



QUARTERLY FINANCIAL REPORT

Fourth
Quarter
2017
Budget to
Actuals
Trend
Analysis

This document has been prepared by the Finance department.
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UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Quarterly Financial Report

Fourth Quarter of 2017

The Unified Government has completed the fourth quarter of the 2017 fiscal year which began in January 2017. This report summarizes the activities of the General Funds, and is not meant to be inclusive of all finance and accounting transactions. We hope this report provides the community with an overview of the Unified Government's financial performance.

The General Funds consist of the City General Fund, the County General Fund, and the Consolidated Parks Fund. They are the primary operating funds of the Unified Government and are used to account for a majority of operating activities. Other large funds, such as the Emergency Medical Services Fund, Dedicated Sales Tax Fund, Sewer Enterprise Fund and the Street & Highway Fund, account for a good portion of the remaining financial activities.

The total 2017 Amended Budget is \$347.2M which consists of \$216.1M for the General Funds, \$43.9M for Other Tax Levy Supported Funds and \$87.1M for Non-Tax Levy Supported Funds. The General Fund Budget does not include the annual appropriation for debt service contingency of \$9.6M.

This report focuses on the General Funds. Financial performance of all other funds may be found on the last page.

CONSOLIDATED GENERAL FUND BALANCE

In measuring financial performance, it is recommended to review the collection and spending of resources through the current period and compare this information with the prior fiscal year for the same period. The following table is the financial overview of the Consolidated General Fund for the period of January through December of 2017. This data includes all three general funds.

CONSOLIDATED GENERAL FUND <i>numbers in 000's</i>	FY 2016			FY 2017		
	Budget	4th Qtr YTD Actual	% of budget	Budget	4th Qtr YTD Actual	% of budget
Revenues	\$ 192,441	\$ 192,778	100.2%	\$ 204,027	\$ 207,566	101.7%
Expenditures	\$ 198,226	\$ 192,293	97.0%	\$ 205,791	\$ 199,089	96.7%
Net Alloc & Transfers	\$ (2,301)	\$ (2,335)	101.5%	\$ 1,005	\$ (1,425)	-141.7%
Net Change	\$ (8,087)	\$ (1,850)		\$ (758)	\$ 7,052	
Balance, Start of Year	\$ 21,129	\$ 21,129		\$ 19,279	\$ 19,279	
Balance Year-to -Date	\$ 13,042	\$ 19,279		\$ 18,521	\$ 26,330	

Table 1: Consolidated General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance

- Collected revenues are in excess of the 4th quarter 100% target in both the prior and current fiscal year with higher than anticipated sales, use and motor vehicle taxes offsetting a higher than anticipated delinquency rate in the 2017 property tax revenue.
- Expenditures are approximately 3.3% below the year end budget in the current fiscal year compared to the 4th quarter of the prior fiscal year which was 3% below target.
- The beginning fund balances are on a cash basis. The unanticipated additional revenue collected in combination with the operational savings of 3.3% resulted in a net increase of 3.4% or 7.05M to the fund balance of the consolidated general fund.

CITY GENERAL FUND REVENUES

The City General Fund is the principal operating account of Kansas City, KS. Revenue is received from taxes, fees, intergovernmental revenue, charges for services, and other sources. The General Fund is used to support general operations, including Police, Fire, Municipal Court, Public Works, general services functions and administrative programs. General Fund revenues are also used to finance the purchase of equipment and capital projects not financed with debt.

City General Fund Revenues	2017 Amended Budget	2017 4th Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 25,309	\$ 24,753	97.8%
Sales Tax	\$ 44,256	\$ 45,476	102.8%
Other Tax	\$ 49,765	\$ 50,848	102.2%
Permits/Licenses	\$ 1,225	\$ 1,236	100.9%
Intergovernmental Revenues	\$ 704	\$ 709	100.7%
Charges for Service	\$ 10,892	\$ 10,508	96.5%
Fines, Forfeits, Fees	\$ 3,913	\$ 3,735	95.5%
Misc. & Transfers-In	\$ 5,823	\$ 6,655	114.3%
Total	\$ 141,886	\$ 143,920	101.4%

Table 2: City General Fund YTD Revenues as a % of Budget

- **Tax Revenue** collections closed at 101.5% of the amended budget. Property taxes ended the year slightly below projections at 97.8%. Sales and use taxes, motor vehicle and PILOT taxes offset the lower than anticipated property tax revenue coming in 2% over projections.
- **Permits & Licenses** collections include Landlord Rental Licenses and Right-of-Way Permits. Collections are came in at 100.9% of the amended budget. Revenue levels remained constant from the prior year.

