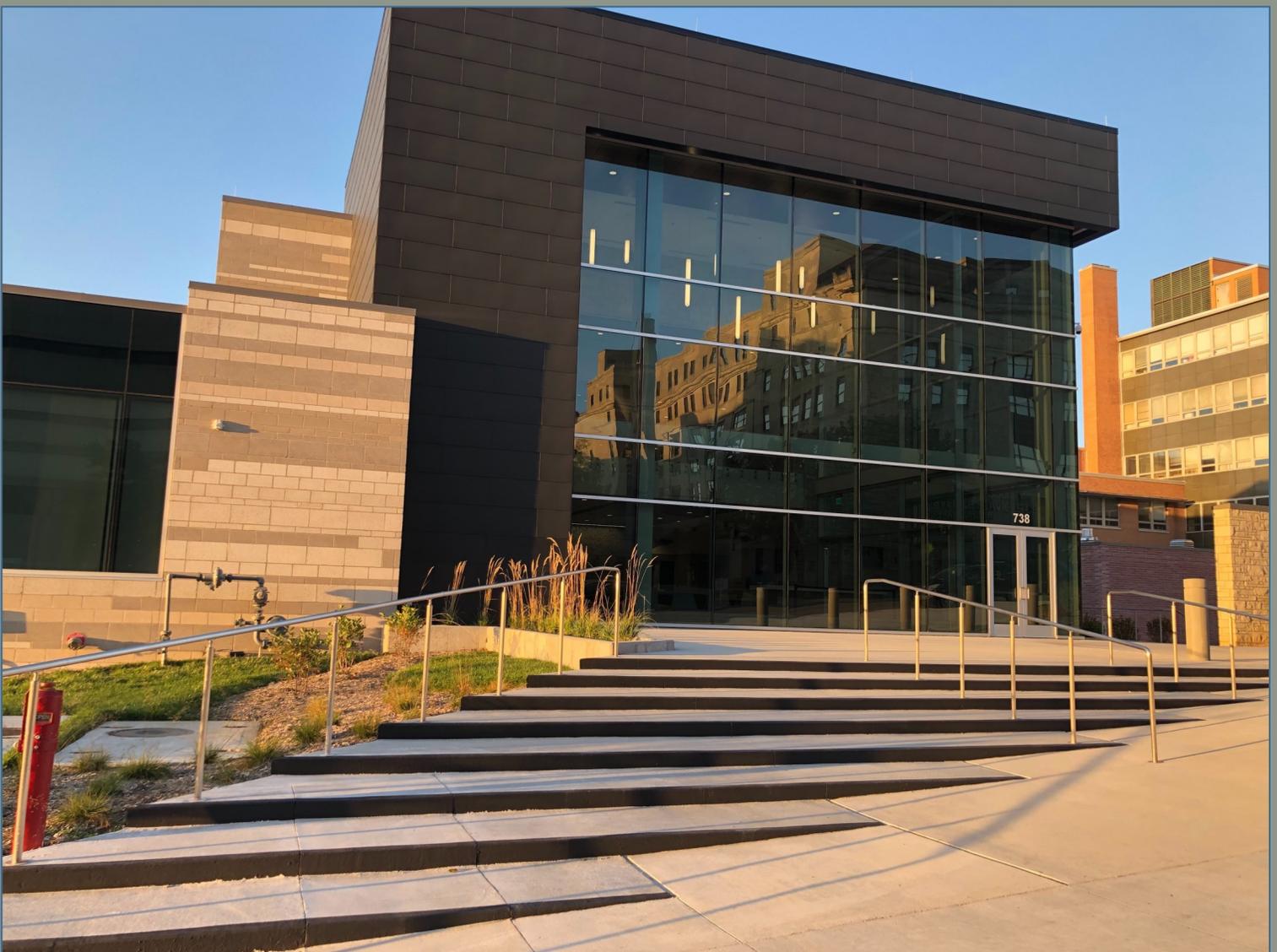


# COMPREHENSIVE ANNUAL FINANCIAL REPORT



## 2020

*Unified Government of Wyandotte County  
and Kansas City, Kansas  
For the Fiscal Year Ended December 31, 2020*



# Comprehensive Annual Financial Report

Year Ended December 31, 2020

Unified Government of Wyandotte County and Kansas City, Kansas



prepared by

**Department of Finance  
Accounting Division**

**Kathleen VonAchen, Chief Financial Officer  
Deborah Jonscher, Deputy Chief Financial Officer  
Pamela Kahao, Accounting Manager**

Available online at [www.wycokck.org/finance](http://www.wycokck.org/finance)

311 | myWyco | WYCOKCK.ORG | UG TV

*Reasonable accommodations will be made to qualified individuals with disabilities on an as needed basis, provided adequate notice is given.*

## Table of Contents

### Introduction

- i Letter of Transmittal
- xv County Administrator
- xvi Mayor and Board of Commissioners
- xvii Organizational Charts
- xix Government Finance Officers Association Awards

### Financial

- 1 Independent Auditor's Report
- 3 Management's Discussion and Analysis (unaudited)

### Basic Financial Statements

#### Government-Wide Financial Statements

- 21 Statement of Net Position
- 22 Statement of Activities

#### Fund Financial Statements

- 23 Balance Sheet – Governmental Funds
- 24 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
- 25 Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
- 26 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
- 27 Statement of Net Position – Proprietary Funds
- 28 Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds
- 29 Statement of Cash Flows – Proprietary Funds
- 31 Statement of Fiduciary Net Position - Custodial Funds
- 32 Statement of Changes in Fiduciary Net Position - Custodial Funds

#### Notes to Basic Financial Statements

- 33 Table of Contents
- 35 I. Summary of Significant Accounting Policies
- 47 II. Stewardship, Compliance and Accountability
- 49 III. Detailed Notes on All Funds
- 72 IV. Other Note Disclosures

### Required Supplementary Information

- 95 Notes to Required Supplementary Information Budgetary Comparison Schedule  
**General Funds Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budgetary Comparison Schedules (Budgetary Basis)**
- 96 General Fund - Combined
- 97 General Fund - City

