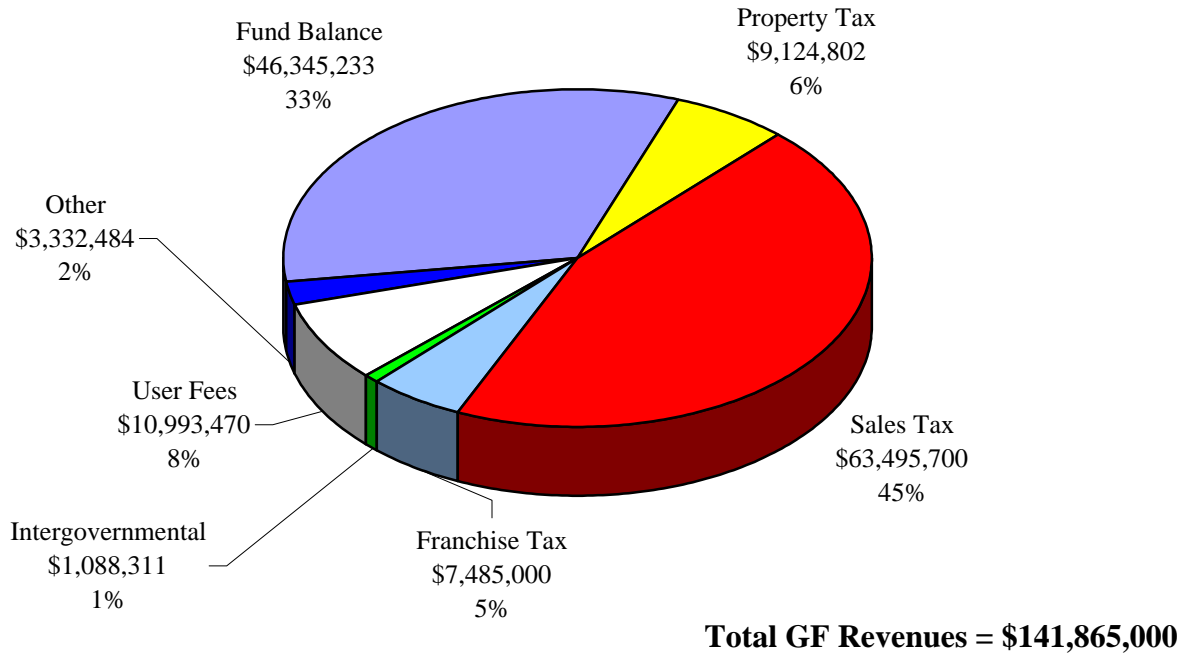
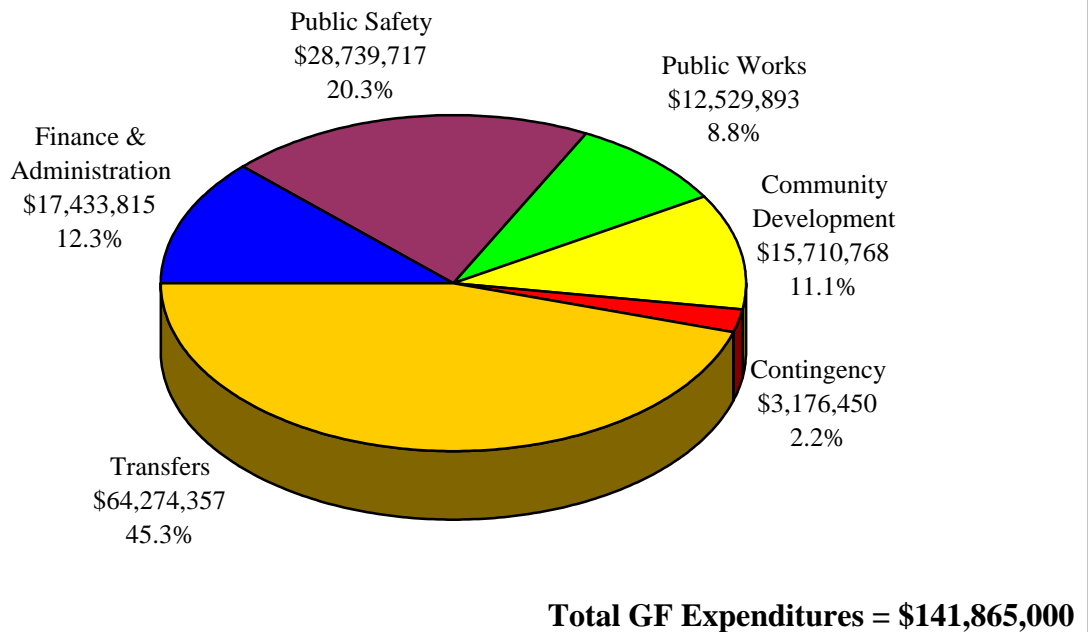


City of Overland Park 2006 Budget

General Fund Revenues



General Fund Expenditures



**CITY OF OVERLAND PARK
GENERAL FUND**

The General Fund is utilized by the City to account for those resources and activities that are traditionally associated with government, which are not required to be accounted for in another fund. The General Fund is typically involved with day-to-day operations of the City. The majority of this fund's expenditures are to support current year operating costs. In addition, certain capital equipment items may be included in the capital outlay classification. All other capital improvements of a major nature are recorded in other funds.

| | Actual | | Estimated | Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| | 2003 | 2004 | 2005 | 2006 |
| <u>STATEMENT OF REVENUE</u> | | | | |
| BEGINNING BALANCE | \$34,363,224 | \$40,063,518 | \$51,740,246 | \$46,345,233 |
| <u>Current Revenue</u> | | | | |
| <u>County Collected and Distributed</u> | | | | |
| Ad Valorem Property Tax | \$5,323,170 | \$7,660,296 | \$7,768,000 | \$8,070,000 |
| Motor Vehicle Tax | 751,631 | 707,572 | 947,624 | 1,013,202 |
| Delinquent Tax Collections | 86,641 | 103,040 | 40,000 | 41,600 |
| Rental Excise Tax | 16,243 | 16,487 | 13,000 | 13,520 |
| Special Weed & Sewer Tax | 32,540 | 35,844 | 35,000 | 36,400 |
| | 6,210,225 | 8,523,239 | 8,803,624 | 9,174,722 |
| <u>State Collected and Distributed</u> | | | | |
| Sales Tax-City | 35,750,420 | 44,194,697 | 45,130,500 | 47,314,300 |
| Sales Tax-Countywide | 9,884,453 | 11,609,117 | 12,366,000 | 12,964,000 |
| Sales Tax-Public Safety | 2,470,581 | 2,902,286 | 3,068,900 | 3,217,400 |
| Sales Tax-Economic Development (Schools) | 2,475,080 | 2,902,286 | 3,068,900 | 0 |
| State Highway Commission | 68,664 | 68,711 | 68,700 | 71,448 |
| Liquor Tax | 990,806 | 1,005,614 | 977,753 | 1,016,863 |
| | 51,640,004 | 62,682,711 | 64,680,753 | 64,584,011 |
| <u>City Collected</u> | | | | |
| Franchise Taxes | 7,419,307 | 7,608,443 | 7,485,000 | 7,485,000 |
| Fines: | | | | |
| Victim Assistance Program Fees | 106,966 | 80,447 | 55,000 | 65,000 |
| Municipal Court | 3,380,085 | 3,366,794 | 3,700,000 | 3,700,000 |
| Diversion Monitoring Fee | 352,303 | 408,908 | 375,000 | 520,000 |
| | 3,839,354 | 3,856,149 | 4,130,000 | 4,285,000 |

**CITY OF OVERLAND PARK
GENERAL FUND**

| | Actual | | Estimated | Budget |
|--------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| | 2003 | 2004 | 2005 | 2006 |
| <u>STATEMENT OF REVENUE</u> | | | | |
| <u>City Collected (Continued)</u> | | | | |
| Parks and Recreation Revenues: | | | | |
| Municipal Pools: | | | | |
| Memberships | 330,727 | 324,878 | 330,000 | 335,000 |
| Gate Receipts | 249,780 | 173,682 | 233,400 | 208,900 |
| Concession Receipts | 119,358 | 85,204 | 110,000 | 114,250 |
| Swimming Lessons | 80,670 | 64,496 | 91,000 | 102,500 |
| Leisure Service Revenue | 475,925 | 493,495 | 522,000 | 623,000 |
| Arts Commission Revenue | 21,075 | 16,739 | 12,500 | 15,000 |
| Arboretum Revenue | 14,945 | 22,178 | 15,000 | 0 |
| Deanna Rose Farmstead Revenue | 311,022 | 392,103 | 332,000 | 532,950 |
| | <u>1,603,502</u> | <u>1,572,775</u> | <u>1,645,900</u> | <u>1,931,600</u> |
| Licenses, Fees and Permits: | | | | |
| Animal Licenses | 173,317 | 164,247 | 173,114 | 160,025 |
| Liquor Licenses/CMB Licenses | 62,425 | 63,325 | 63,075 | 63,675 |
| Other Licenses and Permits | 126,940 | 160,178 | 152,011 | 161,000 |
| Alarm Permits | 102,114 | 99,673 | 100,000 | 104,000 |
| Building Permits | 1,149,514 | 1,065,820 | 1,000,000 | 950,000 |
| Plan Review Fees | 461,736 | 493,931 | 475,000 | 470,000 |
| Zoning and Planning Fees | 210,339 | 223,354 | 199,000 | 204,250 |
| Excise Tax | 2,083,018 | 2,375,150 | 2,437,835 | 2,350,000 |
| Other Community Service Fees | 237,533 | 277,479 | 253,500 | 264,000 |
| | <u>4,606,936</u> | <u>4,923,157</u> | <u>4,853,535</u> | <u>4,726,950</u> |
| Interest Earned on Investments: | <u>621,398</u> | <u>862,565</u> | <u>850,000</u> | <u>1,424,799</u> |
| Miscellaneous Revenues: | <u>991,598</u> | <u>1,028,085</u> | <u>1,535,447</u> | <u>1,519,568</u> |
| Transfers from Special Revenue Fund: | <u>1,158,979</u> | <u>426,172</u> | <u>377,997</u> | <u>388,117</u> |
| Prior Period Adjustment | <u>3,545,082</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Revenue | <u><u>\$115,999,609</u></u> | <u><u>\$131,546,814</u></u> | <u><u>\$146,102,502</u></u> | <u><u>\$141,865,000</u></u> |

