

City of Roeland Park

Fund Overview - 2020 Actual - 2026 Budget

	2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
Beginning Fund Balance	\$ 8,557,352	\$ 9,536,497	\$ 10,847,935	\$ 10,398,837	\$ 8,546,694	\$ 5,389,159	\$ 5,416,791
Beginning Fund Balance (without TDDs)	\$ 11,371,165	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,594,265	\$ 6,141,977	\$ 5,416,791

4000..4999 Revenues

000..115	General Fund	\$ 6,161,979	\$ 6,237,702	\$ 6,645,094	\$ 6,708,646	\$ 7,160,960	\$ 7,220,495	\$ 7,369,325
109	Special Law Enforcement -Restricted	\$ 9,495	\$ 29,330	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
200	Bond & Interest Fund	\$ 1,404,034	\$ 551,368	\$ 581,322	\$ 563,369	\$ 373,158	\$ 316,129	\$ 232,177
220	Aquatic Center Fund	\$ 61,518	\$ 358,960	\$ 283,988	\$ 373,545	\$ 326,120	\$ 346,465	\$ 337,925
250	Storm Water Fund	\$ -	\$ -	\$ -	\$ -	\$ 185,000	\$ 224,700	\$ 262,900
270	Combined Street & Highway Fund	\$ 3,061,352	\$ 1,349,316	\$ 2,291,921	\$ 2,428,980	\$ 1,672,590	\$ 3,367,530	\$ 1,709,865
290	Community Center Fund 27 - C	\$ 223,630	\$ 532,276	\$ 453,644	\$ 242,460	\$ 253,230	\$ 232,732	\$ 235,476
300	Special Infrastructure 27 - D	\$ 2,499,889	\$ 1,029,110	\$ 1,497,616	\$ 1,242,440	\$ 1,202,860	\$ 1,614,140	\$ 1,047,100
360	Equipment & Bldg Reserve Fund	\$ 84,392	\$ 231,226	\$ 847,510	\$ 3,906,425	\$ 548,335	\$ 789,010	\$ 472,085
370	TIF 1 - Bella Roe / Walmart	\$ 999,028	\$ 1,026,662	\$ 801,420	\$ 1,235,560	\$ 410,330	\$ -	\$ -
400	TDD#1 - Price Chopper	\$ 315,821	\$ 294,371	\$ 313,617	\$ 310,175	\$ 313,270	\$ 316,400	\$ -
410	TDD#2 - Lowes	\$ 155,532	\$ 162,602	\$ 166,666	\$ 164,665	\$ 166,310	\$ 126,028	\$ -
420	CID #1 - RP Shopping Center	\$ 13,803	\$ 648	\$ 14,948	\$ 45,555	\$ 45,285	\$ -	\$ -
450	TIF 2D - City Hall	\$ 281,962	\$ 327,932	\$ 18	\$ -	\$ -	\$ -	\$ -
480	TIF 2C - Security Bank	\$ 52,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	TIF 3 - Boulevard Apts/The Rocks	\$ 332,625	\$ 354,131	\$ 353,428	\$ 366,797	\$ 376,675	\$ 372,635	\$ -
520	Property Owners Association	\$ 33,847	\$ 33,847	\$ 33,847	\$ 33,847	\$ 29,000	\$ 29,870	\$ 30,765
550	American Rescue Plan Act Fund	\$ -	\$ 510,325	\$ 510,325	\$ -	\$ -	\$ -	\$ -
560	TIF 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346,850	\$ 684,795
	Total Revenues	\$ 15,691,467	\$ 13,029,806	\$ 14,807,524	\$ 17,643,379	\$ 13,064,123	\$ 15,303,984	\$ 12,383,413
	Total Resources	24,248,820	22,566,302	25,655,459	28,042,216	21,610,817	20,693,142	17,800,204

5000..9999 Expenditures

000..115	General Fund	6,081,985	5,927,857	6,807,252	6,683,725	7,124,311	7,173,992	7,327,328
109	Special Law Enforcement-Restricted	9,656	23,621	16,026	9,820	6,820	6,820	6,820
200	Bond & Interest Fund	1,367,099	576,976	581,869	584,083	375,803	363,433	252,361
220	Aquatic Center Fund	73,257	256,187	386,722	375,450	326,120	346,465	337,925
250	Storm Water Fund	322,953	-	-	-	185,000	224,450	262,023
270	Combined Street & Highway Fund	2,221,251	1,198,357	2,269,009	2,165,970	962,880	3,212,515	1,865,275
290	Community Center Fund 27 - C	163,577	200,008	1,150,827	211,629	191,145	196,575	202,200
300	Special Infrastructure 27 - D	2,506,600	1,167,554	1,144,725	2,332,715	945,500	1,700,000	1,218,500
360	Equipment & Bldg Reserve Fund	154,213	156,369	1,195,471	4,917,825	479,260	70,700	458,000
370	TIF 1 - Bella Roe / Walmart	1,278,644	1,286,768	644,237	953,180	1,052,748	-	-
400	TDD#1 - Price Chopper	16,065	266,470	359,475	300,000	300,000	305,000	-
410	TDD#2 - Lowes	8,807	148,468	220,075	164,000	179,827	126,028	-
420	CID #1 - RP Shopping Center	-	-	-	45,000	3,064,244	-	-
450	TIF 2D - City Hall	422,300	331,502	24,045	-	-	-	-
480	TIF 2C - Security Bank	52,581	-	-	-	-	-	-
510	TIF 3 - Boulevard Apts/The Rocks	1,400	144,392	23,460	101,000	1,001,000	1,175,653	-
520	Property Owners Association	31,935	31,935	31,960	33,847	27,000	27,870	28,765
550	American Rescue Plan Act Fund	\$ -	\$ 1,904	\$ 401,468	\$ 617,278	\$ -	\$ -	\$ -
560	TIF 4	-	-	-	-	-	346,850	684,795
	Total Expenditures	14,712,323	11,718,368	15,256,621	19,495,522	16,221,658	15,276,351	12,643,992
	Ending Fund Balance	\$ 9,536,497	\$ 10,847,935	\$ 10,398,837	\$ 8,546,694	\$ 5,389,159	\$ 5,416,791	\$ 5,156,213
	Ending Fund Balance (without TDD'S)	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,594,265	\$ 6,141,977	\$ 5,858,209	\$ 5,156,212

Note:

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

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

Budget Objective or Special Situatoin in this color cell
Data is confirmed as accurate in this color cell
Data is tentative in this color cell
New Account Added or Pending Change

