

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

Indicates a new account.
Yellow highlight indicates the entry needs confirmation.
Cell containing funding for an Objective.
Cell with information staff intends to highlight.

		2022						
		2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
Revenues								
4010	Beginning Fund Balance	\$ 2,599,877	\$ 2,605,408	\$ 2,685,403	\$ 3,002,550	\$ 2,790,745	\$ 2,876,820	\$ 2,899,345
Taxes								
4050	Ad Valorem Tax	1,893,839	2,027,323	2,226,578	2,424,303	3,011,200	3,148,330	3,164,255
4070	Personal Property Tax-delinquent	12	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	27,655	16,179	17,661	10,000	10,000	10,000	10,000
Total Taxes		<u>1,921,507</u>	<u>2,043,502</u>	<u>2,244,239</u>	<u>2,434,503</u>	<u>3,021,400</u>	<u>3,158,530</u>	<u>3,174,455</u>
Franchise Fees								
4310	Franchise Tax - Electric	254,405	267,561	274,425	272,000	274,720	277,465	280,240
4320	Franchise Tax - Gas	118,809	105,624	119,750	121,000	122,210	123,430	124,665
4330	Franchise Tax - Telephone	4,556	3,610	3,205	3,000	2,850	2,710	2,575
4340	Franchise Tax - Cable and Internet	76,471	69,422	60,001	60,000	75,775	75,775	75,775
4350	Franchise Tax - Cellular	-	1,413	-	1,500	1,500	1,500	1,500
Total Franchise Fees		<u>454,240</u>	<u>447,629</u>	<u>457,381</u>	<u>457,500</u>	<u>477,055</u>	<u>480,880</u>	<u>484,755</u>
Special Assessments								
4610	Special Assessments	750	-	-	750	750	750	750
4770	Solid Waste Service Assessment	562,884	565,149	565,661	574,477	607,120	642,045	677,115
Total Special Assessments		<u>563,634</u>	<u>565,149</u>	<u>565,661</u>	<u>575,227</u>	<u>607,870</u>	<u>642,795</u>	<u>677,865</u>
Intergovernmental Revenue								
4020	Recreational Vehicle Tax	901	1,171	1,406	933	1,090	1,090	1,090
4021	Commercial Vehicle Tax	326	-	-	327	210	210	210
4040	Heavy Trucks Tax	665	721	745	373	320	320	320
4060	Motor Vehicle Tax	218,243	209,534	213,691	222,027	230,800	235,415	240,125
4110	County Sales & Use Tax	629,630	629,527	723,200	675,000	635,925	642,285	648,710
4115	Sales Tax 27B (280 Fund)	572,982	663,376	683,499	650,000	589,775	568,710	516,955
4120	County Jail Tax	157,409	157,633	180,811	165,000	166,650	168,315	170,000
4130	Safety Sales Tax	157,409	157,633	180,812	165,000	166,650	168,315	170,000
4141	City/County Alcohol Tax Distrib	18	40	181	100	100	100	100
4145	Transient Guest Tax	-	2,932	5,173	4,000	4,000	4,000	4,000
4157	CARES Act Funding	-	215,288	-	-	-	-	-
Total Intergovernmental Revenue		<u>1,747,564</u>	<u>2,037,855</u>	<u>1,989,518</u>	<u>1,882,759</u>	<u>1,795,520</u>	<u>1,788,760</u>	<u>1,751,510</u>
Licenses and Permits								
4210	Street Cutting Permit	9,300	19,165	19,355	15,000	10,000	10,000	10,000
4215	Building Permit	59,431	71,247	46,690	50,000	50,000	50,000	50,000
4220	Electrical Permit	4,213	4,138	2,438	4,000	4,000	4,000	4,000
4225	Mechanical Permit	6,249	5,049	4,050	6,000	6,000	6,000	6,000
4230	Plumbing Permit	2,270	1,565	860	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	312	160	200	400	400	400	400
4240	Sign Permit	1,193	765	410	600	600	600	600
4245	Cereal Malt Beverage License	550	400	850	550	550	550	550
4250	Animal Licenses	4,557	3,770	3,300	3,500	5,000	5,000	5,000
4255	Home Occupational Licenses	1,080	880	1,320	1,000	1,000	1,000	1,000
4260	Rental Licenses	26,410	28,308	24,633	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	53,508	54,853	52,727	53,000	53,000	53,000	53,000
Total Licenses and Permits		<u>169,073</u>	<u>190,300</u>	<u>156,833</u>	<u>160,550</u>	<u>157,050</u>	<u>157,050</u>	<u>157,050</u>

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

		2022						
		2019	2020	18,534.00	Projected	2023 Budget	2024 Budget	2025 Budget
Fines and Forfeitures		11%	11%					
4410	Fine	274,315	182,548	183,188	200,000	202,000	204,020	206,060
4415	Court Costs	31,221	14,388	5,781	8,000	8,080	8,160	8,240
4420	State Fees	25,725	19,582	18,534	17,000	17,170	17,340	17,515
4430	Bonds & Forfeitures	4,520	1,140	500	3,000	3,000	3,000	3,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
Total Fines and Forfeitures		<u>335,782</u>	<u>217,659</u>	<u>208,003</u>	<u>228,000</u>	<u>230,250</u>	<u>232,520</u>	<u>234,815</u>
Other Sources								
4279	Facility Rental	-	-	2,722	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	-	4,733	0	0	0	0
4393	Bullet Proof Vest Grant	1,383	1,946	440	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	3,346	35,956	1,284	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	86,070	73,144	89,208	85,000	87,550	90,175	92,880
4710	Apt Tower Lease Payment	23,778	24,491	69,198	25,918	26,695	27,495	28,320
4713	Voicestream Wireless Payment	23,778	24,491	-	25,918	26,695	27,495	28,320
4716	Clearwire Tower Lease Paymt	23,778	24,491	-	25,918	26,695	27,495	28,320
4720	Plans & Spec's	1,483	15,769	1,300	2,000	2,000	2,000	2,000
4725	Police Reports	4,344	1,758	2,005	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,195	21,522	21,672	21,853	21,855	45,090	45,990
4767	1% for Art	36,378	-	-	76,000	-	-	-
5801	Service Line Agreement	2,965	2,643	2,539	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	31,875	31,875	31,875	31,875
4780	Sale of Assets	8,588	5,765	15,273	18,500	20,500	25,500	10,500
4787	RP Community Foundation Donations	33,557	7,330	(275)	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4795	Miscellaneous	1,331	1,064	7,158	17,000	5,000	5,000	5,000
Total Other Sources		<u>303,850</u>	<u>272,245</u>	<u>249,132</u>	<u>349,471</u>	<u>268,355</u>	<u>301,615</u>	<u>292,695</u>
Interest								
510..451	Interest on Investment	99,901	28,001	8,417	72,756	74,210	75,695	77,210
Total Interest		<u>99,901</u>	<u>28,001</u>	<u>8,417</u>	<u>72,756</u>	<u>74,210</u>	<u>75,695</u>	<u>77,210</u>
Transfer-In								
4850	Transfer from 27D Fund	-	-	-	-	-	-	-
4865	Transfer in from TIF Funds	15,500	337,810	250,000	-	-	-	-
4870	Transfer from 27C Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
Total Transfer-In		<u>26,844</u>	<u>359,639</u>	<u>273,865</u>	<u>174,819</u>	<u>25,810</u>	<u>26,840</u>	<u>27,915</u>
Total		<u>5,622,396</u>	<u>6,161,979</u>	<u>6,153,048</u>	<u>6,335,585</u>	<u>6,657,520</u>	<u>6,864,685</u>	<u>6,878,270</u>
Total Resources		<u>8,222,272</u>	<u>8,767,387</u>	<u>8,838,451</u>	<u>9,338,135</u>	<u>9,448,265</u>	<u>9,741,505</u>	<u>9,777,615</u>

Notes:

- *The property tax levy in the General Fund reflects 26.632 mills. The property tax revenue reflected in the budget columns includes the amount captured by TIF'S.
- * Property tax revenue reflects a \$140,000 increase over normal projections in 2024 due to debt service requiring that much less funding in 2024.
- *Transfers from TIF funds reflect transfers from TIF 1 for Capital improvements.
- *One of the two condo units on the third floor of City Hall that the City leases has been vacant since 2018.
- *The City gave the current tenant a break during 2020 due to their business suffering from the COVID-19 shut-down.
- *The 2021 budget includes a Budget Objective to reduce fines by 25%; the 2021 Projected budget reflects a reduction from pre-covid fine levels.

