

City of Roeland Park

Line Item Budget- 200 Debt Service Fund

			2024						
			2021	2022	2023	Projected	2025 Budget	2026 Budget	2027 Budget
200	4010	Beginning Fund Balance	\$ 133,881	\$ 108,273	\$ 81,573	\$ 85,070	\$ 81,573	\$ 85,070	\$ 85,935
Taxes									
200	4050	Ad Valorem Tax	160,188	178,093	180,497	97,100	114,110	117,535	99,885
200	4070	Personal Property Tax-delinquent	-	-	4	50	50	50	50
200	4080	Real Property Tax - Delinquent	1,372	498	1,581	2,000	2,000	2,000	2,000
		Total Taxes	<u>161,560</u>	<u>178,591</u>	<u>182,082</u>	<u>99,150</u>	<u>116,160</u>	<u>119,585</u>	<u>101,935</u>
Special Assessments									
200	4610	Special Assessments	-	-	300	300	300	300	300
200	4620	Special Assmnt Tax - Delinquent	61,666	57,532	59,988	63,000	-	-	-
200	4630	Storm Drainage RC12-013	96,130	88,931	86,137	87,290	88,460	-	-
200	4640	Storm Drainage RC12-012	99,396	99,141	98,807	100,560	100,460	100,505	-
		Total Special Assessments	<u>257,192</u>	<u>245,604</u>	<u>244,932</u>	<u>251,150</u>	<u>189,220</u>	<u>100,805</u>	<u>300</u>
Intergovernmental									
200	4020	Recreational Vehicle Tax	101	90	73	40	40	40	40
200	4021	Commercial Vehicle Tax	-	-	-	-	-	-	-
200	4040	Heavy Trucks Tax	54	47	96	100	100	100	100
200	4060	Motor Vehicle Tax	15,374	14,977	13,648	8,475	8,475	8,645	8,820
		Total Intergovernmental	<u>15,529</u>	<u>15,114</u>	<u>13,817</u>	<u>8,615</u>	<u>8,615</u>	<u>8,785</u>	<u>8,960</u>
Interest									
200	4511	Interest on Investment	2,087	(19,139)	8,649	4,255	3,265	2,550	1,290
		Total Interest	<u>2,087</u>	<u>(19,139)</u>	<u>8,649</u>	<u>4,255</u>	<u>3,265</u>	<u>2,550</u>	<u>1,290</u>
Transfers									
200	4830	Transfer from 27A Fund	-	135,000	135,000	-	-	-	-
200	4840	Transfer from General Fund	115,000	-	-	-	-	-	-
200	4880	Transfer from Streetlights Fund	-	-	-	-	-	-	-
		Total Transfers	<u>115,000</u>	<u>135,000</u>	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other									
200	4791	Bond Proceeds	-	-	-	-	-	-	-
		Total Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total Revenues	551,368	555,170	584,480	363,170	317,260	231,725	112,485
B Contracted Services									
200	5209	Professional Services	-	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
		Contracted Services Total	<u>-</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	-	-	-	-	-	-	-
200	5609	Interest Bonds - 2010-1	-	-	-	-	-	-	-
200	5610	Interest Bonds (2008-A Issue)	-	-	-	-	-	-	-
200	5614	Bond Principal 2014-1	-	-	-	-	-	-	-
200	5615	Bond Interest 2014-1	-	-	-	-	-	-	-
200	5616	Bond Principal 2020-1	314,021	324,964	328,821	337,290	340,345	243,420	135,100
200	5617	Bond Interest 2020-1	43,532	31,788	26,882	21,915	16,825	5,845	4,050
200	5628	Principal Bonds - 2011-2	-	-	-	-	-	-	-
200	5629	Interest Bonds - 2011-2	-	-	-	-	-	-	-

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			2024						
			2021	2022	2023	Projected	2025 Budget	2026 Budget	2027 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	-
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	-
200	5644	Principal Bonds - 2012-1	205,000	215,000	220,000	-	-	-	-
200	5645	Interest Bonds - 2012-1	14,423	10,118	5,280	-	-	-	-
	E	Debt Service Total	576,976	581,870	580,983	359,205	357,170	249,265	139,150
	N	Non-Expenditures Appropriation							
200	5751	TIF Fund Expenditure	-	0	-	-	3,165	-	-
	N	Non-Appropriation Expenditures Total		0			3,165		
		Total Expenditures	576,976	581,870	580,983	362,305	363,435	252,365	142,250
200		Ending Fund Balance	\$ 108,273	\$ 81,573	\$ 85,070	\$ 85,935	\$ 35,398	\$ 64,430	\$ 56,170