**CITY OF OVERLAND PARK
GENERAL FUND**

| | Actual | | Estimated | Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| | 2003 | 2004 | 2005 | 2006 |
| <u>STATEMENT OF EXPENDITURES</u> | | | | |
| <u>GOAL AREA/COST CENTER</u> | | | | |
| <u>Finance and Administration</u> | | | | |
| Mayor & Council | \$476,827 | \$500,828 | \$470,583 | \$501,052 |
| Economic Development | 299,508 | 315,585 | 314,260 | 358,170 |
| City Manager | 732,886 | 719,639 | 747,312 | 892,434 |
| Communications | 341,094 | 345,778 | 375,123 | 412,057 |
| Information Technology | 3,196,831 | 3,265,112 | 3,041,511 | 3,565,901 |
| Facilities Management | 2,076,508 | 2,476,660 | 2,732,127 | 3,125,678 |
| Municipal Court | 1,636,854 | 1,849,133 | 1,814,244 | 2,108,332 |
| Court Services | 377,103 | 407,630 | 422,993 | 475,939 |
| Law | 1,288,352 | 1,383,183 | 1,327,723 | 1,446,569 |
| Finance, Budget & Administration | 221,292 | 228,787 | 241,814 | 261,127 |
| Finance & Accounting | 1,094,232 | 1,127,142 | 1,163,197 | 1,312,002 |
| City Clerk | 671,384 | 663,728 | 683,391 | 770,707 |
| Human Resources | 1,086,740 | 1,217,610 | 1,290,371 | 1,611,420 |
| Payroll | 473,103 | 511,068 | 520,781 | 592,427 |
| Total Finance & Administration | 13,972,714 | 15,011,883 | 15,145,430 | 17,433,815 |
| | | | | |
| <u>Public Safety¹</u> | | | | |
| Police Administration | 1,234,781 | 2,735,624 | 2,326,453 | 4,049,569 |
| Emergency Services | 2,863,105 | 2,118,457 | 2,661,828 | 3,113,896 |
| Patrol | 9,939,296 | 8,782,599 | 9,618,455 | 9,502,087 |
| Patrol Support | 2,073,686 | 4,016,972 | 4,703,897 | 4,830,144 |
| Detectives | 3,409,273 | 3,744,579 | 4,352,373 | 4,833,211 |
| Logistics and Support | 1,874,873 | 2,131,283 | 2,033,176 | 2,410,810 |
| Total Public Safety | 21,395,014 | 23,529,514 | 25,696,182 | 28,739,717 |
| | | | | |
| <u>Public Works</u> | | | | |
| Public Works Administration | 565,225 | 577,943 | 664,587 | 633,210 |
| Street Engineering & Construction | 2,377,552 | 2,398,094 | 2,443,492 | 2,831,121 |
| Traffic Services | 1,172,758 | 1,158,115 | 1,250,380 | 1,474,753 |
| ² Traffic Maintenance | 0 | 0 | 3,188,818 | 3,192,277 |
| ² Street Maintenance | 6,334,282 | 6,298,111 | 4,132,722 | 4,398,532 |
| Total Public Works | 10,449,817 | 10,432,263 | 11,679,999 | 12,529,893 |

**CITY OF OVERLAND PARK
GENERAL FUND**

| | Actual | | Estimated | Budget |
|--|---------------------|---------------------|---------------------|----------------------|
| | 2003 | 2004 | 2005 | 2006 |
| <u>STATEMENT OF EXPENDITURES</u> | | | | |
| <u>Community Development</u> | | | | |
| Park & Recreation Administration | 176,568 | 184,422 | 195,007 | 209,188 |
| Parks & Forestry | 2,319,471 | 2,237,725 | 2,694,855 | 2,887,367 |
| Arboretum & Botanical Garden | 392,383 | 483,797 | 507,606 | 593,608 |
| Leisure Services | 997,293 | 872,876 | 1,004,232 | 1,230,133 |
| Arts Commission | 118,403 | 130,013 | 140,222 | 155,804 |
| Farmstead | 561,780 | 663,484 | 654,475 | 889,599 |
| Aquatics | 1,262,570 | 1,137,354 | 1,260,733 | 1,315,591 |
| ³ Planning and Development Services | 2,846,684 | 2,828,474 | 3,027,879 | 3,992,392 |
| Building Safety | 2,315,415 | 2,319,690 | 2,559,101 | 2,848,951 |
| Engineering Services | 1,318,333 | 1,381,423 | 1,420,839 | 1,588,135 |
| ³ Health and Environment | 554,410 | 524,604 | 604,240 | 0 |
| Total Community Development | 12,863,310 | 12,763,862 | 14,069,189 | 15,710,768 |
| <u>Non-Operating</u> | | | | |
| ⁴ Citywide Contingency | 0 | 0 | 3,163,200 | 3,176,450 |
| Transfers to Other Funds | 17,255,236 | 18,069,046 | 30,003,269 | 64,274,357 |
| Total Non-Operating | 17,255,236 | 18,069,046 | 33,166,469 | 67,450,807 |
| Total Expenditures | \$75,936,091 | \$79,806,568 | \$99,757,269 | \$141,865,000 |
| ENDING BALANCE | \$40,063,518 | \$51,740,246 | \$46,345,233 | \$0 |

¹ In 2003, the Police Department undertook a major reorganization. Cost Center expenditures for 2002 and 2003 have been adjusted to reflect the updated divisions.

² Beginning with the 2005 Budget, Traffic Maintenance became a separate division. Prior to this time, these expenditures were budgeted and expended out of the Street Maintenance division.

³ Beginning with the 2006 Budget, the Health and Environment division was combined into the Planning and Development Services division.

⁴ Actual 2002 and 2003 contingency funds have been allocated to appropriate cost centers.

**CITY OF OVERLAND PARK
SPECIAL STREET AND HIGHWAY FUND**

The Special Street and Highway Fund is a fund of the City which is employed to account for those revenues received from the State of Kansas tax on gasoline and expenditures incurred in the repair and maintenance of City streets and highways. State law restricts the use of these funds to non-capital street and highway expenditures.

| | Actual | | Estimated | Budget |
|---|--------------------|--------------------|--------------------|--------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$95,779 | \$260,989 | \$333,018 | \$245,030 |
| <u>Current Revenue</u> | | | | |
| <u>State Collected and Distributed</u> | | | | |
| Gasoline Tax | 4,660,210 | 4,635,911 | 4,611,660 | 4,690,058 |
| <u>City Collected</u> | | | | |
| Interest Earned on Investments | 0 | 2,118 | 352 | 912 |
| <u>Miscellaneous</u> | | | | |
| Reimbursement from Other Governments | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$4,755,989 | \$4,899,018 | \$4,945,030 | \$4,936,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Goal Area/Cost Center</u> | | | | |
| <u>Public Works</u> | | | | |
| Infrastructure Maintenance Expenditures | 4,495,000 | 4,566,000 | 4,700,000 | 4,750,000 |
| Contingency | 0 | 0 | 0 | 186,000 |
| TOTAL EXPENDITURES | \$4,495,000 | \$4,566,000 | \$4,700,000 | \$4,936,000 |
| ENDING BALANCE | \$260,989 | \$333,018 | \$245,030 | \$0 |

CITY OF OVERLAND PARK
1/8-CENT SALES TAX FOR STREET IMPROVEMENTS FUND

The 1/8-Cent Sales tax for Street Improvements Fund accounts for those revenues received from the City's 1/8-cent sales tax to be used for residential street and thoroughfare improvements and related expenditures. This sales tax was originally approved by Overland Park voters in November of 1998 for a period of five years. In April of 2003, voters approved the sales tax for an additional five-year period. The tax is currently set to expire in March of 2009. Construction of projects will continue beyond that date if necessary.

| | Actual | | Estimated | Budget |
|---|--------------------|--------------------|--------------------|--------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$720,037 | \$943,410 | \$2,156,280 | \$2,102,749 |
| <u>Current Revenue</u> | | | | |
| <u>State Collected and Distributed</u> | | | | |
| Sales Tax-City | 4,379,387 | 5,520,804 | 5,641,319 | 5,914,286 |
| <u>City Collected</u> | | | | |
| Interest Earned on Investments | 186 | 12,102 | 15,000 | 14,965 |
| Transfer from Capital Projects Fund | 0 | 275,852 | 0 | 0 |
| | 186 | 287,954 | 15,000 | 14,965 |
| TOTAL REVENUE | \$5,099,610 | \$6,752,168 | \$7,812,599 | \$8,032,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Non-Operating Expenses</u> | | | | |
| Transfer to General Fund | \$182,700 | \$150,000 | \$125,000 | \$125,000 |
| Transfer to Capital Projects Fund | 3,973,500 | 4,445,888 | 5,584,850 | 6,521,900 |
| Scheduled Future Capital Improvements | 0 | 0 | 0 | 1,385,100 |
| TOTAL EXPENDITURES | \$4,156,200 | \$4,595,888 | \$5,709,850 | \$8,032,000 |
| ENDING BALANCE | \$943,410 | \$2,156,280 | \$2,102,749 | \$0 |

**CITY OF OVERLAND PARK
SPECIAL PARK AND RECREATION FUND**

The Special Park and Recreation Fund is one of two special revenue funds budgeted by the City which is used to account for revenue received through the State of Kansas from a state tax on liquor. State law requires that all monies received by this fund be expended for the purchase, establishment, maintenance or expansion of services, programs and facilities.