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

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
	B	Contracted Services							
101	5201	Electric	20,792	19,898	17,322	10,399	10,710	11,030	11,360
101	5202	Telephone	499	712	874	576	575	575	575
101	5203	Printing & Advertising	1,237	1,701	5,376	1,800	1,800	1,800	1,800
101	5204	Legal Printing	(182)	1,575	1,568	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	3,101	4,332	3,169	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	-	16,500	-	-	-
101	5207	Medical Expense & Drug Testing	-	326	250	-	-	-	-
101	5208	Newsletter	11,584	15,076	15,497	15,300	15,500	15,500	15,500
101	5209	Professional Services	96,305	92,069	58,723	69,070	64,370	51,870	61,870
101	5210	Maintenance & Repair Building	7,915	11,236	14,625	21,500	18,100	18,100	18,100
101	5211	Maintenance & Repair Equipment	365	1,238	140	200	200	200	-
101	5212	Utility Asst & Rental Assistance	15,000	-	-	15,000	15,000	15,000	15,000
101	5213	Audit Fees	33,925	36,225	38,585	39,700	39,700	40,890	42,115
101	5214	Other Contracted Services	52,948	55,584	79,499	77,355	77,940	77,940	77,940
101	5215	City Attorney	122,645	101,517	114,848	101,959	104,000	106,080	108,200
101	5216	Special Prosecutor Fees	-	31,410	300	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	9,957	-	5,248	19,000	89,000	19,000	19,000
101	5218	IT & Communication	25,867	27,624	31,229	32,000	33,000	33,660	34,335
101	5219	Meeting Expense	490	320	-	700	700	700	700
101	5220	Street Light Repair & Maintenance	41,518	57,521	34,240	41,500	49,700	51,190	52,725
101	5222	Traffic Signal Expense	185,509	166,236	80,687	93,877	95,285	96,715	98,165
101	5230	Art Commissioner	1,200	1,200	1,100	1,200	1,200	1,200	1,200
101	5232	United Community Services	4,371	4,771	4,771	6,000	6,060	6,120	6,180
101	5233	JoCo Home Repair - Minor	9,000	9,000	-	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	8,000	-	15,000	15,500	16,000	16,500
101	5237	Community Events	8,322	4,861	5,022	9,500	9,500	9,500	9,500
101	5239	Public Art Maintenance	-	-	-	-	-	-	-
101	5245	Home Energy Audit & Improvement Program	-	-	-	25,000	25,000	25,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	2,054	4,485	1,588	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	42,847	45,725	51,855	53,865	56,560	59,390	62,360
101	5252	Elections - City	6,463	-	-	-	6,370	-	9,000
101	5253	Public Relations	5,414	1,652	4,602	23,000	13,000	13,000	13,000
101	5254	Miscellaneous Charges	678	280	2,338	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,000	4,959	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,630	6,362	6,629	12,750	13,005	13,265	13,530
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	33,847	33,847	33,847
101	5265	Computer System R&M	-	-	-	500	500	500	500
101	5266	Computer Software	31,009	28,176	27,621	28,500	28,500	28,850	28,850
101	5267	Employee Related Expenses	3,486	3,214	3,887	5,000	5,000	5,000	5,000
101	5273	Neighbors Helping Neighbors	7,864	8,875	10,150	20,000	20,000	20,000	20,000
108	5282	Property Tax Rebate Program	2,866	7,533	11,480	30,000	31,500	33,075	34,730
101	5283	RP Com Foundation Grant Exp.	33,557	6,959	560	5,000	5,000	5,000	5,000
101	5285	Pool Operations	635	-	-	-	-	-	-
101	5287	Water	1,484	886	1,040	1,500	1,530	1,560	1,590
101	5288	Waste Water	807	822	1,281	795	810	825	845
101	5289	Natural Gas	2,237	2,911	3,019	2,940	3,000	3,060	3,120
101	5292	Fireworks	2,128	-	-	2,500	2,500	2,500	2,500
	B	Contracted Services Total	848,372	808,158	677,929	879,333	939,962	863,942	885,637

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

			<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022 Projected</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
	C	Commodities							
101	5301	Office Supplies	5,616	6,958	5,647	6,100	6,100	6,100	6,100
101	5304	Janitorial Supplies	2,053	2,028	1,673	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	11,516	14,480	16,451	15,400	15,400	15,400	15,400
101	5306	Materials	-	190	-	-	-	-	-
101	5307	Other Commodities	5,343	148,747	(38,219)	-	-	-	-
	C	Commodities Total	<u>24,527</u>	<u>172,403</u>	<u>(14,448)</u>	<u>23,500</u>	<u>23,500</u>	<u>23,500</u>	<u>23,500</u>
	N	Non-Expenditure Appropriation							
101	5751	TIF Fund Expenditure	-	-	-	-	282,821	185,000	44,250
	N	Non-Expen. Appropriation Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>282,821</u>	<u>185,000</u>	<u>44,250</u>
	T	Transfers							
101	5801	Transfer of Funds	1,310	-	-	-	-	-	-
101	5802	Tansfer to Special Street and Highway	-	-	-	370,000	50,000	210,000	240,000
101	5817	Transfer to Community Center Fund	-	-	289,500	-	-	-	-
101	5818	Transfer to Debt Service Fund	-	685,600	115,000	-	-	-	-
101	5819	Transfer to TIF 1 Fund-370	-	250,000	-	-	-	-	-
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-	-	-
101	5822	Transfer to TIF 3C Fund- 510	-	-	-	-	-	-	-
101	5823	Trans to Spec Infrastructure Fnd- 27D	550,000	-	203,183	370,000	50,000	235,000	240,000
101	5825	Transfer to Equip Reserve Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
101	5826	Transfer To Aquatic Fund- 220	420,000	60,000	262,500	180,000	285,271	255,046	239,806
	T	Transfers Total	<u>1,016,010</u>	<u>1,039,250</u>	<u>886,983</u>	<u>928,400</u>	<u>414,471</u>	<u>708,846</u>	<u>720,606</u>
		Total General Overhead	<u>1,888,909</u>	<u>2,019,812</u>	<u>1,550,464</u>	<u>1,831,233</u>	<u>1,660,754</u>	<u>1,781,288</u>	<u>1,673,993</u>

Notes:

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

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

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

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

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

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

			2022						
			2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
Police									
A	Salaries & Benefits								
102	5101	Salaries - Regular	837,021	889,587	872,478	978,488	1,015,300	1,055,910	1,098,145
102	5102	Salaries-Overtime	38,611	36,980	29,744	43,000	43,000	44,290	45,620
102	5104	Salaries - Part-time	64,456	22,931	17,680	25,413	26,250	27,040	27,850
A	Salaries & Benefits Total		<u>940,088</u>	<u>949,498</u>	<u>919,902</u>	<u>1,046,901</u>	<u>1,084,550</u>	<u>1,127,240</u>	<u>1,171,615</u>
B	Contracted Services								
102	5202	Telephone	6,527	7,594	6,804	8,000	8,000	8,000	8,000
102	5203	Printing & Advertising	-	150	-	200	200	200	200
102	5205	Postage & Mailing Permits	70	-	-	100	100	100	100
102	5206	Travel Expense & Training	6,532	3,293	4,008	8,000	8,000	8,000	8,000
102	5207	Medical Expense & Drug Testing	595	733	662	1,000	1,000	1,000	1,000
102	5210	Maintenance & Repair Building	21	70	172	200	200	200	200
102	5211	Maintenance & Repair Equipment	686	1,586	1,038	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	12,596	26,127	20,643	25,700	30,600	31,520	32,465
102	5219	Meeting Expense	28	-	-	50	200	50	50
102	5224	Laundry Service	1,518	133	1,976	2,000	2,000	2,000	2,000
102	5225	Mental Health Corresponder	8,014	2,498	17,954	18,800	38,000	39,140	40,315
102	5236	Community Policing	315	21,434	-	500	500	500	500
102	5238	Animal Control	33,100	(169)	31,500	33,269	34,265	35,295	36,355
102	5250	Insurance & Surety Bonds	-	31,500	225	150	150	150	150
102	5254	Miscellaneous Charges	-	75	148	150	150	150	150
102	5260	Vehicle Maintenance	20,869	128	27,571	15,000	15,000	15,000	15,000
102	5265	Computer System R&M	-	20,862	-	-	-	-	-
102	5267	Employee Related Expenses			572	-			
102	5266	Computer Software	1,125	1,125	1,500	1,500	1,500	1,500	1,500
B	Contracted Services Total		<u>91,997</u>	<u>117,140</u>	<u>114,773</u>	<u>117,619</u>	<u>142,865</u>	<u>145,805</u>	<u>148,985</u>
C	Commodities								
102	5301	Office Supplies	50	172	621	200	200	200	200
102	5302	Motor Fuels & Lubricants	25,134	16,781	25,692	28,000	28,280	28,565	28,850
102	5305	Dues, Subscriptions, & Books	1,017	853	913	1,065	1,065	1,065	1,065
102	5306	Materials	34	-	438	500	500	500	500
102	5307	Other Commodities	1,350	3,363	1,434	1,350	1,350	1,350	1,350
102	5308	Clothing & Uniforms	12,830	11,387	9,288	10,000	10,000	10,000	10,000
102	5309	Amunition	-	1,518	2,382	2,500	5,000	2,500	2,500
102	5310	Training Supplies	-	-	-	500	500	500	500
C	Commodities Total		<u>40,415</u>	<u>34,074</u>	<u>40,768</u>	<u>44,115</u>	<u>46,895</u>	<u>44,680</u>	<u>44,965</u>
T	Transfers								
102	5825	Transfer to Equip Reserve Fund	70,320	28,242	107,367	216,495	85,625	82,955	75,900
T	Transfers Total		<u>70,320</u>	<u>28,242</u>	<u>107,367</u>	<u>216,495</u>	<u>85,625</u>	<u>82,955</u>	<u>75,900</u>
Total Police			<u>1,142,821</u>	<u>1,128,954</u>	<u>1,182,810</u>	<u>1,425,130</u>	<u>1,359,935</u>	<u>1,400,680</u>	<u>1,441,465</u>

Notes:

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

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

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

			2022						
			2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
A Salaries & Benefits									
103	5101	Salaries - Regular	45,940	44,144	39,325	44,968	48,000	49,920	51,915
103	5102	Salaries-Overtime	1,191	1,747	2,101	5,000	1,400	1,400	1,400
103	5108	Salaries - Judge	15,000	15,655	-	-	-	-	-
103	5109	Salaries - Prosecutor	12,500	12,930	-	-	-	-	0
A Salaries & Benefits Total			<u>74,631</u>	<u>74,476</u>	<u>41,426</u>	<u>49,968</u>	<u>49,400</u>	<u>51,320</u>	<u>53,315</u>
B Contracted Services									
103	5202	Telephone	-	-	-	-	-	-	0
103	5203	Printing & Advertising	-	-	-	125	125	125	125
103	5206	Travel Expense & Training	-	100	299	500	500	500	500
103	5209	Professional Services	5,274	2,865	7,325	7,000	7,000	7,000	7,000
103	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	0
103	5214	Other Contractual Services	-	98	31,000	31,000	31,620	32,250	32,895
103	5219	Meeting Expense	-	-	-	100	100	100	100
103	5227	Prisoner Care	5,250	1,700	2,795	6,000	6,000	6,000	6,000
103	5228	Fees Due State of Kansas	25,725	19,856	11,268	17,734	17,170	17,340	17,515
103	5242	Restitution	-	1,371	1,451	-	-	-	-
103	5250	Insurance & Surety Bonds	-	75	-	25	25	25	25
103	5254	Miscellaneous Charges	-	-	-	-	-	-	0
103	5266	Computer Software	3,369	6,071	15,800	12,100	12,100	12,100	12,100
103	5269	Alcohol / Drug State Fees	-	-	-	-	-	-	0
B Contracted Services Total			<u>39,618</u>	<u>32,136</u>	<u>69,938</u>	<u>74,584</u>	<u>74,640</u>	<u>75,440</u>	<u>76,260</u>
C Commodities									
103	5301	Office Supplies	-	191	-	-	50	50	50
103	5305	Dues, Subscriptions, & Books	200	511	25	300	300	300	300
103	5308	Clothing & Uniforms	40	-	-	50	50	50	250
C Commodities Total			<u>240</u>	<u>702</u>	<u>25</u>	<u>350</u>	<u>400</u>	<u>400</u>	<u>600</u>
E Capital Outlay									
103	5403	Office Equipment	-	846	-	-	-	-	-
103	5410	Technology Upgrades	24,661	43,489	-	-	-	-	0
E Capital Outlay Total			<u>24,661</u>	<u>44,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Court			<u>139,150</u>	<u>151,649</u>	<u>111,389</u>	<u>124,902</u>	<u>124,440</u>	<u>127,160</u>	<u>130,175</u>

Notes:

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

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

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
Neighborhood Services									
A Salaries & Benefits									
104	5101	Salaries - Regular	109,623	112,954	114,818	125,600	132,000	137,280	142,770
104	5102	Salaries-Overtime	21	1	-	500	500	500	500
A Salaries & Benefits Total			<u>109,644</u>	<u>112,955</u>	<u>114,818</u>	<u>126,100</u>	<u>132,500</u>	<u>137,780</u>	<u>143,270</u>
B Contracted Services									
104	5202	Telephone	1,680	1,600	1,350	1,680	1,680	1,680	1,680
104	5203	Printing & Advertising	-	-	-	500	500	500	500
104	5206	Travel Expense & Training	535	51	60	1,100	1,100	1,100	1,100
0	5207	Medical & Drug Testing	-	-	-	-	-	-	-
104	5214	Other Contracted Services	-	5,150	-	5,500	5,500	5,500	5,500
104	5219	Meeting Expense	111	-	-	200	200	200	200
104	5260	Vehicle Maintenance	101	-	482	1,000	1,000	1,000	1,000
B Contracted Services Total			<u>2,428</u>	<u>6,802</u>	<u>1,892</u>	<u>9,980</u>	<u>9,980</u>	<u>9,980</u>	<u>9,980</u>
C Commodities									
104	5301	Office Supplies	-	-	-	-	-	-	-
104	5302	Motor Fuels & Lubricants	360	391	510	300	-	-	-
104	5305	Dues, Subscriptions, & Books	765	60	416	1,350	500	500	500
104	5308	Clothing & Uniforms	-	-	-	300	300	300	300
C Commodities Total			<u>1,125</u>	<u>451</u>	<u>926</u>	<u>1,950</u>	<u>800</u>	<u>800</u>	<u>800</u>
E Capital Outlay									
104	5403	Office Equipment	131	1,198	-	-	-	-	-
E Capital Outlay Total			<u>131</u>	<u>1,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
T Transfers									
104	5825	Transfer to Equip Reserve Fund	-	-	30,000	10,000	-	-	-
T Transfers Total			<u>-</u>	<u>-</u>	<u>30,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Neighborhood Services			<u>113,328</u>	<u>121,405</u>	<u>147,636</u>	<u>148,030</u>	<u>143,280</u>	<u>148,560</u>	<u>154,050</u>

Notes:

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

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

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

Notes:

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

*No significant changes to the Administration Department.

