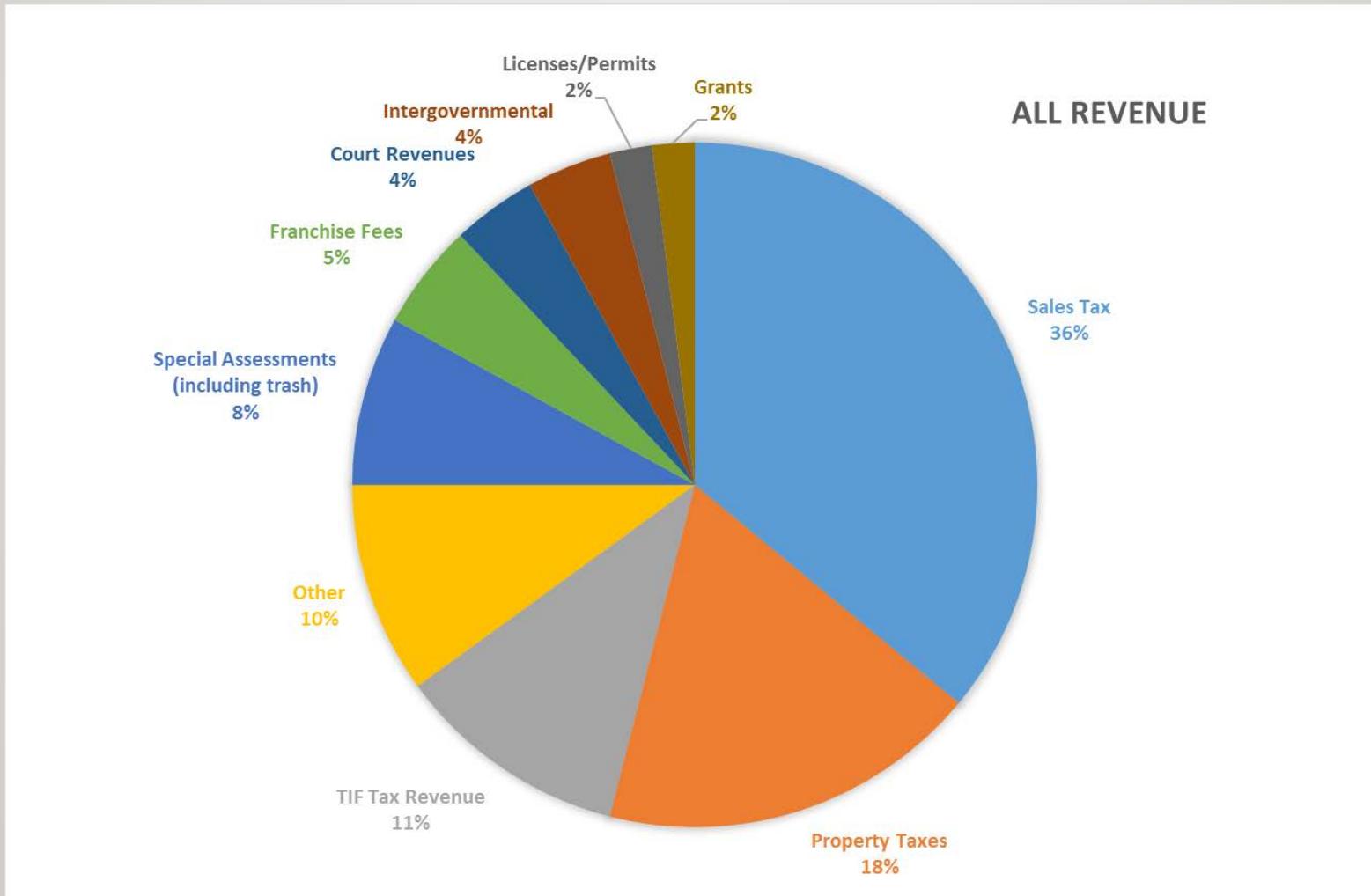