- 98 General Fund - County
- 99 General Fund - Parks
- 100 Schedule of Unified Government's Proportionate Share of the Collective Net Pension Liability  
- KPERS and KP&F
- 101 Schedule of Unified Government's Pension Contributions - KPERS and KP&F
- 103 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Net  
Pension Liability and Related Ratios
- 105 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System Pension Contributions
- 106 Schedule of Changes of Unified Government's Other Postemployment Benefits Liabilities and  
Related Ratios - Health Insurance
- 107 Schedule of Changes of Unified Government's Other Postemployment Benefits Liabilities and  
Related Ratios - Disability Benefits and Life Insurance
- 108 Schedule of Changes of Kansas City, Kansas Board of Public Utilities Total OPEB Liability  
and Related Ratios

## **Combining and Individual Fund Financial Statements and Schedules**

### **Governmental Funds**

- 109 Fund Descriptions
- 112 Combining Balance Sheet – Nonmajor Governmental Funds
- 118 Combining Statement of Revenues, Expenditures and Changes in Fund Balance –  
Nonmajor Governmental Funds

### **Special Revenue Funds Schedule of Revenues, Expenditures and Changes in Fund Balance Budgetary Comparison Schedules (Budgetary Basis)**

- 124 Clerk's Technology Fund
- 125 Court Trustee Fund
- 126 Dedicated Sales Tax (Public Safety and Neighborhood Infrastructure) Fund
- 127 Developmental Disability Fund
- 128 Elections Fund
- 129 Environmental Trust Fund
- 130 Health Department Fund
- 131 Jail Commissary Fund
- 132 Library District Fund
- 133 Mental Health Fund
- 134 Register of Deeds Technology Fund
- 135 Service Program for the Elderly Fund
- 136 Special 911 Tax Wyandotte County Fund
- 137 Special Alcohol and Drug Programs Fund
- 138 Special Assets Fund
- 139 Special Parks and Recreation Fund
- 140 Special Street and Highway Fund

141 Tourism and Convention Promotion Fund

142 Treasurer's Technology Fund

**Debt Service Funds Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budgetary Comparison Schedules (Budgetary Basis)**

143 Debt Service Fund - City

144 Debt Service Fund - County

**Proprietary Funds**

145 Fund Descriptions

146 Combining Statement of Net Position – Nonmajor Enterprise Funds

147 Combining Statement of Revenues, Expenses and Changes in Fund Net Position –  
Nonmajor Enterprise Funds

148 Combining Statement of Cash Flows – Nonmajor Enterprise Funds

**Proprietary Funds Schedule of Revenues, Expenditures and Changes in Net Position**

**Budgetary Comparison Schedules (Budgetary Basis)**

150 Sewer System Fund

151 Emergency Medical Services Fund

152 Public Levee Fund

153 Stormwater Fund

154 Sunflower Hills Golf Course Fund

155 Legends Stadium Fund

**Internal Service Funds**

156 Fund Descriptions

157 Combining Statement of Net Position – Internal Service Funds

158 Combining Statement of Revenues, Expenses and Changes in Net Position –  
Internal Service Funds

159 Combining Statement of Cash Flows – Internal Service Funds

**Fiduciary Funds**

160 Fund Descriptions

161 Combining Statement of Fiduciary Net Position - Custodial Funds

162 Combining Statement of Changes in Fiduciary Net Position - Custodial Funds

**Statistical (unaudited)**

163 Table of Contents

**Financial Trends**

164 Table 1 - Net Position by Component

166 Table 2 - Changes in Net Position

- 170 Table 3 - Fund Balances of Governmental Funds
- 172 Table 4 - Changes in Fund Balances of Governmental Funds
- 174 Table 5 - Governmental Activities Tax Revenues by Source

#### **Revenue Capacity**

- 176 Table 6 - Assessed and Estimated Actual Values of Taxable Tangible Property
- 178 Table 7 - Direct and Overlapping Property Tax Mill Levy Rates
- 180 Table 8 - Principal Property Taxpayers
- 181 Table 9 - Property Tax Levies and Collections
- 182 Table 10 - Total Assessed Tangible Property Valuation of the County and City of Kansas City, Kansas
- 183 Table 11 - Sales and Use Tax Revenue and County-wide Retail Sales Receipts
- 184 Table 12 - City General Fund Sales and Use Tax Revenue
- 184 Table 13 - Kansas Speedway STAR Bonds Sales and Use Tax Revenues

#### **Debt Capacity**

- 185 Table 14 - Ratios of Outstanding Debt by Type
- 186 Table 15 - Ratios of General Bonded Debt Outstanding
- 187 Table 16 - Debt Ratios
- 188 Table 17 - Legal Debt Margin Information
- 190 Table 18 - Pledged-Revenue Debt Coverage
- 192 Table 19 - Indirect Debt

#### **Demographic and Economic Information**

- 193 Table 20 - Demographic and Economic Statistics
- 194 Table 21 - Principal Employers

#### **Operating Information**

- 195 Table 22 - Full-time Equivalent Unified Government Employees By Function
- 196 Table 23 - Operating Indicators by Function
- 197 Table 24 - Capital Asset Statistics

# **INTRODUCTION**





June 25, 2021

Citizens of the Unified Government  
Honorable Mayor and  
Honorable Members of the Board of Commissioners:



**Kathleen VonAchen**  
Chief Financial Officer

Kansas State law 75-1120a requires that each municipality at the close of the fiscal year prepare a set of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The offices of the Chief Financial Officer and County Administrator are pleased to submit to you the Unified Government of Wyandotte County and Kansas City, Kansas's 2020 Comprehensive Annual Financial Report (Annual Report) in accordance with State law and Article 1, Section 2.103 of the Unified Government Code.

This report consists of management's representations concerning the Government's finances. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the Government. To provide a reasonable basis for making those representations, management of the Government has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Government's financial statements in conformity with U.S. GAAP. Because the cost of internal controls should not outweigh their benefits, the Government's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Allen, Gibbs & Houlik, L.C., a firm of licensed certified public accountants, has audited the Government's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Government for the fiscal year ended December 31, 2020 are free of material misstatement. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion on the Government's basic financial statements as of and for the year ended December 31, 2020. The independent auditors' report is presented as the first component of the financial section of this report.