Reserve Benchmark = 10% to 15% of Total Annual Debt Service

19% 14% 15% 24% 10% 26% 40%

Notes:

* 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 re-financed the 2010-1 and 2011-2 debt issuances which will save the City \$53,790 in interest over the life of the 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- 250 Storm Water Fund

			2024						
			2021	2022	2023	Projected	2025 Budget	2026 Budget	2027 Budget
250	4010	Beginning Fund Balance	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,925	\$ 1,300
		Interest							
250	4511	Interest on Investment	-	-	-	1,200	-	115	45
		Total Interest	-	-	-	-	-	-	-
		Special Assessments							
250	4610	Special Assessments- Storm Water Fee	-	-	-	185,000	222,375	260,400	317,350
		Total Special Assessments	-	-	-	185,000	222,375	260,400	317,350
		Total Revenues	-	-	-	185,000	222,375	260,400	317,350
	A	Salaries & Benefits							
250	5101	Salaries - Regular	-	-	-	49,000	51,450	54,025	56,725
	A	Salaries & Benefits Total	-	-	-	49,000	51,450	54,025	56,725
	B	Contracted Services							
250	5221	Maintenace & Repair of Storm Sewers	-	-	-	4,000	5,000	5,000	5,000
250	5260	Vehicle Maintenance	-	-	-	4,500	5,000	5,000	5,000
	B	Contracted Services Total	-	-	-	8,500	10,000	10,000	10,000
	C	Commodities							
250	5302	Motor Fuels & Lubricants				2,500	3,000	3,000	3,000
250	5315	Machinery & Auto Equipment	-	-	-	-	-	-	-
	C	Commodities Total	-	-	-	2,500	3,000	3,000	3,000
	E	Capital Outlay							
250	5442	Building Improvments	-	-	-	-	-	-	-
250	5469	Stormwater Improvements	-	-	-	125,000	155,000	195,000	245,000
	E	Capital Outlay Total	-	-	-	125,000	155,000	195,000	245,000
	T	Transfers							
250	5809	Transfer to Equipment Reserve Fund	-	-	-	-	-	-	-
250	5822	Transfer to Special Street Fund	-	-	-	-	-	-	-
	T	Transfers Total	-	-	-	-	-	-	-
		Total Expenditures	-	-	-	185,000	219,450	262,025	314,725
250		Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,925	\$ 1,300	\$ 3,925

Notes:

* 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 improvement 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 neutral. In order to sustain this revenue neutral approach the storm water fee will need to increase each year in an amount equal to the annual growth rate for property values. A 2 mill total reduction is anticipated at full implementation of the storm water fee in 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