		2023						
		2020	2021	2022	Projected	2024 Budget	2025 Budget	2026 Budget
Revenues								
4010	Beginning Fund Balance	\$ 2,605,408	\$ 2,685,403	\$ 2,995,245	\$ 2,810,070	\$ 2,834,990	\$ 2,871,640	\$ 2,918,145
Taxes								
4050	Ad Valorem Tax	2,027,323	2,226,579	2,429,428	2,720,259	3,155,305	3,201,625	3,226,235
4070	Personal Property Tax-delinquent	-	-	-	200	200	200	200
4080	Real Property Tax - Delinquent	16,179	17,661	7,468	10,000	10,000	10,000	10,000.00
Total Taxes		2,043,502	2,244,240	2,436,896	2,730,459	3,165,505	3,211,825	3,236,435
Franchise Fees								
4310	Franchise Tax - Electric	267,561	272,752	277,991	275,000	277,750	280,530	283,335
4320	Franchise Tax - Gas	105,624	122,387	167,889	130,000	131,300	132,615	133,940
4330	Franchise Tax - Telephone	3,610	3,104	2,421	2,850	2,710	2,575	2,445
4340	Franchise Tax - Cable and Internet	69,422	58,016	40,989	41,000	41,000	41,000	41,000
4350	Franchise Tax - Cellular	1,413	-	2,063	-	-	-	-
Total Franchise Fees		447,629	456,259	491,353	448,850	452,760	456,720	460,720
Special Assessments								
4610	Special Assessments	-	-	-	750	750	750	750
4770	Solid Waste Service Assessment	565,149	565,661	574,195	610,540	643,155	675,835	711,380
Total Special Assessments		565,149	565,661	574,195	611,290	643,905	676,585	712,130
Intergovernmental Revenue								
4020	Recreational Vehicle Tax	1,171	1,406	1,255	1,120	1,120	1,120	1,120
4021	Commercial Vehicle Tax	-	-	-	215	215	215	215
4040	Heavy Trucks Tax	721	745	647	330	330	330	330
4060	Motor Vehicle Tax	209,534	213,691	208,172	210,000	214,200	218,485	222,855
4110	County Sales & Use Tax	629,527	752,647	812,714	812,715	820,840	829,050	837,340
4115	Sales Tax 27B	663,376	724,137	761,907	723,810	731,050	664,525	671,170
4120	County Jail Tax	157,633	188,173	209,213	209,215	211,305	213,420	215,555
4130	Safety Sales Tax	157,633	188,173	209,213	209,215	211,305	213,420	215,555
4141	City/County Alcohol Tax Distrib	40	224	-	100	100	100	100
4145	Transient Guest Tax	2,932	6,141	9,097	9,000	4,000	4,000	4,000
4156	FEMA Grant	-	-	-	-	-	-	-
4157	CARES Act Funding	215,288	-	-	-	-	-	-
Total Intergovernmental Revenue		2,037,855	2,075,337	2,212,218	2,175,720	2,194,465	2,144,665	2,168,240
Licenses and Permits								
4210	Street Cutting Permit	19,165	19,355	16,138	15,000	15,000	15,000	15,000
4215	Building Permit	71,247	46,690	35,974	40,000	40,000	40,000	40,000
4220	Electrical Permit	4,138	2,438	3,162	3,000	3,000	3,000	3,000
4225	Mechanical Permit	5,049	4,050	4,060	4,000	4,000	4,000	4,000
4230	Plumbing Permit	1,565	860	1,069	1,500	1,500	1,500	1,500
4235	Garage Sale Permit	160	200	135	200	200	200	200
4240	Sign Permit	765	410	300	400	600	600	600
4245	Cereal Malt Beverage License	400	850	275	550	550	550	550
4250	Animal Licenses	3,770	3,300	2,581	2,500	2,500	2,500	2,500
4255	Home Occupational Licenses	880	1,320	840	1,000	1,000	1,000	1,000
4260	Rental Licenses	28,308	24,633	26,335	25,000	25,000	25,000	25,000
4265	Business Occupational Licenses	54,853	52,727	52,774	53,000	53,000	53,000	53,000
Total Licenses and Permits		190,300	156,833	143,643	146,150	146,350	146,350	146,350

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

		2023						
		2020	2021	2022	Projected	2024 Budget	2025 Budget	2026 Budget
Fines and Forfeitures								
4410	Fine	182,548	183,188	148,428	150,000	151,500	153,015	154,545
4415	Court Costs	14,388	5,781	7,653	7,830	7,910	7,990	8,070
4420	State Fees	19,582	18,534	19,012	19,000	19,190	19,380	19,575
4430	Bonds & Forfeitures	1,140	500	-	1,000	1,000	1,000	1,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
Total Fines and Forfeitures		217,659	208,003	175,093	177,830	179,600	181,385	183,190
Other Sources								
4279	Facility Rental	-	2,722	5,759	6,000	6,000	6,000	6,000
4283	Pavilion Rental	-	4,733	0	0	0	0	0
4393	Bullet Proof Vest Grant	1,946	440	-	1,500	1,500	1,500	1,500
4530	Reimbursed Expense	35,956	1,284	18,897	1,490	1,490	1,490	1,490
4531	SRO Reimbursement	73,144	89,208	83,136	87,550	90,175	92,880	95,665
4710	Apt Tower Lease Payment	24,491	65,004	25,918	26,695	27,495	28,320	29,170
4713	Voicestream Wireless Payment	24,491	2,096	25,918	26,695	27,495	28,320	29,170
4716	Clearwire Tower Lease Paymt	24,491	2,096	25,918	26,695	27,495	28,320	29,170
4720	Plans & Spec's	15,769	1,300	946	2,000	2,000	2,000	2,000
4725	Police Reports	1,758	2,005	1,385	3,000	3,000	3,000	3,000
4755	3rd Floor Lease Revenues	21,522	21,672	21,696	21,855	33,690	45,140	46,045
4767	1% for Art	-	-	39,622	-	-	-	-
4768	Service Line Agreement	2,643	2,539	-	2,500	2,500	2,500	2,500
4775	RPPOA Contract	31,875	31,875	31,875	33,847	27,000	27,870	28,765
4780	Sale of Assets	5,765	15,273	89,451	68,500	16,000	20,500	70,000
4787	RP Community Foundation Donations	7,330	(275)	1,045	5,000	5,000	5,000	5,000
4788	Trash Bag Tags	-	-	-	-	-	-	-
4793	Insurance Payments			22,349				
4795	Miscellaneous	1,064	7,115	14,272	5,000	5,000	5,000	5,000
Total Other Sources		272,245	249,087	408,186	318,327	275,840	297,840	354,475
Interest								
4511	Interest on Investment	28,001	8,417	28,691	74,210	75,695	77,210	78,755
Total Interest		28,001	8,417	28,691	74,210	75,695	77,210	78,755
Transfer-In								
4850	Transfer from 27D Fund	-	-	-	-	-	-	-
4865	Transfer in from TIF Funds	337,810	250,000	-	-	-	-	-
4870	Transfer from 27C Fund	21,829	23,865	174,819	25,810	26,840	27,915	29,030
Total Transfer-In		359,639	273,865	174,819	25,810	26,840	27,915	29,030
Total		6,161,979	6,237,702	6,645,094	6,708,646	7,160,960	7,220,495	7,369,325
Total Resources		8,767,387	8,923,104	9,640,339	9,518,716	9,995,950	10,092,135	10,287,470