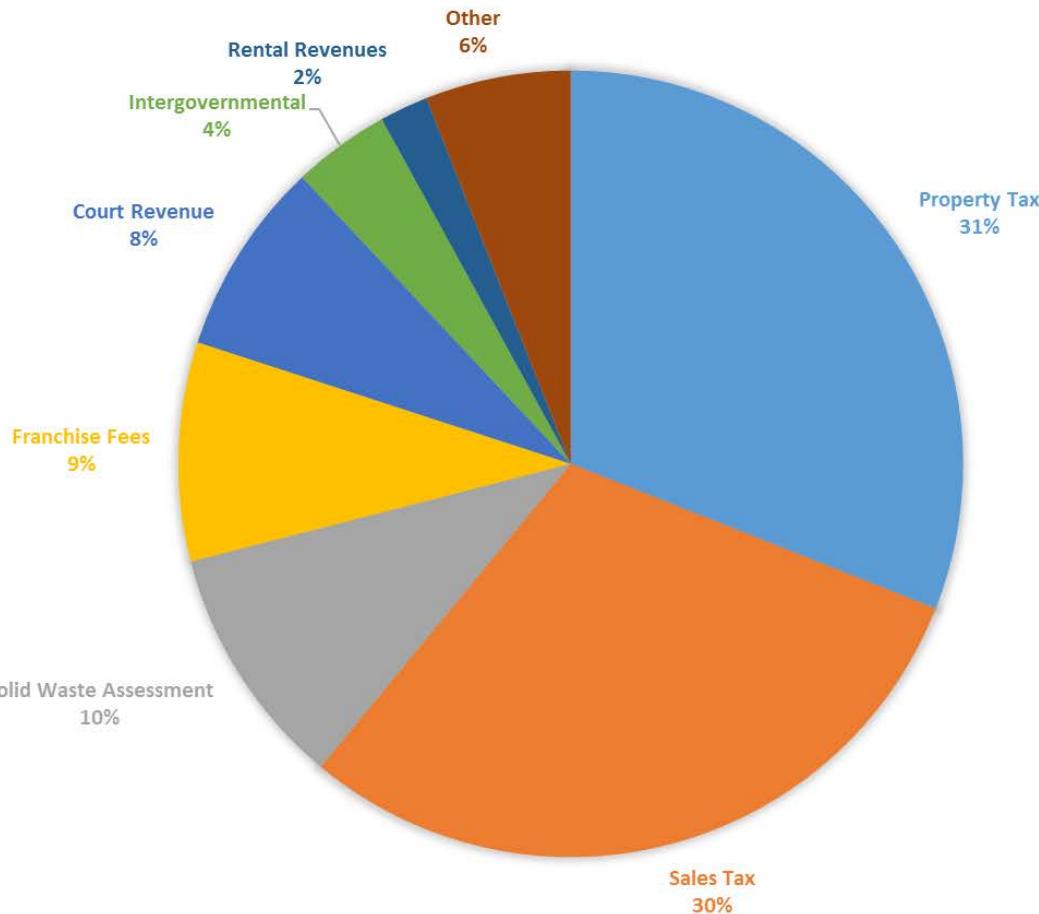