			2021	2022	2023	2024 Projected	2025 Budget	2026 Budget	2027 Budget
270	4010	Beginning Fund Balance	\$ 1,217,461	\$ 1,368,420	\$ 1,391,331	\$ 2,683,341	\$ 3,345,856	\$ 3,140,911	\$ 2,902,611
Sales Tax									
270	4110	City Sales & Use Tax	965,514	994,918	1,040,529	954,620	867,750	876,430	885,195
270	4135	County Courthouse Sales Tax	188,155	206,355	221,882	210,480	214,690	218,985	55,840
		Total Sales Tax	<u>1,153,669</u>	<u>1,201,273</u>	<u>1,262,411</u>	<u>1,165,100</u>	<u>1,082,440</u>	<u>1,095,415</u>	<u>941,035</u>
Intergovernmental									
270	4140	Spec City/County Highway Fund	195,156	182,174	181,348	180,960	184,580	188,270	192,035
270	4155	Grants		151,581		196,000	936,000		
270	4150	CARS Funding		384,321	1,219,099		1,285,000	367,000	511,000
		Total Intergovernmental	<u>195,156</u>	<u>718,076</u>	<u>1,400,447</u>	<u>376,960</u>	<u>2,405,580</u>	<u>555,270</u>	<u>703,035</u>
Interest									
270	4511	Interest on Investment	491	6,145	43,306	107,335	133,835	109,930	87,080
		Total Interest	<u>491</u>	<u>6,145</u>	<u>43,306</u>	<u>107,335</u>	<u>133,835</u>	<u>109,930</u>	<u>87,080</u>
Other									
270	4520	Other Sources	-	-			580,000		
270	4530	Reimbursed Expense		1,427	69,636	-	-	-	-
		Total Other	<u>-</u>	<u>1,427</u>	<u>69,636</u>	<u>-</u>	<u>580,000</u>	<u>-</u>	<u>-</u>
Transfers In									
270	4840	Transfer from General Fund	-	365,000	545,000	45,000	175,000	40,000	-
270	4843	Transfer from Equip Reserve Fund	-	-	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund		-	-	-	-	-	-
		Total Transfers	<u>-</u>	<u>365,000</u>	<u>545,000</u>	<u>45,000</u>	<u>175,000</u>	<u>40,000</u>	<u>-</u>
		Total Revenues	<u>1,349,316</u>	<u>2,291,921</u>	<u>3,320,800</u>	<u>1,694,395</u>	<u>4,376,855</u>	<u>1,800,615</u>	<u>1,731,150</u>
A Salaries & Benefits									
270	5101	Salaries - Regular	5,253	72,467	75,365	78,380	82,300	86,415	90,735
		A Salaries & Benefits Total	<u>5,253</u>	<u>72,467</u>	<u>75,365</u>	<u>78,380</u>	<u>82,300</u>	<u>86,415</u>	<u>90,735</u>
B Contracted Services									
270	5209	Professional Services	72,708	93,651	82,722	85,000	85,000	85,000	85,000
270	5214	Other Contracted Services	-	-	-	-	-	-	-
		B Contracted Services Total	<u>72,708</u>	<u>93,651</u>	<u>82,722</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
C Commodities									
270	5303	Sand and Salt	20,080	19,021	-	25,000	25,000	25,000	25,000
		C Commodities Total	<u>20,080</u>	<u>19,021</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>

City of Roeland Park

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

			2021	2022	2023	2024 Projected	2025 Budget	2026 Budget	2027 Budget
	E	Capital Outlay							
270	5430	Residential Street Reconstruction	824,029	164,976	1,159,778	119,000	122,500	823,500	700,000
270	5454	Sidewalk Improvements	90,500	78,005	139	305,000	125,000	25,000	125,000
270	5422	Street Light Replacement	97,940	-	5,109	10,000	10,000	10,000	10,000
270	5456	Buena Vista Traffic Calming					20,000	250,000	
270	5457	CARS Roe	-	-	-	139,500			
270	5458	CARS Projects	-	-	-		81,000	734,000	1,135,000
270	5459	2019 CARS	-	-	-				
270	5460	2022 CARS - 53rd St & Buena Vista	9,799	308,467	152,980				
270	5461	2022 CARS - Johnson Drive	-	194,916	-				
270	5462	2025 CARS- 55th b/t SMP & Roe 2022 CARS - Elledge b.t Roe Ln and	-			30,000	220,000		
270	5463	47th	78,048	1,186,410	118,995				
270	5464	2025 CARS - Mission Rd. 47th-53rd	-	-	40,417	140,000	2,575,000		
270	5465	RSRP- Nall Phase 1 and 2 2023 CARS - 48th, Roe Lane to Roe	-	-	23,620	100,000	1,236,000		
270	5466	Blvd		16,097	209,652	-	-	-	-
270	5467	2023 CARS - 53rd, Mission to Chadwick	-	-	25,013	-	-	-	-
	E	Capital Outlay Total	<u>1,100,316</u>	<u>1,948,871</u>	<u>1,735,703</u>	<u>843,500</u>	<u>4,389,500</u>	<u>1,842,500</u>	<u>1,970,000</u>
	T	Transfers							
270	5818	Transfer To Bond & Interest Fund	-	135,000	135,000	-	-	-	-
	T	Transfers Total		<u>135,000</u>	<u>135,000</u>				
		Total Expenditures	<u>1,198,357</u>	<u>2,269,010</u>	<u>2,028,790</u>	<u>1,031,880</u>	<u>4,581,800</u>	<u>2,038,915</u>	<u>2,170,735</u>
270		Ending Fund Balance	<u>\$ 1,368,420</u>	<u>\$ 1,391,331</u>	<u>\$ 2,683,341</u>	<u>\$ 3,345,856</u>	<u>\$ 3,140,911</u>	<u>2,902,611</u>	<u>2,463,026</u>

