

AGENDA
CITY OF ROELAND PARK, KANSAS
CITY COUNCIL MEETING
ROELAND PARK
Roeland Park City Hall, 4600 W 51st Street
September 18, 2023 6:00 PM

- Michael Poppa, Mayor
- Trisha Brauer, Council Member
- Benjamin Dickens, Council Member
- Jan Faidley, Council Member
- Jennifer Hill, Council Member

- Miel Castagna-Herrera, Council Member
- Tom Madigan, Council Member
- Kate Raglow, Council Member
- Michael Rebne, Council Member

- Keith Moody, City Administrator
- Jennifer Jones-Lacy, Asst. Admin.
- Kelley Nielsen, City Clerk
- John Morris, Police Chief
- Donnie Scharff, Public Works Director

Admin

Dickens

Rebne

Finance

Hill

Castagna-Herrera

Safety

Madigan

Brauer

Public Works

Faidley

Raglow

Pledge of Allegiance

A. Instructions on Logging into Meeting Remotely

Roll Call

Modification of Agenda

Public Hearing

Public Hearing - Amending 2023 Budget (5 min)

Public Hearing - Exceeding Revenue Neutral Rate and Adopting 2024 Budget (5 min)

I. Public Comments

Members of the public are welcome to use this time to make comments about City matters that do not appear on the agenda, or about items that will be considered as part of the consent agenda. Comments about items that appear on the agenda will be taken as each item is considered. Citizens Are Requested To Keep Their Comments Under 5 Minutes. If a large number of people wish to speak, this time may be shortened by the Mayor (Chair) so that the number of persons wishing to speak may be accommodated within the time available. Please turn all cellular telephones and other noise-making devices off or to "silent mode" before the meeting begins.

II. Consent Agenda

Consent agenda items have been studied by the Governing Body and

will be acted on in a single motion. If a Council member requests a separate discussion on an item, it can be removed from the consent agenda and placed on new business for further consideration.

A. Appropriations Ordinance #1028

III. Business From the Floor

A. Applications / Presentations

IV. Mayor's Report

V. Workshop and Committee Reports

VI. Reports of City Liaisons

A. Aquatic Center Advisory Committee

B. Ad-Hoc Historical Committee

VII. Unfinished Business

VIII. Ordinances and Resolutions:

A. Resolution 706 - Intent to Exceed Revenue Neutral Mill Rate (5 min)

IX. New Business

A. Amend 2023 Budget (5 min)

B. Adopt 2024 Budget Including CIP and Objectives (10 min)

C. Temporary Increase in Vacation Time Maximum Balance for Police Personnel (5 min)

X. Workshop Items:

XI. Reports of City Officials:

Welcome to this meeting of the City Council of Roeland Park. Below are the Procedural Rules of Council

The City Council encourages citizen participation in local governance processes. To that end, and in compliance with the Kansas Open meetings Act (KSA 45-215), you are invited to participate in this meeting. The following rules have been established to facilitate the transaction of business during the meeting. Please take a moment to review these rules before the meeting begins.

A. **Audience Decorum.** Members of the audience shall not engage in disorderly or boisterous conduct, including but not limited to; the utterance of loud, obnoxious, threatening, or abusive language; clapping; cheering; whistling; stomping; or any other acts that disrupt, impede, or otherwise render the orderly conduct of the City Council meeting unfeasible. Any member(s) of the audience engaging in such conduct shall, at the discretion of the Mayor (Chair) or a majority of the Council Members, be declared out of order and shall be subject to reprimand and/or removal

from that meeting. Please turn all cellular telephones and other noise-making devices off or to "silent mode" before the meeting begins.

- B. **Public Comment Request to Speak Form.** The request form's purpose is to have a record for the City Clerk. Members of the public may address the City Council during Public Comments and/or before consideration of any agenda item; however, no person shall address the Council without first being recognized by the Mayor (Chair). Any person wishing to speak, whether during Public Comments or on an agenda item, shall first complete a Public Comment or Request to Speak form and submit this form to the City Clerk before the Mayor (Chair) calls for Public Comments or calls the particular agenda item
1. **Public Comment on Non-Agenda Items.** The Agenda shall provide for public comment about matters that are within the jurisdiction of the City but are not specifically listed on the Agenda. A member of the public who wishes to speak under Public Comments must fill out a Public Comment Request to Speak form and submit it to the City Clerk before the Mayor (Chair) calls for Public Comments.
 2. **Public Comment on Agenda Items.** Public comment will be accepted on Agenda items. A member of the public, who wishes to speak on an Agenda item, including items on the Consent Agenda, must fill out a Request to Speak form and submit it to the City Clerk before the Mayor (Chair) calls the Agenda item.
- C. **Purpose.** The purpose of addressing the City Council is to communicate formally with the Council regarding matters that relate to Council business or citizen concerns within the subject matter jurisdiction of the City Council. Persons addressing the City Council on an agenda item shall confine their remarks to the matter under consideration by the Council.
- D. **Speaker Decorum.** Each person addressing the City Council, shall do so in an orderly, respectful, dignified manner and shall not engage in conduct or language that disturbs, or otherwise impedes the orderly conduct of the Council meeting. Any person, who so disrupts the meeting shall, at the discretion of the Mayor (Chair) or a majority of the Council Members present, be subject to removal from that meeting.
- E. **Time Limit.** In the interest of fairness to other persons wishing to speak and to other individuals or groups having business before the City Council, each speaker shall limit comments to five minutes. If a large number of people wish to speak, this time may be shortened by the Mayor (Chair) so that the number of persons wishing to speak may be

accommodated within the time available.

- F. **Speak Only Once.** Second opportunities for the public to speak on the same issue will not be permitted unless mandated by state or local law. No speaker will be allowed to yield part or all of his/her time to another, and no speaker will be credited with time requested but not used by another.
- G. **Addressing the Council.** Comment and testimony are to be directed to the Mayor (Chair). Dialogue between and inquiries from citizens at the lectern and individual Council Members, members of staff, or the seated audience is not permitted. Council Members seeking to clarify testimony or gain additional information should direct their questions through the Mayor (Chair). Always speak from the microphone to ensure that all remarks are accurately and properly recorded. Only one speaker should be at the microphone at a time. Speakers are requested to state their full name, address and group affiliation, if any, before delivering any remarks.
- H. Agendas and minutes can be accessed at www.roelandpark.org or by contacting the City Clerk

The City Council welcomes your participation and appreciates your cooperation. If you would like additional information about the City Council or its proceedings, please contact the City Clerk at (913) 722.2600.

Item Number: Pledge of Allegiance- -A.
Committee 9/18/2023
Meeting Date:



City of Roeland Park

Action Item Summary

Date:

Submitted By:

Committee/Department:

Title: **Instructions on Logging into Meeting Remotely**

Item Type:

Recommendation:

See instructions to log in below.

Details:

The City Council Meeting will be held remotely. Below are instructions for joining the meeting by phone, online or both.

Kelley Nielsen is inviting you to a scheduled Zoom meeting.

Topic: City Council and Governing Body Workshop Meeting

Time: This is a recurring meeting Meet anytime

Join Zoom Meeting

<https://zoom.us/j/97767592270?pwd=VWNXbjNkejIVb0JBaStWMDF5WXpoZz09>

Meeting ID: 977 6759 2270

Passcode: council

One tap mobile

+16699006833,,97767592270# US (San Jose)

+12532158782,,97767592270# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 977 6759 2270

Find your local number: <https://zoom.us/j/97767592270>

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

What are the implications to intersectionality?

- Does this item benefit all racial groups?
- Does this item benefit Community for All Ages?
- Does this item exclude or disproportionately impact any social identities? If yes, what populations and why?
- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

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

Additional Information

REVIEWERS:

Department	Reviewer	Action	Date
Administration	Nielsen, Kelley	Approved	8/24/2023 - 12:03 PM

Goals/Objectives & Terms

Item Number: Public Hearing- -
Committee 9/18/2023
Meeting Date:



City of Roeland Park

Action Item Summary

Date: 8/17/2023
Submitted By: Keith Moody
Committee/Department: Finance
Title: Public Hearing - Amending 2023 Budget (5 min)
Item Type: Other

Recommendation:

To allow for public comment on the proposed amended 2023 budget.

Details:

This is a process that the State of Kansas requires cities to complete if they believe they will need spending authority beyond what was originally adopted and sent with the 2023 Budget submission in July/August 2022.

The City is proposing to amend the budget for the following funds:

- **Building and Equipment Reserve Fund** - capital expenditures on the Public Works facility as well as land sale proceeds for the Rocks will be greater than initially budgeted for in 2023.
- **Special Street and Highway Fund** - capital expenditures on streets will be greater than initially budgeted for in 2023.
- **Special Infrastructure Fund** - capital expenditures on parks will be greater than initially budgeted for in 2023.

Even though the spending authority for these funds is increasing from the original adopted budget, the ending fund balances will remain positive for 2023 as well as for projections through 2026.

The attached notice of public hearing on amending the 2023 Budget provides a summary of the fund amendments requiring formal approval. The "Projected 2023 Budget" column included in the attached 2024 Proposed Line-item Budget contains these budget adjustments.

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity,

including improving social determinates of health:

What are the implications to intersectionality?

- Does this item benefit all racial groups?
- Does this item benefit Community for All Ages?
- Does this item exclude or disproportionately impact any social identities? If yes, what populations and why?
- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

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

Additional Information

REVIEWERS:

Department	Reviewer	Action	Date
Administration	Moody, Keith	Approved	8/22/2023 - 7:46 PM

Goals/Objectives & Terms

ATTACHMENTS:

Description	Type
▣ 2023 Amended Budget Certificate	Cover Memo
▣ 2023 Budget Amendment Notice	Cover Memo
▣ 2024 Budget Detail	Cover Memo

To the Clerk of Johnson County, State of Kansas

City of Roeland Park

[illegible]

Assisted by: _____

Attest: _____ 2022

Governing Body

Page No.1

2023

**Notice of Budget Hearing for Amending the
2023 Budget**

The governing body of

Roeland Park

will meet on the day of 9/18/23 at 6:00 p.m. at City Hall, 4600 W. 51st Street for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at City Hall, www.roelandpark.org
and will be available at this hearing.

Summary of Amendments

Fund	2023 Adopted Budget			2023 Proposed Amended Expenditures
	Actual Mill Rate	Amount of Tax Levied	Expenditures	
Building & Equipment Reserve			3,865,597	5,076,883
Special Street & Hwy			2,535,163	2,865,970
Special Infrastructure			2,433,354	2,847,640
			0	0
			0	0
			0	0

Keith Moody
Official Title: City Administrator

Page No.

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	\$ 8,878,631	\$ 5,349,309	\$ 5,394,374
Beginning Fund Balance (without TDDs)		\$ 11,371,165	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,939,167	\$ 6,101,860	\$ 5,394,374
4000..4999 Revenues								
000..115	General Fund	\$ 6,161,979	\$ 6,237,702	\$ 6,645,094	\$ 6,728,181	\$ 7,195,220	\$ 7,254,190	\$ 7,402,680
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	\$ 567,714	\$ 373,314	\$ 316,223	\$ 232,340
220	Aquatic Center Fund	\$ 61,518	\$ 358,960	\$ 283,988	\$ 336,420	\$ 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	\$ 2,458,480	\$ 1,596,320	\$ 3,394,780	\$ 1,702,180
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	\$ 1,240,015	\$ 1,044,725	\$ 1,569,310	\$ 996,530
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	\$ 670,950	\$ 784,590	\$ -	\$ -
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	\$ 151,700	\$ 153,215	\$ 116,109	\$ -
420	CID #1 - RP Shopping Center	\$ 13,803	\$ 648	\$ 14,948	\$ 45,555	\$ 45,285	\$ -	\$ -
450	TIF 2D - City Hall	\$ 281,962	\$ 327,932	\$ 17	\$ -	\$ -	\$ -	\$ -
480	TIF 2C - Security Bank	\$ 52,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	TIF 3 - Boulevard Apts/The Rocks	\$ 332,625	\$ 354,131	\$ 353,428	\$ 430,874	\$ 442,675	\$ 440,600	\$ 2,970
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	\$ 14,807,523	\$ 17,143,711	\$ 13,291,299	\$ 15,378,239	\$ 12,361,646
	Total Resources	24,248,820	22,566,302	25,655,458	27,542,548	22,169,930	20,727,548	17,756,020
5000..9999 Expenditures								
000..115	General Fund	6,081,985	5,927,857	6,807,252	6,690,280	7,099,521	7,240,022	7,356,026
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	336,950	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	212,045	191,575	197,020	202,660
300	Special Infrastructure 27 - D	2,506,600	1,167,554	1,144,725	2,372,640	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	153,180	1,662,398	-	-
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	153,500	116,376	-
420	CID #1 - RP Shopping Center	-	-	-	45,000	3,064,244	-	-
450	TIF 2D - City Hall	422,300	331,502	24,044	-	-	-	-
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	\$ 577,278	\$ 40,000	\$ -	\$ -
560	TIF 4	-	-	-	-	-	346,850	684,795
	Total Expenditures	14,712,323	11,718,368	15,256,620	18,663,918	16,820,621	15,333,174	12,673,150
	Ending Fund Balance	\$ 9,536,497	\$ 10,847,935	\$ 10,398,837	\$ 8,878,631	\$ 5,349,309	\$ 5,394,374	\$ 5,082,870
	Ending Fund Balance (without TDD'S)	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,939,167	\$ 6,101,860	\$ 5,835,792	\$ 5,082,870

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

		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	\$ 2,847,975	\$ 2,943,670	\$ 2,957,840
Taxes								
4050	Ad Valorem Tax	2,027,323	2,226,579	2,429,428	2,720,259	3,154,870	3,201,160	3,225,735
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	3,165,070	3,211,360	3,235,935
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	150,000	151,500	153,015	154,545
4330	Franchise Tax - Telephone	3,610	3,104	2,421	2,000	1,900	1,805	1,715
4340	Franchise Tax - Cable and Internet	69,422	58,016	40,989	39,000	39,000	39,000	39,000
4350	Franchise Tax - Cellular	1,413	-	2,063	-	-	-	-
Total Franchise Fees		447,629	456,259	491,353	466,000	470,150	474,350	478,595
Special Assessments								
4610	Special Assessments	-	-	-	750	750	750	750
4770	Solid Waste Service Assessment	565,149	565,661	574,195	610,540	655,540	687,540	722,510
Total Special Assessments		565,149	565,661	574,195	611,290	656,290	688,290	723,260
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	815,000	823,150	831,380	839,695
4115	Sales Tax 27B	663,376	724,137	761,907	725,000	732,250	665,615	672,270
4120	County Jail Tax	157,633	188,173	209,213	210,000	212,100	214,220	216,360
4130	Safety Sales Tax	157,633	188,173	209,213	210,000	212,100	214,220	216,360
4141	City/County Alcohol Tax Distrib	40	224	-	100	100	100	100
4145	Transient Guest Tax	2,932	6,141	9,097	9,000	9,000	9,000	9,000
4156	FEMA Grant	-	-	-	-	-	-	-
4157	CARES Act Funding	215,288	-	-	-	-	-	-
4180	Sunflower Foundation Grant	-	-	-	-	-	-	-
Total Intergovernmental Revenue		2,037,855	2,075,337	2,212,218	2,180,765	2,204,565	2,154,685	2,178,305
Licenses and Permits								
4210	Street Cutting Permit	19,165	19,355	16,138	10,000	10,000	10,000	10,000
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	141,150	141,350	141,350	141,350

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	8,000	8,080	8,160	8,240
4420	State Fees	19,582	18,534	19,012	17,170	17,340	17,515	17,690
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	176,170	177,920	179,690	181,475
Other Sources								
4279	Facility Rental	-	2,722	5,759	7,500	7,500	7,500	7,500
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	7,500	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	322,327	277,340	299,340	355,975
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	6,728,181	7,195,220	7,254,190	7,402,680
Total Resources		8,767,387	8,923,104	9,640,339	9,538,251	10,043,195	10,197,860	10,360,520

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	12,510	12,885	13,270	13,670
101	5202	Telephone	712	874	2,168	2,500	2,500	2,500	2,500
101	5203	Printing & Advertising	1,701	5,376	2,860	8,800	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	5,000	5,000	5,000	5,000
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	128,400	78,400	68,400
101	5210	Maintenance & Repair Building	11,236	14,625	18,891	18,100	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	1,238	140	748	200	200	200	200
101	5212	Utility Asst & Rental Assistance	-	-	18,000	15,000	15,000	15,000	15,000
101	5213	Audit Fees	36,225	38,585	40,160	39,700	40,600	41,820	43,075
101	5214	Other Contracted Services	55,584	79,499	78,395	82,000	84,745	84,745	84,745
101	5215	City Attorney	101,517	114,848	135,799	104,000	106,080	108,200	110,365
101	5216	Special Prosecutor Fees	31,410	300	1,925	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	-	5,248	17,309	89,000	20,000	20,000	20,000
101	5218	IT & Communication	27,624	31,229	32,578	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	44,000	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	74,720	78,455	82,380	86,500
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	23,225	24,385	25,605	26,885
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	-	-	-	5,200	30,200	6,700	6,700
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	3,000	3,000	3,000	3,000
101	5293	Platting Fees			(133)				
B	Contracted Services Total		808,158	677,929	863,913	994,992	1,047,605	942,815	952,906

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
	C	Commodities							
101	5301	Office Supplies	6,958	5,647	6,450	6,500	6,500	6,500	6,500
101	5304	Janitorial Supplies	2,028	1,673	1,105	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	14,480	16,451	22,541	14,925	18,825	18,825	18,825
101	5306	Materials	190	-	-	-	-	-	-
101	5307	Other Commodities	148,747	(38,219)	-	-	-	-	-
	C	Commodities Total	172,403	(14,448)	30,096	23,425	27,325	27,325	27,325
	N	Non-Expenditure Appropriation							
101	5751	TIF Fund Expenditure	-	-	-	-	185,000	124,715	164,950
	N	Non-Expen. Appropriation Total	-	-	-	-	185,000	124,715	164,950
	T	Transfers							
101	5801	Transfer of Funds	-	-	-	-	-	-	-
101	5802	Transfer to Special Street and Highway Fund	-	-	365,000	145,000	25,000	170,000	70,000
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	150,000	25,000	440,000	60,000
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	225,000	201,245	220,490	210,840
	T	Transfers Total	1,039,250	886,983	1,547,000	745,200	600,045	831,290	343,240
Total General Overhead			2,019,812	1,550,464	2,441,009	1,763,617	1,859,975	1,926,145	1,488,421

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	Maintenace & Repair Equipment	1,586	1,038	2,091	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	26,127	20,643	31,022	30,760	37,500	38,625	39,785
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	24,000	27,000	27,810	28,645
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	129,475	139,245	142,240	145,325
	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	1,424,445	1,445,345	1,425,845	1,531,520

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	2,500	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	17,170	17,340	17,515	17,690
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>77,640</u>	<u>78,670</u>	<u>80,770</u>	<u>81,810</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>127,440</u>	<u>135,570</u>	<u>136,950</u>	<u>140,155</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 implmentation.

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Neighborhood Services							
		A Salaries & Benefits							
104	5101	Salaries - Regular	112,954	114,818	124,739	135,000	145,000	150,800	156,830
104	5102	Salaries-Overtime	<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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Administration							
		A Salaries & Benefits							
105	5101	Salaries - Regular	268,734	275,275	284,506	321,000	361,000	375,440	390,460
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>429,500</u>	<u>446,040</u>	<u>463,245</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>448,880</u>	<u>464,580</u>	<u>481,945</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	10,000	10,200	10,405	10,615
106	5290	Street Light Electric	<u>20,313</u>	<u>22,232</u>	<u>30,412</u>	<u>23,000</u>	<u>23,460</u>	<u>23,930</u>	<u>24,410</u>
	B	Contracted Services Total	<u>153,155</u>	<u>197,016</u>	<u>159,951</u>	<u>211,055</u>	<u>237,575</u>	<u>231,660</u>	<u>235,675</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	<u>150</u>	<u>1,268</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
	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	<u>272</u>	<u>3,174</u>	<u>1,561</u>	<u>8,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	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	<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>
	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>835,665</u>	<u>906,655</u>	<u>899,780</u>	<u>1,251,420</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	205,700	213,930	222,485
107	5123	KPERS City Contribution	96,202	92,789	96,649	111,000	131,000	136,240	141,690
107	5124	Ks Unemployment Insurance	1,798	1,922	66	25,000	25,000	25,000	25,000
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	440,000	479,000	512,530	548,407
107	5127	Health Savings Account	45,335	36,924	36,567	37,000	40,000	40,000	40,000
107	5128	401A City Contribution	7,175	7,555	8,033	8,700	40,000	41,600	43,265
107	5130	City Paid Life/ST Disability	8,261	10,198	10,695	11,000	11,000	11,000	11,000
107	5131	KP&F City Contribution	179,102	180,038	194,195	233,500	252,500	262,600	273,105
107	5133	Wellness Incentive	300	-	-	2,000	2,000	2,000	2,000
A Salaries & Benefits Total			966,243	951,688	1,007,490	1,133,200	1,266,200	1,328,100	1,393,482
Total Employee Benefits			966,243	951,688	1,007,490	1,133,200	1,266,200	1,328,100	1,393,482.10

Notes:

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

* KPF pension rate will 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	-	-	-	-	-
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	9,550	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	57,280	57,730	57,955

Notes:
* One objective reflecting in this department for 2024.
* Training & technology allowance/elected official reflects the following per year: 2022= \$855, 2023= \$900, 2024= \$950, 2025= \$1,000, 2026= \$1,025.

