b>Total expenditures</b>                                    | <b>64,328</b>           | <b>90,914</b>            | <b>31,923</b>                                                    |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | <b>117,136</b>          | <b>111,571</b>           | <b>1,924</b>                                                     |
| Other financing sources (uses):                              |                         |                          |                                                                  |
| Transfers in                                                 | -                       | -                        | -                                                                |
| Transfers out                                                | (57,970)                | -                        | -                                                                |
| <b>Total other financing<br/>sources (uses)</b>              | <b>(57,970)</b>         | <b>-</b>                 | <b>-</b>                                                         |
| <b>Changes in fund balances</b>                              | <b>59,166</b>           | <b>111,571</b>           | <b>1,924</b>                                                     |
| Fund balances (deficits), beginning of year                  | 127,444                 | 351,253                  | 14,580                                                           |
| Fund balances (deficits), end of year                        | \$ 186,610              | \$ 462,824               | \$ 16,504                                                        |

(Continued)

| Special Revenue                   |                                          |                        | Capital Projects                          |                                         |  |
|-----------------------------------|------------------------------------------|------------------------|-------------------------------------------|-----------------------------------------|--|
| Special<br>Infrastructure<br>Fund | TIF 2D—CityHall/<br>Walgreens/QT<br>Fund | Special Street<br>Fund | Equipment<br>and Building<br>Reserve Fund | Old Pool<br>and Boulevard<br>Apartments |  |
| \$ 404,970                        | \$ 315,659                               | \$ 931,073             | \$ -                                      | \$ 242,486                              |  |
| -                                 | -                                        | -                      | -                                         | -                                       |  |
| -                                 | 1,465                                    | 1,172                  | -                                         | 432                                     |  |
| -                                 | -                                        | -                      | -                                         | -                                       |  |
| 404,970                           | 317,124                                  | 932,245                | -                                         | 242,918                                 |  |
| -                                 | -                                        | -                      | -                                         | 98,379                                  |  |
| 57,187                            | -                                        | 139,145                | -                                         | -                                       |  |
| -                                 | -                                        | -                      | -                                         | -                                       |  |
| -                                 | -                                        | -                      | -                                         | -                                       |  |
| 231,514                           | 349,717                                  | -                      | 94,129                                    | 159,600                                 |  |
| -                                 | 165,000                                  | -                      | 54,532                                    | -                                       |  |
| -                                 | 7,510                                    | -                      | 3,437                                     | -                                       |  |
| 288,701                           | 522,227                                  | 139,145                | 152,098                                   | 257,979                                 |  |
| 116,269                           | (205,103)                                | 793,100                | (152,098)                                 | (15,061)                                |  |
| 551,250                           | 53,000                                   | -                      | 216,930                                   | -                                       |  |
| -                                 | -                                        | (416,000)              | -                                         | -                                       |  |
| 551,250                           | 53,000                                   | (416,000)              | 216,930                                   | -                                       |  |
| 667,519                           | (152,103)                                | 377,100                | 64,832                                    | (15,061)                                |  |
| 194,022                           | 284,447                                  | 409,743                | 310,307                                   | 280,293                                 |  |
| \$ 861,541                        | \$ 132,344                               | \$ 786,843             | \$ 375,139                                | \$ 265,232                              |  |

**City of Roeland Park, Kansas**

**Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances (Continued)  
Nonmajor Governmental Funds  
Year Ended December 31, 2017**

|                                                              | Debt Service                 |                       |                  |
|--------------------------------------------------------------|------------------------------|-----------------------|------------------|
|                                                              | Valley<br>State Bank<br>Fund | TDD #2<br>Lowe's Fund | Totals           |
| Revenues:                                                    |                              |                       |                  |
| Taxes                                                        | \$ 69,375                    | \$ 140,435            | \$ 2,306,483     |
| Intergovernmental                                            | -                            | -                     | 181,464          |
| Investment income                                            | -                            | 66                    | 3,135            |
| Other                                                        | -                            | -                     | 33,847           |
| <b>Total revenues</b>                                        | <b>69,375</b>                | <b>140,501</b>        | <b>2,524,929</b> |
| Expenditures:                                                |                              |                       |                  |
| Current:                                                     |                              |                       |                  |
| General government                                           | 1,650                        | 5,152                 | 137,104          |
| Highways and streets                                         | -                            | -                     | 268,040          |
| Public safety                                                | -                            | -                     | -                |
| Culture and recreation                                       | -                            | -                     | 83,534           |
| Capital outlay                                               | -                            | -                     | 834,960          |
| Debt service:                                                |                              |                       |                  |
| Principal retirement                                         | 38,827                       | -                     | 258,359          |
| Interest and fiscal charges                                  | 15,205                       | 3,374                 | 29,526           |
| <b>Total expenditures</b>                                    | <b>55,682</b>                | <b>8,526</b>          | <b>1,611,523</b> |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | <b>13,693</b>                | <b>131,975</b>        | <b>913,406</b>   |
| Other financing sources (uses):                              |                              |                       |                  |
| Transfers in                                                 | -                            | -                     | 821,180          |
| Transfers out                                                | -                            | -                     | (473,970)        |
| <b>Total other financing<br/>sources (uses)</b>              | <b>-</b>                     | <b>-</b>              | <b>347,210</b>   |
| <b>Changes in fund balances</b>                              | <b>13,693</b>                | <b>131,975</b>        | <b>1,260,616</b> |
| Fund balances (deficits), beginning of year                  | 1,169                        | (941,727)             | 1,031,531        |
| Fund balances (deficits), end of year                        | \$ 14,862                    | \$ (809,752)          | \$ 2,292,147     |

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Debt Service Fund  
Year Ended December 31, 2017**

|                                                  | Budget                   | Actual                   |
|--------------------------------------------------|--------------------------|--------------------------|
| Revenues:                                        |                          |                          |
| Taxes                                            | \$ 387,804               | \$ 323,817               |
| Special assessments                              | 260,871                  | 257,288                  |
| Investment income                                | 5,455                    | 4,248                    |
| Intergovernmental                                | 354,710                  | -                        |
| <b>Total revenues</b>                            | <u>1,008,840</u>         | <u>585,353</u>           |
| Expenditures:                                    |                          |                          |
| General government                               | 68,500                   | 3,050                    |
| Debt service:                                    |                          |                          |
| Principal retirement                             | 972,000                  | 972,000                  |
| Interest and fiscal charges                      | 121,582                  | 121,577                  |
| <b>Total expenditures</b>                        | <u>1,162,082</u>         | <u>1,096,627</u>         |
| <b>Deficiency of revenues under expenditures</b> | (153,242)                | (511,274)                |
| Other financing sources (uses), transfers in     | <u>532,970</u>           | <u>416,000</u>           |
| <b>Changes in fund balance</b>                   | <u><u>\$ 379,728</u></u> | <u>(95,274)</u>          |
| Fund balance, beginning of year                  |                          | <u>363,620</u>           |
| Fund balance, end of year                        |                          | <u><u>\$ 268,346</u></u> |

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Special Highway Fund  
Year Ended December 31, 2017**

|                                              | Budget            | Actual            |
|----------------------------------------------|-------------------|-------------------|
| Revenues, intergovernmental                  | \$ 290,464        | \$ 181,464        |
| Expenditures, current, highway and streets   | 101,379           | 64,328            |
| <b>Excess of revenues over expenditures</b>  | 189,085           | 117,136           |
| Other financing source (uses), transfers out | 57,970            | (57,970)          |
| <b>Changes in fund balance</b>               | <u>\$ 131,115</u> | 59,166            |
| Fund balance, beginning of year              |                   | 127,444           |
| Fund balance, end of year                    |                   | <u>\$ 186,610</u> |

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Community Center Fund  
Year Ended December 31, 2017**

|                                 | Budget            | Actual            |
|---------------------------------|-------------------|-------------------|
| Revenues:                       |                   |                   |
| Taxes                           | \$ 185,317        | \$ 202,485        |
| Intergovernmental               | 316,288           | -                 |
| <b>Total revenues</b>           | <u>501,605</u>    | <u>202,485</u>    |
| Expenditures:                   |                   |                   |
| Highways and streets            | 14,700            | 7,380             |
| Culture and recreation          | 102,500           | 83,534            |
| <b>Total expenditures</b>       | <u>117,200</u>    | <u>90,914</u>     |
| <b>Changes in fund balance</b>  | <u>\$ 384,405</u> | 111,571           |
| Fund balance, beginning of year |                   | <u>351,253</u>    |
| Fund balance, end of year       |                   | <u>\$ 462,824</u> |



City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Roeland Park City Hall Property Owners Association Fund  
Year Ended December 31, 2017**

|                                           | Budget                  | Actual                  |
|-------------------------------------------|-------------------------|-------------------------|
| Revenues:                                 |                         |                         |
| Other                                     | \$ 33,847               | \$ 33,847               |
| Intergovernmental                         | 14,623                  | -                       |
| <b>Total revenues</b>                     | <u>48,470</u>           | <u>33,847</u>           |
| Expenditures, current, general government | <u>31,875</u>           | <u>31,923</u>           |
| <b>Changes in fund balance</b>            | <u><u>\$ 16,595</u></u> | 1,924                   |
| Fund balance, beginning of year           |                         | <u>14,580</u>           |
| Fund balance, end of year                 |                         | <u><u>\$ 16,504</u></u> |

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Special Infrastructure Fund  
Year Ended December 31, 2017**

|                                             | Budget           | Actual            |
|---------------------------------------------|------------------|-------------------|
| Revenues:                                   |                  |                   |
| Taxes                                       | \$ 370,634       | \$ 404,970        |
| Other                                       | 20,000           | -                 |
| Intergovernmental                           | 23,274           | -                 |
| <b>Total revenues</b>                       | <b>413,908</b>   | <b>404,970</b>    |
| Expenditures:                               |                  |                   |
| Current, highways and streets               | 115,000          | 57,187            |
| Capital outlay                              | 230,000          | 231,514           |
| <b>Total expenditures</b>                   | <b>345,000</b>   | <b>288,701</b>    |
| <b>Excess of revenues over expenditures</b> | <b>68,908</b>    | <b>116,269</b>    |
| Other financing sources, transfers in       | -                | 551,250           |
| <b>Changes in fund balance</b>              | <b>\$ 68,908</b> | <b>667,519</b>    |
| Fund balance, beginning of year             |                  | 194,022           |
| Fund balance, end of year                   |                  | <b>\$ 861,541</b> |

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—TIF 2D—City Hall/Walgreens/QT  
Year Ended December 31, 2017**

|                                       | Budget            | Actual            |
|---------------------------------------|-------------------|-------------------|
| Revenues:                             |                   |                   |
| Taxes                                 | \$ 306,000        | \$ 315,659        |
| Investment income                     | -                 | 1,465             |
| Intergovernmental                     | 316,220           | -                 |
| <b>Total revenues</b>                 | <b>622,220</b>    | <b>317,124</b>    |
| Expenditures:                         |                   |                   |
| General government                    | 3,000             | -                 |
| Debt service:                         |                   |                   |
| Principal retirement                  | 165,000           | 165,000           |
| Interest and fiscal charges           | 7,510             | 7,510             |
| Capital outlay                        | -                 | 349,717           |
| <b>Total expenditures</b>             | <b>175,510</b>    | <b>522,227</b>    |
| Other financing sources, transfers in | -                 | 53,000            |
| <b>Changes in fund balance</b>        | <b>\$ 446,710</b> | <b>(152,103)</b>  |
| Fund balance, beginning of year       |                   | 284,447           |
| Fund balance, end of year             |                   | <b>\$ 132,344</b> |

The budgeted amount reflects the 2017 Adopted Operating Budget for the City. Every year, during the adoption of the following year's budget, the City will provide a mid-year projection which makes adjustments to the budget based on any changes since the adoption of that year's budget. Per state requirements, the City completes a state budget form which allocates the entire operating budget plus the fund balance for each fund in the event we make changes mid-year and exceed the operating budget. As a result, the City is not required to submit a budget amendment unless expenditures exceed what is in the fund balance.

City of Roeland Park, Kansas

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Special Street Fund  
Year Ended December 31, 2017**

|                                             | Budget            | Actual            |
|---------------------------------------------|-------------------|-------------------|
| Revenues:                                   |                   |                   |
| Taxes                                       | \$ 741,268        | \$ 931,073        |
| Intergovernmental                           | 604,579           | -                 |
| Investment income                           | 5,455             | 1,172             |
| <b>Total revenues</b>                       | <u>1,351,302</u>  | <u>932,245</u>    |
| Expenditures, current, highways and streets | <u>465,680</u>    | <u>139,145</u>    |
| <b>Excess of revenues over expenditures</b> | 885,622           | 793,100           |
| Other financing (uses), transfers out       | <u>416,000</u>    | <u>(416,000)</u>  |
| <b>Changes in fund balance</b>              | <u>\$ 469,622</u> | \$ 377,100        |
| Fund balance, beginning of year             |                   | <u>409,743</u>    |
| Fund balance, end of year                   |                   | <u>\$ 786,843</u> |

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Equipment Reserve Fund  
Year Ended December 31, 2017**

|                                       | Budget           | Actual            |
|---------------------------------------|------------------|-------------------|
| Revenues, intergovernmental           | \$ 261,448       | \$ -              |
| Expenditures:                         |                  |                   |
| Capital outlay                        | 27,001           | 94,129            |
| Highway and streets                   | 15,349           |                   |
| Public safety                         | 22,394           | -                 |
| Culture and recreation                | 183,147          | -                 |
| Debt service:                         |                  |                   |
| Principal retirement                  | 54,532           | 54,532            |
| Interest and fiscal charges           | 3,437            | 3,437             |
| <b>Total expenditures</b>             | <b>305,860</b>   | <b>152,098</b>    |
| Other financing sources, transfers in | 133,430          | 216,930           |
| <b>Changes in fund balance</b>        | <b>\$ 89,018</b> | <b>64,832</b>     |
| Fund balance, beginning of year       |                  | 310,307           |
| Fund balance, end of year             |                  | <b>\$ 375,139</b> |

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—TDD #1—Price Chopper Fund  
Year Ended December 31, 2017**

|                                           | Budget         | Actual                |
|-------------------------------------------|----------------|-----------------------|
| Revenues:                                 |                |                       |
| Taxes                                     | \$ 270,346     | \$ 264,456            |
| Investment income                         | -              | 132                   |
| <b>Total revenues</b>                     | <u>270,346</u> | <u>264,588</u>        |
| Expenditures:                             |                |                       |
| General government                        | -              | 2,467                 |
| Debt service:                             |                |                       |
| Principal retirement *                    | -              | 2,900,000             |
| Interest and fiscal charges               | 270,346        | 11,652                |
| <b>Total expenditures</b>                 | <u>270,346</u> | <u>2,914,119</u>      |
| <b>Changes in fund balance</b>            | <u>\$ -</u>    | (2,649,531)           |
| Fund balance (deficit), beginning of year |                | <u>(107,318)</u>      |
| Fund balance (deficit), end of year       |                | <u>\$ (2,756,849)</u> |

\* The principal retirement expense includes a principal payment of \$148,641, and the remaining amount includes principal retirement expense to recognize the full outstanding principal balance in the fund as a liability.

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—TDD #2—Lowe's Fund  
Year Ended December 31, 2017**

|                                           | Budget         | Actual              |
|-------------------------------------------|----------------|---------------------|
| Revenues:                                 |                |                     |
| Taxes                                     | \$ 131,501     | \$ 140,435          |
| Investment income                         | -              | 66                  |
| <b>Total revenues</b>                     | <u>131,501</u> | <u>140,501</u>      |
| Expenditures:                             |                |                     |
| General government                        | 5,000          | 5,152               |
| Debt service:                             |                |                     |
| Principal retirement *                    | 126,501        | -                   |
| Interest and fiscal charges               | -              | 3,374               |
| <b>Total expenditures</b>                 | <u>131,501</u> | <u>8,526</u>        |
| <b>Changes in fund balance</b>            | <u>\$ -</u>    | 131,975             |
| Fund balance (deficit), beginning of year |                | <u>(941,727)</u>    |
| Fund balance (deficit), end of year       |                | <u>\$ (809,752)</u> |

\* The City made a principal payment of \$117,626 in the current year, however this is no longer recognized in the fund as an expenditure because full outstanding principal balance is recorded in the fund as a liability.

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Bella Roe/Walmart TIF Fund  
Year Ended December 31, 2017**

|                                 | Budget              | Actual            |
|---------------------------------|---------------------|-------------------|
| Revenues:                       |                     |                   |
| Taxes                           | \$ 728,000          | \$ 1,037,211      |
| Investment income               | 17,496              | 18,515            |
| Intergovernmental               | 1,040,210           | -                 |
| <b>Total revenues</b>           | <b>1,785,706</b>    | <b>1,055,726</b>  |
| Expenditures:                   |                     |                   |
| Debt service:                   |                     |                   |
| Principal retirement            | 270,000             | 1,070,000         |
| Interest and fiscal charges     | 112,456             | 116,811           |
| <b>Total expenditures</b>       | <b>382,456</b>      | <b>1,186,811</b>  |
| <b>Changes in fund balance</b>  | <b>\$ 1,403,250</b> | <b>(131,085)</b>  |
| Fund balance, beginning of year |                     | 1,038,280         |
| Fund balance, end of year       |                     | <b>\$ 907,195</b> |

The budgeted amount reflects the 2017 Adopted Operating Budget for the City. Every year, during the adoption of the following year's budget, the City will provide a mid-year projection which makes adjustments to the budget based on any changes since the adoption of that year's budget. Per state requirements, the City completes a state budget form which allocates the entire operating budget plus the fund balance for each fund in the event we make changes mid-year and exceed the operating budget. As a result, the City is not required to submit a budget amendment unless expenditures exceed what is in the fund balance.



**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Valley State Bank Fund  
Year Ended December 31, 2017**

|                                 | Budget        | Actual        |
|---------------------------------|---------------|---------------|
| Revenues, taxes                 | \$ 48,330     | \$ 69,375     |
| Expenditures:                   |               |               |
| Current, general government     | 2,500         | 1,650         |
| Debt service:                   |               |               |
| Principal retirement            | 45,240        | 38,827        |
| Interest and fiscal charges     | -             | 15,205        |
| <b>Total expenditures</b>       | <b>47,740</b> | <b>55,682</b> |
| <b>Changes in fund balance</b>  | <b>\$ 590</b> | 13,693        |
| Fund balance, beginning of year |               | 1,169         |
| Fund balance, end of year       |               | \$ 14,862     |

**City of Roeland Park, Kansas**

**Schedule of Revenues, Expenditures and Changes in Fund Balance—  
Budget and Actual—Old Pool and Boulevard Apartments  
Year Ended December 31, 2017**

|                                 | Budget            | Actual            |
|---------------------------------|-------------------|-------------------|
| Revenues:                       |                   |                   |
| Taxes                           | \$ 246,498        | \$ 242,486        |
| Intergovernmental               | 536,462           | -                 |
| Investment income               | -                 | 432               |
| Other                           | 5,000             | -                 |
| <b>Total revenues</b>           | <b>787,960</b>    | <b>242,918</b>    |
| Expenditures:                   |                   |                   |
| General government              | 141,338           | 98,379            |
| Capital outlay                  | 515,000           | 159,600           |
| <b>Total expenditures</b>       | <b>656,338</b>    | <b>257,979</b>    |
| <b>Changes in fund balance</b>  | <b>\$ 131,622</b> | <b>(15,061)</b>   |
| Fund balance, beginning of year |                   | 280,293           |
| Fund balance, end of year       |                   | <b>\$ 265,232</b> |

**City of Roeland Park, Kansas**

**Schedule of Capital Assets by Source**

**December 31, 2017**

**(With Comparative Totals as of December 31, 2016)**

|                                                      | <b>2017</b>          | <b>2016</b>          |
|------------------------------------------------------|----------------------|----------------------|
| Capital assets:                                      |                      |                      |
| Land                                                 | \$ 2,216,272         | \$ 1,396,272         |
| Artwork                                              | 12,620               | 12,620               |
| Buildings                                            | 4,470,373            | 4,470,373            |
| Improvements other than buildings and infrastructure | 27,872,131           | 27,848,107           |
| Machinery and equipment                              | 1,997,867            | 1,847,431            |
| Construction-in-progress                             | 85,824               | 557,600              |
|                                                      | <b>\$ 36,655,087</b> | <b>\$ 36,132,403</b> |
| Investment in capital assets from:                   |                      |                      |
| General Fund revenues                                | \$ 4,754,730         | \$ 4,784,194         |
| Special revenue funds revenues                       | 6,691,514            | 6,319,266            |
| Debt Service Fund revenues                           | 11,632,946           | 11,632,946           |
| Capital projects funds revenues                      | 13,575,897           | 13,395,997           |
|                                                      | <b>\$ 36,655,087</b> | <b>\$ 36,132,403</b> |

**City of Roeland Park, Kansas**

**Schedule of Capital Assets by Function and Activity  
December 31, 2017**

| Function and Activity       | Land                | Artwork          | Buildings           | Improvements<br>Other Than<br>Buildings and<br>Infrastructure | Machinery and<br>Equipment | Construction<br>in-progress | Total                |
|-----------------------------|---------------------|------------------|---------------------|---------------------------------------------------------------|----------------------------|-----------------------------|----------------------|
| Highways and streets        | \$ 323,801          | \$ -             | \$ 202,203          | \$ 25,114,365                                                 | \$ 931,489                 | \$ 71,424                   | \$ 26,643,282        |
| Public safety               | -                   | -                | -                   | 12,605                                                        | 484,396                    | -                           | 497,001              |
| Culture and recreation      | 1,112               | 12,620           | 2,860,000           | 1,064,051                                                     | 279,814                    | 14,400                      | 4,231,997            |
| General government          | 1,891,359           | -                | 1,408,170           | 1,681,110                                                     | 302,168                    | -                           | 5,282,807            |
| <b>Total capital assets</b> | <b>\$ 2,216,272</b> | <b>\$ 12,620</b> | <b>\$ 4,470,373</b> | <b>\$ 27,872,131</b>                                          | <b>\$ 1,997,867</b>        | <b>\$ 85,824</b>            | <b>\$ 36,655,087</b> |

**City of Roeland Park, Kansas**

**Schedule of Changes in Capital Assets by Function and Activity  
Year Ended December 31, 2017**

| Function and Activity       | Capital Assets<br>December 31,<br>2016 | Additions           | Deductions          | Capital Assets<br>December 31,<br>2017 |
|-----------------------------|----------------------------------------|---------------------|---------------------|----------------------------------------|
| General government          | \$ 4,453,444                           | \$ 829,363          | \$ -                | \$ 5,282,807                           |
| Public safety               | 497,001                                | -                   | -                   | 497,001                                |
| Culture and recreation      | 4,053,824                              | 178,173             | -                   | 4,231,997                              |
| Highways and streets        | 27,128,134                             | 364,613             | (849,465)           | 26,643,282                             |
| <b>Total capital assets</b> | <b>\$ 36,132,403</b>                   | <b>\$ 1,372,149</b> | <b>\$ (849,465)</b> | <b>\$ 36,655,087</b>                   |

**STATISTICAL SECTION**

## City of Roeland Park

### Supplemental Statistical Section (Unaudited) Contents

---

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

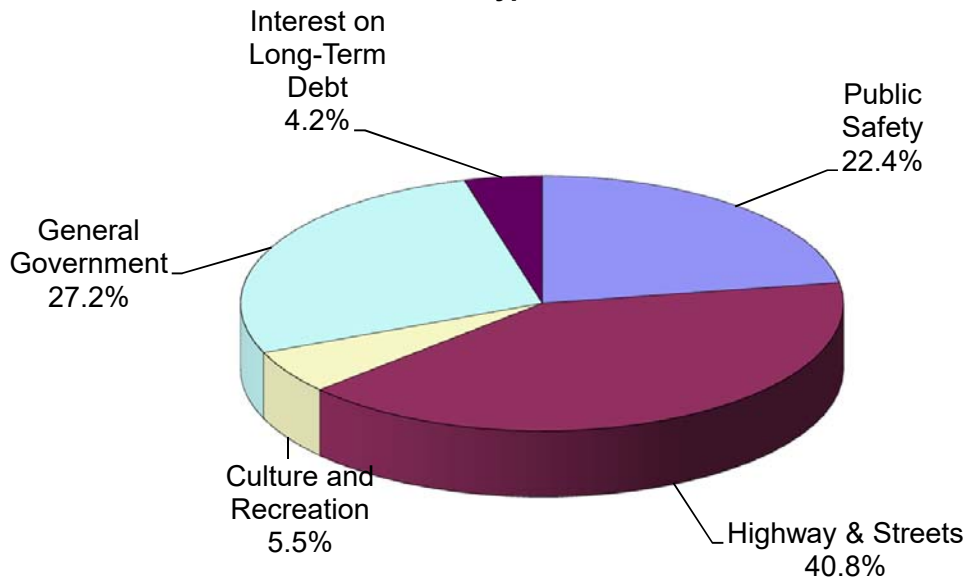
| Contents                                                          | Table | Page |
|-------------------------------------------------------------------|-------|------|
| Government-Wide Expenses by Function                              | 1     | 75   |
| Government-Wide Revenues                                          | 2     | 76   |
| General Governmental Expenditures by Function                     | 3     | 77   |
| General Governmental Revenues by Function                         | 4     | 78   |
| Tax Revenues by Source                                            | 5     | 79   |
| Property Tax Levies and Collections                               | 6     | 80   |
| Property Tax Rates - Direct and Overlapping Governments           | 7     | 81   |
| Special Assessment Billings and Collections                       | 8     | 82   |
| Ratio of Net General Bonded Debt to Assessed Value and Net Bonded | 9     | 83   |

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year.

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

| Fiscal Year<br>Ended<br>December 31 | Public<br>Safety    | Highway & Streets   | Culture and<br>Recreation | General<br>Government | Interest on<br>Long-Term<br>Debt | Total               |
|-------------------------------------|---------------------|---------------------|---------------------------|-----------------------|----------------------------------|---------------------|
| 2008                                | \$ 1,670,306        | \$ 1,498,495        | \$ 172,434                | \$ 2,145,402          | \$ 1,100,260                     | \$ 6,586,897        |
| 2009                                | \$ 1,659,009        | \$ 1,977,515        | \$ 143,537                | \$ 1,984,797          | \$ 1,141,986                     | \$ 6,906,844        |
| 2010                                | \$ 1,613,703        | \$ 1,918,971        | \$ 148,485                | \$ 2,635,337          | \$ 1,013,861                     | \$ 7,330,357        |
| 2011                                | \$ 1,599,006        | \$ 2,052,826        | \$ 136,601                | \$ 2,015,395          | \$ 935,023                       | \$ 6,738,851        |
| 2012                                | \$ 1,628,167        | \$ 1,950,919        | \$ 184,096                | \$ 2,015,841          | \$ 924,701                       | \$ 6,703,724        |
| 2013                                | \$ 1,583,758        | \$ 2,095,342        | \$ 196,798                | \$ 2,080,869          | \$ 833,048                       | \$ 6,789,815        |
| 2014                                | \$ 1,522,496        | \$ 2,558,464        | \$ 191,761                | \$ 2,106,504          | \$ 667,568                       | \$ 7,046,793        |
| 2015                                | \$ 1,705,422        | \$ 2,595,853        | \$ 394,139                | \$ 2,127,914          | \$ 605,361                       | \$ 7,428,689        |
| 2016                                | \$ 1,610,627        | \$ 2,734,430        | \$ 229,828                | \$ 2,036,192          | \$ 487,305                       | \$ 7,098,382        |
| <b>2017</b>                         | <b>\$ 1,548,820</b> | <b>\$ 2,821,753</b> | <b>\$ 380,923</b>         | <b>\$ 1,879,577</b>   | <b>\$ 288,560</b>                | <b>\$ 6,919,633</b> |

**Expenses and Charges for Services -  
Government-Type Activities 2017**

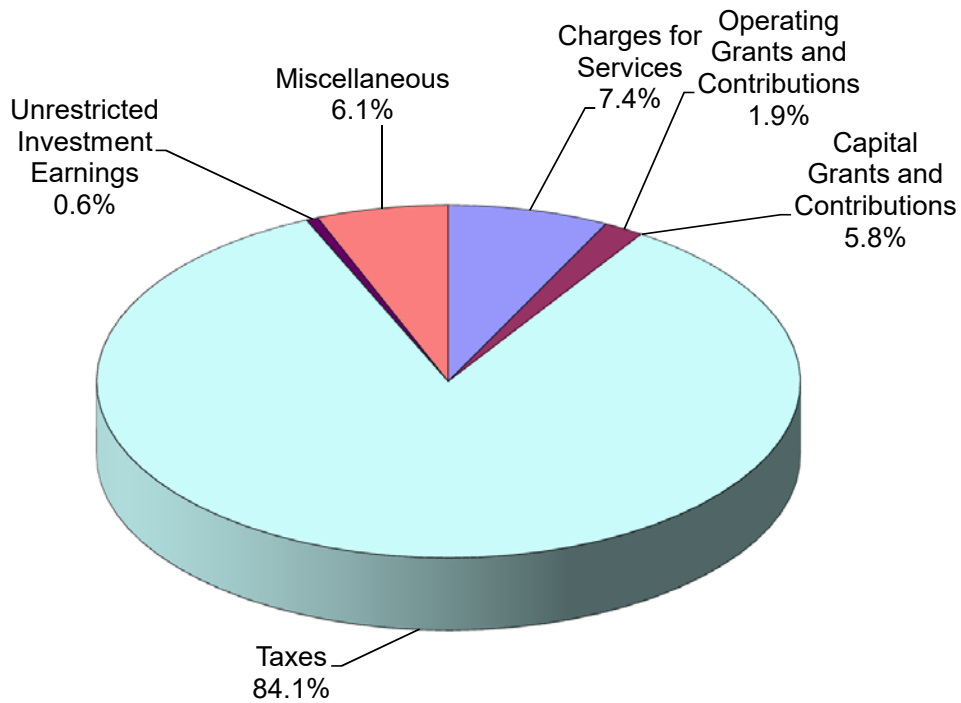




CITY of ROELAND PARK, KANSAS  
Government-Wide Revenues  
(Unaudited)

| Fiscal Year<br>Ended<br>December 31 | Program Revenues        |                                          |                                        | General Revenues |                                        |                                             |               |               | Total |
|-------------------------------------|-------------------------|------------------------------------------|----------------------------------------|------------------|----------------------------------------|---------------------------------------------|---------------|---------------|-------|
|                                     | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Taxes            | Unrestricted<br>Investment<br>Earnings | Unrestricted<br>Grants and<br>Contributions | Miscellaneous |               |       |
|                                     |                         |                                          |                                        |                  |                                        |                                             |               |               |       |
| 2008                                | \$ 1,194,221            | \$ 893,035                               | \$ 262,237                             | \$ 5,886,704     | \$ 178,114                             | \$ -                                        | \$ 402,970    | \$ 8,817,281  |       |
| 2009                                | \$ 579,850              | \$ 355,046                               | \$ 2,766,672                           | \$ 5,506,024     | \$ 49,796                              | \$ -                                        | \$ 420,611    | \$ 9,677,999  |       |
| 2010                                | \$ 1,949,647            | \$ 399,406                               | \$ 1,955,710                           | \$ 5,270,200     | \$ 62,401                              | \$ -                                        | \$ 541,237    | \$ 10,178,601 |       |
| 2011                                | \$ 2,083,731            | \$ 273,711                               | \$ 524,531                             | \$ 5,513,726     | \$ 71,599                              | \$ -                                        | \$ 656,070    | \$ 9,123,368  |       |
| 2012                                | \$ 412,275              | \$ 535,553                               | \$ 312,757                             | \$ 5,628,962     | \$ 21,642                              | \$ -                                        | \$ 1,264,988  | \$ 8,176,177  |       |
| 2013                                | \$ 662,318              | \$ 345,189                               | \$ -                                   | \$ 6,379,618     | \$ 17,921                              | \$ -                                        | \$ 526,344    | \$ 7,931,390  |       |
| 2014                                | \$ 682,000              | \$ 369,442                               | \$ -                                   | \$ 6,964,685     | \$ 17,898                              | \$ -                                        | \$ 596,702    | \$ 8,630,727  |       |
| 2015                                | \$ 739,459              | \$ 416,581                               | \$ -                                   | \$ 6,916,439     | \$ 17,713                              | \$ -                                        | \$ 614,849    | \$ 8,705,041  |       |
| 2016                                | \$ 723,247              | \$ 418,651                               | \$ 196,213                             | \$ 7,226,894     | \$ 26,774                              | \$ -                                        | \$ 689,633    | \$ 9,281,412  |       |
| 2017                                | \$ 730,018              | \$ 182,688                               | \$ -                                   | \$ 8,285,598     | \$ 54,480                              | \$ -                                        | \$ 597,101    | \$ 9,849,885  |       |