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- 300 Special Infrastructure Fund 27D

			2024						
			2021	2022	2023	Projected	2025 Budget	2026 Budget	2027 Budget
300	4010	Beginning Fund Balance	1,589,564	1,451,120	1,788,542	2,118,486	2,032,736	1,265,316	1,031,066
		Sales Tax							
300	4110	City Sales & Use Tax	824,144	1,060,326	1,040,529	1,010,000	918,090	927,270	936,545
		Total Sales Tax	824,144	1,060,326	1,040,529	1,010,000	918,090	927,270	936,545
		Intergovernmental							
300	4155	CDBG Grant	-	10,000	-	-	-	-	-
		Total Intergovernmental	-	10,000	-	-	-	-	-
		Other							
300	4161	Grants/Donations - Private	-	-	35,750	129,250	-	-	-
300	4530	Reimbursed Expenses	-	20,000	-	-	-	-	-
300	4767	Contributions for Art & Park Land		36,378	377,000				
300	4791	Bond Proceeds	-	-	-	-	-	-	-
		Total Other	-	56,378	412,750	129,250	-	-	-
		Interest							
300	4511	Investment Income	1,783	(9,557)	43,510	45,000	30,490	18,980	15,465
		Total Interest	1,783	(9,557)	43,510	45,000	30,490	18,980	15,465
		Transfers In							
300	4840	Transfer From General Fund	203,183	365,000	550,000	45,000	175,000	40,000	-
		Total Transfers In	203,183	365,000	550,000	45,000	175,000	40,000	-
		Total Revenues	1,029,110	1,482,147	2,046,789	1,229,250	1,123,580	986,250	952,010
	B	Contracted Services							
300	5209	Professional Services	11,958	2,174	8,512	40,000	40,000	40,000	40,000
300	5231	Cost of issuance	-	-	-	-	-	-	-
	B	Contracted Services Total	11,958	2,174	8,512	40,000	40,000	40,000	40,000
	D	Capital Outlay							
300	5246	In-House Street Maintenance	-	1,228	-	-	-	-	-
300	5421	Maintenance & Repair of Streets	126,725	234,757	168,131	225,000	235,000	225,000	225,000
300	5442	Building Improvements	384		400,000	500,000			
300	5468	2020 Stormwater-57th & Roeland	535	1,628	-	-			
300	5469	Stormwater Maintenance	19,739		35,354				
300	5470	Park Maintenance	36,609	38,259	22,454	25,000	26,000	27,000	28,000
300	5472	Park Improvements	19,932	489,483	193,991	292,000	115,000	928,500	125,000
300	5473	RPAC Improvements	908,042	5,000	-	-			
300	5475	Stairway	9,135	118,794	-	-			
300	5476	Community Center Improvement	-	253,002	888,403	233,000	1,475,000		
300	5499	Mural on Retaining Wall	34,495	400	-	-	-	-	-
	D	Capital Outlay Total	1,155,596	1,142,551	1,708,333	1,275,000	1,851,000	1,180,500	423,000
		Total Expenditures	1,167,554	1,144,725	1,716,845	1,315,000	1,891,000	1,220,500	463,000
300		Ending Fund Balance	\$ 1,451,120	\$ 1,788,542	\$ 2,118,486	\$ 2,032,736	\$ 1,265,316	\$ 1,031,066	\$ 1,520,076

Notes:

*Includes \$17,000 for consistent park signage, a 2024 Council Objective.

* The Governing Body issued debt in 2020 to pay for significant improvements at R Park and the Aquatic Center in 2020 and 2021. This fund is the resource for Parks & Recreation improvements and as such, the resources from the bond sale were recorded and spent here. For more details on capital improvements, please see the CIP Appendix in the budget document.

* 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 pro

* The Governing Body made the decision to transfer resources in excess of the City's stated General Fund balance goals to the Special Infrastructure and Special Street funds to help cash-fund capital projects. As the number of projects varies, the ending fund balance can change dramatically annually. In addition, the amount transferred from the General Fund will vary based upon resources available.