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

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

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
Solid Waste									
A Salaries & Benefits									
115	5101	Salaries - Regular	2,276	12,001	12,500	13,000	13,520	14,060	14,620
115	5102	Salaries - Overtime	572	-	-	-	-	-	-
A Salaries & Benefits Total			2,848	12,001	12,500	13,000	13,520	14,060	14,620
				-					
B Contracted Services				-					
115	5203	Printing & Advertising	-	-	-	-	-		
115	5211	Maintenace & Repair Equipment	-	1,635	1,496	3,500	3,500	3,500	3,500
115	5235	Disposal Fees	19,935	13,971	22,657	25,000	25,750	26,525	27,320
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	940	150	190	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	521,711	573,182	549,265	637,035	651,905	664,670	679,500
B Contracted Services Total			542,586	588,938	573,608	667,035	682,655	696,195	711,820
				-					
C Commodities				-					
115	5302	Motor Fuels & Lubricants	855	440	929	2,000	2,060	2,120	2,185
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
C Commodities Total			855	440	929	2,000	2,060	2,120	2,185
Total Solid Waste			546,289	601,379	587,037	682,035	698,235	712,375	728,625

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	6,690,280	7,099,521	7,240,022	7,356,026
Ending Fund Balance		2,685,403	2,995,247	2,810,071	2,847,973	2,943,672	2,957,840	3,004,493
Change In Ending Fund Balance		2,783,777	309,845	(185,176)	37,902	95,699	14,168	46,654
25% of Annual Operating Expenses (Reserve Benchmark)		1,191,042	1,168,586	1,213,957	1,392,739	1,483,504	1,498,654	1,542,934
Reserve For Loss of Wal Mart		1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve		(53,536)	340,500	109,953	45,234	50,168	49,185	51,559
Operating Expenses		4,764,168	4,674,345	4,855,829	5,570,955	5,934,016	5,994,617	6,171,736
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses		24%	32%	27%	26%	26%	26%	26%

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

			2021	2021 YTD	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
109	4010	Beginning Fund Balance	\$ 18,495	\$ 18,616	\$ 24,204	\$ 20,338	\$ 31,433	\$ 25,613	\$ 19,793.35
		Revenues							
		Other							
109	4432	Spec. Law Enforcement Revenues	\$ 25,790	\$ 1,000	\$ 525	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
109	4433	K9 Contributions	3,540	-	10,000	4,500	-	-	-
109	4434	Opioid Settlement Funds	-		1,635	15,415	-	-	-
		Other Total	\$ 29,330	\$ 1,000	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
		Total Revenues	\$ 29,330	\$ 1,000	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
		Total Resources	\$ 47,825	\$ 19,616	\$ 36,364	\$ 41,253	\$ 32,433	\$ 26,613	\$ 20,793
		Expenditures							
		C							
		Commodities							
109	5316	K9 Expenses	2,056	-	14,366	6,820	6,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	21,565	-	1,660	3,000	-	-	-
		Commodities Total	23,621	-	16,026	9,820	6,820	6,820	6,820
		Total Expenditures	23,621	-	16,026	9,820	6,820	6,820	6,820
109		Ending Fund Balance	\$ 24,204	\$ 19,616	\$ 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	\$ 65,205	\$ 81,574	\$ 65,205
			Taxes						
200	4050	Ad Valorem Tax	145,859	160,188	178,093	168,840	110,609	115,033	119,635
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
			147,420	161,560	178,591	170,890	112,659	117,083	121,685
			Total Taxes						
			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
			261,573	257,192	245,604	247,464	251,150	189,220	100,805
			Total Special Assessments						
			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	8,310	8,475	8,645	8,820
			16,616	15,529	15,114	8,360	8,525	8,695	8,870
			Total Intergovernmental						
			Interest						
200	4511	Interest on Investment	6,802	2,087	7,013	6,000	980	1,225	980
			6,802	2,087	7,013	6,000	980	1,225	980
			Total Interest						
			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	-	-	-	-	-	-	-
			353,750	115,000	135,000	135,000	-	-	-
			Total Transfers						
			Other						
200	4791	Bond Proceeds	617,873	-	-	-	-	-	-
			617,873	-	-	-	-	-	-
			Total Other						
			Total Revenues						
			1,404,034	551,368	581,322	567,714	373,314	316,223	232,340
B	Contracted Services								
200	5209	Professional Services	-	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
			-	-	-	3,100	3,100	3,100	3,100
			Contracted Services Total						
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

			2023						
			2020	2021	2022	Projected	2024 Budget	2025 Budget	2026 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	
200	5644	Principal Bonds - 2012-1	205,000	205,000	215,000	220,000	-		-
200	5645	Interest Bonds - 2012-1	18,318	14,423	10,117	5,280	-	-	-
	E	Debt Service Total	1,367,099	576,976	581,869	580,983	359,203	357,168	249,261
	N	Non-Expenditures Appropriation							
200	5751	TIF Fund Expenditure	-	-	0	-	13,500	3,165	-
	N	Non-Appropriation Expenditures Total	-	-	0	-	13,500	3,165	-
		Total Expenditures	1,367,099	576,976	581,869	584,083	375,803	363,433	252,361
		Auditor's Adjustment to GAAP			(26,152)				
200		Ending Fund Balance	\$ 133,881	\$ 108,273	\$ 81,574	\$ 65,205	\$ 62,716	\$ 34,364	\$ 45,183
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			10%	19%	14%	11%	17%	10%	18%

* 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	\$ 175,388	\$ 175,388	175,388
		Program Fees							
220	4274	Daily Admissions	-	29,263	56,426	44,625	65,000	65,650	66,305
220	4275	Program Fees-Season Pass	-	29,525	32,719	44,400	44,845	45,295	45,750
220	4276	Superpass	-	-	2,355	-	-	-	-
220	4277	Participation Fees	-	23,803	8,458	-	-	-	-
220	4278	Advertising Sponsorship	-	-	-	-	-	-	-
220	4279	Facility Rental	-	890	304	9,500	2,500	2,500	2,500
220	4280	Swim Lessons	-	-	2,711	-	-	-	-
220	4281	Swim Team	-	363	-	-	-	-	-
220	4282	Water Aerobics	-	-	-	-	-	-	-
220	4290	Concession Revenue	-	11,126	9,584	9,900	9,900	9,900	9,900
220	4291	Retail Sales - Taxable	-	-	-	-	-	-	-
220	4292	Taxable Sales Discounts (contract)	-	-	-	-	-	-	-
		Total Program Fees	-	94,970	112,557	108,425	122,245	123,345	124,455
		Intergovernmental							
220	4155	CDBG Grant	1,518	-	-	-	-	-	-
		Total Intergovernmental	1,518	-	-	-	-	-	-
		Interest							
220	4511	Interest on Investment	-	1,490	1,431	2,995	2,630	2,630	2,630
		Total Interest	-	1,490	1,431	2,995	2,630	2,630	2,630
		Transfer-In							
220	4840	Transfer from the General Fund	60,000	262,500	170,000	225,000	201,245	220,490	210,840
220	4843	Transfer from Equip Reserve Fund	-	-	-	-	-	-	-
		TOTAL Transfers-In	60,000	262,500	170,000	225,000	201,245	220,490	210,840
		Total Revenues	61,518	358,960	283,988	336,420	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	88,000	174,500	179,735	185,125
220	5122	FICA/SSI	-	-	-	-	-	-	-
220	5123	KPERS	-	-	-	-	-	-	-
220	5126	Benefits (includes medical premium)	-	-	-	-	-	-	-
220	5120	Cell phone allowance	-	-	-	120	120	120	120
	A	Salaries Total	14,572	130,943	107,348	105,920	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>336,950</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>\$ 175,388</u>	<u>\$ 175,388</u>	<u>\$ 175,388</u>	<u>\$ 175,388</u>
		Operating Income or (Loss)	(\$51,199)	(\$149,715)	(\$130,149)	(\$114,030)	(\$195,245)	(\$202,490)	(\$209,840)
		Fund Balance as a % of Operating Expenses	346%	114%	72%	78%	55%	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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
250	4010	Beginning Fund Balance	\$ 322,953	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250
		Interest							
250	4511	Interest on Investment	-	-	-	-	-	-	5
		Total Interest	-	-	-	-	-	-	-
		Special Assessments							
250	4610	Special Assessments- Storm Water Fee	-	-	-	-	185,000	224,700	262,900
		Total Special Assessments	-	-	-	-	185,000	224,700	262,900
		Total Revenues	-	-	-	-	185,000	224,700	262,900
	A	Salaries & Benefits							
250	5101	Salaries - Regular	-	-	-	-	49,000	51,450	54,023
	A	Salaries & Benefits Total	-	-	-	-	49,000	51,450	54,023
	B	Contracted Services							
250	5221	Maintenace & Repair of Storm Sewers	-	-	-	-	4,000	5,000	5,000
250	5260	Vehicle Maintenance	-	-	-	-	4,500	5,000	5,000
	B	Contracted Services Total	-	-	-	-	8,500	10,000	10,000
	C	Commodities							
250	5302	Motor Fuels & Lubricants					2,500	3,000	3,000
250	5315	Machinery & Auto Equipment	-	-	-	-	-	-	-
	C	Commodities Total	-	-	-	-	2,500	3,000	3,000
	E	Capital Outlay							
250	5442	Building Improvments	-	-	-	-	-	-	-
250	5469	Stormwater Improvements	-	-	-	-	125,000	160,000	195,000
	E	Capital Outlay Total	-	-	-	-	125,000	160,000	195,000
	T	Transfers							
250	5809	Transfer to Equipment Reserve Fund	-	-	-	-	-	-	-
250	5822	Transfer to Special Street Fund	322,953	-	-	-	-	-	-
	T	Transfers Total	322,953	-	-	-	-	-	-
		Total Expenditures	322,953	-	-	-	185,000	224,450	262,023
250		Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250	\$ 1,128

Notes:

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

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

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

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
270	4010	Beginning Fund Balance	\$ 377,360	\$ 1,217,461	\$ 1,368,420	\$ 1,391,332	\$ 1,683,842	\$ 2,317,282	\$ 2,499,547
		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	182,320	180,960	184,580	188,270
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	2,225,845	1,546,060	2,769,020	1,594,685
		Interest							
270	4511	Interest on Investment	5,774	491	6,145	18,000	25,260	34,760	37,495
		Total Interest	5,774	491	6,145	18,000	25,260	34,760	37,495
		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	145,000	25,000	170,000	70,000
270	4843	Transfer from Equip Reserve Fund	91,563	-	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	322,953	-	-	-	-	-	-
		Total Transfers	414,516	-	365,000	145,000	25,000	170,000	70,000
		Total Revenues	3,061,352	1,349,316	2,291,921	2,458,480	1,596,320	3,394,780	1,702,180
	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	\$ 1,683,842	\$ 2,317,282	\$ 2,499,547	2,336,452

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	\$ 305,588	\$ 367,243	402,955
		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	9,180	9,545	9,925	10,320
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>81,760</u>	<u>83,035</u>	<u>84,345</u>	<u>85,685</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>212,045</u>	<u>191,575</u>	<u>197,020</u>	<u>202,660</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>\$ 305,588</u>	<u>\$ 367,243</u>	<u>\$ 402,955</u>	<u>\$ 435,771</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	655,917	755,142	624,452
Intergovernmental									
300	4110	City Sales & Use Tax	442,251	824,144	1,060,326	999,885	1,009,885	917,985	927,165
300	4155	CDBG Grant	-	-	10,000	-	-	200,000	
300	4158	SMAC	-	-	-	-	-	-	-
Total Intergovernmental			442,251	824,144	1,070,326	999,885	1,009,885	1,117,985	927,165
Other									
300	4161	Grants/Donations - Private	81,096	-	-	70,000	-	-	-
300	4530	Reimbursed Expenses	-	-	20,000	-	-	-	-
300	4767	Contributions for Art and Park Land			36,378	377,000			
300	4791	Bond Proceeds	1,288,428	-	-	-	-	-	-
Total Other			1,369,524	-	56,378	70,000	-	-	-
Interest									
300	4511	Investment Income	2,514	1,783	5,912	20,130	9,840	11,325	9,365
Total Interest			2,514	1,783	5,912	20,130	9,840	11,325	9,365
Transfers In									
300	4840	Transfer From General Fund	685,600	203,183	365,000	150,000	25,000	440,000	60,000
Total Transfers In			685,600	203,183	365,000	150,000	25,000	440,000	60,000
Total Revenues			2,499,889	1,029,110	1,497,616	1,240,015	1,044,725	1,569,310	996,530
B Contracted Services									
300	5209	Professional Services	-	11,958	2,174	85,000	40,000	40,000	40,000
300	5231	Cost of issuance	41,081	-	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
B Contracted Services Total			41,081	11,958	2,174	85,000	40,000	40,000	40,000
D Capital Outlay									
300	5246	In-House Street Maintenance	-	-	1,228	-	-	-	-
300	5421	Maintenance & Repair of Streets	121,231	126,725	234,757	225,000	225,000	235,000	225,000.00
300	5442	Building Improvements		384		400,000	500,000		
300	5468	2020 Stormwater-57th and Roeland	177,336	535	1,628	-	-		
300	5469	Stormwater Maintenance	-	19,739		100,000			
300	5470	Park Maintenance	14,419	36,609	38,259	36,330	55,500	25,000	25,000
300	5471	Tennis Courts							
300	5472	Park Improvements	1,323,813	19,932	489,483	352,310	-	100,000	928,500
300	5473	RPAC Improvements	826,150	908,042	5,000	-	-		
300	5474	Marquee Signs	-	-		-	-		
300	5475	Stairway	2,570	9,135	118,794		-		
300	5476	Community Center Improvement	-	-	253,002	1,174,000	125,000	1,300,000	
300	5498	CDBG Projects	-	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	34,495	400	-	-	-	-
D Capital Outlay Total			2,465,519	1,155,596	1,142,551	2,287,640	905,500	1,660,000	1,178,500
N Non-Appropriation Expenditures									
300	5750	Contingency	-	-	-	-	-	-	-
N Non-Appropriation Expenditures			-	-	-	-	-	-	-
T Transfers									
300	5802	Transfer to General Fund	-	-	-	-	-	-	-
300	5826	Transfer to Capital Projects Fund	-	-	-	-	-	-	-
T Transfers Total			-	-	-	-	-	-	-
Total Expenditures			2,506,600	1,167,554	1,144,725	2,372,640	945,500	1,700,000	1,218,500
Auditor's Adjustment to GAAP					(15,469)				
300		Ending Fund Balance	\$ 1,589,564	\$ 1,451,120	\$ 1,788,542	\$ 655,917	\$ 755,142	\$ 624,452	402,482

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	\$ 877,808	\$ (0)	\$ (0)
		Taxes							
370	4730	Tax Increment Income 1A	368,557	381,010	382,028	248,700	126,215	-	
370	4735	Tax Increment Income 1B	373,186	393,021	410,282	412,235	209,210	-	
		Total Taxes	741,743	774,031	792,310	660,935	335,425	-	-
		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	13,165	-	-
		Total Interest	7,285	3,902	9,110	10,015	13,165	-	-
		Transfers In							
370	4789	Transfer from General Fund	250,000	-	-	-	-	-	-
		Transfers In Total	250,000	-	-	-	-	-	-
		Total Revenues	999,028	1,026,662	801,420	670,950	784,590	-	-
		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				\$ -	\$ 851,218		
370	5455	Public Infrastructure Improvements				92,000	800,000		
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	142,000	1,651,218	-	-
	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	153,180	1,662,398	-	-
370		Ending Fund Balance	\$ 462,961	\$ 202,855	\$ 360,038	\$ 877,808	\$ (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)	\$ 552	\$ 267	\$ (0)
		Sales Tax							
410	4110	City/County Sales & Use Tax	155,452	162,599	166,124	151,500	153,015	115,909	-
		Total Sales Tax	155,452	162,599	166,124	151,500	153,015	\$ 115,909	-
		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	151,700	153,215	\$ 116,109	-
	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	145,000	\$ 107,876	-
410	5602	Bond Interest	4,182	4,014	6,022	4,000	3,500	\$ 3,500	-
	E	Debt Service Total	4,182	143,999	216,000	159,000	148,500	\$ 111,376	-
		Total Expenditures	8,807	148,468	220,075	164,000	153,500	\$ 116,376	-
		Auditor's Adjusting Entry		142,708	209,221	122,000	-	-	
410		Ending Fund Balance	\$ (421,802)	\$ (264,960)	\$ (109,148)	\$ 552	\$ 267	\$ (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	\$ 1,491,420	\$ 933,095	\$ 198,042
		Taxes							
510	4730	Tax Increment Income 3C	43,227	58,688	54,516	54,350	55,165	55,990	-
510	4731	Tax Increment Income 3A	286,987	294,797	295,016	359,744	365,140	370,615	-
		Total Taxes	<u>330,214</u>	<u>353,485</u>	<u>349,532</u>	<u>414,094</u>	<u>420,305</u>	<u>426,605</u>	<u>-</u>
		Interest							
510	4511	Interest on Investment	2,411	646	3,896	16,780	22,370	13,995	2,970
		Total Interest	<u>2,411</u>	<u>646</u>	<u>3,896</u>	<u>16,780</u>	<u>22,370</u>	<u>13,995</u>	<u>2,970</u>
		Total Revenues	<u>332,625</u>	<u>354,131</u>	<u>353,428</u>	<u>430,874</u>	<u>442,675</u>	<u>440,600</u>	<u>2,970</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>\$ 1,491,420</u>	<u>\$ 933,095</u>	<u>\$ 198,042</u>	<u>\$ 201,012</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	\$ 40,000	\$ -	\$ -
		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		40,000	-	
550	5214	Other Contractual Services		844	136,338	45,000		-	
550	5244	General Contractor	-	-	27,000	90,000		-	
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	135,000	40,000	-	-
	N	Non-Expenditures Appropriation							
520	5750	Contingency	-	-	-	-	-	-	-
	N	Non-Expenditures Appropriation Total	-	-	-	-	-	-	-
	D	Capital Outlay							
550	5442	Other Capital Outlay	-	-	218,381	442,278	-	-	
	D	Capital Outlay Total	-	-	218,381	442,278	-	-	-
		Total Expenditures	-	1,904	401,468	577,278	40,000	-	-
520		Ending Fund Balance	\$ -	\$ 508,421	\$ 617,278	\$ 40,000	\$ -	\$ -	\$ -

Notes:

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

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

City of Roeland Park

Line Item Budget- 560 TIF 4 Fund- The Rocks

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

Notes:

* TIF 4 begins May 1, 2025 and expires May 1, 2045. The TIF increment will be used to reimburse EPC development eligible project costs on the mixed use development at the Rocks. Total TIF resources over the 20 year life of the district is anticipated to total \$16.44 mm. A 2% CID overlay sales tax is also being collected and accounted for in this fund, the CID sales tax will be in place starting in 2025 and 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).

Item Number: Public Hearing- -
Committee 9/18/2023
Meeting Date:



City of Roeland Park

Action Item Summary

Date: 8/17/2023
Submitted By: Keith Moody
Committee/Department: Finance
Title: **Public Hearing - Exceeding Revenue Neutral Rate and Adopting 2024 Budget (5 min)**
Item Type: Other

Recommendation:

To allow for public comment regarding the intent to exceed the revenue neutral rate for the FY 2024 budget and on the proposed FY 2024 Budget including Objectives and the five-year Capital Improvement Plan.

Details:

The revenue neutral rate, as defined in Kansas Senate Bill 13, is the mill levy for a given year that will produce the same amount of property tax revenue that the governing body received in the previous year. Senate Bill 13 requires that a governing body hold a hearing and pass a resolution if they intend to exceed the revenue neutral rate.

The 2024 Revenue Neutral Rate is 25.809, which is 1.854 mills lower than the 2023 adopted rate of 27.663. Staff is proposing a 2024 budget developed with a 26 mill levy rate; a 1.663 mill reduction from the 2023 budget. The 2023 valuation received from the County in June shows an assessed valuation of \$125,692,000. This is a 7% increase. The proposed 2024 mill rate will bring in approximately \$250,000 of additional revenue into the General Fund.

The 2024 budget reduces the mill levy (1.663 mill or 6%) and primarily relies on reserves to fund capital investment. ***The only significant change made to the 2024 budget since the last council budget presentation is the addition of \$100,000 to support Project Rise into 2024. During the 8/21/23 Council meeting the Objective related to investigating the fiscal impacts of removing local sales tax from food sales was removed.***

The 2024-2026 Budget, 5 Year Capital Improvement Plan and 2024 Objectives are included in the budget adoption agenda item under New Business for your full consideration. The public hearing simply provides the

opportunity for the public to make comment on the property tax mill and proposed 2024 budget.

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

What are the implications to intersectionality?