City General Fund Revenues	2016 4th Qtr YTD Actual	2017 4th Qtr YTD Actual	Increase/Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 25,689	\$ 24,753	\$ (936)
Sales Tax	\$ 36,535	\$ 45,476	\$ 8,941
Other Tax	\$ 48,502	\$ 50,848	\$ 2,346
Permits/Licenses	\$ 1,226	\$ 1,236	\$ 10
Intergovernmental Revenues	\$ 755	\$ 709	\$ (46)
Charges for Service	\$ 10,940	\$ 10,508	\$ (433)
Fines, Forfeits, Fees	\$ 4,397	\$ 3,735	\$ (662)
Misc. & Transfers-In	\$ 6,078	\$ 6,655	\$ 577
Total	\$ 134,124	\$ 143,920	\$ 9,796

Table 3: City General Fund Revenues Year to Year Comparison

- **Charges for Service** include residential trash fees and building inspection fees and ended the year below the 100% revenue target for the 4th quarter, coming in at 96.5%, 433,000 below the prior year.
- **Fines, Forfeits, Fees** include Municipal Court revenue and are slightly below the 100% revenue target for the 4th quarter, coming in at 95.5%, 662,000 below prior year levels.
- **Misc. & Transfers-In** include reimbursements, sale of land and indirect charges and came in 14.3% above target.

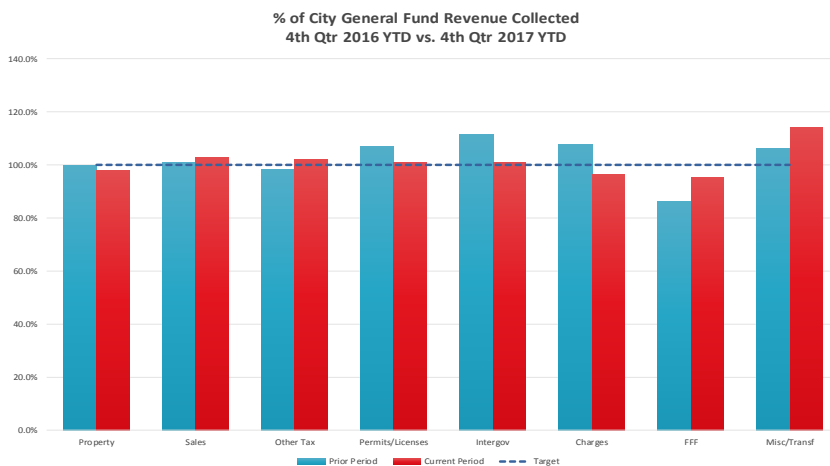


Figure 1: City General Fund Prior Year vs. Current Year

CITY GENERAL FUND EXPENDITURES

City General Fund Expenditures	2017 Amended Budget	2017 4th Qtr YTD Actual	% of Estimate
<i>numbers in 000s</i>			
Personnel	\$ 102,338	\$ 102,499	100.2%
Services	\$ 20,909	\$ 19,338	92.5%
Supplies	\$ 4,274	\$ 4,003	93.7%
Grants, Claims	\$ 5,714	\$ 4,953	86.7%
Misc. & Transfers-Out	\$ 2,091	\$ 2,430	116.2%
Capital Outlay	\$ 5,403	\$ 4,498	83.2%
Total	\$ 140,729	\$ 137,720	97.9%

Table 4: City General Fund YTD Expenditures as a % of Budget

- **Personnel** expenditure spend rate ended the year at 100.2% of the amended budget.
- **Services** expenditures ended at 92.5%. Major expenses paid in this category are Transit Contract Fees, Software Maintenance, City Jail Expenses, and Trash Contract.
- **Supplies** ended 2017 at 93.7% of budget due to savings in fuel and natural gas expense.
- **Grants, Claims** are at 86.7% or 4.953 million. Most of these transactions do not take place until the end of year.
- **Misc & Transfers-Out** ended 16.2% above budget as a result of in-progress cash projects transferring to a capital project fund for use in 2018.