| | Actual | | Estimated | Budget |
|--|--------------------|--------------------|--------------------|--------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$262,891 | \$385,535 | \$885,215 | \$344,435 |
| <u>Current Revenue</u> | | | | |
| <u>State Collected and Distributed</u> | | | | |
| Liquor Tax | 990,806 | 1,005,614 | 977,753 | 1,016,863 |
| <u>City Collected</u> | | | | |
| Interest Earned on Investments | 2,177 | 5,517 | 2,500 | 3,702 |
| Transfer from Capital Projects | 0 | 308,294 | 32,967 | 0 |
| | 2,177 | 313,811 | 35,467 | 3,702 |
| TOTAL REVENUE | \$1,255,874 | \$1,704,960 | \$1,898,435 | \$1,365,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Goal Area/Cost Center</u> | | | | |
| <u>Community Development</u> | | | | |
| Parks & Forestry | \$870,339 | \$819,745 | \$1,554,000 | \$900,000 |
| Future Capital Projects | 0 | 0 | 0 | 465,000 |
| TOTAL EXPENDITURES | \$870,339 | \$819,745 | \$1,554,000 | \$1,365,000 |
| ENDING BALANCE | \$385,535 | \$885,215 | \$344,435 | \$0 |

SPECIAL PARK AND RECREATION FUND

Planned Use

Community Development

Parks and Forestry:

| | |
|--|-------------------------|
| - Add water aerators to Wilderness Lake Park and Amesbury Lake Park | 30,000 |
| - Seeding, grading and drainage improvements at various parks | 20,000 |
| - Replace playground equipment at 4 parks to be determined | 70,000 |
| - Construct new bike/hike trails and repair and/or overlay existing trails | 220,000 |
| - Replace the existing slide at Tomahawk Ridge Aquatic Center | 150,000 |
| - Reimburse Jo. Co. Library for driveway and storm sewers at Highland View Park and install 50 parking spaces for soccer fields. | 180,000 |
| - Plant trees and shrubs at parks and open space areas | 50,000 |
| - Annual repairs to shelters and park structures including painting, roofing, doors, fixtures, etc. | 40,000 |
| - Sandblast & paint Bluejacket Pool | 40,000 |
| - Arboretum Improvements (as indicated in CIP) | 100,000 |
| Total | <u><u>\$900,000</u></u> |

**CITY OF OVERLAND PARK
SPECIAL ALCOHOL CONTROL FUND**

The Special Alcohol Control Fund is one of two special revenue funds budgeted by the City that is used to account for revenue received through the State of Kansas from a state tax on liquor. State law requires that all monies received by this fund be expended only for the purchase, establishment, maintenance or expansion of services, education and programs on alcoholism and drug prevention.

| | Actual | | Estimated | Budget |
|---|--------------------|--------------------|--------------------|--------------------|
| | 2003 | 2004 | 2005 | 2006 |
| <u>STATEMENT OF REVENUE</u> | | | | |
| BEGINNING BALANCE | \$708,602 | \$805,537 | \$1,065,478 | \$1,121,999 |
| <u>Current Revenue</u> | | | | |
| <u>State Collected and Distributed</u> | | | | |
| Liquor Tax | 990,806 | 1,005,614 | 977,753 | 1,016,863 |
| <u>City Collected</u> | | | | |
| Interest Earned on Investments | 9,999 | 5,406 | 7,355 | 8,138 |
| Miscellaneous | 33,150 | 0 | 0 | 0 |
| | 43,149 | 5,406 | 7,355 | 8,138 |
| TOTAL REVENUE | \$1,742,557 | \$1,816,557 | \$2,050,586 | \$2,147,000 |
| <u>STATEMENT OF EXPENDITURES</u> | | | | |
| <u>Goal Area/Cost Center</u> | | | | |
| <u>Finance & Administration</u> | | | | |
| Mayor & Council | \$413,817 | \$463,025 | \$500,000 | \$550,000 |
| Misc. and Contingency | 0 | 2,704 | 47,000 | 1,151,811 |
| | 413,817 | 465,729 | 547,000 | 1,701,811 |
| <u>Public Safety</u> | | | | |
| Police Administrative Services | 523,203 | 285,350 | 381,587 | 445,189 |
| TOTAL EXPENDITURES | \$937,020 | \$751,079 | \$928,587 | \$2,147,000 |
| ENDING BALANCE | \$805,537 | \$1,065,478 | \$1,121,999 | \$0 |

SPECIAL ALCOHOL CONTROL FUND

Planned Use

Public Safety

| | |
|---------------------------------|----------------|
| Police Administrative Services: | |
| D.A.R.E. Program | 445,189 |
| Total Public Safety | <u>445,189</u> |

Finance & Administration

| | |
|--------------------------------|----------------|
| Mayor & Council | |
| Outside Agency Funding | 550,000 |
| Other Funding | <u>0</u> |
| Total Finance & Administration | <u>550,000</u> |

| | |
|--------------|-------------------------|
| <i>Total</i> | <u><u>\$995,189</u></u> |
|--------------|-------------------------|

**CITY OF OVERLAND PARK
TRANSIENT GUEST TAX FUND**

The Transient Guest Tax Fund of the City is utilized to account for the revenues received from a 6% tax on transient guests occupying a room in a hotel or motel located within the City. All transient guest tax revenues are receipted into this fund before being transferred to the Transient Guest Tax Operating and Capital Improvement Funds for expenditure.

| | Actual | | Estimated | Budget |
|--|--------------------|---------------------|---------------------|---------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$4,087,803 | \$5,805,236 | \$5,958,100 | \$4,611,956 |
| <u>Current Revenue</u> | | | | |
| <u>State Collected and Distributed</u> | | | | |
| Transient Guest Tax | 4,599,005 | 5,074,734 | 5,278,000 | 5,490,000 |
| <u>City Collected</u> | | | | |
| Interest Earned on Investments | 52,920 | 56,134 | 55,344 | 92,044 |
| TOTAL REVENUE | \$8,739,728 | \$10,936,104 | \$11,291,444 | \$10,194,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Non-Operating Expenses</u> | | | | |
| Debt Service Support Agreement | \$0 | \$0 | \$0 | \$4,611,956 |
| OPDC Hotel Appropriation | 1,077,787 | 2,157,000 | 1,103,000 | 5,490,000 |
| | 1,077,787 | 2,157,000 | 1,103,000 | 10,101,956 |
| <u>Transfers to Other Funds</u> | | | | |
| Transfers to Transient Guest Tax - Operating | 618,906 | 938,889 | 1,409,976 | 30,682 |
| Transfers to Transient Guest Tax - Capital | 1,237,799 | 1,882,115 | 4,166,512 | 61,362 |
| | 1,856,705 | 2,821,004 | 5,576,488 | 92,044 |
| TOTAL EXPENDITURES | \$2,934,492 | \$4,978,004 | \$6,679,488 | \$10,194,000 |
| ENDING BALANCE | \$5,805,236 | \$5,958,100 | \$4,611,956 | \$0 |

**CITY OF OVERLAND PARK
TRANSIENT GUEST TAX - OPERATING FUND**

The Transient Guest Tax - Operating Fund of the City expends a portion of the revenues received from a tax on transient guests occupying a room in a hotel or motel located within the City on the promotion of tourism within the City.

| | Actual | | Estimated | Budget |
|--|--------------------|--------------------|--------------------|--------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$120,293 | \$1,062 | \$1,051 | \$1,048 |
| <u>Current Revenue</u> | | | | |
| <u>Transfer from Other Funds</u> | | | | |
| Transient Guest Tax Fund | 618,906 | 938,889 | 1,409,976 | 30,682 |
| Transient Guest Tax- Capital Improv. Fund | 780,783 | 492,797 | 220,900 | 1,674,270 |
| | 1,399,689 | 1,431,686 | 1,630,876 | 1,704,952 |
| TOTAL REVENUE | \$1,519,982 | \$1,432,748 | \$1,631,927 | \$1,706,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Goal Area/Cost Center</u> | | | | |
| <u>Finance & Administration</u> | | | | |
| Convention and Tourism Contract | \$1,518,920 | \$1,431,697 | \$1,630,879 | \$1,705,100 |
| <u>Non-Operating Expenses</u> | | | | |
| Citywide Contingency | 0 | 0 | 0 | 900 |
| TOTAL EXPENDITURES | \$1,518,920 | \$1,431,697 | \$1,630,879 | \$1,706,000 |
| ENDING BALANCE | \$1,062 | \$1,051 | \$1,048 | \$0 |

**CITY OF OVERLAND PARK
TRANSIENT GUEST TAX - CAPITAL IMPROVEMENT FUND**

The Transient Guest Tax - Capital Improvement Fund of the City expends a portion of the revenues received from a tax on transient guests occupying a room in a hotel or motel located within the City on capital project expenditures relating to tourism and convention activities.