- Does this item benefit all racial groups?
- Does this item benefit Community for All Ages?
- Does this item exclude or disproportionately impact any social identities? If yes, what populations and why?
- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

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

Additional Information

REVIEWERS:

Department	Reviewer	Action	Date
Administration	Moody, Keith	Approved	8/22/2023 - 7:47 PM

Goals/Objectives & Terms

ATTACHMENTS:

Description	Type
▣ Notice of Public Hearing for 2024 Budget	Cover Memo
▣ 2024 Budget Certificate	Exhibit
▣ 2024 Line Item Budget	Exhibit

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
Roeland Park

will meet on September 18, 2023 at 6:00 p.m. at City Hall, Zoom for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, www.roelandpark.org and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	6,846,296	26.920	6,692,950	25.987	10,031,014	3,157,339	25.120
Debt Service	581,869	1.627	584,083	1.676	465,803	110,653	0.880
Library							
Special Highway and Street	2,269,009		2,165,970		3,208,492		
Aquatics Center	388,220		375,450		490,783		
Community Center	1,149,139		211,629		559,234		
Special Infrastructure	1,160,194		2,347,640		1,855,977		
Building and Equipment Reser	1,195,471		4,917,825		708,393		
TIF 1: Wal-Mart/Bella Roe	644,237		953,180		1,052,748		
TDD 1: Price Chopper	17,227		15,000		904,835		
TDD 2: Lowe's	10,097		9,000		478,544		
CID 1			45,000		3,064,244		
TIF 2D: City Hall/QT	24,044						
Stormwater					185,000		
TIF 2C: Mission Bank							
TIF 3: The Rocks	18,358		100,000		1,810,120		
Property Owner's Association	31,960		33,847		55,009		
Non-Budgeted Funds-A	401,468						
Totals	14,737,589	28.547	18,451,574	27.663	24,870,196	3,267,992	26.000
Revenue Neutral Rate**							25.809
Less: Transfers	2,046,314		1,057,635		782,345		
Net Expenditure	12,691,275		17,393,939		24,087,851		
Total Tax Levied	2,933,532		3,243,989		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	102,732,261		117,264,883		125,691,995		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	3,059,204		2,493,754		2,000,219		
Revenue Bonds	0		0		1,663,301		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	3,059,204		2,493,754		3,663,520		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Keith Moody
City Official Title: City Administrator

Roeland Park

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	10,031,014	3,157,339	
Debt Service	10-113		465,803	110,653	
Library	12-1220				
Special Highway and Street			3,208,492		
Aquatics Center			490,783		
Community Center			559,234		
Special Infrastructure			1,855,977		
Building and Equipment Reserve			708,393		
TIF 1: Wal-Mart/Bella Roe			1,052,748		
TDD 1: Price Chopper			904,835		
TDD 2: Lowe's			478,544		
CID 1			3,064,244		
TIF 2D: City Hall/QT					
Stormwater			185,000		
TIF 2C: Mission Bank					
TIF 3: The Rocks			1,810,120		
Property Owner's Association			55,009		
Non-Budgeted Funds-A					
Totals		xxxxxx	24,870,196	3,267,992	
Budget Hearing Notice					County Clerk's Use Onl
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					
					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 25.809

County Clerk

Governing Body

CPA Summary

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	\$ 8,878,631	\$ 5,349,309	\$ 5,394,374
Beginning Fund Balance (without TDDs)	\$ 11,371,165	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,939,167	\$ 6,101,860	\$ 5,394,374
4000..4999 Revenues							
000..115 General Fund	\$ 6,161,979	\$ 6,237,702	\$ 6,645,094	\$ 6,728,181	\$ 7,195,220	\$ 7,254,190	\$ 7,402,680
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	\$ 567,714	\$ 373,314	\$ 316,223	\$ 232,340
220 Aquatic Center Fund	\$ 61,518	\$ 358,960	\$ 283,988	\$ 336,420	\$ 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	\$ 2,458,480	\$ 1,596,320	\$ 3,394,780	\$ 1,702,180
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	\$ 1,240,015	\$ 1,044,725	\$ 1,569,310	\$ 996,530
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	\$ 670,950	\$ 784,590	\$ -	\$ -
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	\$ 151,700	\$ 153,215	\$ 116,109	\$ -
420 CID #1 - RP Shopping Center	\$ 13,803	\$ 648	\$ 14,948	\$ 45,555	\$ 45,285	\$ -	\$ -
450 TIF 2D - City Hall	\$ 281,962	\$ 327,932	\$ 17	\$ -	\$ -	\$ -	\$ -
480 TIF 2C - Security Bank	\$ 52,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510 TIF 3 - Boulevard Apts/The Rocks	\$ 332,625	\$ 354,131	\$ 353,428	\$ 430,874	\$ 442,675	\$ 440,600	\$ 2,970
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	\$ 14,807,523	\$ 17,143,711	\$ 13,291,299	\$ 15,378,239	\$ 12,361,646
Total Resources	24,248,820	22,566,302	25,655,458	27,542,548	22,169,930	20,727,548	17,756,020
5000..9999 Expenditures							
000..115 General Fund	6,081,985	5,927,857	6,807,252	6,690,280	7,099,521	7,240,022	7,356,026
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	336,950	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	212,045	191,575	197,020	202,660
300 Special Infrastructure 27 - D	2,506,600	1,167,554	1,144,725	2,372,640	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	153,180	1,662,398	-	-
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	153,500	116,376	-
420 CID #1 - RP Shopping Center	-	-	-	45,000	3,064,244	-	-
450 TIF 2D - City Hall	422,300	331,502	24,044	-	-	-	-
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	\$ 577,278	\$ 40,000	\$ -	\$ -
560 TIF 4	-	-	-	-	-	346,850	684,795
Total Expenditures	14,712,323	11,718,368	15,256,620	18,663,918	16,820,621	15,333,174	12,673,150
Ending Fund Balance	\$ 9,536,497	\$ 10,847,935	\$ 10,398,837	\$ 8,878,631	\$ 5,349,309	\$ 5,394,374	\$ 5,082,870
Ending Fund Balance (without TDD'S)	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,939,167	\$ 6,101,860	\$ 5,835,792	\$ 5,082,870

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

		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	\$ 2,847,975	\$ 2,943,670	\$ 2,957,840
Taxes								
4050	Ad Valorem Tax	2,027,323	2,226,579	2,429,428	2,720,259	3,154,870	3,201,160	3,225,735
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	3,165,070	3,211,360	3,235,935
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	150,000	151,500	153,015	154,545
4330	Franchise Tax - Telephone	3,610	3,104	2,421	2,000	1,900	1,805	1,715
4340	Franchise Tax - Cable and Internet	69,422	58,016	40,989	39,000	39,000	39,000	39,000
4350	Franchise Tax - Cellular	1,413	-	2,063	-	-	-	-
Total Franchise Fees		447,629	456,259	491,353	466,000	470,150	474,350	478,595
Special Assessments								
4610	Special Assessments	-	-	-	750	750	750	750
4770	Solid Waste Service Assessment	565,149	565,661	574,195	610,540	655,540	687,540	722,510
Total Special Assessments		565,149	565,661	574,195	611,290	656,290	688,290	723,260
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	815,000	823,150	831,380	839,695
4115	Sales Tax 27B	663,376	724,137	761,907	725,000	732,250	665,615	672,270
4120	County Jail Tax	157,633	188,173	209,213	210,000	212,100	214,220	216,360
4130	Safety Sales Tax	157,633	188,173	209,213	210,000	212,100	214,220	216,360
4141	City/County Alcohol Tax Distrib	40	224	-	100	100	100	100
4145	Transient Guest Tax	2,932	6,141	9,097	9,000	9,000	9,000	9,000
4156	FEMA Grant	-	-	-	-	-	-	-
4157	CARES Act Funding	215,288	-	-	-	-	-	-
4180	Sunflower Foundation Grant	-	-	-	-	-	-	-
Total Intergovernmental Revenue		2,037,855	2,075,337	2,212,218	2,180,765	2,204,565	2,154,685	2,178,305
Licenses and Permits								
4210	Street Cutting Permit	19,165	19,355	16,138	10,000	10,000	10,000	10,000
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	141,150	141,350	141,350	141,350

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

		2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
Fines and Forfeitures								
4410	Fine	182,548	183,188	148,428	150,000	151,500	153,015	154,545
4415	Court Costs	14,388	5,781	7,653	8,000	8,080	8,160	8,240
4420	State Fees	19,582	18,534	19,012	17,170	17,340	17,515	17,690
4430	Bonds & Forfeitures	1,140	500	-	1,000	1,000	1,000	1,000
4440	Alcohol/Drug State Reimbursement	-	-	-	-	-	-	-
Total Fines and Forfeitures		<u>217,659</u>	<u>208,003</u>	<u>175,093</u>	<u>176,170</u>	<u>177,920</u>	<u>179,690</u>	<u>181,475</u>
Other Sources								
4279	Facility Rental	-	2,722	5,759	7,500	7,500	7,500	7,500
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	7,500	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		<u>272,245</u>	<u>249,087</u>	<u>408,186</u>	<u>322,327</u>	<u>277,340</u>	<u>299,340</u>	<u>355,975</u>
Interest								
4511	Interest on Investment	28,001	8,417	28,691	74,210	75,695	77,210	78,755
Total Interest		<u>28,001</u>	<u>8,417</u>	<u>28,691</u>	<u>74,210</u>	<u>75,695</u>	<u>77,210</u>	<u>78,755</u>
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		<u>359,639</u>	<u>273,865</u>	<u>174,819</u>	<u>25,810</u>	<u>26,840</u>	<u>27,915</u>	<u>29,030</u>
Total		<u>6,161,979</u>	<u>6,237,702</u>	<u>6,645,094</u>	<u>6,728,181</u>	<u>7,195,220</u>	<u>7,254,190</u>	<u>7,402,680</u>
Total Resources		<u>8,767,387</u>	<u>8,923,104</u>	<u>9,640,339</u>	<u>9,538,251</u>	<u>10,043,195</u>	<u>10,197,860</u>	<u>10,360,520</u>

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	12,510	12,885	13,270	13,670
101	5202	Telephone	712	874	2,168	2,500	2,500	2,500	2,500
101	5203	Printing & Advertising	1,701	5,376	2,860	8,800	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	5,000	5,000	5,000	5,000
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	128,400	78,400	68,400
101	5210	Maintenance & Repair Building	11,236	14,625	18,891	18,100	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	1,238	140	748	200	200	200	200
101	5212	Utility Asst & Rental Assistance	-	-	18,000	15,000	15,000	15,000	15,000
101	5213	Audit Fees	36,225	38,585	40,160	39,700	40,600	41,820	43,075
101	5214	Other Contracted Services	55,584	79,499	78,395	82,000	84,745	84,745	84,745
101	5215	City Attorney	101,517	114,848	135,799	104,000	106,080	108,200	110,365
101	5216	Special Prosecutor Fees	31,410	300	1,925	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	-	5,248	17,309	89,000	20,000	20,000	20,000
101	5218	IT & Communication	27,624	31,229	32,578	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	44,000	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	74,720	78,455	82,380	86,500
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	23,225	24,385	25,605	26,885
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	-	-	-	5,200	30,200	6,700	6,700
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	3,000	3,000	3,000	3,000
101	5293	Platting Fees			(133)				
B	Contracted Services Total		808,158	677,929	863,913	994,992	1,047,605	942,815	952,906

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
	C	Commodities							
101	5301	Office Supplies	6,958	5,647	6,450	6,500	6,500	6,500	6,500
101	5304	Janitorial Supplies	2,028	1,673	1,105	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	14,480	16,451	22,541	14,925	18,825	18,825	18,825
101	5306	Materials	190	-	-	-	-	-	-
101	5307	Other Commodities	148,747	(38,219)	-	-	-	-	-
	C	Commodities Total	172,403	(14,448)	30,096	23,425	27,325	27,325	27,325
	N	Non-Expenditure Appropriation							
101	5751	TIF Fund Expenditure	-	-	-	-	185,000	124,715	164,950
	N	Non-Expen. Appropriation Total	-	-	-	-	185,000	124,715	164,950
	T	Transfers							
101	5801	Transfer of Funds	-	-	-	-	-	-	-
101	5802	Transfer to Special Street and Highway Fund	-	-	365,000	145,000	25,000	170,000	70,000
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	150,000	25,000	440,000	60,000
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	225,000	201,245	220,490	210,840
	T	Transfers Total	1,039,250	886,983	1,547,000	745,200	600,045	831,290	343,240
Total General Overhead			2,019,812	1,550,464	2,441,009	1,763,617	1,859,975	1,926,145	1,488,421

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	Maintenace & Repair Equipment	1,586	1,038	2,091	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	26,127	20,643	31,022	30,760	37,500	38,625	39,785
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	24,000	27,000	27,810	28,645
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	129,475	139,245	142,240	145,325
	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	1,424,445	1,445,345	1,425,845	1,531,520

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	2,500	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	17,170	17,340	17,515	17,690
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>77,640</u>	<u>78,670</u>	<u>80,770</u>	<u>81,810</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>127,440</u>	<u>135,570</u>	<u>136,950</u>	<u>140,155</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 implmentation.

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Neighborhood Services							
		A Salaries & Benefits							
104	5101	Salaries - Regular	112,954	114,818	124,739	135,000	145,000	150,800	156,830
104	5102	Salaries-Overtime	<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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Administration							
		A Salaries & Benefits							
105	5101	Salaries - Regular	268,734	275,275	284,506	321,000	361,000	375,440	390,460
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>429,500</u>	<u>446,040</u>	<u>463,245</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>448,880</u>	<u>464,580</u>	<u>481,945</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	10,000	10,200	10,405	10,615
106	5290	Street Light Electric	<u>20,313</u>	<u>22,232</u>	<u>30,412</u>	<u>23,000</u>	<u>23,460</u>	<u>23,930</u>	<u>24,410</u>
	B	Contracted Services Total	<u>153,155</u>	<u>197,016</u>	<u>159,951</u>	<u>211,055</u>	<u>237,575</u>	<u>231,660</u>	<u>235,675</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	<u>150</u>	<u>1,268</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
	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	<u>272</u>	<u>3,174</u>	<u>1,561</u>	<u>8,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	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	<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>
	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>835,665</u>	<u>906,655</u>	<u>899,780</u>	<u>1,251,420</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	205,700	213,930	222,485
107	5123	KPERS City Contribution	96,202	92,789	96,649	111,000	131,000	136,240	141,690
107	5124	Ks Unemployment Insurance	1,798	1,922	66	25,000	25,000	25,000	25,000
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	440,000	479,000	512,530	548,407
107	5127	Health Savings Account	45,335	36,924	36,567	37,000	40,000	40,000	40,000
107	5128	401A City Contribution	7,175	7,555	8,033	8,700	40,000	41,600	43,265
107	5130	City Paid Life/ST Disability	8,261	10,198	10,695	11,000	11,000	11,000	11,000
107	5131	KP&F City Contribution	179,102	180,038	194,195	233,500	252,500	262,600	273,105
107	5133	Wellness Incentive	300	-	-	2,000	2,000	2,000	2,000
A Salaries & Benefits Total			966,243	951,688	1,007,490	1,133,200	1,266,200	1,328,100	1,393,482
Total Employee Benefits			966,243	951,688	1,007,490	1,133,200	1,266,200	1,328,100	1,393,482.10

Notes:

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

* KPF pension rate will 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	-	-	-	-	-
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	9,550	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	57,280	57,730	57,955

Notes:
* One objective reflecting in this department for 2024.
* Training & technology allowance/elected official reflects the following per year: 2022= \$855, 2023= \$900, 2024= \$950, 2025= \$1,000, 2026= \$1,025.

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

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

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
Solid Waste									
A Salaries & Benefits									
115	5101	Salaries - Regular	2,276	12,001	12,500	13,000	13,520	14,060	14,620
115	5102	Salaries - Overtime	572	-	-	-	-	-	-
A Salaries & Benefits Total			2,848	12,001	12,500	13,000	13,520	14,060	14,620
				-					
B Contracted Services				-					
115	5203	Printing & Advertising	-	-	-	-	-		
115	5211	Maintenace & Repair Equipment	-	1,635	1,496	3,500	3,500	3,500	3,500
115	5235	Disposal Fees	19,935	13,971	22,657	25,000	25,750	26,525	27,320
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	940	150	190	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	521,711	573,182	549,265	637,035	651,905	664,670	679,500
B Contracted Services Total			542,586	588,938	573,608	667,035	682,655	696,195	711,820
				-					
C Commodities				-					
115	5302	Motor Fuels & Lubricants	855	440	929	2,000	2,060	2,120	2,185
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
C Commodities Total			855	440	929	2,000	2,060	2,120	2,185
Total Solid Waste			546,289	601,379	587,037	682,035	698,235	712,375	728,625

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	6,690,280	7,099,521	7,240,022	7,356,026	
Ending Fund Balance		2,685,403	2,995,247	2,810,071	2,847,973	2,943,672	2,957,840	3,004,493	
Change In Ending Fund Balance		2,783,777	309,845	(185,176)	37,902	95,699	14,168	46,654	
25% of Annual Operating Expenses (Reserve Benchmark)		1,191,042	1,168,586	1,213,957	1,392,739	1,483,504	1,498,654	1,542,934	
Reserve For Loss of Wal Mart		1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve		(53,536)	340,500	109,953	45,234	50,168	49,185	51,559	
Operating Expenses		4,764,168	4,674,345	4,855,829	5,570,955	5,934,016	5,994,617	6,171,736	
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses		24%	32%	27%	26%	26%	26%	26%	

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

			2021	2021 YTD	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
109	4010	Beginning Fund Balance	\$ 18,495	\$ 18,616	\$ 24,204	\$ 20,338	\$ 31,433	\$ 25,613	\$ 19,793.35
		Revenues							
		Other							
109	4432	Spec. Law Enforcement Revenues	\$ 25,790	\$ 1,000	\$ 525	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
109	4433	K9 Contributions	3,540	-	10,000	4,500	-	-	-
109	4434	Opioid Settlement Funds	-		1,635	15,415	-	-	-
		Other Total	\$ 29,330	\$ 1,000	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
		Total Revenues	\$ 29,330	\$ 1,000	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
		Total Resources	\$ 47,825	\$ 19,616	\$ 36,364	\$ 41,253	\$ 32,433	\$ 26,613	\$ 20,793
		Expenditures							
		C							
		Commodities							
109	5316	K9 Expenses	2,056	-	14,366	6,820	6,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	21,565	-	1,660	3,000	-	-	-
		Commodities Total	23,621	-	16,026	9,820	6,820	6,820	6,820
		Total Expenditures	23,621	-	16,026	9,820	6,820	6,820	6,820
109		Ending Fund Balance	\$ 24,204	\$ 19,616	\$ 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	\$ 65,205	\$ 81,574	\$ 65,205
			Taxes						
200	4050	Ad Valorem Tax	145,859	160,188	178,093	168,840	110,609	115,033	119,635
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
			<u>147,420</u>	<u>161,560</u>	<u>178,591</u>	<u>170,890</u>	<u>112,659</u>	<u>117,083</u>	<u>121,685</u>
			Total Taxes						
			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
			<u>261,573</u>	<u>257,192</u>	<u>245,604</u>	<u>247,464</u>	<u>251,150</u>	<u>189,220</u>	<u>100,805</u>
			Total Special Assessments						
			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	8,310	8,475	8,645	8,820
			<u>16,616</u>	<u>15,529</u>	<u>15,114</u>	<u>8,360</u>	<u>8,525</u>	<u>8,695</u>	<u>8,870</u>
			Total Intergovernmental						
			Interest						
200	4511	Interest on Investment	6,802	2,087	7,013	6,000	980	1,225	980
			<u>6,802</u>	<u>2,087</u>	<u>7,013</u>	<u>6,000</u>	<u>980</u>	<u>1,225</u>	<u>980</u>
			Total Interest						
			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	-	-	-	-	-	-	-
			<u>353,750</u>	<u>115,000</u>	<u>135,000</u>	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Total Transfers						
			Other						
200	4791	Bond Proceeds	617,873	-	-	-	-	-	-
			<u>617,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Total Other						
			Total Revenues						
			<u>1,404,034</u>	<u>551,368</u>	<u>581,322</u>	<u>567,714</u>	<u>373,314</u>	<u>316,223</u>	<u>232,340</u>
B	Contracted Services								
200	5209	Professional Services	-	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>
B	Contracted Services Total								
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

			2023						
			2020	2021	2022	Projected	2024 Budget	2025 Budget	2026 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	
200	5644	Principal Bonds - 2012-1	205,000	205,000	215,000	220,000	-		-
200	5645	Interest Bonds - 2012-1	18,318	14,423	10,117	5,280	-	-	-
	E	Debt Service Total	1,367,099	576,976	581,869	580,983	359,203	357,168	249,261
	N	Non-Expenditures Appropriation							
200	5751	TIF Fund Expenditure	-	-	0	-	13,500	3,165	-
	N	Non-Appropriation Expenditures Total	-	-	0	-	13,500	3,165	-
		Total Expenditures	1,367,099	576,976	581,869	584,083	375,803	363,433	252,361
		Auditor's Adjustment to GAAP			(26,152)				
200		Ending Fund Balance	\$ 133,881	\$ 108,273	\$ 81,574	\$ 65,205	\$ 62,716	\$ 34,364	\$ 45,183
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			10%	19%	14%	11%	17%	10%	18%