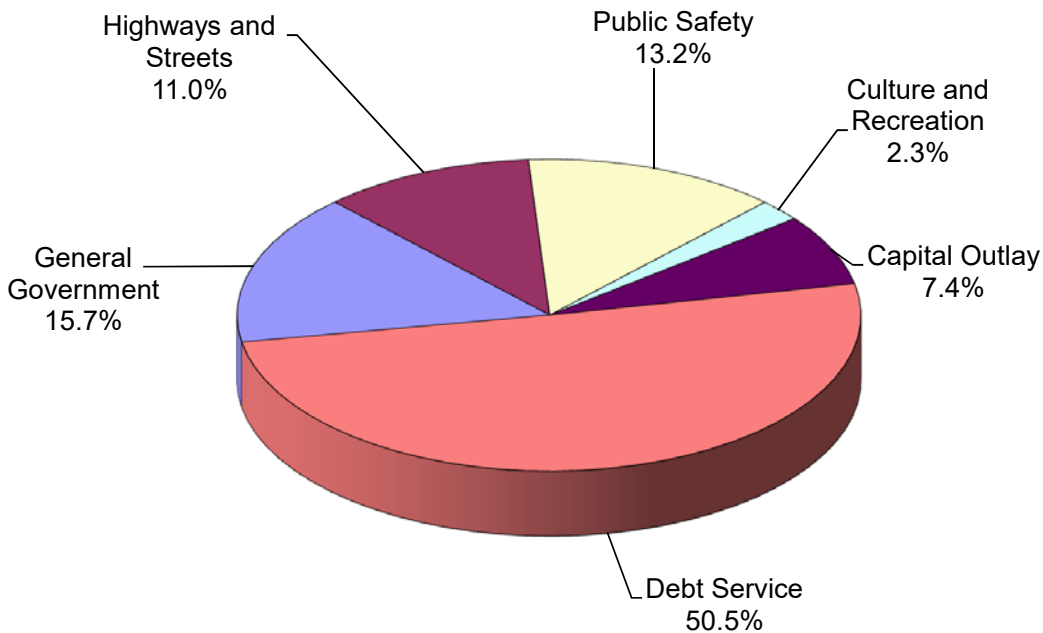
**Revenue by Source - Government Activities - 2017**



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

| Year Ended<br>December 31 | General<br>Government | Highways and<br>Streets | Public Safety       | Culture and<br>Recreation | Capital<br>Outlay | Debt Service        | Total                |
|---------------------------|-----------------------|-------------------------|---------------------|---------------------------|-------------------|---------------------|----------------------|
| 2008                      | \$2,640,782           | \$ 1,035,974            | \$ 1,193,771        | \$ 87,800                 | \$ 1,072,858      | \$ 1,991,380        | \$ 8,022,565         |
| 2009                      | \$2,559,685           | \$ 1,124,513            | \$ 1,202,635        | \$ 59,549                 | \$ 6,718,722      | \$ 2,217,917        | \$ 13,883,021        |
| 2010                      | \$2,591,868           | \$ 1,076,574            | \$ 1,177,174        | \$ 64,497                 | \$ 3,806,144      | \$ 2,800,156        | \$ 11,516,413        |
| 2011                      | \$2,585,601           | \$ 559,475              | \$ 1,114,836        | \$ 146,941                | \$ 530,099        | \$ 2,260,661        | \$ 7,197,613         |
| 2012                      | \$4,050,917           | \$ 522,275              | \$ 1,165,306        | \$ 90,675                 | \$ 1,175,008      | \$ 2,522,448        | \$ 9,526,629         |
| 2013                      | \$2,452,037           | \$ 508,702              | \$ 1,141,180        | \$ 103,377                | \$ 180,120        | \$ 3,636,664        | \$ 8,022,080         |
| 2014                      | \$2,475,504           | \$ 719,451              | \$ 1,054,081        | \$ 98,340                 | \$ 1,012,312      | \$ 2,381,167        | \$ 7,740,855         |
| 2015                      | \$2,523,770           | \$ 902,507              | \$ 1,066,170        | \$ 285,523                | \$ 456,450        | \$ 3,242,227        | \$ 8,476,647         |
| 2016                      | \$2,463,299           | \$ 956,315              | \$ 1,148,187        | \$ 113,891                | \$ 1,752,369      | \$ 2,409,303        | \$ 8,843,364         |
| <b>2017</b>               | <b>\$1,770,549</b>    | <b>\$ 1,240,137</b>     | <b>\$ 1,488,064</b> | <b>\$ 256,000</b>         | <b>\$ 834,960</b> | <b>\$ 5,691,785</b> | <b>\$ 11,281,495</b> |

**General Governmental Expenditures  
by Function for 2017**



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

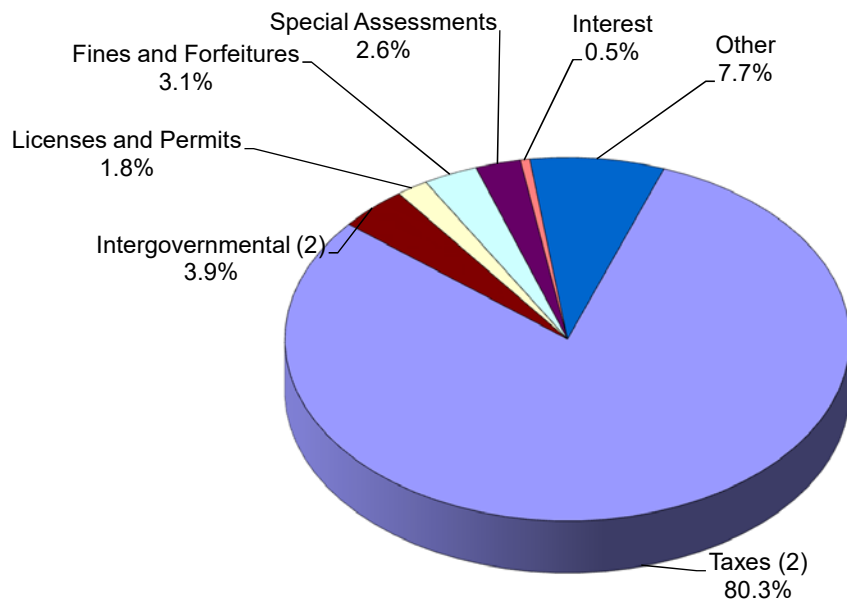
CITY of ROELAND PARK, KANSAS  
General Governmental Revenues by Function (1)  
Last Ten Years  
(Unaudited)

| Fiscal Year<br>December 31 | Taxes (2)           | Intergovernmental<br>(2) | Licenses and<br>Permits | Fines and<br>Forfeitures | Special<br>Assessments | Interest         | Other             | Total                |
|----------------------------|---------------------|--------------------------|-------------------------|--------------------------|------------------------|------------------|-------------------|----------------------|
| 2008                       | \$ 5,072,612        | \$ 1,907,675             | \$ 147,990              | \$ 326,038               | \$ 56,909              | \$ 178,114       | \$ 500,917        | \$ 8,190,255         |
| 2009                       | \$ 4,176,141        | \$ 4,420,264             | \$ 131,477              | \$ 338,502               | \$ 76,330              | \$ 49,796        | \$ 519,727        | \$ 9,712,237         |
| 2010                       | \$ 4,574,437        | \$ 2,990,032             | \$ 135,627              | \$ 335,526               | \$ 322,381             | \$ 62,401        | \$ 601,786        | \$ 9,022,190         |
| 2011                       | \$ 4,685,496        | \$ 1,647,894             | \$ 125,226              | \$ 285,711               | \$ 295,374             | \$ 71,599        | \$ 739,799        | \$ 7,851,099         |
| 2012                       | \$ 4,799,321        | \$ 1,556,514             | \$ 136,320              | \$ 221,046               | \$ 303,366             | \$ 21,642        | \$ 714,493        | \$ 7,752,702         |
| 2013                       | \$ 5,517,739        | \$ 1,296,628             | \$ 155,456              | \$ 281,099               | \$ 274,790             | \$ 17,921        | \$ 662,346        | \$ 8,205,979         |
| 2014                       | \$ 6,065,253        | \$ 1,268,876             | \$ 171,320              | \$ 284,977               | \$ 259,808             | \$ 17,898        | \$ 748,610        | \$ 8,816,742         |
| 2015                       | \$ 6,018,615        | \$ 1,314,405             | \$ 171,629              | \$ 400,993               | \$ 262,094             | \$ 17,713        | \$ 713,266        | \$ 8,898,715         |
| 2016                       | \$ 6,322,799        | \$ 1,517,308             | \$ 155,400              | \$ 359,655               | \$ 271,144             | \$ 26,774        | \$ 822,006        | \$ 9,475,086         |
| <b>2017</b>                | <b>\$ 8,073,959</b> | <b>\$ 393,102</b>        | <b>\$ 183,042</b>       | <b>\$ 311,722</b>        | <b>\$ 259,878</b>      | <b>\$ 54,480</b> | <b>\$ 772,376</b> | <b>\$ 10,048,559</b> |

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

(2) In 2017 County shared sales taxes were reclassified from Intergovernmental to Taxes which accounts for the discrepancy in 2017 for taxes and intergovernmental revenues. In addition, the collection of the city share of the county court sales tax began in 2017.

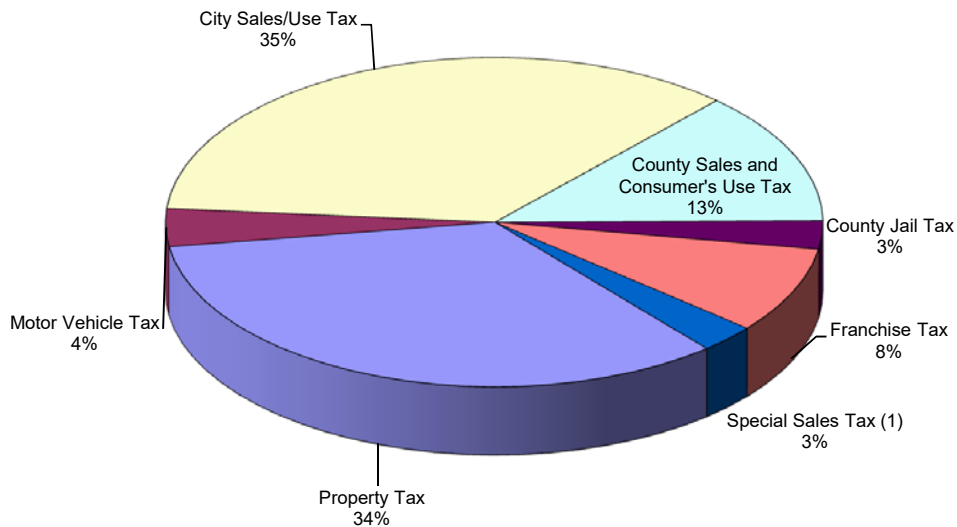
**General Governmental Revenues  
by Source for 2017**



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

| Fiscal Year<br>December 31 | Property Tax | Motor Vehicle<br>Tax | City<br>Sales/Use<br>Tax | County Sales<br>and<br>Consumer's<br>Use Tax | County Jail<br>Tax | Franchise<br>Tax | Special Sales<br>Tax (1) | Total        |
|----------------------------|--------------|----------------------|--------------------------|----------------------------------------------|--------------------|------------------|--------------------------|--------------|
| 2008                       | \$ 1,217,707 | \$ 151,282           | \$ 1,727,734             | \$ 564,347                                   | \$ 141,087         | \$ 486,913       | \$ 141,087               | \$ 4,430,158 |
| 2009                       | \$ 1,115,109 | \$ 143,680           | \$ 1,697,927             | \$ 498,368                                   | \$ 124,833         | \$ 485,644       | \$ 124,833               | \$ 4,190,395 |
| 2010                       | \$ 1,079,867 | \$ 135,368           | \$ 1,701,609             | \$ 474,781                                   | \$ 117,736         | \$ 505,688       | \$ 117,736               | \$ 4,132,785 |
| 2011                       | \$ 1,240,389 | \$ 133,730           | \$ 1,747,903             | \$ 558,206                                   | \$ 139,554         | \$ 504,815       | \$ 139,554               | \$ 4,464,151 |
| 2012                       | \$ 1,268,477 | \$ 152,665           | \$ 1,815,977             | \$ 568,541                                   | \$ 142,136         | \$ 488,483       | \$ 142,136               | \$ 4,578,415 |
| 2013                       | \$ 1,385,532 | \$ 170,617           | \$ 1,925,141             | \$ 597,634                                   | \$ 149,409         | \$ 493,139       | \$ 149,409               | \$ 4,870,881 |
| 2014                       | \$ 1,728,634 | \$ 177,334           | \$ 1,894,499             | \$ 620,713                                   | \$ 155,177         | \$ 517,297       | \$ 155,177               | \$ 5,248,831 |
| 2015                       | \$ 1,739,764 | \$ 191,699           | \$ 1,853,170             | \$ 650,665                                   | \$ 154,965         | \$ 485,823       | \$ 155,004               | \$ 5,231,090 |
| 2016                       | \$ 1,804,072 | \$ 200,075           | \$ 1,941,359             | \$ 625,545                                   | \$ 156,388         | \$ 486,927       | \$ 156,388               | \$ 5,403,723 |
| 2017                       | \$ 1,927,691 | \$ 211,638           | \$ 2,024,849             | \$ 746,679                                   | \$ 159,208         | \$ 484,307       | \$ 159,208               | \$ 5,713,580 |

**Tax Revenues  
By Source for 2017**



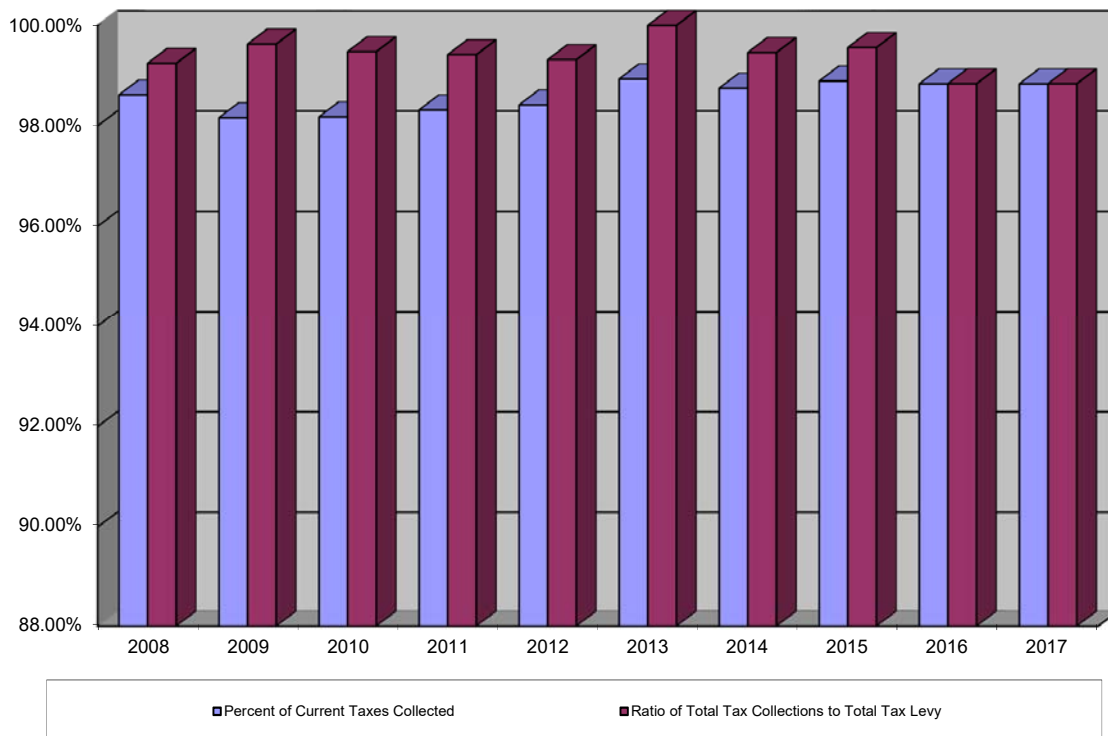
(1) 2004-2008 School Sales Tax, in 2009 changed to Safety Sales Tax

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

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

| Year Ended<br>December 31 | Total Tax Levy      | Current Taxes<br>Collected | Percent of<br>Current Taxes<br>Collected | Delinquent<br>Tax<br>Collections | Total Tax<br>Collections | Ratio of Total<br>Tax<br>Collections to<br>Total Tax Levy | Outstanding<br>Delinquent<br>Taxes | Ratio of<br>Delinquent Tax to<br>Total Tax Levy |
|---------------------------|---------------------|----------------------------|------------------------------------------|----------------------------------|--------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------|
| 2008                      | \$ 1,221,217        | \$ 1,204,298               | 98.61%                                   | \$ 7,689                         | \$ 1,211,988             | 99.24%                                                    | \$ 16,918                          | 1.39%                                           |
| 2009                      | \$ 1,112,550        | \$ 1,092,093               | 98.16%                                   | \$ 16,330                        | \$ 1,108,422             | 99.63%                                                    | \$ 20,457                          | 1.84%                                           |
| 2010                      | \$ 1,085,143        | \$ 1,065,374               | 98.18%                                   | \$ 14,098                        | \$ 1,079,473             | 99.48%                                                    | \$ 19,769                          | 1.82%                                           |
| 2011                      | \$ 1,247,673        | \$ 1,226,655               | 98.32%                                   | \$ 13,734                        | \$ 1,240,389             | 99.42%                                                    | \$ 21,018                          | 1.68%                                           |
| 2012                      | \$ 1,277,186        | \$ 1,256,944               | 98.42%                                   | \$ 11,528                        | \$ 1,268,472             | 99.32%                                                    | \$ 20,242                          | 1.58%                                           |
| 2013                      | \$ 1,377,143        | \$ 1,362,458               | 98.93%                                   | \$ 23,074                        | \$ 1,385,532             | 100.61%                                                   | \$ 14,685                          | 1.07%                                           |
| 2014                      | \$ 1,735,299        | \$ 1,713,664               | 98.75%                                   | \$ 12,330                        | \$ 1,725,994             | 99.46%                                                    | \$ 21,635                          | 1.25%                                           |
| 2015                      | \$ 1,750,085        | \$ 1,730,710               | 98.89%                                   | \$ 11,688                        | \$ 1,742,397             | 99.56%                                                    | \$ 19,375                          | 1.11%                                           |
| 2016                      | \$ 1,825,301        | \$ 1,804,072               | 98.84%                                   | \$ 31,070                        | \$ 1,835,142             | 98.84%                                                    | \$ 21,229                          | 1.16%                                           |
| <b>2017</b>               | <b>\$ 1,929,582</b> | <b>\$ 1,907,143</b>        | <b>98.84%</b>                            | <b>\$ 6,300</b>                  | <b>\$ 1,913,443</b>      | <b>98.84%</b>                                             | <b>\$ 16,139</b>                   | <b>0.84%</b>                                    |

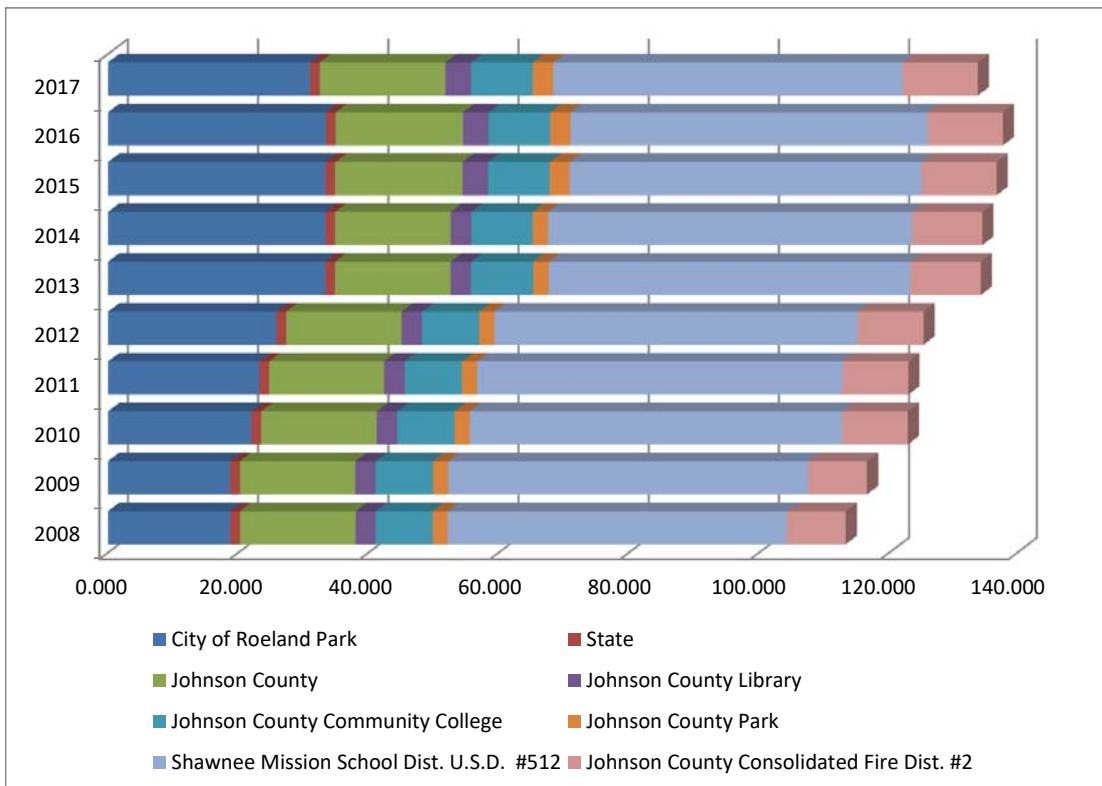
### Tax Levies and Tax Collections



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

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

| Mill<br>Levy<br>Year | City of<br>Roeland Park | State | Johnson<br>County | Johnson<br>County<br>Library | Johnson<br>County<br>Community<br>College | Johnson<br>County<br>Park | Shawnee<br>Mission<br>School Dist.<br>U.S.D. #512 | Johnson<br>County<br>Consolidated<br>Fire Dist. #2 | Total   |
|----------------------|-------------------------|-------|-------------------|------------------------------|-------------------------------------------|---------------------------|---------------------------------------------------|----------------------------------------------------|---------|
| 2008                 | 18.783                  | 1.500 | 17.767            | 3.057                        | 8.768                                     | 2.341                     | 52.094                                            | 8.992                                              | 113.302 |
| 2009                 | 18.770                  | 1.500 | 17.716            | 3.151                        | 8.784                                     | 2.346                     | 55.318                                            | 8.991                                              | 116.576 |
| 2010                 | 22.030                  | 1.500 | 17.748            | 3.158                        | 8.799                                     | 2.350                     | 57.192                                            | 10.074                                             | 122.851 |
| 2011                 | 23.225                  | 1.500 | 17.700            | 3.145                        | 8.776                                     | 2.343                     | 56.135                                            | 10.098                                             | 122.922 |
| 2012                 | 25.872                  | 1.500 | 17.717            | 3.149                        | 8.785                                     | 2.343                     | 55.766                                            | 10.187                                             | 125.319 |
| 2013                 | 33.379                  | 1.500 | 17.745            | 3.155                        | 9.551                                     | 2.347                     | 55.611                                            | 11.004                                             | 134.292 |
| 2014                 | 33.378                  | 1.500 | 17.764            | 3.157                        | 9.461                                     | 2.349                     | 55.911                                            | 11.003                                             | 134.523 |
| 2015                 | 33.385                  | 1.500 | 19.582            | 3.912                        | 9.469                                     | 3.101                     | 54.059                                            | 11.757                                             | 136.765 |
| 2016                 | 33.463                  | 1.500 | 19.590            | 3.915                        | 9.473                                     | 3.102                     | 54.940                                            | 11.769                                             | 137.752 |
| 2017                 | 31.023                  | 1.500 | 19.318            | 3.921                        | 9.503                                     | 3.122                     | 53.663                                            | 11.760                                             | 133.810 |

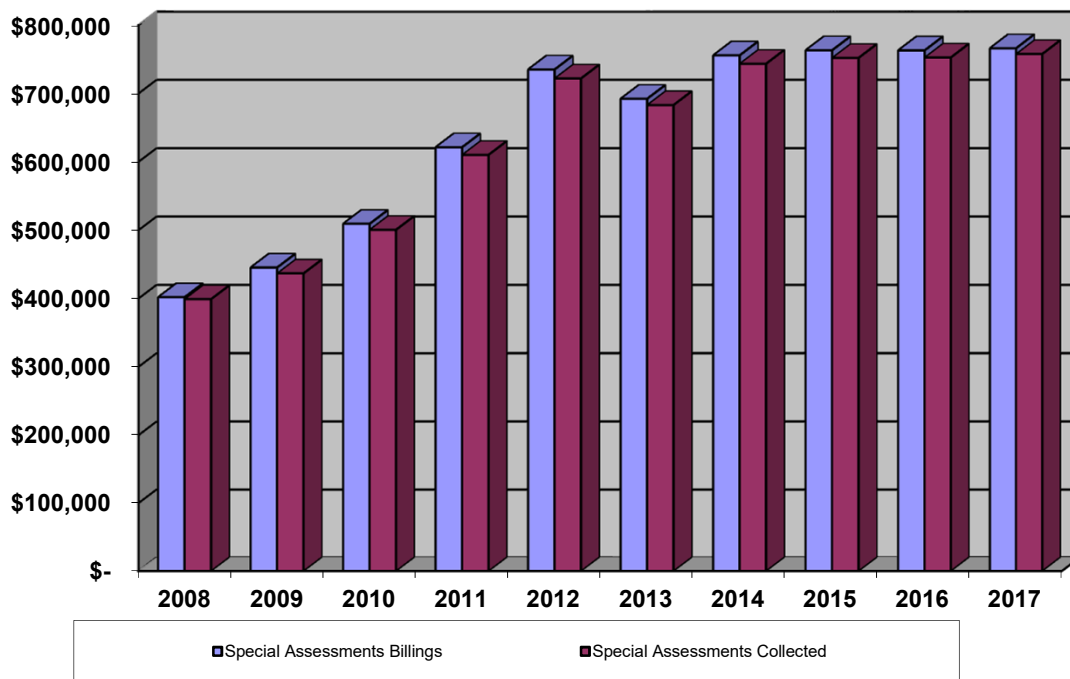


\*SOURCE: Johnson County 2017 Annual Abstract of Taxes (RTA)

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

| Year Ended<br>December 31 | Special<br>Assessments<br>Billings | Special<br>Assessments<br>Collected |
|---------------------------|------------------------------------|-------------------------------------|
| 2008                      | \$ 401,954                         | \$ 399,081                          |
| 2009                      | \$ 445,397                         | \$ 436,783                          |
| 2010                      | \$ 509,392                         | \$ 500,629                          |
| 2011                      | \$ 621,451                         | \$ 610,307                          |
| 2012                      | \$ 735,268                         | \$ 722,171                          |
| 2013                      | \$ 692,350                         | \$ 683,226                          |
| 2014                      | \$ 755,870                         | \$ 743,624                          |
| 2015                      | \$ 763,400                         | \$ 752,207                          |
| 2016                      | \$ 763,180                         | \$ 752,743                          |
| 2017                      | \$ 766,320                         | \$ 757,819                          |

### Special Assessment Billings and Collections

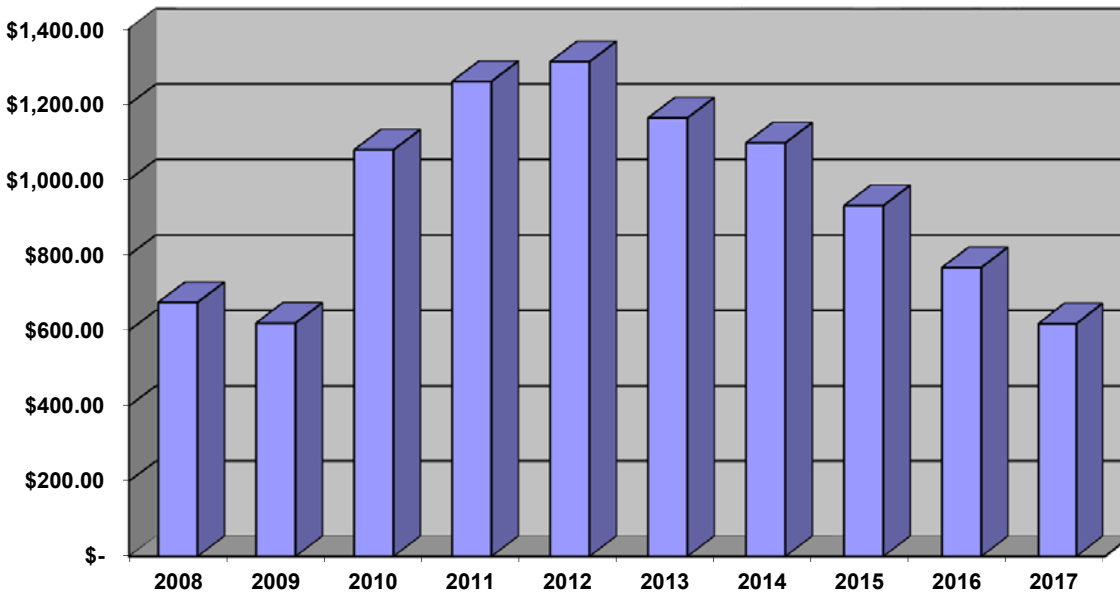


*NOTE: Levy is for the tax year prior to the year of collection; e.g., 2009 is tax year 2008*

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

| Year Ended<br>December 31 | Population(1) | Assessed<br>Value    | Gross Bonded<br>Debt | Less Debt<br>Service Fund | Net<br>Bonded<br>Debt | Ratio of Net<br>Bonded Debt<br>to<br>Assessed Value | Net Bonded<br>Debt<br>Per Capita |
|---------------------------|---------------|----------------------|----------------------|---------------------------|-----------------------|-----------------------------------------------------|----------------------------------|
| 2008                      | 6951          | \$ 70,737,341        | \$ 5,065,000         | \$ 373,212                | \$ 4,691,788          | 6.6%                                                | \$ 674.98                        |
| 2009                      | 6960          | \$ 70,177,168        | \$ 4,630,000         | \$ 313,476                | \$ 4,316,524          | 6.2%                                                | \$ 620.19                        |
| 2010                      | 6731          | \$ 65,889,739        | \$ 7,480,000         | \$ 213,348                | \$ 7,266,652          | 11.0%                                               | \$ 1,079.58                      |
| 2011                      | 6731          | \$ 63,789,417        | \$ 8,920,000         | \$ 432,827                | \$ 8,487,173          | 13.3%                                               | \$ 1,260.91                      |
| 2012                      | 6841          | \$ 60,457,328        | \$ 9,260,000         | \$ 421,769                | \$ 8,838,231          | 14.6%                                               | \$ 1,313.06                      |
| 2013                      | 6816          | \$ 59,270,263        | \$ 8,395,000         | \$ 459,907                | \$ 7,935,093          | 13.4%                                               | \$ 1,164.19                      |
| 2014                      | 6845          | \$ 60,830,643        | \$ 7,995,000         | \$ 479,137                | \$ 7,515,863          | 12.4%                                               | \$ 1,098.01                      |
| 2015                      | 6840          | \$ 63,329,216        | \$ 6,793,000         | \$ 421,228                | \$ 6,371,772          | 10.1%                                               | \$ 931.55                        |
| 2016                      | 6827          | \$ 70,318,083        | \$ 5,603,000         | \$ 363,620                | \$ 5,239,380          | 7.5%                                                | \$ 767.45                        |
| <b>2017</b>               | <b>6786</b>   | <b>\$ 75,040,020</b> | <b>\$ 4,466,000</b>  | <b>\$ 268,346</b>         | <b>\$ 4,197,654</b>   | <b>5.6%</b>                                         | <b>\$ 618.58</b>                 |

**Net Bonded Debt Per Capita**



(1) Certified Populations to the Kansas Secretary of State by Division of the Budget on July 1, 2017  
<https://budget.kansas.gov/population/>



## City of Roeland Park

### Statistical Section Contents

---

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

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

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year.