Notes:

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

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

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

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

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

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

City of Roeland Park

Line Item Budget- 100 General Fund

101- General Overhead Department

			2023						
			2020	2021	2022	Projected	2024 Budget	2025 Budget	2026 Budget
B	Contracted Services								
101	5201	Electric	19,898	17,322	18,174	7,210	7,425	7,650	7,880
101	5202	Telephone	712	874	2,168	575	575	575	575
101	5203	Printing & Advertising	1,701	5,376	2,860	1,800	1,800	1,800	1,800
101	5204	Legal Printing	1,575	1,568	2,178	3,000	3,000	3,000	3,000
101	5205	Postage & Mailing Permits	4,332	3,169	5,106	6,000	6,000	6,000	6,000
101	5206	Travel Expense & Training	-	-	13,186	10,000	5,000	5,000	5,000
101	5207	Medical Expense & Drug Testing	326	250	50	100	100	100	100
101	5208	Newsletter	15,076	15,497	14,106	15,500	15,500	15,500	15,500
101	5209	Professional Services	92,069	58,723	50,834	101,370	64,700	74,700	64,700
101	5210	Maintenance & Repair Building	11,236	14,625	18,891	18,100	18,100	18,100	18,100
101	5211	Maintenance & Repair Equipment	1,238	140	748	200	200	200	200
101	5212	Utility Asst & Rental Assistance	-	-	18,000	15,000	15,000	15,000	15,000
101	5213	Audit Fees	36,225	38,585	40,160	39,700	40,600	41,820	43,075
101	5214	Other Contracted Services	55,584	79,499	78,395	82,000	84,745	84,745	84,745
101	5215	City Attorney	101,517	114,848	135,799	104,000	106,080	108,200	110,365
101	5216	Special Prosecutor Fees	31,410	300	1,925	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	-	5,248	17,309	89,000	20,000	20,000	20,000
101	5218	IT & Communication	27,624	31,229	32,578	35,300	38,200	48,965	59,945
101	5219	Meeting Expense	320	-	253	700	700	700	701
101	5220	Street Light Repair & Maintenance	57,521	34,240	82,923	49,700	50,500	52,015	53,575
101	5222	Traffic Signal Expense	166,236	80,687	75,584	76,510	76,825	77,975	79,145
101	5230	Art Commissioner	1,200	1,100	1,200	2,400	2,400	2,400	2,400
101	5232	United Community Services	4,771	4,771	6,000	6,060	6,360	6,360	6,360
101	5233	JoCo Home Repair - Minor	9,000	-	15,000	15,000	15,000	15,000	15,000
101	5234	JoCo Home Repair - Major	8,000	-	15,500	15,500	16,000	16,500	17,000
101	5237	Community Events	4,861	5,022	9,653	9,500	9,500	9,500	8,700
101	5239	Public Art Maintenance	-	-	-	-	5,000	5,000	5,000
101	5245	Home Energy Audit & Improvement Program	-	-	1,596	15,000	15,000	15,000	15,000
101	5248	Strategic Planning	-	-	-	-	-	-	-
101	5249	Branding Implementation	4,485	1,588	-	3,000	3,000	3,000	3,000
101	5250	Insurance & Surety Bonds	45,725	51,855	62,865	72,515	76,140	79,945	83,940
101	5251	Mayor Expenses			381				
101	5252	Elections - City	-	-	-	6,370	-	9,000	-
101	5253	Public Relations	1,652	4,602	6,900	3,000	18,000	3,000	3,000
101	5254	Miscellaneous Charges	280	2,338	9,103	8,000	8,000	8,000	8,000
101	5256	Committee Funds	4,000	4,959	3,141	5,000	5,000	5,000	5,000
101	5257	Property Tax Payments	6,362	6,629	23,069	22,925	24,070	25,275	26,540
101	5258	RPPOA Common Area Expenses	33,847	33,847	33,847	33,847	29,000	29,870	30,765
101	5265	Computer System R&M	-	-	13	500	500	500	5,000
101	5266	Computer Software	28,176	27,621	25,910	28,955	29,600	30,490	31,405
101	5267	Employee Related Expenses	3,214	3,887	5,176	5,000	5,500	5,500	5,500
101	5268	Bikeshare Program	-	-	-	-	50,000	-	-
101	5269	Electric Vehicle Charging Program	-	-	-	3,500	28,500	5,000	5,000
101	5273	Neighbors Helping Neighbors	8,875	10,150	11,400	20,000	20,000	20,000	20,000
101	5282	Property Tax Rebate Program	7,533	11,480	15,136	30,000	30,000	30,000	30,000
101	5283	RP Com Foundation Grant Exp.	6,959	560	(2,368)	5,000	5,000	5,000	5,000
101	5285	Pool Operations	-	-	-	-	-	-	-
101	5287	Water	886	1,040	939	1,300	1,325	1,350	1,375
101	5288	Waste Water	822	1,281	1,756	1,625	1,655	1,690	1,720
101	5289	Natural Gas	2,911	3,019	4,449	4,500	4,590	4,680	4,775
101	5292	Fireworks	-	-	2,153	2,500	2,500	2,500	2,500
101	5293	Platting Fees			(133)				
B	Contracted Services Total		808,158	677,929	863,913	982,762	972,690	927,605	937,386