City of Roeland Park
Line Item Budget - 100 General Fund
106- Public Works Department

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

Notes:

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

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

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

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

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

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

Notes:

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

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

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

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

		2022						
		2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
City Council								
A Salaries & Benefits								
108	5103	Salaries - Elected Officials	45,645	46,920	46,920	46,920	46,920	46,920
		A Salaries & Benefits Total	<u>45,645</u>	<u>46,920</u>	<u>46,920</u>	<u>46,920</u>	<u>46,920</u>	<u>46,920</u>
B Contracted Services								
108	5203	Printing & Advertising	-	-	-	-	-	-
108	5206	Travel Expense & Training	2,500	4,626	2,658	7,700	7,700	7,700
108	5214	Other Contractual Services	-	-	6,590	7,500	-	-
108	5251	Mayor Expenses	900	290	-	1,000	1,000	1,000
108	5276	Conference & Seminars	-	-	-	-	-	-
		B Contracted Services Total	<u>3,400</u>	<u>4,916</u>	<u>9,248</u>	<u>16,200</u>	<u>8,700</u>	<u>8,700</u>
C Commodities								
108	5305	Dues, Subscriptions, & Books	459	435	390	810	810	810
		C Commodities Total	<u>459</u>	<u>435</u>	<u>390</u>	<u>810</u>	<u>810</u>	<u>810</u>
		Total City Council	<u>49,504</u>	<u>52,271</u>	<u>56,558</u>	<u>63,930</u>	<u>56,430</u>	<u>56,430</u>

Notes:

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

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

Notes:

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

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

			2022						
			2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
Solid Waste									
A Salaries & Benefits									
115	5101	Salaries - Regular	6,609	2,276	12,001	12,500	13,000	13,520	14,060
	5102	Salaries - Overtime	3,285	572	-	-	-	-	-
A Salaries & Benefits Total			<u>9,893</u>	<u>2,848</u>	<u>12,001</u>	<u>12,500</u>	<u>13,000</u>	<u>13,520</u>	<u>14,060</u>
B Contracted Services									
	5203	Printing & Advertising	1,103	-	-	-	-	-	-
115	5211	Maintenace & Repair Equipment	1,599	-	1,635	9,500	9,500	9,500	9,500
115	5235	Disposal Fees	15,517	19,935	13,971	12,000	15,000	15,450	15,915
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	530	940	150	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	518,557	521,711	573,182	545,190	642,165	654,002	666,033
B Contracted Services Total			<u>537,306</u>	<u>542,586</u>	<u>588,938</u>	<u>568,190</u>	<u>668,165</u>	<u>680,452</u>	<u>692,948</u>
C Commodities									
115	5302	Motor Fuels & Lubricants	2,716	855	440	3,000	3,090	3,185	3,280
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
C Commodities Total			<u>2,716</u>	<u>855</u>	<u>440</u>	<u>3,000</u>	<u>3,090</u>	<u>3,185</u>	<u>3,280</u>
Total Solid Waste			<u>549,915</u>	<u>546,289</u>	<u>601,379</u>	<u>583,690</u>	<u>684,255</u>	<u>697,157</u>	<u>710,288</u>

Notes:

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

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

General Fund Summary:

Total General Fund Expenditures	5,755,593	6,081,985	5,835,901	6,541,392	6,565,444	6,836,156	6,825,632
Ending Fund Balance	2,605,523	2,685,403	3,002,550	2,790,743	2,876,818	2,899,347	2,945,985
<i>Change In Ending Fund Balance</i>	5,646	2,783,777	317,147	(211,807)	86,076	22,529	46,638
<i>25% of Annual Operating Expenses (Reserve Benchmark)</i>	1,099,708	1,191,042	1,145,597	1,290,456	1,376,257	1,396,214	1,441,344
<i>Reserve For Loss of Wal Mart</i>	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
<i>Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve</i>	95,815	(53,536)	370,792	90,287	90,561	93,133	94,641
<i>Operating Expenses</i>	4,398,833	4,764,168	4,582,389	5,161,822	5,505,027	5,584,855	5,765,376
<i>Unrestricted Ending Fund Balance as a % of Annual Operating Expenses</i>	27%	24%	33%	27%	27%	27%	27%

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

			2022						
			2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
109	4010	Beginning Fund Balance	\$ 16,616	\$ 18,656	\$ 18,495	\$ 24,204	\$ 21,204	\$ 12,384	\$ 6,564
Other									
109	4432	Spec. Law Enforcement Revenues	3,850	9,420	\$ 25,790	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
109	4433	K9 Contributions	<u>100</u>	<u>75</u>	<u>3,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Other Total	3,950	9,495	\$ 29,330	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
		Total Revenues	<u>\$ 3,950</u>	<u>\$ 9,495</u>	<u>\$ 29,330</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
		Total Resources	<u>\$ 20,566</u>	<u>\$ 28,151</u>	<u>\$ 47,825</u>	<u>\$ 25,204</u>	<u>\$ 22,204</u>	<u>\$ 13,384</u>	<u>\$ 7,564</u>
Expenditures									
	C	Commodities							
109	5316	K9 Expenses	699	601	2,056	1,000	6,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	<u>1,211</u>	<u>9,055</u>	<u>21,565</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0</u>
		Commodities Total	1,910	9,656	23,621	4,000	9,820	6,820	6,820
		Total Expenditures	<u>1,910</u>	<u>9,656</u>	<u>23,621</u>	<u>4,000</u>	<u>9,820</u>	<u>6,820</u>	<u>6,820</u>
109		Ending Fund Balance	<u>\$ 18,656</u>	<u>\$ 18,495</u>	<u>\$ 24,204</u>	<u>\$ 21,204</u>	<u>\$ 12,384</u>	<u>\$ 6,564</u>	<u>\$ 744</u>

Notes:

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

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

			2022						
			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
200	4010	Beginning Fund Balance	\$ 131,776	\$ 96,946	\$ 133,881	\$ 108,273	\$ 110,923	\$ 96,414	\$ 110,923
Taxes									
200	4050	Ad Valorem Tax	136,260	145,859	160,188	174,441	188,720	91,551	92,924
200	4070	Personal Property Tax-delinquent	3	-	-	50	50	50	50
200	4080	Real Property Tax - Delinquent	3,865	1,561	1,372	2,000	2,000	2,000	2,000
		Total Taxes	<u>140,128</u>	<u>147,420</u>	<u>161,560</u>	<u>176,491</u>	<u>190,770</u>	<u>93,601</u>	<u>94,974</u>
Special Assessments									
200	4610	Special Assessments							
200	4620	Special Assmnt Tax - Delinquent	-	-	-	300	300	300	300
200	4630	Storm Drainage RC12-013	61,586	63,158	61,666	58,250	60,750	63,000	-
200	4640	Storm Drainage RC12-012	91,927	92,571	96,130	88,515	85,904	87,290	88,460
200	4650	Storm Drainage RC12-014	106,657	105,844	99,396	100,445	100,510	100,560	100,460
		Total Special Assessments	<u>260,170</u>	<u>261,573</u>	<u>257,192</u>	<u>247,510</u>	<u>247,464</u>	<u>251,150</u>	<u>189,220</u>
Intergovernmental									
200	4020	Recreational Vehicle Tax	104	90	101	67	70	70	70
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	108	65	54	27	20	20	20
200	4060	Motor Vehicle Tax	25,871	16,461	15,374	16,023	14,465	14,755	15,050
		Total Intergovernmental	<u>26,083</u>	<u>16,616</u>	<u>15,529</u>	<u>16,117</u>	<u>14,555</u>	<u>14,845</u>	<u>15,140</u>
Interest									
200	4510.4512	Interest on Investment	17,166	6,802	2,087	12,502	1,665	1,445	1,665
		Total Interest	<u>17,166</u>	<u>6,802</u>	<u>2,087</u>	<u>12,502</u>	<u>1,665</u>	<u>1,445</u>	<u>1,665</u>
Transfers									
200	4830	Transfer from 27A Fund	285,000	353,750	-	135,000	135,000	-	-
200	4840	Transfer from General Fund	-	-	115,000	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	<u>285,000</u>	<u>353,750</u>	<u>115,000</u>	<u>135,000</u>	<u>135,000</u>	<u>-</u>	<u>-</u>
Other									
200	4791	Bond Proceeds	-	617,873	-	-	-	-	-
		Total Other	<u>-</u>	<u>617,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total Revenues	<u>728,547</u>	<u>1,404,034</u>	<u>551,368</u>	<u>587,620</u>	<u>589,454</u>	<u>361,041</u>	<u>300,999</u>
B Contracted Services									
200	5209	Professional Services	2,350	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
		B Contracted Services Total	<u>2,350</u>	<u>-</u>	<u>-</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>
E Debt Service									
200	5607	Principal Bonds (2008-A Issue)	-	-	-	-	-	-	-
200	5608	Principal Bonds - 2010-1	280,000	290,000	-	-	-	-	-
200	5609	Interest Bonds - 2010-1	33,415	25,575	-	-	-	-	-
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-	-	-	-
200	5614	Bond Principal 2014-1	112,000	114,001	-	-	-	-	-
200	5615	Bond Interest 2014-1	5,088	2,565	-	-	-	-	-
200	5616	Bond Principal 2020-1	-	-	314,021	324,964	328,821	337,287	340,344
200	5617	Bond Interest 2020-1	-	-	43,532	31,788	26,882	21,916	16,824
200	5628	Principal Bonds - 2011-2	85,000	690,000	-	-	-	-	-
200	5629	Interest Bonds - 2011-2	23,807	21,640	-	-	-	-	-