* 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	\$ 175,388	\$ 175,388	175,388
Program Fees									
220	4274	Daily Admissions	-	29,263	56,426	44,625	65,000	65,650	66,305
220	4275	Program Fees-Season Pass	-	29,525	32,719	44,400	44,845	45,295	45,750
220	4276	Superpass	-	-	2,355	-	-	-	-
220	4277	Participation Fees	-	23,803	8,458	-	-	-	-
220	4278	Advertising Sponsorship	-	-	-	-	-	-	-
220	4279	Facility Rental	-	890	304	9,500	2,500	2,500	2,500
220	4280	Swim Lessons	-	-	2,711	-	-	-	-
220	4281	Swim Team	-	363	-	-	-	-	-
220	4282	Water Aerobics	-	-	-	-	-	-	-
220	4290	Concession Revenue	-	11,126	9,584	9,900	9,900	9,900	9,900
220	4291	Retail Sales - Taxable	-	-	-	-	-	-	-
220	4292	Taxable Sales Discounts (contract)	-	-	-	-	-	-	-
Total Program Fees			-	94,970	112,557	108,425	122,245	123,345	124,455
Intergovernmental									
220	4155	CDBG Grant	1,518	-	-	-	-	-	-
Total Intergovernmental			1,518	-	-	-	-	-	-
Interest									
220	4511	Interest on Investment	-	1,490	1,431	2,995	2,630	2,630	2,630
Total Interest			-	1,490	1,431	2,995	2,630	2,630	2,630
Transfer-In									
220	4840	Transfer from the General Fund	60,000	262,500	170,000	225,000	201,245	220,490	210,840
220	4843	Transfer from Equip Reserve Fund	-	-	-	-	-	-	-
TOTAL Transfers-In			60,000	262,500	170,000	225,000	201,245	220,490	210,840
Total Revenues			61,518	358,960	283,988	336,420	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	88,000	174,500	179,735	185,125
220	5122	FICA/SSI	-	-	-	-	-	-	-
220	5123	KPERS	-	-	-	-	-	-	-
220	5126	Benefits (includes medical premium)	-	-	-	-	-	-	-
220	5120	Cell phone allowance	-	-	-	120	120	120	120
A Salaries Total			14,572	130,943	107,348	105,920	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>336,950</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>\$ 175,388</u>	<u>\$ 175,388</u>	<u>\$ 175,388</u>	<u>\$ 175,388</u>
		Operating Income or (Loss)	(\$51,199)	(\$149,715)	(\$130,149)	(\$114,030)	(\$195,245)	(\$202,490)	(\$209,840)
		Fund Balance as a % of Operating Expenses	346%	114%	72%	78%	55%	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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
250	4010	Beginning Fund Balance	\$ 322,953	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250
		Interest							
250	4511	Interest on Investment	-	-	-	-	-	-	5
		Total Interest	-	-	-	-	-	-	-
		Special Assessments							
250	4610	Special Assessments- Storm Water Fee	-	-	-	-	185,000	224,700	262,900
		Total Special Assessments	-	-	-	-	185,000	224,700	262,900
		Total Revenues	-	-	-	-	185,000	224,700	262,900
	A	Salaries & Benefits							
250	5101	Salaries - Regular	-	-	-	-	49,000	51,450	54,023
	A	Salaries & Benefits Total	-	-	-	-	49,000	51,450	54,023
	B	Contracted Services							
250	5221	Maintenace & Repair of Storm Sewers	-	-	-	-	4,000	5,000	5,000
250	5260	Vehicle Maintenance	-	-	-	-	4,500	5,000	5,000
	B	Contracted Services Total	-	-	-	-	8,500	10,000	10,000
	C	Commodities							
250	5302	Motor Fuels & Lubricants					2,500	3,000	3,000
250	5315	Machinery & Auto Equipment	-	-	-	-	-	-	-
	C	Commodities Total	-	-	-	-	2,500	3,000	3,000
	E	Capital Outlay							
250	5442	Building Improvments	-	-	-	-	-	-	-
250	5469	Stormwater Improvements	-	-	-	-	125,000	160,000	195,000
	E	Capital Outlay Total	-	-	-	-	125,000	160,000	195,000
	T	Transfers							
250	5809	Transfer to Equipment Reserve Fund	-	-	-	-	-	-	-
250	5822	Transfer to Special Street Fund	322,953	-	-	-	-	-	-
	T	Transfers Total	322,953	-	-	-	-	-	-
		Total Expenditures	322,953	-	-	-	185,000	224,450	262,023
250		Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250	\$ 1,128

Notes:

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

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

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

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
270	4010	Beginning Fund Balance	\$ 377,360	\$ 1,217,461	\$ 1,368,420	\$ 1,391,332	\$ 1,683,842	\$ 2,317,282	\$ 2,499,547
		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	182,320	180,960	184,580	188,270
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	2,225,845	1,546,060	2,769,020	1,594,685
		Interest							
270	4511	Interest on Investment	5,774	491	6,145	18,000	25,260	34,760	37,495
		Total Interest	5,774	491	6,145	18,000	25,260	34,760	37,495
		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	145,000	25,000	170,000	70,000
270	4843	Transfer from Equip Reserve Fund	91,563	-	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	322,953	-	-	-	-	-	-
		Total Transfers	414,516	-	365,000	145,000	25,000	170,000	70,000
		Total Revenues	3,061,352	1,349,316	2,291,921	2,458,480	1,596,320	3,394,780	1,702,180
	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	\$ 1,683,842	\$ 2,317,282	\$ 2,499,547	2,336,452

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	\$ 305,588	\$ 367,243	402,955
		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	9,180	9,545	9,925	10,320
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>81,760</u>	<u>83,035</u>	<u>84,345</u>	<u>85,685</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>212,045</u>	<u>191,575</u>	<u>197,020</u>	<u>202,660</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>\$ 305,588</u>	<u>\$ 367,243</u>	<u>\$ 402,955</u>	<u>\$ 435,771</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	655,917	755,142	624,452
Intergovernmental									
300	4110	City Sales & Use Tax	442,251	824,144	1,060,326	999,885	1,009,885	917,985	927,165
300	4155	CDBG Grant	-	-	10,000	-	-	200,000	
300	4158	SMAC	-	-	-	-	-	-	-
Total Intergovernmental			442,251	824,144	1,070,326	999,885	1,009,885	1,117,985	927,165
Other									
300	4161	Grants/Donations - Private	81,096	-	-	70,000	-	-	-
300	4530	Reimbursed Expenses	-	-	20,000	-	-	-	-
300	4767	Contributions for Art and Park Land			36,378	377,000			
300	4791	Bond Proceeds	1,288,428	-	-	-	-	-	-
Total Other			1,369,524	-	56,378	70,000	-	-	-
Interest									
300	4511	Investment Income	2,514	1,783	5,912	20,130	9,840	11,325	9,365
Total Interest			2,514	1,783	5,912	20,130	9,840	11,325	9,365
Transfers In									
300	4840	Transfer From General Fund	685,600	203,183	365,000	150,000	25,000	440,000	60,000
Total Transfers In			685,600	203,183	365,000	150,000	25,000	440,000	60,000
Total Revenues			2,499,889	1,029,110	1,497,616	1,240,015	1,044,725	1,569,310	996,530
B Contracted Services									
300	5209	Professional Services	-	11,958	2,174	85,000	40,000	40,000	40,000
300	5231	Cost of issuance	41,081	-	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
B Contracted Services Total			41,081	11,958	2,174	85,000	40,000	40,000	40,000
D Capital Outlay									
300	5246	In-House Street Maintenance	-	-	1,228	-	-	-	-
300	5421	Maintenance & Repair of Streets	121,231	126,725	234,757	225,000	225,000	235,000	225,000.00
300	5442	Building Improvements		384		400,000	500,000		
300	5468	2020 Stormwater-57th and Roeland	177,336	535	1,628	-	-		
300	5469	Stormwater Maintenance	-	19,739		100,000			
300	5470	Park Maintenance	14,419	36,609	38,259	36,330	55,500	25,000	25,000
300	5471	Tennis Courts							
300	5472	Park Improvements	1,323,813	19,932	489,483	352,310	-	100,000	928,500
300	5473	RPAC Improvements	826,150	908,042	5,000	-	-		
300	5474	Marquee Signs	-	-		-	-		
300	5475	Stairway	2,570	9,135	118,794		-		
300	5476	Community Center Improvement	-	-	253,002	1,174,000	125,000	1,300,000	
300	5498	CDBG Projects	-	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	34,495	400	-	-	-	-
D Capital Outlay Total			2,465,519	1,155,596	1,142,551	2,287,640	905,500	1,660,000	1,178,500
N Non-Appropriation Expenditures									
300	5750	Contingency	-	-	-	-	-	-	-
N Non-Appropriation Expenditures			-	-	-	-	-	-	-
T Transfers									
300	5802	Transfer to General Fund	-	-	-	-	-	-	-
300	5826	Transfer to Capital Projects Fund	-	-	-	-	-	-	-
T Transfers Total			-	-	-	-	-	-	-
Total Expenditures			2,506,600	1,167,554	1,144,725	2,372,640	945,500	1,700,000	1,218,500
Auditor's Adjustment to GAAP					(15,469)				
300	Ending Fund Balance		\$ 1,589,564	\$ 1,451,120	\$ 1,788,542	\$ 655,917	\$ 755,142	\$ 624,452	402,482

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	\$ 877,808	\$ (0)	\$ (0)
		Taxes							
370	4730	Tax Increment Income 1A	368,557	381,010	382,028	248,700	126,215	-	
370	4735	Tax Increment Income 1B	373,186	393,021	410,282	412,235	209,210	-	
		Total Taxes	741,743	774,031	792,310	660,935	335,425	-	-
		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	13,165	-	-
		Total Interest	7,285	3,902	9,110	10,015	13,165	-	-
		Transfers In							
370	4789	Transfer from General Fund	250,000	-	-	-	-	-	-
		Transfers In Total	250,000	-	-	-	-	-	-
		Total Revenues	999,028	1,026,662	801,420	670,950	784,590	-	-
		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				\$ -	\$ 851,218		
370	5455	Public Infrastructure Improvements				92,000	800,000		
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	142,000	1,651,218	-	-
	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	153,180	1,662,398	-	-
370		Ending Fund Balance	\$ 462,961	\$ 202,855	\$ 360,038	\$ 877,808	\$ (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)	\$ 552	\$ 267	\$ (0)
		Sales Tax							
410	4110	City/County Sales & Use Tax	155,452	162,599	166,124	151,500	153,015	115,909	-
		Total Sales Tax	155,452	162,599	166,124	151,500	153,015	\$ 115,909	-
		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	151,700	153,215	\$ 116,109	-
	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	145,000	\$ 107,876	-
410	5602	Bond Interest	4,182	4,014	6,022	4,000	3,500	\$ 3,500	-
	E	Debt Service Total	4,182	143,999	216,000	159,000	148,500	\$ 111,376	-
		Total Expenditures	8,807	148,468	220,075	164,000	153,500	\$ 116,376	-
		Auditor's Adjusting Entry		142,708	209,221	122,000	-	-	
410		Ending Fund Balance	\$ (421,802)	\$ (264,960)	\$ (109,148)	\$ 552	\$ 267	\$ (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	\$ 1,491,420	\$ 933,095	\$ 198,042
		Taxes							
510	4730	Tax Increment Income 3C	43,227	58,688	54,516	54,350	55,165	55,990	-
510	4731	Tax Increment Income 3A	286,987	294,797	295,016	359,744	365,140	370,615	-
		Total Taxes	<u>330,214</u>	<u>353,485</u>	<u>349,532</u>	<u>414,094</u>	<u>420,305</u>	<u>426,605</u>	<u>-</u>
		Interest							
510	4511	Interest on Investment	2,411	646	3,896	16,780	22,370	13,995	2,970
		Total Interest	<u>2,411</u>	<u>646</u>	<u>3,896</u>	<u>16,780</u>	<u>22,370</u>	<u>13,995</u>	<u>2,970</u>
		Total Revenues	<u>332,625</u>	<u>354,131</u>	<u>353,428</u>	<u>430,874</u>	<u>442,675</u>	<u>440,600</u>	<u>2,970</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>\$ 1,491,420</u>	<u>\$ 933,095</u>	<u>\$ 198,042</u>	<u>\$ 201,012</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	\$ 40,000	\$ -	\$ -
		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		40,000	-	
550	5214	Other Contractual Services		844	136,338	45,000		-	
550	5244	General Contractor	-	-	27,000	90,000		-	
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	135,000	40,000	-	-
	N	Non-Expenditures Appropriation							
520	5750	Contingency	-	-	-	-	-	-	-
	N	Non-Expenditures Appropriation Total	-	-	-	-	-	-	-
	D	Capital Outlay							
550	5442	Other Capital Outlay	-	-	218,381	442,278	-	-	
	D	Capital Outlay Total	-	-	218,381	442,278	-	-	-
		Total Expenditures	-	1,904	401,468	577,278	40,000	-	-
520		Ending Fund Balance	\$ -	\$ 508,421	\$ 617,278	\$ 40,000	\$ -	\$ -	\$ -

Notes:

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

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

City of Roeland Park

Line Item Budget- 560 TIF 4 Fund- The Rocks

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

Notes:

* TIF 4 begins May 1, 2025 and expires May 1, 2045. The TIF increment will be used to reimburse EPC development eligible project costs on the mixed use development at the Rocks. Total TIF resources over the 20 year life of the district is anticipated to total \$16.44 mm. A 2% CID overlay sales tax is also being collected and accounted for in this fund, the CID sales tax will be in place starting in 2025 and 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).

Item Number: Consent Agenda- II.-A.
Committee 9/18/2023
Meeting Date:



City of Roeland Park
Action Item Summary

Date:
Submitted By:
Committee/Department:
Title: **Appropriations Ordinance #1028**
Item Type:

Recommendation:

Details:

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

What are the implications to intersectionality?

- Does this item benefit all racial groups?
- Does this item benefit Community for All Ages?
- Does this item exclude or disproportionately impact any social identities? If yes, what populations and why?
- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

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

Additional Information

REVIEWERS:

Department	Reviewer	Action	Date
Administration	Nielsen, Kelley	Approved	9/14/2023 - 3:03 PM

Goals/Objectives & Terms

ATTACHMENTS:

Description	Type
▣ Appropriations Ordinance #1028	Cover Memo

Appropriation Ordinance - 9/18/2023 - #1028

4600 West Fifty-First Street

Roeland Park, Kansas 66205

City Hall (913) 722-2600 – Fax (913) 722-3713

Thursday, September 14, 2023

Appropriation Ordinance - 9/18/2023 - #1028

An Ordinance making Appropriation for the payment of certain claims. Be it ordained by the Governing Body of the City of Roeland Park, Kansas:

Section 1: That in order to pay the claims hereinafter stated which have been properly audited and approved, there is hereby appropriated out of the respective funds in the City Treasury the sum required for each claim.

Section 2: This Ordinance shall take effect and be in force from and after its passage. Passed and approved this September 18, 2023.

Attest:

City Clerk

Mayor

Total Appropriation Ordinance

\$

242,286.70

Appropriation Ordinance - 9/18/2023 - #1028

						Check / EFT		
Vendor	Dept	Acct #	Description	Invoice Description	Date	Amount	Chk #	Check Amount
Vendor	Dept	Account	Account Description	Reference	Date	Distribution Amount	Check #	Check Amount
Advance Auto Parts	102	5260.102	Vehicle Maintenance	5128325022409	09/13/23	30.13	75512	98.20
Advance Auto Parts	115	5302.115	Motor Fuels & Lubricants	5128324021903	09/13/23	68.07		
Air Jump Moonwalks KC	102	5236.102	Community Policing	10/7/23 Event	09/13/23	158.00	75513	158.00
All City Management Services, Inc.	102	5214.102	Other Contracted Services	87236	09/13/23	601.38	75514	601.38
Terri Baugh	101	5283.101	munity Foundation Grant Expense	8/21-9/10/23 Exp	09/13/23	1,169.38	75515	1,169.38
Black & McDonald	101	5220.101		761523600	09/13/23	2,135.66	75516	3,444.66
Black & McDonald	101	5222.101	Traffic Signal Expense	761523600	09/13/23	1,309.00		
Breeden Holdings, LLC	102	5260.102	Vehicle Maintenance	1081565	09/13/23	81.60	75517	570.76
Breeden Holdings, LLC	102	5260.102	Vehicle Maintenance	1081770	09/13/23	46.80		
Breeden Holdings, LLC	106	5260.106	Vehicle Maintenance	1081656	09/13/23	442.36		
Kansas City Board of Public Utilities	101	5222.101	Traffic Signal Expense	2834 8/25/23	09/06/23	35.32	75498	35.32
Commercial Aquatic Services, Inc.	220	5211.220	Maintenance & Repair Equipment	465371	09/13/23	120.00	75518	120.00
C&G - Justrite Stamps	101	5301.101	Office Supplies	145988	09/13/23	24.00	75519	24.00
Economic Lifelines	101	5305.101	Dues, Subscriptions, & Books	1388	09/13/23	500.00	75520	500.00
Edwards Chemicals	220	5326.220	Chemicals	IN124137	09/13/23	2,086.00	75521	2,086.00
Electronic Contracting Company	101	5210.101	Maintenance & Repair Building	47262	09/13/23	322.43	75522	322.43
Electronic Technology, Inc.	360	5315.360	Machinery & Auto Equipment	22262	09/13/23	11,820.00	75523	11,820.00
Every Energy Solutions, Inc.	101	5214.101	Other Contracted Services	MS007624	09/06/23	996.80	75499	4,153.34
Every Energy Solutions, Inc.	101	5214.101	Other Contracted Services	MS007790	09/06/23	996.80		
Every Energy Solutions, Inc.	220	5214.220	Other Contracted Services	MS007624	09/06/23	456.87		
Every Energy Solutions, Inc.	220	5214.220	Other Contracted Services	MS007790	09/06/23	456.87		
Every Energy Solutions, Inc.	290	5214.290	Other Contracted Services	MS007624	09/06/23	623.00		
Every Energy Solutions, Inc.	290	5214.290	Other Contracted Services	MS007790	09/06/23	623.00		
Galls, LLC	102	5308.102	Clothing & Uniforms	25337273	09/13/23	5.38	75524	256.05
Galls, LLC	102	5308.102	Clothing & Uniforms	25337274	09/13/23	55.54		
Galls, LLC	102	5308.102	Clothing & Uniforms	25337276	09/13/23	85.00		
Galls, LLC	102	5308.102	Clothing & Uniforms	25337285	09/13/23	57.14		
Galls, LLC	102	5308.102	Clothing & Uniforms	25337289	09/13/23	52.99		
Gather Media and Communication	101	5209.101	Professional Services	1070	09/13/23	2,819.72	75525	2,819.72
Frank Gilman	103	5214.103	Other Contracted Services	Recurring Check	09/01/23	1,190.00	75495	1,190.00
Grass Pad Inc.	110	5262.110	Grounds Maintenance	542534	09/13/23	329.00	75526	642.50
Grass Pad Inc.	290	5264.290	Grounds Improvements	542534	09/13/23	313.50		
Hometown Lawn, LLC	106	5214.106	Other Contracted Services	1696	09/13/23	7,535.00	75527	7,535.00
Anna Jacobson	360	5209.360	Professional Services	6	09/13/23	2,000.00	75528	2,000.00
Johnson County Wastewater	101	5288.101	Waste Water	8/31/23 Multi	09/13/23	263.45	75529	1,738.59
Johnson County Wastewater	106	5288.106	Waste Water	8/31/23 Multi	09/13/23	218.55		
Johnson County Wastewater	220	5288.220	Waste Water	8/31/23 Multi	09/13/23	1,121.40		
Johnson County Wastewater	290	5288.290	Waste Water	8/31/23 Multi	09/13/23	135.19		

Johnson County Government	101	5218.101	IT & Communication 210736	09/13/23	1,291.75	75530	1,291.75
Joe Smith Company	220	5325.220	Concessions Food and Supplies 333314	09/13/23	201.07	75531	276.91
Joe Smith Company	220	5325.220	Concessions Food and Supplies 333329	09/13/23	75.84		
Ka-Comm., Inc.	360	5315.360	Machinery & Auto Equipment 189719	09/13/23	70.00	75532	5,835.34
Ka-Comm., Inc.	360	5315.360	Machinery & Auto Equipment 190003	09/13/23	5,488.35		
Ka-Comm., Inc.	360	5315.360	Machinery & Auto Equipment 190174	09/13/23	276.99		
KAW Valley Engineering Inc.	300	5421.300	Street Maintenance C37631	09/13/23	1,785.00	75533	6,485.00
KAW Valley Engineering Inc.	270	5430.270	Residential Street Reconstruction C37630	09/13/23	4,700.00		
Kansas City First Aid	102	5301.102	Office Supplies 9071	09/13/23	127.52	75534	127.52
Kansas Gas Service	220	5289.220	Natural Gas 2518 9/27/23	09/13/23	79.69	75535	79.69
Kansas One-Call System, Inc.	101	5220.101	Street Light Repair & Maintenance 3080454	09/13/23	286.80	75536	286.80
Leawood Cleaners - Arrow	102	5224.102	Laundry Service BC96C4	09/13/23	163.20	75537	163.20
League of Kansas Municipalities	102	5305.102	Dues, Subscriptions, & Books 7601	09/13/23	564.34	75538	564.34
The Legal Record	101	5204.101	Legal Printing L14505	09/13/23	13.65	75539	39.40
The Legal Record	101	5204.101	Legal Printing L14506	09/13/23	25.75		
Lynda Leonard	101	5230.101	Art Commissioner Recurring Check	09/01/23	200.00	75496	200.00
Manning NavComp, Inc.	106	5214.106	Other Contracted Services 47799	09/13/23	34.95	75540	34.95
McAnany Construction, Inc.	300	5421.300	Street Maintenance 8/31/23	09/13/23	147,214.98	75541	147,214.98
MEI Total Elevator Solutions	101	5210.101	Maintenance & Repair Building 1034889	09/13/23	259.56	75542	259.56
M & H Gas, LLC	220	5325.220	Concessions Food and Supplies 208241	09/13/23	24.00	75543	24.00
Midway Ford Truck Center Inc	106	5260.106	Vehicle Maintenance R10041099201	09/13/23	450.01	75544	450.01
Adam Peer	103	5209.103	Professional Services 9/5/23	09/13/23	150.00	75545	150.00
Pitney Bowes Global Financial Ser	101	5205.101	Postage & Mailing Permits 3317954391	09/06/23	174.24	75500	174.24
Pur-O-Zone, Inc.	290	5304.290	Janitorial Supplies 876428 (2)	09/13/23	361.05	75546	361.05
Ripple Glass, LLC	115	5272.115	Solid Waste Contract 7859	09/06/23	220.00	75501	220.00
Saltus Technologies	102	5214.102	Other Contracted Services 230921	09/13/23	2,778.00	75547	2,778.00
SFS Architecture	360	5442.360	Building Improvement 15529	09/13/23	6,221.96	75548	6,221.96
Staples	101	5301.101	Office Supplies 8071465920	09/13/23	242.16	75549	242.16
Juliana Torres	103	5206.103	Travel Expense & Training 9/6/23 Ck Req	09/06/23	60.00	75502	60.00
Karen Torline	103	5214.103	Other Contracted Services Recurring Check	09/01/23	1,445.00	75497	1,445.00
Town & Country Building Services	101	5214.101	Other Contracted Services 158598	09/13/23	745.00	75550	745.00
USIC Locating Services, LLC	101	5220.101	Street Light Repair & Maintenance 608145	09/13/23	3,550.62	75551	3,741.30
USIC Locating Services, LLC	370	5457.370	CARS 2020 - Roe 608145	09/13/23	190.68		
Verizon Wireless	102	5202.102	Telephone 9942752400	09/06/23	345.54	75503	465.57
Verizon Wireless	104	5202.104	Telephone 9942752400	09/06/23	80.02		
Verizon Wireless	106	5202.106	Telephone 9942752401	09/06/23	40.01		
Veterinary Allergy and Dermatolo	109	5316.109	K9 Expenses 20558	09/13/23	236.34	75552	236.34
Watchmen Security Services, LLC	106	5210.106	Maintenance & Repair Building 81708	09/13/23	29.16	75553	29.16
Evergy	101	5269.101	Electric Vehicle Charging Program 9/14-23/23	09/08/23	878.87	EFT	878.87
Evergy	106	5290.106	Street Light Electric 9/14-23/23	09/08/23	1,354.95	EFT	1,354.95
Kansas City Board of Public Utiliti	106	5201.106	Electric 6657 8/23/23	09/07/23	244.43	EFT	244.43
Kansas City Board of Public Utiliti	106	5201.106	Electric 6657 8/23/23	09/07/23	48.14	EFT	48.14
Kansas City Board of Public Utiliti	106	5287.106	Water 6657 8/23/23	09/07/23	213.26	EFT	213.26
KPERS	101	2040.101	KPERS Accrued Employee 8/31/23 PR	09/07/23	5,889.94	EFT	5,889.94

KP&F	101	2045.101	P&F Employee Withholding Payable 8/31/23 PR	09/07/23	8,893.23	EFT	8,893.23
Wex Bank	102	5302.102	Motor Fuels & Lubricants 6429 9/5/23	09/05/23	<u>3,275.32</u>	EFT	<u>3,275.32</u>
					<hr/>		
					\$	242,286.70	

Item Number: Reports of City Liaisons- VI.-A.
Committee 9/18/2023
Meeting Date:



City of Roeland Park

Action Item Summary

Date: 9/14/2023
Submitted By: Anthony Marshall
Committee/Department: Parks and Recreation
Title: Aquatic Center Advisory Committee
Item Type: Report

Recommendation:

Informational only. Anthony Marshall to provide update.