| | Actual | | Estimated | Budget |
|--|----------------------------|---------------------------|---------------------------|---------------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$9,280,413 | \$5,074,264 | \$2,604,602 | \$2,903,067 |
| <u>Current Revenue</u> | | | | |
| <u>Transfer from Other Funds</u> | | | | |
| Transient Guest Tax Fund | 1,237,799 | 1,882,115 | 4,166,512 | 61,362 |
| General Fund | 0 | 0 | 0 | 2,413,000 |
| | <u>1,237,799</u> | <u>1,882,115</u> | <u>4,166,512</u> | <u>2,474,362</u> |
| <u>City Collected</u> | | | | |
| Interest Earned on Investments | 124,147 | 35,037 | 31,254 | 34,482 |
| Convention Center Operations | 0 | 0 | 342,615 | 283,089 |
| Miscellaneous | 23,508 | 34,923 | 0 | 0 |
| | <u>147,655</u> | <u>69,960</u> | <u>373,869</u> | <u>317,571</u> |
| TOTAL REVENUE | <u>\$10,665,867</u> | <u>\$7,026,339</u> | <u>\$7,144,983</u> | <u>\$5,695,000</u> |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Goal Area/Cost Center</u> | | | | |
| <u>Finance & Administration</u> | | | | |
| Convention Center Operations | \$934,916 | \$224,431 | \$0 | \$0 |
| <u>Non-Operating Expenses</u> | | | | |
| Contingency | 0 | 0 | 200,000 | 198,737 |
| <u>Transfers to Other Funds</u> | | | | |
| Transfers to Bond & Interest | 3,875,904 | 3,704,509 | 3,821,016 | 3,821,993 |
| Transfers to Transient Guest Tax - Operating | 780,783 | 492,797 | 220,900 | 1,674,270 |
| | <u>4,656,687</u> | <u>4,197,306</u> | <u>4,041,916</u> | <u>5,496,263</u> |
| TOTAL EXPENDITURES | <u>\$5,591,603</u> | <u>\$4,421,737</u> | <u>\$4,241,916</u> | <u>\$5,695,000</u> |
| ENDING BALANCE | <u>\$5,074,264</u> | <u>\$2,604,602</u> | <u>\$2,903,067</u> | <u>\$0</u> |

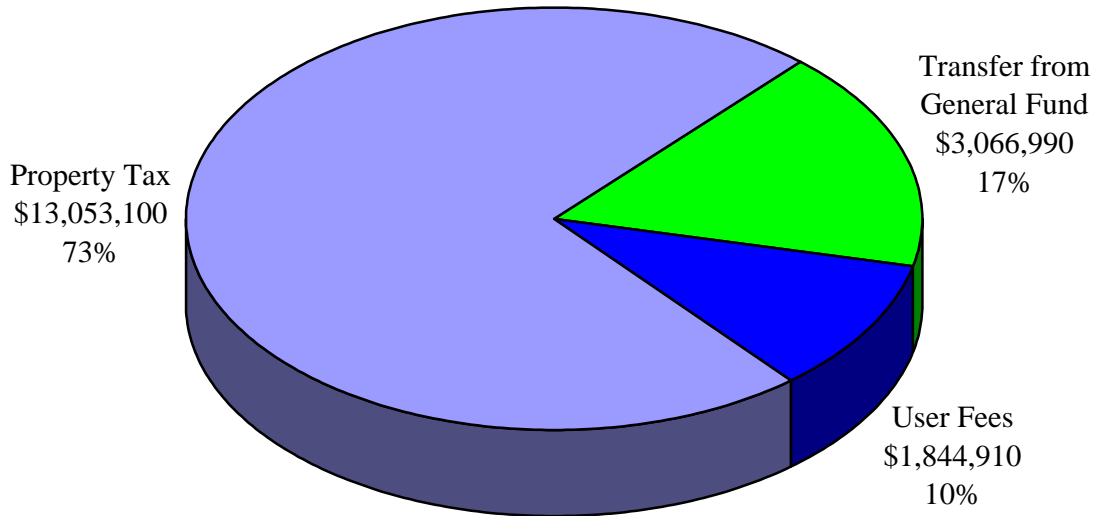
CITY OF OVERLAND PARK GOLF COURSE FUND

The Golf Course Fund is utilized to account for revenues, including membership fees, green fees, cart rentals and pro-shop sales, received from the City's golf courses. Golf course revenues are used to fund the operation and maintenance of the City's golf courses, as well as used to finance capital improvements to the golf courses. The Golf Course Fund was a new fund for 2002. Golf course revenue previously was received into the General Fund.

| | Actual | | Estimated | Budget |
|--|--------------------|--------------------|--------------------|--------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$2,707,668 | \$2,276,362 | \$2,378,314 | \$2,848,097 |
| <u>Current Revenue</u> | | | | |
| <u>City Collected</u> | | | | |
| Golf Course Revenue | 3,124,693 | 3,116,231 | 3,994,267 | 3,565,975 |
| Miscellaneous Revenue | 440,831 | 46 | 0 | 0 |
| Interest Earned on Investments | 22,575 | 38,404 | 39,000 | 38,928 |
| | 3,588,099 | 3,154,681 | 4,033,267 | 3,604,903 |
| <u>Transfers from Other Funds</u> | | | | |
| Special Revenue Funds | 22,351 | 0 | 0 | 0 |
| Capital Projects | 80,690 | 0 | 0 | 0 |
| | 103,041 | 0 | 0 | 0 |
| TOTAL REVENUE | \$6,398,808 | \$5,431,043 | \$6,411,581 | \$6,453,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Goal Area/Cost Center</u> | | | | |
| <u>Parks & Recreation</u> | | | | |
| Operations | 1,888,774 | 2,090,565 | 2,205,100 | 2,425,177 |
| <u>Non-Operating Expenses</u> | | | | |
| Debt Service | 681,035 | 264,994 | 261,884 | 210,529 |
| Scheduled Capital Improvements | 1,318,727 | 453,904 | 843,500 | 923,000 |
| | 1,999,762 | 718,898 | 1,105,384 | 1,133,529 |
| <u>Transfers to Other Funds</u> | | | | |
| Transfer to General Fund | 233,910 | 243,266 | 253,000 | 263,100 |
| Transfer to Capital Projects Fund | 0 | 0 | 0 | 2,631,194 |
| | 233,910 | 243,266 | 253,000 | 2,894,294 |
| TOTAL EXPENDITURES | \$4,122,446 | \$3,052,729 | \$3,563,484 | \$6,453,000 |
| ENDING BALANCE | \$2,276,362 | \$2,378,314 | \$2,848,097 | \$0 |