City General Fund Expenditures	2016 4th Qtr YTD Actual	2017 4th Qtr YTD Actual	Increase/Decrease
<i>numbers in 000s</i>			
Personnel	\$ 100,022	\$ 102,499	\$ 2,477
Services	\$ 19,013	\$ 19,338	\$ 325
Supplies	\$ 3,781	\$ 4,003	\$ 222
Grants, Claims	\$ 4,372	\$ 4,953	\$ 581
Misc. & Transfers-Out	\$ 5,047	\$ 2,430	\$ (2,617)
Capital Outlay	\$ 2,672	\$ 4,498	\$ 1,826
Total	\$ 134,908	\$ 137,720	\$ 2,813

Table 5: City General Fund Expenditures Year to Year Comparison

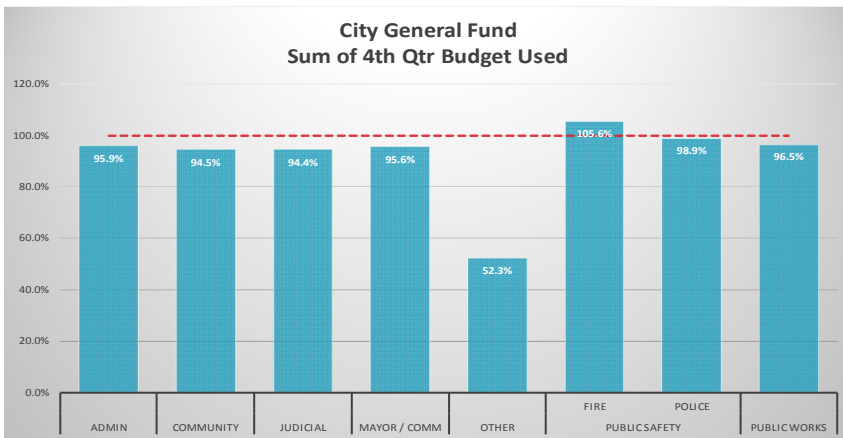


Figure 2: City General Fund Dept. Expenditures as a % of Budget

Most Departments are in line with spending targets for the year. Fire came in over budget due to higher than budgeted personnel costs. The 'Other' category of departments in the city general fund, which ended the year at 52.3% of budgeted expenditures, is comprised of reserves and internal service departments and makes up 4.8M or 3.4% of the expenditure budget for the city general fund.

- **Capital Outlay** spend rate ended the year at 83.2% of budget. Capital equipment makes up 47.4% of the capital outlay budget. A portion of this budget is made up of new capital lease payments that do not start until the future year. 400k of this balance was moved to a capital project fund to allow us to use the allocated 2017 CMIP amounts for projects that were ongoing but not yet obligated at year end.

COUNTY GENERAL FUND REVENUES

The County General Fund is the principal operation account of Wyandotte County. Revenue is received from taxes, fees, intergovernmental revenue, charges for services, and other sources. The County General Fund is used to support general operations including Emergency Management, Sheriff, Emergency Dispatch, Court programs, Public Works, general services functions, and administrative programs. General Fund revenues are also used to finance the purchase of capital equipment and capital projects which are not debt financed.