REVENUE TRENDS

MAJOR REVENUE CATEGORIES



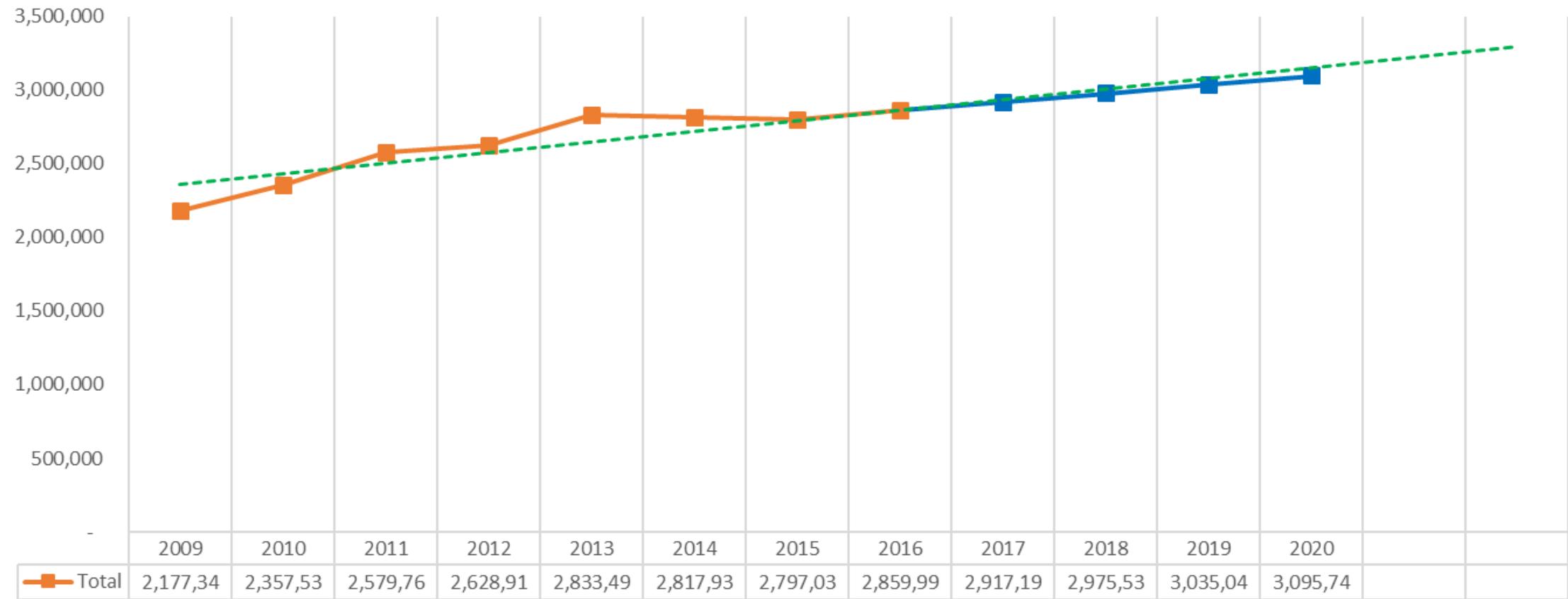
GENERAL FUND REVENUE



SALES TAX

- Sales tax constitutes 36% of all revenues and 30% of General Fund revenues
- Since 2009, sales tax rates have averaged a 4% annual increase
- In 2013, the City received a large distribution after discovering some taxes were paid to Mission instead of Roeland Park creating a bit of an outlier in the annual increase
- Sales taxes are remitted to Cities two months after collection
- The following chart provides a 3% annual projected increase.