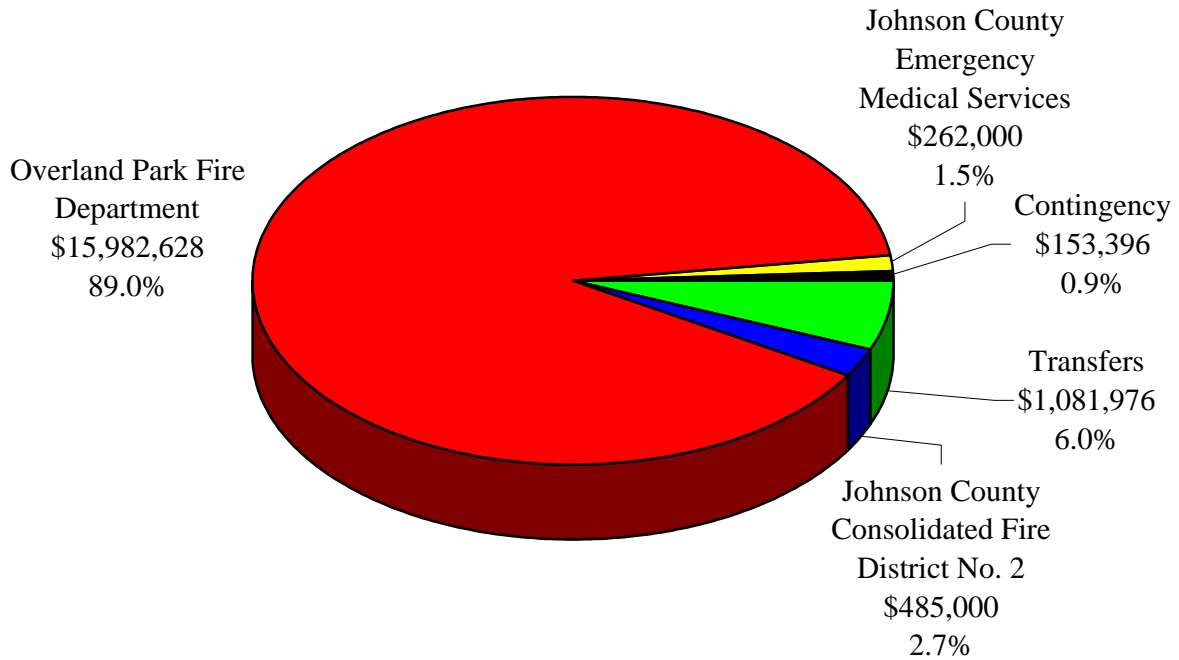
Fire Service Fund

2006 Revenues



Total Fire Service Fund Revenue=\$17,965,000

2006 Expenditures



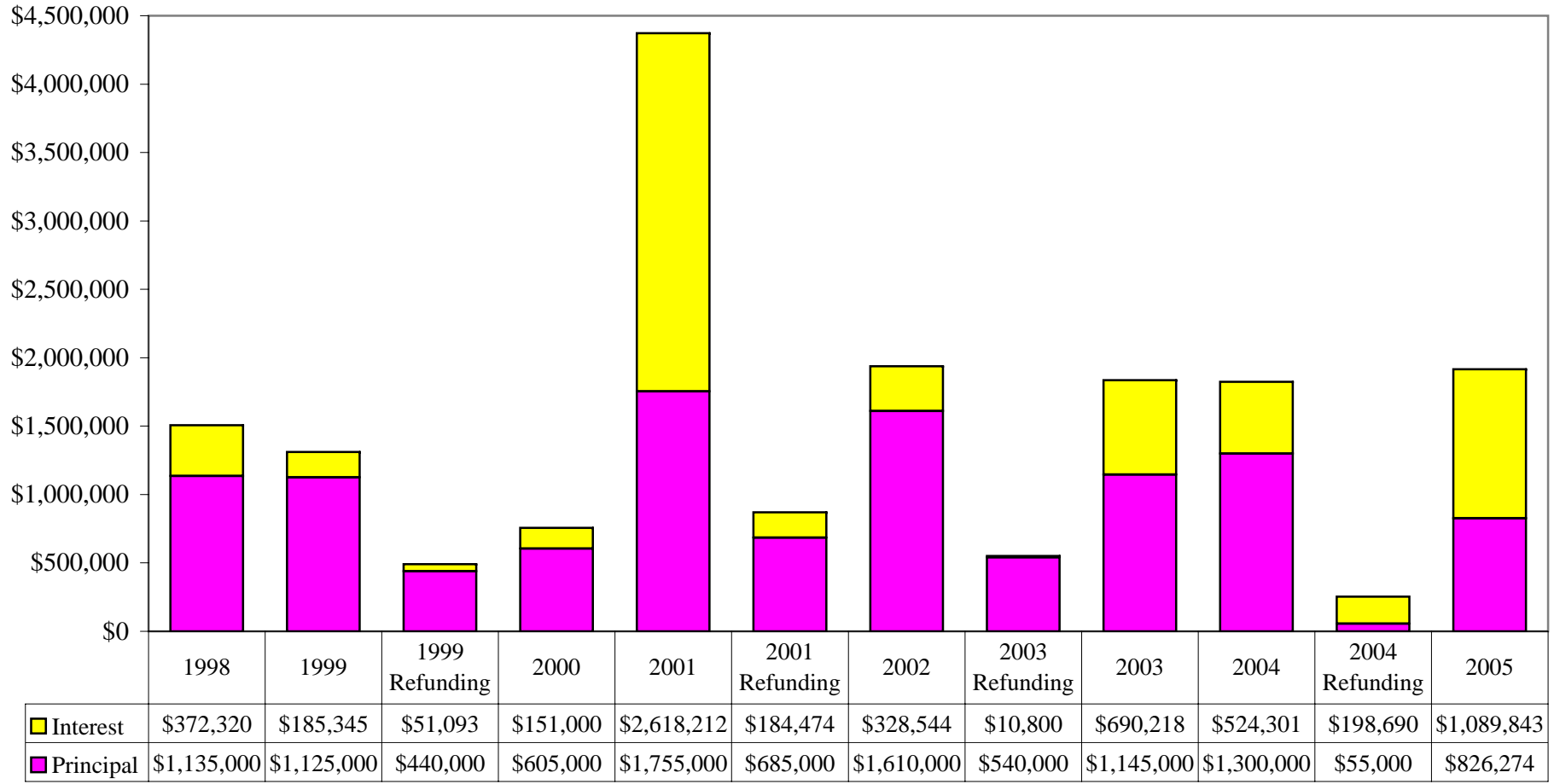
Total Fire Service Fund Expenditures = \$17,965,000

**CITY OF OVERLAND PARK
FIRE SERVICE FUND**

Emergency Fire and Medical Services are funded through the Fire Service Fund. Revenues are generated through an Ad Valorem Property Tax and a transfer from the City's General Fund. Prior to September 2003, the majority of Fire Services in Overland Park were provided through a contract with the non-profit corporation, Overland Park Fire Department (OPFD). Beginning in September 2003, OPFD became a City department.

| | Actual | | Estimated | Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$0 | \$1,018,298 | \$0 | \$0 |
| <u>Current Revenue</u> | | | | |
| <u>County Collected and Distributed</u> | | | | |
| Ad Valorem Property Tax | 9,648,920 | 10,957,571 | 11,102,500 | 11,533,400 |
| Motor Vehicle Tax | 1,216,095 | 1,265,650 | 1,355,560 | 1,448,090 |
| Delinquent Tax Collections | 133,751 | 162,953 | 40,000 | 40,000 |
| Rental Excise Tax | 24,717 | 29,225 | 30,394 | 31,610 |
| | <u>11,023,483</u> | <u>12,415,399</u> | <u>12,528,454</u> | <u>13,053,100</u> |
| <u>City Collected</u> | | | | |
| Fire Training Facility Lease | 125,753 | 143,817 | 62,875 | 0 |
| Ambulance User Fees | 1,407,402 | 1,544,320 | 1,533,000 | 1,563,660 |
| Ambulance Lease | 108,092 | 165,188 | 73,500 | 81,250 |
| Training Facility Rent | 270,422 | 65,155 | 185,000 | 160,000 |
| Transfer from General Fund | 2,549,172 | 81,759 | 1,215,441 | 3,066,990 |
| Interest Earned on Investments | 0 | 26,264 | 40,000 | 40,000 |
| Misc. (closeout of OPFD, Inc.) | 1,041,039 | (100,713) | 0 | 0 |
| | <u>5,501,880</u> | <u>1,925,790</u> | <u>3,109,816</u> | <u>4,911,900</u> |
| TOTAL REVENUE | \$16,525,363 | \$15,359,487 | \$15,638,270 | \$17,965,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Goal Area/Cost Center</u> | | | | |
| <u>Public Safety</u> | | | | |
| Fire Protection Services - Fire Department | | | | |
| Administration | 396,390 | 892,095 | 877,807 | 972,716 |
| Operations | 3,277,390 | 10,640,021 | 10,838,123 | 12,988,620 |
| Prevention | 263,891 | 768,701 | 781,142 | 839,350 |
| Support Services | 267,477 | 507,165 | 486,730 | 525,805 |
| Training | 166,103 | 451,253 | 525,937 | 559,611 |
| Fire Training Center | 27,684 | 44,094 | 165,550 | 96,526 |
| | <u>\$4,398,935</u> | <u>\$13,303,329</u> | <u>\$13,675,289</u> | <u>\$15,982,628</u> |
| Fire Protection Services - OPFD, Inc. | \$9,830,028 | \$0 | \$0 | \$0 |
| Fire Protection Services - Consolidated #2 | 416,000 | 416,000 | 443,000 | 485,000 |
| Emergency Medical Services - JoCo | 290,833 | 235,876 | 241,800 | 262,000 |
| | <u>\$14,935,796</u> | <u>\$13,955,205</u> | <u>\$14,360,089</u> | <u>\$16,729,628</u> |
| <u>Non-Operating Expenses</u> | | | | |
| Transfer to Equipment Reserve Fund | 14,420 | 806,700 | 687,800 | 593,100 |
| Transfer to Maintenance Fund | 0 | 126,071 | 152,500 | 165,000 |
| Transfer to Bond and Interest | 552,785 | 471,511 | 337,881 | 323,876 |
| | <u>567,205</u> | <u>1,404,282</u> | <u>1,178,181</u> | <u>1,081,976</u> |
| <u>Miscellaneous</u> | | | | |
| Contingency | 4,064 | 0 | 100,000 | 153,396 |
| | <u>4,064</u> | <u>0</u> | <u>100,000</u> | <u>153,396</u> |
| TOTAL EXPENDITURES | \$15,507,065 | \$15,359,487 | \$15,638,270 | \$17,965,000 |
| ENDING BALANCE | \$1,018,298 | \$0 | \$0 | \$0 |

2006 Budgeted Debt Service Payments By Series



Issue Year

CITY OF OVERLAND PARK BOND AND INTEREST FUND

The Bond and Interest Fund is a budgeted fund of the City. It is used to account for the payment of debt service costs associated with the City's general long-term debt.

| | Actual | | Estimated | Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| <u>Current Revenue</u> | | | | |
| <u>County Collected and Distributed</u> | | | | |
| Special Assessment Tax | 2,163,566 | 2,133,463 | 1,813,400 | 1,596,000 |
| Delinquent Special Assessments | 70,262 | 204,061 | 40,000 | 40,000 |
| | 2,233,828 | 2,337,524 | 1,853,400 | 1,636,000 |
| <u>City Collected</u> | | | | |
| Interest Earned on Investments | 161,068 | 156,197 | 41,000 | 43,673 |
| Transfers and Miscellaneous: | | | | |
| Miscellaneous | 0 | 0 | 625 | 0 |
| Transfer from General Fund | 8,095,441 | 8,376,628 | 10,690,687 | 11,537,512 |
| Transfer from Capital Projects Fund | 2,102,184 | 518,704 | 0 | 0 |
| Transfer from Fire Service Fund | 552,785 | 471,511 | 337,881 | 323,876 |
| Transfer from Stormwater Utility Fund | 175,598 | 159,850 | 133,488 | 113,946 |
| Transfer from TGT Capital Improve Fund | 3,875,904 | 3,704,509 | 3,821,016 | 3,821,993 |
| | 14,801,912 | 13,231,202 | 14,983,697 | 15,797,327 |
| TOTAL REVENUE | \$17,296,808 | \$15,824,923 | \$16,978,097 | \$17,577,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Non-Operating Expenses</u> | | | | |
| <u>Debt Service</u> | | | | |
| Bond Principal | 11,945,000 | 10,489,750 | 10,962,109 | 10,990,919 |
| Bond Interest | 5,251,694 | 5,064,519 | 5,524,401 | 6,368,408 |
| Contingency, Commission and Postage | 114 | 170,654 | 391,587 | 217,673 |
| TOTAL EXPENDITURES | \$17,196,808 | \$15,724,923 | \$16,878,097 | \$17,577,000 |
| ENDING BALANCE | \$100,000 | \$100,000 | \$100,000 | \$0 |