*****Report will be added when available**

Details:

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

What are the implications to intersectionality?

- Does this item benefit all racial groups?
- Does this item benefit Community for All Ages?
- Does this item exclude or disproportionately impact any social identities? If yes, what populations and why?
- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

Amount of Request:	
Budgeted Item?	Budgeted Amount:

Line Item Code/Description:

Additional Information

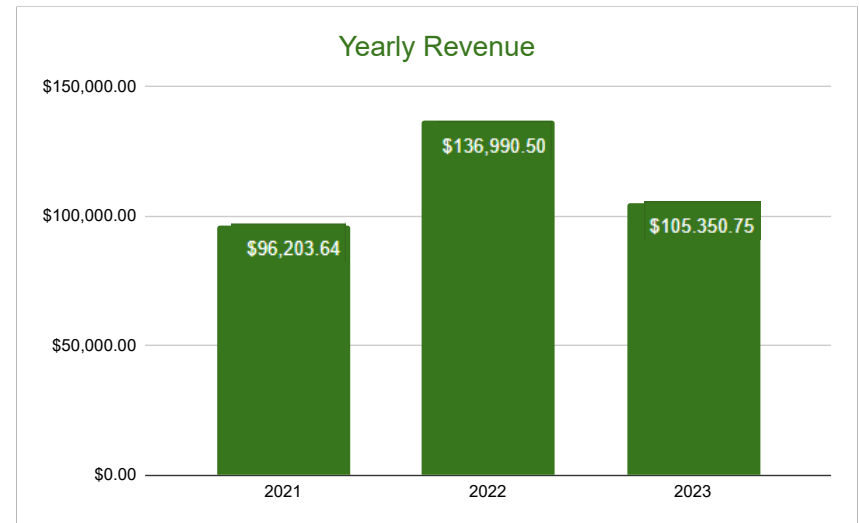
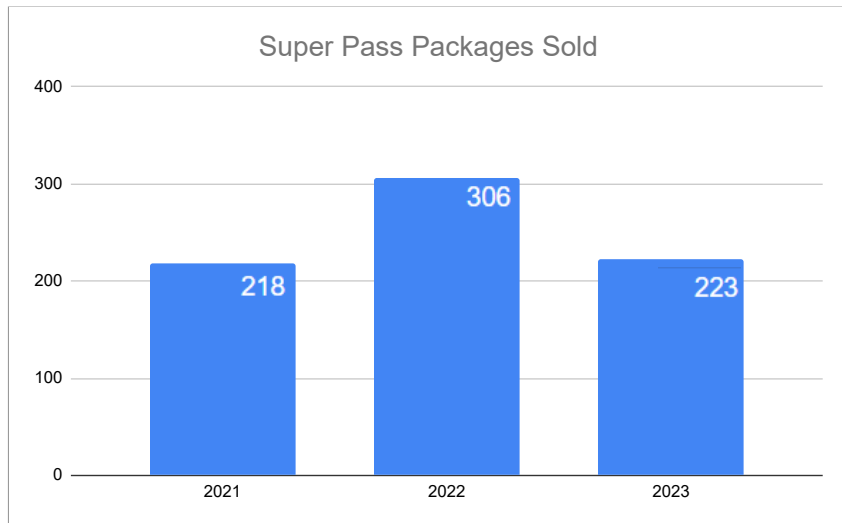
REVIEWERS:

Department	Reviewer	Action	Date
Administration	Nielsen, Kelley	Approved	9/14/2023 - 3:02 PM

Goals/Objectives & Terms

ATTACHMENTS:

Description	Type
▣ RPAC Yearly Report 21-23	Cover Memo



	2021	2022	2023
Packages sold RESIDENT			
Individual	15	22	21
Family	139	204	106
TOTAL Resident PACKAGES	154	226	127
Packages sold NON RESIDENT			
Individual	8	18	7
Family	56	62	89
TOTAL Non Resident PACKAGES	64	80	96
Total	218	306	223
People who attend RPAC from other pools			
Prairie Village	0 DUE TO COVID RESTRICTION	551	199
Fairway	0 DUE TO COVID RESTRICTION	207	219
Mission	0 DUE TO COVID RESTRICTION	281	384
Leawood	0 DUE TO COVID RESTRICTION	68	26

Item Number: Reports of City Liaisons- VI.-B.
Committee 9/18/2023
Meeting Date:



City of Roeland Park
Action Item Summary

Date: 9/13/2023
Submitted By: Ad-Hoc Historical Committee
Committee/Department: Ad-Hoc Historical Committee
Title: **Ad-Hoc Historical Committee**
Item Type: Report

Recommendation:

Informational only. Jim Grebe to provide update.

Details:

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

What are the implications to intersectionality?

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- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

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

Additional Information

REVIEWERS:

Department	Reviewer	Action	Date
Administration	Nielsen, Kelley	Approved	9/13/2023 - 4:21 PM

Goals/Objectives & Terms

Item Number: **Ordinances and Resolutions:- VIII.-**
 A.
Committee **9/18/2023**
Meeting Date:



City of Roeland Park

Action Item Summary

Date: 9/18/2023
Submitted By: Jennifer Jones-Lacy, Assistant City Administrator/Finance Director
Committee/Department: Admin
Title: **Resolution 706 - Intent to Exceed Revenue Neutral Mill Rate (5 min)**
Item Type: Resolution

Recommendation:

To approve the resolution to exceed the Revenue Neutral Rate for the 2024 annual budget.

Details:

The State of Kansas requires communities exceeding the revenue neutral rate for their annual budget to adopt a resolution to that effect. The resolution must be done by a roll call vote and reported to the County Clerk's office. The resolution and roll call document are attached for reference.

The proposed 2024 mill rate of 26 is a 1.663 mill rate reduction from 2023 but is still higher than the revenue neutral mill rate of 25.809.

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

What are the implications to intersectionality?

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- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

Amount of Request: n/a	
Budgeted Item?	Budgeted Amount: n/a
Line Item Code/Description: n/a	

Additional Information**REVIEWERS:**

Department	Reviewer	Action	Date
Administration	Moody, Keith	Approved	9/13/2023 - 2:55 PM

Goals/Objectives & Terms

ATTACHMENTS:

Description	Type
▣ Roll Call Vote for Resolution	Exhibit
▣ Resolution 706 Exceeding RNR	Resolution Letter

Roll Call Vote

A Roll Call Vote of the City Council of the City of Roeland Park To Levy a Property Tax Exceeding
Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Sept. 18, 2023

Resolution No. _____

Governing Body Member	Yes	No
Jan Faidley		
Tom Madigan		
Jen Hill		
Benjamin Dickens		
Trisha Brauer		
Kate Raglow		
Michael Rebne		
Miel Castagna-Herrera		
TOTAL		

Certified:

eding the

[illegible]

Resolution No. 706

A RESOLUTION OF THE CITY OF ROELAND PARK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Roeland Park was calculated as 25.809 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Roeland Park will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 18, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Roeland Park having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Roeland Park shall levy a property tax rate of 26.000 mills exceeding the Revenue Neutral Rate of 25.809 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this ____ day of _____ (month and year) and **SIGNED** by the Mayor.

Michael Poppa, Mayor

Attested:

Kelley, Nielsen, City Clerk

Item Number: New Business- IX.-A.
Committee 9/18/2023
Meeting Date:



City of Roeland Park

Action Item Summary

Date: 8/17/2023
Submitted By: Keith Moody
Committee/Department: Finance
Title: Amend 2023 Budget (5 min)
Item Type: Other

Recommendation:

To approve the amendment of the 2023 budget.

Details:

The City is proposing to amend the budget for the following funds:

- **Building and Equipment Reserve Fund** - capital expenditures on the Public Works facility as well as land sale proceeds for the Rocks will be greater than initially budgeted for in 2023.
- **Special Street and Highway Fund** - capital expenditures on streets will be greater than initially budgeted for in 2023.
- **Special Infrastructure Fund** - capital expenditures on parks will be greater than initially budgeted for in 2023.

Even though the spending authority for these funds is increasing from the original adopted budget, the ending fund balances will remain positive for 2023 as well as projections through 2026.

The "Projected 2023 Budget" column included in the attached 2024 Proposed Line Item Budget details these budget adjustments.

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

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- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

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

Additional Information

REVIEWERS:

Department	Reviewer	Action	Date
Administration	Moody, Keith	Approved	8/22/2023 - 7:46 PM

Goals/Objectives & Terms

ATTACHMENTS:

Description		Type
▣	2024 Line Item Budget	Exhibit
▣	2023 Amended Budget Certificate	Exhibit

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	\$ 8,878,631	\$ 5,349,309	\$ 5,394,374
	Beginning Fund Balance (without TDDs)	\$ 11,371,165	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,939,167	\$ 6,101,860	\$ 5,394,374
4000..4999 Revenues								
000..115	General Fund	\$ 6,161,979	\$ 6,237,702	\$ 6,645,094	\$ 6,728,181	\$ 7,195,220	\$ 7,254,190	\$ 7,402,680
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	\$ 567,714	\$ 373,314	\$ 316,223	\$ 232,340
220	Aquatic Center Fund	\$ 61,518	\$ 358,960	\$ 283,988	\$ 336,420	\$ 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	\$ 2,458,480	\$ 1,596,320	\$ 3,394,780	\$ 1,702,180
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	\$ 1,240,015	\$ 1,044,725	\$ 1,569,310	\$ 996,530
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	\$ 670,950	\$ 784,590	\$ -	\$ -
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	\$ 151,700	\$ 153,215	\$ 116,109	\$ -
420	CID #1 - RP Shopping Center	\$ 13,803	\$ 648	\$ 14,948	\$ 45,555	\$ 45,285	\$ -	\$ -
450	TIF 2D - City Hall	\$ 281,962	\$ 327,932	\$ 17	\$ -	\$ -	\$ -	\$ -
480	TIF 2C - Security Bank	\$ 52,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	TIF 3 - Boulevard Apts/The Rocks	\$ 332,625	\$ 354,131	\$ 353,428	\$ 430,874	\$ 442,675	\$ 440,600	\$ 2,970
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	\$ 14,807,523	\$ 17,143,711	\$ 13,291,299	\$ 15,378,239	\$ 12,361,646
	Total Resources	24,248,820	22,566,302	25,655,458	27,542,548	22,169,930	20,727,548	17,756,020
5000..9999 Expenditures								
000..115	General Fund	6,081,985	5,927,857	6,807,252	6,690,280	7,099,521	7,240,022	7,356,026
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	336,950	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	212,045	191,575	197,020	202,660
300	Special Infrastructure 27 - D	2,506,600	1,167,554	1,144,725	2,372,640	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	153,180	1,662,398	-	-
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	153,500	116,376	-
420	CID #1 - RP Shopping Center	-	-	-	45,000	3,064,244	-	-
450	TIF 2D - City Hall	422,300	331,502	24,044	-	-	-	-
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	\$ 577,278	\$ 40,000	\$ -	\$ -
560	TIF 4	-	-	-	-	-	346,850	684,795
	Total Expenditures	14,712,323	11,718,368	15,256,620	18,663,918	16,820,621	15,333,174	12,673,150
	Ending Fund Balance	\$ 9,536,497	\$ 10,847,935	\$ 10,398,837	\$ 8,878,631	\$ 5,349,309	\$ 5,394,374	\$ 5,082,870
	Ending Fund Balance (without TDD'S)	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,939,167	\$ 6,101,860	\$ 5,835,792	\$ 5,082,870

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

		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	\$ 2,847,975	\$ 2,943,670	\$ 2,957,840
Taxes								
4050	Ad Valorem Tax	2,027,323	2,226,579	2,429,428	2,720,259	3,154,870	3,201,160	3,225,735
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	3,165,070	3,211,360	3,235,935
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	150,000	151,500	153,015	154,545
4330	Franchise Tax - Telephone	3,610	3,104	2,421	2,000	1,900	1,805	1,715
4340	Franchise Tax - Cable and Internet	69,422	58,016	40,989	39,000	39,000	39,000	39,000
4350	Franchise Tax - Cellular	1,413	-	2,063	-	-	-	-
Total Franchise Fees		447,629	456,259	491,353	466,000	470,150	474,350	478,595
Special Assessments								
4610	Special Assessments	-	-	-	750	750	750	750
4770	Solid Waste Service Assessment	565,149	565,661	574,195	610,540	655,540	687,540	722,510
Total Special Assessments		565,149	565,661	574,195	611,290	656,290	688,290	723,260
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	815,000	823,150	831,380	839,695
4115	Sales Tax 27B	663,376	724,137	761,907	725,000	732,250	665,615	672,270
4120	County Jail Tax	157,633	188,173	209,213	210,000	212,100	214,220	216,360
4130	Safety Sales Tax	157,633	188,173	209,213	210,000	212,100	214,220	216,360
4141	City/County Alcohol Tax Distrib	40	224	-	100	100	100	100
4145	Transient Guest Tax	2,932	6,141	9,097	9,000	9,000	9,000	9,000
4156	FEMA Grant	-	-	-	-	-	-	-
4157	CARES Act Funding	215,288	-	-	-	-	-	-
4180	Sunflower Foundation Grant	-	-	-	-	-	-	-
Total Intergovernmental Revenue		2,037,855	2,075,337	2,212,218	2,180,765	2,204,565	2,154,685	2,178,305
Licenses and Permits								
4210	Street Cutting Permit	19,165	19,355	16,138	10,000	10,000	10,000	10,000
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	141,150	141,350	141,350	141,350

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	8,000	8,080	8,160	8,240
4420	State Fees	19,582	18,534	19,012	17,170	17,340	17,515	17,690
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	176,170	177,920	179,690	181,475
Other Sources								
4279	Facility Rental	-	2,722	5,759	7,500	7,500	7,500	7,500
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	7,500	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	322,327	277,340	299,340	355,975
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	6,728,181	7,195,220	7,254,190	7,402,680
Total Resources		8,767,387	8,923,104	9,640,339	9,538,251	10,043,195	10,197,860	10,360,520

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	12,510	12,885	13,270	13,670
101	5202	Telephone	712	874	2,168	2,500	2,500	2,500	2,500
101	5203	Printing & Advertising	1,701	5,376	2,860	8,800	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	5,000	5,000	5,000	5,000
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	128,400	78,400	68,400
101	5210	Maintenance & Repair Building	11,236	14,625	18,891	18,100	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	1,238	140	748	200	200	200	200
101	5212	Utility Asst & Rental Assistance	-	-	18,000	15,000	15,000	15,000	15,000
101	5213	Audit Fees	36,225	38,585	40,160	39,700	40,600	41,820	43,075
101	5214	Other Contracted Services	55,584	79,499	78,395	82,000	84,745	84,745	84,745
101	5215	City Attorney	101,517	114,848	135,799	104,000	106,080	108,200	110,365
101	5216	Special Prosecutor Fees	31,410	300	1,925	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	-	5,248	17,309	89,000	20,000	20,000	20,000
101	5218	IT & Communication	27,624	31,229	32,578	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	44,000	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	74,720	78,455	82,380	86,500
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	23,225	24,385	25,605	26,885
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	-	-	-	5,200	30,200	6,700	6,700
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	3,000	3,000	3,000	3,000
101	5293	Platting Fees			(133)				
B	Contracted Services Total		808,158	677,929	863,913	994,992	1,047,605	942,815	952,906

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
	C	Commodities							
101	5301	Office Supplies	6,958	5,647	6,450	6,500	6,500	6,500	6,500
101	5304	Janitorial Supplies	2,028	1,673	1,105	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	14,480	16,451	22,541	14,925	18,825	18,825	18,825
101	5306	Materials	190	-	-	-	-	-	-
101	5307	Other Commodities	148,747	(38,219)	-	-	-	-	-
	C	Commodities Total	172,403	(14,448)	30,096	23,425	27,325	27,325	27,325
	N	Non-Expenditure Appropriation							
101	5751	TIF Fund Expenditure	-	-	-	-	185,000	124,715	164,950
	N	Non-Expen. Appropriation Total	-	-	-	-	185,000	124,715	164,950
	T	Transfers							
101	5801	Transfer of Funds	-	-	-	-	-	-	-
101	5802	Transfer to Special Street and Highway Fund	-	-	365,000	145,000	25,000	170,000	70,000
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	150,000	25,000	440,000	60,000
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	225,000	201,245	220,490	210,840
	T	Transfers Total	1,039,250	886,983	1,547,000	745,200	600,045	831,290	343,240
Total General Overhead			2,019,812	1,550,464	2,441,009	1,763,617	1,859,975	1,926,145	1,488,421

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	Maintenace & Repair Equipment	1,586	1,038	2,091	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	26,127	20,643	31,022	30,760	37,500	38,625	39,785
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	24,000	27,000	27,810	28,645
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	129,475	139,245	142,240	145,325
	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	1,424,445	1,445,345	1,425,845	1,531,520

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	2,500	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	17,170	17,340	17,515	17,690
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>77,640</u>	<u>78,670</u>	<u>80,770</u>	<u>81,810</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>127,440</u>	<u>135,570</u>	<u>136,950</u>	<u>140,155</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 implmentation.

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Neighborhood Services							
		A Salaries & Benefits							
104	5101	Salaries - Regular	112,954	114,818	124,739	135,000	145,000	150,800	156,830
104	5102	Salaries-Overtime	<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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Administration							
		A Salaries & Benefits							
105	5101	Salaries - Regular	268,734	275,275	284,506	321,000	361,000	375,440	390,460
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>429,500</u>	<u>446,040</u>	<u>463,245</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>448,880</u>	<u>464,580</u>	<u>481,945</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	10,000	10,200	10,405	10,615
106	5290	Street Light Electric	<u>20,313</u>	<u>22,232</u>	<u>30,412</u>	<u>23,000</u>	<u>23,460</u>	<u>23,930</u>	<u>24,410</u>
	B	Contracted Services Total	<u>153,155</u>	<u>197,016</u>	<u>159,951</u>	<u>211,055</u>	<u>237,575</u>	<u>231,660</u>	<u>235,675</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	<u>150</u>	<u>1,268</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
	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	<u>272</u>	<u>3,174</u>	<u>1,561</u>	<u>8,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	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	<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>
	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>835,665</u>	<u>906,655</u>	<u>899,780</u>	<u>1,251,420</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	205,700	213,930	222,485
107	5123	KPERS City Contribution	96,202	92,789	96,649	111,000	131,000	136,240	141,690
107	5124	Ks Unemployment Insurance	1,798	1,922	66	25,000	25,000	25,000	25,000
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	440,000	479,000	512,530	548,407
107	5127	Health Savings Account	45,335	36,924	36,567	37,000	40,000	40,000	40,000
107	5128	401A City Contribution	7,175	7,555	8,033	8,700	40,000	41,600	43,265
107	5130	City Paid Life/ST Disability	8,261	10,198	10,695	11,000	11,000	11,000	11,000
107	5131	KP&F City Contribution	179,102	180,038	194,195	233,500	252,500	262,600	273,105
107	5133	Wellness Incentive	300	-	-	2,000	2,000	2,000	2,000
A Salaries & Benefits Total			966,243	951,688	1,007,490	1,133,200	1,266,200	1,328,100	1,393,482
Total Employee Benefits			966,243	951,688	1,007,490	1,133,200	1,266,200	1,328,100	1,393,482.10

Notes:

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

* KPF pension rate will 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	-	-	-	-	-
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	9,550	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	57,280	57,730	57,955

Notes:
* One objective reflecting in this department for 2024.
* Training & technology allowance/elected official reflects the following per year: 2022= \$855, 2023= \$900, 2024= \$950, 2025= \$1,000, 2026= \$1,025.