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

			2022						
			2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	-
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	-
200	5644	Principal Bonds - 2012-1	200,000	205,000	205,000	215,000	220,000	-	-
200	5645	Interest Bonds - 2012-1	21,717	18,318	14,423	10,118	5,280	-	-
	E	Debt Service Total	<u>761,027</u>	<u>1,367,099</u>	<u>576,976</u>	<u>581,870</u>	<u>580,983</u>	<u>359,203</u>	<u>357,168</u>
	N	Non-Expenditures Appropriation							
200	5751	TIF Fund Expenditure	-	-	-	0	19,880	13,500	3,165
	N	Non-Appropriation Expenditures Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>19,880</u>	<u>13,500</u>	<u>3,165</u>
		Total Expenditures	<u>763,377</u>	<u>1,367,099</u>	<u>576,976</u>	<u>584,970</u>	<u>603,963</u>	<u>375,803</u>	<u>363,433</u>
200		Ending Fund Balance	<u>\$ 96,946</u>	<u>\$ 133,881</u>	<u>\$ 108,273</u>	<u>\$ 110,923</u>	<u>\$ 96,414</u>	<u>\$ 81,652</u>	<u>\$ 48,489</u>
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			13%	10%	19%	19%	17%	23%	14%

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

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

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

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

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

			2022						
			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
220		Beginning Fund Balance	\$ -	\$ 189,116	\$ 177,377	\$ 280,150	\$ 186,639	\$ 186,639	\$ 186,639
Program Fees									
220	4274	Daily Admissions	24,392	-	29,263	33,000	36,300	36,665	37,030
220	4275	Program Fees-Season Pass	-	-	29,525	33,000	36,300	36,665	37,030
220	4276	Superpass	15,810	-	-	2,500	2,500	2,500	2,500
220	4277	Daily Participation Fees	90,041	-	23,803	25,000	27,500	27,775	28,055
220	4278	Advertising Sponsorship	-	-	-	2,000	2,000	2,000	2,000
220	4279	Facility Rental	707	-	890	2,500	2,500	2,500	2,500
220	4280	Swim Lessons	-	-	-	5,000	14,000	14,000	14,000
220	4281	Swim Team	-	-	363	-	9,500	9,500	9,500
220	4282	Water Aerobics	-	-	-	-	-	-	-
220	4290	Concession Revenue	10,763	-	11,126	12,000	13,000	13,000	13,000
220	4291	Retail Sales - Taxable	81	-	-	200	200	200	200
220	4292	Taxable Sales Discounts (contract)	(4)	-	-	-	-	-	-
Total Program Fees			<u>141,789</u>	<u>-</u>	<u>94,970</u>	<u>115,200</u>	<u>143,800</u>	<u>144,805</u>	<u>145,815</u>
Intergovernmental									
220	4155	CDBG Grant	-	1,518	-	-	-	-	-
Total Intergovernmental			<u>-</u>	<u>1,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest									
220	4510.4512	Interest on Investment	2,167	-	1,490	2,081	2,800	2,800	2,800
Total Interest			<u>2,167</u>	<u>-</u>	<u>1,490</u>	<u>2,081</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
Transfer-In									
220	4840	Transfer from the General Fund	420,000	60,000	262,500	180,000	285,271	255,046	239,806
220	4843	Transfer from Equip Reserve Fund	131,391	-	-	-	-	-	-
TOTAL Transfers-In			<u>551,391</u>	<u>60,000</u>	<u>262,500</u>	<u>180,000</u>	<u>285,271</u>	<u>255,046</u>	<u>239,806</u>
Total Revenues			<u>695,347</u>	<u>61,518</u>	<u>358,960</u>	<u>297,281</u>	<u>431,871</u>	<u>402,651</u>	<u>388,421</u>
A Salaries									
220	5101	Full Time Salaries	44,669	14,534	13,910	13,450	17,200	17,890	18,605
220	5102	Overtime	307	38	3,670	600	600	600	600
220	5104	Part Time Salaries	128,325	-	113,363	127,000	180,000	185,400	190,960
220	5126	Benefits (includes medical premium)	2,023	-	-	-	-	-	-
220	5120	Cell phone allowance	254	-	-	120	120	120	120
A Salaries Total			<u>175,578</u>	<u>14,572</u>	<u>130,943</u>	<u>141,170</u>	<u>197,920</u>	<u>204,010</u>	<u>210,285</u>
B Contracted Services									
220	5201	Electric	20,230	5,631	11,548	13,000	13,130	13,260	13,395
220	5202	Telephone	2,750	-	-	600	600	600	600
220	5203	Printing and Advertising	1,845	-	851	1,500	1,500	1,500	1,500
220	5205	Postage	-	-	-	1,000	1,000	1,000	1,000
220	5206	Travel & Training	2,793	325	2,265	2,000	2,000	2,000	2,000
220	5207	Medical Expense & Drug Testing	1,467	-	2,035	1,800	1,800	1,800	1,800
220	5209	Professional Services	2,073	-	788	5,500	5,500	5,500	5,500
220	5210	Maintenance & Repair of Bldg.	41,622	5,956	29,058	17,000	18,000	19,000	20,000
220	5211	Maintenance & Repair of Equip	-	-	5,945	7,500	15,000	15,000	15,000
220	5214	Other Contractual Services	11,752	516	5,317	8,491	8,491	8,491	8,491
220	5223	Pool Management Fee	106,032	7,000	-	-	-	-	-
220	5229	State fees, permits/Sales tax	355	785	920	1,000	1,000	1,000	1,000
220	5240	Rentals	-	-	-	3,200	3,200	3,200	3,200
220	5250	Insurance & Surety Bonds	-	-	-	-	-	-	-
220	5266	Computer Software	201	11,825	4,717	4,650	4,695	4,740	4,785
220	5287	Water	10,997	819	9,018	11,330	11,670	12,020	12,380
220	5288	Waste Water/Trash	15,634	858	12,955	15,000	15,450	15,915	16,390
220	5289	Natural Gas	3,880	1,275	2,898	3,500	3,605	3,715	3,825
B Contracted Services Total			<u>221,631</u>	<u>34,990</u>	<u>88,315</u>	<u>97,071</u>	<u>106,641</u>	<u>108,741</u>	<u>110,866</u>

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

		2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
C Commodities								
220	5301 Office Supplies	674	500	95	1,000	1,000	1,000	1,000
220	5302 Motor Fuels and Lubricants	90	-	-	200	200	200	300
220	5304 Janitorial Supplies	2,537	492	1,733	1,500	1,500	1,500	1,500
220	3505 Dues, Subscriptions & Books	299	75	75	500	500	500	500
220	5306 Building Supplies and Materials	8,851	529	3,256	8,000	8,000	8,000	8,000
220	5307 Other Commodities	5,464	-	699	2,500	2,500	2,500	2,500
220	5308 Clothing/Uniforms	1,844	-	2,551	4,000	4,000	4,000	4,000
220	5311 Pool Equipment	934	-	562	2,000	3,000	3,325	3,325
220	5312 Grounds supplies and equipment	552	-	423	2,050	2,050	2,050	2,050
220	5313 Safety Supplies/Equip	-	-	2,075	2,500	2,500	2,500	2,500
220	5314 Operating Supplies/Personal Care	-	-	-	500	500	500	500
220	5318 Tools	-	41	17	200	200	200	200
220	5325 Concessions food and supplies	-	-	4,549	6,500	7,500	7,500	7,500
220	5326 Chemicals	16,212	-	10,933	13,000	13,260	13,525	13,795
220	5330 Aquatics Center Over/Under Reconciliation	-	-	(51)	-	-	-	-
	5801 Commodities	37,458	1,637	26,917	44,450	46,710	47,300	47,670
D Capital Outlay								
220	5403 Office Equipment	1,753	899	4,655	3,000	3,000	-	-
220	5404 Furnishings & Appliances		20,859	209	1,000	1,000	1,000	1,000
220	5442 Buildings and Pool Improvements	69,811	300	5,148	-	75,000	5,000	15,500
	Swim Lane Divider	-	-	-	1,600	1,600	1,600	1,600
	Heater/Blower	-	-	-	-	-	-	-
	Light Pole Replacement	-	-	-	-	-	-	-
	Pool Sandblasting/Deck painting	-	-	-	-	-	-	-
	Bulkhead Repair	-	-	-	-	-	-	-
	Pool Deck Caulking	-	-	-	-	-	-	-
	Shade Structures	-	-	-	-	-	-	-
	Install wireless at pool	-	-	-	-	-	-	-
	Repaint main pool	-	-	-	-	-	-	-
	Entrance ADA Improvements	-	-	-	101,000	-	-	-
	Repaint main pool, vortex or slide pools	-	-	-	-	-	-	-
	Starting Block Replacement	-	-	-	-	-	35,000	-
	Lifeguard Stand Replacement	-	-	-	1,500	-	-	1,500
	D Capital Outlay Total	71,564	22,058	10,012	108,100	80,600	42,600	19,600
Total Expenditures		506,231	73,257	256,187	390,791	431,871	402,651	388,421
220	Ending Fund Balance	\$ 189,116	\$ 177,377	\$ 280,150	\$ 186,639	\$ 186,639	\$ 186,639	\$ 186,639
Operating Income or (Loss)		(\$290,711)	(\$51,199)	(\$149,715)	(\$165,410)	(\$204,671)	(\$212,446)	(\$220,206)
Fund Balance as a % of Operating Expenses		44%	346%	114%	66%	53%	52%	51%