**Department of Finance**, Office of the Chief Financial Officer  
701 North Seventh Street | Kansas City, Kansas 66101

[www.wycokck.org/finance](http://www.wycokck.org/finance)

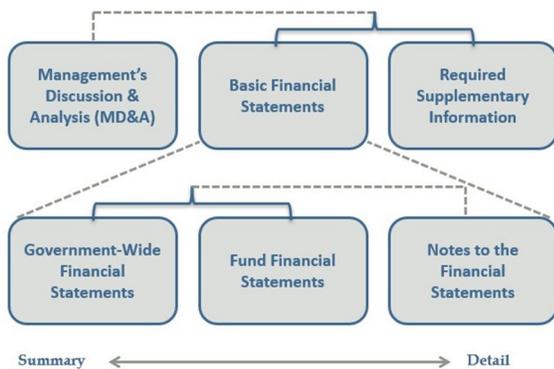
p: 913.573.5660 | f: 913.573.5006

**311 | myWyco | WYCOKCK.ORG | UG TV**

## The Report

The Annual Report is presented in three sections:

- The **Introduction** section includes this letter of transmittal, County Administrator, Mayor and Board of Commissioner introduction, the Unified Government’s organizational chart, and certificates of achievement from the Government Finance Officers Association (GFOA).
- The **Financial** section includes the report of the independent auditors, Management’s Discussion and Analysis (MD&A), the basic financial statements, including the government-wide financial statements comprised of the Statement of Net Position and the Statement of Activities and the accompanying Notes to the Financial Statements. The Financial Section also includes the fund financial statements including the governmental funds financial statements, the proprietary funds financial statements, the fiduciary funds financial statements, and the combining individual funds financial statements for the non-major governmental funds and the proprietary funds. Required supplementary information other than the MD&A is also included in the financial section.



- The **Statistical** section includes selected financial and demographic information on a multi-year basis.

This transmittal letter complements the MD&A and should be read in conjunction with the MD&A.

This Annual Report includes all funds of the Unified Government (the Government), and includes the Government’s component unit, which is a legally separate organization and for which the Government is financially accountable or whose relationship with the Government is of a nature and significance that would cause the Government’s financial statements to be incomplete were it not included.

The Government operates on an annual budget cycle. The budget process requires that each department submit a current year and future year expenditure plan and revenue estimates to the County Administrator for approval. The offices of the County Administrator and Chief Financial Officer review spending requests and develop a budget plan for review and adoption by the Unified Government Board of Commissioners. The Government utilizes a five-year plan for capital improvements that serves as a guide for allocation of future resources.

The Government maintains budgetary controls that have the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget submitted by the County Administrator and adopted by the Board of Commissioners. All activities of the General Fund and State certified funds are included in the annual appropriated budget. Project-length budgets are adopted for the respective special revenue funds and capital project funds. Budgetary control (the level at which expenditures and encumbrances cannot legally exceed the appropriated amount) is administratively established at the department level within individual funds, except for special revenue and capital project funds which are at the funded project level. Disbursements that would result in an overrun of funded capital project balances (budgets) are not released until additional appropriations are made available. At year-end, if additional monies have not been appropriated where needed, expenditures are properly reflected in the current period causing an over budget condition to exist.

The independent audit of the financial statements of the Unified Government is part of a federally mandated Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Audits* designed to meet the special needs of federal grantor agencies. The results of this single audit, including a schedule of expenditures of federal awards, and the independent auditor's reports on the Government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards, are available in the Unified Government's separately issued Single Audit report.

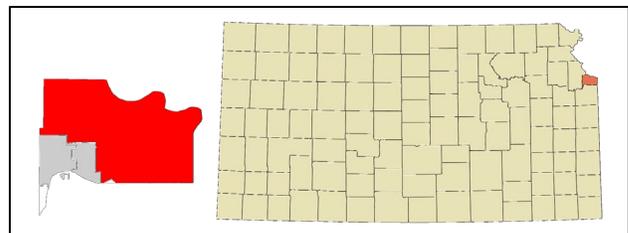
## Unified Government Profile



The Unified Government of Wyandotte County and Kansas City, Kansas was created October 1, 1997, based on a citizen vote to consolidate the operations of the City of Kansas City, Kansas and Wyandotte County, Kansas. Part of the Kansas City Metropolitan Statistical Area with a total population of two million, Wyandotte County is located at the confluence of the Kansas and Missouri Rivers and at the crossroads of two transcontinental interstate highways (I-70 and I-35). Situated west of the Kansas River and the City of Kansas City, Missouri, Wyandotte County covers an area of 156 square miles, including urban and industrial developments, lakes, recreational activities, and rural settings.

Home to the Kansas Speedway Corporation (NASCAR) 1.5-mile super-speedway, Sporting KC major league soccer stadium, and the Legends Outlets Kansas City super-regional mall, Wyandotte County is Kansas' top tourism destination bringing in over 12 million shoppers and visitors annually. Also situated in Kansas City, Kansas is the Fairfax industrial area, believed to be the nation's first planned industrial district, and which currently houses over 120 businesses, employs over 10,000 people and generates over \$5.4 billion in annual sales. Many of the companies in Fairfax are world famous: the Fairfax Kellogg's plant makes nearly 75% of all of the Cheez-Its; CertainTeed is the largest insulation manufacturing plant in the world; Owens Corning makes the famous Pink Panther insulation; and the Fairfax General Motors Assembly Plant is the only plant making the Chevrolet Malibu.

The U.S. Census Bureau estimates a population of 165,265 in 2020 for Wyandotte County, Kansas, a growth of nearly 8,000 residents since the 2010 Census.



## UNIFIED GOVERNMENT HISTORY

The County is named after the Wyandot Indians who resettled from the State of Ohio. The Wyandot set up the territorial government and elected one of their own as the territorial governor. In 1859, the County was organized, and the Wyandotte Constitutional Convention gave Kansas its new State Constitution. Kansas City, Kansas was incorporated in 1872 and the neighboring cities of Armstrong, Armourdale, Riverview and Wyandotte were joined in 1886 to form "new" Kansas City, Kansas. Over a century later in 1997, the City of Kansas City, Kansas

and Wyandotte County were joined as the Unified Government with a new Charter.

### **UNIFIED GOVERNMENT STRUCTURE**

The Unified Government is the government for both Wyandotte County and the City of Kansas City, Kansas. The governing body of the Unified Government consists of a ten-member Commission and a Mayor/Chief Elected Official. Eight Commission positions are elected within geographic districts. Two Commission positions cover the full County; the other eight candidates are selected in the primary election within their district and in the general election on a countywide vote. The Mayor/Chief Elected Official runs countywide in the primary and the general elections. In addition, the Mayor appoints the County Administrator with approval of the Commission. The Commission annually adopts a balanced budget and establishes the amount of taxes to be levied for the support of Unified Government programs. The County Administrator has the responsibility of administering these programs in accordance with policies and the annual budget adopted by the Commission.