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

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

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
Solid Waste									
A Salaries & Benefits									
115	5101	Salaries - Regular	2,276	12,001	12,500	13,000	13,520	14,060	14,620
115	5102	Salaries - Overtime	572	-	-	-	-	-	-
A Salaries & Benefits Total			2,848	12,001	12,500	13,000	13,520	14,060	14,620
				-					
B Contracted Services				-					
115	5203	Printing & Advertising	-	-	-	-	-		
115	5211	Maintenace & Repair Equipment	-	1,635	1,496	3,500	3,500	3,500	3,500
115	5235	Disposal Fees	19,935	13,971	22,657	25,000	25,750	26,525	27,320
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	940	150	190	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	521,711	573,182	549,265	637,035	651,905	664,670	679,500
B Contracted Services Total			542,586	588,938	573,608	667,035	682,655	696,195	711,820
				-					
C Commodities				-					
115	5302	Motor Fuels & Lubricants	855	440	929	2,000	2,060	2,120	2,185
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
C Commodities Total			855	440	929	2,000	2,060	2,120	2,185
Total Solid Waste			546,289	601,379	587,037	682,035	698,235	712,375	728,625

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	6,690,280	7,099,521	7,240,022	7,356,026	
Ending Fund Balance		2,685,403	2,995,247	2,810,071	2,847,973	2,943,672	2,957,840	3,004,493	
Change In Ending Fund Balance		2,783,777	309,845	(185,176)	37,902	95,699	14,168	46,654	
25% of Annual Operating Expenses (Reserve Benchmark)		1,191,042	1,168,586	1,213,957	1,392,739	1,483,504	1,498,654	1,542,934	
Reserve For Loss of Wal Mart		1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve		(53,536)	340,500	109,953	45,234	50,168	49,185	51,559	
Operating Expenses		4,764,168	4,674,345	4,855,829	5,570,955	5,934,016	5,994,617	6,171,736	
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses		24%	32%	27%	26%	26%	26%	26%	

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

			2021	2021 YTD	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
109	4010	Beginning Fund Balance	\$ 18,495	\$ 18,616	\$ 24,204	\$ 20,338	\$ 31,433	\$ 25,613	\$ 19,793.35
		Revenues							
		Other							
109	4432	Spec. Law Enforcement Revenues	\$ 25,790	\$ 1,000	\$ 525	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
109	4433	K9 Contributions	3,540	-	10,000	4,500	-	-	-
109	4434	Opioid Settlement Funds	-		1,635	15,415	-	-	-
		Other Total	\$ 29,330	\$ 1,000	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
		Total Revenues	\$ 29,330	\$ 1,000	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
		Total Resources	\$ 47,825	\$ 19,616	\$ 36,364	\$ 41,253	\$ 32,433	\$ 26,613	\$ 20,793
		Expenditures							
		C							
		Commodities							
109	5316	K9 Expenses	2,056	-	14,366	6,820	6,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	21,565	-	1,660	3,000	-	-	-
		Commodities Total	23,621	-	16,026	9,820	6,820	6,820	6,820
		Total Expenditures	23,621	-	16,026	9,820	6,820	6,820	6,820
109		Ending Fund Balance	\$ 24,204	\$ 19,616	\$ 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	\$ 65,205	\$ 81,574	\$ 65,205
			Taxes						
200	4050	Ad Valorem Tax	145,859	160,188	178,093	168,840	110,609	115,033	119,635
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
			<u>147,420</u>	<u>161,560</u>	<u>178,591</u>	<u>170,890</u>	<u>112,659</u>	<u>117,083</u>	<u>121,685</u>
			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
			<u>261,573</u>	<u>257,192</u>	<u>245,604</u>	<u>247,464</u>	<u>251,150</u>	<u>189,220</u>	<u>100,805</u>
			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	8,310	8,475	8,645	8,820
			<u>16,616</u>	<u>15,529</u>	<u>15,114</u>	<u>8,360</u>	<u>8,525</u>	<u>8,695</u>	<u>8,870</u>
			Interest						
200	4511	Interest on Investment	6,802	2,087	7,013	6,000	980	1,225	980
			<u>6,802</u>	<u>2,087</u>	<u>7,013</u>	<u>6,000</u>	<u>980</u>	<u>1,225</u>	<u>980</u>
			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	-	-	-	-	-	-	-
			<u>353,750</u>	<u>115,000</u>	<u>135,000</u>	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Other						
200	4791	Bond Proceeds	617,873	-	-	-	-	-	-
			<u>617,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Total Revenues						
			<u>1,404,034</u>	<u>551,368</u>	<u>581,322</u>	<u>567,714</u>	<u>373,314</u>	<u>316,223</u>	<u>232,340</u>
B	Contracted Services								
200	5209	Professional Services	-	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>
B	Contracted Services Total								
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

			2023						
			2020	2021	2022	Projected	2024 Budget	2025 Budget	2026 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	
200	5644	Principal Bonds - 2012-1	205,000	205,000	215,000	220,000	-		-
200	5645	Interest Bonds - 2012-1	18,318	14,423	10,117	5,280	-	-	-
	E	Debt Service Total	1,367,099	576,976	581,869	580,983	359,203	357,168	249,261
	N	Non-Expenditures Appropriation							
200	5751	TIF Fund Expenditure	-	-	0	-	13,500	3,165	-
	N	Non-Appropriation Expenditures Total	-	-	0	-	13,500	3,165	-
		Total Expenditures	1,367,099	576,976	581,869	584,083	375,803	363,433	252,361
		Auditor's Adjustment to GAAP			(26,152)				
200		Ending Fund Balance	\$ 133,881	\$ 108,273	\$ 81,574	\$ 65,205	\$ 62,716	\$ 34,364	\$ 45,183
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			10%	19%	14%	11%	17%	10%	18%

* 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	\$ 175,388	\$ 175,388	175,388
Program Fees									
220	4274	Daily Admissions	-	29,263	56,426	44,625	65,000	65,650	66,305
220	4275	Program Fees-Season Pass	-	29,525	32,719	44,400	44,845	45,295	45,750
220	4276	Superpass	-	-	2,355	-	-	-	-
220	4277	Participation Fees	-	23,803	8,458	-	-	-	-
220	4278	Advertising Sponsorship	-	-	-	-	-	-	-
220	4279	Facility Rental	-	890	304	9,500	2,500	2,500	2,500
220	4280	Swim Lessons	-	-	2,711	-	-	-	-
220	4281	Swim Team	-	363	-	-	-	-	-
220	4282	Water Aerobics	-	-	-	-	-	-	-
220	4290	Concession Revenue	-	11,126	9,584	9,900	9,900	9,900	9,900
220	4291	Retail Sales - Taxable	-	-	-	-	-	-	-
220	4292	Taxable Sales Discounts (contract)	-	-	-	-	-	-	-
Total Program Fees			-	94,970	112,557	108,425	122,245	123,345	124,455
Intergovernmental									
220	4155	CDBG Grant	1,518	-	-	-	-	-	-
Total Intergovernmental			1,518	-	-	-	-	-	-
Interest									
220	4511	Interest on Investment	-	1,490	1,431	2,995	2,630	2,630	2,630
Total Interest			-	1,490	1,431	2,995	2,630	2,630	2,630
Transfer-In									
220	4840	Transfer from the General Fund	60,000	262,500	170,000	225,000	201,245	220,490	210,840
220	4843	Transfer from Equip Reserve Fund	-	-	-	-	-	-	-
TOTAL Transfers-In			60,000	262,500	170,000	225,000	201,245	220,490	210,840
Total Revenues			61,518	358,960	283,988	336,420	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	88,000	174,500	179,735	185,125
220	5122	FICA/SSI	-	-	-	-	-	-	-
220	5123	KPERS	-	-	-	-	-	-	-
220	5126	Benefits (includes medical premium)	-	-	-	-	-	-	-
220	5120	Cell phone allowance	-	-	-	120	120	120	120
A Salaries Total			14,572	130,943	107,348	105,920	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>336,950</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>\$ 175,388</u>	<u>\$ 175,388</u>	<u>\$ 175,388</u>	<u>\$ 175,388</u>
		Operating Income or (Loss)	(\$51,199)	(\$149,715)	(\$130,149)	(\$114,030)	(\$195,245)	(\$202,490)	(\$209,840)
		Fund Balance as a % of Operating Expenses	346%	114%	72%	78%	55%	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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
250	4010	Beginning Fund Balance	\$ 322,953	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250
		Interest							
250	4511	Interest on Investment	-	-	-	-	-	-	5
		Total Interest	-	-	-	-	-	-	-
		Special Assessments							
250	4610	Special Assessments- Storm Water Fee	-	-	-	-	185,000	224,700	262,900
		Total Special Assessments	-	-	-	-	185,000	224,700	262,900
		Total Revenues	-	-	-	-	185,000	224,700	262,900
	A	Salaries & Benefits							
250	5101	Salaries - Regular	-	-	-	-	49,000	51,450	54,023
	A	Salaries & Benefits Total	-	-	-	-	49,000	51,450	54,023
	B	Contracted Services							
250	5221	Maintenace & Repair of Storm Sewers	-	-	-	-	4,000	5,000	5,000
250	5260	Vehicle Maintenance	-	-	-	-	4,500	5,000	5,000
	B	Contracted Services Total	-	-	-	-	8,500	10,000	10,000
	C	Commodities							
250	5302	Motor Fuels & Lubricants					2,500	3,000	3,000
250	5315	Machinery & Auto Equipment	-	-	-	-	-	-	-
	C	Commodities Total	-	-	-	-	2,500	3,000	3,000
	E	Capital Outlay							
250	5442	Building Improvments	-	-	-	-	-	-	-
250	5469	Stormwater Improvements	-	-	-	-	125,000	160,000	195,000
	E	Capital Outlay Total	-	-	-	-	125,000	160,000	195,000
	T	Transfers							
250	5809	Transfer to Equipment Reserve Fund	-	-	-	-	-	-	-
250	5822	Transfer to Special Street Fund	322,953	-	-	-	-	-	-
	T	Transfers Total	322,953	-	-	-	-	-	-
		Total Expenditures	322,953	-	-	-	185,000	224,450	262,023
250		Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250	\$ 1,128

Notes:

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

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

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

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
270	4010	Beginning Fund Balance	\$ 377,360	\$ 1,217,461	\$ 1,368,420	\$ 1,391,332	\$ 1,683,842	\$ 2,317,282	\$ 2,499,547
		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	182,320	180,960	184,580	188,270
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	2,225,845	1,546,060	2,769,020	1,594,685
		Interest							
270	4511	Interest on Investment	5,774	491	6,145	18,000	25,260	34,760	37,495
		Total Interest	5,774	491	6,145	18,000	25,260	34,760	37,495
		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	145,000	25,000	170,000	70,000
270	4843	Transfer from Equip Reserve Fund	91,563	-	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	322,953	-	-	-	-	-	-
		Total Transfers	414,516	-	365,000	145,000	25,000	170,000	70,000
		Total Revenues	3,061,352	1,349,316	2,291,921	2,458,480	1,596,320	3,394,780	1,702,180
	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	\$ 1,683,842	\$ 2,317,282	\$ 2,499,547	2,336,452

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	\$ 305,588	\$ 367,243	402,955
		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	9,180	9,545	9,925	10,320
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>81,760</u>	<u>83,035</u>	<u>84,345</u>	<u>85,685</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>212,045</u>	<u>191,575</u>	<u>197,020</u>	<u>202,660</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>\$ 305,588</u>	<u>\$ 367,243</u>	<u>\$ 402,955</u>	<u>\$ 435,771</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	655,917	755,142	624,452
Intergovernmental									
300	4110	City Sales & Use Tax	442,251	824,144	1,060,326	999,885	1,009,885	917,985	927,165
300	4155	CDBG Grant	-	-	10,000	-	-	200,000	
300	4158	SMAC	-	-	-	-	-	-	-
Total Intergovernmental			442,251	824,144	1,070,326	999,885	1,009,885	1,117,985	927,165
Other									
300	4161	Grants/Donations - Private	81,096	-	-	70,000	-	-	-
300	4530	Reimbursed Expenses	-	-	20,000	-	-	-	-
300	4767	Contributions for Art and Park Land			36,378	377,000			
300	4791	Bond Proceeds	1,288,428	-	-	-	-	-	-
Total Other			1,369,524	-	56,378	70,000	-	-	-
Interest									
300	4511	Investment Income	2,514	1,783	5,912	20,130	9,840	11,325	9,365
Total Interest			2,514	1,783	5,912	20,130	9,840	11,325	9,365
Transfers In									
300	4840	Transfer From General Fund	685,600	203,183	365,000	150,000	25,000	440,000	60,000
Total Transfers In			685,600	203,183	365,000	150,000	25,000	440,000	60,000
Total Revenues			2,499,889	1,029,110	1,497,616	1,240,015	1,044,725	1,569,310	996,530
B Contracted Services									
300	5209	Professional Services	-	11,958	2,174	85,000	40,000	40,000	40,000
300	5231	Cost of issuance	41,081	-	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
B Contracted Services Total			41,081	11,958	2,174	85,000	40,000	40,000	40,000
D Capital Outlay									
300	5246	In-House Street Maintenance	-	-	1,228	-	-	-	-
300	5421	Maintenance & Repair of Streets	121,231	126,725	234,757	225,000	225,000	235,000	225,000.00
300	5442	Building Improvements		384		400,000	500,000		
300	5468	2020 Stormwater-57th and Roeland	177,336	535	1,628	-	-		
300	5469	Stormwater Maintenance	-	19,739		100,000			
300	5470	Park Maintenance	14,419	36,609	38,259	36,330	55,500	25,000	25,000
300	5471	Tennis Courts							
300	5472	Park Improvements	1,323,813	19,932	489,483	352,310	-	100,000	928,500
300	5473	RPAC Improvements	826,150	908,042	5,000	-	-		
300	5474	Marquee Signs	-	-		-	-		
300	5475	Stairway	2,570	9,135	118,794		-		
300	5476	Community Center Improvement	-	-	253,002	1,174,000	125,000	1,300,000	
300	5498	CDBG Projects	-	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	34,495	400	-	-	-	-
D Capital Outlay Total			2,465,519	1,155,596	1,142,551	2,287,640	905,500	1,660,000	1,178,500
N Non-Appropriation Expenditures									
300	5750	Contingency	-	-	-	-	-	-	-
N Non-Appropriation Expenditures			-	-	-	-	-	-	-
T Transfers									
300	5802	Transfer to General Fund	-	-	-	-	-	-	-
300	5826	Transfer to Capital Projects Fund	-	-	-	-	-	-	-
T Transfers Total			-	-	-	-	-	-	-
Total Expenditures			2,506,600	1,167,554	1,144,725	2,372,640	945,500	1,700,000	1,218,500
Auditor's Adjustment to GAAP					(15,469)				
300		Ending Fund Balance	\$ 1,589,564	\$ 1,451,120	\$ 1,788,542	\$ 655,917	\$ 755,142	\$ 624,452	402,482

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	\$ 877,808	\$ (0)	\$ (0)
		Taxes							
370	4730	Tax Increment Income 1A	368,557	381,010	382,028	248,700	126,215	-	
370	4735	Tax Increment Income 1B	373,186	393,021	410,282	412,235	209,210	-	
		Total Taxes	741,743	774,031	792,310	660,935	335,425	-	-
		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	13,165	-	-
		Total Interest	7,285	3,902	9,110	10,015	13,165	-	-
		Transfers In							
370	4789	Transfer from General Fund	250,000	-	-	-	-	-	-
		Transfers In Total	250,000	-	-	-	-	-	-
		Total Revenues	999,028	1,026,662	801,420	670,950	784,590	-	-
		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				\$ -	\$ 851,218		
370	5455	Public Infrastructure Improvements				92,000	800,000		
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	142,000	1,651,218	-	-
	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	153,180	1,662,398	-	-
370		Ending Fund Balance	\$ 462,961	\$ 202,855	\$ 360,038	\$ 877,808	\$ (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)	\$ 552	\$ 267	\$ (0)
		Sales Tax							
410	4110	City/County Sales & Use Tax	155,452	162,599	166,124	151,500	153,015	115,909	-
		Total Sales Tax	155,452	162,599	166,124	151,500	153,015	\$ 115,909	-
		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	151,700	153,215	\$ 116,109	-
	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	145,000	\$ 107,876	-
410	5602	Bond Interest	4,182	4,014	6,022	4,000	3,500	\$ 3,500	-
	E	Debt Service Total	4,182	143,999	216,000	159,000	148,500	\$ 111,376	-
		Total Expenditures	8,807	148,468	220,075	164,000	153,500	\$ 116,376	-
		Auditor's Adjusting Entry		142,708	209,221	122,000	-	-	
410		Ending Fund Balance	\$ (421,802)	\$ (264,960)	\$ (109,148)	\$ 552	\$ 267	\$ (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	\$ 1,491,420	\$ 933,095	\$ 198,042
		Taxes							
510	4730	Tax Increment Income 3C	43,227	58,688	54,516	54,350	55,165	55,990	-
510	4731	Tax Increment Income 3A	286,987	294,797	295,016	359,744	365,140	370,615	-
		Total Taxes	<u>330,214</u>	<u>353,485</u>	<u>349,532</u>	<u>414,094</u>	<u>420,305</u>	<u>426,605</u>	<u>-</u>
		Interest							
510	4511	Interest on Investment	2,411	646	3,896	16,780	22,370	13,995	2,970
		Total Interest	<u>2,411</u>	<u>646</u>	<u>3,896</u>	<u>16,780</u>	<u>22,370</u>	<u>13,995</u>	<u>2,970</u>
		Total Revenues	<u>332,625</u>	<u>354,131</u>	<u>353,428</u>	<u>430,874</u>	<u>442,675</u>	<u>440,600</u>	<u>2,970</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>\$ 1,491,420</u>	<u>\$ 933,095</u>	<u>\$ 198,042</u>	<u>\$ 201,012</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	\$ 40,000	\$ -	\$ -
		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		40,000	-	
550	5214	Other Contractual Services		844	136,338	45,000		-	
550	5244	General Contractor	-	-	27,000	90,000		-	
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	135,000	40,000	-	-
	N	Non-Expenditures Appropriation							
520	5750	Contingency	-	-	-	-	-	-	-
	N	Non-Expenditures Appropriation Total	-	-	-	-	-	-	-
	D	Capital Outlay							
550	5442	Other Capital Outlay	-	-	218,381	442,278	-	-	
	D	Capital Outlay Total	-	-	218,381	442,278	-	-	-
		Total Expenditures	-	1,904	401,468	577,278	40,000	-	-
520		Ending Fund Balance	\$ -	\$ 508,421	\$ 617,278	\$ 40,000	\$ -	\$ -	\$ -

Notes:

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

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

City of Roeland Park

Line Item Budget- 560 TIF 4 Fund- The Rocks

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

Notes:

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

Item Number: New Business- IX.-B.
Committee 9/18/2023
Meeting Date:



City of Roeland Park

Action Item Summary

Date: 8/18/2022
Submitted By: Keith Moody
Committee/Department: Admin.
Title: **Adopt 2024 Budget Including CIP and Objectives (10 min)**
Item Type: Other

Recommendation:

Staff recommends approval of the proposed 2024 Budget including the 5 Year Capital Improvement Plan and 2024 Goals and Objectives.

Details:

The attached 2024 Proposed Line Item Budget reflects direction provided by Council during the February through July 2024 budget development and review process. This includes the Capital Improvement Plan (also attached) and Objectives (also attached) Council has reviewed and provided preliminary approval.

The only significant change made to the 2024 budget since the last council budget presentation is the addition of \$100,000 to support Project Rise into 2024. During the 8/21/23 Council meeting the Objective related to investigating the fiscal impacts of removing local sales tax from food sales was removed.

All fund balances meet or exceed established reserve benchmarks. The operating funds are free from any structural deficit. Reductions in fund balances are purely related to use of those balances for anticipated capital investment.

A 1.663 (6%) mill reduction is reflected in the property tax rate per Council's prior direction. This anticipates direction previously set by Council to begin the implementation of the Storm Water Fee program as well as to increase the percentage (to 50%) of cost for the curbside glass recycling program reflected in the solid waste special assessment.

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

What are the implications to intersectionality?

- Does this item benefit all racial groups?
- Does this item benefit Community for All Ages?
- Does this item exclude or disproportionately impact any social identities? If yes, what populations and why?
- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

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

Additional Information**REVIEWERS:**

Department	Reviewer	Action	Date
Administration	Moody, Keith	Approved	8/22/2023 - 7:46 PM

Goals/Objectives & Terms

ATTACHMENTS:

Description	Type
▣ 2024 Budget Certificate	Cover Memo
▣ 2024 Goals and Objectives	Cover Memo
▣ 5 Year Capital Improvement Plan by Department	Cover Memo
▣ 2024 Line Item Budget	Cover Memo

To the Clerk of Johnson, State of Kansas

Roeland Park

			2024 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	12-101a	6	10,031,014	3,157,339	
Debt Service	10-113		465,803	110,653	
Library	12-1220				
Special Highway and Street			3,208,492		
Aquatics Center			490,783		
Community Center			559,234		
Special Infrastructure			1,855,977		
Building and Equipment Reserve			708,393		
TIF 1: Wal-Mart/Bella Roe			1,052,748		
TDD 1: Price Chopper			904,835		
TDD 2: Lowe's			478,544		
CID 1			3,064,244		
TIF 2D: City Hall/QT					
Stormwater			185,000		
TIF 2C: Mission Bank					
TIF 3: The Rocks			1,810,120		
Property Owner's Association			55,009		
Non-Budgeted Funds-A					
Totals		xxxxxx	24,870,196	3,267,992	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate	25.809
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Governing Body

Page No.1

Behavioral Values Organizational Goals & Fiscal Year 2024 Objectives

Behavioral Values: In the spring of 2023 the Governing Body and Department Directors developed Behavioral Values for the organization during a series of workshops facilitated by the KU Public Management Center. This effort was intended to strengthen the working relationships within the Governing Body as well as between the Governing Body and Staff. The Behavioral Values guide the organization as we examine how to bridge the gap between what is politically acceptable (what we want to do) and what is operationally sustainable (can we do it).