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
C	Commodities								
101	5301	Office Supplies	6,958	5,647	6,450	6,500	6,500	6,500	6,500
101	5304	Janitorial Supplies	2,028	1,673	1,105	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	14,480	16,451	22,541	14,925	18,825	18,825	18,825
101	5306	Materials	190	-	-	-	-	-	-
101	5307	Other Commodities	148,747	(38,219)	-	-	-	-	-
	C	Commodities Total	<u>172,403</u>	<u>(14,448)</u>	<u>30,096</u>	<u>23,425</u>	<u>27,325</u>	<u>27,325</u>	<u>27,325</u>
	N	Non-Expenditure Appropriation							
101	5751	TIF Fund Expenditure	-	-	-	-	185,000	124,715	164,950
	N	Non-Expen. Appropriation Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,000</u>	<u>124,715</u>	<u>164,950</u>
	T	Transfers							
101	5801	Transfer of Funds	-	-	-	-	-	-	-
101	5802	Transfer to Special Street and Highway Fund	-	-	365,000	100,000	85,000	125,000	60,000
101	5817	Transfer to Community Center Fund		289,500					
101	5818	Transfer to Debt Service Fund	685,600	115,000	-	-	-		
101	5819	Transfer to TIF 1 Fund- 370	250,000	-					
101	5821	Transfer to TIF 2 Fund- 450	-	-	-	-	-		
101	5822	Transfer to TIF 3C Fund- 510	-	-					
101	5823	Trans to Spec Infrastructure Fnd- 27D	-	203,183	365,000	145,000	175,000	475,000	100,000
101	5825	Transfer to Equip Reserve Fund	43,650	16,800	647,000	225,200	348,800	800	2,400
101	5826	Transfer To Aquatic Fund- 220	60,000	262,500	170,000	245,000	202,985	222,345	212,815
	T	Transfers Total	<u>1,039,250</u>	<u>886,983</u>	<u>1,547,000</u>	<u>715,200</u>	<u>811,785</u>	<u>823,145</u>	<u>375,215</u>
	Total General Overhead		<u>2,019,812</u>	<u>1,550,464</u>	<u>2,441,009</u>	<u>1,721,387</u>	<u>1,996,800</u>	<u>1,902,790</u>	<u>1,504,876</u>

Notes:

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

*Pool operations 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

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

Notes:

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

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

City of Roeland Park

Line Item Budget- 100 General Fund

103- Municipal Court Department

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

Notes:

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

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

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

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

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

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

* Starting in 2024 storm water maintenance wages will be chared to the Storm Water Fund.

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
Employee Benefits									
A Salaries & Benefits									
107	5122	FICA City Contribution	149,953	155,796	161,946	193,000	204,500	212,680	221,185
107	5123	KPERS City Contribution	96,202	92,789	96,649	111,000	129,000	134,160	139,525
107	5124	Ks Unemployment Insurance	1,798	1,922	66	36,000	30,000	30,000	30,000
107	5125	Worker's Compensation	28,706	49,966	59,643	72,000	80,000	83,200	86,530
107	5126	Health/Dental/Vision Insurance	449,410	416,500	439,696	455,000	459,000	491,130	525,509
107	5127	Health Savings Account	45,335	36,924	36,567	35,000	40,000	40,000	40,000
107	5128	401A City Contribution	7,175	7,555	8,033	8,700	39,300	40,870	42,505
107	5130	City Paid Life/ST Disability	8,261	10,198	10,695	11,000	11,000	11,000	11,000
107	5131	KP&F City Contribution	179,102	180,038	194,195	233,500	252,500	262,600	273,105
107	5133	Wellness Incentive	300	-	-	2,000	2,000	2,000	2,000
A Salaries & Benefits Total			<u>966,243</u>	<u>951,688</u>	<u>1,007,490</u>	<u>1,157,200</u>	<u>1,247,300</u>	<u>1,307,640</u>	<u>1,371,359</u>
Total Employee Benefits			<u>966,243</u>	<u>951,688</u>	<u>1,007,490</u>	<u>1,157,200</u>	<u>1,247,300</u>	<u>1,307,640</u>	<u>1,371,359.10</u>

Notes:

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

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

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

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

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

Notes:

* One objective reflecting in this department for 2024.

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

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

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

Notes:

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Solid Waste							
	A	Salaries & Benefits							
115	5101	Salaries - Regular	2,276	12,001	12,500	13,000	13,520	14,060	14,620
115	5102	Salaries - Overtime	572	-	-	-	-	-	-
	A	Salaries & Benefits Total	<u>2,848</u>	<u>12,001</u>	<u>12,500</u>	<u>13,000</u>	<u>13,520</u>	<u>14,060</u>	<u>14,620</u>
				-					
	B	Contracted Services		-					
115	5203	Printing & Advertising	-	-	-	-	-		
115	5211	Maintenace & Repair Equipment	-	1,635	1,496	3,500	3,500	3,500	3,500
115	5235	Disposal Fees	19,935	13,971	22,657	25,000	25,750	26,525	27,320
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	940	150	190	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	521,711	573,182	549,265	637,035	649,410	662,125	676,695
	B	Contracted Services Total	<u>542,586</u>	<u>588,938</u>	<u>573,608</u>	<u>667,035</u>	<u>680,160</u>	<u>693,650</u>	<u>709,015</u>
				-					
	C	Commodities		-					
115	5302	Motor Fuels & Lubricants	855	440	929	2,000	2,060	2,120	2,185
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
	C	Commodities Total	<u>855</u>	<u>440</u>	<u>929</u>	<u>2,000</u>	<u>2,060</u>	<u>2,120</u>	<u>2,185</u>
		Total Solid Waste	<u>546,289</u>	<u>601,379</u>	<u>587,037</u>	<u>682,035</u>	<u>695,740</u>	<u>709,830</u>	<u>725,820</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 GFL was renewed in 2020 for five years with the option of two one-year renewals. A \$.35/month annual rate increase is included in the contract.

* Curbside glass recycling service began in 2023 with Ripple Glass. That service contract is for an initial 3 year period and includes the price for each year. 2023 price is \$2.50, 2024 price is \$2.56 and 2025 price is \$2.62.