**CITY OF OVERLAND PARK
BOND AND INTEREST FUND
PRINCIPAL SUMMARY BY SERIES**

| DESCRIPTION | Actual | | Estimated 2005 | Budget 2006 |
|---|------------------|------------------|-------------------|------------------|
| | 2003 | 2004 | | |
| <u>Series 1995</u> | | | | |
| Street Improvements | 342,415 | 0 | 0 | 0 |
| Storm Drainage | 12,585 | 0 | 0 | 0 |
| | <u>355,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Series 1996</u> | | | | |
| Street Improvements | 413,046 | 0 | 0 | 0 |
| ¹ Park and Recreation - St Andrews Clubhouse | 0 | 0 | 0 | 0 |
| Storm Drainage | 16,954 | 0 | 0 | 0 |
| | <u>430,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Series 1998</u> | | | | |
| Street Improvements | 495,204 | 409,936 | 409,937 | 409,936 |
| Storm Drainage | 19,102 | 15,814 | 15,813 | 15,814 |
| Public Buildings - Fire Department Shelter | 76,557 | 63,375 | 63,375 | 63,375 |
| Bridge Improvements | 164,137 | 135,875 | 135,875 | 135,875 |
| Public Buildings - Oak Park Mall | 445,000 | 445,000 | 445,000 | 445,000 |
| Street Improvements - Oak Park Mall | 70,000 | 70,000 | 70,000 | 65,000 |
| | <u>1,270,000</u> | <u>1,140,000</u> | <u>1,140,000</u> | <u>1,135,000</u> |
| <u>Series 1999</u> | | | | |
| Storm Drainage | 56,425 | 56,425 | 47,191 | 46,166 |
| Street Improvements | 974,990 | 974,990 | 815,447 | 797,719 |
| Fire Station | 147,908 | 147,909 | 123,706 | 121,016 |
| Parks & Recreation - Bluejacket Pool | 168,287 | 168,287 | 140,749 | 137,689 |
| Arboretum/Botanical Gardens | 27,391 | 27,390 | 22,908 | 22,410 |
| | <u>1,375,001</u> | <u>1,375,001</u> | <u>1,150,001</u> | <u>1,125,000</u> |
| <u>Series 1999 Refunding Issue</u> | | | | |
| ¹ Westlinks Golf | 90,000 | 100,000 | 100,000 | 105,000 |
| Public Safety Training Facility Land | 54,000 | 61,580 | 64,608 | 67,636 |
| Convention Center Land | 236,000 | 243,420 | 255,392 | 267,364 |
| | <u>380,000</u> | <u>405,000</u> | <u>420,000</u> | <u>440,000</u> |
| <u>Series 2000</u> | | | | |
| Street Improvements | 719,628 | 719,628 | 719,628 | 596,404 |
| Storm Drainage | 10,372 | 10,372 | 10,372 | 8,596 |
| | <u>730,000</u> | <u>730,000</u> | <u>730,000</u> | <u>605,000</u> |
| <u>Series 2001</u> | | | | |
| Public Buildings/Convention Center | 790,000 | 825,000 | 855,000 | 895,000 |
| Street Improvements | 860,000 | 860,000 | 860,000 | 860,000 |
| | <u>1,650,000</u> | <u>1,685,000</u> | <u>1,715,000</u> | <u>1,755,000</u> |

| DESCRIPTION | Actual | | Estimated 2005 | Budget 2006 |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2003 | 2004 | | |
| <u>Series 2001 Refunding Issue</u> | | | | |
| 1993 Street Improvements | 291,100 | 228,377 | 110,168 | 110,168 |
| Justice Center | 941,329 | 738,501 | 356,249 | 356,249 |
| Fire Training Center | 230,104 | 180,524 | 87,084 | 87,084 |
| Marty Pool | 84,383 | 66,201 | 31,935 | 31,935 |
| 1994 Street Improvements | 235,187 | 184,511 | 89,007 | 89,007 |
| Storm Drainage | 27,897 | 21,886 | 10,558 | 10,557 |
| | <u>1,810,000</u> | <u>1,420,000</u> | <u>685,001</u> | <u>685,000</u> |
| <u>Series 2002</u> | | | | |
| Parks & Recreation | 442,086 | 404,254 | 404,255 | 404,255 |
| Storm Drainage | 15,868 | 11,516 | 11,516 | 11,515 |
| Street Improvement | 1,577,045 | 899,230 | 899,230 | 899,230 |
| Police Technology | | 595,040 | 590,000 | 295,000 |
| | <u>2,034,999</u> | <u>1,910,040</u> | <u>1,905,001</u> | <u>1,610,000</u> |
| <u>Series 2003 Refunding Issue</u> | | | | |
| Street Improvements | 1,923,968 | 795,435 | 752,641 | 398,294 |
| ¹ Park and Recreation - St Andrews Clubhouse | 0 | 123,500 | 142,894 | 125,357 |
| Storm Drainage | 76,032 | 31,065 | 29,466 | 16,349 |
| | <u>2,000,000</u> | <u>950,000</u> | <u>925,001</u> | <u>540,000</u> |
| <u>Series 2003</u> | | | | |
| Street Improvements | 0 | 502,110 | 499,786 | 499,786 |
| Land/ROW Acquisition | 0 | 571,295 | 568,649 | 568,649 |
| Storm Drainage | 0 | 6,595 | 6,565 | 6,565 |
| 1999 Refunding - PS Training Ctr Land | 0 | 3,795 | 17,708 | 17,708 |
| 1999 Refunding - Convention Ctr Land | 0 | 11,206 | 52,292 | 52,292 |
| | <u>0</u> | <u>1,095,001</u> | <u>1,145,000</u> | <u>1,145,000</u> |
| <u>Series 2004</u> | | | | |
| Street Improvements | 0 | 0 | 1,304,573 | 1,299,575 |
| Storm Drainage | 0 | 0 | 426 | 425 |
| | <u>0</u> | <u>0</u> | <u>1,304,999</u> | <u>1,300,000</u> |
| <u>Series 2004 Refunding Issue</u> | | | | |
| 1998 Refunding - Storm Drainage | 0 | 0 | 4,449 | 2,879 |
| 1998 Refunding - Street Improvements | 0 | 0 | 23,318 | 15,089 |
| 1998 Refunding - Fire Dept. Shelter | 0 | 0 | 3,606 | 2,333 |
| 1998 Refunding - Bridge Improvements | 0 | 0 | 7,727 | 5,000 |
| 1998- Refunding - Oak Park Mall Parking Decl | 0 | 0 | 45,900 | 29,699 |
| | <u>0</u> | <u>0</u> | <u>85,000</u> | <u>55,000</u> |
| <u>Estimated 2005 Bond Issue</u> | | | | |
| Various Projects | 0 | 0 | 0 | 826,276 |
| <u>Estimated 2006 Bond Issue</u> | | | | |
| Various Projects | 0 | 0 | 0 | 0 |
| TOTAL PRINCIPAL | <u>\$12,035,000</u> | <u>\$10,710,042</u> | <u>\$11,205,003</u> | <u>\$11,221,276</u> |
| <u>Less Golf Course Fund Expenditures</u> | (90,000) | (223,500) | (242,894) | (230,357) |
| TOTAL PRINCIPAL - BOND & INTERST FU | <u>\$11,945,000</u> | <u>\$10,486,542</u> | <u>\$10,962,109</u> | <u>\$10,990,919</u> |

¹ Debt service relating to the City's golf courses are is funded from the Golf Course Fund, not the Bond and Interest Fund.

**CITY OF OVERLAND PARK
BOND AND INTEREST FUND
INTEREST SUMMARY BY SERIES**

| DESCRIPTION | Actual | | Estimated 2005 | Budget 2006 |
|---|-----------|-----------|-------------------|----------------|
| | 2003 | 2004 | | |
| <u>Series 1995</u> | | | | |
| Street Improvements | 30,047 | 0 | 0 | 0 |
| Storm Drainage | 1,104 | 0 | 0 | 0 |
| | 31,151 | 0 | 0 | 0 |
| <u>Series 1996</u> | | | | |
| Street Improvements | 50,415 | 0 | 0 | 0 |
| ¹ Park and Recreation - St Andrews Clubhouse | 0 | 0 | 0 | 0 |
| Storm Drainage | 2,068 | 0 | 0 | 0 |
| | 52,483 | 0 | 0 | 0 |
| <u>Series 1998</u> | | | | |
| Street Improvements | 118,337 | 95,310 | 76,249 | 57,186 |
| Storm Drainage | 4,565 | 3,676 | 2,941 | 2,206 |
| Public Buildings - Fire Department Shelter | 18,135 | 14,745 | 11,895 | 9,012 |
| Bridge Improvements | 38,882 | 31,612 | 25,503 | 19,322 |
| Public Buildings - Oak Park Mall | 329,298 | 311,709 | 293,457 | 275,351 |
| Street Improvements - Oak Park Mall | 18,668 | 15,588 | 12,435 | 9,243 |
| | 527,885 | 472,640 | 422,480 | 372,320 |
| <u>Series 1999</u> | | | | |
| Storm Drainage | 14,007 | 11,750 | 9,493 | 7,606 |
| Street Improvements | 242,042 | 203,042 | 164,043 | 131,426 |
| Fire Station | 36,718 | 30,802 | 24,886 | 19,937 |
| Parks & Recreation - Bluejacket Pool | 41,777 | 35,046 | 28,314 | 22,684 |
| Arboretum/Botanical Gardens | 6,800 | 5,704 | 4,608 | 3,692 |
| | 341,344 | 286,344 | 231,344 | 185,345 |
| <u>Series 1999 Refunding Issue</u> | | | | |
| ¹ Westlinks Golf | 44,950 | 41,575 | 37,825 | 33,925 |
| Public Safety Training Facility Land | 77,467 | 9,933 | 6,778 | 3,466 |
| Convention Center Land | 327,904 | 39,267 | 26,791 | 13,702 |
| | 450,321 | 90,775 | 71,394 | 51,093 |
| <u>Series 2000</u> | | | | |
| Street Improvements | 252,125 | 217,938 | 183,756 | 148,854 |
| Storm Drainage | 3,630 | 3,142 | 2,649 | 2,146 |
| | 255,755 | 221,080 | 186,405 | 151,000 |
| <u>Series 2001</u> | | | | |
| Public Buildings/Convention Center | 2,522,000 | 2,488,425 | 2,453,363 | 2,417,025 |
| Street Improvements | 304,388 | 269,987 | 235,587 | 201,187 |
| | 2,826,388 | 2,758,412 | 2,688,950 | 2,618,212 |