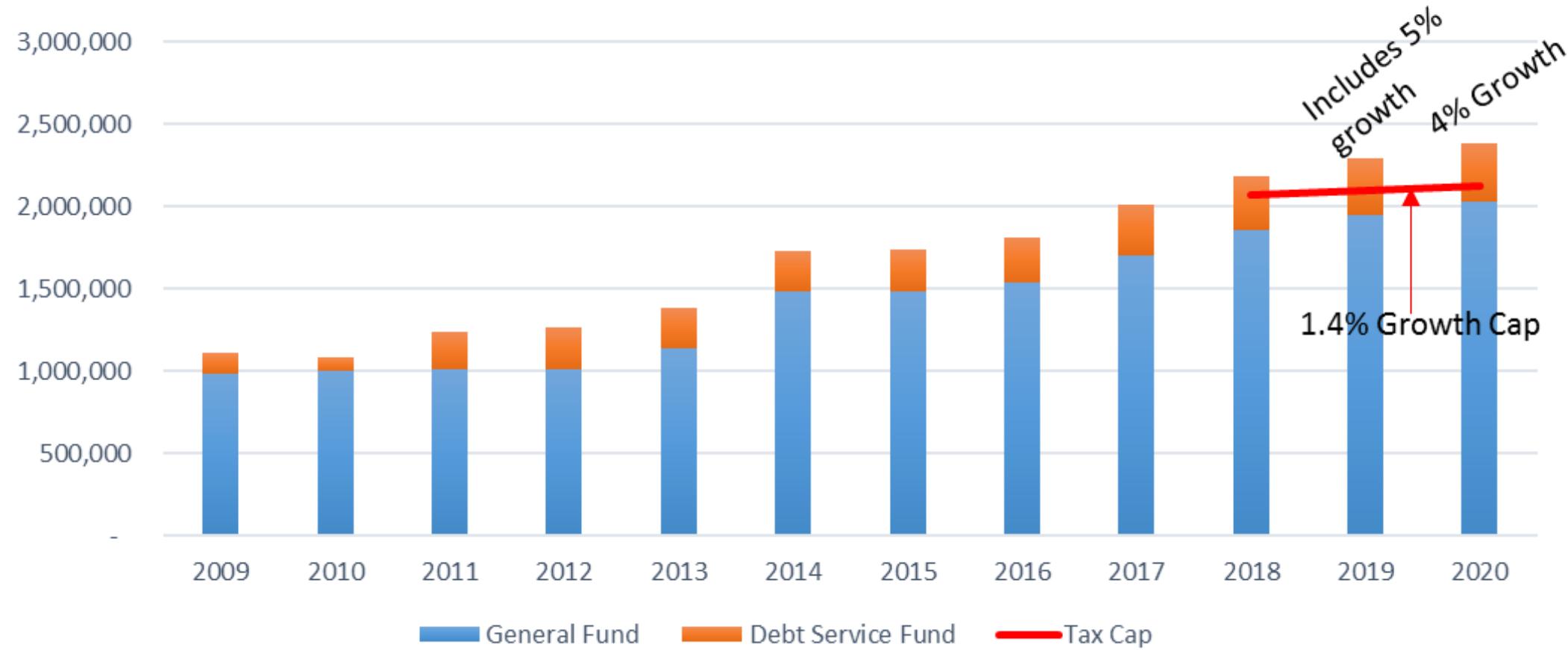
TOTAL CITY/COUNTY SALES & USE TAX BY YEAR