County General Fund Revenues <i>numbers in 000s</i>	2017 Amended Budget	2017 4th Qtr YTD Actual	% Rev Collected
Property Tax	\$ 34,829	\$ 34,225	98.3%
Sales Tax	\$ 6,734	\$ 6,791	100.9%
Other Tax	\$ 9,173	\$ 9,968	108.7%
Permits/Licenses	\$ 1,130	\$ 1,033	91.4%
Intergovernmental Revenues	\$ 66	\$ 11	16.7%
Charges for Service	\$ 1,549	\$ 1,694	109.4%
Fines, Forfeits, Fees	\$ 2,135	\$ 2,887	135.2%
Misc. & Transfers-In	\$ 2,415	\$ 3,158	130.8%
Total	\$ 58,029	\$ 59,768	103.0%

Table 6: County General Fund YTD Revenues as a % of Budget

At year end one hundred and three percent (103%) of budgeted County General Fund revenue has been collected exceeding forecasted expectations by 3%. Table 6 shows the actual collections by major revenue source category and the percent collected compared to the budget. Table 7 shows that the revenues are trending along the same level as the same period last year.

- Tax Revenue** collections are at 100.4% of the original budget. Property tax ended the year 1.7% lower than anticipated. Motor Vehicle Tax is a significant component of Other Tax and came in 27% higher than budgeted offsetting the lower property tax collections.
- Permits & Licenses** include auto licenses and are 8.6% lower than the budgeted 2017 year end amount ending the year 89K lower than 2016.

County General Fund Revenues <i>numbers in 000s</i>	2016 4th Qtr YTD Actual	2017 4th Qtr YTD Actual	Increase/Decrease
Property Tax	\$ 32,958	\$ 34,225	\$ 1,267
Sales Tax	\$ 5,631	\$ 6,791	\$ 1,160
Other Tax	\$ 9,467	\$ 9,968	\$ 502
Permits/Licenses	\$ 1,122	\$ 1,033	\$ (89)
Intergovernmental Revenues	\$ 88	\$ 11	\$ (77)
Charges for Service	\$ 1,372	\$ 1,694	\$ 322
Fines, Forfeits, Fees	\$ 2,483	\$ 2,887	\$ 405
Misc. & Transfers-In	\$ 2,134	\$ 3,158	\$ 1,025
Total	\$ 55,254	\$ 59,768	\$ 4,514

Table 7: County General Fund Revenues Year to Year Comparison

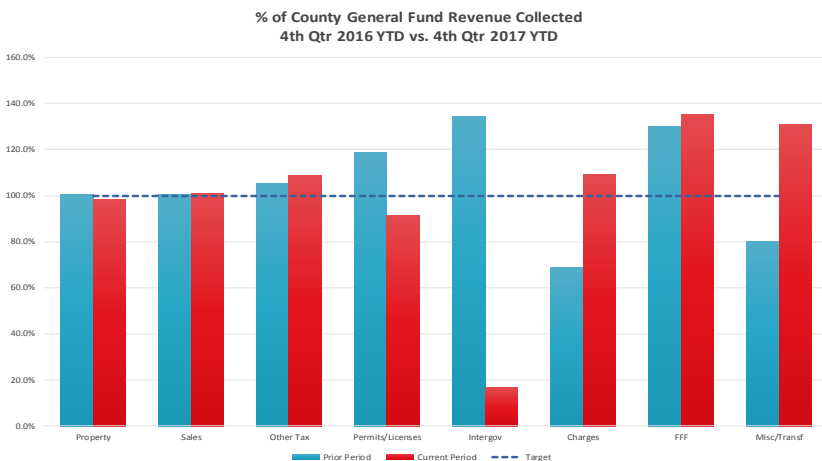


Figure 3: County General Fund Prior Year vs. Current Year

- Charges for Service** has collected 9.4% above the year end target. Jail fees make up 72% of the charges for service and came in 18% higher than anticipated.
- Fines, Forfeits, Fees** includes officer fees, treasurer fees, and development agreement penalties and ended the year 35% higher than budgeted amounts, 405K higher than the prior year.
- Miscellaneous Revenue** ended 2017 at 130.8% of revenue collected.