The Government's 2,345 employees in 2020 provide a full range of municipal services, including police, sheriff and fire protection, public works, parks & recreation, library, planning and zoning, building, sewer system, street maintenance, health department, aging services, transit system, district attorney's staff, county detention facilities, municipal court, economic development, and other general city and county services. The Kansas City, Kansas Board of Public Utilities (BPU), an administrative agency of the Unified Government, provides water and electric power to residents. Within the County there are 53 parks, 10 recreation centers, an 18-hole golf course, 18 fire stations, 1,943 miles of road and six libraries.

The Unified Government mission is to deliver high quality, efficient services and be a resource to our residents; to be innovative, inspired public servants focused on the community's wants and needs.

The strategic goals are:

- reduce blight
- increase safety and perception of safety
- increase community health
- increase economic prosperity for all citizens
- improve customer service and communication
- increase community cohesion, and
- improve infrastructure.

These goals are intended to guide management actions throughout the Government organization. The goals of management are to see that necessary and desired services are provided in an efficient and effective manner and that planning and continued improvement take place to provide for the community's future.

The Commission Economic Development and Finance (ED&F) Standing Committee serves as an audit committee. The Committee discusses with the external auditor matters related to the audit. The Board of Commissioners accepts the results of the annual financial audit.

### **Regional Economic Conditions**

Information presented in the financial statements is perhaps best understood when it is considered from a broader perspective of the specific environment in which the Government operates.

The economic outlook for Wyandotte County and Kansas City, Kansas remained positive in 2020 in many respects despite the negative impacts of the COVID-19 pandemic. The County is a major economic, employment, industrial, educational and medical services center for the region. Employment in Wyandotte County is concentrated in four sectors: government, health care, services, and transportation/warehousing. Kansas City, Kansas is the second largest rail center in the country and an important hub of the transcontinental rail system, providing both freight and passenger service. All major cities of the nation can be reached in less than 120 hours and many within 72 hours. The Unified

Government is served by seven railroads, providing approximately 92 freight movements a day.

The County boasts a diversity of around 7,000 businesses supporting an employment base of nearly 90,000 employed. Major employers include:

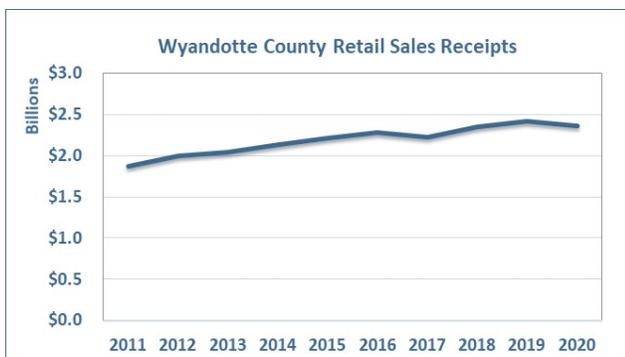
- University of Kansas Hospital/ Medical Center
- Kansas City, KS School District #500
- General Motors
- Amazon Fulfillment Center
- United Parcel Service
- Cerner
- Associated Wholesale Grocers

**UNEMPLOYMENT**

Regionally, economic conditions were challenging due to the pandemic. The Bureau of Labor Statistics unemployment rate for 2020 in Kansas was 5.9% compared with 8.1% nationally. The unemployment rate for the County was 7.8%, up from 4.3% for 2019. During 2020, the unemployment rate spiked to 16.0% in April but showed much improvement by December with an unemployment rate of 4.4%.

**PERSONAL INCOME / CONSUMER SPENDING**

An estimate based on U.S. Bureau of Economic Analysis data shows that County personal income decreased slightly by 0.7% in 2020. Consumer spending was lower in 2020 as well. The County’s retail sales receipts decreased due to the pandemic, totaling \$2.4 billion in 2020 which was 2.2% lower than in 2019.

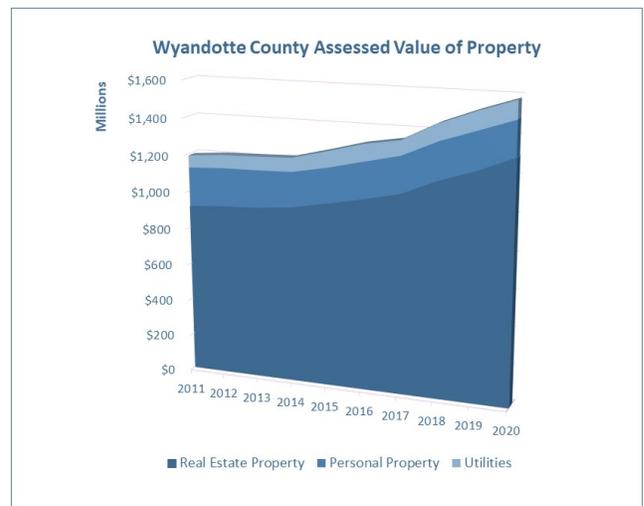


**CONSTRUCTION**

Commercial/ industrial construction values totaled \$120.5 million in 2020, down from a decade high of \$293 million in 2016. New residential construction value in 2020 totaled \$41.3 million. Residential single-family permits totaled 208 in 2020 which is up from 2019 (126 permits).

**PROPERTY VALUES**

The local real estate market saw a steady increase in values over the year. Overall, Wyandotte County’s assessed value for 2020 was \$1.58 billion, a 4.2% increase over the 2019 assessed value and a 32.9% increase since 2011.



**Financial Policies and Planning**

Formal financial policies, as well as operating practices, enabled the Government to provide core services to citizens and employees. Formal policies exist in areas such as balanced budgets, revenue diversification and use of one-time and unpredictable revenues, operating expenditures, reserves, investments and debt. Thirteen of the UG’s financial policies were re-written and adopted by the Commission in 2018. These can be found on the Finance Department’s [Fiscal Accountability Policies](#) website.

## **REVENUE ADMINISTRATION**

The Government's two main sources of revenue for operating expenditures are real estate property taxes and sales and use taxes, which make up 61% of total 2020 governmental revenues. In addition, the Government's revenue administration includes a review of all fees, fines, and charges for services to ensure the charges are meeting cost recovery goals. Most of the Government's revenue is not restricted to assure responsiveness to expenditure needs. One-time and unpredictable revenues are spent on one-time costs, such as equipment replacement or capital improvements for repair and rehabilitation projects.