## City of Roeland Park

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

|                                                   | Fiscal Year         |                     |                     |
|---------------------------------------------------|---------------------|---------------------|---------------------|
|                                                   | 2008                | 2009                | 2010                |
| Governmental activities:                          |                     |                     |                     |
| Net investment in capital assets                  | \$ 8,659,121        | \$ 12,336,193       | \$ 13,455,476       |
| Restricted                                        | 3,362,134           | 3,115,716           | 2,987,693           |
| Unrestricted (deficit)                            | (9,181,115)         | (9,840,614)         | (7,983,630)         |
| <b>Total governmental activities net position</b> | <b>\$ 2,840,140</b> | <b>\$ 5,611,295</b> | <b>\$ 8,459,539</b> |
| Primary government:                               |                     |                     |                     |
| Net investment in capital assets                  | \$ 8,659,121        | \$ 12,336,193       | \$ 13,455,476       |
| Restricted                                        | 3,362,134           | 3,115,716           | 2,987,693           |
| Unrestricted (deficit)                            | (9,181,115)         | (9,840,614)         | (7,983,630)         |
| <b>Total primary government net position</b>      | <b>\$ 2,840,140</b> | <b>\$ 5,611,295</b> | <b>\$ 8,459,539</b> |

| Fiscal Year          |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2011                 | 2012                 | 2013                 | 2014                 | 2015                 | 2016                 | 2017                 |
| \$ 13,442,965        | \$ 14,387,590        | \$ 14,000,008        | \$ 13,809,231        | \$ 13,804,501        | \$ 15,092,903        | <b>\$ 15,467,474</b> |
| 1,846,236            | 1,262,832            | 2,083,763            | 2,924,033            | 2,570,695            | 3,846,469            | <b>5,298,710</b>     |
| (4,445,145)          | (3,748,931)          | (3,040,705)          | (2,106,264)          | (2,018,458)          | (2,399,604)          | <b>(1,296,164)</b>   |
| <b>\$ 10,844,056</b> | <b>\$ 11,901,491</b> | <b>\$ 13,043,066</b> | <b>\$ 14,627,000</b> | <b>\$ 14,356,738</b> | <b>\$ 16,539,768</b> | <b>\$ 19,470,020</b> |
| <br>                 |                      |                      |                      |                      |                      |                      |
| \$ 13,442,965        | \$ 14,387,590        | \$ 14,000,008        | \$ 13,809,231        | \$ 13,804,501        | \$ 15,092,903        | <b>\$ 15,467,474</b> |
| 1,846,236            | 1,262,832            | 2,083,763            | 2,924,033            | 2,570,695            | 3,846,469            | <b>5,298,710</b>     |
| (4,445,145)          | (3,748,931)          | (3,043,705)          | (2,106,264)          | (2,018,458)          | (2,399,604)          | <b>(1,296,164)</b>   |
| <b>\$ 10,844,056</b> | <b>\$ 11,901,491</b> | <b>\$ 13,040,066</b> | <b>\$ 14,627,000</b> | <b>\$ 14,356,738</b> | <b>\$ 16,539,768</b> | <b>\$ 19,470,020</b> |

## City of Roeland Park

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

|                                                        | Fiscal Year         |                     |                     |
|--------------------------------------------------------|---------------------|---------------------|---------------------|
|                                                        | 2008                | 2009                | 2010                |
| Expenses:                                              |                     |                     |                     |
| Governmental activities:                               |                     |                     |                     |
| General government                                     | \$ 2,145,402        | \$ 1,984,797        | \$ 2,635,337        |
| Highway & Streets                                      | 1,498,495           | 1,977,515           | 1,918,971           |
| Public safety                                          | 1,670,306           | 1,659,009           | 1,613,703           |
| Culture and recreation                                 | 172,434             | 143,537             | 148,485             |
| Employee Benefits                                      | ***                 | ***                 | ***                 |
| Interest on long-term debt                             | 1,100,260           | 1,141,986           | 1,013,861           |
| <b>Total governmental activities expenses</b>          | <b>6,586,897</b>    | <b>6,906,844</b>    | <b>7,330,357</b>    |
| <b>Total primary government expenses</b>               | <b>6,586,897</b>    | <b>6,906,844</b>    | <b>7,330,357</b>    |
| Program revenue:                                       |                     |                     |                     |
| Governmental activities:                               |                     |                     |                     |
| Charges for services:                                  |                     |                     |                     |
| General government                                     | 241,575             | 259,639             | 280,817             |
| Highway and streets                                    | 621,446             | -                   | 245,419             |
| Public safety                                          | 328,304             | 320,211             | 1,423,411           |
| Culture and recreation                                 | 2,896               | -                   | -                   |
| Operating grants and contributions:                    |                     |                     |                     |
| General government                                     | -                   | -                   | -                   |
| Highway and streets                                    | 893,035             | 353,813             | 385,566             |
| Public safety                                          | -                   | 1,233               | 13,840              |
| Culture and recreation                                 | -                   | -                   | -                   |
| Capital grants and contributions, highways and streets | 262,237             | 2,766,672           | 1,955,710           |
| <b>Total governmental activities program revenue</b>   | <b>2,349,493</b>    | <b>3,701,568</b>    | <b>4,304,763</b>    |
| <b>Total primary government program revenues</b>       | <b>2,349,493</b>    | <b>3,701,568</b>    | <b>4,304,763</b>    |
| Net (expense) revenue:                                 |                     |                     |                     |
| Governmental activities                                | (4,237,404)         | (3,205,276)         | (3,025,594)         |
| <b>Total primary government net expense</b>            | <b>(4,237,404)</b>  | <b>(3,205,276)</b>  | <b>(3,025,594)</b>  |
| General revenues and other changes in net position:    |                     |                     |                     |
| Governmental activities:                               |                     |                     |                     |
| Taxes:                                                 |                     |                     |                     |
| Property taxes                                         | 1,217,707           | 1,115,109           | 1,079,867           |
| Sales and use taxes                                    | 4,040,997           | 3,780,438           | 3,566,909           |
| County jail taxes                                      | 141,087             | 124,833             | 117,736             |
| Franchise taxes                                        | 486,913             | 485,644             | 505,688             |
| Intergovernment                                        | **                  | **                  | **                  |
| Other taxes                                            | **                  | **                  | **                  |
| Investment earnings                                    | 178,114             | 49,796              | 62,401              |
| Miscellaneous                                          | 402,970             | 420,611             | 541,237             |
| Gain on disposal of capital Assets                     | -                   | -                   | -                   |
| <b>Total governmental activities</b>                   | <b>6,467,788</b>    | <b>5,976,431</b>    | <b>5,873,838</b>    |
| <b>Total primary government</b>                        | <b>6,467,788</b>    | <b>5,976,431</b>    | <b>5,873,838</b>    |
| Changes in net position:                               |                     |                     |                     |
| Governmental activities                                | 2,230,384           | 2,771,155           | 2,848,244           |
| <b>Total primary government</b>                        | <b>\$ 2,230,384</b> | <b>\$ 2,771,155</b> | <b>\$ 2,848,244</b> |

\* Taxes not separated out of intergovernmental and other.

\*\* Taxes separated into specific activities.

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

Note: TIF revenue is recognized in the property tax category instead of sales and use taxes beginning in 2014.

| Fiscal Year  |              |              |              |              |              |              |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 2011         | 2012         | 2013         | 2014         | 2015         | 2016         | 2017         |
| \$ 2,015,395 | \$ 2,015,841 | \$ 2,080,869 | \$ 2,106,504 | \$ 2,127,914 | \$ 2,036,192 | \$ 1,879,577 |
| 2,052,826    | 1,950,919    | 2,095,342    | 2,558,464    | 2,595,853    | 2,734,430    | 2,821,753    |
| 1,599,006    | 1,628,167    | 1,583,758    | 1,522,496    | 1,705,422    | 1,610,627    | 1,548,820    |
| 136,601      | 184,096      | 196,798      | 191,761      | 394,139      | 229,828      | 380,923      |
| ***          | ***          | ***          | ***          | ***          | ***          | ***          |
| 935,023      | 924,701      | 833,048      | 667,568      | 605,361      | 487,305      | 288,560      |
| 6,738,851    | 6,703,724    | 6,789,815    | 7,046,793    | 7,428,689    | 7,098,382    | 6,919,633    |
| 6,738,851    | 6,703,724    | 6,789,815    | 7,046,793    | 7,428,689    | 7,098,382    | 6,919,633    |
| 328,111      | 138,559      | 313,360      | 323,727      | 332,978      | 332,914      | 368,610      |
| 149,120      | -            | -            | -            | -            | -            | -            |
| 1,606,500    | 273,716      | 348,958      | 358,273      | 406,481      | 390,333      | 361,408      |
| -            | -            | -            | -            | -            | -            | -            |
| -            | 163,000      | 440          | 6,325        | 12,066       | -            | -            |
| 273,711      | 372,553      | 344,749      | 363,117      | 404,515      | 417,031      | 181,464      |
| -            | -            | -            | -            | -            | 1,620        | 1,224        |
| -            | -            | -            | -            | -            | -            | -            |
| 524,531      | 312,757      | -            | -            | -            | 196,213      | -            |
| 2,881,973    | 1,260,585    | 1,007,507    | 1,051,442    | 1,156,040    | 1,338,111    | 912,706      |
| 2,881,973    | 1,260,585    | 1,007,507    | 1,051,442    | 1,156,040    | 1,338,111    | 912,706      |
| (3,856,878)  | (5,443,139)  | (5,782,308)  | (5,995,351)  | (6,272,649)  | (5,760,271)  | (6,006,927)  |
| (3,856,878)  | (5,443,139)  | (5,782,308)  | (5,995,351)  | (6,272,649)  | (5,760,271)  | (6,006,927)  |
| 1,240,389    | 1,268,477    | 1,385,532    | 2,733,711    | 2,799,501    | 2,997,446    | 3,841,051    |
| 3,628,968    | 3,729,866    | 4,351,538    | 3,558,501    | 3,476,151    | 3,585,138    | 3,801,032    |
| 139,554      | 142,136      | 149,409      | 155,176      | 154,964      | 156,387      | 159,208      |
| 504,815      | 488,483      | 493,139      | 517,297      | 485,823      | 487,923      | 484,307      |
| **           | -            | -            | -            | **           | **           | **           |
| **           | -            | -            | -            | **           | **           | **           |
| 71,599       | 21,642       | 17,921       | 17,898       | 17,713       | 26,774       | 54,480       |
| 656,070      | 581,845      | 526,344      | 596,702      | 614,849      | 689,633      | 597,101      |
| -            | 683,143      | -            | -            | -            | -            | -            |
| 6,241,395    | 6,915,592    | 6,923,883    | 7,579,285    | 7,549,001    | 7,943,301    | 8,937,179    |
| 6,241,395    | 6,915,592    | 6,923,883    | 7,579,285    | 7,549,001    | 7,943,301    | 8,937,179    |
| 2,384,517    | 1,472,453    | 1,141,575    | 1,583,934    | 1,276,352    | 2,183,030    | 2,930,252    |
| \$ 2,384,517 | \$ 1,472,453 | \$ 1,141,575 | \$ 1,583,934 | \$ 1,276,352 | \$ 2,183,030 | \$ 2,930,252 |

## City of Roeland Park

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

|                                         | Fiscal Year         |                       |                   |
|-----------------------------------------|---------------------|-----------------------|-------------------|
|                                         | 2008                | 2009                  | 2010              |
| General Fund:                           |                     |                       |                   |
| Nonspendable                            | \$ -                | \$ -                  | \$ -              |
| Restricted                              | -                   | -                     | -                 |
| Committed                               | -                   | -                     | -                 |
| Assigned                                | -                   | -                     | -                 |
| Unassigned                              | -                   | -                     | -                 |
| Reserved                                | 251,721             | 258,410               | 179,022           |
| Unreserved                              | 728,708             | 320,523               | 230,883           |
| <b>Total General Fund</b>               | <b>\$ 980,429</b>   | <b>\$ 578,933</b>     | <b>\$ 409,905</b> |
| All Other Governmental Funds:           |                     |                       |                   |
| Nonspendable                            | \$ -                | \$ -                  | \$ -              |
| Restricted                              | -                   | -                     | -                 |
| Committed                               | -                   | -                     | -                 |
| Assigned                                | -                   | -                     | -                 |
| Unassigned                              | -                   | -                     | -                 |
| Reserved                                | 7,917,013           | 7,342,112             | 2,827,013         |
| Unreserved, reported in:                |                     |                       |                   |
| Special revenue funds                   | 1,230,075           | 1,116,629             | 1,089,663         |
| Debt service funds                      | -                   | 116,511               | 55,848            |
| Capital projects funds                  | (6,163,469)         | (9,316,611)           | (3,427,335)       |
| <b>Total all other government funds</b> | <b>\$ 2,983,619</b> | <b>\$ (3,182,885)</b> | <b>\$ 545,189</b> |

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

| Fiscal Year         |                     |                     |                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2011                | 2012                | 2013                | 2014                | 2015                | 2016                | 2017                |
| \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |                     |
| 157,500             | 166,027             | 157,500             | 157,500             | 157,500             | 157,500             | <b>157,500</b>      |
| -                   | -                   | -                   | -                   | -                   | -                   | <b>1,410,000</b>    |
| 21,522              | 367                 | 367                 | 10,267              | 8,213               | 7,913               | <b>8,913</b>        |
| 404,462             | 1,253,199           | 1,314,949           | 1,922,771           | 2,287,719           | 2,696,653           | <b>1,207,063</b>    |
| -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>\$ 583,484</b>   | <b>\$ 1,419,593</b> | <b>\$ 1,472,816</b> | <b>\$ 2,090,538</b> | <b>\$ 2,453,432</b> | <b>\$ 2,862,066</b> | <b>\$ 2,783,476</b> |
|                     |                     |                     |                     |                     |                     |                     |
| \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| 3,236,959           | 2,764,735           | 3,624,015           | 4,516,758           | 4,460,596           | 4,702,336           | <b>6,000,714</b>    |
| 127,000             | 127,000             | 127,000             | 127,000             | 127,000             | 127,000             | <b>127,000</b>      |
| -                   | 91,013              | 267,923             | 364,228             | 372,371             | 310,307             | <b>375,139</b>      |
| (50,271)            | (413,253)           | (1,318,767)         | (1,199,650)         | (1,092,457)         | (1,049,045)         | <b>(3,566,601)</b>  |
| -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>\$ 3,313,688</b> | <b>\$ 2,569,495</b> | <b>\$ 2,700,171</b> | <b>\$ 3,808,336</b> | <b>\$ 3,867,510</b> | <b>\$ 4,090,598</b> | <b>\$ 2,936,252</b> |

## City of Roeland Park

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

|                                                          | Fiscal Year         |                       |                     |
|----------------------------------------------------------|---------------------|-----------------------|---------------------|
|                                                          | 2008                | 2009                  | 2010                |
| Revenues:                                                |                     |                       |                     |
| Taxes                                                    | 5,072,612           | 4,781,852             | 4,574,437           |
| Special Assessments                                      | 56,909              | 76,330                | 322,381             |
| Intergovernmental                                        | 1,907,675           | 3,814,553             | 2,990,032           |
| Licenses and Permits                                     | 147,990             | 131,477               | 135,627             |
| Fines and Forfeitures                                    | 326,038             | 338,502               | 335,526             |
| Interest                                                 | 178,114             | 49,796                | 62,401              |
| Other                                                    | 500,917             | 519,727               | 601,786             |
| <b>Total revenues</b>                                    | <b>8,190,255</b>    | <b>9,712,237</b>      | <b>9,022,190</b>    |
| Expenditures:                                            |                     |                       |                     |
| General government                                       | 2,640,782           | 2,559,685             | 2,591,868           |
| Highways and streets                                     | 1,035,974           | 1,124,513             | 1,076,574           |
| Public Safety                                            | 1,193,771           | 1,202,635             | 1,177,174           |
| Culture and recreation                                   | 87,800              | 59,549                | 64,497              |
| Capital Outlay                                           | 1,072,858           | 6,718,722             | 3,806,144           |
| Debt Service:                                            |                     |                       |                     |
| Principal retirement                                     | 964,519             | 1,068,359             | 1,756,419           |
| Interest and fiscal Charges                              | 979,709             | 1,149,558             | 1,007,374           |
| Issuance costs                                           | 47,152              | -                     | 36,363              |
| <b>Total expenditures</b>                                | <b>8,022,565</b>    | <b>13,883,021</b>     | <b>11,516,413</b>   |
| <b>Excess of revenues (under)</b><br><b>expenditures</b> | <b>167,690</b>      | <b>(4,170,784)</b>    | <b>(2,494,223)</b>  |
| Other financing sources (uses):                          |                     |                       |                     |
| Capital Lease Obligations                                | -                   | -                     | -                   |
| Issuance of certificates of participation                | -                   | -                     | -                   |
| Issuance of long-term Debt                               | 4,185,000           | 44,310                | 3,583,243           |
| Issuance of Long-term Refunding Debt                     | -                   | -                     | -                   |
| Payment to refunded bond escrow agent                    | -                   | -                     | -                   |
| Transfers in                                             | 1,594,726           | 818,625               | 683,721             |
| Transfers out                                            | (1,594,726)         | (818,625)             | (683,721)           |
| Proceeds from sale of assets                             | 649                 | -                     | 28,500              |
| Issuance of bonds                                        | -                   | -                     | -                   |
| Premium on bonds                                         | -                   | -                     | -                   |
| Discount on bonds                                        | -                   | -                     | -                   |
| <b>Total other financing sources</b><br><b>(uses)</b>    | <b>4,185,649</b>    | <b>44,310</b>         | <b>3,611,743</b>    |
| <b>Net changes in fund balance</b>                       | <b>\$ 4,353,339</b> | <b>\$ (4,126,474)</b> | <b>\$ 1,117,520</b> |
| Debt service as a percentage of noncapital expenditures  | 29%                 | 31%                   | 36%                 |



| Fiscal Year         |                  |                   |                     |                   |                   |                       |
|---------------------|------------------|-------------------|---------------------|-------------------|-------------------|-----------------------|
| 2011                | 2012             | 2013              | 2014                | 2015              | 2016              | 2017                  |
| 4,685,496           | 4,799,321        | 5,517,739         | 6,065,253           | 6,018,615         | 6,322,799         | <b>8,073,959</b>      |
| 295,374             | 303,366          | 274,790           | 259,808             | 262,094           | 271,144           | <b>259,878</b>        |
| 1,647,894           | 1,556,514        | 1,296,628         | 1,268,876           | 1,314,405         | 1,517,308         | <b>393,102</b>        |
| 125,226             | 136,320          | 155,456           | 171,320             | 171,629           | 155,400           | <b>183,042</b>        |
| 285,711             | 221,046          | 281,099           | 284,977             | 400,993           | 359,655           | <b>311,722</b>        |
| 71,599              | 21,642           | 17,921            | 17,898              | 17,713            | 26,774            | <b>54,480</b>         |
| 739,799             | 714,493          | 662,346           | 748,610             | 713,266           | 822,006           | <b>772,376</b>        |
| 7,851,099           | 7,752,702        | 8,205,979         | 8,816,742           | 8,898,715         | 9,475,086         | <b>10,048,559</b>     |
| 2,585,601           | 4,050,917        | 2,452,037         | 2,475,504           | 2,523,770         | 2,463,299         | <b>1,770,549</b>      |
| 559,475             | 522,275          | 508,702           | 719,451             | 902,507           | 956,315           | <b>1,240,137</b>      |
| 1,114,836           | 1,165,306        | 1,141,180         | 1,054,081           | 1,066,170         | 1,148,187         | <b>1,488,064</b>      |
| 146,941             | 90,675           | 103,377           | 98,340              | 285,523           | 113,891           | <b>256,000</b>        |
| 530,099             | 1,175,008        | 180,120           | 1,012,312           | 456,450           | 1,752,369         | <b>834,960</b>        |
| 1,289,914           | 1,550,334        | 2,875,321         | 1,693,181           | 2,627,024         | 1,925,198         | <b>5,398,359</b>      |
| 921,373             | 817,222          | 761,343           | 665,100             | 615,203           | 484,105           | <b>293,426</b>        |
| 49,374              | 154,892          | -                 | 22,886              | -                 | -                 | -                     |
| 7,197,613           | 9,526,629        | 8,022,080         | 7,740,855           | 8,476,647         | 8,843,364         | <b>11,281,495</b>     |
| 653,486             | (1,773,927)      | 183,899           | 1,075,887           | 422,068           | 631,722           | <b>(1,232,936)</b>    |
| -                   | -                | -                 | -                   | -                 | -                 | -                     |
| -                   | -                | -                 | -                   | -                 | -                 | -                     |
| 2,257,788           | 973,500          | -                 | -                   | -                 | -                 | -                     |
| -                   | 1,976,500        | -                 | 650,000             | -                 | -                 | -                     |
| -                   | (1,916,485)      | -                 | -                   | -                 | -                 | -                     |
| 335,249             | 1,636,546        | 1,382,985         | 1,212,087           | 1,209,390         | 998,390           | <b>1,237,180</b>      |
| (335,249)           | (1,636,546)      | (1,382,985)       | (1,212,087)         | (1,209,390)       | (998,390)         | <b>(1,237,180)</b>    |
| 18,916              | 832,328          | -                 | -                   | -                 | -                 | -                     |
| -                   | -                | -                 | -                   | -                 | -                 | -                     |
| 11,888              | -                | -                 | -                   | -                 | -                 | -                     |
| -                   | -                | -                 | -                   | -                 | -                 | -                     |
| 2,288,592           | 1,865,843        | -                 | 650,000             | -                 | -                 | -                     |
| <b>\$ 2,942,078</b> | <b>\$ 91,916</b> | <b>\$ 183,899</b> | <b>\$ 1,725,887</b> | <b>\$ 422,068</b> | <b>\$ 631,722</b> | <b>\$ (1,232,936)</b> |
| 34%                 | 30%              | 46%               | 35%                 | 40%               | 34%               | 53%                   |

## City of Roeland Park

### Tax Revenues by Source, Governmental Funds

#### Last Ten Fiscal Years

*(modified accrual basis of accounting)*

**(Unaudited)**

| Fiscal Year | Property         | Sales & Use      | County Jail    | Franchise      | Total            |
|-------------|------------------|------------------|----------------|----------------|------------------|
| 2008        | \$ 1,217,707     | \$ 4,040,997     | \$ 141,087     | \$ 486,913     | \$ 5,886,704     |
| 2009        | 1,115,109        | 3,780,438        | 124,833        | 485,644        | 5,506,024        |
| 2010        | 1,079,867        | 3,566,909        | 117,736        | 505,688        | 5,270,200        |
| 2011        | 1,240,389        | 3,628,968        | 139,554        | 504,815        | 5,513,726        |
| 2012        | 1,268,477        | 3,729,866        | 142,136        | 488,483        | 5,628,962        |
| 2013        | 1,385,532        | 4,351,538        | 149,409        | 493,139        | 6,379,618        |
| 2014        | 2,733,711        | 3,558,501        | 155,176        | 517,297        | 6,964,685        |
| 2015        | 2,799,501        | 3,476,151        | 154,964        | 485,823        | 6,916,439        |
| 2016        | 2,997,446        | 3,585,138        | 156,387        | 487,923        | 7,226,894        |
| <b>2017</b> | <b>3,841,051</b> | <b>3,801,032</b> | <b>159,208</b> | <b>484,307</b> | <b>8,285,598</b> |
| Change      |                  |                  |                |                |                  |
| 2008-2017   | 2,623,344        | (239,965)        | 18,121         | (2,606)        | 2,398,894        |

**Source:** City records.

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

\*Property taxes collected in TIF 1A and 1B increased substantially from 2016 to 2017.

\*Sales and use tax increased due to reclassifying the City's share of county sales tax to sales & use tax in 2017. In addition, the City started receiving a portion of the new county courthouse sales tax in 2017.

## City of Roeland Park

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

| Taxpayer                         | 2017                  |      |                                              | 2007                  |      |                                              |
|----------------------------------|-----------------------|------|----------------------------------------------|-----------------------|------|----------------------------------------------|
|                                  | Assessed<br>Valuation | Rank | Percentage of<br>Total Assessed<br>Valuation | Assessed<br>Valuation | Rank | Percentage of<br>Total Assessed<br>Valuation |
| BELLA ROE LOTS 2, 3 AND 6 07     | 3,897,912             | 1    | 5.37%                                        | *                     | *    | *                                            |
| TMM ROELAND PARK CENTER, LLC     | 3,828,353             | 2    | 5.27%                                        | *                     | *    | *                                            |
| BOULEVARD APARTMENTS, LLC        | 2,737,920             | 3    | 3.77%                                        | *                     | *    | *                                            |
| BELLA ROE LOTS 1 AND 4 07 A      | 1,859,139             | 4    | 2.56%                                        | *                     | *    | *                                            |
| WALGREEN CO.                     | 693,500               | 5    | 0.96%                                        | *                     | *    | *                                            |
| ALDI INC.                        | 583,111               | 6    | 0.80%                                        | *                     | *    | *                                            |
| BELLA ROE LOTS 2, 3 AND 6 07B    | 441,818               | 7    | 0.61%                                        | *                     | *    | *                                            |
| BELLA ROE LOTS 2, 3 AND 6 07C    | 441,818               | 8    | 0.61%                                        | *                     | *    | *                                            |
| BELLA ROE LOTS 2, 3 AND 6 07 ALL | 441,818               | 9    | 0.61%                                        | *                     | *    | *                                            |
| SECURITY BANK                    | 420,001               | 10   | 0.58%                                        | *                     | *    | *                                            |

#### Source:

City of Roeland Park CAFR 2007 - 2007 CAFR did not have this information

\*Unknown

Johnson County Records and Tax Administration

## City of Roeland Park

### Principal Sales Tax Industries

Current Year

(Unaudited)

| Industry Type (NAICS)                         | Percentage<br>of Total City<br>Sales Tax<br>Revenues |
|-----------------------------------------------|------------------------------------------------------|
| Retail Trade                                  | 77.56%                                               |
| Food Service                                  | 6.04%                                                |
| Utilities                                     | 5.29%                                                |
| Information                                   | 4.49%                                                |
| Other Services (except public administration) | 1.55%                                                |
| Construction                                  | 1.11%                                                |
| Wholesale Trade                               | 1.02%                                                |
| Manufacturing                                 | 0.72%                                                |
| Transportation and Warehousing                | 0.57%                                                |
| All Others                                    | 1.60%                                                |
| <b>Total Percentage of Sales Tax Revenues</b> | <b>100.0%</b>                                        |

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

## City of Roeland Park

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

| Fiscal<br>Year | Governmental Activities        |                                   |                  |                                           |                                    |
|----------------|--------------------------------|-----------------------------------|------------------|-------------------------------------------|------------------------------------|
|                | General<br>Obligation<br>Bonds | Tax<br>Increment<br>Revenue Bonds | Revenue<br>Bonds | Transportation<br>Development<br>District | Certificate<br>of<br>Participation |
| 2008           | \$ 5,065,000                   | \$ 5,080,732                      | \$ 85,000        | \$ 5,770,000                              | \$ 650,000                         |
| 2009           | 4,630,000                      | 4,865,502                         | -                | 5,610,000                                 | 650,000                            |
| 2010           | 7,480,000                      | 4,627,394                         | -                | 5,430,000                                 | -                                  |
| 2011           | 8,920,000                      | 4,398,941                         | -                | 5,235,000                                 | -                                  |
| 2012           | 9,260,000                      | 4,106,044                         | -                | 5,080,000                                 | -                                  |
| 2013           | 8,395,000                      | 3,879,226                         | -                | 4,805,151                                 | -                                  |
| 2014           | 8,004,247                      | 3,622,299                         | -                | 4,455,696                                 | -                                  |
| 2015           | 6,801,455                      | 2,615,657                         | -                | 4,356,514                                 | -                                  |
| 2016           | 5,603,792                      | 2,337,203                         | -                | 4,078,072                                 | -                                  |
| <b>2017</b>    | <b>4,472,871</b>               | <b>1,228,376</b>                  |                  | <b>3,734,364</b>                          |                                    |

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

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

|    | Capital<br>Leases | Total<br>Primary<br>Government | Percentage<br>of Personal<br>Income (1) | Debt<br>Per<br>Capita |
|----|-------------------|--------------------------------|-----------------------------------------|-----------------------|
| \$ | 1,780,262         | \$ 18,430,994                  | 59.84%                                  | 2,652                 |
|    | 1,651,443         | 17,406,945                     | 61.50%                                  | 2,501                 |
|    | 1,642,243         | 19,179,637                     | 65.30%                                  | 2,849.45              |
|    | 1,593,570         | 20,147,511                     | 64.43%                                  | 2,993                 |
|    | 1,381,133         | 19,827,177                     | 59.49%                                  | 2,898                 |
|    | 1,162,630         | 18,182,739                     | 54.56%                                  | 2,668                 |
|    | 933,528           | 17,015,770                     | 49.97%                                  | 2,493                 |
|    | 697,995           | 14,471,621                     | 42.50%                                  | 2,114                 |
|    | 456,251           | 12,475,318                     | 33.06%                                  | 1,827                 |
|    | <b>203,719</b>    | <b>9,639,330</b>               | <b>24.97%</b>                           | 1,420                 |

**City of Roeland Park**

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

| Fiscal<br>Year | Population  | Assessed<br>Value   | Governmental<br>Activities     |                                             |                               | Percentage of<br>Actual Property<br>Value | Debt<br>Per<br>Capita | Percentage<br>of Personal<br>Income (1) |
|----------------|-------------|---------------------|--------------------------------|---------------------------------------------|-------------------------------|-------------------------------------------|-----------------------|-----------------------------------------|
|                |             |                     | General<br>Obligation<br>Bonds | Less Amount<br>Available in<br>Debt Service | Net<br>General<br>Bonded Debt |                                           |                       |                                         |
| 2008           | 6951        | \$70,324,732        | \$ 5,065,000                   | \$ 373,212                                  | \$ 4,691,788                  | 6.7%                                      | \$ 675                | 15.2%                                   |
| 2009           | 6960        | \$73,305,497        | 4,630,000                      | 313,476                                     | 4,316,524                     | 5.9%                                      | \$ 620                | 15.3%                                   |
| 2010           | 7026        | \$70,978,838        | 7,480,000                      | 213,348                                     | 7,266,652                     | 10.2%                                     | \$ 1,034              | 24.7%                                   |
| 2011           | 6731        | \$69,358,737        | 8,920,000                      | 432,827                                     | 8,487,173                     | 12.2%                                     | \$ 1,261              | 27.1%                                   |
| 2012           | 6841        | \$60,446,819        | 9,260,000                      | 421,769                                     | 8,838,231                     | 14.6%                                     | \$ 1,292              | 26.5%                                   |
| 2013           | 6816        | \$59,270,263        | 8,395,000                      | 459,907                                     | 7,945,132                     | 13.4%                                     | \$ 1,166              | 23.8%                                   |
| 2014           | 6845        | \$60,835,995        | 8,004,247                      | 479,137                                     | 7,525,110                     | 12.4%                                     | \$ 1,099              | 21.1%                                   |
| 2015           | 6840        | \$63,329,216        | 6,801,455                      | 421,228                                     | 6,380,227                     | 10.1%                                     | \$ 933                | 16.5%                                   |
| 2016           | 6827        | \$70,318,083        | 5,603,792                      | 363,620                                     | 5,240,172                     | 8.8%                                      | \$ 768                | 15.7%                                   |
| <b>2017</b>    | <b>6786</b> | <b>\$75,040,020</b> | <b>4,472,871</b>               | <b>268,346</b>                              | <b>4,204,525</b>              | <b>5.6%</b>                               | <b>\$ 620</b>         | <b>12.6%</b>                            |