City of Roeland Park

Line Item Budget- 360 Equipment & Bldg. Reserve Fund

			2024					
			2021	2022	2023	Projected	2025 Budget	2026 Budget
360	4010	Beginning Fund Balance	\$ 1,444,562	\$ 1,519,419	\$ 1,162,984	\$ 854,982	\$ 624,757	\$ 1,349,127
Other								
360	4772	Leaf Program Reimbursement	-	-	-	-	-	-
360	4780	Sale of Assets	-	4,600	3,526,335	25,000	715,000	-
		Total Other	-	4,600	3,526,335	25,000	715,000	-
Interest								
360	4511	Investment Income	3,059	(2,059)	32,459	25,000	9,370	20,235
		Total Interest	3,059	(2,059)	32,459	25,000	9,370	20,235
Transfers								
360	4840	Transfer from General Fund	16,800	647,000	225,200	352,600	7,450	18,550
360	4841	Transfer from PD/GF	107,367	171,495	146,625	29,960	16,100	44,300
360	4842	Transfer from PW / GF	74,000	8,000	5,000	77,500	-	141,500
360	4844	Transfer from Neighborhood Services	30,000	10,000	-	-	-	300,000
		Total Transfers	228,167	836,495	376,825	460,060	23,550	204,350
		Total Revenues	231,226	839,036	3,935,619	510,060	747,920	224,585
	B	Contracted Services						
360	5209	Professional Services		12,407	18,775	17,225	-	-
360	5214	Other Contractual Services	32,301	-	377,000	-	-	-
	B	Contracted Services Total	32,301	12,407	395,775	17,225	-	-
	C	Commodities						
360	5315	Machinery & Auto Equipment	110,665	290,139	262,626	95,060	23,550	204,350
	C	Commodities Total	110,665	290,139	262,626	95,060	23,550	204,350
	D	Capital Outlay						
360	5442	Building Expense	13,403	892,925	3,585,186	628,000	-	-
	D	Capital Outlay Total	13,403	892,925	3,585,186	628,000	-	-
	N	Non-Expenditures Appropriation						
360	5705	Future CIP - PW	-	-	35	-	-	-
360	5707	Future CIP - Building Reserve	-	-	-	-	-	-
	N	Non-Appropriation Expenditures Total	-	-	35	-	-	-
	T	Transfers						
360	5801	Transfer of Funds	-	-	-	-	-	-
	T	Transfers Total	-	-	-	-	-	-
		Total Expenditures	156,369	1,195,471	4,243,622	740,285	23,550	204,350
360		Ending Fund Balance	\$ 1,519,419	\$ 1,162,984	\$ 854,982	\$ 624,757	\$ 1,349,127	\$ 1,369,362
								\$ 1,389,902

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 land sales (NE RJ= \$1.2M, The Rocks= \$3.45M, the Johnson Drive lots, a portion of the acquired site for Public Works) are reflected in this fund.
- * Proceeds from land sales are reflected being used to fund the purchase and renovation of the new public works facility.
- * In 2019 \$1.2 million in land sale proceeds and \$91,563 of street impact fee received from Sunflower Medical as part of land sale for northeast corner of Johnson and Roe.
- * 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 held in this fund were transferred to the newly created Aquatic Center Fund.