General Fund Summary:

Total General Fund Expenditures	6,081,985	5,927,857	6,807,252	6,683,725	7,124,311	7,173,992	7,327,328
Ending Fund Balance	<u>2,685,403</u>	<u>2,995,247</u>	<u>2,810,071</u>	<u>2,834,992</u>	<u>2,871,641</u>	<u>2,918,144</u>	<u>2,960,141</u>
<i>Change In Ending Fund Balance</i>	2,783,777	309,845	(185,176)	24,921	36,649	46,503	41,997
<i>25% of Annual Operating Expenses (Reserve Benchmark)</i>	1,191,042	1,168,586	1,213,957	1,398,600	1,437,517	1,484,183	1,527,766
<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>	(53,536)	340,500	109,953	26,392	24,125	23,961	22,375
<i>Operating Expenses</i>	4,764,168	4,674,345	4,855,829	5,594,400	5,750,066	5,936,732	6,111,063
<i>Unrestricted Ending Fund Balance as a % of Annual Operating Expenses</i>	24%	32%	27%	25%	25%	25%	25%

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

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

Notes:

* Opioid settlement funds are being accounted for in this fund. These resources are to be used in support of drug related services.

* Special Law Enforcement Funds are restricted for police equipment. Resources come from state forfeitures and seizures within Roeland Park. In 2023 these Special Law Enforcement Funds began being used to support the K-9.

City of Roeland Park

Line Item Budget- 200 Debt Service Fund

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

City of Roeland Park

Line Item Budget- 200 Debt Service Fund

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

* In 2024 \$100,000 in Property Tax Revenue is being moved from the Debt Service Fund to the General Fund due to the significant decline in debt service.

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

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

* The City retired the 2014-1 bonds in FY 2020 and the 2012-1 bonds in FY 2023, leaving only the 2020-1 bond issue outstanding starting in 2024.

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

		2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
220	Beginning Fund Balance	\$ 189,116	\$ 177,377	\$ 280,150	\$ 175,918	\$ 174,013	\$ 174,013	174,013
	Program Fees							
220	4274 Daily Admissions	-	29,263	56,426	55,000	55,550	56,105	56,665
220	4275 Program Fees-Season Pass	-	29,525	32,719	33,000	33,330	33,665	34,000
220	4276 Superpass	-	-	2,355	2,500	2,500	2,500	2,500
220	4277 Daily Participation Fees	-	23,803	8,458	9,350	9,445	9,540	9,635
220	4278 Advertising Sponsorship	-	-	-	-	-	-	-
220	4279 Facility Rental	-	890	304	8,500	2,500	2,500	2,500
220	4280 Swim Lessons	-	-	2,711	4,000	4,000	4,000	4,000
220	4281 Swim Team	-	363	-	-	-	-	-
220	4282 Water Aerobics	-	-	-	-	-	-	-
220	4290 Concession Revenue	-	11,126	9,584	13,000	13,000	13,000	13,000
220	4291 Retail Sales - Taxable	-	-	-	200	200	200	200
220	4292 Taxable Sales Discounts (contract)	-	-	-	-	-	-	-
	Total Program Fees	-	94,970	112,557	125,550	120,525	121,510	122,500
	Intergovernmental							
220	4155 CDBG Grant	1,518	-	-	-	-	-	-
	Total Intergovernmental	1,518	-	-	-	-	-	-
	Interest							
220	4511 Interest on Investment	-	1,490	1,431	2,995	2,610	2,610	2,610
	Total Interest	-	1,490	1,431	2,995	2,610	2,610	2,610
	Transfer-In							
220	4840 Transfer from the General Fund	60,000	262,500	170,000	245,000	202,985	222,345	212,815
220	4843 Transfer from Equip Reserve Fund	-	-	-	-	-	-	-
	TOTAL Transfers-In	60,000	262,500	170,000	245,000	202,985	222,345	212,815
	Total Revenues	61,518	358,960	283,988	373,545	326,120	346,465	337,925
220	A Salaries							
220	5101 Full Time Salaries	14,534	13,910	9,614	17,200	18,500	19,240	20,010
220	5102 Overtime	38	3,670	167	600	700	700	700
220	5104 Part Time Salaries	-	113,363	97,567	126,500	174,500	179,735	185,125
220	5126 Benefits (includes medical premium)	-	-	-	-	-	-	-
220	5120 Cell phone allowance	-	-	-	120	120	120	120
	A Salaries Total	14,572	130,943	107,348	144,420	193,820	199,795	205,955
	B Contracted Services							
220	5201 Electric	5,631	11,548	10,285	10,000	10,100	10,200	10,300
220	5202 Telephone	-	-	-	600	600	600	600
220	5203 Printing and Advertising	-	851	-	1,500	1,500	1,500	1,500
220	5205 Postage	-	-	-	1,000	1,000	1,000	1,000
220	5206 Travel & Training	325	2,265	5,300	2,000	2,000	2,000	2,000
220	5207 Medical Expense & Drug Testing	-	2,035	2,261	1,800	1,800	1,800	1,800
220	5209 Professional Services	-	788	6,913	5,500	5,500	5,500	5,500
220	5210 Maintenance & Repair of Bldg.	5,956	29,058	21,526	10,000	11,000	12,000	13,000
220	5211 Maintenance & Repair of Equip	-	5,945	2,285	10,000	10,000	10,000	10,000
220	5214 Other Contractual Services	516	5,317	8,455	5,500	5,500	5,500	5,500
220	5223 Pool Management Fee	7,000	-	-	-	-	-	-
220	5229 State fees, permits/Sales tax	785	920	815	1,000	1,000	1,000	1,000
220	5240 Rentals	-	-	243	3,200	3,200	3,200	3,200
220	5250 Insurance & Surety Bonds	-	-	-	-	-	-	-
220	5266 Computer Software	11,825	4,717	9,409	-	4,575	4,620	4,665
220	5287 Water	819	9,018	19,029	12,000	12,360	12,730	13,110
220	5288 Waste Water/Trash	858	12,955	26,117	14,000	14,420	14,855	15,300
220	5289 Natural Gas	1,275	2,898	733	3,090	3,185	3,280	3,380
	B Contracted Services Total	34,990	88,315	113,371	81,190	87,740	89,785	91,855