Notes:

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

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

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

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

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

			2022						
			2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
270	4010	Beginning Fund Balance	\$ 644,367	\$ 377,360	\$ 1,217,461	\$ 1,305,385	\$ 1,278,898	\$ 570,568	\$ 1,607,323
Intergovernmental									
270	4110	City Sales & Use Tax	763,975	884,502	911,332	830,000	838,300	846,685	769,635
270	4135	County Courthouse Sales Tax	157,408	157,632	180,793	160,000	163,200	166,465	169,795
270	4140	Spec City/County Highway Fund	-	171,447	193,603	190,000	193,800	197,675	201,630
270	4155	CDBG Grant				151,000			
270	4150	CARS Funding	156,054	1,427,482	-	815,000	132,450	102,500	-
		Total Intergovernmental	1,077,437	2,641,062	1,285,728	2,146,000	1,327,750	1,313,325	1,141,060
Interest									
270	4510..4512	Interest on Investment	10,447	5,774	491	9,980	19,185	8,560	24,110
		Total Interest	10,447	5,774	491	9,980	19,185	8,560	24,110
Other									
270	4520	Other Sources		-	-	-	-	51,250	-
270	4530	Reimbursed Expense	64,380	-	-	60,000	-	-	-
		Total Other	64,380	-	-	-	-	51,250	-
Transfers In									
270	4840	Transfer from General Fund	-	-	-	370,000	50,000	210,000	240,000
270	4843	Transfer from Equip Reserve Fund	-	91,563	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	-	322,953	-	-	-	-	-
		Total Transfers	-	414,516	-	370,000	50,000	210,000	240,000
		Total Revenues	1,152,264	3,061,352	1,286,219	2,525,980	1,396,935	1,583,135	1,405,170
A Salaries & Benefits									
250	5101	Salaries - Regular	-	67,000	5,253	72,467	75,365	78,380	81,515
		A Salaries & Benefits Total	-	67,000	5,253	72,467	75,365	78,380	81,515
B Contracted Services									
270	5209	Professional Services	84,409.23	72,008	72,708	90,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
		B Contracted Services Total	84,409	72,008	72,708	90,000	85,000	85,000	85,000
C Commodities									
250	5303	Sand and Salt	-	19,400	20,080	25,000	25,000	25,000	25,000
		C Commodities Total	-	19,400	20,080	25,000	25,000	25,000	25,000
E Capital Outlay									
270	5430	Residential Street Reconstruction	484,481	52,915	824,029	199,000	1,314,000	-	-
270	5454	Sidewalk Improvements	24,153	16,549	90,438	25,000	125,000	25,000	125,000
	5422	Street Light Replacement	-	-	97,940	-	10,000	10,000	10,000
	5457	CARS Roe 2020	192,974	1,639,630	-	-	-	-	-
	5458	2018 CARS	191,931	-	-	-	-	-	-
	5459	2019 CARS	156,323	-	-	-	-	-	-
	5460	2022 CARS - 53rd St & Buena Vista	-	-	9,799	390,000	-	-	-
	5461	2022 CARS - Johnson Drive	-	-	-	215,000	-	-	-
	5462	2025 CARS- 55th b/t SMP & Roe	-	-	-	-	-	18,000	68,000
	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	-	78,048	1,361,000	-	-	-
	5464	2024 CARS - Mission Rd. 47th-53rd	-	-	-	-	19,000	205,000	-
	5465	RSRP- Nall from 51st to 58th	-	-	-	-	-	100,000	900,000
	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	-	28,000	264,900	-	-
	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	12,000	52,000	-	-
	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
		E Capital Outlay Total	1,049,862	1,709,093	1,100,254	2,230,000	1,784,900	358,000	1,103,000
T Transfers									
270	5818	Transfer To Bond & Interest Fund	285,000	353,750	-	135,000	135,000	-	-
		T Transfers Total	285,000	353,750	-	135,000	135,000	-	-
		Total Expenditures	1,419,271	2,221,251	1,198,295	2,552,467	2,105,265	546,380	1,294,515
270		Ending Fund Balance	\$ 377,360	\$ 1,217,461	\$ 1,305,385	\$ 1,278,898	\$ 570,568	\$ 1,607,323	\$ 1,717,978
					\$ 1,368,421				
					\$ (63,036)				

Notes:

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

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

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

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

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

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

				2022					
		2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget	
290	4010	Beginning Fund Balance	\$ 566,969	\$ 578,346	\$ 638,399	\$ 957,206	\$ 199,907	\$ 230,712	\$ 257,122
Intergovernmental									
290	4110	City Sales & Use Tax	190,993	221,125	227,833	205,000	207,050	209,120	190,090
		Grant	-	-	-	203,000	-	-	-
		Total Intergovernmental	<u>190,993</u>	<u>221,125</u>	<u>227,833</u>	<u>408,000</u>	<u>207,050</u>	<u>209,120</u>	<u>190,090</u>
Interest									
290	4511	Interest on Invested Assets	7,232	2,505	1,396	5,267	3,000	1,500	1,530
		Total Interest	<u>7,232</u>	<u>2,505</u>	<u>1,396</u>	<u>5,267</u>	<u>3,000</u>	<u>1,500</u>	<u>1,530</u>
Transfers									
4840		Transfer from General Fund	-	-	289,500	-	-	-	-
		Total Transfers	<u>-</u>	<u>-</u>	<u>289,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total Revenues	<u>198,225</u>	<u>223,630</u>	<u>518,729</u>	<u>413,267</u>	<u>210,050</u>	<u>210,620</u>	<u>191,620</u>
A Salaries & Benefits									
290	5101	Salaries - Regular	21,079	37,132	36,245	31,338	40,000	41,600	43,265
290	5102	Salaries - Overtime		842	52	1,400	1,425	1,480	1,540
290	5104	Salaries - Part-time	7,441	15,661	16,612	25,668	27,000	28,080	29,205
		A Salaries & Benefits Total	<u>28,520</u>	<u>53,635</u>	<u>52,909</u>	<u>58,406</u>	<u>68,425</u>	<u>71,160</u>	<u>74,010</u>
B Contracted Services									
290	5202	Telephone	-	180	165	180	180	180	180
290	5206	Travel Expense & Training		201	135	-	-	-	-
290	5207	Medical Expense & Drug Testing	382	703	50	-	-	-	-
290	5209	Professional Services	29,295	-	-	-	-	-	-
290	5210	Maintenance And Repair Building	11,682	14,083	8,727	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	180	843	130	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	4,639	-	4,264	5,482	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	318	6,084	6,945	7,000	7,280	7,570	7,875
290	5255	JoCo Management Fee	52,105	32,265	54,607	44,529	45,420	46,330	47,255
290	5262	Grounds Maintenance	168	105	1,329	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
		B Contracted Services Total	<u>98,768</u>	<u>54,464</u>	<u>76,352</u>	<u>78,691</u>	<u>79,860</u>	<u>81,060</u>	<u>82,290</u>
C Commodities									
290	5306	Materials	70	64	-	-	-	-	-
290	5307	Other Commodities	1,312	1,517	834	5,000	5,000	5,000	5,000
290	3808	Clothing & Uniforms	-	115	-	150	150	150	150
		C Commodities Total	<u>1,382</u>	<u>1,696</u>	<u>834</u>	<u>5,150</u>	<u>5,150</u>	<u>5,150</u>	<u>5,150</u>
E Capital Outlay									
290	5425	Other Capital Outlay	46,834	31,953	45,964	853,500	-	-	-
		E Capital Outlay Total	<u>46,834</u>	<u>31,953</u>	<u>45,964</u>	<u>853,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
T Transfers									
290	5818	Transfer to General Fund	11,344	21,829	23,865	174,819	25,810	26,840	27,915
		T Transfers Total	<u>11,344</u>	<u>21,829</u>	<u>23,865</u>	<u>174,819</u>	<u>25,810</u>	<u>26,840</u>	<u>27,915</u>
		Total Expenditures	<u>186,848</u>	<u>163,577</u>	<u>199,923</u>	<u>1,170,566</u>	<u>179,245</u>	<u>184,210</u>	<u>189,365</u>
290		Ending Fund Balance	<u>\$ 578,346</u>	<u>\$ 638,399</u>	<u>\$ 957,206</u>	<u>\$ 199,907</u>	<u>\$ 230,712</u>	<u>\$ 257,122</u>	<u>\$ 259,377</u>
					<u>\$ 970,668</u>				