City of Roeland Park

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

			2021	2022	2023	2024 Projected	2025 Budget	2026 Budget	2027 Budget
370	4010	Beginning Fund Balance	\$ 462,961	\$ 202,855	\$ 360,038	\$ 896,614	\$ 50,004	\$ (0)	\$ (0)
Taxes									
370	4730	Tax Increment Income 1A	381,010	382,028	136,671	128,215	-	-	-
370	4735	Tax Increment Income 1B	393,021	410,282	412,234	225,210	-	-	-
		Total Taxes	<u>774,031</u>	<u>792,310</u>	<u>548,905</u>	<u>353,425</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental									
4150		CARS and SMAC Funding	248,729	-	-	297,000	-	-	-
		Intergovernmental Total	<u>248,729</u>	<u>-</u>	<u>-</u>	<u>297,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest									
370	4511	Interest on Invested Assets	3,902	9,110	31,219	30,220	-	-	-
		Total Interest	<u>3,902</u>	<u>9,110</u>	<u>31,219</u>	<u>30,220</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers In									
370	4789	Transfer from General Fund	-	-	-	-	-	-	-
		Transfers In Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total Revenues	<u>1,026,662</u>	<u>801,420</u>	<u>580,124</u>	<u>680,645</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures									
B Contracted Services									
370	5209	Professional Services	-	-	-	50,000	-	-	-
370	5214	Other Contracted Services	-	-	733	12,255	-	-	-
		B Contracted Services Total	<u>-</u>	<u>-</u>	<u>733</u>	<u>62,255</u>	<u>-</u>	<u>-</u>	<u>-</u>
D Capital Outlay									
370	5478	Site Redevelopment Costs		\$ -	\$ -				
370	5455	Public Infrastructure Improvements			18,121	1,410,000	\$ 50,004		
370	5457	Roe 2020	1,036,768	257,199	24,694	55,000	-	-	-
		D Capital Outlay	<u>1,036,768</u>	<u>257,199</u>	<u>42,815</u>	<u>1,465,000</u>	<u>50,004</u>	<u>-</u>	<u>-</u>
N Non-Expenditures Appropriation									
370	5755	Property Tax Reduction - Appeals	-	387,038	-	-	-	-	-
		N Non-Appropriation Expenditures Total	<u>-</u>	<u>387,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
T Transfers									
370	5801	Transfer of Funds	250,000	-	-	-	-	-	-
		T Transfers Total	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Total Expenditures	<u>1,286,768</u>	<u>644,237</u>	<u>43,548</u>	<u>1,527,255</u>	<u>50,004</u>	<u>-</u>	<u>-</u>
370		Ending Fund Balance	<u>\$ 202,855</u>	<u>\$ 360,038</u>	<u>\$ 896,614</u>	<u>\$ 50,004</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

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. To complete the portion of the project associated with TIF 1, \$250,000 was transferred from the General Fund to TIF 1 in 2020 and the same amount was transferred back to the General Fund in 2021.

* 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

			2021	2022	2023	2024 Projected	2025 Budget	2026 Budget	2027 Budget
400	4010	Beginning Fund Balance	\$ (1,945,530)	\$ (1,662,653)	\$ (1,366,263)	\$ (688,358)	\$ (369,358)	\$ -	\$ -
		Sales Tax							
400	4110	City/County Sales & Use Tax	296,544	312,802	342,824	330,000	333,300	-	-
		Sales Tax Total	296,544	312,802	342,824	330,000	333,300	-	-
		Interest							
400	4511	Interest on Investment	6	815	4,415	4,000	4,000	-	-
		Total Interest	6	815	4,415	4,000	4,000	-	-
		Total Revenues	296,550	313,617	347,239	334,000	337,300	-	-
	B	Contracted Services							
400	5209	Professional Services	350	-	-	-	-	-	-
400	5214	Other Contracted Services	6,120	7,475	5,608	5,000	5,000	-	-
400	5281	Project Expense	-	-	-	-	-	-	-
	B	Contracted Services Total	6,470	7,475	5,608	5,000	5,000	-	-
	E	Debt Service							
400	5601	Bond Principal		-		319,000	290,000	-	-
400	5602	Bond Interest	7,203	9,752	9,863	10,000	10,000	-	-
	E	Debt Service Total	7,203	9,752	9,863	329,000	300,000	-	-
		Total Expenditures	13,673	17,227	15,471	334,000	305,000	-	-
400		Ending Fund Balance	\$ (1,662,653)	\$ (1,366,263)	\$ (688,358)	\$ (369,358)	\$ (47,058)	\$ -	\$ -