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

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 Projected</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
	C							
	Commodities							
220	5301 Office Supplies	500	95	87	1,000	1,000	1,000	1,000
220	5302 Motor Fuels and Lubricants	-	-	-	200	200	300	300
220	5304 Janitorial Supplies	492	1,733	536	1,500	1,500	1,500	1,500
220	5305 Dues, Subscriptions & Books	75	75	-	500	500	500	500
220	5306 Building Supplies and Materials	529	3,256	372	3,000	3,000	3,000	3,000
220	5307 Other Commodities	-	699	3,388	4,000	4,000	4,000	4,000
220	5308 Clothing/Uniforms	-	2,551	1,438	2,000	2,000	2,000	2,000
220	5311 Pool Equipment	-	562	-	3,325	3,325	3,325	3,325
220	5312 Grounds supplies and equipment	-	423	154	2,050	2,050	2,050	2,050
220	5313 Safety Supplies/Equip	-	2,075	236	1,000	1,000	1,000	1,000
220	5314 Operating Supplies/Personal Care	-	-	164	500	500	500	500
220	5318 Tools	41	17	56	200	200	200	200
220	5325 Concessions food and supplies	-	4,549	7,513	8,000	8,000	8,000	8,000
220	5326 Chemicals	-	10,933	10,079	11,065	11,285	11,510	11,740
220	5330 Aquatics Center Over/Under Reconciliation	-	(51)	(605)	-	-	-	-
	5801 Commodities	<u>1,637</u>	<u>26,917</u>	<u>23,418</u>	<u>38,340</u>	<u>38,560</u>	<u>38,885</u>	<u>39,115</u>
	D							
	Capital Outlay							
220	5403 Office Equipment	899	4,655	-	3,000	-	-	-
220	5404 Furnishings & Appliances	20,859	209	-	1,500	1,000	1,000	1,000
220	5442 Buildings and Pool Improvements	300	5,148	142,585	107,000	5,000	17,000	
	D Capital Outlay Total	<u>22,058</u>	<u>10,012</u>	<u>142,585</u>	<u>111,500</u>	<u>6,000</u>	<u>18,000</u>	<u>1,000</u>
	Total Expenditures	<u>73,257</u>	<u>256,187</u>	<u>386,722</u>	<u>375,450</u>	<u>326,120</u>	<u>346,465</u>	<u>337,925</u>
	Auditor's Adjustment to GAAP			\$ (1,498)				
220	Ending Fund Balance	<u>\$ 177,377</u>	<u>\$ 280,150</u>	<u>\$ 175,918</u>	<u>\$ 174,013</u>	<u>\$ 174,013</u>	<u>\$ 174,013</u>	<u>\$ 174,013</u>
	Operating Income or (Loss)	(\$51,199)	(\$149,715)	(\$130,149)	(\$135,405)	(\$196,985)	(\$204,345)	(\$211,815)
	Fund Balance as a % of Operating Expenses	346%	114%	72%	66%	54%	53%	52%

Notes:

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

City of Roeland Park

Line Item Budget- 250 Storm Water Fund

			2023					
			2021	2022	Projected	2024 Budget	2025 Budget	2026 Budget
250	4010	Beginning Fund Balance	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250

Notes:

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

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

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

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
270	4010	Beginning Fund Balance	\$ 377,360	\$ 1,217,461	\$ 1,368,420	\$ 1,391,332	\$ 1,654,342	\$ 2,364,052	\$ 2,519,067
		Intergovernmental							
270	4110	City Sales & Use Tax	884,502	965,514	994,918	945,170	954,620	867,750	876,430
270	4135	County Courthouse Sales Tax	157,632	188,155	206,355	206,355	210,480	214,690	218,985
270	4140	Spec City/County Highway Fund	171,447	195,156	182,174	193,800	197,675	201,630	205,665
270	4155	Grants			151,581		200,000	660,000	
270	4150	CARS Funding	1,427,482	-	384,321	892,000	-	842,000	311,000
		Total Intergovernmental	2,641,062	1,348,825	1,919,349	2,237,325	1,562,775	2,786,070	1,612,080
		Interest							
270	4511	Interest on Investment	5,774	491	6,145	22,020	24,815	35,460	37,785
		Total Interest	5,774	491	6,145	22,020	24,815	35,460	37,785
		Other							
270	4520	Other Sources	-	-	-	-		421,000	
270	4530	Reimbursed Expense	-	-	1,427	69,635	-	-	-
		Total Other	-	-	1,427	69,635	-	421,000	-
		Transfers In							
270	4840	Transfer from General Fund	-	-	365,000	100,000	85,000	125,000	60,000
270	4843	Transfer from Equip Reserve Fund	91,563	-	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	322,953	-	-	-	-	-	-
		Total Transfers	414,516	-	365,000	100,000	85,000	125,000	60,000
		Total Revenues	3,061,352	1,349,316	2,291,921	2,428,980	1,672,590	3,367,530	1,709,865
	A	Salaries & Benefits							
270	5101	Salaries - Regular	67,000	5,253	72,467	75,365	78,380	81,515	84,775
	A	Salaries & Benefits Total	67,000	5,253	72,467	75,365	78,380	81,515	84,775
	B	Contracted Services							
270	5209	Professional Services	72,008	72,708	93,651	85,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
	B	Contracted Services Total	72,008	72,708	93,651	85,000	85,000	85,000	85,000
	C	Commodities							
270	5303	Sand and Salt	19,400	20,080	19,021	25,000	25,000	25,000	25,000
	C	Commodities Total	19,400	20,080	19,021	25,000	25,000	25,000	25,000
	E	Capital Outlay							
270	5430	Residential Street Reconstruction	52,915	824,029	164,976	1,247,000	-		945,500
270	5454	Sidewalk Improvements	16,549	90,500	78,005	25,000	305,000	125,000	25,000
270	5422	Street Light Replacement	-	97,940	-	10,000	10,000	10,000	10,000
270	5457	CARS Roe	1,639,630	-	-	-	139,500		
270	5458	CARS Projects	-	-	-	-			690,000
270	5459	2019 CARS	-	-	-	-			
270	5460	2022 CARS - 53rd St & Buena Vista	-	9,799	308,467	153,000			
270	5461	2022 CARS - Johnson Drive	-	-	194,916	-			
270	5462	2025 CARS- 55th b/t SMP & Roe	-	-	-		30,000	255,000	
270	5463	2022 CARS - Elledge b.t Roe Ln and 47th	-	78,048	1,186,410	119,000			
270	5464	2025 CARS - Mission Rd. 47th-53rd	-	-	-		190,000	1,671,000	
270	5465	RSRP- Nall from 51st to 58th	-	-	-	6,605	100,000	960,000	
270	5466	2023 CARS - 48th from Roe Lane to Roe Blvd	-	-	16,096	235,000	-	-	-
270	5467	2023 CARS - 53rd from Mission to Chadwick	-	-	-	50,000	-	-	-
270	5468	RSR- Nall from 51st to North End	-	-	-	-	-	-	-
	E	Capital Outlay Total	1,709,093	1,100,316	1,948,870	1,845,605	774,500	3,021,000	1,670,500
	T	Transfers							
270	5818	Transfer To Bond & Interest Fund	353,750	-	135,000	135,000	-	-	-
	T	Transfers Total	353,750	-	135,000	135,000	-	-	-
		Total Expenditures	2,221,251	1,198,357	2,269,009	2,165,970	962,880	3,212,515	1,865,275
270		Ending Fund Balance	\$ 1,217,461	\$ 1,368,420	\$ 1,391,332	\$ 1,654,342	\$ 2,364,052	\$ 2,519,067	2,363,657