| DESCRIPTION | Actual | | Estimated 2005 | Budget 2006 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| | 2003 | 2004 | | |
| <u>Series 2001 Refunding Issue</u> | | | | |
| 1993 Street Improvements | 54,855 | 43,211 | 34,076 | 29,669 |
| Justice Center | 177,383 | 139,730 | 110,190 | 95,940 |
| Fire Training Center | 43,361 | 34,157 | 26,936 | 23,452 |
| Marty Pool | 15,901 | 12,526 | 9,878 | 8,600 |
| 1994 Street Improvements | 44,318 | 34,911 | 27,531 | 23,970 |
| Storm Drainage | 5,257 | 4,141 | 3,266 | 2,843 |
| | <u>341,075</u> | <u>268,676</u> | <u>211,877</u> | <u>184,474</u> |
| <u>Series 2002</u> | | | | |
| Parks & Recreation | 99,797 | 100,438 | 92,974 | 83,306 |
| Storm Drainage | 3,448 | 3,453 | 3,269 | 3,013 |
| Street Improvement | 313,901 | 258,736 | 243,856 | 223,586 |
| Public Technology | 0 | 51,741 | 36,073 | 18,639 |
| | <u>417,146</u> | <u>414,368</u> | <u>376,172</u> | <u>328,544</u> |
| <u>Series 2003 Refunding Issue</u> | | | | |
| Street Improvement | 51,077 | 40,442 | 21,725 | 7,966 |
| ¹ Park and Recreation - St Andrews Clubhouse | 1,570 | 6,279 | 6,692 | 2,507 |
| Storm Drainage | 2,019 | 1,579 | 883 | 327 |
| | <u>54,666</u> | <u>48,300</u> | <u>29,300</u> | <u>10,800</u> |
| <u>Series 2003</u> | | | | |
| Street Improvements | 0 | 194,598 | 223,475 | 210,981 |
| Land/ROW Acquisition | 0 | 221,411 | 254,267 | 240,051 |
| Storm Drainage | 0 | 2,556 | 2,935 | 2,771 |
| 1999 Refunding - PS Training Ctr Land | 0 | 32,912 | 60,337 | 59,806 |
| 1999 Refunding - Convention Ctr Land | 0 | 97,190 | 178,176 | 176,609 |
| | <u>0</u> | <u>548,667</u> | <u>719,190</u> | <u>690,218</u> |
| <u>Series 2004</u> | | | | |
| Street Improvements | 0 | 0 | 463,954 | 524,130 |
| Storm Drainage | 0 | 0 | 152 | 171 |
| | <u>0</u> | <u>0</u> | <u>464,106</u> | <u>524,301</u> |
| <u>Series 2004 Refunding Issue</u> | | | | |
| 1998 Refunding - Storm Drainage | 0 | 0 | 8,778 | 10,398 |
| 1998 Refunding - Street Improvements | 0 | 0 | 46,006 | 54,509 |
| 1998 Refunding - Fire Dept. Shelter | 0 | 0 | 7,115 | 8,429 |
| 1998 Refunding - Bridge Improvements | 0 | 0 | 15,245 | 18,063 |
| 1998- Refunding - Oak Park Mall Parking Decl | 0 | 0 | 90,556 | 107,291 |
| | <u>0</u> | <u>0</u> | <u>167,700</u> | <u>198,690</u> |
| <u>Estimated 2005 Bond Issue</u> | | | | |
| Various Projects | 0 | 0 | 0 | 1,089,843 |
| <u>Estimated 2006 Bond Issue</u> | | | | |
| Various Projects | 0 | 0 | 0 | 0 |
| TOTAL INTEREST | <u>\$5,298,214</u> | <u>\$5,109,262</u> | <u>\$5,568,918</u> | <u>\$6,404,840</u> |
| <u>Less Golf Course Fund Expenditures</u> | (46,520) | (47,854) | (44,517) | (36,432) |
| TOTAL PRINCIPAL - BOND & INTERST FU | <u>\$5,251,694</u> | <u>\$5,061,408</u> | <u>\$5,524,401</u> | <u>\$6,368,408</u> |

¹ Debt service relating to the City's golf courses are is funded from the Golf Course Fund, not the Bond and Interst Fund.

CITY OF OVERLAND PARK STORMWATER UTILITY FUND

The Stormwater Utility Fund is utilized to account for revenues, including property tax and user fees, relating to the City's stormwater management system. Revenues of this fund are used to fund the operations, maintenance, capital improvements and debt service of the City's stormwater management program. The Stormwater Utility Fund was established in 2002.

| | Actual | | Estimated | Budget |
|--|--------------------|--------------------|--------------------|--------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| BEGINNING BALANCE | \$350,704 | \$510,087 | \$1,524,049 | \$1,363,997 |
| <u>Current Revenue</u> | | | | |
| <u>County Collected and Distributed</u> | | | | |
| Ad Valorem Property Tax | 2,165,858 | 2,290,167 | 2,319,000 | 2,409,000 |
| Delinquent Tax | 16,340 | 25,304 | 22,000 | 22,000 |
| Motor Vehicle Tax | 220,793 | 287,567 | 283,374 | 302,464 |
| Rental Car Excise Tax | 2,896 | 6,694 | 5,400 | 5,400 |
| | <u>2,405,887</u> | <u>2,609,732</u> | <u>2,629,774</u> | <u>2,738,864</u> |
| <u>City Collected</u> | | | | |
| User Fees | 2,709,632 | 2,880,627 | 2,952,000 | 3,084,840 |
| Transfer from Other Funds | 123,856 | 490,086 | 29,100 | 0 |
| Miscellaneous | 201,794 | 86,163 | 0 | 0 |
| Interest Earned on Investments | 15,897 | 39,208 | 45,000 | 51,299 |
| | <u>3,051,179</u> | <u>3,496,084</u> | <u>3,026,100</u> | <u>3,136,139</u> |
| TOTAL REVENUE | \$5,807,770 | \$6,615,903 | \$7,179,923 | \$7,239,000 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Operating</u> | | | | |
| Public Works - Stormwater Engineering | 608,376 | 630,490 | 1,023,971 | 1,071,383 |
| Public Works - Stormwater Maintenance | 1,606,759 | 1,800,827 | 2,123,644 | 2,345,267 |
| Maintenance Projects | 1,277,833 | 2,022,200 | 1,934,823 | 2,977,000 |
| Scheduled Capital Improvements | 1,579,117 | 428,487 | 550,000 | 550,000 |
| | <u>5,072,085</u> | <u>4,882,004</u> | <u>5,632,438</u> | <u>6,943,650</u> |
| <u>Transfers to Other Funds</u> | | | | |
| Transfers to Equipment Reserve | 50,000 | 50,000 | 50,000 | 50,000 |
| Transfers to Bond & Interest | 175,598 | 159,850 | 133,488 | 113,946 |
| | <u>225,598</u> | <u>209,850</u> | <u>183,488</u> | <u>163,946</u> |
| <u>Non-Operating Expenses</u> | | | | |
| Contingency | 0 | 0 | 0 | 131,404 |
| TOTAL EXPENDITURES | \$5,297,683 | \$5,091,854 | \$5,815,926 | \$7,239,000 |
| ENDING BALANCE | \$510,087 | \$1,524,049 | \$1,363,997 | \$0 |

**CITY OF OVERLAND PARK
BUSINESS IMPROVEMENT DISTRICT FUND**

The Business Improvement District Fund is utilized to account for the revenues received from a business improvement service fee levied annually to applicable businesses located within the City's Downtown Improvement District. The use of these revenues is restricted to the promotion of the City's Downtown Improvement District.

| | Actual | | Estimated | Budget |
|----------------------------------|-----------------|-----------------|------------------|------------------|
| STATEMENT OF REVENUE | 2003 | 2004 | 2005 | 2006 |
| BEGINNING BALANCE | \$0 | \$0 | \$0 | \$0 |
| <u>Current Revenue</u> | | | | |
| <u>City Collected</u> | | | | |
| Licenses, Fees, and Permits: | | | | |
| Business Improvement Service Fee | 88,488 | 84,118 | 99,000 | 99,000 |
| Interest Earned on Investments | 2,927 | 3,804 | 1,000 | 1,000 |
| | 91,415 | 87,922 | 100,000 | 100,000 |
| TOTAL REVENUE | \$91,415 | \$87,922 | \$100,000 | \$100,000 |

STATEMENT OF EXPENDITURES

| | | | | |
|-------------------------------------|-----------------|-----------------|------------------|------------------|
| <u>Goal Area/Cost Center</u> | | | | |
| <u>Community Development</u> | | | | |
| Planning & Research | | | | |
| Business Improvement District | \$91,415 | \$87,922 | \$100,000 | \$100,000 |
| TOTAL EXPENDITURES | \$91,415 | \$87,922 | \$100,000 | \$100,000 |
| ENDING BALANCE | \$0 | \$0 | \$0 | \$0 |