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

			2024						
			2021	2022	2023	Projected	2025 Budget	2026 Budget	2027 Budget
410	4010	Beginning Fund Balance	\$ (421,802)	\$ (264,960)	\$ (109,147)	\$ 207,855	\$ 107,355	\$ -	\$ -
		Sales Tax							
410	4110	City/County Sales & Use Tax	165,322	166,124	161,640	160,000	121,200	-	-
		Total Sales Tax	165,322	166,124	161,640	160,000	\$ 121,200	-	-
		Interest							
410	4511	Interest on Investment	3	(214)	2,316	2,000	\$ 2,000	-	-
		Total Interest	3	(214)	2,316	2,000	\$ 2,000	-	-
		Total Revenues	<u>165,325</u>	<u>165,910</u>	<u>163,956</u>	<u>162,000</u>	<u>\$ 123,200</u>	-	-
	B	Contracted Services							
410	5209	Professional Services	350	-	-	-	\$ -	-	-
410	5214	Other Contracted Services	4,118	4,075	4,642	5,000	\$ 5,000	-	-
410	5254	Miscellaneous Charges	-	-	-	-	\$ -	-	-
	B	Contracted Services Total	4,468	4,075	4,642	5,000	\$ 5,000	-	-
	E	Debt Service							
410	5601	Bond Principal			-	254,000	\$ 222,055	-	-
410	5602	Bond Interest	4,015	6,022	4,656	3,500	\$ 3,500	-	-
	E	Debt Service Total	4,015	6,022	4,656	257,500	\$ 225,555	-	-
		Total Expenditures	<u>8,483</u>	<u>10,097</u>	<u>9,298</u>	<u>262,500</u>	<u>\$ 230,555</u>	-	-
410		Ending Fund Balance	<u>\$ (264,960)</u>	<u>\$ (109,147)</u>	<u>\$ 207,855</u>	<u>\$ 107,355</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>

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

			2024						
			2021	2022	2023	Projected	2025 Budget	2026 Budget	2027 Budget
420	4010	Beginning Fund Balance	\$ 3,002,808	\$ 3,003,456	\$ 3,018,404	\$ 3,139,942	0	0	0
Sales Tax									
420	4110	City/County Sales & Use Tax	-	-	-	-	-	-	-
		Total Sales Tax	-	-	-	-	-	-	-
Interest									
420	4511	Interest on Investment	648	14,948	121,538	125,000	-	-	-
		Total Interest	648	14,948	121,538	125,000	-	-	-
		Total Revenues	648	14,948	121,538	125,000	-	-	-
B Contracted Services									
420	5209	Professional Services	-	-	-	-	-	-	-
420	5215	City Attorney	-	-	-	-	-	-	-
		B Contracted Services Total	-	-	-	-	-	-	-
N Non-Appropriation Expenditures									
420	5721	CID #1 Expenses	-	-	-	3,264,942	-	-	-
		N Non-Appropriation Expenditures Total	-	-	-	3,264,942	-	-	-
		Total Expenditures	-	-	-	3,264,942	-	-	-
420		Ending Fund Balance	\$ 3,003,456	\$ 3,018,404	\$ 3,139,942	\$ 0	\$ 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

			2024						
			2021	2022	2023	Projected	2025 Budget	2026 Budget	2027 Budget
510	4010	Beginning Fund Balance	\$ 621,839	\$ 831,578	\$ 1,161,546	\$ 1,610,049	\$ 1,104,354	\$ 0	\$ 0
Taxes									
510	4730	Tax Increment Income 3C	58,688	54,516	54,350	55,165	55,990	-	-
510	4731	Tax Increment Income 3A	294,797	295,016	359,744	365,140	370,615	-	-
		Total Taxes	<u>353,485</u>	<u>349,532</u>	<u>414,094</u>	<u>420,305</u>	<u>426,605</u>	<u>-</u>	<u>-</u>
Interest									
510	4511	Interest on Investment	646	3,896	58,995	75,000	16,565	-	-
		Total Interest	<u>646</u>	<u>3,896</u>	<u>58,995</u>	<u>75,000</u>	<u>16,565</u>	<u>-</u>	<u>-</u>
		Total Revenues	<u>354,131</u>	<u>353,428</u>	<u>473,089</u>	<u>495,305</u>	<u>443,170</u>	<u>-</u>	<u>-</u>
B Contracted Services									
510	5203	Printing & Advertising	312	-	-	1,000	1,000	-	-
510	5204	Legal Printing	-	-	-	-	-	-	-
510	5205	Postage & Mailing Permits	-	-	-	-	-	-	-
510	5209	Professional Services	-	5,102	-	-	-	-	-
510	5214	Other Contracted Services	-	-	-	-	-	-	-
510	5243	Contractual Reimbursement	-	-	-	-	-	-	-
		B Contracted Services Total	<u>312</u>	<u>5,102</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
D Capital Outlay									
510	5244	General Contractor	120,000	9,404	-	-	-	-	-
510	5428	Roe Parkway Extension & Maint	24,080	8,954	24,586	1,000,000	1,546,524	-	-
		Capital Outlay Total	<u>144,080</u>	<u>18,358</u>	<u>24,586</u>	<u>1,000,000</u>	<u>1,546,524</u>	<u>-</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>144,392</u>	<u>23,460</u>	<u>24,586</u>	<u>1,001,000</u>	<u>1,547,524</u>	<u>-</u>	<u>-</u>
510		Ending Fund Balance	<u>\$ 831,578</u>	<u>\$ 1,161,546</u>	<u>\$ 1,610,049</u>	<u>\$ 1,104,354</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Notes:

* TIF 3 expires May 17, 2025.