## **EXPENDITURE ADMINISTRATION**

Expenditure budgets are carefully reviewed by both the implementing departments and the Budget Office. Department directors are responsible for containing expenditures within their Commission approved budgeted appropriations. Careful attention is paid to monitor department's ability to meet projected vacancy savings. Any unspent personnel appropriation must be approved by the Office of County Administrator to be transferred to non-personnel line items. The Government also maintains an encumbrance accounting system as an additional means of budgetary control.

General Fund budget actual expenditures and transfers were approximately \$8.3 million less than the revised 2020 budget (adjusted to exclude the budgeted \$10.1 million annual debt appropriation reserve). Unspent budgets were due to not fully expending personnel budgets due to an administrative hiring slowdown and CARES Act public safety reimbursements. Contractual services were also underspent in 2020.

## **RESERVES**

The Government has multiple reserves in its various funds to address budgetary shortfalls. The Reserve Policy sets the target for the General Fund minimum reserve for budgetary uncertainty at two-months (or 17%) of total budgeted expenditures and transfers-out, with other target reserves percentages

established for the various special revenue funds. An additional one-month General Fund reserve target is also sought to address emergencies and/or catastrophic events. The Government's budget policy concerning the use of reserves generally limits the use of reserves to respond to revenue shortfalls, unanticipated expenditures, or severe economic downturn. The Fund Balance at the end of 2020 is 22.3% of expenditures and transfers-out.

## **DEBT ADMINISTRATION**

The Government's debt policy establishes guidelines and parameters for the issuance and management of debt. The Government continually and proactively communicates with the investment community in the issuance of new debt and the administration of its outstanding debt. In doing so, the Government seeks to ensure that debt is issued prudently and affordably, and bondholders are provided all the information required by the Municipal Securities Rulemaking Board as governed by the Securities and Exchange Commission.

State statutes limit general obligation bonded debt to 30% of the actual value of taxable property in the County. At December 31, 2020, the Government's (not including BPU) general obligation bonded debt of \$290.9 million, subject to this statutory debt limit, amounted to 61% of the \$474.9 million legal debt limit.

According to standard measures used by the primary credit rating agencies to assess debt (e.g. fund balance as a percent of operating expenses, debt-to-assessed value ratios, debt per capita, etc.), the Government's level of direct debt obligations are considered high in comparison with similarly sized municipalities. Rating agencies cite the Unified Government's strong financial management and prudent fiscal policies as credit strengths, while citing low economic indicators and a high level of debt as credit weaknesses. As of December 31, 2020, the Government is rated AA by Standard & Poor's and A1 by Moody's Investor Service.

## **LONG TERM FINANCIAL PLANNING**

The Government has a five-year long-range capital planning process that is updated each year and helps drive annual capital funding decisions as well as periodic general obligation bond issuances for larger investments. For General Fund and Sewer operations, revenues are forecasted out for ten years to account for planned changes to existing revenues, such as sunseting revenues, and to project any future deficits between revenues and expenditures.

### Major Development Initiatives

The Government's economic development program focuses on retaining and strengthening the traditional manufacturing and distribution base while diversifying the economy in the office, service, and tourism and entertainment sectors, and promoting housing development and redevelopment.

Each year, an Economic Development Incentives Report is presented to the Board of Commissioners that outlines the financial performance of the Government's economic development projects, both past and current.

#### **TOURISM DISTRICT**

The Unified Government has been committed to the successful development of a 1,600-acre tract of land, located directly northwest of the intersection of Interstate Highways 70 and 435. This effort has resulted in attracting the Kansas Speedway (NASCAR) as the economic catalyst for development of this tract using the STAR Bond tax increment financing incentive, which opened in 2001. The speedway project, totaling more than \$280 million, is a 1.5-mile tri-oval on approximately 1,100 acres of land, with 72 luxury hospitality suites and grandstand seating for 82,000. The Speedway has two to four major race events per year and is in use approximately 200 days per year for various events, including driving schools, charity events, and track tours.

A second NASCAR Sprint Cup race was added to the racing schedule for 2014 and has had an economic impact of \$100 million in the Kansas City metropolitan area. With the addition of this second race, the Kansas Speedway invested \$3.5 million to add lighting to the Speedway for night races. In addition, the Speedway has completed a \$6.5 million renovation project that includes repaving, reconfiguring and re-banking of the track. Also, a new infield road course was added for Grand-Am Road Racing. The Kansas Speedway operates at or near capacity for all major race events. The May 2020 races were delayed until July 2020 due to the impact of COVID-19 restrictions. Both the July and October races were held without fans, with the exception of the Sunday NASCAR Cup Series Race in October, which allowed a limited number of fans to attend.



*Kansas Speedway (NASCAR) opened in 2001*

In December 2009, the Kansas Lottery Gaming Facilities Review Board approved the construction of a casino in Wyandotte County. The first phase of the Hollywood Casino project included 2,000 slot machines, 64 table games, restaurants and bars, and created approximately 1,500 construction jobs. The Casino employs approximately 700 people. In the second phase of the Hollywood Casino project, a 300-room hotel is to be constructed; however, construction of the hotel has been delayed. Until construction of the hotel begins, the casino is subject to an additional 1% payment of net gaming revenues to the Government. This equals to \$1.4 million on an annual basis and was effective as of February 2014.

Joining Kansas Speedway at the Legends at Village West regional super-mall are major destination retailers and entertainment businesses that attract approximately 12 million visitors and shoppers annually. The initial anchor businesses and attractions include: Cabela's, a 195,500 square-foot store with 116,666 square feet of retail space featuring hunting, fishing, and other outdoor items with an 11,000 square foot museum and 60,000-gallon aquarium; Nebraska Furniture Mart, a 1,075,000 square-foot store with 450,000 square feet of retail space and an adjacent warehouse that sells furniture, electronics, appliances, and floor coverings; and the Great Wolf Lodge and Resort, a 281-room lodge with a 40,000 square foot indoor water park.

The Legends Outlets Kansas City, formerly the Legends at Village West, (the "Legends") is an approximately \$230 million shopping center housing nearly 690,000 square feet of retail, dining, and entertainment which opened in 2001. The Legends 14 Theatre complex at 87,000 square feet is the largest of the tenants. In 2015, the owner of the Legends, KKR Legends, LLC, purchased the theater complex from the Unified Government. KKR Legends, LLC has leased the theater to AMC Entertainment which completed renovations to the theater in 2016.