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

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

## City of Roeland Park

### Direct and Overlapping Governmental Activities Debt For the Year Ended December 31, 2017 (Unaudited)

| Governmental Unit                                | Debt<br>Outstanding | Estimated<br>Percentage<br>Applicable | Estimated<br>Share of<br>Overlapping<br>Debt |
|--------------------------------------------------|---------------------|---------------------------------------|----------------------------------------------|
| Johnson County (1)                               | 312,063,100         | 0.77%                                 | 2,402,886                                    |
| Johnson County Consolidated Fire District #2 (1) | 190,000             | 8.44%                                 | 16,036                                       |
| Johnson County Community College                 | 7,210,000           | 0.77%                                 | 55,517                                       |
| Johnson County Parks and Recreation (1)          | 1,215,000           | 0.77%                                 | 9,356                                        |
| Shawnee Mission School Dist. - U.S.D. #512 (1)   | 341,795,000         | 2.10%                                 | 7,177,695                                    |
| Water District #1 of Johnson County (3)          | 253,025,000         | 1.58%                                 | 3,997,795                                    |
| <b>Subtotal, overlapping debt</b>                |                     |                                       | <u>\$ 13,659,284</u>                         |
| City Direct Debt                                 |                     |                                       | <u>9,639,330</u>                             |
| <b>Total direct and overlapping debt</b>         |                     |                                       | <u><u>\$ 23,298,614</u></u>                  |

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

(1) Data as of December 31, 2016

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



**City of Roeland Park**

**Legal Debt Margin Information  
Last Ten Fiscal Years  
(dollars in thousands)  
(Unaudited)**

|                                                                                 | 2008          | 2009          | 2010          | 2011          |
|---------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|
| Debt limit                                                                      | \$ 21,097,420 | \$ 21,991,649 | \$ 21,293,651 | \$ 20,807,621 |
| Total net debt applicable to limit                                              | 12,580,262    | 12,731,443    | 11,907,243    | 10,513,570    |
| Legal debt margin                                                               | \$ 8,517,158  | \$ 9,260,206  | \$ 9,386,408  | \$ 10,294,051 |
| <b>Total net debt applicable to the limit<br/>as a percentage of debt limit</b> | 59.63%        | 57.89%        | 55.92%        | 50.53%        |

**Source:** City Records

Legal Debt Margin Calculation for Fiscal Year 2017

|                                    |                      |
|------------------------------------|----------------------|
| Assessed value                     | \$ 83,254,820        |
| Debt limit (30% of assessed value) | <u>24,976,446</u>    |
| Debt applicable to limit:          |                      |
| General obligation bonds           | 4,466,000            |
| Temporary Notes                    | -                    |
| Certificates of Participation      | -                    |
| Capital Leases                     | <u>203,719</u>       |
| Total net debt applicable to limit | <u>4,669,719</u>     |
| Legal debt margin                  | <u>\$ 20,306,726</u> |

|    | 2012       |    | 2013       |    | 2014       |    | 2015       |    | 2016       |    | 2017       |
|----|------------|----|------------|----|------------|----|------------|----|------------|----|------------|
| \$ | 20,327,553 | \$ | 20,070,973 | \$ | 20,535,644 | \$ | 21,294,949 | \$ | 23,448,007 | \$ | 24,976,446 |
|    | 11,501,133 |    | 9,557,630  |    | 8,928,528  |    | 7,490,995  |    | 6,059,251  |    | 4,669,719  |
| \$ | 8,826,420  | \$ | 10,513,343 | \$ | 11,607,116 | \$ | 13,803,954 | \$ | 17,388,756 | \$ | 20,306,726 |
|    | 56.58%     |    | 52.38%     |    | 43.48%     |    | 35.18%     |    | 25.84%     |    | 18.70%     |

**City of Roeland Park**

**Pledged-Revenue Coverage**

**Last Ten Fiscal Years**

*(dollars in thousands)*

**(Unaudited)**

**Transportation Development District**

**Funding Source:** Sales Tax Revenue and Interest Earnings

| Fiscal<br>Year | Transportation<br>Development<br>District | Debt Service     |               | Coverage |
|----------------|-------------------------------------------|------------------|---------------|----------|
|                |                                           | Principal        | Interest      |          |
| 2008           | 436,037                                   | 150,000          | 328,932       | 0.91     |
| 2009           | 397,637                                   | 160,000          | 321,694       | 0.83     |
| 2010           | 372,955                                   | 180,000          | 313,937       | 0.76     |
| 2011           | 381,398                                   | 195,000          | 305,182       | 0.76     |
| 2012           | 396,732                                   | 155,000          | 301,944       | 0.87     |
| 2013           | 390,626                                   | 274,849          | 248,408       | 0.73     |
| 2014           | 406,455                                   | 309,292          | 237,465       | 0.74     |
| 2015           | 401,856                                   | 160,000          | 192,621       | 1.14     |
| 2016           | 404,556                                   | 215,000          | 146,069       | 1.12     |
| <b>2017</b>    | <b>405,089</b>                            | <b>2,900,000</b> | <b>15,026</b> | 0.14     |

**Revenue Bonds**

**Funding Source:** Revenues and Interest Earnings

| Fiscal<br>Year | Revenue Bonds | Debt Service |          | Coverage |
|----------------|---------------|--------------|----------|----------|
|                |               | Principal    | Interest |          |
| 2008           | -             | 85,000       | 7,289    | -        |
| 2009           | -             | 85,000       | 2,444    | -        |
| 2010           | -             | -            | -        | -        |
| 2011           | -             | -            | -        | -        |
| 2012           | -             | -            | -        | -        |
| 2013           | -             | -            | -        | -        |
| 2014           | -             | -            | -        | -        |
| 2015           | -             | -            | -        | -        |
| 2016           | -             | -            | -        | -        |
| <b>2017</b>    | -             | -            | -        | -        |

**Tax Increment Bonds**

**Funding Source:** Tax Increment Revenues and Interest Earnings

| Fiscal<br>Year | Tax<br>Increment | Debt Service     |                | Coverage    |
|----------------|------------------|------------------|----------------|-------------|
|                |                  | Principal        | Interest       |             |
| 2008           | 176,113          | 107,413          | 47,087         | 1.14        |
| 2009           | 146,667          | 75,231           | 63,770         | 1.06        |
| 2010           | 126,208          | 78,109           | 42,768         | 1.04        |
| 2011           | 106,272          | 58,453           | 49,697         | 0.98        |
| 2012           | 363,974          | 107,897          | 251,614        | 1.01        |
| 2013           | 609,451          | 226,818          | 284,053        | 1.19        |
| 2014           | 629,268          | 234,079          | 224,490        | 1.37        |
| 2015           | 550,025          | 1,029,940        | 206,629        | 0.44        |
| 2016           | 623,425          | 278,454          | 154,516        | 1.44        |
| <b>2017</b>    | <b>1,125,101</b> | <b>1,108,827</b> | <b>132,016</b> | <b>0.91</b> |

**Note:** Details regarding the City's outstanding debt can be found in the notes to the financial statements. Roeland Park made an advance payment of the 2005 Series Tax Increment Debt in 2017

**Source:** City Records

## City of Roeland Park

### Demographic and Economic Statistics Last Ten Fiscal Years (Unaudited)

| Fiscal<br>Year<br>Ended<br>April 30 | Population<br>(1) | Per Capita<br>Personal<br>Income (2) | Personal<br>Income (3) | Median<br>Age (4) | School<br>Enrollment (5) | Unemployment<br>Rate (6) |
|-------------------------------------|-------------------|--------------------------------------|------------------------|-------------------|--------------------------|--------------------------|
| 2008                                | 6,951             | 57,880                               | 30,802,101             | 36.20             | 347                      | 4.8%                     |
| 2009                                | 6,960             | 52,472                               | 28,303,211             | 35.70             | 359                      | 6.0%                     |
| 2010                                | 7,026             | 53,821                               | 29,372,416             | 36.40             | 379                      | 6.0%                     |
| 2011                                | 6,731             | 56,550                               | 31,271,376             | 36.50             | 386                      | 5.1%                     |
| 2012                                | 6,841             | 59,524                               | 33,328,220             | 34.80             | 370                      | 4.5%                     |
| 2013                                | 6,816             | 59,524 *                             | 33,328,220 *           | 34.80 *           | 370                      | 3.8%                     |
| 2014                                | 6,845             | 60,068 *                             | 34,054,458 *           | 36.50 *           | 400                      | 3.7%                     |
| 2015                                | 6,840             | 62,005                               | 35,607,643             | 36.60             | 400                      | 3.4%                     |
| 2016                                | 6,827             | 65,050                               | 37,739,389             | 36.60             | 400                      | 3.3%                     |
| <b>2017</b>                         | <b>6,786</b>      | <b>66,063</b>                        | <b>38,610,439</b>      | <b>37.10</b>      | <b>365</b>               | <b>3.3%</b>              |

#### Sources:

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

\* Data Not Available

**City of Roeland Park**

**Principal Employers (Johnson County)  
Current Year and Ten Years Ago  
(Unaudited)**

| Employer                        | 2017                          |      |                                                 | 2008                       |      |                                             |
|---------------------------------|-------------------------------|------|-------------------------------------------------|----------------------------|------|---------------------------------------------|
|                                 | Employees<br>in County<br>(1) | Rank | Percentage<br>of Total County<br>Employment (2) | Employees<br>in County (1) | Rank | Percentage<br>of Total County<br>Employment |
| Sprint                          | 6,000                         | 1    | 1.90%                                           | *                          | *    | *                                           |
| Olathe Unified School District  | 4,500                         | 2    | 1.43%                                           | *                          | *    | *                                           |
| Johnson County Government       | 3,900                         | 3    | 1.11%                                           | *                          | *    | *                                           |
| Garmin International            | 3,800                         | 4    | 1.20%                                           | *                          | *    | *                                           |
| Shawnee Mission School District | 3,400                         | 5    | 1.08%                                           | *                          | *    | *                                           |
| Black & Veatch                  | 3,300                         | 6    | 0.89%                                           | *                          | *    | *                                           |
| Blue Valley School District     | 3,200                         | 7    | 1.02%                                           | *                          | *    | *                                           |
| Olathe Health System            | 2,600                         | 8    | 0.81%                                           | *                          | *    | *                                           |
| Wal-Mart                        | 2,500                         | 9    | 0.79%                                           | *                          | *    | *                                           |
| Hy-Vee Food Stores              | 2,400                         | 10   | 0.77%                                           | *                          | *    | *                                           |

**Source:**

Johnson County, Treasury and Financial Management & County Economic Research Institute (CERI)

\* Data Not Available

## City of Roeland Park

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

| <u>Functions/Program</u>          | Full-Time Equivalent Employees as of December 31 |           |           |           |
|-----------------------------------|--------------------------------------------------|-----------|-----------|-----------|
|                                   | 2017                                             | 2016      | 2015      | 2014      |
| General Government:               |                                                  |           |           |           |
| City Administrator                | 1                                                | 1         | 1         | 1         |
| City Clerk                        | 1                                                | 1         | 1         | 1         |
| Finance Director/Asst. City Admin | 1                                                | 1         | 1         | 1         |
| Neighborhood Services             | 2                                                | 2         | 2         | 2         |
| Assistants/Interns                | 1                                                | 1         | 1         | 1         |
| Police:                           |                                                  |           |           |           |
| Officers                          | 16                                               | 16        | 16        | 16        |
| Public Works:                     |                                                  |           |           |           |
| Administration                    | 1                                                | 1         | 1         | 1         |
| Street Maintenance                | 6                                                | 6         | 6         | 6         |
| <b>Total</b>                      | <b>29</b>                                        | <b>29</b> | <b>29</b> | <b>29</b> |

**Source:** City Records

Full-Time Equivalent Employees as of December 31

| 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|------|------|------|------|------|------|
| 1    | 1    | 1    | 1    | 1    | 1    |
| 1    | 1    | 1    | 1    | 1    | 1    |
| 1    | 1    | 1    | 2    | 2    | 2    |
| 2    | 2    | 2    | 2    | 2    | 2    |
| 17   | 17   | 17   | 17   | 18   | 18   |
| 1    | 1    | 1    | 1    | 1    | 1    |
| 6    | 6    | 6    | 6    | 6    | 6    |
| 29   | 29   | 29   | 30   | 31   | 31   |

## City of Roeland Park

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

| Function/Program          | Calendar Year |              |              |              |
|---------------------------|---------------|--------------|--------------|--------------|
|                           | 2008          | 2009         | 2010         | 2011         |
| Police:                   |               |              |              |              |
| Adult arrest              | 429           | 400          | 383          | 281          |
| Non-moving citations only | 315           | 205          | 287          | 272          |
| Total citations           | 2,665         | 2,853        | 2,915        | 2,240        |
| Building Safety:          |               |              |              |              |
| Total building permits    | 496           | 475          | 441          | 388          |
| Total value all permits   | \$ 3,103,909  | \$ 2,703,038 | \$ 2,092,406 | \$ 2,107,123 |

**Source:** City Records



| Calendar Year |              |              |              |              |                      |
|---------------|--------------|--------------|--------------|--------------|----------------------|
| 2012          | 2013         | 2014         | 2015         | 2016         | 2017                 |
| 362           | 315          | 313          | 284          | 248          | <b>233</b>           |
| 282           | 306          | 258          | 271          | 257          | <b>178</b>           |
| 3,374         | 2,281        | 2,712        | 2,229        | 2,695        | <b>3,088</b>         |
| 433           | 487          | 525          | 526          | 467          | <b>527</b>           |
| \$ 4,111,694  | \$ 3,119,141 | \$ 3,846,616 | \$ 4,165,361 | \$ 4,650,000 | <b>\$ 12,960,000</b> |

## City of Roeland Park

### Capital Asset Statistics By Function/Program Last Ten Fiscal Years (Unaudited)

| Function/Program                | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---------------------------------|------|------|------|------|------|------|
| Public Works:                   |      |      |      |      |      |      |
| Number of Streetlights          | 596  | 596  | 596  | 596  | 596  | 595  |
| Streets (Lane Miles)            | 35.1 | 35.1 | 35.1 | 35.1 | 35.1 | 35.1 |
| Public Safety:                  |      |      |      |      |      |      |
| Stations                        | 1    | 1    | 1    | 1    | 1    | 1    |
| Culture and Recreation:         |      |      |      |      |      |      |
| Acreage                         | 15   | 15   | 18   | 18   | 13   | 13   |
| Parks                           | 6    | 6    | 8    | 9    | 8    | 8    |
| Tennis Courts                   | 1    | 1    | 1    | 1    | 1    | 1    |
| Swimming pools                  | 1    | 1    | 1    | 1    | 1    | 1    |
| Parks with Playground Equipment | 2    | 2    | 3    | 3    | 3    | 3    |
| Picnic Shelters                 | 1    | 1    | 1    | 1    | 1    | 1    |
| Community Centers               | 1    | 1    | 1    | 1    | 1    | 1    |
| Skateboard Park                 | 1    | 1    | 1    | 1    | 1    | 1    |

**Source:** City Records

| 2014 | 2015 | 2016 | <b>2017</b> |
|------|------|------|-------------|
| 595  | 595  | 595  | 595         |
| 35.1 | 35.1 | 35.1 | 35.1        |
| 1    | 1    | 1    | 1           |
| 13   | 13   | 13   | 13          |
| 8    | 8    | 8    | 8           |
| 1    | 1    | 1    | 1           |
| 1    | 1    | 1    | 1           |
| 3    | 3    | 3    | 3           |
| 1    | 1    | 1    | 1           |
| 1    | 1    | 1    | 1           |
| 1    | 1    | 1    | 1           |

Item Number: DISCUSSION ITEMS- I.-2.  
Committee 4/30/2018  
Meeting Date:



## City of Roeland Park

Action Item Summary

---

Date: 4/27/2018  
Submitted By: Keith Moody  
Committee/Department: Safety  
Title: **K-9 Unit Update and Direction Request**  
Item Type: Discussion

### Recommendation:

**Staff is requesting direction from Council on moving forward with committing to purchase a K-9 unit in order to take advantage of cost savings associated with being able to train locally.**

### Details:

The attached memo details the current donations received and committed to the project as well as spelling out the opportunity for training cost savings if we are able to coordinate our purchase with that of Lenexa. The memo also details how an existing patrol unit can be converted to a K-9 unit, reducing the costs significantly compared to the total investment reflected in the Preliminary 2019 Objective incorporated below:

1. Add K-9 Unit to Police Force

Justification: The Roeland Park Police Department would like to create the first K9 unit in N.E. Johnson County. Our K9 unit would be a dual purposed dog for drug detection and tracking. The K9 unit would enhance public safety, community policing, and deter criminal activity thus reducing the crime rate. Public safety is paramount to any community and a K9 unit would be a great addition in keeping the city safe.

Cost Estimate: \$75,000 for dog, vehicle, training, & equipment. To be established through fund raiser events, contributions, & grants. Approximately \$3,000 +/- each year during the dog career span. **Account 5317.109**

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

**ATTACHMENTS:**

| Description                                                                       |        | Type       |
|-----------------------------------------------------------------------------------|--------|------------|
|  | K-9    | Cover Memo |
|  | Update | Cover Memo |

## Roeland Park Police Department K-9 Funding Information

| ITEM              | DONATION      | TYPE           | COST           | Goal \$80,000     |
|-------------------|---------------|----------------|----------------|-------------------|
| Cash              | \$1,388.00    | GO FUND ME     |                |                   |
| Camera / Misc     | \$355.40      | Lowe's         |                |                   |
| Dog Pad Install   | \$1,200.00    | Synergy        |                |                   |
| Concrete          | \$350.00      | Kincaid        |                |                   |
| Dog Food          | \$600.00      | Mission Pet    |                |                   |
| Hot-Pop for car   | \$1,450.00    | Going to Dogs  |                |                   |
| Kennel            | \$1600.00     | Dogs on Duty   |                |                   |
| Dog \$\$\$ to BUY | \$5,000.00    | Dog Foundation |                |                   |
| Vet. Care         | \$600.00      | Mission Med.   |                |                   |
| Car Equip.        | \$350.00      | Federal Signal |                |                   |
| RP Bank           | \$11,320.00   | Donations RP   |                |                   |
|                   |               |                |                |                   |
|                   |               |                |                |                   |
|                   |               |                |                |                   |
|                   |               |                |                |                   |
| Purchase Dog      | N/A           |                | \$9,000.00     | Use Donation \$\$ |
| Train Dog         | FREE          | LENEXA P.D.    | On Duty/ Honas | FREE              |
| K-9 VEHICLE       | N/A           | Current Fleet  | Unit #254      | 2014 Explorer     |
| New K-9 Vehicle   | Pending       | Chevrolet      |                | Pending           |
| Vehicle Cage      | Pending       | Setina         |                | Pending           |
| Vehicle Camera    | Reduced Price | Digital Ally   | \$850.00       | Pending           |
| Cash Donation     | \$5,000.00    | T-Mobile       |                | Pending           |
| RP Vet. donation  | \$            |                |                | Pending           |
| Misc. Items       | N/A           | RPPD           | \$5,700.00 +/- | Pending           |
|                   |               |                |                |                   |
|                   |               |                |                |                   |
|                   |               |                |                |                   |
|                   |               |                |                |                   |
|                   |               |                |                |                   |

# K-9 Update

04-27-18

Fundraising for our canine unit is going well and attached is a breakdown of what we have reached so far. Community support along with several non-profit organizations has helped tremendously as we continue to seek private funding for our canine unit.

Recently, I was advised by Corporal Sumner of the Lenexa Police Department about the future retirement of one of their police dogs. Within the next few weeks, Corporal Sumner and their handler will be traveling to a canine kennel in Minnesota to test and select their new canine. Corporal Sumner will run the canines through a series of tests and then select a canine that does well.

The Lenexa Police Department has invited me to go to Minnesota with them and for Corporal Sumner to help select a high-quality canine for Roeland Park. They have also approved for me to attach with them for free, local training of our police canine with Corporal Sumner. By doing this, we will save over \$6000 for a police canine and training. The price of the canine will be \$9,000/training free. This is a one-time chance to train with the Lenexa Canine Unit, so time is a factor.

Chief Morris and I have spoken in-depth about this and with our current donations; we have enough to begin our canine program. By using a current vehicle from our fleet, we can select a canine, purchase the equipment, and get our future canine unit in service. Below, I will explain what we have:

Currently, between cash donations and Go Fund Me we have \$12,702. Wireless Vision, owners of T-Mobile in Roeland Park, told me early this week to let the city council know that they will be sending a \$5,000 cash donation soon. With that projected donation, our available cash will be \$17,702.

The National Police Dog Foundation has granted us a \$5,000 grant towards the purchase of our canine. With that grant, the canine will only cost us \$4,000 out of the above budget. Vet care, food, kennel/housing, and other needed equipment have also been donated (see attachment). Still needed is approximately \$5,700 in training equipment and a kennel for the vehicle (\$3,000-\$4,000). With that, we would still have approximately \$4,000 left in the canine fund.

I have numerous other grant requests out to include financial support, equipment support, and possibly a donated police vehicle. These take a time to process, but we will continue to seek support. Several of the non-profits have told me they will only ear-mark money for us for a short time, since they have waiting lists from other police agencies.

I am asking permission from our city council to begin accepting donated items to help establish our canine unit. I am also asking that we attach with the Lenexa Police Department, which includes the purchase and training of our police canine. This will save us a lot of money.

Thanks for your consideration.

Sgt. Cory Honas

Item Number: DISCUSSION ITEMS- I.-3.  
Committee 4/30/2018  
Meeting Date:



**City of Roeland Park**  
Action Item Summary

---

Date: 4/30/2018  
Submitted By: Jennifer Jones-Lacy, Asst. City Administrator/Finance Director  
Committee/Department: Finance  
Title: **Review Primary Revenues, Reserves, Debt & Personnel Costs**  
Item Type: Other

**Recommendation:**

**The presentation is informational, no action anticipated.**

**Details:**

The attached presentation is to help inform the Governing Body on our primary revenues, our fund balances, our debt service and personnel cost projections. This is a broad overview of the elements impacting our budget, the next step will be a detailed review of line item budgets by fund and department.

How does item relate to Strategic Plan?

This presentation reflects in depth financial analysis that was reflected as an objective in the Strategic Plan.

How does item benefit Community for all Ages?