Notes:

- *The Community Center Fund is supported by a 1/8 cent sales tax for the operation and maintenance of the facility.
- *The ending fund will decrease significantly in 2021 as these reserves were accumulated in anticipation of completing parking/storm/ADA improvements.
- *The transfer out to the General Fund is for employee benefits associated with the facility maintenance positions.

(13,462)

City of Roeland Park

Line Item Budget- 300 Special Infrastructure Fund 27D

			2022						
			2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
300	4010	Beginning Fund Balance	1,075,705	1,596,275	1,589,564	1,424,029	1,355,029	397,024	945,559
Intergovernmental									
300	4110	City Sales & Use Tax	381,988	442,251	797,053	800,000	808,000	816,080	741,815
300	4155	CDBG Grant	124,356	-	-	10,000	200,000	-	200,000
300	4158	SMAC	-	-	-	-	-	-	-
Total Intergovernmental			506,344	442,251	797,053	810,000	1,008,000	816,080	941,815
Other									
300	4161	Grants/Donations - Private	-	81,096	-	10,000	-	-	-
300	4791	Bond Proceeds	-	1,288,428	-	-	-	-	-
Total Other			-	1,369,524	-	10,000	-	-	-
Interest									
300	4511	Investment Income	14,718	2,514	1,783	3,000	20,325	5,955	14,185
Total Interest			14,718	2,514	1,783	3,000	20,325	5,955	14,185
Transfers In									
300	4840	Transfer From General Fund	550,000	685,600	203,183	370,000	50,000	235,000	240,000
Total Transfers In			550,000	685,600	203,183	370,000	50,000	235,000	240,000
Total Revenues			1,071,062	2,499,889	1,002,019	1,193,000	1,078,325	1,057,035	1,196,000
B Contracted Services									
300	5209	Professional Services	44,517	-	11,958	40,000	85,000	40,000	40,000
300	5231	Cost of issuance	-	41,081	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
B Contracted Services Total			44,517	41,081	11,958	40,000	85,000	40,000	40,000
D Capital Outlay									
300	5246	In-House Street Maintenance	-	-	-	-	-	-	-
300	5421	Maintenance & Repair of Streets	160,031	121,231	126,725	235,000	225,000	225,000	235,000
300	5442	Building Improvements	-	-	384	-	-	-	-
300	5468	2020 Stormwater-57th and Roeland	-	177,336	535	-	-	-	-
300	5469	Stormwater Maintenance	43,010	-	19,739	-	100,000	-	100,000
300	5470	Park Maint/Infrastructure	78,436	14,419	36,609	47,000	36,330	118,500	40,000
300	5471	Tennis Court Replacement	-	-	-	-	-	-	-
300	5472	R Park Development Plan	72,642	1,323,813	19,932	700,000	90,000	-	-
300	5473	RPAC Improvements	5,756	826,150	908,042	-	-	-	-
300	5474	Marquee Signs	-	-	-	-	-	-	-
300	5475	Stairway	-	2,570	9,135	115,000	-	-	-
300	5476	Community Center Improvement	-	-	-	125,000	1,500,000	125,000	1,300,000
300	5498	CDBG Projects	146,100	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	-	34,495	-	-	-	-
D Capital Outlay Total			505,976	2,465,519	1,155,596	1,222,000	1,951,330	468,500	1,675,000
Total Expenditures			550,493	2,506,600	1,167,554	1,262,000	2,036,330	508,500	1,715,000
300		Ending Fund Balance	\$ 1,596,275	\$ 1,589,564	\$ 1,424,029	\$ 1,355,029	\$ 397,024	\$ 945,559	\$ 426,559
Notes:				\$ (27,091)	\$1,451,120				

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

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

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

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
360	4010	Beginning Fund Balance	\$ 290,720	\$ 1,514,383	\$ 1,444,562	\$ 1,519,419	\$ 1,787,952	\$ 658,372	\$ 760,247
		Other							
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-	-
360	4780	Sale of Assets	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Total Other	1,289,847	-	-	1,254,400	1,876,600	100,000	100,000
		Interest							
360	4511	Investment Income	7,047	-	3,059	5,133	26,820	9,875	11,405
		Total Interest	7,047	-	3,059	5,133	26,820	9,875	11,405
		Transfers							
360	4840	Transfer from General Fund	44,700	43,650	16,800	8,400	29,200	8,800	800
360	4841	Transfer from PD/GF	70,320	28,242	107,367	216,495	85,625	82,955	75,900
360	4842	Transfer from PW / GF	24,200	12,500	74,000	8,000	60,000	56,000	-
360	4844	Transfer from Neighborhood Services	-	-	30,000	10,000	-	-	-
		Total Transfers	139,220	84,392	228,167	242,895	174,825	147,755	76,700
		Total Revenues	1,436,114	84,392	231,226	1,502,428	2,078,245	257,630	188,105
		B Contracted Services							
360	5209	Professional Services	-	-	-	15,000	-	-	-
360	5214	Other Contractual Services	-	-	32,301	-	-	-	-
		B Contracted Services Total	-	-	32,301	15,000	-	-	-
		C Commodities							
360	5315	Machinery & Auto Equipment	80,259	62,650	110,665	325,895	182,825	155,755	84,700
		C Commodities Total	80,259	62,650	110,665	325,895	182,825	155,755	84,700
		D Capital Outlay							
360	5442	Building Expense	800	-	13,403	893,000	3,025,000	-	-
		D Capital Outlay Total	800	-	13,403	893,000	3,025,000	-	-
		N Non-Expenditures Appropriation							
360	5705	Future CIP - PW	-	-	-	-	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-	-
		N Non-Appropriation Expenditures Total	-	-	-	-	-	-	-
		T Transfers							
360	5801	Transfer of Funds	131,391	91,563	-	-	-	-	-
		T Transfers Total	131,391	91,563	-	-	-	-	-
		Total Expenditures	212,450	154,213	156,369	1,233,895	3,207,825	155,755	84,700
360		Ending Fund Balance	\$ 1,514,383	\$ 1,444,562	\$ 1,519,419	\$ 1,787,952	\$ 658,372	\$ 760,247	\$ 863,652

Notes:

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

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

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

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

City of Roeland Park
Line Item Budget- 370 TIF 1 - Bella Roe/Walmart

			2015	2016	2017	2018	2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
370	4010	Beginning Fund Balance	\$ 1,508,082	\$ 833,278	\$ 1,038,280	\$ 907,195	\$ 535,942	\$ 742,577	\$ 462,961	\$ 202,855	\$ 884,722	\$ 475,495	\$ (0)
		Taxes											
370	4730	Tax Increment Income	257,257	274,747	448,614	420,732	379,643	368,557	381,010	385,700	379,263	192,475	-
370	4735	Tax Increment Income IB	244,438	291,081	588,597	497,688	13,436	373,186	393,021	398,895	410,282	208,220	-
		Total Taxes	501,695	565,828	1,037,211	918,420	393,079	741,743	774,031	784,595	789,545	400,695	-
		Intergovernmental											
4150		CARS Funding			-	-	-	-	248,729	167,345	-	-	-
		Intergovernmental Total			-	-	-	-	248,729	167,345	-	-	-
		Interest											
370	4511	Interest on Invested Assets	17,496	16,794	18,515	9,679	17,876	7,285	3,902	3,045	13,270	7,130	-
		Total Interest	17,496	16,794	18,515	9,679	17,876	7,285	3,902	3,045	13,270	7,130	-
		Transfers In											
450	4789	Transfer from General Fund	-	-	-	-	-	250,000	-	-	-	-	-
		Transfers In Total	-	-	-	-	-	250,000	-	-	-	-	-
		Total Revenues	519,191	582,622	1,055,726	928,099	410,954	999,028	1,026,662	954,985	802,815	407,825	-
		Expenditures											
		B Contracted Services											
370	5209	Professional Services	1,420	2,070	3,715	2,887	-	-	-	-	-	-	-
370	5214	Other Contracted Services	2,406	1,656	2,640	-	-	-	-	5,590	10,320	10,320	-
		B Contracted Services Total	3,826	3,726	6,355	2,887	-	-	-	5,590	10,320	10,320	-
		D Capital Outlay											
370	5474	Marquee Signs								45,000			
370	5459	Site Redevelopment Costs									1,141,722		
370	5457	Public Infrastructure Improvements				357,331	204,319	1,278,644	1,036,768		60,000	873,000	
		D Capital Outlay				357,331	204,319	1,278,644	1,036,768	45,000	1,201,722	873,000	
		E Debt Service											
370	5601	Bond Principal	1,010,000	250,000	1,070,000	914,162	-	-	-	-	-	-	-
370	5602	Bond Interest	180,169	123,894	110,456	24,972	-	-	-	-	-	-	-
		E Debt Service Total	1,190,169	373,894	1,180,456	939,134	-	-	-	-	-	-	-
		N Non-Expenditures Appropriation											
370	5755	Property Tax Reduction - Appeals	-	-	-	-	-	-	-	222,528	-	-	-
		N Non-Appropriation Expenditures Total	-	-	-	-	-	-	-	222,528	-	-	-
		T Transfers											
360	5801	Transfer of Funds	171,478	-	-	-	-	-	250,000	-	-	-	-
		T Transfers Total	171,478	-	-	-	-	-	250,000	-	-	-	-
		Total Expenditures	1,193,995	377,620	1,186,811	1,299,352	204,319	1,278,644	1,286,768	273,118	1,212,042	883,320	-
370		Ending Fund Balance	\$ 833,278	\$ 1,038,280	\$ 907,195	\$ 535,942	\$ 742,577	\$ 462,961	\$ 202,855	\$ 884,722	\$ 475,495	\$ (0)	\$ (0)
								\$ 344,982	\$ 547,837				

Notes:

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

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

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

*TIF 1 will expire May 18, 2024.

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

			<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022 Projected</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
400	4010	Beginning Fund Balance	\$ (2,507,302)	\$ (2,245,286)	\$ (1,945,530)	\$ (1,662,653)	\$ (1,413,080)	\$ (1,155,940)	\$ (901,135)
		Sales Tax							
400	4110	City/County Sales & Use Tax	<u>272,351</u>	<u>315,619</u>	<u>294,365</u>	<u>264,000</u>	<u>266,640</u>	<u>269,305</u>	<u>272,000</u>
		Sales Tax Total	<u>272,351</u>	<u>315,619</u>	<u>294,365</u>	<u>264,000</u>	<u>266,640</u>	<u>269,305</u>	<u>272,000</u>
		Interest							
400	4510	Interest on Investment	<u>803</u>	<u>202</u>	<u>6</u>	<u>573</u>	<u>500</u>	<u>500</u>	<u>500</u>
		Total Interest	<u>803</u>	<u>202</u>	<u>6</u>	<u>573</u>	<u>500</u>	<u>500</u>	<u>500</u>
		Total Revenues	<u>273,154</u>	<u>315,821</u>	<u>294,371</u>	<u>264,573</u>	<u>267,140</u>	<u>269,805</u>	<u>272,500</u>
		B Contracted Services							
400	5209	Professional Services	-	1,575	350	-	-	-	-
400	5214	Other Contracted Services	5,652	5,319	6,120	5,000	5,000	5,000	5,000
400	5281	Project Expense	-	-	-	-	-	-	-
		B Contracted Services Total	<u>5,652</u>	<u>6,894</u>	<u>6,470</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
		E Debt Service							
400	5601	Bond Principal	-	-	252,797	255,000	250,000	255,000	255,000
400	5602	Bond Interest	<u>5,486</u>	<u>9,171</u>	<u>7,203</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
		E Debt Service Total	<u>5,486</u>	<u>9,171</u>	<u>260,000</u>	<u>265,000</u>	<u>260,000</u>	<u>265,000</u>	<u>265,000</u>
		Total Expenditures	<u>11,138</u>	<u>16,065</u>	<u>266,470</u>	<u>270,000</u>	<u>265,000</u>	<u>270,000</u>	<u>270,000</u>
		Auditor's Adjusting Entry			<u>254,976</u>	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>
400		Ending Fund Balance	\$ (2,245,286)	\$ (1,945,530)	\$ (1,662,653)	\$ (1,413,080)	\$ (1,155,940)	\$ (901,135)	\$ (643,635)

Notes:

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

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

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

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

			2019	2020	2021	2022 Projected	2023 Budget	2024 Budget	2025 Budget
410	4010	Beginning Fund Balance	\$ (689,301)	\$ (568,527)	\$ (421,802)	\$ (264,960)	\$ (122,784)	\$ 0	\$ 1,775
		Sales Tax							
410	4110	City/County Sales & Use Tax	126,263	155,452	162,599	128,000	129,280	130,575	98,911
		Total Sales Tax	126,263	155,452	162,599	128,000	129,280	130,575	98,911
		Interest							
410	4510	Interest on Investment	241	80	3	176	200	200	\$ 200
		Total Interest	241	80	3	176	200	200	\$ 200
		Total Revenues	126,504	155,532	162,602	128,176	129,480	130,775	\$ 99,111
	B	Contracted Services							
410	5209	Professional Services	-	1,575	350	-	-	-	\$ -
410	5214	Other Contracted Services	3,389	3,050	4,119	5,000	5,000	5,000	\$ 5,000
410	5254	Miscellaneous Charges	-	-	-	-	-	-	\$ -
	B	Contracted Services Total	3,389	4,625	4,469	5,000	5,000	5,000	\$ 5,000
	E	Debt Service							
410	5601	Bond Principal			139,985	120,000	120,000	120,000	\$ 90,000
410	5602	Bond Interest	2,340	4,182	4,014	4,000	4,000	4,000	\$ 4,000
	E	Debt Service Total	2,340	4,182	143,999	124,000	124,000	124,000	\$ 94,000
		Total Expenditures	5,729	8,807	148,468	129,000	129,000	129,000	\$ 99,000
		Auditor's Adjusting Entry			142,708	143,000	122,304	-	-
410		Ending Fund Balance	\$ (568,527)	\$ (421,802)	\$ (264,960)	\$ (122,784)	\$ 0	\$ 1,775	\$ 1,886

Notes:

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

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

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

City of Roeland Park

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

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

Notes:

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

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

City of Roeland Park
Line Item Budget- 510 TIF 3 Fund- Boulevard Apartments/The Rocks

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

Notes:

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

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

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

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

Notes:

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

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

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

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

			2022						
			2019	2020	2021	Projected	2023 Budget	2024 Budget	2025 Budget
550	4010	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 508,421	\$ 581,500	\$ -	\$ -
Other									
550	4159	Rescue Act Grant	-	-	510,325	510,325	-	-	-
		Total Other	-	-	510,325	510,325	-	-	-
		Total Revenues	-	-	510,325	510,325	-	-	-
B Contracted Services									
550	5209	Professional Services			1,060.00	29,805	-	-	-
550	5214	Other Contractual Services			844	232,441	12,500	-	-
550	5244	General Contractor	-	-	-	175,000	569,000	-	-
		B Contracted Services Total	-	-	1,904	437,246	581,500	-	-
Total Expenditures			-	-	1,904	437,246	581,500	-	-
520		Ending Fund Balance	\$ -	\$ -	\$ 508,421	\$ 581,500	\$ -	\$ -	\$ -

We need to create a capital account for the items shown

Notes:

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

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