*Legends Outlet at Kansas City regional super-mall*

In January 2016, the Legends Outlets Kansas City was purchased by Walton Street Capital from KKR Legends, LLC. In 2019, the West Lawn Upgrade improvements were completed which included façade improvements, a 40' LED video board and

redesign of the areas hardscaping and landscaping to include shade structures, signage, and new legends monuments. As of May 2021, 113 businesses, including 26 restaurants, were open in Village West, employing over 5,700 people. On the north side of the Legends Outlets, a \$10 million, 106-unit Residence Inn by Marriot, featuring suites, opened in January 2016. In 2020, businesses generated over \$576 million in retail sales with local and state sales tax, use tax, and transient guest tax collections of over \$53 million. The real and personal property taxes levied for this development area were approximately \$22 million.

Approximately \$453 million in sales tax special obligation revenue bonds (STAR bonds) were issued for the Village West development. On December 1, 2016, the Village West STAR bonds were retired five years early due to strong revenue performance. The local sales and use tax annual revenues of over \$12 million previously obligated for debt service payments now flow to the Unified Governments to support operational and capital needs.



*Children's Mercy Park, Sporting KC Soccer Stadium*

The Unified Government and the Kansas Unified Development, LLC entered into a Multi-Sport Stadium Venture Agreement ("Stadium Agreement") for the construction of an 18,000-seat multi-sport stadium complex that is the permanent home to Sporting KC, a Major League Soccer team.

Under the soccer Stadium Agreement, the Unified Government issued STAR bonds in 2010 that result in \$147,000,000 of net funding for the Stadium project. The STAR Bonds are payable from state and local

sales and transient guest taxes. The stadium, named Children’s Mercy Park (known as Sporting Park prior to 2016), completed its eighth successful season in 2018 with near capacity attendance. Children’s Mercy Park, recognized nationally and internationally for its design, hosted the Division II Football Championship for four straight years, from 2014 to 2017.

Just east of the Village West/Legends tourism district, an \$80 million U.S. Soccer National Training and Coaching Development Center was constructed and opened in early 2018 named Pinnacle. The development houses the elite athlete training and performance analytics campus and national youth soccer development programs. The facility includes approximately 100,000 square feet for an indoor facility with a practice field, eight lighted professional fields, and a new medical clinic from the soccer club’s stadium naming-right sponsor Children’s Mercy Park. Additionally, in February 2017 construction began and later completed on the 12-field youth soccer complex.



**U.S. Soccer National Training & Coaching Development Center**

Adjacent to the U.S. Soccer National Training and Coaching Development Center is an auto mall that currently includes four auto dealerships, including a Ford, Dodge/Jeep/Chrysler, Nissan, and an auto outlet selling pre-owned vehicles.

A proposal was brought forward in August 2020 to convert parts of the Village East STAR Bond District into a major multi-sport athletic complex known as Homefield, Homefield Outdoor, and Homefield Youth Baseball Complex, which would offer clinics,

lessons, practices, training, and summer camps for a variety of amateur sports, as well as restaurant, bar, and entertainment spaces. The baseball complex will include 12 lighted turf fields, a scouting view tower, batting and pitching tunnels, and Homefield Academy offices. There will also be destination retailers, retail shops, restaurants, automobile dealerships, hotels, multi-family housing, and other commercial uses developed within the district. Existing businesses include a Frontier Justice gun range, a Freddy’s Frozen Custard and Steakburgers fast food restaurant, and a Menard’s home improvement store. The project is scheduled to begin in 2021.

## **OTHER TOURISM DEVELOPMENT**

### ***Rock Island Bridge***

In 2020, the Unified Government and Flying Truss, LLC have been discussing a new development on the historic Rock Island Railroad Bridge, originally constructed in 1905 in the Stockyards District. The project would synergize with the Unified Government’s efforts to provide public access and trails along the river. The concept is to create a regional destination by transforming the bridge into a multi-purpose development consisting of an upper/lower deck structure that contains a food hall, open-air bar and coffee shops, event space, catering facility, and multi-purpose space. The bridge would become a part of the public trail system which is planned to connect the Kaw Valley Trail along the Kansas River’s western levee with the Riverfront Heritage Trail. The bridge has been acquired from Kansas City, Missouri and is owned by the UG. The development is planned to start construction in 2022.



*Rock Island Bridge, Kansas City, Kansas*

## **OTHER COMMERCIAL/ INDUSTRIAL DEVELOPMENT**

### ***Amazon Fulfillment Centers***

In August 2017, Amazon completed construction and opened their Amazon Fulfillment Center in Kansas City, Kansas at I-70 and Turner Diagonal freeway, the third such facility in the Kansas City area region. The facility is 2.2 million square feet at a construction costs of approximately \$300 million on the 134-acre site. Approximately 4,000 employees currently work at the fulfillment center. These employees pick, pack and ship customer items, such as toys, books and electronics, utilizing cutting-edge technology with advanced robotics systems.

In August 2020, Scannell Properties, LLC received approval for a 3.4 million square foot warehouse distribution center and office park at the longtime vacant Woodlands location at 9700 Leavenworth Road. The first, and largest of six planned buildings is estimated to be a \$110 million, 1.08 million square foot logistics facility to house a new Amazon fulfillment center. This facility will employ at least 500 associates for picking, packing, and shipping of large sized customer items. The remaining buildings, ranging from 88,000 to 855,000 square feet, are currently intended as speculative development. Additionally, small neighborhood retail and a 97-acre wooded preservation are included in the master developer plan.

### ***39th & Rainbow Commercial Development***

This project is a \$39 million mixed-use development located adjacent to Kansas University Medical

Center. The first phase of the project included approximately 10,000 square feet of first-floor retail space and, on the second through fourth floors, an 83-room Holiday Inn Express & Suites. Additional Phase I store openings in the development included a Five Guys Burger and Fries and a Subway sandwich store. The second phase of the project was 100,000 square feet in a four-story building and includes Kansas University Hospital Rehab/ Kansas City Transitional Care Center, Hanger Prosthetics & Orthotics and Respiratory Health. Additional second phase included the following restaurants: Pita Pit, IHOP and Tanner's Bar and Grill. This area draws more than 10,000 persons daily and expects to attract new retail development due to the area's dense resident population and the proximity to the Kansas University Medical Center and Hospital. The Urban Land Institute honored this project as a Development of Distinction.