**CITY OF OVERLAND PARK
CAPITAL PROJECTS FUND**

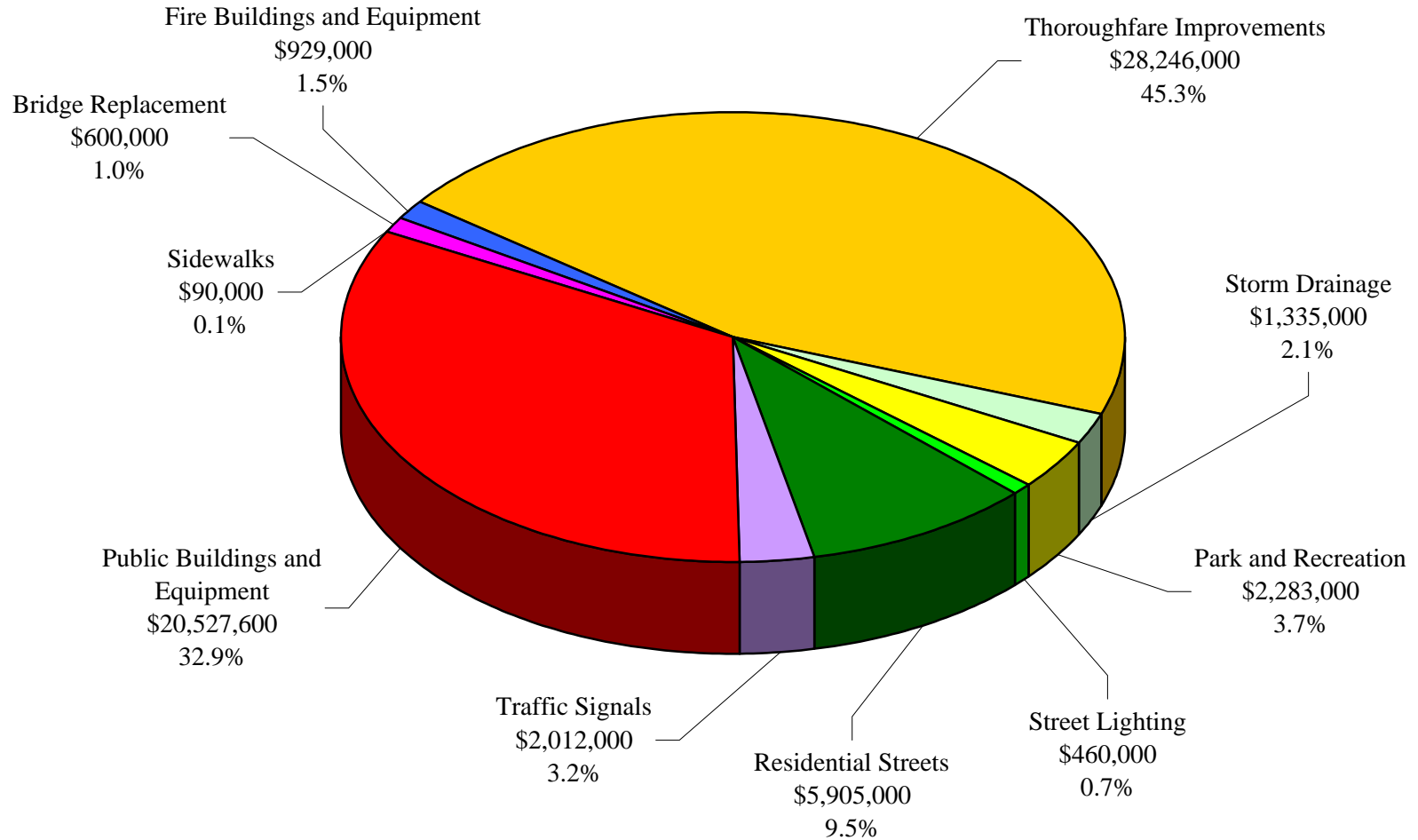
The Capital Projects Fund is employed by the City to account for the financing and construction of capital improvement projects. This fund is not included in the group of funds which state law requires for the adoption of a formal budget; however, the City does, as part of its annual budget process, develop a capital improvements program which represents the City's goal for the current year's budget and the succeeding four-year period.

| | Actual | | Estimated | Budget |
|---|---------------------|---------------------|----------------------|---------------------|
| | 2003 | 2004 | 2005 | 2006 |
| STATEMENT OF REVENUE | | | | |
| <u>County Collected and Distributed</u> | | | | |
| Intergovernmental | \$6,942,818 | \$4,505,584 | \$6,350,150 | \$4,891,750 |
| <u>State Collected and Distributed</u> | | | | |
| Intergovernmental | 637,370 | 379,598 | 48,819,780 | 400,000 |
| <u>Federal Government</u> | | | | |
| Intergovernmental | 4,507,026 | 8,334,083 | 11,385,000 | 6,751,000 |
| <u>City Collected</u> | | | | |
| Bond Proceeds | 16,936,424 | 16,240,313 | 9,593,000 | 25,544,000 |
| Special Assessment Bond Proceeds | 257,017 | 32,855 | 0 | 25,000 |
| Short Term Financing | 0 | 0 | 510,000 | 0 |
| Escrow Funds | 376,703 | 500,293 | 344,630 | 533,100 |
| Excise Tax | 3,303,132 | 1,722,109 | 1,738,950 | 3,200,000 |
| Intergovernmental | 732,416 | 1,047,233 | 4,884,720 | 1,536,250 |
| Interest Earned on Investments | 75,321 | 96,954 | 0 | 0 |
| | 21,681,013 | 19,639,757 | 17,071,300 | 30,838,350 |
| <u>Transfers and Miscellaneous</u> | | | | |
| Transfers from other Funds: | | | | |
| General Fund | 2,600,469 | 3,537,178 | 1,836,000 | 1,500,000 |
| Fire Service Fund | 0 | 126,071 | 0 | 0 |
| Stormwater Utility Fund | 2,856,950 | 2,450,687 | 550,000 | 550,000 |
| Special Revenue Funds | 4,843,838 | 5,265,631 | 7,277,750 | 7,481,900 |
| Equipment Reserve | 648,490 | 491,000 | 2,343,000 | 944,600 |
| Capital Improvement Fund | (620,595) | 3,230,286 | 6,574,200 | 7,557,000 |
| Golf Course | 0 | 0 | 843,500 | 923,000 |
| Intergovernmental | 456,612 | 534,370 | 800,000 | 500,000 |
| Miscellaneous | 1,012,940 | 1,672,088 | 50,000 | 50,000 |
| | 11,798,704 | 17,307,311 | 20,274,450 | 19,506,500 |
| TOTAL REVENUE | \$45,566,931 | \$50,166,333 | \$103,900,680 | \$62,387,600 |
| STATEMENT OF EXPENDITURES | | | | |
| <u>Capital Improvements Program</u> | | | | |
| Storm Drainage | \$2,278,365 | \$2,228,877 | \$590,000 | \$1,335,000 |
| Parks & Recreation | 1,833,322 | 942,113 | 3,883,680 | 2,283,000 |
| Residential Streets/Neighborhood Imp. | 5,492,966 | 4,403,336 | 4,656,000 | 5,905,000 |
| Street Improvements | 2,543,750 | 6,564,259 | 69,383,000 | 0 |
| Sidewalk Construction & Maintenance | 0 | 29,713 | 90,000 | 90,000 |
| Street Lighting | 31,696 | 261,068 | 446,000 | 460,000 |
| Traffic Signals | 290,030 | 493,215 | 1,138,500 | 2,012,000 |
| Public Buildings | 3,573,534 | 287,256 | 3,022,000 | 19,832,000 |
| Fire Department Buildings | 86,000 | 9,074 | 34,000 | 579,000 |
| Fire Department Equipment | 322,663 | 608,585 | 830,000 | 350,000 |
| Bridge Replacement | 4,045 | 63,987 | 500,000 | 600,000 |
| Public Equipment | 1,146,397 | 554,528 | 2,439,000 | 695,600 |
| Thoroughfare Improvements | 26,640,701 | 23,964,066 | 16,888,500 | 28,246,000 |
| TOTAL EXPENDITURES | \$44,243,469 | \$40,410,077 | \$103,900,680 | \$62,387,600 |

| PROJECTED CAPITAL IMPROVEMENTS PROGRAM | | | | 2006-2010 |
|---|---------------------|---------------------|---------------------|----------------------|
| 2007 | 2008 | 2009 | 2010 | Total |
| \$5,897,000 | \$1,940,000 | \$3,939,000 | \$3,090,000 | \$19,757,750 |
| 0 | 0 | 0 | 0 | 400,000 |
| 2,945,000 | 5,308,000 | 3,000,000 | 2,000,000 | 20,004,000 |
| 12,288,000 | 10,876,000 | 3,500,000 | 2,300,000 | 54,508,000 |
| 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| 0 | 0 | 0 | 0 | 0 |
| 195,750 | 178,100 | 75,000 | 80,000 | 1,061,950 |
| 6,535,950 | 200,000 | 3,200,000 | 1,700,000 | 14,835,950 |
| 3,062,000 | 696,000 | 921,000 | 0 | 6,215,250 |
| 0 | 0 | 0 | 0 | 0 |
| 22,106,700 | 11,975,100 | 7,721,000 | 4,105,000 | 76,746,150 |
| 0 | 300,000 | 0 | 0 | 1,800,000 |
| 0 | 0 | 0 | 0 | 0 |
| 805,000 | 530,000 | 530,000 | 530,000 | 2,945,000 |
| 6,993,300 | 3,365,000 | 7,444,900 | 800,000 | 26,085,100 |
| 1,626,800 | 1,637,200 | 840,000 | 200,000 | 5,248,600 |
| 2,911,000 | 7,516,900 | 5,995,900 | 4,556,800 | 28,537,600 |
| 800,000 | 629,600 | 1,103,700 | 873,000 | 4,329,300 |
| 500,000 | 500,000 | 500,000 | 0 | 2,000,000 |
| 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| 13,686,100 | 14,528,700 | 16,464,500 | 7,009,800 | 71,195,600 |
| \$44,634,800 | \$33,751,800 | \$31,124,500 | \$16,204,800 | \$188,103,500 |
| \$645,000 | \$645,000 | \$645,000 | \$645,000 | \$3,915,000 |
| 3,015,000 | 4,994,600 | 1,988,700 | 1,773,000 | 14,054,300 |
| 4,080,000 | 4,080,000 | 4,700,000 | 0 | 18,765,000 |
| 157,000 | 0 | 0 | 0 | 157,000 |
| 90,000 | 90,000 | 90,000 | 90,000 | 450,000 |
| 360,000 | 380,000 | 380,000 | 380,000 | 1,960,000 |
| 1,422,000 | 1,500,000 | 1,500,000 | 1,600,000 | 8,034,000 |
| 862,000 | 150,000 | 0 | 0 | 20,844,000 |
| 0 | 0 | 0 | 0 | 579,000 |
| 800,000 | 490,000 | 640,000 | 0 | 2,280,000 |
| 0 | 4,000,000 | 0 | 0 | 4,600,000 |
| 876,800 | 1,347,200 | 943,800 | 716,800 | 4,580,200 |
| 32,327,000 | 16,075,000 | 20,237,000 | 11,000,000 | 107,885,000 |
| \$44,634,800 | \$33,751,800 | \$31,124,500 | \$16,204,800 | \$188,103,500 |

PROJECT COSTS

2006 Capital Improvements Program



2006 Projects = \$62,387,600