N/A

Additional Information

N/A

**ATTACHMENTS:**

Description

Type



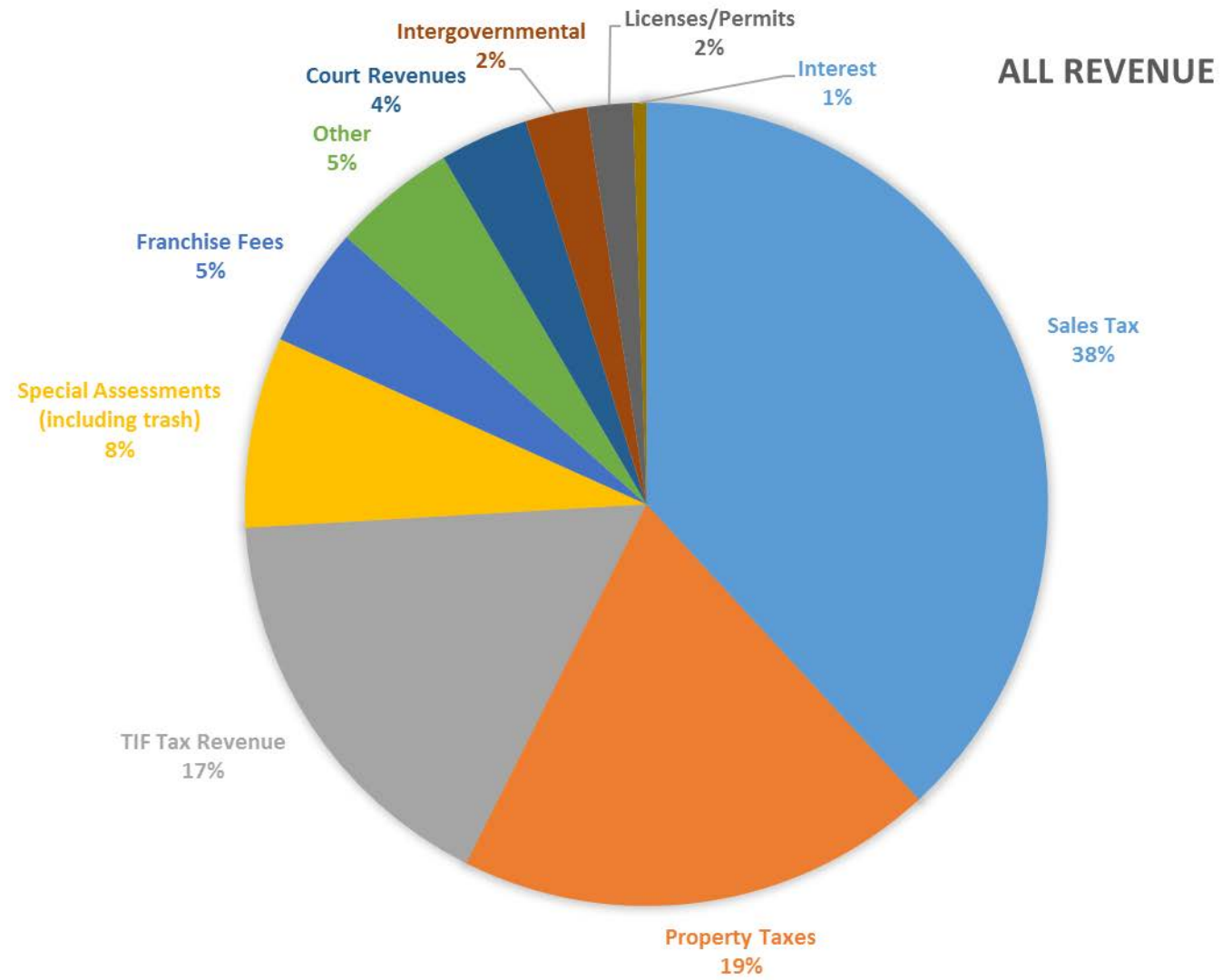


---

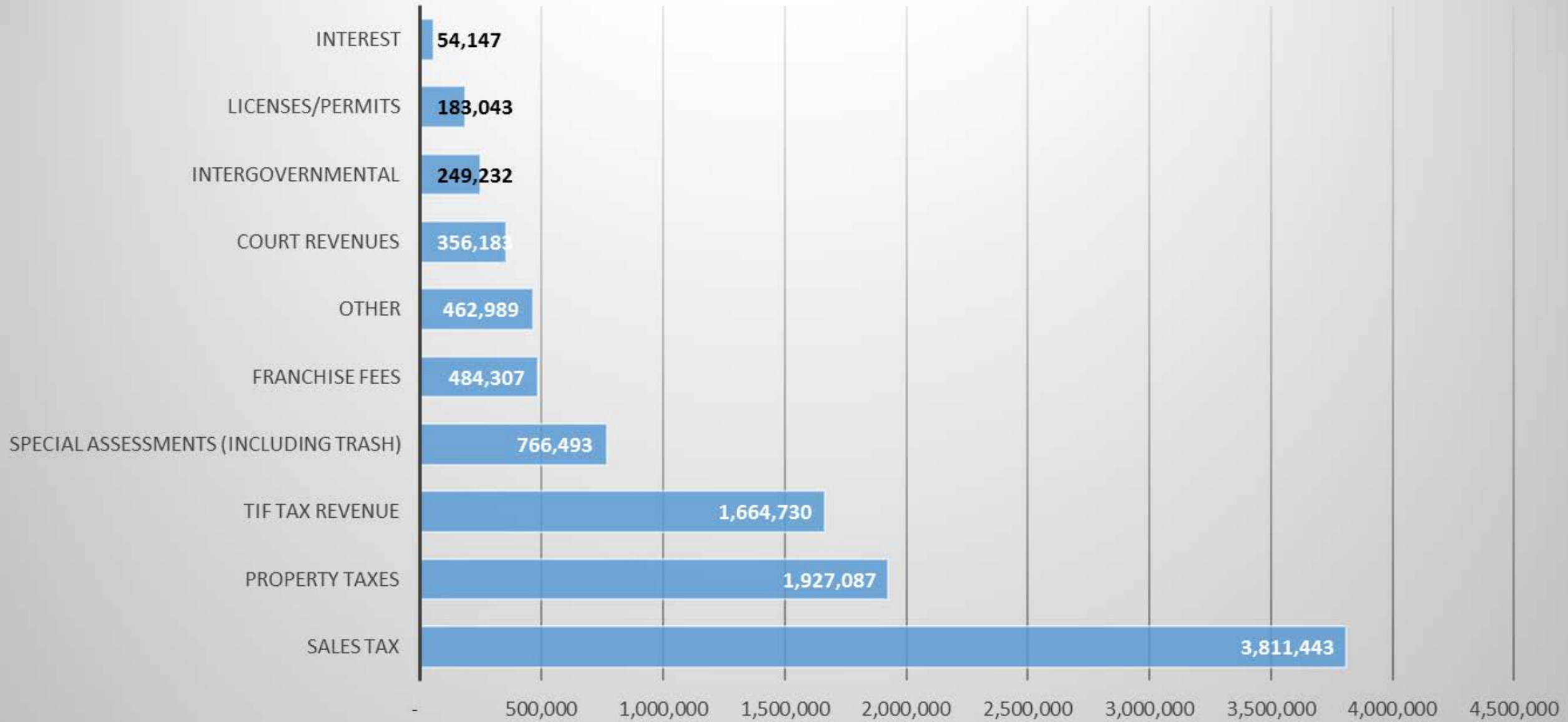
# REVENUE TRENDS

---

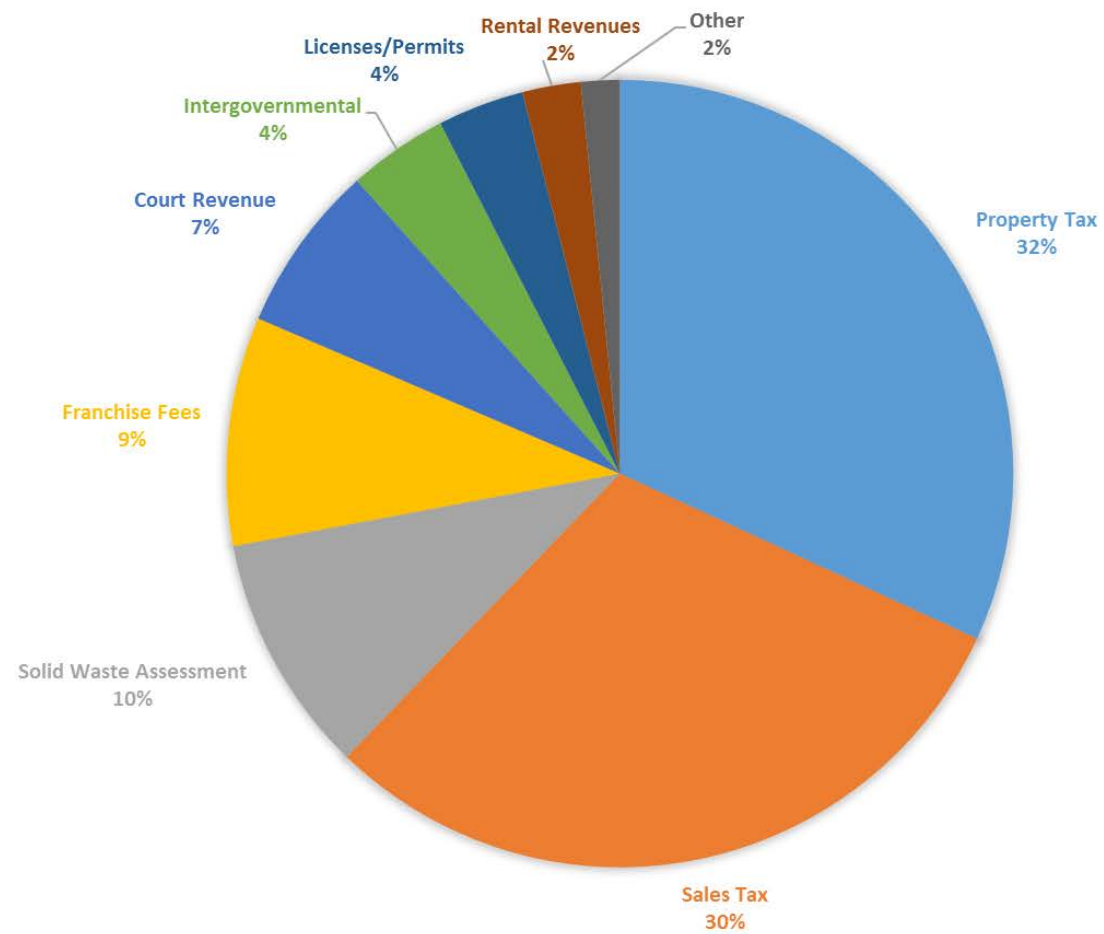
MAJOR REVENUE CATEGORIES



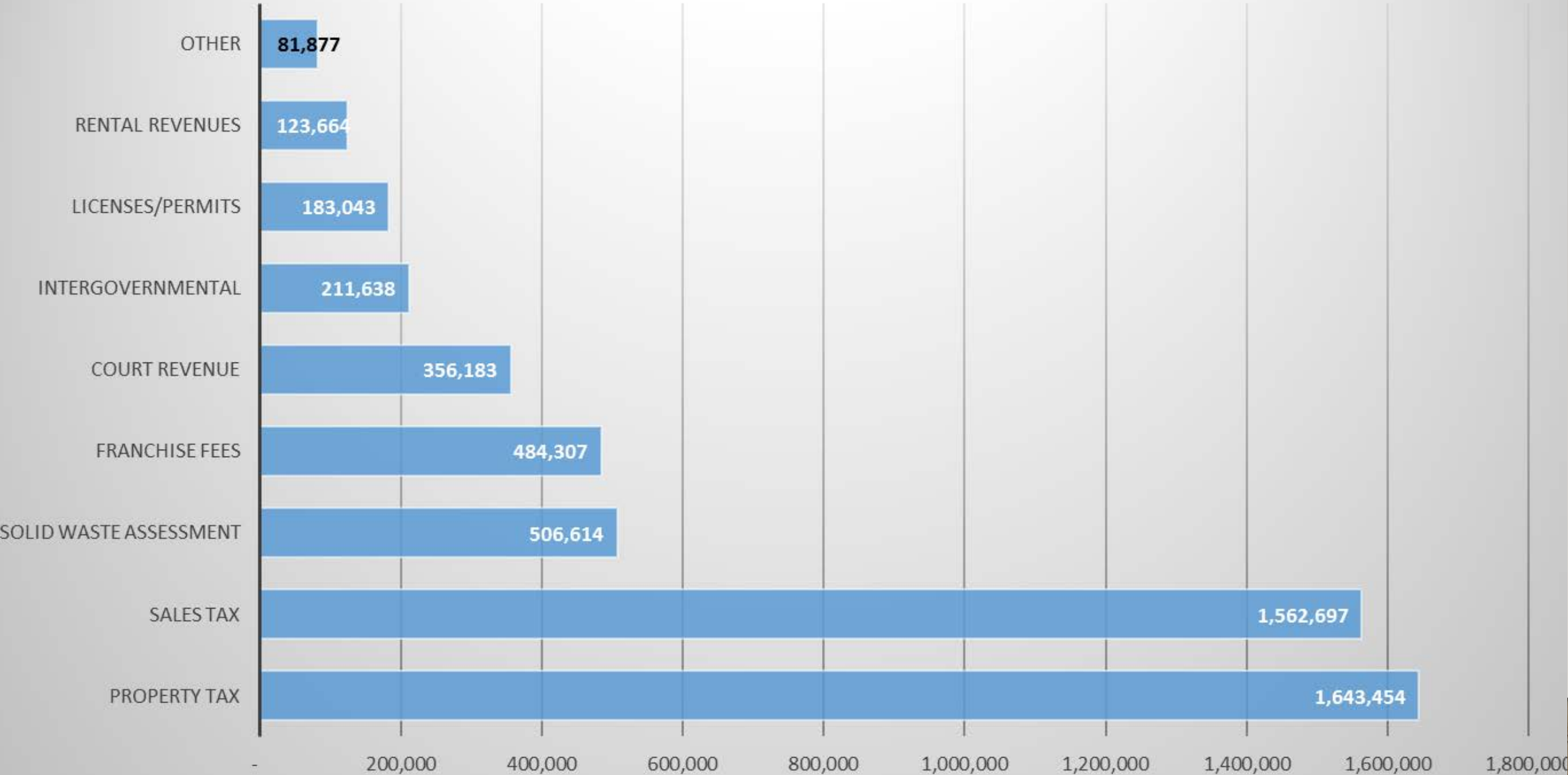
# Revenue by Source All Funds



## GENERAL FUND REVENUE



# General Fund Revenue by Source



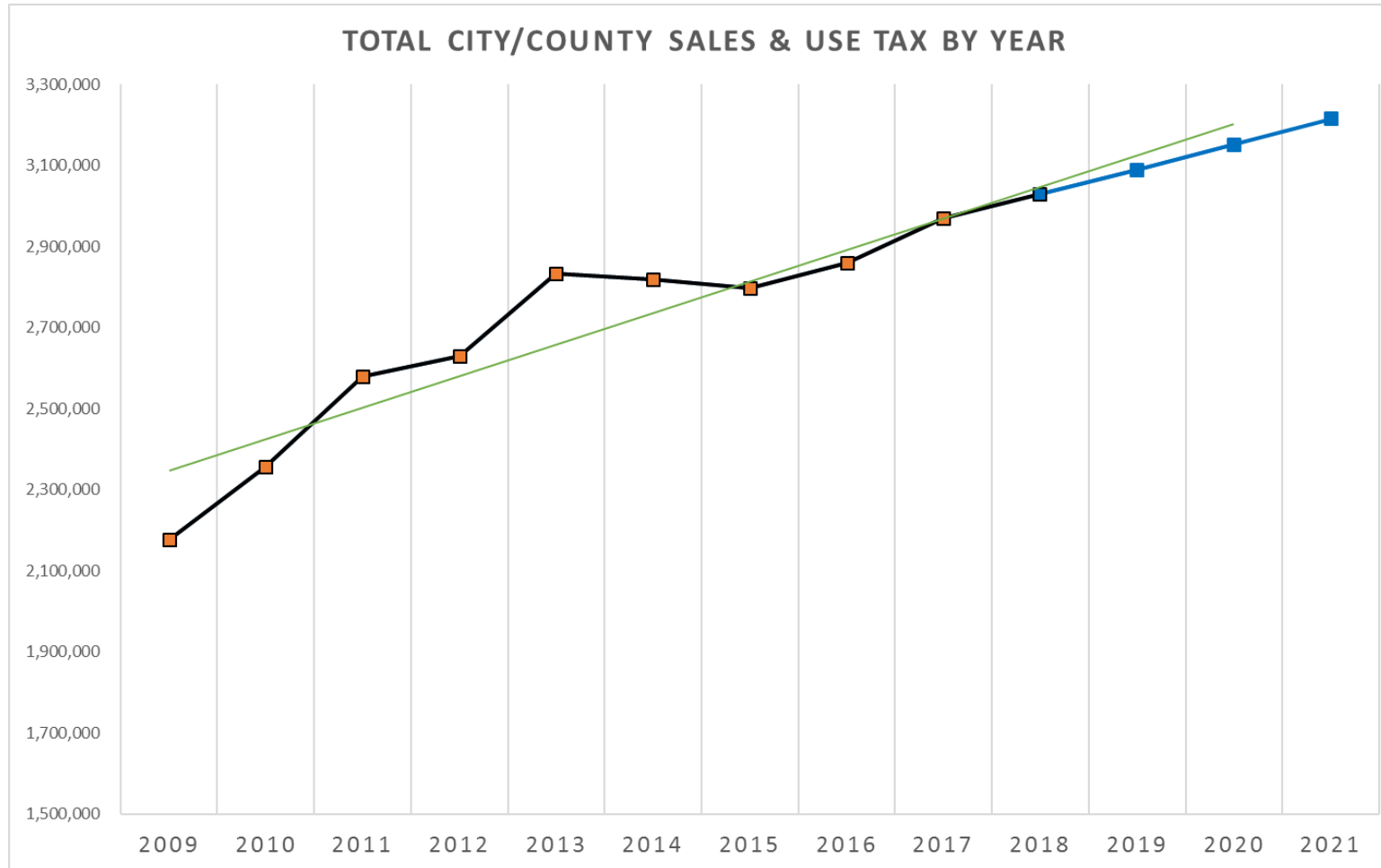


# SALES TAX

---

- Sales tax constitutes 38% of all revenues and 30% of General Fund revenues
- The City began receiving its share of the County Courthouse tax in 2017 which is expected to bring in an additional \$154,000 annually for 10 years (\$121k in 2017)
- Since 2009, sales tax rates have averaged a 4% annual increase (excluding new court tax)
- In 2013, the City received a large distribution after discovering some taxes were paid to Mission instead of Roeland Park creating a bit of an outlier in the annual increase
- Sales taxes are remitted to Cities two months after collection
- The following chart provides a 2% annual projected increase, a conservative estimate.

TOTAL CITY/COUNTY SALES & USE TAX BY YEAR



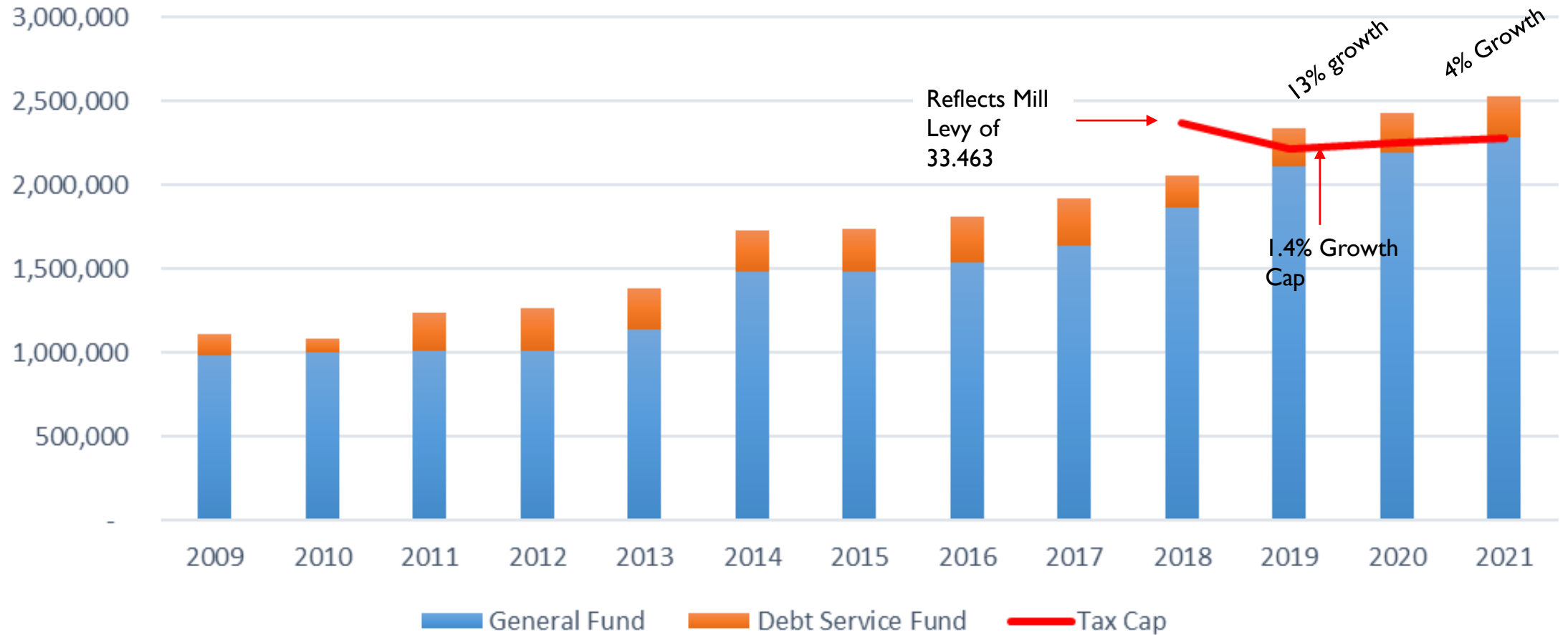


# REAL ESTATE PROPERTY TAX

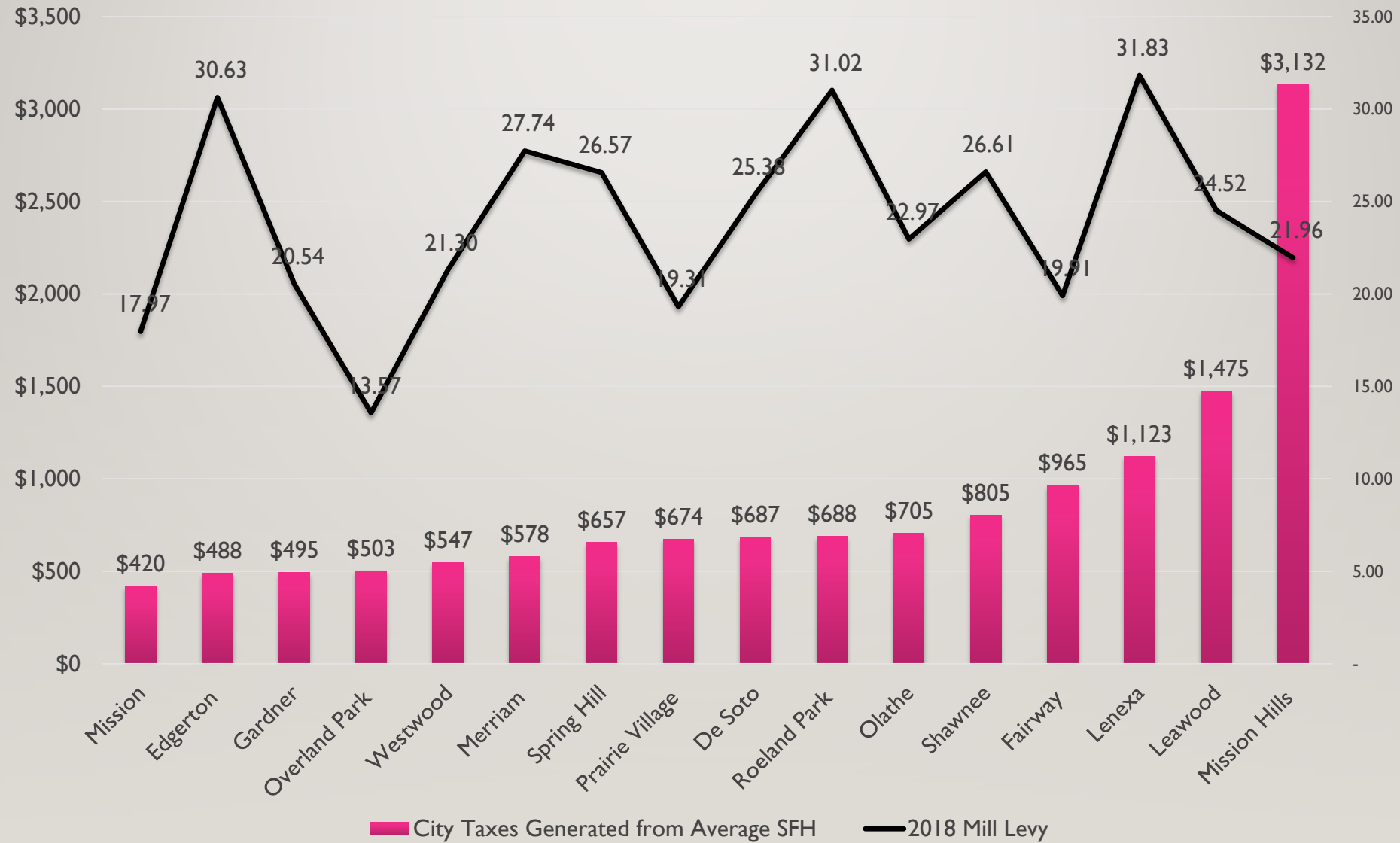
---

- Property taxes comprise 19% of total revenues and 32% of General Fund revenues
- 98% of all Ad Valorem taxes are collected in January and June
- Since 2009, actual taxes collected and levied has grown an average of 8%
- The following chart reflects an increase in assessed value of 13% in 2019 and 4% in 2020-2021
- The tax lid, which provides for a 1.4% CPI increase for the 2019 budget year will limit the City's ability to take advantage of this assessed valuation increase
- However, growth from new improvements and TIF expirations are exempt from the tax lid.

## Property Tax Revenues - History and Projection



# Taxes Generated on Average Single Family Home in Johnson County



# DARK STORE THEORY

---

- A method used by retailers (mostly big box) to appeal property taxes by using comparable stores including those that are vacant or “dark”.
- Johnson County currently uses a market rent method for big box stores which looks at the rent that facility would garner.
- Big Box properties currently under appeal in Roeland Park: CVS, Walgreens, Lowes, Wal-Mart
- If successful, Appraiser's Office estimates 30% AV loss for stores using dark store theory and 10% loss for other stores.
  - In 2017, property valuations for big box stores nearly doubled from the prior year due to a change in the appraiser's process.
- Current expected loss for Roeland Park - \$137,440 in revenue.
- First case expected to hear a resolution in March/April 2019.

# FRANCHISE FEES

---

- Franchise fees make up 5% of all revenues and 10% of General Fund revenues
- Franchise fees are collected at a rate of 5% for electric, phone, gas, cable and video/DSL
- Cable and Video receipts are remitted quarterly while the others are remitted monthly one-two months after they are collected
- Since 2008 overall franchise fee revenue have remained relatively stable with an average increase of 0.1%. However, variations year-over-year are big!

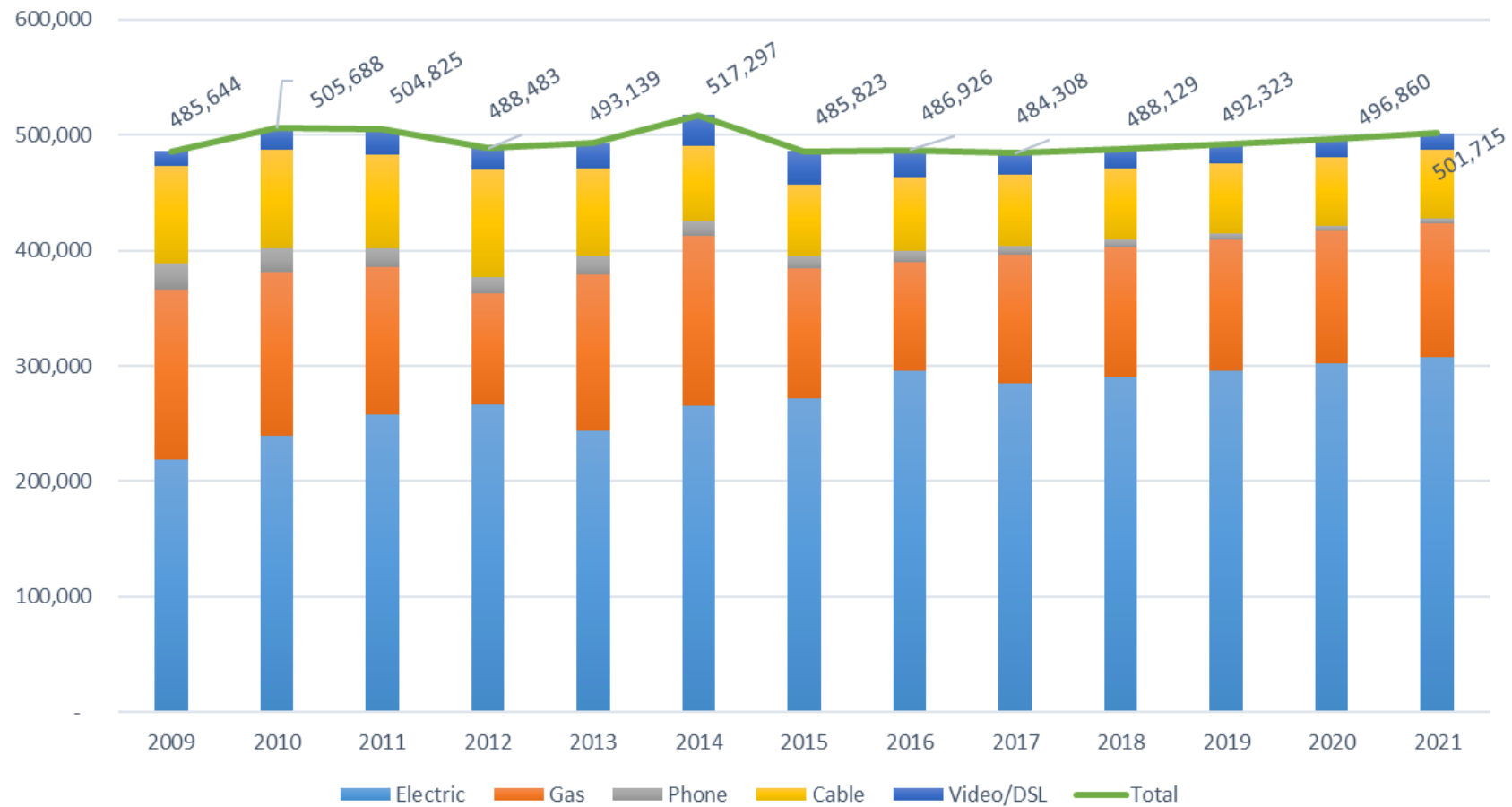


# FRANCHISE FEES

---

- Each franchise fee uses a different forecasting method based on historical trends and judgmental techniques based on current knowledge.
- Electric – Assumes three year average of 2% growth for 2018 and next three years.
- Gas – Highly volatile as the price of the commodity is not predictable. Assuming a 1% annual increase over the next three years.
- Phone – Anticipate a continued decline in landline use. Three year average decline is 16% which is used in out years.
- Cable – Also anticipate decline due to average age of Roeland Parker and the proliferation of alternative sources. Decline of 3% annually.
- Video – Assumes three year average of 11% decline in revenues in 2018 and next three years.

## Franchise Fee Revenues - Collection and Projection



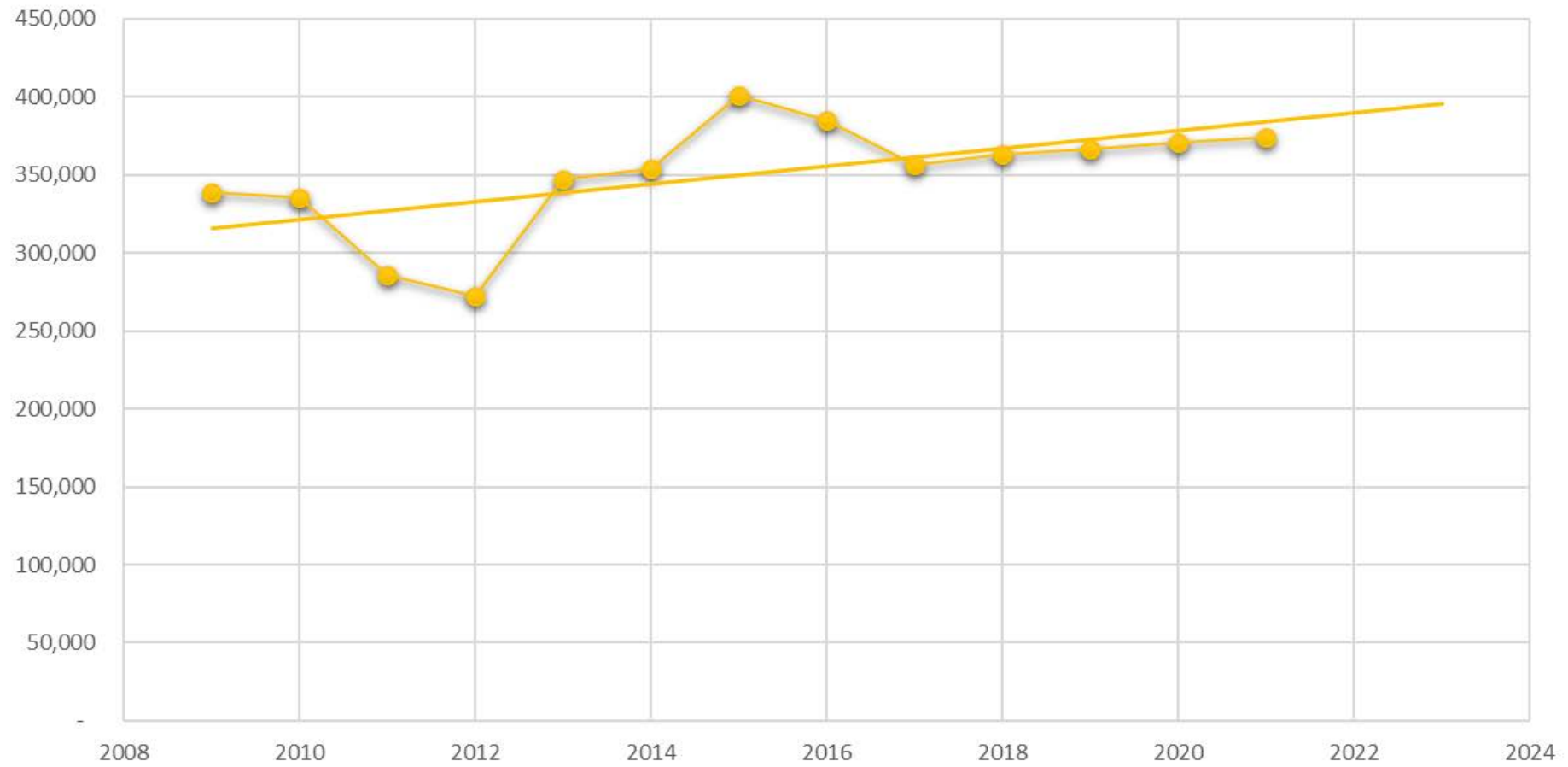
# COURT REVENUE

---

- Court revenues comprise 4% of all revenues and about 7% of General fund revenues.
- Revenues include court fines, court costs imposed by the City and state fees.
- Revenues are greatly impacted by the number of officers on the street. In 2011 and 2012 fines dropped 15% and 5% respectively due to a consistent number of vacancies.
- The spike in 2015 revenues was a result of an increase in the fine schedule, followed by a decrease in that fine schedule in 2016.
- 2017 saw a 7% drop in revenues due to a full year of lower fines plus there were several periods during the year where staffing was low due to injuries and retirement.
- We plan for a modest 1% annual increase in revenues starting in 2019 which is the average overall.