Value	Definition
Committed to Continuous Learning	We learn new skills, gain knowledge, listen and seek to understand so as to be proactive and innovative in our leadership and decision making.
Sense of Humor	Remaining keenly aware of the context and approach, we use humor as a tool to create social connections and build relationships.
Respect	We hold all people and groups in high regard, treating them with kindness while creating an environment where they feel seen and heard.
Integrity	We are honest and uphold the highest ethical standards.
Inclusive	We welcome, represent, empower, and engage all people and groups through a focus on equity and fairness without favor or bias.
Transparency	We share information openly to create shared understanding and clarity and confidence in community governance.

Organizational Goals and Current Year Objectives: The broadly defined Organizational Goals are consistent areas of focus for organization improvements. These are reviewed and updated at the start of each budget cycle to ensure each remains relevant prior to staff and the elected officials focusing on specific Objectives (priorities) for the next budget year. The Objectives are specific initiatives intended to further the City's Goals.

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

Objectives:

1.

Justification:

Cost Estimate: \$ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

B. Prioritize Communication and Engagement with the Community

–by expanding opportunities to inform and engage residents in an open and participatory manner.

Objectives:

1. Enhance Community Engagement in the Annual Budget Process, Starting with the 2025 Budget

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

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

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

Example: City of Greensboro <https://www.greensboro-nc.gov/departments/budget-evaluation/budget-simulator>

2. **Budget survey/vote (informational/feedback):** Create a survey that could be taken virtually but also hard copy. Partner with RPCC and resident champions to get the word out to folks who don't have online access.

Examples: City of Thousand Oaks

<https://www.toaks.org/Home/ShowDocument?id=13815>

3. **Budget pop-up events:** Host informal events in popular community gathering spots. Offer food/drink or activities to draw people in. Be prepared with specific questions to engage folks and have City leadership present to answer questions.

Example: City of Chicago round table discussions:

<https://www.chicago.gov/content/dam/city/sites/budget/2021BudgetEngagementRecap.pdf>

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

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

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

Responsible Party: Administrative Staff, Governing Body

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

What are the racial equity implications of this objective?

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

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

Objectives:

1. Add Consistent Markers and Signage within the Parks

Justification:

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

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

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

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

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

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



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

Completion Date: 7/31/24

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

Submitted By: Council Members Raglow and Faidley

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

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

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

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

Specifics will continue to be discussed in meetings open to the public.

- How will the program be communicated to all stakeholders?
 - Announcing through social media the addition of new signage elements with featured photos of marked trees or public works of art.

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

Objectives:

1. Purchase a Drone for the Police Department

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

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

Completion Date: February 1, 2024

Responsible Party: Chief Morris

Submitted By: Chief Morris

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

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

Objectives:

1.

Justification:

Cost Estimate: \$ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

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

Objectives:

1.

Justification:

Cost Estimate: \$ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

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

Objectives:

1.

Justification:

Cost Estimate: \$ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

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

Objectives:

1.

Justification:

Cost Estimate: \$ **Account**

Completion Date:

Responsible Party:

Submitted By:

What are the racial equity implications of this objective?

A Guide for Racial Equity Impact Questions: the guide below is provided as an aid to help develop answers to the broad question of “what are the racial equity implications of this objective”. 2024 marks the implementation of a racial equity lens as a supporting data component for Objectives.

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

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

City of Roeland Park, Kansas

Capital Improvement Plan

2023 thru 2027

PROJECTS BY DEPARTMENT

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

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
Replacement of Police Weapons	16-Pol-006	n/a	5,000					5,000
Replacement of Radar Speed Detection Units	16-Pol-007	n/a		5,000		5,000		10,000
AED Unit Replacement	18-Pol-001	n/a				8,000		8,000
Police IT Equipment/Computers	18-Pol-003	n/a	6,624	6,757	6,900	7,100	7,300	34,681
Police In-Car Computers	19-Pol-001	n/a	8,000	4,000	8,000	8,000	8,000	36,000
Tasers	19-Pol-002	n/a		7,200				7,200
Vehicle Emergency Equipment	19-Pol-003	n/a	24,000	8,000				32,000
Police K9 Dog	19-Pol-005	n/a				15,000		15,000
Police: Ford Fusion - Travel -Special use.	22-Pol-001	n/a					26,000	26,000
Police Detective Vehicle - Ford Taurus	22-Pol-002	n/a				26,000		26,000
In-Car and Body Cameras	22-Pol-003	n/a	0				2,000	2,000
Police Firewall Replacement	22-Pol-006	n/a	25,000					25,000
Police Vehicle: Ford Explorer with Equipment	23-Pol-004	n/a	135,000	46,000				181,000
Police Vehicle: Dodge Pickup with Equipment	24-Pol-001	n/a		0				0
Police K9 Equipment for Explorer	24-Pol-002	n/a	15,000					15,000
Police Drone	24-Pol-003	n/a		7,000				7,000
Ford Escape - Chief Vehicle	26-Pol-001	n/a					25,000	25,000
Police Department Total			218,624	83,957	14,900	69,100	68,300	454,881

Public Works

In-House or Contracted Street Maintenance	16-PW-013	7	225,000	225,000	225,000	225,000	225,000	1,125,000
Contracted Street Maintenance	16-PW-014	7	213,000	214,000	215,000	216,000	217,000	1,075,000
#201 - 2010 Elgin Street Sweeper	16-PW-022	n/a				300,000		300,000
#103 - 2012 F350 Pickup Replacement	16-PW-025	n/a		63,000				63,000
New Public Works Facility	18-PW-001	8	4,601,000	500,000				5,101,000
#104 - 2014 F250 Pickup Truck - Replacement	18-PW-010	n/a				65,000		65,000
Pavement Evaluation of Street Network	20-PW-020	5			10,000			10,000
Annual Sidewalk Repair & Replacement	21-PW-001	8	25,000	25,000	25,000	25,000	25,000	125,000
Bi-Annual Sidewalk Extension Project	21-PW-002	6	100,000		100,000		100,000	300,000
Street Light Replacement	21-PW-007	6	10,000	10,000	10,000	10,000	10,000	50,000
Roe Parkway- Ph1 Extension & Ph2 Maintenance	22-PW-004	7	100,000	1,000,000	600,000			1,700,000
2025 CARS- 55th St from SMPKWY to Roe Blvd	23-PW-003	6		18,000	68,000			86,000
#203 - 2003 Skidsteer Case 85XT	23-PW-005	n/a			55,000			55,000
2022 CARS- Elledge from Roe Ln to 47th Street	23-PW-008	7	117,000					117,000
#417 - 2002 Coleman Tiller Attachment	23-PW-009	n/a	5,000					5,000
2023 RSR- Canterbury from 47th to 51st	23-PW-015	7	1,278,400					1,278,400
#401 - 2016 Coneqtec Cold Planer Replacement	23-PW-017	n/a				13,000		13,000
2023 CARS- 48th from Roe Lane to Roe Blvd	23-PW-018	6	235,000					235,000
#410 - 2012 Boss Plow - Replacement	24-PW-001	n/a		8,500				8,500
Concrete Line 60" CMP Under Roe Blvd	24-PW-002	6	873,000					873,000
Storm Sewer Repair/Replacement Program	24-PW-003	6	100,000	125,000	165,000	195,000	250,000	835,000
2025 CARS- Mission Rd from 47th St to 53rd St	24-PW-004	6		19,000	205,000			224,000
RSR- Extra Project (Rosewood & Granada)	24-PW-005	7			122,500	723,500		846,000
Sidewalk Extension- El Monte to Delmar	24-PW-006	6		280,000				280,000
2025 RSR- Nall Ave from 58th to 51st	24-PW-010	6		100,000	960,000			1,060,000
2024 CARS- Roe Blvd & Johnson Dr Signal Replacemnt	24-PW-011	6		259,000				259,000
2023 CARS- 53rd from Mission Rd to Chadwick	25-PW001	6	52,000					52,000
#411 - 2015 Boss Plow - Replacement	26-PW-003	n/a				8,500		8,500
2026 CARS- 51st from Cedar to City Limits	26-PW-009	6				690,000		690,000
2027 CARS- 47th from Roe Ln to Mission Rd	27-PW-001	5					1,135,000	1,135,000
2027 RSR- Granada from SMPKY to 56th	29-PW-001	6				100,000	700,000	800,000
Public Works Total			7,934,400	2,846,500	2,760,500	2,571,000	2,662,000	18,774,400
GRAND TOTAL			10,354,754	3,107,257	4,272,300	3,762,500	2,892,100	24,388,911

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	\$ 8,878,631	\$ 5,349,309	\$ 5,394,374
Beginning Fund Balance (without TDDs)	\$ 11,371,165	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,939,167	\$ 6,101,860	\$ 5,394,374
4000..4999 Revenues							
000..115 General Fund	\$ 6,161,979	\$ 6,237,702	\$ 6,645,094	\$ 6,728,181	\$ 7,195,220	\$ 7,254,190	\$ 7,402,680
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	\$ 567,714	\$ 373,314	\$ 316,223	\$ 232,340
220 Aquatic Center Fund	\$ 61,518	\$ 358,960	\$ 283,988	\$ 336,420	\$ 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	\$ 2,458,480	\$ 1,596,320	\$ 3,394,780	\$ 1,702,180
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	\$ 1,240,015	\$ 1,044,725	\$ 1,569,310	\$ 996,530
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	\$ 670,950	\$ 784,590	\$ -	\$ -
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	\$ 151,700	\$ 153,215	\$ 116,109	\$ -
420 CID #1 - RP Shopping Center	\$ 13,803	\$ 648	\$ 14,948	\$ 45,555	\$ 45,285	\$ -	\$ -
450 TIF 2D - City Hall	\$ 281,962	\$ 327,932	\$ 17	\$ -	\$ -	\$ -	\$ -
480 TIF 2C - Security Bank	\$ 52,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510 TIF 3 - Boulevard Apts/The Rocks	\$ 332,625	\$ 354,131	\$ 353,428	\$ 430,874	\$ 442,675	\$ 440,600	\$ 2,970
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	\$ 14,807,523	\$ 17,143,711	\$ 13,291,299	\$ 15,378,239	\$ 12,361,646
Total Resources	24,248,820	22,566,302	25,655,458	27,542,548	22,169,930	20,727,548	17,756,020
5000..9999 Expenditures							
000..115 General Fund	6,081,985	5,927,857	6,807,252	6,690,280	7,099,521	7,240,022	7,356,026
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	336,950	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	212,045	191,575	197,020	202,660
300 Special Infrastructure 27 - D	2,506,600	1,167,554	1,144,725	2,372,640	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	153,180	1,662,398	-	-
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	153,500	116,376	-
420 CID #1 - RP Shopping Center	-	-	-	45,000	3,064,244	-	-
450 TIF 2D - City Hall	422,300	331,502	24,044	-	-	-	-
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	\$ 577,278	\$ 40,000	\$ -	\$ -
560 TIF 4	-	-	-	-	-	346,850	684,795
Total Expenditures	14,712,323	11,718,368	15,256,620	18,663,918	16,820,621	15,333,174	12,673,150
Ending Fund Balance	\$ 9,536,497	\$ 10,847,935	\$ 10,398,837	\$ 8,878,631	\$ 5,349,309	\$ 5,394,374	\$ 5,082,870
Ending Fund Balance (without TDD'S)	\$ 11,903,828	\$ 12,775,548	\$ 11,874,248	\$ 9,939,167	\$ 6,101,860	\$ 5,835,792	\$ 5,082,870

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

		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	\$ 2,847,975	\$ 2,943,670	\$ 2,957,840
Taxes								
4050	Ad Valorem Tax	2,027,323	2,226,579	2,429,428	2,720,259	3,154,870	3,201,160	3,225,735
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	3,165,070	3,211,360	3,235,935
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	150,000	151,500	153,015	154,545
4330	Franchise Tax - Telephone	3,610	3,104	2,421	2,000	1,900	1,805	1,715
4340	Franchise Tax - Cable and Internet	69,422	58,016	40,989	39,000	39,000	39,000	39,000
4350	Franchise Tax - Cellular	1,413	-	2,063	-	-	-	-
Total Franchise Fees		447,629	456,259	491,353	466,000	470,150	474,350	478,595
Special Assessments								
4610	Special Assessments	-	-	-	750	750	750	750
4770	Solid Waste Service Assessment	565,149	565,661	574,195	610,540	655,540	687,540	722,510
Total Special Assessments		565,149	565,661	574,195	611,290	656,290	688,290	723,260
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	815,000	823,150	831,380	839,695
4115	Sales Tax 27B	663,376	724,137	761,907	725,000	732,250	665,615	672,270
4120	County Jail Tax	157,633	188,173	209,213	210,000	212,100	214,220	216,360
4130	Safety Sales Tax	157,633	188,173	209,213	210,000	212,100	214,220	216,360
4141	City/County Alcohol Tax Distrib	40	224	-	100	100	100	100
4145	Transient Guest Tax	2,932	6,141	9,097	9,000	9,000	9,000	9,000
4156	FEMA Grant	-	-	-	-	-	-	-
4157	CARES Act Funding	215,288	-	-	-	-	-	-
4180	Sunflower Foundation Grant	-	-	-	-	-	-	-
Total Intergovernmental Revenue		2,037,855	2,075,337	2,212,218	2,180,765	2,204,565	2,154,685	2,178,305
Licenses and Permits								
4210	Street Cutting Permit	19,165	19,355	16,138	10,000	10,000	10,000	10,000
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	141,150	141,350	141,350	141,350

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	8,000	8,080	8,160	8,240
4420	State Fees	19,582	18,534	19,012	17,170	17,340	17,515	17,690
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	176,170	177,920	179,690	181,475
Other Sources								
4279	Facility Rental	-	2,722	5,759	7,500	7,500	7,500	7,500
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	7,500	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	322,327	277,340	299,340	355,975
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	6,728,181	7,195,220	7,254,190	7,402,680
Total Resources		8,767,387	8,923,104	9,640,339	9,538,251	10,043,195	10,197,860	10,360,520

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	12,510	12,885	13,270	13,670
101	5202	Telephone	712	874	2,168	2,500	2,500	2,500	2,500
101	5203	Printing & Advertising	1,701	5,376	2,860	8,800	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	5,000	5,000	5,000	5,000
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	128,400	78,400	68,400
101	5210	Maintenance & Repair Building	11,236	14,625	18,891	18,100	18,100	18,100	18,100
101	5211	Maintenace & Repair Equipment	1,238	140	748	200	200	200	200
101	5212	Utility Asst & Rental Assistance	-	-	18,000	15,000	15,000	15,000	15,000
101	5213	Audit Fees	36,225	38,585	40,160	39,700	40,600	41,820	43,075
101	5214	Other Contracted Services	55,584	79,499	78,395	82,000	84,745	84,745	84,745
101	5215	City Attorney	101,517	114,848	135,799	104,000	106,080	108,200	110,365
101	5216	Special Prosecutor Fees	31,410	300	1,925	6,000	6,000	6,000	6,000
101	5217	Public Art Purchase	-	5,248	17,309	89,000	20,000	20,000	20,000
101	5218	IT & Communication	27,624	31,229	32,578	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	44,000	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	74,720	78,455	82,380	86,500
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	23,225	24,385	25,605	26,885
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	-	-	-	5,200	30,200	6,700	6,700
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	3,000	3,000	3,000	3,000
101	5293	Platting Fees			(133)				
B	Contracted Services Total		808,158	677,929	863,913	994,992	1,047,605	942,815	952,906

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
	C	Commodities							
101	5301	Office Supplies	6,958	5,647	6,450	6,500	6,500	6,500	6,500
101	5304	Janitorial Supplies	2,028	1,673	1,105	2,000	2,000	2,000	2,000
101	5305	Dues, Subscriptions, & Books	14,480	16,451	22,541	14,925	18,825	18,825	18,825
101	5306	Materials	190	-	-	-	-	-	-
101	5307	Other Commodities	148,747	(38,219)	-	-	-	-	-
	C	Commodities Total	172,403	(14,448)	30,096	23,425	27,325	27,325	27,325
	N	Non-Expenditure Appropriation							
101	5751	TIF Fund Expenditure	-	-	-	-	185,000	124,715	164,950
	N	Non-Expen. Appropriation Total	-	-	-	-	185,000	124,715	164,950
	T	Transfers							
101	5801	Transfer of Funds	-	-	-	-	-	-	-
101	5802	Transfer to Special Street and Highway Fund	-	-	365,000	145,000	25,000	170,000	70,000
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	150,000	25,000	440,000	60,000
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	225,000	201,245	220,490	210,840
	T	Transfers Total	1,039,250	886,983	1,547,000	745,200	600,045	831,290	343,240
Total General Overhead			2,019,812	1,550,464	2,441,009	1,763,617	1,859,975	1,926,145	1,488,421

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	Maintenace & Repair Equipment	1,586	1,038	2,091	3,000	3,000	3,000	3,000
102	5214	Other Contracted Services	26,127	20,643	31,022	30,760	37,500	38,625	39,785
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	24,000	27,000	27,810	28,645
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	129,475	139,245	142,240	145,325
	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	1,424,445	1,445,345	1,425,845	1,531,520

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	2,500	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	17,170	17,340	17,515	17,690
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>77,640</u>	<u>78,670</u>	<u>80,770</u>	<u>81,810</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>127,440</u>	<u>135,570</u>	<u>136,950</u>	<u>140,155</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 implmentation.

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Neighborhood Services							
		A Salaries & Benefits							
104	5101	Salaries - Regular	112,954	114,818	124,739	135,000	145,000	150,800	156,830
104	5102	Salaries-Overtime	<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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
		Administration							
		A Salaries & Benefits							
105	5101	Salaries - Regular	268,734	275,275	284,506	321,000	361,000	375,440	390,460
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>429,500</u>	<u>446,040</u>	<u>463,245</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>448,880</u>	<u>464,580</u>	<u>481,945</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	10,000	10,200	10,405	10,615
106	5290	Street Light Electric	<u>20,313</u>	<u>22,232</u>	<u>30,412</u>	<u>23,000</u>	<u>23,460</u>	<u>23,930</u>	<u>24,410</u>
	B	Contracted Services Total	<u>153,155</u>	<u>197,016</u>	<u>159,951</u>	<u>211,055</u>	<u>237,575</u>	<u>231,660</u>	<u>235,675</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	<u>150</u>	<u>1,268</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
	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	<u>272</u>	<u>3,174</u>	<u>1,561</u>	<u>8,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	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	<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>
	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>835,665</u>	<u>906,655</u>	<u>899,780</u>	<u>1,251,420</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	205,700	213,930	222,485
107	5123	KPERS City Contribution	96,202	92,789	96,649	111,000	131,000	136,240	141,690
107	5124	Ks Unemployment Insurance	1,798	1,922	66	25,000	25,000	25,000	25,000
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	440,000	479,000	512,530	548,407
107	5127	Health Savings Account	45,335	36,924	36,567	37,000	40,000	40,000	40,000
107	5128	401A City Contribution	7,175	7,555	8,033	8,700	40,000	41,600	43,265
107	5130	City Paid Life/ST Disability	8,261	10,198	10,695	11,000	11,000	11,000	11,000
107	5131	KP&F City Contribution	179,102	180,038	194,195	233,500	252,500	262,600	273,105
107	5133	Wellness Incentive	300	-	-	2,000	2,000	2,000	2,000
	A	Salaries & Benefits Total	966,243	951,688	1,007,490	1,133,200	1,266,200	1,328,100	1,393,482
		Total Employee Benefits	966,243	951,688	1,007,490	1,133,200	1,266,200	1,328,100	1,393,482.10

Notes:

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

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

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
City Council									
A Salaries & Benefits									
108	5103	Salaries - Elected Officials	46,920	46,920	46,920	46,920	46,920	46,920	46,920
A Salaries & Benefits Total			46,920	46,920	46,920	46,920	46,920	46,920	46,920
B Contracted Services									
108	5203	Printing & Advertising	-	-	-	-	-	-	-
108	5206	Travel Expense & Training	4,626	2,658	5,232	8,100	8,550	9,000	9,225
108	5214	Other Contractual Services	-	6,590	-	-	-	-	-
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	9,550	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	57,280	57,730	57,955

Notes:
* One objective reflecting in this department for 2024.
* Training & technology allowance/elected official reflects the following per year: 2022= \$855, 2023= \$900, 2024= \$950, 2025= \$1,000, 2026= \$1,025.