COUNTY GENERAL FUND EXPENDITURES

County General Fund Expenditures <i>numbers in 000s</i>	2017 Amended Budget	2017 4th Qtr YTD Actual	% of Estimate
Personnel	\$ 40,110	\$ 41,558	103.6%
Services	\$ 12,886	\$ 10,575	82.1%
Supplies	\$ 1,464	\$ 1,429	97.6%
Grants, Claims	\$ 1,873	\$ 1,626	86.8%
Misc. & Transfers-Out	\$ 1,606	\$ 2,017	125.6%
Capital Outlay	\$ 1,695	\$ 1,563	92.2%
Total	\$ 59,635	\$ 58,768	98.5%

Table 9: County General Fund YTD Expenditures as a % of Budget

- **Supplies** ended the year 2.4% below budgeted levels. Major expenses paid in this category are Natural Gas, Fuel, and Auto Parts.
- **Grants, Claims** ended the year at 86.8% of budget while expending 936K more than in the prior year.

County General Fund Expenditures <i>numbers in 000s</i>	2016 4th Qtr YTD Actual	2017 4th Qtr YTD Actual	Increase/Decrease
Personnel	\$ 39,893	\$ 41,558	\$ 1,665
Services	\$ 12,751	\$ 10,575	\$ (2,176)
Supplies	\$ 1,213	\$ 1,429	\$ 216
Grants, Claims	\$ 691	\$ 1,626	\$ 936
Misc. & Transfers-Out	\$ 150	\$ 2,017	\$ 1,867
Capital Outlay	\$ 1,502	\$ 1,563	\$ 61
Total	\$ 56,199	\$ 58,768	\$ 2,569

Table 10: County General Fund Expenditures Year to Year Comparison

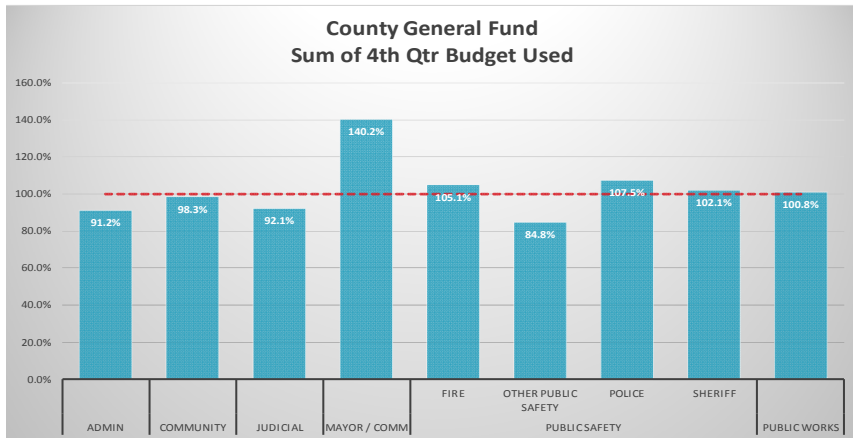


Figure 4: County General Fund Dept. Expenditures as a % of Budget

Most Departments are in line with spending targets for the year. Mayor and Commission, Police, Fire, and Sheriff are exceeding targeted budget levels in the county general fund due to higher than budgeted personnel costs.

- **Personnel** expenditures were 3.6% higher than target levels due to a lower vacancy rate and higher overtime costs for the county general fund than budgeted.
- **Services** expenditures ended the year 27.9% below budget. Major expenses paid in this category are Attorney and Lawyers, External Prisoner Housing, and Prisoner Medical Contracts.

- **Misc. & Transfers-Out** are 25% above budgeted levels for 2017. 1.7M additional funding was transferred out of the county general fund due to savings for servicing the jail debt financing and to fund ongoing cash projects into 2018.
- **Capital Outlay** is below the amended budget at 92.2%. Capital equipment makes up 60% of the capital outlay budget. A portion of this budget is made up of new capital lease payments that do not start until the future year. 180K of this funding was transferred for use in 2018 to fund ongoing funded 2017 cash projects.

CONSOLIDATED PARKS GENERAL FUND REVENUES

The Consolidated Parks General Fund combines the former City and County Park's Department budget into one operating fund. This fund is used for the operation of parks, parkways, recreational areas and facilities under the supervision of the Director of Parks and Recreation. The three divisions of this fund include: Administration, Parks, and Recreation.