## Court Revenue

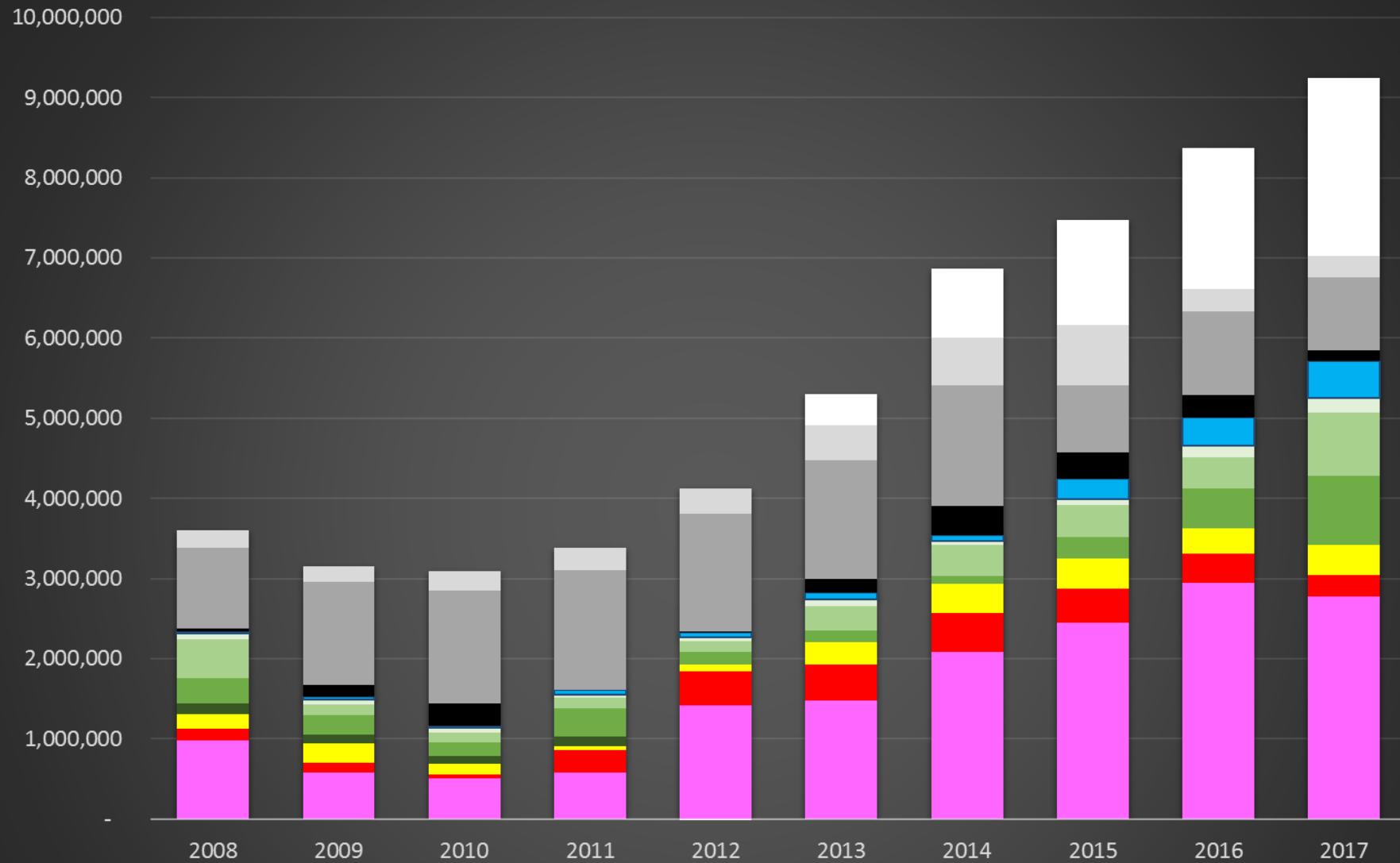


# RESERVES & OUTSTANDING DEBT

---



Fund Balances - All Funds (except TDDs, TIF 2c and RP Property Owners)



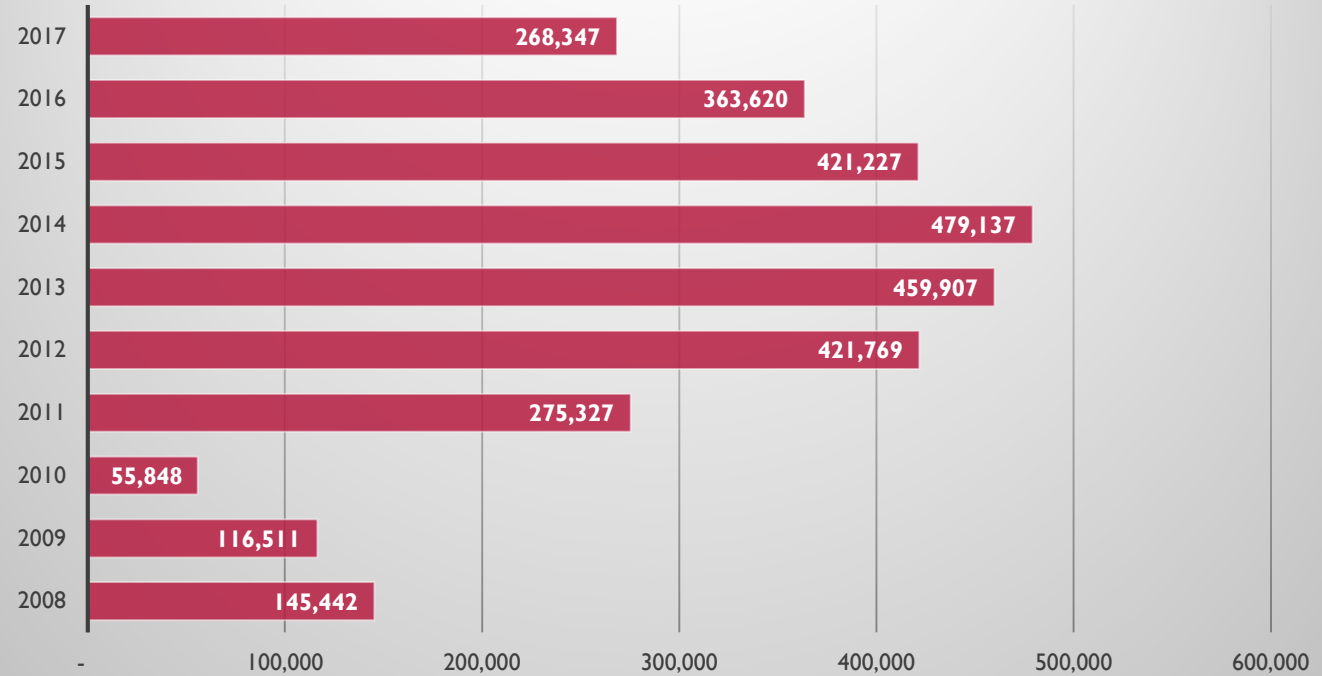
- General Fund
- Debt Service Fund
- Equipment and Building Reserve Fund
- Street Improvement Fund 27B
- Special Infrastructure Fund
- Special Street Fund
- Special Highway Fund
- Community Center Fund
- TIF 2 Fund
- TIF 1 Fund
- TIF 3 Fund
- CID

# DEBT SERVICE FUND

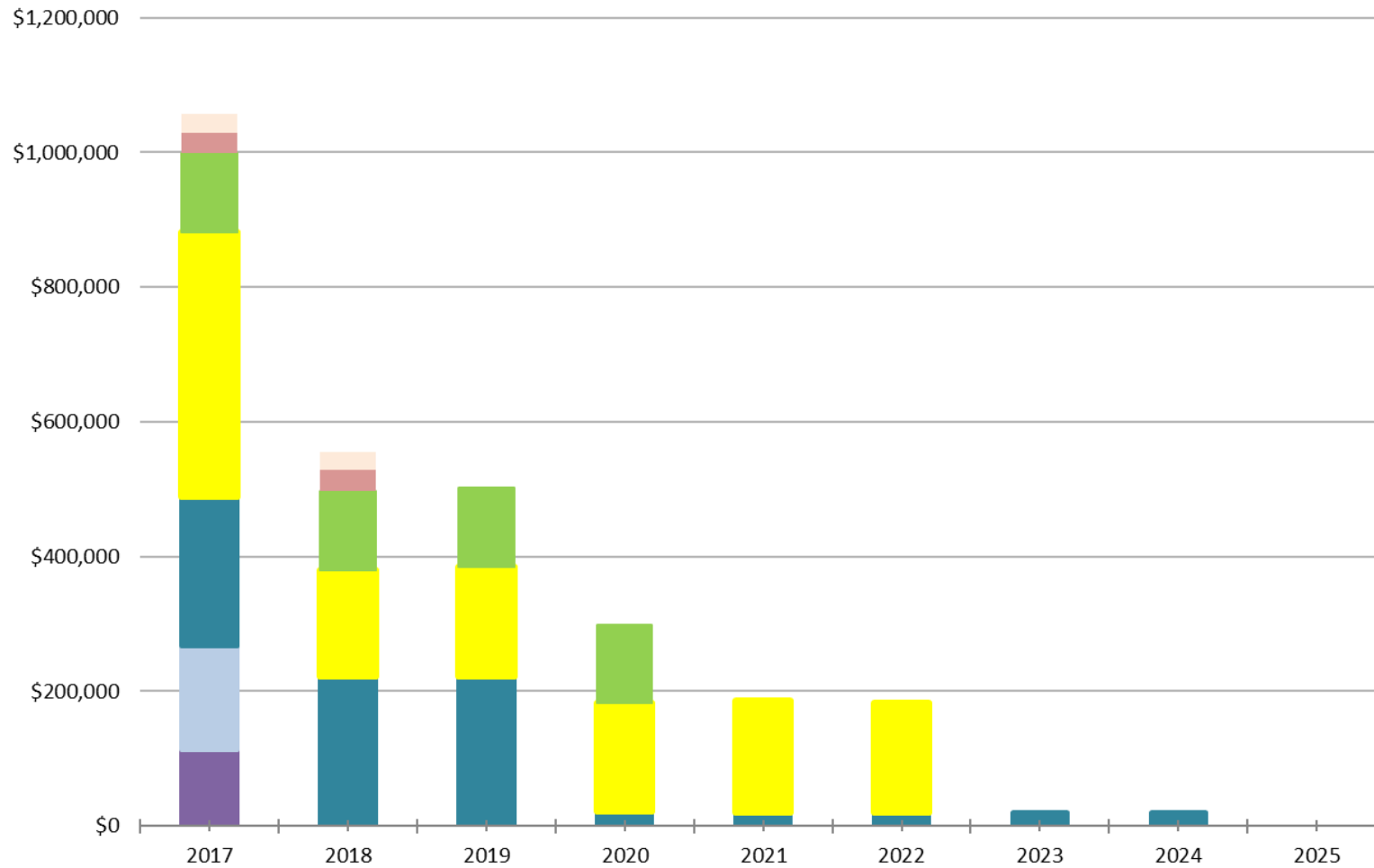
## Primary Revenue Sources:

- Transfer from 27A, ½ cent sales tax - \$416k
- Property taxes – 2.983 mills \$283k
- Special Assessments (pass through) - \$257k
- Intergovernmental - \$37k

## Debt Service Fund Balance - 200



## Roeland Park Debt Service 2018 - 2025



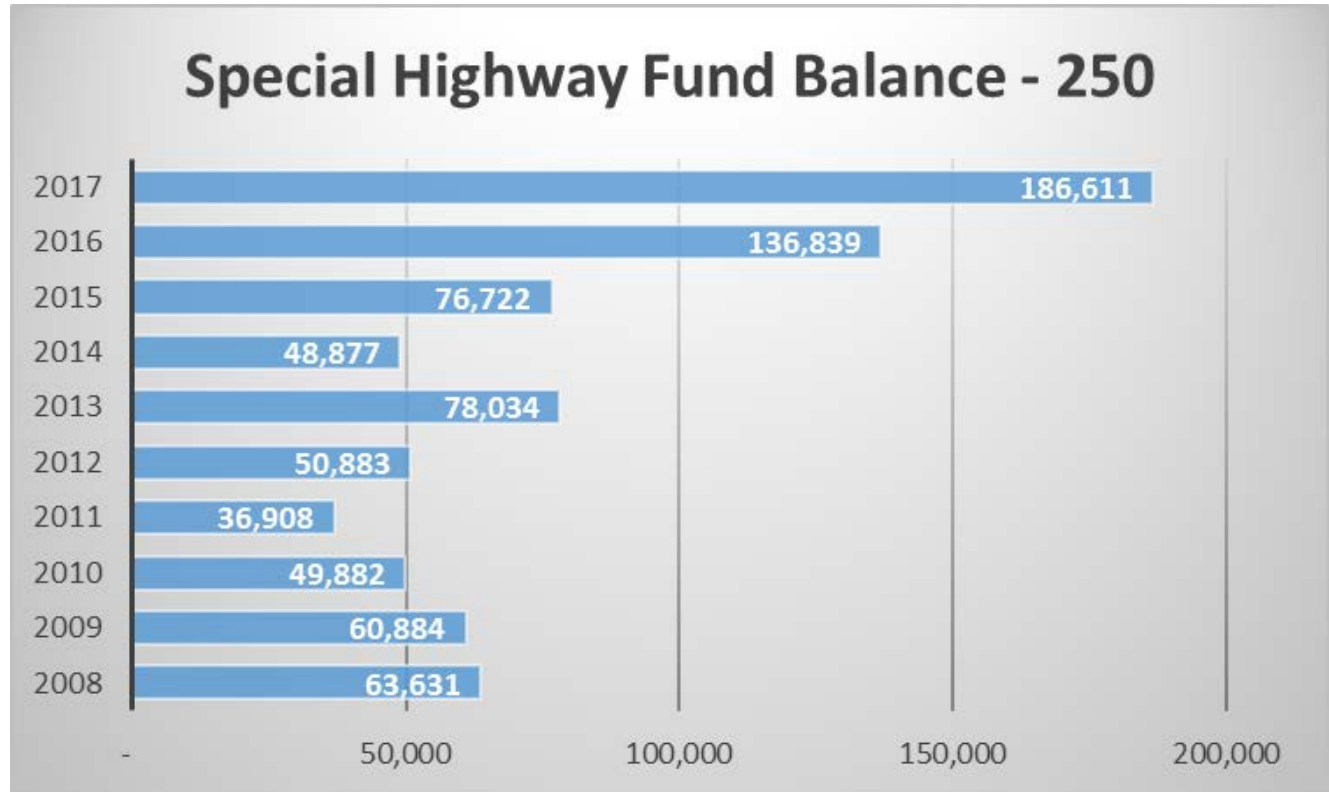
- Lease Payment - Dump Truck
- Lease Payment - Street Sweer
- 2014-1 - Streetlight Purchase
- 2012-1 - Refunding Portion 2008-1
- 2011-1 - Park Land Improvements
- 2010 - RC12-012 Streets & Stormwater, Clark Drive Drainage and CARS Roe Lane
- 2008 - Street & Stormwater Improvements RC12-013 Streets, Stormwater; CARS Roe Blvd, County Line, Nall Avenue, Elledge Drive
- Pool - Aquatic Center Construction
- 2011-2 - RC12-014 Stormwater, CARS 53rd & Buena Vista and 55th Street

# SPECIAL HIGHWAY FUND

---

Primary Revenue Source:

- Motor Fuel Tax - \$181k



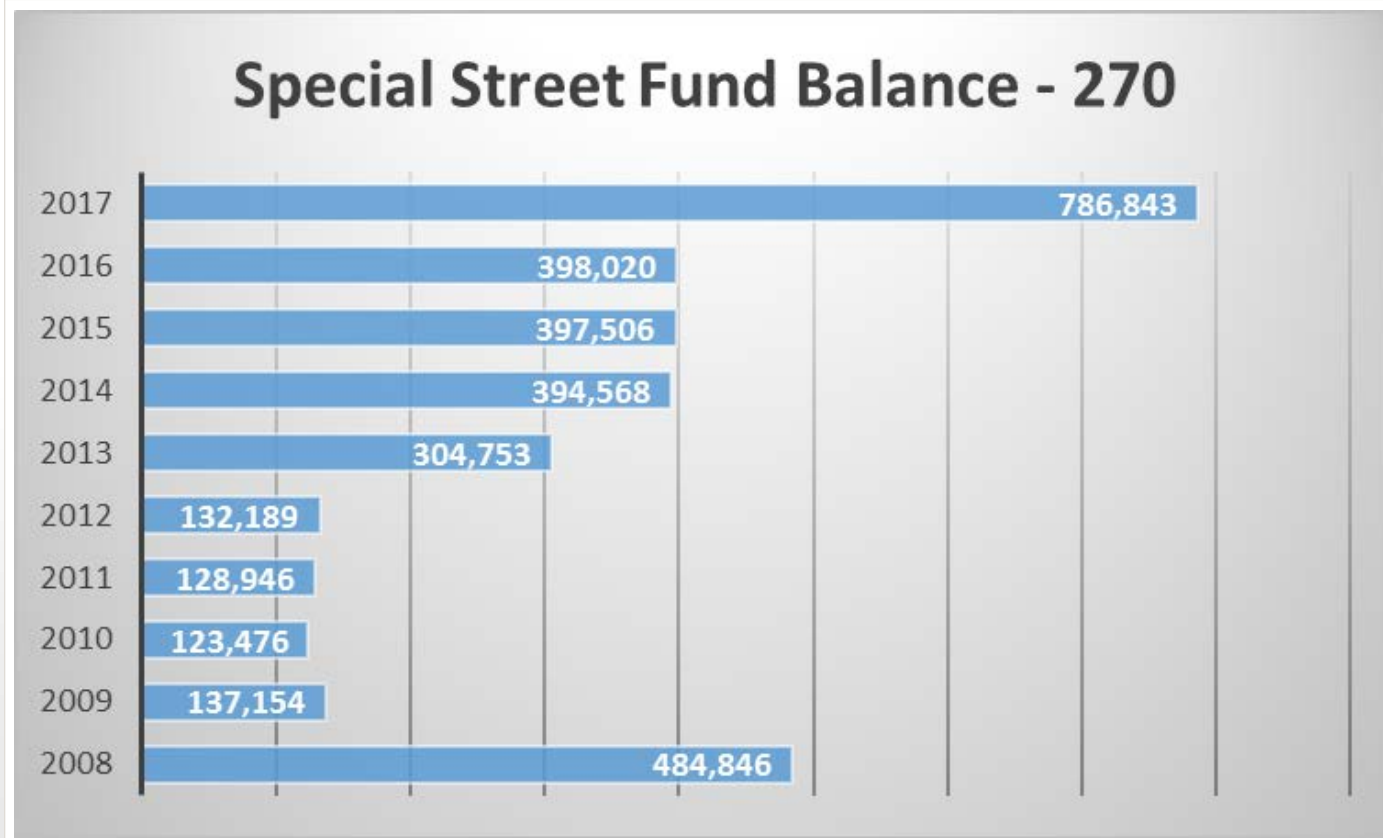


# SPECIAL STREET FUND

---

## Primary Revenue Sources:

- ½ cent sales tax - \$810k
- County Courthouse Sales Tax - \$157k

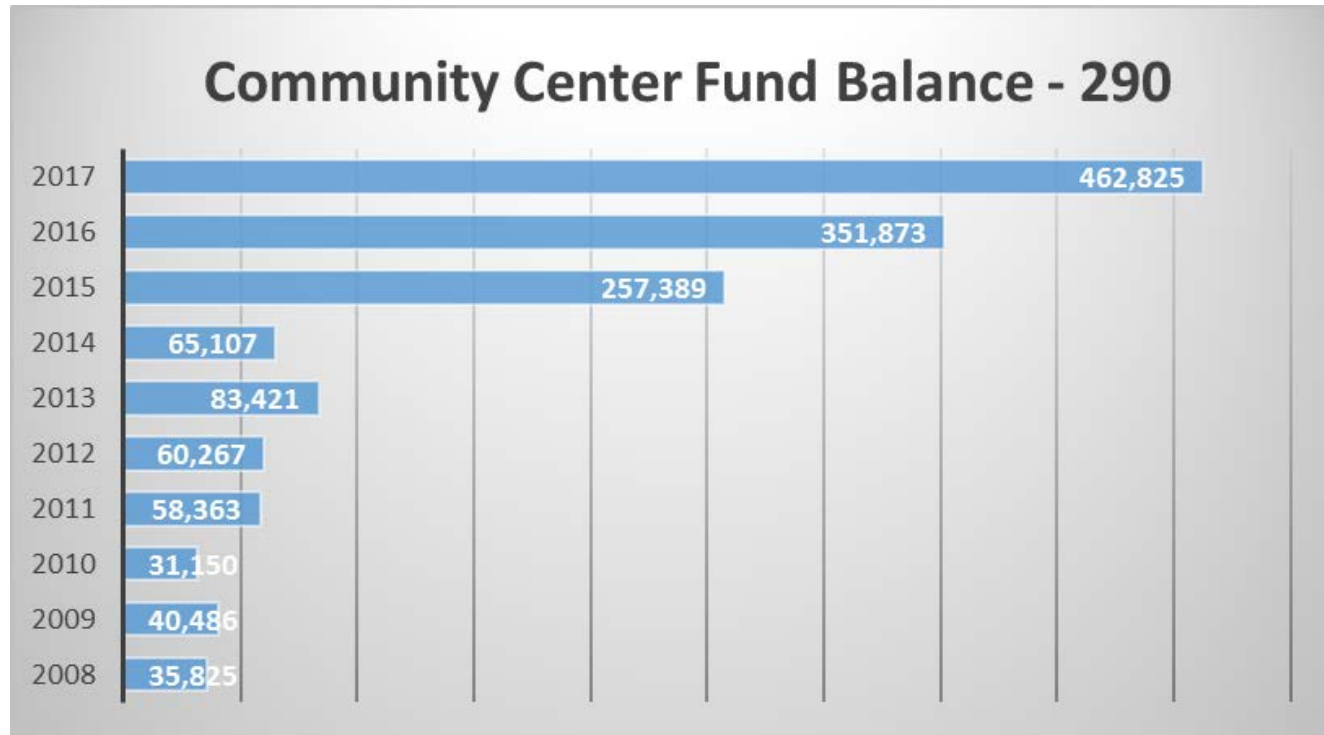


# COMMUNITY CENTER

---

Primary Revenue Source:

- 1/8 cent sales tax - \$202k



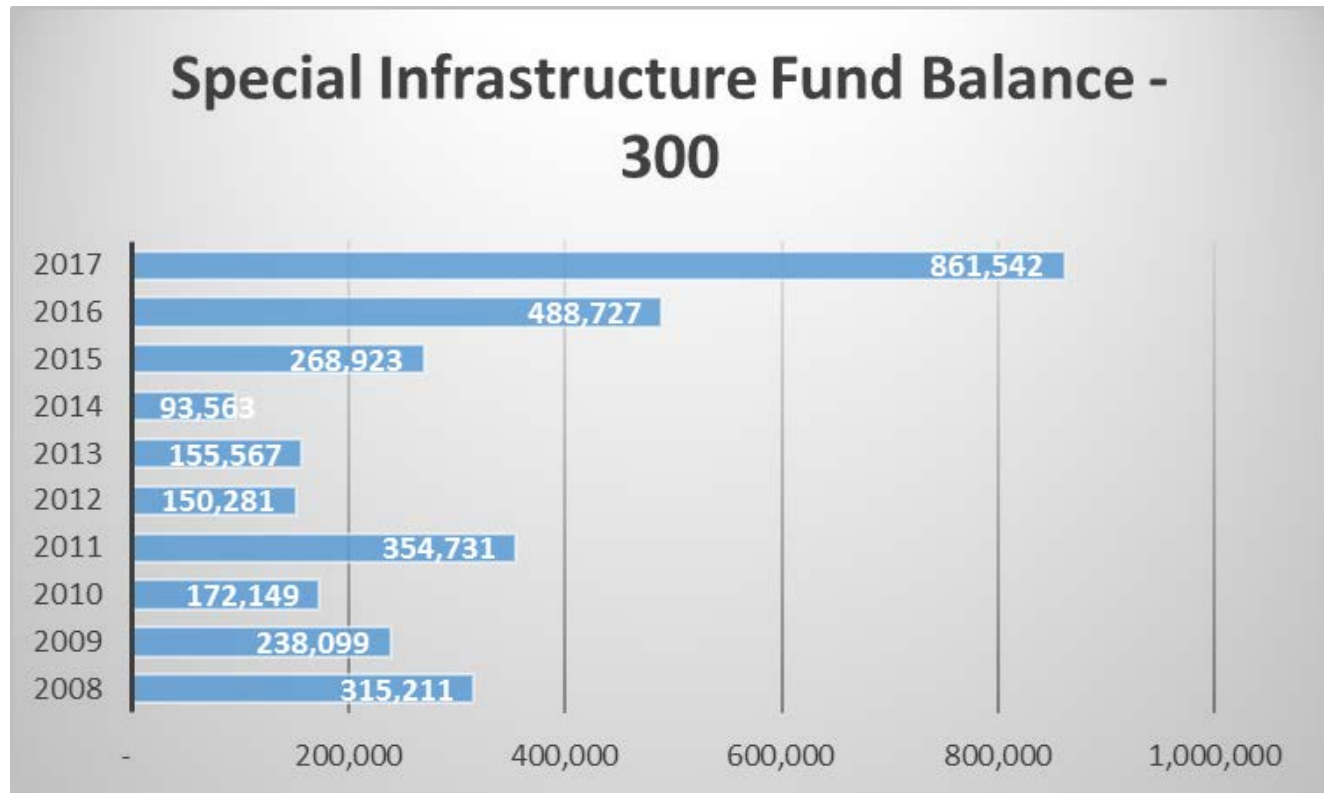


## SPECIAL INFRASTRUCTURE FUND

---

### Primary Revenue Sources

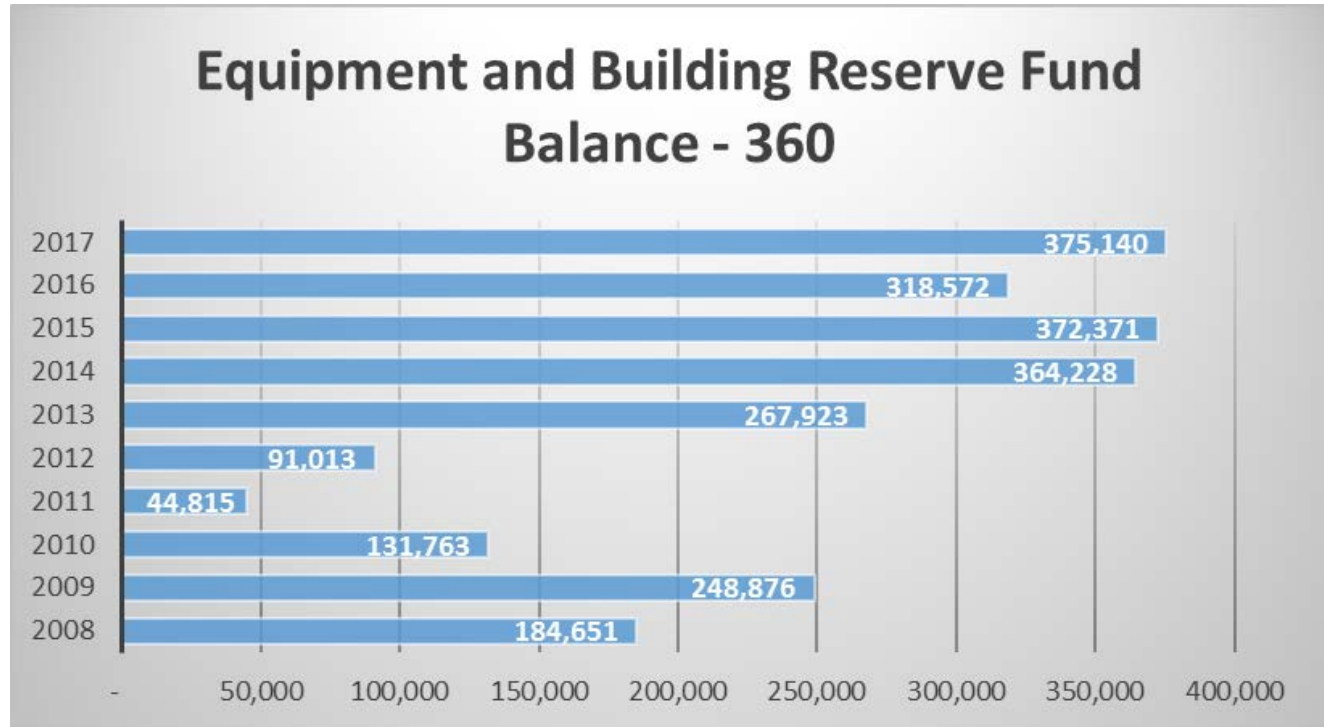
- ¼ cent sales tax - \$405k
- Transfers from General Fund - \$551k in 2017



# EQUIPMENT & BUILDING RESERVE

Primary Revenue Source:

- None – receives transfers from other funds, is a continuing fund.

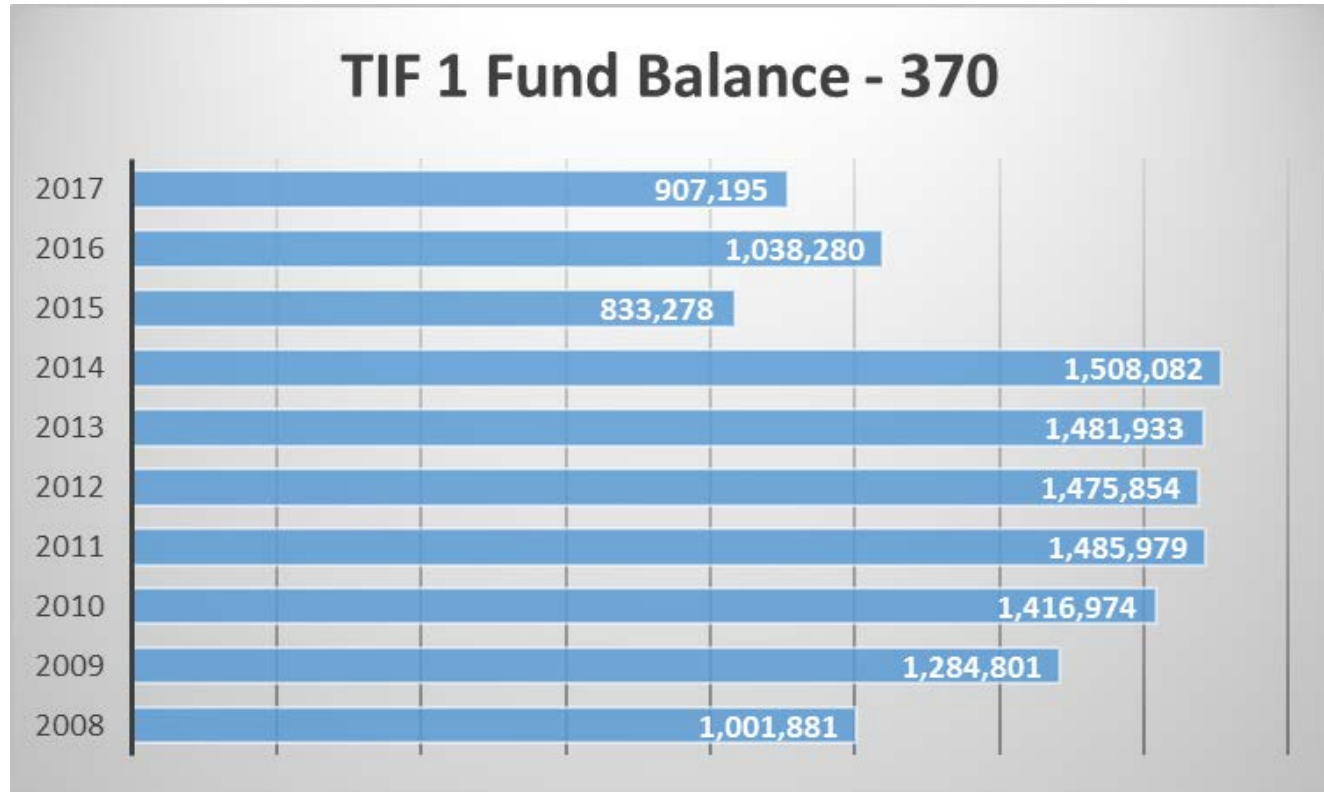


# TIF I FUND

---

## Primary Revenue Sources:

- Tax Increment Income IB (Bella Roe) - \$589k
- Tax Increment Income IA (Roeland Park Shopping Cntr - \$449k)

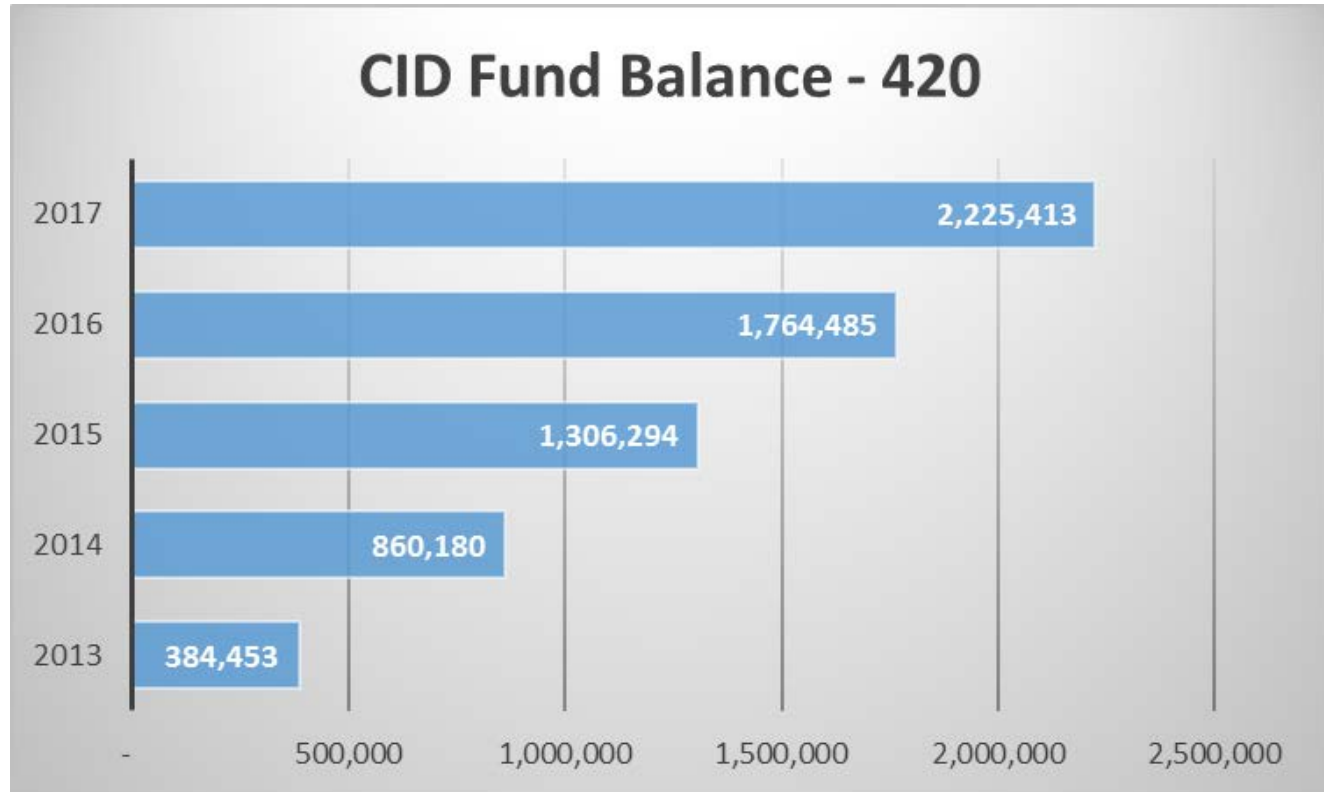


# CID FUND

---

## Funding Source:

- 1 cent CID Sales Tax - \$454k
- Expect fund to max out in 2019.