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

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

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

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
Solid Waste									
A Salaries & Benefits									
115	5101	Salaries - Regular	2,276	12,001	12,500	13,000	13,520	14,060	14,620
115	5102	Salaries - Overtime	572	-	-	-	-	-	-
A Salaries & Benefits Total			2,848	12,001	12,500	13,000	13,520	14,060	14,620
				-					
B Contracted Services				-					
115	5203	Printing & Advertising	-	-	-	-	-		
115	5211	Maintenace & Repair Equipment	-	1,635	1,496	3,500	3,500	3,500	3,500
115	5235	Disposal Fees	19,935	13,971	22,657	25,000	25,750	26,525	27,320
115	5240	Equipment Rental	-	-	-	500	500	500	500
115	5271	Compost Bin Rebate Program	940	150	190	1,000	1,000	1,000	1,000
115	5272	Solid Waste Contract	521,711	573,182	549,265	637,035	651,905	664,670	679,500
B Contracted Services Total			542,586	588,938	573,608	667,035	682,655	696,195	711,820
				-					
C Commodities				-					
115	5302	Motor Fuels & Lubricants	855	440	929	2,000	2,060	2,120	2,185
115	5825	Transfer to Equip Reserve Fund	-	-	-	-	-	-	-
C Commodities Total			855	440	929	2,000	2,060	2,120	2,185
Total Solid Waste			546,289	601,379	587,037	682,035	698,235	712,375	728,625

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	6,690,280	7,099,521	7,240,022	7,356,026	
Ending Fund Balance		2,685,403	2,995,247	2,810,071	2,847,973	2,943,672	2,957,840	3,004,493	
Change In Ending Fund Balance		2,783,777	309,845	(185,176)	37,902	95,699	14,168	46,654	
25% of Annual Operating Expenses (Reserve Benchmark)		1,191,042	1,168,586	1,213,957	1,392,739	1,483,504	1,498,654	1,542,934	
Reserve For Loss of Wal Mart		1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	
Ending Fund Balance In Excess of Wal Mart Reserve and 25% of Operating Expense Reserve		(53,536)	340,500	109,953	45,234	50,168	49,185	51,559	
Operating Expenses		4,764,168	4,674,345	4,855,829	5,570,955	5,934,016	5,994,617	6,171,736	
Unrestricted Ending Fund Balance as a % of Annual Operating Expenses		24%	32%	27%	26%	26%	26%	26%	

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

			2021	2021 YTD	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
109	4010	Beginning Fund Balance	\$ 18,495	\$ 18,616	\$ 24,204	\$ 20,338	\$ 31,433	\$ 25,613	\$ 19,793.35
		Revenues							
		Other							
109	4432	Spec. Law Enforcement Revenues	\$ 25,790	\$ 1,000	\$ 525	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
109	4433	K9 Contributions	3,540	-	10,000	4,500	-	-	-
109	4434	Opioid Settlement Funds	-		1,635	15,415	-	-	-
		Other Total	\$ 29,330	\$ 1,000	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
		Total Revenues	\$ 29,330	\$ 1,000	\$ 12,160	\$ 20,915	\$ 1,000	\$ 1,000	\$ 1,000
		Total Resources	\$ 47,825	\$ 19,616	\$ 36,364	\$ 41,253	\$ 32,433	\$ 26,613	\$ 20,793
		Expenditures							
		C							
		Commodities							
109	5316	K9 Expenses	2,056	-	14,366	6,820	6,820	6,820	6,820
109	5317	Special Law Enforcement Expenses	21,565	-	1,660	3,000	-	-	-
		Commodities Total	23,621	-	16,026	9,820	6,820	6,820	6,820
		Total Expenditures	23,621	-	16,026	9,820	6,820	6,820	6,820
109		Ending Fund Balance	\$ 24,204	\$ 19,616	\$ 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	\$ 65,205	\$ 81,574	\$ 65,205
			Taxes						
200	4050	Ad Valorem Tax	145,859	160,188	178,093	168,840	110,609	115,033	119,635
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
			<u>147,420</u>	<u>161,560</u>	<u>178,591</u>	<u>170,890</u>	<u>112,659</u>	<u>117,083</u>	<u>121,685</u>
			Total Taxes						
			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
			<u>261,573</u>	<u>257,192</u>	<u>245,604</u>	<u>247,464</u>	<u>251,150</u>	<u>189,220</u>	<u>100,805</u>
			Total Special Assessments						
			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	8,310	8,475	8,645	8,820
			<u>16,616</u>	<u>15,529</u>	<u>15,114</u>	<u>8,360</u>	<u>8,525</u>	<u>8,695</u>	<u>8,870</u>
			Total Intergovernmental						
			Interest						
200	4511	Interest on Investment	6,802	2,087	7,013	6,000	980	1,225	980
			<u>6,802</u>	<u>2,087</u>	<u>7,013</u>	<u>6,000</u>	<u>980</u>	<u>1,225</u>	<u>980</u>
			Total Interest						
			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	-	-	-	-	-	-	-
			<u>353,750</u>	<u>115,000</u>	<u>135,000</u>	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Total Transfers						
			Other						
200	4791	Bond Proceeds	617,873	-	-	-	-	-	-
			<u>617,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Total Other						
			Total Revenues						
			<u>1,404,034</u>	<u>551,368</u>	<u>581,322</u>	<u>567,714</u>	<u>373,314</u>	<u>316,223</u>	<u>232,340</u>
B	Contracted Services								
200	5209	Professional Services	-	-	-	3,100	3,100	3,100	3,100
200	5214	Other Contracted Services	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>
			Contracted Services Total						
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

			2023						
			2020	2021	2022	Projected	2024 Budget	2025 Budget	2026 Budget
200	5630	Bond Principal - 2011-1	-	-	-	-	-	-	
200	5631	Bond Interest - 2011-1	-	-	-	-	-	-	
200	5644	Principal Bonds - 2012-1	205,000	205,000	215,000	220,000	-		-
200	5645	Interest Bonds - 2012-1	18,318	14,423	10,117	5,280	-	-	-
	E	Debt Service Total	1,367,099	576,976	581,869	580,983	359,203	357,168	249,261
	N	Non-Expenditures Appropriation							
200	5751	TIF Fund Expenditure	-	-	0	-	13,500	3,165	-
	N	Non-Appropriation Expenditures Total	-	-	0	-	13,500	3,165	-
		Total Expenditures	1,367,099	576,976	581,869	584,083	375,803	363,433	252,361
		Auditor's Adjustment to GAAP			(26,152)				
200		Ending Fund Balance	\$ 133,881	\$ 108,273	\$ 81,574	\$ 65,205	\$ 62,716	\$ 34,364	\$ 45,183
Reserve Benchmark = 10% to 15% of Total Annual Debt Service			10%	19%	14%	11%	17%	10%	18%

* 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	\$ 175,388	\$ 175,388	175,388
Program Fees									
220	4274	Daily Admissions	-	29,263	56,426	44,625	65,000	65,650	66,305
220	4275	Program Fees-Season Pass	-	29,525	32,719	44,400	44,845	45,295	45,750
220	4276	Superpass	-	-	2,355	-	-	-	-
220	4277	Participation Fees	-	23,803	8,458	-	-	-	-
220	4278	Advertising Sponsorship	-	-	-	-	-	-	-
220	4279	Facility Rental	-	890	304	9,500	2,500	2,500	2,500
220	4280	Swim Lessons	-	-	2,711	-	-	-	-
220	4281	Swim Team	-	363	-	-	-	-	-
220	4282	Water Aerobics	-	-	-	-	-	-	-
220	4290	Concession Revenue	-	11,126	9,584	9,900	9,900	9,900	9,900
220	4291	Retail Sales - Taxable	-	-	-	-	-	-	-
220	4292	Taxable Sales Discounts (contract)	-	-	-	-	-	-	-
Total Program Fees			-	94,970	112,557	108,425	122,245	123,345	124,455
Intergovernmental									
220	4155	CDBG Grant	1,518	-	-	-	-	-	-
Total Intergovernmental			1,518	-	-	-	-	-	-
Interest									
220	4511	Interest on Investment	-	1,490	1,431	2,995	2,630	2,630	2,630
Total Interest			-	1,490	1,431	2,995	2,630	2,630	2,630
Transfer-In									
220	4840	Transfer from the General Fund	60,000	262,500	170,000	225,000	201,245	220,490	210,840
220	4843	Transfer from Equip Reserve Fund	-	-	-	-	-	-	-
TOTAL Transfers-In			60,000	262,500	170,000	225,000	201,245	220,490	210,840
Total Revenues			61,518	358,960	283,988	336,420	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	88,000	174,500	179,735	185,125
220	5122	FICA/SSI	-	-	-	-	-	-	-
220	5123	KPERS	-	-	-	-	-	-	-
220	5126	Benefits (includes medical premium)	-	-	-	-	-	-	-
220	5120	Cell phone allowance	-	-	-	120	120	120	120
A Salaries Total			14,572	130,943	107,348	105,920	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>336,950</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>\$ 175,388</u>	<u>\$ 175,388</u>	<u>\$ 175,388</u>	<u>\$ 175,388</u>
		Operating Income or (Loss)	(\$51,199)	(\$149,715)	(\$130,149)	(\$114,030)	(\$195,245)	(\$202,490)	(\$209,840)
		Fund Balance as a % of Operating Expenses	346%	114%	72%	78%	55%	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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
250	4010	Beginning Fund Balance	\$ 322,953	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250
		Interest							
250	4511	Interest on Investment	-	-	-	-	-	-	5
		Total Interest	-	-	-	-	-	-	-
		Special Assessments							
250	4610	Special Assessments- Storm Water Fee	-	-	-	-	185,000	224,700	262,900
		Total Special Assessments	-	-	-	-	185,000	224,700	262,900
		Total Revenues	-	-	-	-	185,000	224,700	262,900
	A	Salaries & Benefits							
250	5101	Salaries - Regular	-	-	-	-	49,000	51,450	54,023
	A	Salaries & Benefits Total	-	-	-	-	49,000	51,450	54,023
	B	Contracted Services							
250	5221	Maintenace & Repair of Storm Sewers	-	-	-	-	4,000	5,000	5,000
250	5260	Vehicle Maintenance	-	-	-	-	4,500	5,000	5,000
	B	Contracted Services Total	-	-	-	-	8,500	10,000	10,000
	C	Commodities							
250	5302	Motor Fuels & Lubricants					2,500	3,000	3,000
250	5315	Machinery & Auto Equipment	-	-	-	-	-	-	-
	C	Commodities Total	-	-	-	-	2,500	3,000	3,000
	E	Capital Outlay							
250	5442	Building Improvments	-	-	-	-	-	-	-
250	5469	Stormwater Improvements	-	-	-	-	125,000	160,000	195,000
	E	Capital Outlay Total	-	-	-	-	125,000	160,000	195,000
	T	Transfers							
250	5809	Transfer to Equipment Reserve Fund	-	-	-	-	-	-	-
250	5822	Transfer to Special Street Fund	322,953	-	-	-	-	-	-
	T	Transfers Total	322,953	-	-	-	-	-	-
		Total Expenditures	322,953	-	-	-	185,000	224,450	262,023
250		Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250	\$ 1,128

Notes:

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

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

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

City of Roeland Park

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

			2020	2021	2022	2023 Projected	2024 Budget	2025 Budget	2026 Budget
270	4010	Beginning Fund Balance	\$ 377,360	\$ 1,217,461	\$ 1,368,420	\$ 1,391,332	\$ 1,683,842	\$ 2,317,282	\$ 2,499,547
		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	182,320	180,960	184,580	188,270
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	2,225,845	1,546,060	2,769,020	1,594,685
		Interest							
270	4511	Interest on Investment	5,774	491	6,145	18,000	25,260	34,760	37,495
		Total Interest	5,774	491	6,145	18,000	25,260	34,760	37,495
		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	145,000	25,000	170,000	70,000
270	4843	Transfer from Equip Reserve Fund	91,563	-	-	-	-	-	-
270	4860	Transfer from Sp. Hwy Fund	322,953	-	-	-	-	-	-
		Total Transfers	414,516	-	365,000	145,000	25,000	170,000	70,000
		Total Revenues	3,061,352	1,349,316	2,291,921	2,458,480	1,596,320	3,394,780	1,702,180
	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	\$ 1,683,842	\$ 2,317,282	\$ 2,499,547	2,336,452

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	\$ 305,588	\$ 367,243	402,955
		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	9,180	9,545	9,925	10,320
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>81,760</u>	<u>83,035</u>	<u>84,345</u>	<u>85,685</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>212,045</u>	<u>191,575</u>	<u>197,020</u>	<u>202,660</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>\$ 305,588</u>	<u>\$ 367,243</u>	<u>\$ 402,955</u>	<u>\$ 435,771</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	655,917	755,142	624,452
Intergovernmental									
300	4110	City Sales & Use Tax	442,251	824,144	1,060,326	999,885	1,009,885	917,985	927,165
300	4155	CDBG Grant	-	-	10,000	-	-	200,000	
300	4158	SMAC	-	-	-	-	-	-	-
Total Intergovernmental			442,251	824,144	1,070,326	999,885	1,009,885	1,117,985	927,165
Other									
300	4161	Grants/Donations - Private	81,096	-	-	70,000	-	-	-
300	4530	Reimbursed Expenses	-	-	20,000	-	-	-	-
300	4767	Contributions for Art and Park Land			36,378	377,000			
300	4791	Bond Proceeds	1,288,428	-	-	-	-	-	-
Total Other			1,369,524	-	56,378	70,000	-	-	-
Interest									
300	4511	Investment Income	2,514	1,783	5,912	20,130	9,840	11,325	9,365
Total Interest			2,514	1,783	5,912	20,130	9,840	11,325	9,365
Transfers In									
300	4840	Transfer From General Fund	685,600	203,183	365,000	150,000	25,000	440,000	60,000
Total Transfers In			685,600	203,183	365,000	150,000	25,000	440,000	60,000
Total Revenues			2,499,889	1,029,110	1,497,616	1,240,015	1,044,725	1,569,310	996,530
B Contracted Services									
300	5209	Professional Services	-	11,958	2,174	85,000	40,000	40,000	40,000
300	5231	Cost of issuance	41,081	-	-	-	-	-	-
300	5211	Maintenance & Repair Equipment	-	-	-	-	-	-	-
B Contracted Services Total			41,081	11,958	2,174	85,000	40,000	40,000	40,000
D Capital Outlay									
300	5246	In-House Street Maintenance	-	-	1,228	-	-	-	-
300	5421	Maintenance & Repair of Streets	121,231	126,725	234,757	225,000	225,000	235,000	225,000.00
300	5442	Building Improvements		384		400,000	500,000		
300	5468	2020 Stormwater-57th and Roeland	177,336	535	1,628	-	-		
300	5469	Stormwater Maintenance	-	19,739		100,000			
300	5470	Park Maintenance	14,419	36,609	38,259	36,330	55,500	25,000	25,000
300	5471	Tennis Courts							
300	5472	Park Improvements	1,323,813	19,932	489,483	352,310	-	100,000	928,500
300	5473	RPAC Improvements	826,150	908,042	5,000	-	-		
300	5474	Marquee Signs	-	-		-	-		
300	5475	Stairway	2,570	9,135	118,794		-		
300	5476	Community Center Improvement	-	-	253,002	1,174,000	125,000	1,300,000	
300	5498	CDBG Projects	-	-	-	-	-	-	-
300	5499	Mural on Retaining Wall	-	34,495	400	-	-	-	-
D Capital Outlay Total			2,465,519	1,155,596	1,142,551	2,287,640	905,500	1,660,000	1,178,500
N Non-Appropriation Expenditures									
300	5750	Contingency	-	-	-	-	-	-	-
N Non-Appropriation Expenditures			-	-	-	-	-	-	-
T Transfers									
300	5802	Transfer to General Fund	-	-	-	-	-	-	-
300	5826	Transfer to Capital Projects Fund	-	-	-	-	-	-	-
T Transfers Total			-	-	-	-	-	-	-
Total Expenditures			2,506,600	1,167,554	1,144,725	2,372,640	945,500	1,700,000	1,218,500
Auditor's Adjustment to GAAP					(15,469)				
300		Ending Fund Balance	\$ 1,589,564	\$ 1,451,120	\$ 1,788,542	\$ 655,917	\$ 755,142	\$ 624,452	402,482

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	\$ 877,808	\$ (0)	\$ (0)
		Taxes							
370	4730	Tax Increment Income 1A	368,557	381,010	382,028	248,700	126,215	-	
370	4735	Tax Increment Income 1B	373,186	393,021	410,282	412,235	209,210	-	
		Total Taxes	741,743	774,031	792,310	660,935	335,425	-	-
		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	13,165	-	-
		Total Interest	7,285	3,902	9,110	10,015	13,165	-	-
		Transfers In							
370	4789	Transfer from General Fund	250,000	-	-	-	-	-	-
		Transfers In Total	250,000	-	-	-	-	-	-
		Total Revenues	999,028	1,026,662	801,420	670,950	784,590	-	-
		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				\$ -	\$ 851,218		
370	5455	Public Infrastructure Improvements				92,000	800,000		
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	142,000	1,651,218	-	-
	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	153,180	1,662,398	-	-
370		Ending Fund Balance	\$ 462,961	\$ 202,855	\$ 360,038	\$ 877,808	\$ (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)	\$ 552	\$ 267	\$ (0)
		Sales Tax							
410	4110	City/County Sales & Use Tax	155,452	162,599	166,124	151,500	153,015	115,909	-
		Total Sales Tax	155,452	162,599	166,124	151,500	153,015	\$ 115,909	-
		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	151,700	153,215	\$ 116,109	-
	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	145,000	\$ 107,876	-
410	5602	Bond Interest	4,182	4,014	6,022	4,000	3,500	\$ 3,500	-
	E	Debt Service Total	4,182	143,999	216,000	159,000	148,500	\$ 111,376	-
		Total Expenditures	8,807	148,468	220,075	164,000	153,500	\$ 116,376	-
		Auditor's Adjusting Entry		142,708	209,221	122,000	-	-	
410		Ending Fund Balance	\$ (421,802)	\$ (264,960)	\$ (109,148)	\$ 552	\$ 267	\$ (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	\$ 1,491,420	\$ 933,095	\$ 198,042
		Taxes							
510	4730	Tax Increment Income 3C	43,227	58,688	54,516	54,350	55,165	55,990	-
510	4731	Tax Increment Income 3A	286,987	294,797	295,016	359,744	365,140	370,615	-
		Total Taxes	<u>330,214</u>	<u>353,485</u>	<u>349,532</u>	<u>414,094</u>	<u>420,305</u>	<u>426,605</u>	<u>-</u>
		Interest							
510	4511	Interest on Investment	2,411	646	3,896	16,780	22,370	13,995	2,970
		Total Interest	<u>2,411</u>	<u>646</u>	<u>3,896</u>	<u>16,780</u>	<u>22,370</u>	<u>13,995</u>	<u>2,970</u>
		Total Revenues	<u>332,625</u>	<u>354,131</u>	<u>353,428</u>	<u>430,874</u>	<u>442,675</u>	<u>440,600</u>	<u>2,970</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>\$ 1,491,420</u>	<u>\$ 933,095</u>	<u>\$ 198,042</u>	<u>\$ 201,012</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	\$ 40,000	\$ -	\$ -
		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		40,000	-	
550	5214	Other Contractual Services		844	136,338	45,000		-	
550	5244	General Contractor	-	-	27,000	90,000		-	
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	135,000	40,000	-	-
	N	Non-Expenditures Appropriation							
520	5750	Contingency	-	-	-	-	-	-	-
	N	Non-Expenditures Appropriation Total	-	-	-	-	-	-	-
	D	Capital Outlay							
550	5442	Other Capital Outlay	-	-	218,381	442,278	-	-	
	D	Capital Outlay Total	-	-	218,381	442,278	-	-	-
		Total Expenditures	-	1,904	401,468	577,278	40,000	-	-
520		Ending Fund Balance	\$ -	\$ 508,421	\$ 617,278	\$ 40,000	\$ -	\$ -	\$ -

Notes:

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

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

City of Roeland Park

Line Item Budget- 560 TIF 4 Fund- The Rocks

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

Notes:

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

Item Number: New Business- IX.-C.
Committee 9/18/2023
Meeting Date:



City of Roeland Park

Action Item Summary

Date: 9/12/2023
Submitted By: Jennifer Jones-Lacy, Assistant City Administrator/Finance Director
Committee/Department: Admin
Title: **Temporary Increase in Vacation Time Maximum Balance for Police Personnel (5 min)**
Item Type: Other

Recommendation:

Staff recommends suspending the 240-hour vacation accrual balance limit for sworn police officers until December 31, 2024.

Details:

The Police Department has had difficulty recruiting and retaining staff since 2021. The City has attempted to address the shortage through various mechanisms including implementing referral and retention bonuses as well as recently increasing salaries for officers as part of the compensation study. As you may recall, the referral and recruitment bonuses initiate after 12 months on the job. This means the first bonuses paid out will be February 2024. After that, bonuses are paid out after 18 and 24 months on the job. We are hopeful that this along with the recently adopted pay scale will help fill our vacancies and retain existing staff.

In the meantime, the reduced staff has placed a burden on the remaining police officers that are needing to take on more shifts and take less time off. The police chief is using part-time officers as much as possible, however many of them already have full-time jobs creating more demand on the time of full-time officers.

The temporary policy would be as follows:

Temporarily Suspend 240-hour Vacation Accrual limit.

Between September 18, 2023 and December 31, 2024, the City will suspend the 240-hour vacation accrual limit for sworn police personnel. This is to accommodate staff who have not been able to use vacation due to staffing shortages in the department and will provide opportunity for staff to use vacation and bring their balance back down to 240 by the end of 2024.

Community Impact: Utilizing a lens of intersectionality, illustrate how this item would promote the city's commitment to equity, including improving social determinates of health:

What are the implications to intersectionality?

- Does this item benefit all racial groups?
- Does this item benefit Community for All Ages?
- Does this item exclude or disproportionately impact any social identities? If yes, what populations and why?
- What (if any) social determinants of health are impacted by this item?
- What (if any) are the unintended economic and environmental impacts of this item?
- How has the impacted community been involved?
- How will the program be communicated to all stakeholders?

Financial Impact

Amount of Request: n/a	
Budgeted Item?	Budgeted Amount: n/a
Line Item Code/Description: n/a	

Additional Information

REVIEWERS:

Department	Reviewer	Action	Date
Administration	Moody, Keith	Approved	9/13/2023 - 2:55 PM

Goals/Objectives & Terms

This supports the council goals to:

- 1) Keep our community safe and secure; and
- 2) Cultivate a rewarding work environment