REAL ESTATE PROPERTY TAX

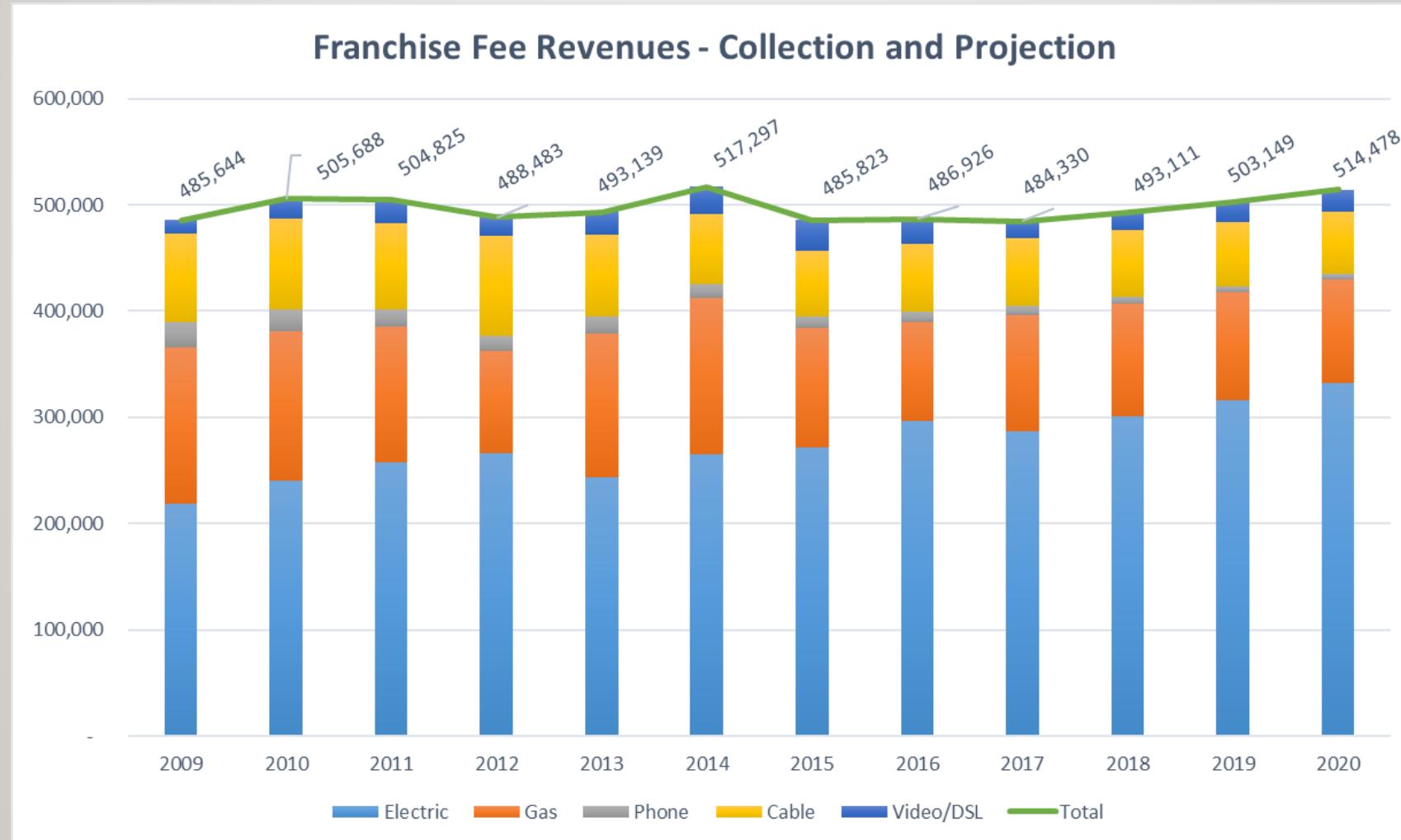
- Property taxes comprise 18% of total revenues and 31% of General Fund revenues
- 97% of all Ad Valorem taxes are collected in January and June
- Since 2009, actual taxes collected and levied has grown an average of 8%
- The following chart assumes an increase in assessed value of 5% in 2019 and 4% in 2020
- The tax lid, which provides for a 1.4% CPI increase for the 2018 budget year will limit the City's ability to take advantage of this assessed valuation increase
- However, growth from new improvements and TIF expirations are exempt from the tax lid. The General and Bond Funds can expect to see an additional \$35,500 in revenue from the expiration of TIF 3.

Property Tax Revenues - History and Projection



FRANCHISE FEES

- Franchise fees make up 5% of all revenues and 9% of General Fund revenues
- Franchise fees are collected at a rate of 5% for electric, phone, gas, cable and video/DSL
- Cable and Video receipts are remitted quarterly while the others are remitted monthly one-two months after they are collected
- Since 2009 overall franchise fee revenue shave remained relatively stable with an average increase of 0.1%
- The following chart provides projections based on average increase by year.



COURT REVENUE

- Court revenues comprise 4% of all revenues and about 8% of General fund revenues.
- Revenues include court fines, court costs imposed by the City and state fees.
- Revenues are greatly impacted by the number of officers on the street. In 2011 and 2012 fines dropped 15% and 5% respectively due to a consistent number of vacancies.
- The spike in 2015 revenues was a result of an increase in the fine schedule, followed by a decrease in that fine schedule in 2016.
- We anticipate a slight decrease in 2017 revenues from the prior year due to a full year of lower fines. From there revenues are projected to increase 2% which is the average.