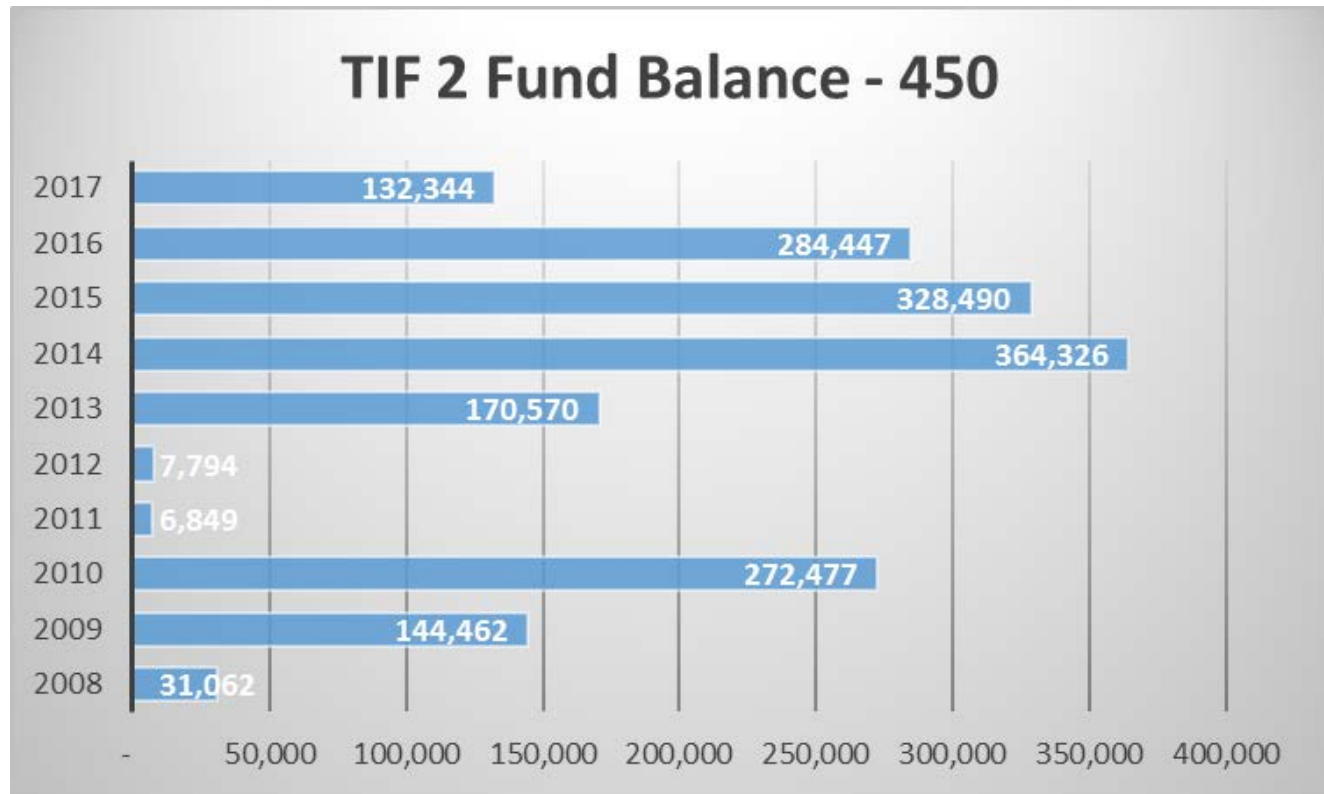


# TIF 2 FUND

---

## Primary Revenue Sources:

- TIF Income - \$316k
- Loan from General Fund - \$53k

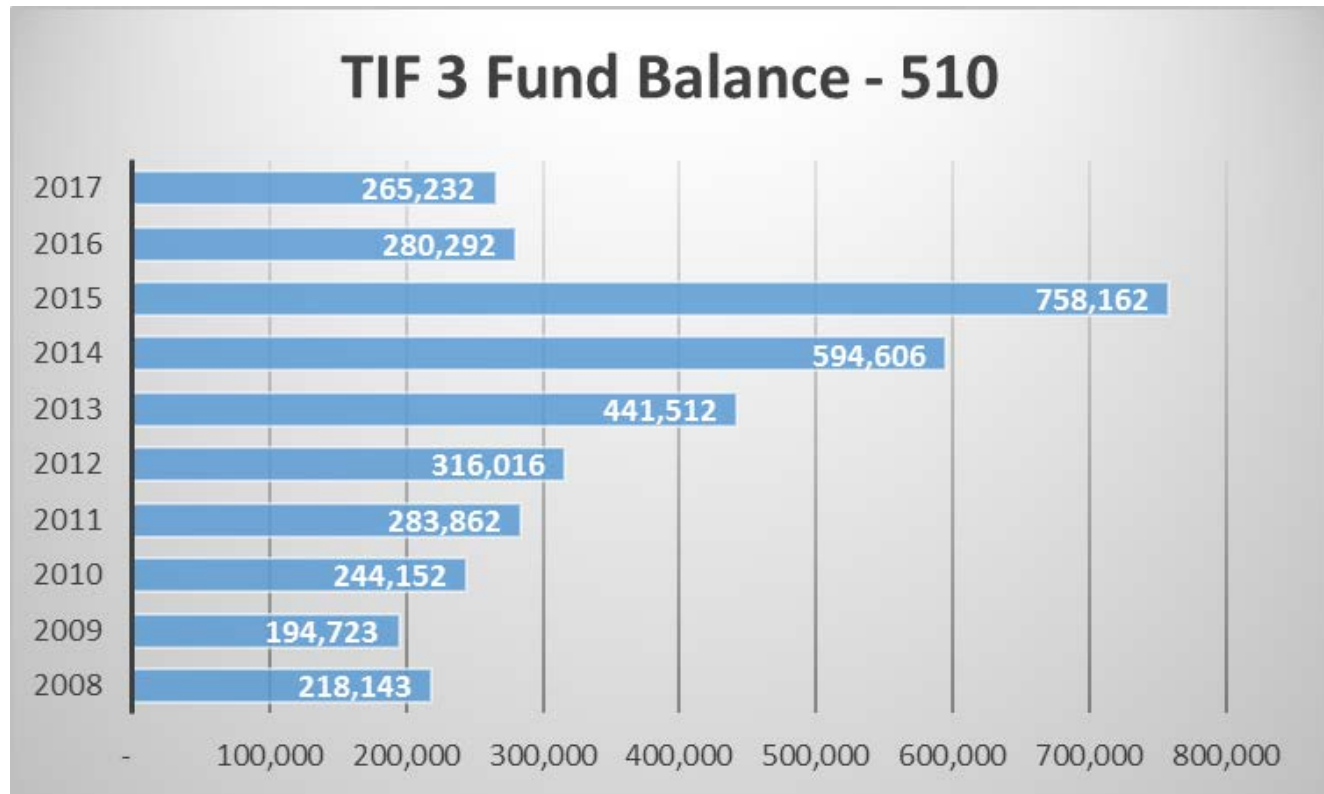


# TIF 3 FUND

---

## Primary Revenue Sources:

- TIF 3A income (until 2018) - \$211k
- TIF 3C income - \$31k



# PROPOSED SALARY/BENEFIT BUDGETS

## 2019 PAY INCREASE BUDGET

---

- A 4.5% pay increase for 2019 is a proposed starting point for the budget.
- Three year weighted average CPI is 1.22% with the 2017 CPI measuring 1.7%. Taking the midpoint of this range (1.5%) and adding it to a standard 3% merit increase is the basis for the 4.5%.
- Johnson County communities are projecting 3% to 5% for pay increases in 2019.

## CITY HSA CONTRIBUTIONS

---

- Last increase in the City's contribution to the HSA was in 2016. Currently city contributes up to \$1,500/yr. for individuals and up to \$3,000/yr. for dependent coverages.
- In 2019, proposing a \$100 increase for individual High Deductible plans and a \$200 increase for dependent High Deductible plans.
- The HDHP provides the most cost effective insurance for the City.

# WAGE & BENEFIT RELATED INDEXES

Insurance premium increases are shared between the City and Employee each year, health care costs are the driving force, increasing the City's contribution to employee HSA accounts will encourage them to continue to enroll in the HDHP.

**Figure #1: Inflation Indexes**

Updated 4/10/18

| Weight Per Year            | Employment Cost Index: (ECI)<br>State and Local Government Workers |                  |            |               | Consumer Price Index: (CPI-U) Kansas City |           |
|----------------------------|--------------------------------------------------------------------|------------------|------------|---------------|-------------------------------------------|-----------|
|                            | 12 Months Ended                                                    | Wages & Benefits | Wages Only | Benefits Only | 12 Months Ended                           | All Items |
| 15%                        | Dec. '15                                                           | 2.50%            | 1.80%      | 3.50%         | Dec. '15                                  | 0.26%     |
| 35%                        | Dec. '16                                                           | 2.40%            | 2.10%      | 3.10%         | Dec. '16                                  | 0.94%     |
| 50%                        | Dec. '17                                                           | 2.50%            | 2.10%      | 3.20%         | Dec. '17                                  | 1.70%     |
| Three Year Weighted Avg. = |                                                                    | 2.47%            | 2.06%      | 3.21%         |                                           | 1.22%     |



Item Number: DISCUSSION ITEMS- I.-4.  
Committee 4/30/2018  
Meeting Date:



**City of Roeland Park**  
Action Item Summary

---

Date: 4/24/2018  
Submitted By: Chief Morris  
Committee/Department: Safety / Police  
Title: **1st Quarter Safety Statistics**  
Item Type: Presentation

**Recommendation:**

To present the 2018 1st quarter police activity report. (Jan - Mar) .

**Details:**

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

**ATTACHMENTS:**

| Description                         | Type       |
|-------------------------------------|------------|
| ❑ 2018 1st quarter police activity. | Cover Memo |
| ❑ Police Activity                   | Cover Memo |

## Roeland Park Police Department / 2018 U.C.R. & Activity Report

JANUARY 2018

### Incidents: 60

U.C.R. – 12

Non U.C.R. – 48

### Arrests: 26

Adult – 22

Juvenile – 4

### Accidents: 5

RPPD – 5

Other – 0

### Citations: 134

Warnings – 36

### Incidents by Location:

Blvd. Apts. – 2

Price Chopper – 1

Lowe's- 8

Wal-Mart – 6

Business District – 9

RPPD – 3

Other – 3

Roe / East – 18

Roe / West – 10

## January 2018 U.C.R. Incidents

Homicide – 0

Rape – 0

Robbery – 0

Assault – 1    0017

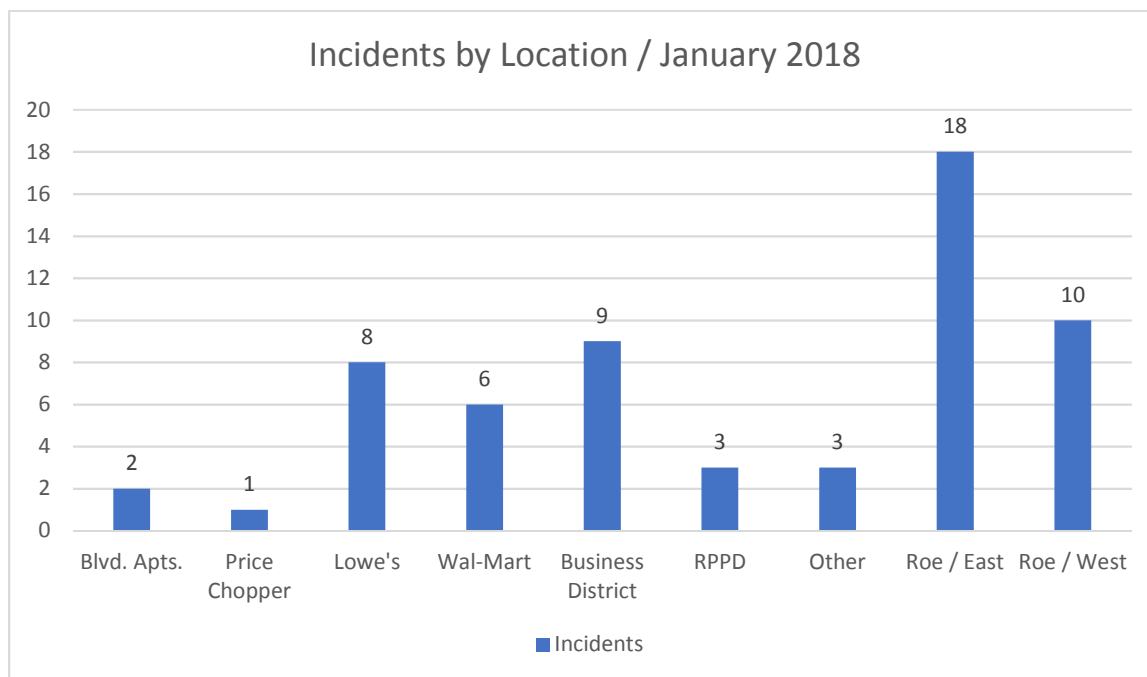
Burglary – 0

Theft – 8    0001, 0013, 0014, 0025, 0027, 0004, 0015, 0031,

Auto Theft – 3    0032, 0037, 0060,

Arson – 0

58% clearance



Roeland Park Police Department / 2018 U.C.R. & Activity Report

February 2018

Incidents: 68

U.C.R. – 15

Non U.C.R. – 53

Arrests: 17

Adult – 15

Juvenile – 2

Accidents: 7

RPPD – 7

Other – 0

Citations: 170

Warnings – 29

Incidents by Location:

Blvd. Apts. – 10

Price Chopper – 1

Lowe's – 4

Wal-Mart – 7

Business District – 4

RPPD – 5

Other – 7

Roe / East – 15

Roe / West – 15

## February 2018 U.C.R. Incidents

Homicide – 0

Rape – 0

Robbery – 1 0105

Rape – 0

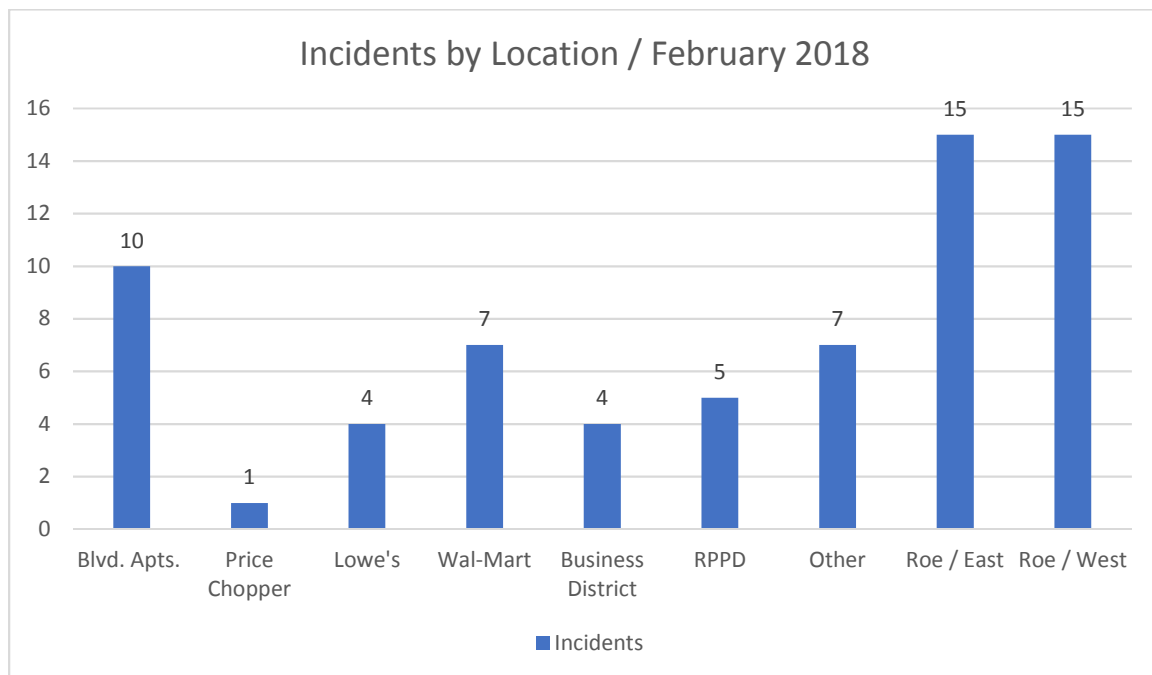
Assault – 1 0095

Burglary – 0

Theft – 9 0076, 0078, 0079, 0074, 0090, 0091, 0112, 0119, 0135

Auto Theft – 4 0084, 0104, 0094, 0122,

53% clearance



Roeland Park Police Department / 2018 U.C.R. & Activity Report

March 2018

Incidents: 60

U.C.R. – 10

Non U.C.R. – 50

Arrests: 23

Adult – 20

Juvenile – 3

Accidents: 10

RPPD – 10

Other – 0

Citations: 175

Warnings – 33

Incidents by Location:

Blvd. Apts. – 6

Price Chopper – 2

Lowe's – 3

Wal-Mart – 5

Business District – 10

RPPD – 10

Other – 8

Roe / East – 8

Roe / West- 8

## March 2018 U.C.R. Incidents

Homicide – 0

Rape – 1 0148

Robbery - 0

Assault – 0

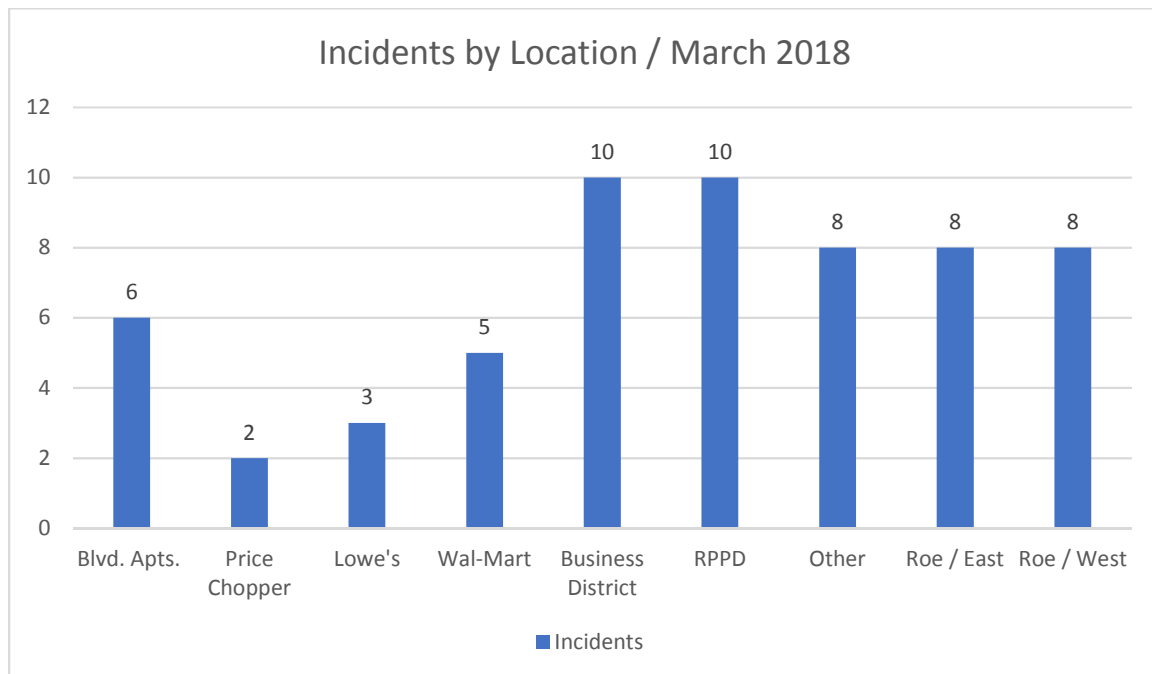
Burglary – 0

Theft – 7 0184, 0165, 0172, 0182, 0196, 0159, 0205,

Auto Theft – 2 0173, 0209,

Arson – 0

60% clearance



Roeland Park Police Department / 2018 1<sup>st</sup> Quarter U.C.R & Activity Report

January – March 2018

Incidents: 188

U.C.R. – 37

Non U.C.R. – 151

Arrests: 66

Adult – 57

Juvenile – 9

Accidents: 22

RPPD – 22

Other – 0

Citations: - 479

Warnings – 98

Incidents by Location:

Blvd. Apts. – 18

Price Chopper – 4

Lowe's- 15

Wal-Mart – 18

Business District – 23

RPPD – 18

Other – 18

Roe / East – 41

Roe / West – 33



## January – March 2018 U.C.R. Incidents

Homicide – 0

Rape – 1

Robbery – 1

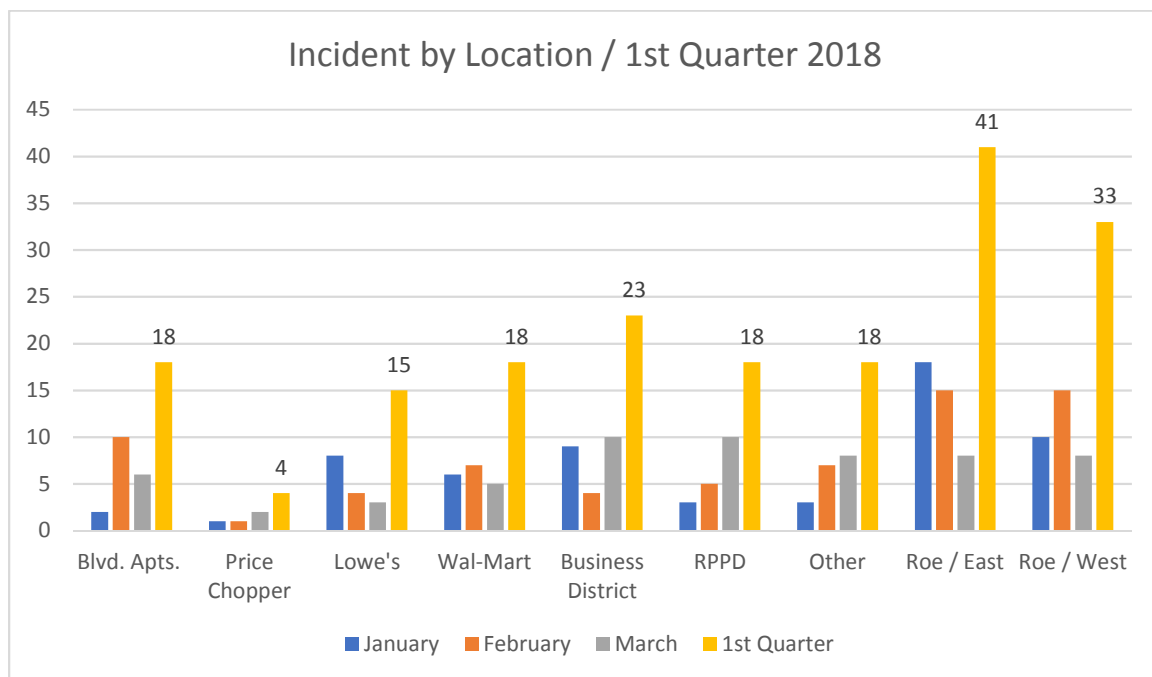
Assault – 2

Burglary – 0

Theft – 24

Auto Theft – 9

Arson – 0



Item Number: DISCUSSION ITEMS- I.-5.  
Committee 4/30/2018  
Meeting Date:



## City of Roeland Park

### Action Item Summary

---

Date: 4/27/2018  
Submitted By: Jose Leon, Director of Public Works  
Committee/Department: Public Works  
Title: **CARS Program 5 Year Projection**  
Item Type: Resolution

#### Recommendation:

**Staff recommends the Council approve Resolution 658, a resolution approving the proposed 2019-2023 Five Year program under the County Assistance Road System (CARS).**

#### Details:

Staff has worked with our engineer to develop the City's 5-year plan for large street maintenance projects through the CARS program. A breakdown of these projects per year is as follows:

2019 - 50th Terrace, Roe Blvd to Cedar Street  
- Cedar Street, 50th Terrace to 51st Street

2020 - Roe Blvd, County Line to Johnson Drive

2021 - 53rd Street, Mission Road to Reinhardt (Shared with Fairway)

2022 - Nall Avenue, 51st to 58th

2023 - Elledge Drive, Roe Lane to County Line Road

- 55th Street, Roe Blvd to Shawnee Mission Parkway (Shared with Fairway)

All projects are placed in the City's 5-year CIP accordingly.

How does item relate to Strategic Plan?

n/a

How does item benefit Community for all Ages?

n/a

**ATTACHMENTS:**

| Description                       | Type       |
|-----------------------------------|------------|
| 📎 2019-2023 5-year CARS Submittal | Cover Memo |
| 📎 Resolution 658                  | Cover Memo |



—| **LARKIN** |—  
**LAMP RYNEARSON**

9001 State Line Road, Suite 200  
Kansas City, Missouri 64114

April 19, 2018

Keith Moody  
City Administrator  
City of Roeland Park  
4600 W. 51st Street  
Roeland Park, KS 66205

**RE: 2019-2023 CARS Report  
Roeland Park Kansas**

Dear Keith,

Enclosed please find the 2019-2023 County Assistance Road System (CARS) report that can be used to submit to Johnson County for inclusion in the Capital Improvements Programs (C.I.P.).

The project information was obtained from AIMS Mapping System, inspection and historic knowledge of the projects. The engineer's estimates of probable costs were taken from estimates of project quantities and previous contractor bids.

You may contact me with any questions, or if you need additional information.

Sincerely,

Larkin Lamp Ryneearson

Daniel G. Miller, P.E.  
Civil Design Group Leader

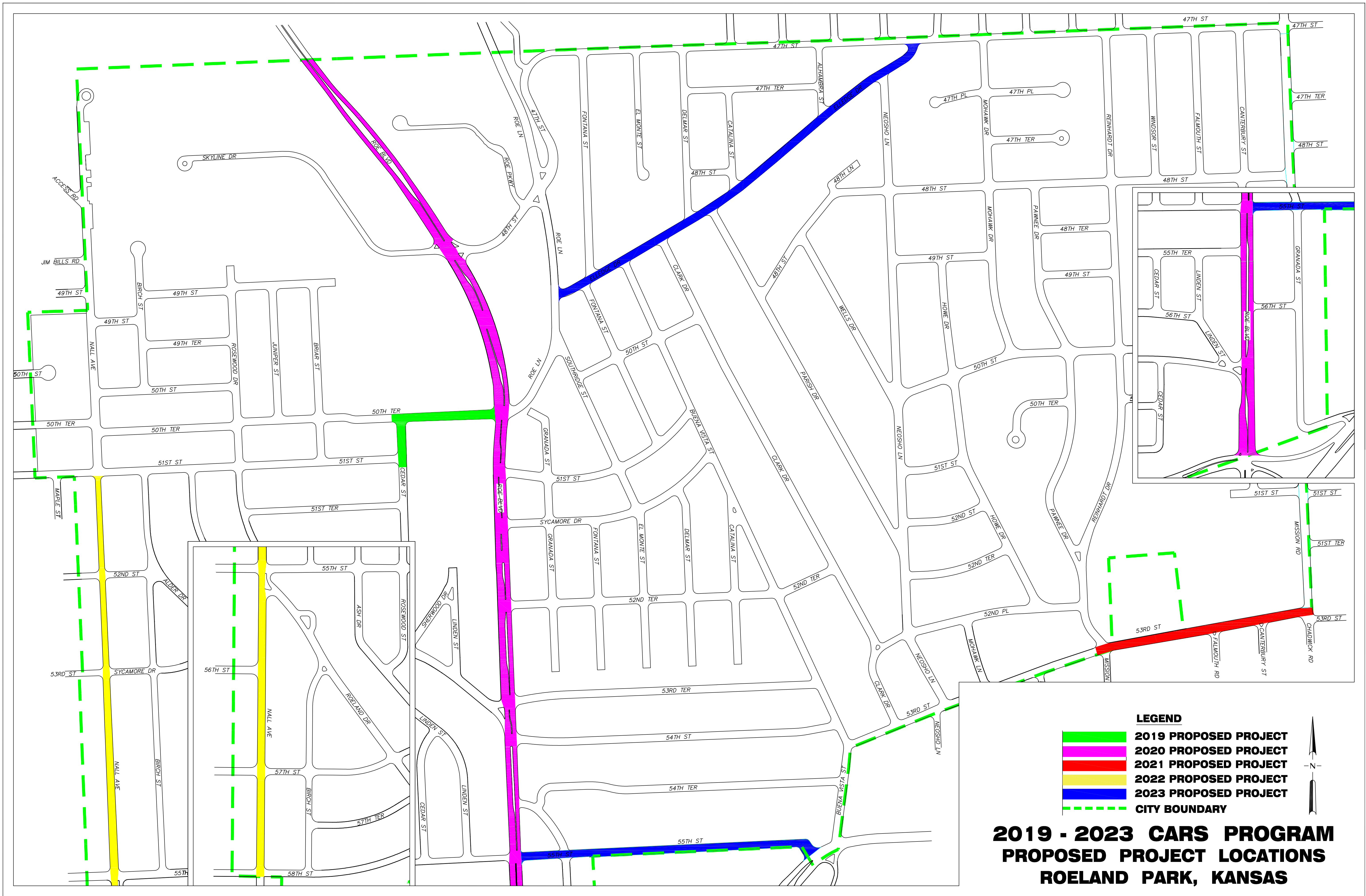
cc: Project File  
Jose Leon, Public Works Director

*L:\Engineering\0318001 Roeland Park KS 2018 On Call\DOCUMENTS\2019 CARS\2019-2023 CARS Report to RP 04192018.docx*

**County Assistance Road Program  
2019-2023 Program Summary Sheet  
Roeland Park, Kansas  
4-25-18**

| Priority | Project Location                                                                       | Proposed Start/<br>Finish | Project Type         | CARS Route<br>Classification |       | Construction<br>Cost | Design<br>Cost | Cost<br>Admin | Total<br>Project Cost | City Portion | CARS Funding |
|----------|----------------------------------------------------------------------------------------|---------------------------|----------------------|------------------------------|-------|----------------------|----------------|---------------|-----------------------|--------------|--------------|
|          |                                                                                        |                           |                      | Major                        | Minor |                      |                |               |                       |              |              |
| 1        | 50th Terrace – Roe Blvd to Cedar Street,<br>Cedar Street - 50th Terrace to 51st Street | 4/2019 to 9/2019          | Major<br>Maintenance |                              | x     | \$190,128            | \$22,815       | \$17,112      | \$230,055             | \$126,435    | \$103,620    |
| 2        | Roe Blvd, County line to Johnson Drive                                                 | 4/2020 to 9/2020          | Major<br>Maintenance | x                            |       | \$6,300,000          | \$819,000      | \$724,500     | \$8,088,500           | \$2,362,000  | \$1,181,000  |
| 3        | 53 <sup>rd</sup> Street from Mission Road to<br>Chadwick                               | 5/2021 to 9/2021          | Major<br>Maintenance |                              | x     | \$146,000            | \$25,000       | \$10,000      | \$181,000             | \$52,000     | \$78,000     |
| 4        | Nall Avenue – 51st to 58th                                                             | 4/2022 to 9/2022          | Major<br>Maintenance | x                            |       | \$790,988            | \$105,465      | \$48,966      | \$945,419             | \$530,209    | \$419,977    |
| 5        | Elledge Drive - Roe Lane to County Line<br>(47th Street)                               | 4/2023 to 9/2023          | Major<br>Maintenance |                              | x     | \$1,162,447          | \$139,494      | \$81,371      | \$1,383,312           | \$761,403    | \$621,909    |
| 6        | 55th Street - Roe Blvd to SMPKY                                                        | 4/2023 to 9/2023          | Major<br>Maintenance |                              | x     | \$205,300            | \$30,000       | \$20,000      | \$255,300             | \$112,650    | \$112,650    |









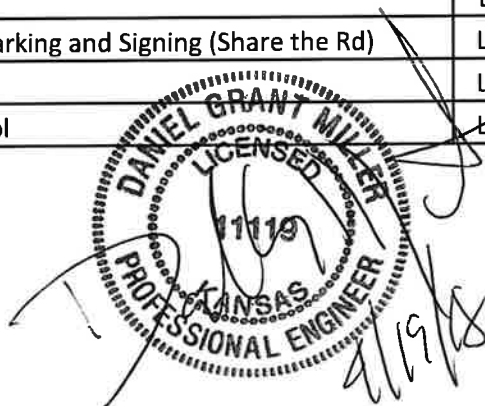
**LARKIN**  
**LAMP RYNEARSON**

9001 State Line Road Suite 200  
Kansas City Missouri 64114  
(816) 361-0440 www.LRA-inc.com

## Engineer's Estimate

Project Title 2019 CARS - 50th Terrace and Cedar Ave  
Location City of Roeland Park, Kansas  
Date 4-19-18  
By Dan Miller

| Item No.                                          | Item Description                            | Unit | Estimated Quantity | Unit Price  | Total        |
|---------------------------------------------------|---------------------------------------------|------|--------------------|-------------|--------------|
| <b>50th Terrace (Cedar Street to Roe Blvd)</b>    |                                             |      |                    |             |              |
| 1                                                 | Mobilization                                | L.S. | 1                  | \$ 7,000.00 | \$ 7,000.00  |
| 2                                                 | Clearing, Grubbing, Demolition              | L.S. | 1                  | \$ 8,000.00 | \$ 8,000.00  |
| 3                                                 | Asphalt Mill (2") (Full Width)              | S.Y. | 2727               | \$ 4.00     | \$ 10,908.00 |
| 4                                                 | Asphaltic Concrete Surface (2")             | TON  | 307                | \$ 80.00    | \$ 24,560.00 |
| 5                                                 | Full Depth Patch                            | S.Y. | 720                | \$ 70.00    | \$ 50,400.00 |
| 6                                                 | Curb and Gutter (Remove and Replace)        | L.F. | 125                | \$ 30.00    | \$ 3,750.00  |
| 7                                                 | Sidewalk (4") (Remove and Replace)          | S.F. | 500                | \$ 8.00     | \$ 4,000.00  |
| 8                                                 | Curb Inlet Throat Replacement               | L.F. | 16                 | \$ 50.00    | \$ 800.00    |
| 9                                                 | ADA Ramps                                   | Ea.  | 1                  | \$ 2,200.00 | \$ 2,200.00  |
| 10                                                | Traffic Signal Loops                        | Ea.  | 3                  | \$ 2,000.00 | \$ 6,000.00  |
| 11                                                | Pavement Marking and Signing (Share the Rd) | L.S. | 1                  | \$ 4,000.00 | \$ 4,000.00  |
| 12                                                | Sodding                                     | L.S. | 1                  | \$ 500.00   | \$ 500.00    |
| 13                                                | Traffic Control                             | L.S. | 1                  | \$ 2,000.00 | \$ 2,000.00  |
| <b>Cedar Street (50th Terrace to 51st Street)</b> |                                             |      |                    |             |              |
| 14                                                | Asphalt Mill (2") (Full Width)              | S.Y. | 1048               | \$ 4.00     | \$ 4,192.00  |
| 15                                                | Asphaltic Concrete Surface (2")             | TON  | 118                | \$ 80.00    | \$ 9,440.00  |
| 16                                                | Full Depth Patch                            | S.Y. | 50                 | \$ 70.00    | \$ 3,500.00  |
| 17                                                | Type I Street Repair                        | S.Y. | 20                 | \$ 62.00    | \$ 1,240.00  |
| 18                                                | Curb and Gutter (Remove and Replace)        | L.F. | 55                 | \$ 30.00    | \$ 1,650.00  |
| 19                                                | Sidewalk (4") (Remove and Replace)          | S.F. | 100                | \$ 8.00     | \$ 800.00    |
| 20                                                | Curb Inlet Tops                             | Ea.  | 2                  | \$ 1,500.00 | \$ 3,000.00  |
| 21                                                | Curb Inlet Walls                            | Ea.  | 2                  | \$ 1,800.00 | \$ 3,600.00  |
| 22                                                | ADA Ramps                                   | Ea.  | 2                  | \$ 2,200.00 | \$ 4,400.00  |
| 23                                                | Pavement Marking and Signing (Share the Rd) | L.S. | 1                  | \$ 1,000.00 | \$ 1,000.00  |
| 24                                                | Sodding                                     | L.S. | 1                  | \$ 500.00   | \$ 500.00    |
| 25                                                | Traffic Control                             | L.S. | 1                  | \$ 1,000.00 | \$ 1,000.00  |



**Subtotal:** \$ 158,440.00  
**Contingency (20%)** \$ 31,688.00  
**Total Construction Cost** \$ 190,128.00

*Complete & Return by May 4, 2018*

**Sufficiency Rating (Bridge Projects):** na **Pavement Condition:** Good ☐ Fair ☒ Poor ☐

\*Program policies require that a licensed professional engineer prepare and seal construction cost estimates for upcoming fiscal year projects (i.e., 2017 Program Projects). A copy of the sealed estimates **must** be furnished for all 2018 CARS Program requests.