Notes:

- * The Special Street fund is funded by a 3/4 cent sales tax to provide for the maintenance and improvements of streets and sidewalks.
- * In 2020 the street impact fee of \$91,563 paid by Sunflower for future improvements to Granda was transferred into this fund for future use.
- * The City started to receive a share of the county courthouse sales tax in 2017 which is being used to support street projects in this fund. This sales tax sunsets in 2027.
- * In 2017, the Council decided to fund capital projects on a pay-as-you go basis, however in 2020 Council elected to fund new Parks & Recreation improvements with debt.
- * All future capital shall be funded with reserves. As such the ending fund balances for capital funds will vary widely based on the capital projects planned annually.

City of Roeland Park

Line Item Budget - 290 Community Center Fund 27C

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
290	4010	Beginning Fund Balance	\$ 578,346	\$ 638,399	\$ 970,668	\$ 275,173	\$ 306,003	\$ 368,088	404,245
		Intergovernmental							
290	4110	City Sales & Use Tax	221,125	241,380	241,855	229,760	232,060	210,943	213,050
290	4155	Grant	-	-	210,188	-	-	-	-
		Total Intergovernmental	<u>221,125</u>	<u>241,380</u>	<u>452,043</u>	<u>229,760</u>	<u>232,060</u>	<u>210,943</u>	<u>213,050</u>
		Program Fees							
290	4279	Facility Rental	-	-	-	9,500	19,570	20,157	20,762
		Total Program Fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,500</u>	<u>19,570</u>	<u>20,157</u>	<u>20,762</u>
		Interest							
290	4511	Interest on Invested Assets	2,505	1,396	1,601	3,200	1,600	1,632	1,665
		Total Interest	<u>2,505</u>	<u>1,396</u>	<u>1,601</u>	<u>3,200</u>	<u>1,600</u>	<u>1,632</u>	<u>1,665</u>
		Transfers							
290	4840	Transfer from General Fund	-	289,500	-	-	-	-	-
		Total Transfers	<u>-</u>	<u>289,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total Revenues	<u>223,630</u>	<u>532,276</u>	<u>453,644</u>	<u>242,460</u>	<u>253,230</u>	<u>232,732</u>	<u>235,476</u>
		A Salaries & Benefits							
290	5101	Salaries - Regular	37,132	36,245	25,866	40,000	43,000	44,720	46,510
290	5102	Salaries - Overtime	842	52	325	1,425	1,550	1,610	1,675
290	5104	Salaries - Part-time	15,661	16,697	13,694	27,000	32,000	33,280	34,610
		A Salaries & Benefits Total	<u>53,635</u>	<u>52,994</u>	<u>39,885</u>	<u>68,425</u>	<u>76,550</u>	<u>79,610</u>	<u>82,795</u>
		B Contracted Services							
290	5201	Electric				10,710	10,925	11,145	11,370
290	5202	Telephone	180	165	170	180	180	180	180
290	5206	Travel Expense & Training	201	135	-				
290	5207	Medical Expense & Drug Testing	703	50	160	-	-	-	-
290	5209	Professional Services	-	-	40	-	-	-	-
290	5210	Maintenance And Repair Building	14,083	8,727	9,516	15,000	15,000	15,000	15,000
290	5211	Maintenance & Repair Equipment	843	130	224	2,500	2,500	2,500	2,500
290	5214	Other Contracted Services	-	4,263	7,476	5,480	5,480	5,480	5,480
290	5250	Insurance & Surety Bonds	6,084	6,945	7,454	8,764	9,115	9,480	9,860
290	5253	Public Relations		-	-				
290	5255	JoCo Management Fee	32,265	54,607	38,245	22,310	22,755	23,210	23,675
290	5262	Grounds Maintenance	105	1,329	99	2,500	2,500	2,500	2,500
290	5264	Grounds Improvements	-	-	-	1,500	1,500	1,500	1,500
290	5287	Water				2,200	2,245	2,290	2,335
290	5288	Waste Water	-	-	-	2,200	2,245	2,290	2,335
290	5289	Natural Gas	-	-	-	8,000	8,160	8,325	8,490
		B Contracted Services Total	<u>54,464</u>	<u>76,351</u>	<u>63,384</u>	<u>81,344</u>	<u>82,605</u>	<u>83,900</u>	<u>85,225</u>
		C Commodities							
290	5304	Janitorial Supplies			5,629	1,000	1,000	1,000	1,000
290	5306	Materials	64	-	1,501	2,000	2,000	2,000	2,000
290	5307	Other Commodities	1,517	834	263	2,000	2,000	2,000	2,000
290	5308	Clothing & Uniforms	115	-	109	150	150	150	150
		C Commodities Total	<u>1,696</u>	<u>834</u>	<u>7,502</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	31,953	45,964	865,237	30,900	-	-	-
		E Capital Outlay Total	<u>31,953</u>	<u>45,964</u>	<u>865,237</u>	<u>30,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
		T Transfers							
290	5818	Transfer to General Fund	21,829	23,865	174,819	25,810	26,840	27,915	29,030
		T Transfers Total	<u>21,829</u>	<u>23,865</u>	<u>174,819</u>	<u>25,810</u>	<u>26,840</u>	<u>27,915</u>	<u>29,030</u>
		Total Expenditures	<u>163,577</u>	<u>200,008</u>	<u>1,150,827</u>	<u>211,629</u>	<u>191,145</u>	<u>196,575</u>	<u>202,200</u>
		Auditor's Adjustment to GAAP			\$1,688				
290		Ending Fund Balance	<u>\$ 638,399</u>	<u>\$ 970,668</u>	<u>\$ 275,173</u>	<u>\$ 306,003</u>	<u>\$ 368,088</u>	<u>\$ 404,245</u>	<u>\$ 437,522</u>

Notes:

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

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

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

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

City of Roeland Park

Line Item Budget- 300 Special Infrastructure Fund 27D

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
300	4010	Beginning Fund Balance	1,596,275	1,589,564	1,451,120	1,788,542	698,267	955,627	869,767
		Intergovernmental							
300	4110	City Sales & Use Tax	442,251	824,144	1,060,326	1,007,310	1,017,385	924,805	934,055
300	4155	CDBG Grant	-	-	10,000	-	-	200,000	-
300	4158	SMAC	-	-	-	-	-	-	-
		Total Intergovernmental	<u>442,251</u>	<u>824,144</u>	<u>1,070,326</u>	<u>1,007,310</u>	<u>1,017,385</u>	<u>1,124,805</u>	<u>934,055</u>
		Other							
300	4161	Grants/Donations - Private	81,096	-	-	70,000	-	-	-
300	4530	Reimbursed Expenses	-	-	20,000	-	-	-	-
300	4767	Contributions for Art and Park Land	-	-	36,378	377,000	-	-	-
300	4791	Bond Proceeds	1,288,428	-	-	-	-	-	-
		Total Other	<u>1,369,524</u>	<u>-</u>	<u>56,378</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Interest							
300	4511	Investment Income	2,514	1,783	5,912	20,130	10,475	14,335	13,045
		Total Interest	<u>2,514</u>	<u>1,783</u>	<u>5,912</u>	<u>20,130</u>	<u>10,475</u>	<u>14,335</u>	<u>13,045</u>
		Transfers In							
300	4840	Transfer From General Fund	685,600	203,183	365,000	145,000	175,000	475,000	100,000
		Total Transfers In	<u>685,600</u>	<u>203,183</u>	<u>365,000</u>	<u>145,000</u>	<u>175,000</u>	<u>475,000</u>	<u>100,000</u>
		Total Revenues	<u>2,499,889</u>	<u>1,029,110</u>	<u>1,497,616</u>	<u>1,242,440</u>	<u>1,202,860</u>	<u>1,614,140</u>	<u>1,047,100</u>
		B Contracted Services							
300	5209	Professional Services	-	11,958	2,174	85,000	40,000	40,000	40,000
300	5231	Cost of issuance	41,081	-	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
		B Contracted Services Total	<u>41,081</u>	<u>11,958</u>	<u>2,174</u>	<u>85,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
		D Capital Outlay							
300	5246	In-House Street Maintenance	-	-	1,228	-	-	-	-
300	5421	Maintenance & Repair of Streets	121,231	126,725	234,757	225,000	225,000	235,000	225,000.00
300	5442	Building Improvements	-	384	-	400,000	500,000	-	-
300	5468	2020 Stormwater-57th and Roeland	177,336	535	1,628	-	-	-	-
300	5469	Stormwater Maintenance	-	19,739	-	100,000	-	-	-
300	5470	Park Maintenance	14,419	36,609	38,259	36,330	55,500	25,000	25,000
300	5471	Tennis Courts	-	-	-	-	-	-	-
300	5472	Park Improvements	1,323,813	19,932	489,483	352,310	-	100,000	928,500
300	5473	RPAC Improvements	826,150	908,042	5,000	-	-	-	-
300	5474	Marquee Signs	-	-	-	-	-	-	-
300	5475	Stairway	2,570	9,135	118,794	-	-	-	-
300	5476	Community Center Improvement	-	-	253,002	1,134,075	125,000	1,300,000	-
300	5498	CDBG Projects	-	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	34,495	400	-	-	-	-
		D Capital Outlay Total	<u>2,465,519</u>	<u>1,155,596</u>	<u>1,142,551</u>	<u>2,247,715</u>	<u>905,500</u>	<u>1,660,000</u>	<u>1,178,500</u>
		N Non-Appropriation Expenditures							
300	5750	Contingency	-	-	-	-	-	-	-
		N Non-Appropriation Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		T Transfers							
300	5802	Transfer to General Fund	-	-	-	-	-	-	-
300	5826	Transfer to Capital Projects Fund	-	-	-	-	-	-	-
		T Transfers Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total Expenditures	<u>2,506,600</u>	<u>1,167,554</u>	<u>1,144,725</u>	<u>2,332,715</u>	<u>945,500</u>	<u>1,700,000</u>	<u>1,218,500</u>
		Auditor's Adjustment to GAAP			(15,469)				
300		Ending Fund Balance	<u>\$ 1,589,564</u>	<u>\$ 1,451,120</u>	<u>\$ 1,788,542</u>	<u>\$ 698,267</u>	<u>\$ 955,627</u>	<u>\$ 869,767</u>	<u>698,367</u>

Notes:

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

* In 2021, \$36,378 from Aldi's 1% for Art was transferred into this fund and used to support the 48th Street Mural and Aldi artistic staircase projects.

* The Governing Body made the decision to transfer resources in excess of the City's stated goals for the General Fund fund balance to the Special Infrastructure Fund to help cash-fund capital projects. As the recipient of these transfers, this fund has gained additional flexibility to cover the cost of capital projects. Since the number of projects varies year to year, the ending fund balance can change dramatically from one year to the next. In addition, the amount transferred from the General Fund will vary year-to-year based upon resources available.

City of Roeland Park

Line Item Budget- 360 Equipment & Bldg. Reserve Fund

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

Notes:

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

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

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

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

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

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

City of Roeland Park

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

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

Notes:

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

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

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

*TIF 1 will expire May 18, 2024.

City of Roeland Park

Line Item Budget- 400 TDD#1 - Price Chopper

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

Notes:

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

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

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

City of Roeland Park

Line Item Budget- 410 TDD#2 - Lowes

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

Notes:

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

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

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

City of Roeland Park

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

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

Notes:

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

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

City of Roeland Park

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

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

Notes:

* TIF 3 expires May 17, 2025.

* The ending fund balances in this fund have varied significantly year-to-year due to the scheduling of capital projects. In FY 2018 most of the available resources were spent on the sanitary sewer installation, storm water detention and final grade and fill for the site. Water One extended a looped public main to serve the site in 2021.

* Remaining TIF funds are planned for extending Roe Parkway to intersect Roe Blvd as well as restoration of existing Roe Parkway. This work will coincide with the completion of ECP's mixed used development on the site in 2024 to 2025.

City of Roeland Park

Line Item Budget- 520 Property Owners Association

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

Notes:

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

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

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

City of Roeland Park

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

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

Notes:

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

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

City of Roeland Park

Line Item Budget- 560 TIF 4 Fund- The Rocks

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

Notes:

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