All park and recreation user fees, rentals, contracts and lease revenues will be allocated to this fund. In addition, this fund receives an annual appropriation from the city general fund shown under Intergovernmental Revenues.

Parks General Fund Revenues	2017 Amended Budget	2017 4th Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 1,553	\$ 1,529	98.4%
Other Tax	\$ 279	\$ 310	110.8%
Intergovernmental Revenues	\$ 3,700	\$ 3,700	100.0%
Charges for Service	\$ 635	\$ 608	95.7%
Misc. & Transfers-In	\$ 201	\$ 173	85.8%
Total	\$ 6,369	\$ 6,319	99.2%

Table 10: Consolidated Parks General Fund YTD Revenues as a % of Budget

Ninety nine percent (99.2%) of budgeted Consolidated Parks General Fund revenue has been collected through December 31, 2017. Table 10 shows the actual collections for the major revenue sources and the percent collected compared to the budget. Table 11 shows that the revenues are trending along the same level as the same period last year with a significant increase in the intergovernmental revenues category.

- **Tax Revenue** collections are at 100.3% of the amended budget. Both of first and second half property tax installments have been received. While property taxes came in slightly below anticipated levels motor vehicles tax made up the difference coming in 27.9% higher than year end estimates.

Parks General Fund Revenues	2016 4th Qtr YTD Actual	2017 4th Qtr YTD Actual	Increase/Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 1,472	\$ 1,529	\$ 57
Other Tax	\$ 271	\$ 310	\$ 38
Intergovernmental Revenues	\$ 3,200	\$ 3,700	\$ 500
Charges for Service	\$ 611	\$ 608	\$ (3)
Misc. & Transfers-In	\$ 103	\$ 173	\$ 70
Total	\$ 5,656	\$ 6,319	\$ 662

Table 11: Consolidated Parks General Fund Revenues Year to Year Comparison

- **Charges for Service** include Park Shelter and Field Rentals and is slightly below the 2017 year end budget at 95.7% coming in slightly below 2016 levels.
- **Miscellaneous Revenue** ended the year at 85.5% of budgeted revenue.
- **Intergovernmental Revenues** ended the year at 100% of budget. This consists of a transfer from the city general fund to support parks operations. This was increased by 500K for 2017 and 2018.

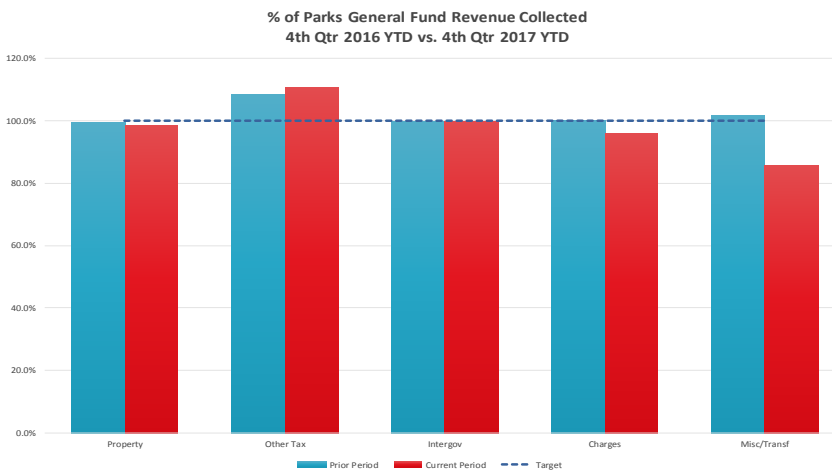


Figure 5: Consolidated Parks General Fund Prior Year vs. Current Year

CONS. PARKS GENERAL FUND EXPENDITURES

Parks General Fund Expenditures <i>numbers in 000s</i>	2017 Amended Budget	2017 4th Qtr YTD Actual	% of Estimate
Personnel	\$ 4,000	\$ 4,172	104.3%
Services	\$ 1,118	\$ 1,112	99.5%
Supplies	\$ 625	\$ 558	89.3%
Grants, Claims	\$ 12	\$ 6	54.2%
Misc. & Transfers-Out	\$ 151	\$ 61	40.4%
Capital Outlay	\$ 772	\$ 557	72.2%
Total	\$ 6,678	\$ 6,466	96.8%