**CARS Form A**  
**2019--2023 Project Application for the**  
**County Assistance Road System (CARS) Program**

*Submit one form for each project. Make copies of this form as needed.*

*Complete & Return by May 4, 2018*

**Submitting City:** Roeland Park **Number 1 Priority (Y/N)** Y

**Project Location:** Roe Blvd, County line to Johnson Drive

**Joint Project With:** na **Administrating City:** Roeland Park

**Contact Name & Title:** Jose Leon, Public Works Director

**Estimated Project Schedule: Start Date (mo/yr):** 4/2020 **Completion Date (mo/yr):** 9/2020

**Current Average Daily Traffic (ADT):** 20000 **Accident History (Prior 3 Years):** 195

**Project Type:** Major Maintenance (Capacity, Major Maintenance, Bridge Replacement, Bridge Rehabilitation, Route Enhancement, System Management)

**Current Level of Service (LOS) [System Management Projects Only]:** na

**Sufficiency Rating (Bridge Projects):** na **Pavement Condition:** Good ☐ Fair ☒ Poor ☐

**Detailed Description of Existing Facility:**

Existing two lanes north and two lanes south with raised median, asphalt pavement, curb and gutter, sidewalk on one side and signalized intersections.

**Detailed Description of Project Scope:**

The project includes design, plans, specifications, construction administration, and construction observation duties for constructing the CARS project. Mill and overlay with 2-inch asphalt concrete surface, adjust manholes, and make spot full depth patching. Repair concrete inlays at major intersections, construct new sidewalk, remove and replace damaged sidewalk, curb and gutter. Upgrade sidewalks and ramps to ADA compliance.

**Project Cost Information \***

|    |                                |              |
|----|--------------------------------|--------------|
| 1. | Design cost:                   | \$ 819,000   |
| 2. | Right-of-way acquisition cost: | \$ 215,000   |
| 3. | Utility relocation cost:       | \$ 30,000    |
| 4. | Construction cost:             | \$ 6,300,000 |
| 5. | Construction engineering cost: | \$ 724,500   |
|    | Total project cost:            | \$ 8,088,500 |

**Calculation of CARS Eligible costs:**

|    |                                |     |              |
|----|--------------------------------|-----|--------------|
| A. | Sum item # 4 & 5 above         | (+) | \$ 7,024,500 |
| B. | Federal Aid Participation      | (-) | \$ 4,662,500 |
| C. | State Aid Participation        | (-) | \$ 0         |
| D. | Other Non-local Participation  | (-) | \$ 0         |
|    | Subtotal (CARS eligible costs) |     | \$ 2,362,000 |
|    | CARS funding request           |     | \$ 1,181,000 |

(Request cannot exceed 50% of the CARS eligible costs)

Funding participation by other cities:

City Name: na Funding: \_\_\_\_\_  
City Name: na Funding: \_\_\_\_\_

\*Program policies require that a licensed professional engineer prepare and seal construction cost estimates for upcoming fiscal year projects (i.e., 2017 Program Projects). A copy of the sealed estimates **must** be furnished for all 2018 CARS Program requests.

**CARS Form A**  
**2019--2023 Project Application for the**  
**County Assistance Road System (CARS) Program**

*Submit one form for each project. Make copies of this form as needed.*

*Complete & Return by May 4, 2018*

**Submitting City:** Roeland Park **Number 1 Priority (Y/N)** Y

**Project Location:** 53rd Street from Mission Road to Chadwick

**Joint Project With:** Fairway **Administrating City:** Fairway

**Contact Name & Title:** Jose Leon Public Works Director

**Estimated Project Schedule: Start Date (mo/yr):** 05/21 **Completion Date (mo/yr):** 09/21

**Current Average Daily Traffic (ADT):** 51000 **Accident History (Prior 3 Years):** 4

**Project Type:** Major Maintenance (Capacity, Major Maintenance, Bridge Replacement, Bridge Rehabilitation, Route Enhancement, System Management)

**Current Level of Service (LOS) [System Management Projects Only]:** na

**Sufficiency Rating (Bridge Projects):** na **Pavement Condition:** Good ☐ Fair ☒ Poor ☐

**Detailed Description of Existing Facility:**

Aerial street, two lane roadway, two-foot curb and gutter, and asphaltic concrete pavement.

**Detailed Description of Project Scope:**

Two inch mill and overlay, spot curb replacement and striping.

**Project Cost Information \***

|    |                                |  |            |
|----|--------------------------------|--|------------|
| 1. | Design cost:                   |  | \$ 25,000  |
| 2. | Right-of-way acquisition cost: |  | \$ 0       |
| 3. | Utility relocation cost:       |  | \$ 0       |
| 4. | Construction cost:             |  | \$ 146,000 |
| 5. | Construction engineering cost: |  | \$ 10,000  |
|    | Total project cost:            |  | \$ 181,000 |

**Calculation of CARS Eligible costs:**

|    |                               |     |            |
|----|-------------------------------|-----|------------|
| A. | Sum item # 4 & 5 above        | (+) | \$ 156,000 |
| B. | Federal Aid Participation     | (-) | \$ 0       |
| C. | State Aid Participation       | (-) | \$ 0       |
| D. | Other Non-local Participation | (-) | \$ 0       |

Subtotal (CARS eligible costs) \$ 156,000

CARS funding request \$ 78,000

(Request cannot exceed 50% of the CARS eligible costs)

Funding participation by other cities:

City Name: Fairway Funding: \$ 51,000

City Name: \_\_\_\_\_ Funding: \_\_\_\_\_

\*Program policies require that a licensed professional engineer prepare and seal construction cost estimates for upcoming fiscal year projects (i.e., 2017 Program Projects). A copy of the sealed estimates **must** be furnished for all 2018 CARS Program requests.

**CARS Form A**  
**2019--2023 Project Application for the**  
**County Assistance Road System (CARS) Program**

*Submit one form for each project. Make copies of this form as needed.*

*Complete & Return by May 4, 2018*

**Submitting City:** Roeland Park **Number 1 Priority (Y/N)** Y

**Project Location:** Nall Avenue -- 51st to 58th

**Joint Project With:** na **Administrating City:** Roeland Park

**Contact Name & Title:** Jose Leon, Public Works Director

**Estimated Project Schedule: Start Date (mo/yr):** 04/2022 **Completion Date (mo/yr):** 9/2022

**Current Average Daily Traffic (ADT):** 1250 (2013) **Accident History (Prior 3 Years):** 12

**Project Type:** Major Maintenance (Capacity, Major Maintenance, Bridge Replacement, Bridge Rehabilitation, Route Enhancement, System Management)

**Current Level of Service (LOS) [System Management Projects Only]:** na

**Sufficiency Rating (Bridge Projects):** na **Pavement Condition:** Good ☐ Fair ☒ Poor ☐

**Detailed Description of Existing Facility:**

Existing two lane pavement with curb and gutter in fair condition.

**Detailed Description of Project Scope:**

The project includes design, plans, specifications, construction administration, and construction observation duties for constructing the CARS project. Mill and overlay with 2inch asphalt concrete surface, replace curb and gutters, replace driveways, replace sidewalk and add bike lanes. Ramps and sidewalk constructed to ADA compliance.

**Project Cost Information \***

|    |                                |            |
|----|--------------------------------|------------|
| 1. | Design cost:                   | \$ 105,465 |
| 2. | Right-of-way acquisition cost: | \$ 0       |
| 3. | Utility relocation cost:       | \$ 0       |
| 4. | Construction cost:             | \$ 790,988 |
| 5. | Construction engineering cost: | \$ 48,966  |
|    | Total project cost:            | \$ 945,419 |

**Calculation of CARS Eligible costs:**

|    |                                |     |            |
|----|--------------------------------|-----|------------|
| A. | Sum item # 4 & 5 above         | (+) | \$ 839,954 |
| B. | Federal Aid Participation      | (-) | \$ 0       |
| C. | State Aid Participation        | (-) | \$ 0       |
| D. | Other Non-local Participation  | (-) |            |
|    | Subtotal (CARS eligible costs) |     | \$ 839,954 |
|    | CARS funding request           |     | \$ 419,977 |

(Request cannot exceed 50% of the CARS eligible costs)

Funding participation by other cities:

City Name: na Funding: \_\_\_\_\_  
City Name: na Funding: \_\_\_\_\_

\*Program policies require that a licensed professional engineer prepare and seal construction cost estimates for upcoming fiscal year projects (i.e., 2017 Program Projects). A copy of the sealed estimates **must** be furnished for all 2018 CARS Program requests.

**CARS Form A**  
**2019--2023 Project Application for the**  
**County Assistance Road System (CARS) Program**

*Submit one form for each project. Make copies of this form as needed.*

*Complete & Return by May 4, 2018*

**Submitting City:** Roeland Park **Number 1 Priority (Y/N)** Y

**Project Location:** Elledge Drive, Roe Lane to County Line

**Joint Project With:** N/A **Administrating City:** Roeland Park

**Contact Name & Title:** Jose Leon, Public Works Director

**Estimated Project Schedule: Start Date (mo/yr):** 04/2023 **Completion Date (mo/yr):** 9/2023

**Current Average Daily Traffic (ADT):** \_\_\_\_\_ **Accident History (Prior 3 Years):** \_\_\_\_\_

**Project Type:** Major Maintenance (Capacity, Major Maintenance, Bridge Replacement, Bridge Rehabilitation, Route Enhancement, System Management)

**Current Level of Service (LOS) [System Management Projects Only]:** N/A

**Sufficiency Rating (Bridge Projects):** N/A **Pavement Condition:** Good ☐ Fair ☒ Poor ☐

**Detailed Description of Existing Facility:**

Existing two lane pavement with curb and gutter and sidewalk in fair condition.

**Detailed Description of Project Scope:**

The project includes design, plans, specifications, construction administration, and construction observation duties for constructing the CARS project. Replace CMP with RCP and storm structures in poor condition, mill and overlay with 2 inch asphalt concrete surface, replace curb and gutters, replace sidewalk, replace pavement markings, replace street lighting and add bike lanes. Ramps and sidewalk constructed to ADA compliance.

**Project Cost Information \***

|    |                                |  |              |
|----|--------------------------------|--|--------------|
| 1. | Design cost:                   |  | \$ 139,494   |
| 2. | Right-of-way acquisition cost: |  | \$ 0         |
| 3. | Utility relocation cost:       |  | \$ 0         |
| 4. | Construction cost:             |  | \$ 1,162,448 |
| 5. | Construction engineering cost: |  | \$ 81,371    |
|    | Total project cost:            |  | \$ 1,383,313 |

**Calculation of CARS Eligible costs:**

|    |                                |     |              |
|----|--------------------------------|-----|--------------|
| A. | Sum item # 4 & 5 above         | (+) | \$ 1,243,819 |
| B. | Federal Aid Participation      | (-) | \$ 0         |
| C. | State Aid Participation        | (-) | \$ 0         |
| D. | Other Non-local Participation  | (-) |              |
|    | Subtotal (CARS eligible costs) |     | \$ 1,243,819 |
|    | CARS funding request           |     | \$ 621,910   |

(Request cannot exceed 50% of the CARS eligible costs)

Funding participation by other cities:

City Name: na Funding: \_\_\_\_\_  
City Name: na Funding: \_\_\_\_\_

\*Program policies require that a licensed professional engineer prepare and seal construction cost estimates for upcoming fiscal year projects (i.e., 2017 Program Projects). A copy of the sealed estimates **must** be furnished for all 2018 CARS Program requests.

**CARS Form A**  
**2019--2023 Project Application for the**  
**County Assistance Road System (CARS) Program**

Submit one form for each project. Make copies of this form as needed.

Complete & Return **by May 9, 2018**

Submitting City: Roeland Park Number 1 Priority (Y/N) N

Project Location: 55<sup>th</sup> Street- Roe Blvd. to Shawnee Mission Parkway

Joint Project With: Fairway Administrating City: Fairway

Contact Name & Title: Jose Leon – Director of Public Works County Commission District(s) #: 1

Estimated Project Schedule: Start Date (mo/yr): 04/23 Completion Date (mo/yr): 09/23

Current Average Daily Traffic (ADT): 3,755 (2007) Accident History (Prior 3 Years): 4

Project Type: Capacity Major Maintenance Bridge Replacement Bridge Rehabilitation

**Route Enhancement**

**System Management**

Current Level of Service (LOS) [System Management Projects Only]: N/A

Sufficiency Rating (Bridge Projects): N/A Pavement Condition: Good ☐ Fair X Poor ☐

**Detailed Description of Existing Facility:**

Existing two lane pavement with curb and gutter and sidewalk on the north side. Pavement is in fair condition. Curb and Gutter and sidewalk are in fair condition.

**Detailed Description of Project Scope:**

Mill and Overlay with 2-inch asphalt concrete surface. Replace curb and gutters and sidewalk where needed. Replace full depth pavement where needed.

**Project Cost Information \***

|                                   |               |
|-----------------------------------|---------------|
| 1. Design Cost:                   | \$ 30,000.00  |
| 2. Right-of-way acquisition cost: | \$ 0.00       |
| 3. Utility relocation Cost:       | \$ 0.00       |
| 4. Construction cost:             | \$205,300.00  |
| 5. Construction engineering cost: | \$ 20,000.00  |
| Total project cost:               | \$ 255,300.00 |

**Calculation of CARS Eligible costs:**

|                                  |     |               |
|----------------------------------|-----|---------------|
| A. Sum item # 4 & 5 above        | (+) | \$225,300.00  |
| B. Federal Aid Participation     | (-) | \$ 0.00       |
| C. State Aid Participation       | (-) | \$ 0.00       |
| D. Other Non-local Participation | (-) | \$ 0.00       |
| Subtotal (CARS eligible costs)   |     | \$ 225,300.00 |
| CARS Funding request             |     | \$ 112,650.00 |

(Request cannot exceed 50% of the CARS eligible costs)

**Funding participation by other cities:**

|            |                     |          |                    |
|------------|---------------------|----------|--------------------|
| City Name: | <u>Roeland Park</u> | Funding: | <u>\$67,573.00</u> |
| City Name: | <u>Fairway</u>      | Funding: | <u>\$45,077.00</u> |

\*Program policies require that a licensed professional engineer prepare and seal construction cost estimates for upcoming fiscal year projects (i.e., 2007 Program Projects). A copy of the sealed estimates **must** be furnished for all 2019 CARS Program

**CITY OF ROELAND PARK, KANSAS  
RESOLUTION NO 658**

**A RESOLUTION APPROVING THE PROPOSED 2019-2023  
FIVE YEAR PROGRAM UNDER THE  
COUNTY ASSISTANCE ROAD SYSTEM.**

WHEREAS, the City Engineer has prepared 2019-2023 Five Year Program under the County Assistance Road System (CARS); and

WHEREAS, a copy of the proposed 2019-2023 Five Year Program and supporting documentation is attached hereto as Exhibit "A," and incorporated herein by reference; and

WHEREAS, the City Council has reviewed the proposed 2019-2023 Five Year Program and supporting documentation and determined that they are acceptable and should be submitted for approval to the Board of County Commissioners;

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ROELAND PARK, KANSAS:

That the proposed 2019-2023 Five Year Program for the County Assistance Road System (CARS), including supportive documentation attached hereto as Exhibit "A" is hereby approved and shall be submitted for approval to the Board of County Commissioners of Johnson County, Kansas.

PASSED by the City Council this 21<sup>st</sup> day of May, 2018

---

Mike Kelly, Mayor

ATTEST:

---

Kelley Bohon, City Clerk

Item Number: DISCUSSION ITEMS- I.-6.  
Committee 4/30/2018  
Meeting Date:



## City of Roeland Park

### Action Item Summary

---

Date: 4/27/2018  
Submitted By:  
Committee/Department: Admin.  
Title: **Request for No Parking on Canterbury Between 47th Street and 48th Street – 7:00pm**  
Item Type: Discussion

#### Recommendation:

**Staff as a rule supports limiting on street parking as it enhances safety and makes street maintenance easier. Staff also recognizes that on street parking is an issue influenced by the adjoining neighbors and we recommend Council consider their input when making a decision.**

#### Details:

A discussion of limiting on street parking along Canterbury is occurring at the request of residents along the street. As this is an issue which has opportunity for differing opinion, the Council has invited each of the property owners along Canterbury between 47th and 48th to attend the meeting and share their opinions. Attached are opinions shared from residents who are unable to attend the meeting.

Limiting parking on the street has the benefit of enhancing safety with less congestion, greater visibility of vehicles and pedestrians. It also makes it easier for maintenance of the street by public works (snow removal, painting, crack sealing, and surface treatments).

Canterbury is a standard width residential street (28' back of curb to back of curb). This leaves 27' of paved surface to travel/park upon. A car parallel parked consumes 8' of width. Cars parked on both sides would consume 16' leaving 11' of travel width. A full size fire truck is 8' wide, plus mirrors.

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

**ATTACHMENTS:**

| Description                                                                                | Type       |
|--------------------------------------------------------------------------------------------|------------|
|  Bingleow | Cover Memo |



# Parking On Canterbury Concerns

Dustin Bigelow

Wed 4/25/2018 12:00 PM

To: Bohon, Kelley <kbohon@roelandpark.org>; Jen Hill <jhill@roelandpark.org>;

To Whom It May Concern,

As a homeowner and resident of Roeland Park on Canterbury street for almost 10 years, I feel like a parking restriction on our street is not necessary and unjust. There may be a few instances of an overabundance of cars on the street due to nice weather and the close proximity to Oklahoma Joe's and Taco Republic, however this is a signal of a thriving community and neighborhood. Only one resident I have spoken with on our street, that is VERY vocal, expresses his concerns about this issue, but there are many multi-car families residing on this street with this being the only option for parking. It would be unfair and unjust to punish the residents on Canterbury street yearlong, when in fact the issue is only present for a small handful of days throughout the year. Due to my employment schedule with Shawnee Mission School District, I will be unable to attend this meeting to voice my concerns as a resident on this street where this "issue" is happening. Thank you for your time.

Concerned Canterbury St. Resident,

Dustin Bigelow - Operations Supervisor SMSD  
4745 Canterbury  
Roeland Park

Item Number: DISCUSSION ITEMS- I.-7.  
Committee 4/30/2018  
Meeting Date:



## City of Roeland Park

### Action Item Summary

---

Date: 4/27/2018  
Submitted By: Keith Moody  
Committee/Department: Admin.  
Title: **Discuss Planning Sustainable Places Grant Application**  
Item Type: Discussion

#### Recommendation:

**Staff requests direction on applying for a "Planning Sustainable Places" grant.**

#### Details:

Below are details concerning a grant opportunity through MARC which is a funding prospect for analyzing redevelopment potential of areas within Roeland Park:



**Next Call  
for  
Planning**

#### **Sustainable Places projects opens May 1, 2018.**

The [Planning Sustainable Places](#) (PSP) program will be seeking projects to fund which continue the work of the [Creating Sustainable Places](#) initiative and the region's long-range plan for sustainable development.

The PSP efforts work to advance detailed local planning and project development activities that further the creation of vibrant, connected and green places. Projects need to integrate transportation, land use, and the environment and incorporate a thorough public engagement

process to vet the project with the community.

There will be a pre-application workshop on **May 15, 2018 at 1 p.m.** in the [MARC Board Room](#).

The project submission deadline will be **June 22, 2018 at 4 p.m.**

The PSP program utilizes funding and programming of Livable Communities Surface Transportation Program (STP) awards.

- \$955,000 – Total Available Funding
- \$600,000 – Missouri STP – Livable Communities Pilot Planning Program, FFY 2019
- \$355,000 – Kansas STP – Livable Communities Pilot Planning Program, FFY 2019

The program requires a minimum local cash match of 20 percent and applications with a higher local match percentage will receive additional consideration during the project selection process. The maximum available grant award per project is \$150,000 and there is no minimum grant award or minimum or maximum project size.

The link below will take you to the MARC web page for additional information:

<http://marc.org/Regional-Planning/Creating-Sustainable-Places/Planning-sustainable-Places/Background>

This is the grant Westwood used to aid in funding the 47th Street analysis they are currently working on (a \$60k project)

I think we could bundle 3 sites into one application, include the Boulevard Apartments, Walmart area and Johnson Drive Houses in one application (and one consulting contract). The benefit would be that the City would have 80% of the cost of the redevelopment analysis covered by the grant. The consultant would develop redevelopment concepts to include site plans, renderings and proforma analysis (profitability of each concept) for each of the three locations. It would also provide concepts for any adjacent street modifications (the grant is street funding thus this is a required component). It can also serve as a tool to encourage the property owners to look beyond the status quo.

I have not completed investigating what the likely fee for such a service would be however assuming a robust consulting fee of \$120,000, the City's share would be \$24,000, a very worthwhile investment for assessment of three key areas in town. The grant application requires that the applicant reflect committing to the local match.

The timing of such an effort could prove to be an enhancement to the Comprehensive Plan update planned for 2019.

How does item relate to Strategic Plan?

The analysis will provide information necessary to motivate redevelopment of key areas within the community.

How does item benefit Community for all Ages?

The redevelopment would be walkable and suited to those at all life cycle stages.

Item Number: DISCUSSION ITEMS- I.-8.  
Committee 4/30/2018  
Meeting Date:



**City of Roeland Park**  
Action Item Summary

Date: 4/27/2018  
Submitted By: Kelley Bohon  
Committee/Department: Admin.  
Title: **Review Draft Design for Website**  
Item Type: Other

**Recommendation:**

**Staff recommends Council provide direction on the design of the website and consider adopting a brighter version of the logo color pallet.**

**Details:**

Attached are examples of the draft pages for the website. Staff would like feedback from Council on the design.

The colors used are based upon the color pallet adopted with the logo recently. Staff feels the colors make the appearance of the web site dull. Attached for reference is a sheet showing the adopted colors along the top with brightened versions below. We ask for you direction on this issue as well.

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

**ATTACHMENTS:**

| Description                                           | Type       |
|-------------------------------------------------------|------------|
| <input type="checkbox"/> Logo Color Pallet Comparison | Cover Memo |



## Color Pallet

Adopted

Brightened







**REPORT A CONCERN**  
Quickly and easily report quality of life issues



**EMPLOYMENT**  
Find openings and submit your application or resume online



**ONLINE PAY**  
Pay your bills online quickly & easily



**AGENDAS & MINUTES**  
View All Agendas & Minutes for the City of Roeland Park



**PERMITS**  
Apply online & check your permit status



**NOTIFY ME®**  
Sign up to receive notifications & emergency alerts

## WHAT'S NEW



## CALENDER & EVENTS

### COMMUNITY NEWS

### COMMUNITY CALENDAR

#### JULY 2018

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|-----|-----|-----|-----|-----|
| 1   | 2   | 3   | 4   | 5   | 6   | 7   |
| 8   | 9   | 10  | 11  | 12  | 13  | 14  |
| 15  | 16  | 17  | 18  | 19  | 20  | 21  |
| 22  | 23  | 24  | 25  | 26  | 27  | 28  |
| 29  | 30  | 31  | 1   | 2   | 3   | 4   |

#### MONDAY, JULY 2

**Event Title**  
Event Description.  
[Read More](#)

#### WEDNESDA, JULY 11

**Event Title**  
Event Description.  
[Read More](#)

#### SUNDAY, JULY 22

**Event Title**  
Event Description.  
[Read More](#)

[VIEW ALL](#)

## STAY CONNECTED



### POLICE

Emergencies Dial 911  
Non-Emergency / Dispatch (913) 782-0720  
Chief of Police: John Morris 5:00 pm



### PUBLIC WORKS

Our Mission is to effectively maintain, develop, and enhance public infrastructure and facilities.



### NEIGHBORHOOD SERVICES

Find information on building inspection, home maintenance programs & trash/recycling



#### CONTACT US

**ROELAND PARK**  
4600 W. 51st Street  
Roeland Park, KS 66205

**City Hall:** 913-722-2600  
**Public Works:** 913-722-5435  
**Police:** 913-677-3364  
**Emergency:** Dial 911

#### QUICK LINKS

Quick Links title  
Quick Link Sample Title  
Quick Links title  
Quick Link Sample Title  
Quick Links title

#### HELPFUL LINKS

Home  
Site Map  
Contact Us  
Accessibility  
Copyright Notices  
Privacy Policy



Item Number: DISCUSSION ITEMS- I.-9.  
Committee 4/30/2018  
Meeting Date:



**City of Roeland Park**  
Action Item Summary

---

Date:

Submitted By:

Committee/Department:

Title:

**Tagline and Condensed Logo**

Item Type:

**Recommendation:**

**Details:**

How does item relate to Strategic Plan?

How does item benefit Community for all Ages?

**ATTACHMENTS:**

Description

Type

📎 tagline and logo

Cover Memo



# Roeland Park Updated Logo and Brand

## Concept Theme

A fun, modern, and stylistic approach that evokes a sense of community and home. Roeland Park began as a neighborhood community and has evolved into a tight knit City that is growing but still has that desired community feel.

Homes represent the desired older homes with character in Roeland Park. The trees, its natural and open space signifies the City is open to grow. This stylistic approach evokes a personal feel that emphasizes a sense of ownership and pride in ones hometown. Community is an important part of Roeland Park’s history and future. The City is perfectly situated in the middle of the metro with a small town feel.

## Motto Options

*perfectly situated*

*uniquely rooted*

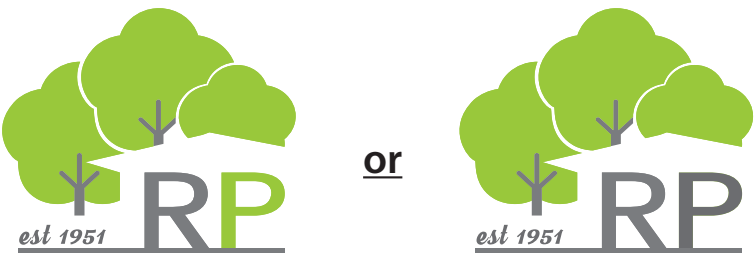
*heritage. history. home*



## Condensed Logo Options

1

2



## Color Pallet



## Perfectly Situated

suggests:

- perfect place for you
- the City is located in the middle of the metro with a small town community feel
- minutes from anywhere
- located in close proximity to downtown Kansas City with access to great local amenities
- safe, cozy, friendly, secure
- a close nit community where you know your neighbors
- a place for everybody - young, old, families, singles
- a stable foundation
- in a good position: financially,

## Updated Logo



## Motto Option 1

### Full Color



## Condensed Logo

### One Color



### Black & White



# Uniquely Rooted

suggests:

- hip, quirky, organic minded
- established, grounded & stable foundation
- rooted in community
- the city is changing, evolving, growing while the roots stay intact, strong, consistent, constant, supportive
- the City is located in the middle of the metro with a small town community feel
- minutes from anywhere
- located in close proximity to downtown Kansas City with access to great local amenities
- a place for everybody - young, old, families, singles, race, gender, background

## Updated Logo



## Motto Option 2

## Condensed Logo

### Full Color



### One Color



### Black & White



# Heritage. History. Home

suggests:

- culture and arts
- people of all backgrounds: age, race, gender, beliefs
- fine quality, character, status
- origin, passed down/ inherited, tradition
- established yet shaping the future
- strong foundation & values
- community, safety, security
- a close nit community, a family
- a place for everyone

## Updated Logo



## Motto Option 3

### Condensed Logo

Full Color



One Color



Black & White