* The ending fund balances in this fund have varies 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 EPC's mixed used development on the site in 2024 to 2025.

City of Roeland Park

Line Item Budget- 520 Property Owners Association

			2024						
			2021	2022	2023	Projected	2025 Budget	2026 Budget	2027 Budget
520	4010	Beginning Fund Balance	\$ 22,210	\$ 24,122	\$ 26,009	\$ 27,910	\$ 29,910	\$ 31,910	\$ 33,910
Other									
520	4795	Miscellaneous	33,847	33,847	33,847	29,000	29,870	30,765	31,690
		Total Other	<u>33,847</u>	<u>33,847</u>	<u>33,847</u>	<u>29,000</u>	<u>29,870</u>	<u>30,765</u>	<u>31,690</u>
		Total Revenues	<u>33,847</u>	<u>33,847</u>	<u>33,847</u>	<u>29,000</u>	<u>29,870</u>	<u>30,765</u>	<u>31,690</u>
B Contracted Services									
520	5254	Miscellaneous Charges	60	85	71	-	-	-	-
520	5258	RPOA Common Area Expenses	31,875	31,875	31,875	27,000	27,870	28,765	29,690
		Contracted Services Total	<u>31,935</u>	<u>31,960</u>	<u>31,946</u>	<u>27,000</u>	<u>27,870</u>	<u>28,765</u>	<u>29,690</u>
		Total Expenditures	<u>31,935</u>	<u>31,960</u>	<u>31,946</u>	<u>27,000</u>	<u>27,870</u>	<u>28,765</u>	<u>29,690</u>
520		Ending Fund Balance	<u>\$ 24,122</u>	<u>\$ 26,009</u>	<u>\$ 27,910</u>	<u>\$ 29,910</u>	<u>\$ 31,910</u>	<u>\$ 33,910</u>	<u>\$ 35,910</u>

Notes:

* The revenues 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 roughly \$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

			2024				
			2021	2022	2023	Projected	2025 Budget
550	4010	Beginning Fund Balance	\$ -	\$ 508,421	\$ 617,278	\$ 133,516	\$ -
Intergovernmental							
550	4159	Rescue Act Grant	510,325	510,325	-	-	-
550	4511	Interest on Invested Assets	-	-	5,673	3,000	-
		Total Intergovernmental	<u>510,325</u>	<u>510,325</u>	<u>5,673</u>	<u>3,000</u>	<u>-</u>
Total Revenues							
		B Contracted Services	<u>510,325</u>	<u>510,325</u>	<u>5,673</u>	<u>3,000</u>	<u>-</u>
550	5209	Professional Services	1,060.00	905	175	40,000	-
550	5214	Other Contractual Services	844	136,338	38,574	46,263	-
550	5244	General Contractor	-	27,000	17,340	-	-
550	5274	Personal Protective Equipment		345			
550	5275	Education and Outreach		1,140			
550	5277	Testing	-	17,359	-	-	-
		B Contracted Services Total	<u>1,904</u>	<u>183,087</u>	<u>56,089</u>	<u>86,263</u>	<u>-</u>
N Non-Expenditures Appropriation							
520	5750	Contingency	-	-	-	-	-
		N Non-Expenditures Appropriation Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
D Capital Outlay							
550	5442	Other Capital Outlay	-	218,381	433,346	50,253	-
		D Capital Outlay Total	<u>-</u>	<u>218,381</u>	<u>433,346</u>	<u>50,253</u>	<u>-</u>
Total Expenditures							
		Total Expenditures	<u>1,904</u>	<u>401,468</u>	<u>489,435</u>	<u>136,516</u>	<u>-</u>
520		Ending Fund Balance	<u>\$ 508,421</u>	<u>\$ 617,278</u>	<u>\$ 133,516</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

* ARPA resources are 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 by the end of 2024.