*Scavuzzo's Foodie Park, Midtown, Kansas City, Kansas*

### ***Midtown***

The Unified Government completed the demolition of the Indian Springs Mall in 2016 and is working with Scavuzzo's Food Service to develop the 100-acre site. In 2018 discussions to redevelop the former Indian Springs site focused on a \$140 million "Foodie Park", which will include a state-of-the-art 266,000 square foot automated warehouse and distribution facility, a 60,000 square foot office building for Scavuzzo's Headquarters, and retail storefronts.

### ***Urban Outfitters***

In 2020, Urban Outfitters announced a \$403 million 880,000 square foot omni-channel distribution and fulfillment center with 60,000 square feet of office space would be constructed near the Kansas Speedway. This development is anticipated to

generate 985 full time jobs, 739 part time jobs, and 77 office jobs.



*Urban Outfitters at Speedway Blvd and Talladega Dr.*

### **Industrial Park Developments**

The Unified Government currently has four major industrial parks: Fairfax Industrial Business District, Central Industrial Business District, Armourdale Industrial Business District, and the Santa Fe Industrial Business Park. These four industrial areas represent 80% of the industrial development in the Unified Government. The Unified Government has several other industrial park developments in the Hart Business Park located at 55th and K-32, Woodend Industrial Park along the I-435 Corridor, the Muncie Industrial Park located at 62nd and K-32 and the I-635 Industrial Park at I 635 and Metropolitan. Edwardsville has also developed an industrial/warehouse area at I-435 and Kansas River.

General Motors (GM) continues to have a significant presence in the Fairfax Industrial District. Currently the Chevy Malibu and the Cadillac XT4 SUV are produced at this facility. The \$265 million investment is tied to extensive retooling of the plant to accommodate the new vehicle which is built alongside the Chevrolet Malibu. A \$600 million, 400,000 square-foot paint shop expansion for vehicle construction activities to support future production at the site was recently completed.



*General Motors manufacturing plant, Kansas City, Kansas*

In April 2016, it was announced that a \$245 million investment at the Fairfax plant will allow to produce a new car to be built which will replace the production of the Buick LaCrosse. In February 2018, GM announced an investment of \$265 million to support production of a new Cadillac XT4 crossover SUV.

In March 2013, the Unified Government approved an agreement with NorthPoint Development for development of a former 80-acre GM site, which is projected to be fully built over a 6 to 10-year period. Groundbreaking for the site occurred in December 2013. The first phase of construction consisted of the installation of infrastructure, access roads and utility lines, with the first project built on this site is an 80,000 square foot, \$10 million manufacturing facility for Inergy which produces fuel tanks for GM vehicles. In 2017 a second 840,000 square foot industrial building opened, employing 500 persons. This larger facility is used as a logistics center for the management of critical and time-sensitive manufacturing components.

In 2014, NorthPoint Development began redevelopment of 25 acres of the Unified Government's Public Levee operations, located in the Fairfax industrial area. NorthPoint initially demolished existing buildings and then built a 396,000 square-foot industrial building, which meets current manufacturing and industrial needs. The first tenants in this building are Plastic Packaging leasing 56,000 square feet, and Ozburn-Hessey

Logistics leasing 56,200 square feet and, Vitex leasing 60,000 square feet.

Additionally, in 2015 NorthPoint acquired a 369,000 square-foot industrial warehouse property located in the Santa Fe industrial area. This \$18 million project included the acquisition of two buildings and investments in equipment, energy efficiencies, loading docks replacement and truck traffic reconfiguration. This project created 50 jobs for a new tenant. Two existing clients remain in the facility. Also, of note in the Fairfax Industrial District, Sunshine Biscuit recently completed a \$4.6 million remodel of its facility.



*Turner Logistics Building I at I-70 & Turner Diagonal*

### **Turner Logistics**

In 2018 the Unified Government was awarded \$13.8 million to replace the existing I-70 and Turner Diagonal Interchange. This redesign has allowed for the development of the \$125 million Turner Logistics Industrial Park on a site adjacent to the new interchange which will include approximately 2.7 million square feet of distribution/warehouse space and create 1,800 new jobs. As of December 31, 2020 the interchange work has been completed and 1 building totaling 407,000 square feet has been fully constructed, with two more buildings scheduled for 2021.

### **Office and Service**

The downtown area, with approximately 5,000 employees, has the largest concentration of office workers. In addition to the downtown area, there are active office parks in Cambridge Terrace,

Meadowlark Lane, Woodlands West and assorted office and medical facilities in different locations throughout the community. Downtown Kansas City, Kansas continues its revitalization with the redevelopment of two properties along Minnesota Avenue. Loretto Properties redeveloped the buildings for a cost of \$1.5 million. The buildings house various nonprofit organizations, professional services and serve as possible satellite locations for two Kansas City, Kansas colleges.

In 2018, the Unified Government Commission and The Merc Coop, a grocery cooperative operating in the City of Lawrence, Kansas, reached an agreement for The Merc to operate and manage a 14,000 square-foot store in downtown Kansas City, Kansas at 5th Street and Minnesota. The Unified Government constructed the building, which opened in August 2020, and owns the building as part of a reinvestment into the downtown which was funded from the sale of the downtown Hilton Garden Inn, and other funding sources including tax increment financing. The unique agreement provides The Merc with a three-year stabilization guarantee up to \$540,000 as the store gets up and running but if the store makes a profit in that same timeframe, the Unified Government receives a share of the net profits. The Merc buys local food, has local partners and will do food education in the store. The Merc Coop has operated since 1974 and has nearly 100 employees and more than 7,700 members.



*The Merc Coop, 5<sup>th</sup> Street & Minnesota*

### **Retail**

The Metropolitan Avenue Redevelopment Area is in the Argentine community south of I-70 in eastern Kansas City, Kansas. In 2015 a Walmart grocery store

was constructed. A new Police Department South Patrol Station was built in the redevelopment area with groundbreaking held in June 2016 for this new \$2.25 million, 6,000 square foot facility. In 2020, the building formerly owned by Sav-A-Lot was purchased and now operates as Metro Fresh Market (El Mercado Fresco). A gas station and convenience store is anticipated to begin construction in 2021.



*Walmart at Metropolitan Avenue Project Area*

### **HOUSING AND RESIDENTIAL DEVELOPMENT**

Building upon the success of Village West and the Hollywood Casino, there has also been development of multi-family residential housing in this area. The Village West Apartments was a \$30 million project consisting of 306 units that opened in 2014. The Prairie View at Village West Apartments was a \$27 million second phase of the project consisting of 312 units. These market rate apartments are located adjacent to one another, just west of Village West on 110th Street between State Avenue and Parallel Parkway. A third phase, located at Parallel Parkway and 114<sup>th</sup> Street, is estimated at \$45.7 million and consists of 330 units.