Table 12: Consolidated Parks General Fund YTD Expenditures as a % of Budget

- **Personnel** expenditure ended the year 4.3% above the 2017 amended budgeted trend expending 450K higher than 2016.
- **Services** ended the year at 99.5% of budget. Significant services in parks include contract employees, repairs/ maintenance and mowing contracts.

- **Supplies** ended the year 10.7% lower than budget with significant savings in fuel and natural gas.
- **Misc. & Transfers-Out** includes reserves and 61K that was transferred for ongoing projects to a capital project fund.

Parks General Fund Expenditures <i>numbers in 000s</i>	2016 4th Qtr YTD Actual	2017 4th Qtr YTD Actual	Increase/Decrease
Personnel	\$ 3,722	\$ 4,172	\$ 450
Services	\$ 1,098	\$ 1,112	\$ 15
Supplies	\$ 502	\$ 558	\$ 56
Grants, Claims	\$ -	\$ 6	\$ 6
Misc. & Transfers-Out	\$ 35	\$ 61	\$ 26
Capital Outlay	\$ 421	\$ 557	\$ 136
Total	\$ 5,778	\$ 6,466	\$ 689

Table 13: Consolidated Parks Expenditures Year to Year Comparison

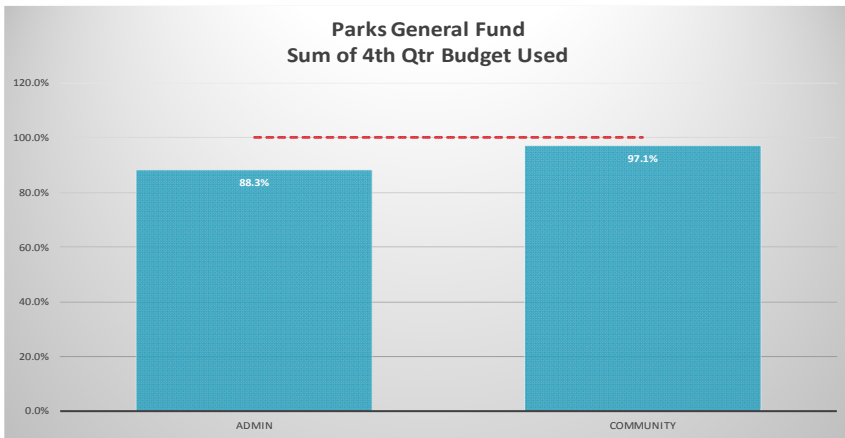


Figure 6: Parks General Fund Dept. Expenditures as a % of Budget

- **Capital Outlay** is below amended budget at 72.2%. Capital equipment makes up 43%, or \$292,000 of the capital outlay budget. Capital projects make up 57%, or \$380,000 of the capital budget. \$80,000 of the equipment was funded out of the special parks fund due to the imbalance of consolidated parks using the budgeted capital reserve. \$61,000 of the remaining capital projects funding was transferred for use in 2018.

Parks and Recreation, or Community Services, is a majority of the Consolidated Parks Fund making up 99.7% of the fund. Spending for Parks and Recreation is in line with spending targets for the amended budget. Savings in supplies, capital, and reserves were appropriate to offset the higher than budget

Budget to Actual through December 31st 2017
Fourth Quarter

Tax Levy Funds	REVENUES <i>numbers in 000's</i>			EXPENDITURES <i>numbers in 000's</i>		
	2017 Amended Budget	2017 YTD Actual	% of Budget	2017 Amended Budget	2017 YTD Actual	% of Budget
City General Fund	\$ 151,525	\$ 143,920	95.0%	\$ 150,043	\$ 137,395	91.6%
City Bond & Interest	\$ 29,233	\$ 29,214	99.9%	\$ 33,549	\$ 28,085	83.7%
County General Fund	\$ 58,029	\$ 59,768	103.0%	\$ 59,535	\$ 58,668	98.5%
Cons. Parks General Fund	\$ 6,369	\$ 6,319	99.2%	\$ 6,578	\$ 6,427	97.7%
County Bond & Interest	\$ 3,387	\$ 4,869	143.8%	\$ 2,941	\$ 2,021	68.7%
CIFI	\$	\$		\$ 1	\$ 1	99.6%
Aging	\$ 1,582	\$ 1,561	98.6%	\$ 1,717	\$ 1,678	97.7%
Developmental Disabilities	\$ 459	\$ 491	107.1%	\$ 578	\$ 459	79.4%
Elections	\$ 1,162	\$ 1,158	99.7%	\$ 1,384	\$ 1,148	83.0%
Health	\$ 3,072	\$ 3,043	99.0%	\$ 3,188	\$ 2,945	92.4%
Mental Health	\$ 562	\$ 561	99.9%	\$ 580	\$ 540	93.1%
Total UG Tax Levy Funds	\$ 255,379	\$ 250,904	98.2%	\$ 260,093	\$ 239,368	92.0%
Other Funds	2017 Amended Budget	2017 YTD Actual	% of Budget	2017 Amended Budget	2017 YTD Actual	% of Budget
Wyandotte County 911	\$ 800	\$ 808	101.0%	\$ 851	\$ 791	93.0%
Alcohol	\$ 540	\$ 515	95.3%	\$ 724	\$ 468	64.7%
Court Trustee	\$ 420	\$ 408	97.0%	\$ 583	\$ 414	70.9%
Dedicated Sales Tax	\$ 9,988	\$ 9,833	98.4%	\$ 10,576	\$ 10,542	99.7%
Emergency Medical Services	\$ 11,370	\$ 10,510	92.4%	\$ 11,634	\$ 11,594	99.7%
Environmental Trust	\$ 1,067	\$ 1,069	100.2%	\$ 1,130	\$ 919	81.3%
Jail Commissary	\$ 29	\$ 45	154.0%	\$ 60	\$ 16	27.0%
Parks & Recreation	\$ 540	\$ 515	95.4%	\$ 640	\$ 600	93.7%
Public Levee	\$ 330	\$ 332	100.6%	\$ 451	\$ 325	72.0%
Register of Deeds Technology	\$ 155	\$ 160	103.3%	\$ 170	\$ 69	40.3%
Clerk Technology	\$ 42	\$ 47	110.8%	\$ 50	\$ 4	8.6%
Treasury Technology	\$ 42	\$ 47	110.8%	\$ 15	\$ 11	76.6%
Sewer System	\$ 37,832	\$ 48,173	127.3%	\$ 41,190	\$ 41,092	99.8%
Stormwater	\$ 3,415	\$ 3,660	107.2%	\$ 4,231	\$ 3,512	83.0%
Street & Highway	\$ 6,930	\$ 7,051	101.7%	\$ 7,233	\$ 6,818	94.3%
Sunflower Hills Golf Course	\$ 780	\$ 653	83.7%	\$ 779	\$ 666	85.5%
Travel & Tourism	\$ 3,372	\$ 3,538	104.9%	\$ 2,543	\$ 1,333	52.4%
Stadium	\$ 356	\$ 386	108.3%	\$ 527	\$ 451	85.7%
Special Assets	\$ -	\$ -		\$ 750	\$ -	0.0%
Total Other Funds	\$ 78,009	\$ 87,748	112.5%	\$ 84,135	\$ 79,626	94.6%
Total Funds	\$ 333,388	\$ 338,652	101.6%	\$ 344,229	\$ 318,993	92.7%
County Library	\$ 2,681	\$ 2,813	104.9%	\$ 2,934	\$ 2,654	90.5%
Total ALL Funds	\$ 336,069	\$ 341,466	101.6%	\$ 347,162	\$ 321,647	92.7%