The Legends Apartments, along with the West Lawn Upgrade, was proposed in in 2018 as a development located adjacent to the Legends Shopping Center on the south side of Parallel Parkway, east of 110th Street. In December 2020, an amended development agreement was entered into with Legacy 267, LLC for the design, development, and construction of a first-class luxury 265-unit apartment complex along with 620 space structured parking facility, where at least 350 spaces are public parking spaces. The project is

estimated at \$53.8 million. The target date for completion of the parking garage is March 1, 2022 and for substantial completion is August 1, 2024.



*Legends Apartments project to be constructed in 2021*

In March 2020, a development agreement was approved for Lanier United, LLC to redevelop the site where the Reardon Center presently is located, and the property located at the southwest corner of 6th & Nebraska. The Reardon Center site is to be designed, constructed, and developed as a first-class mixed-use development consisting of a 4-story mixed-use residential building with 10,000 square feet of first-floor retail and commercial space, 6,000 square foot fitness center, 70-85 apartment units, and approx. 10,600 - 45 - square feet of Class A multi-purpose meeting space with capacity to seat 350 people for community events and programs. 6th and Nebraska is to be developed into approx. 38,000 square feet of recreational athletic field space with new turf, high-quality perimeter fencing, concessions, and bleachers to accommodate approx. 50 spectators for a variety of sports events. The project is to commence in the second quarter 2021.

A development agreement has been approved by the Unified Government Commission for the Boulevard Lofts apartments, located at 8th & Washington Boulevard, is to contain 92 units total in two or more phases with a value of \$10,500,000. A permit was issued for 38 units in November 2019. In October 2019, a permit was issued for the YMCA Lofts located at 900 N 8th Street which is valued at \$8,900,000 and is to include 44 units.

In 2020, a project was approved for the Yards II, LLC to build a first-class luxury apartment building consisting of approximately 225-240 units, with amenities such as health and fitness facilities, outdoor kitchen, grills, and patio space, in-unit appliances, elevator-service with secure access, and a dog park. The development would be located on 3 acres west of State Line Road, east of the Kansas River, north of Kansas Avenue, and south of I-670. Construction is expected to commence on or before December 31, 2023 and complete by December 31, 2025.

Community Housing Wyandotte County (CHWC) is a non-profit, community development corporation, whose mission is to stabilize, revitalize, and reinvest in Kansas City, Kansas neighborhoods through affordable housing, homeownership promotion, and community building. CHWC focuses its programs in the traditional neighborhoods of Kansas City, Kansas/Wyandotte County. Additionally, CHWC has provided more than \$3,000,000 in grants, minor home repair loans, and mortgages to low- and moderate-income households in the community. To date, CHWC has built and sold over 300 new single-family homes east of I-635.

The Neighborhood Stabilization Program (NSP) is a federal Housing and Urban Development program and was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This stabilization is realized through the purchase and redevelopment of foreclosed and abandoned homes and residential properties. The Unified Government has received over \$12 million in funding from two phases of the NSP 1 and 3 programs. Funds from this program have improved residential properties throughout Wyandotte County and Kansas City, Kansas with special emphasis on the northeast area of the county.

## Acknowledgements

The preparation of this Annual Report could not have been accomplished without the efficient and dedicated service of a highly qualified staff in the Finance Department.

Special thanks are extended to the following staff for their contributions to the preparation of this document: Accounting Manager Pamela Kahao, Lonia Green, Kristina Mikesic, Benjamin Ntonjira, Lacey Russell, Peggy Ryan and Angie Maxville of the Accounting Division, Deputy Chief Financial Officer Deborah Jonscher, Research Manager Mike Grimm, Debt Coordinator Alyse Villarreal, Treasurer Rick Mikesic, Deputy Treasurer Andrea Parra, Payroll Manager Ron Green, Budget Manager Reginald Lindsey, and staff of the Human Resources Department and the Legislative Auditor's Office.

The dedication and cooperation of staff in all Unified Government operating departments in the administration of financial policies throughout the year is appreciated. We also acknowledge the thorough and professional way our independent auditors, Allen, Gibbs & Houlik, L.C., conducted the financial audit.

In closing, Unified Government staff wishes to express deep appreciation to the Mayor and Board of Commissioners for their leadership, support and responsiveness to the financial concerns of the Government.

Respectfully submitted,



Doug Bach  
County Administrator



Kathleen VonAchen  
Chief Financial Office



**Doug Bach**  
County Administrator

**Dear neighbors:**

Wyandotte County and Kansas City, Kansas continues to be a desirable place to live as community property values rise, highlighting reinvestment in our County. This, combined with unprecedented economic development opportunities, has allowed the Unified Government to fulfill the goals set by the Governing Body while also keeping the mill rate relatively flat.

Health took center stage in 2020 as we faced the COVID-19 pandemic, and the Public Health Department diligently protected our community by leading massive testing and vaccination efforts. The Unified Government distributed \$37 million in federal funding across the public health, human services, education, and local government sectors. The WYCO Loves Local Grant went directly to small businesses struggling under the weight of the pandemic.

We continue to make significant investments in public safety. We opened Fire Station No. 12 in Piper and the new Juvenile Justice Center downtown. The Police Department rolled out body-worn and in-car cameras, which will provide greater transparency between police and the community we serve. Police, fire, and sheriff’s personnel protect our neighborhoods and ensure that Wyandotte County and Kansas City, Kansas remains a safe place.

Quality Neighborhoods with affordable and quality housing stock is critical to maintaining and growing communities. Beginning in 2016, the Stabilization, Occupation, and Revitalization (SOAR) program was started. SOAR is a 5-year plan to confront some of the most pervasive challenges in the appearance, communication, and safety of our neighborhoods. SOAR has made significant strides in addressing issues such as vacant and abandoned homes, property maintenance, poorly maintained streets, a lack of trails and sidewalks, mowing frequency, graffiti, and illegal dumping. SOAR also aims to improve government services, land asset management, communication with the public, and resident satisfaction in areas such as perception of safety. Go the [SOAR Dashboard Website](#) or the [SOAR Progress Dashboard](#) for the accomplishments that have been achieved since 2016.

Wyandotte County and Kansas City, Kansas continues to see momentum in all areas, and we strive to put our community in a better place each year.

Office of the County Administrator Staff	
<b>Gordon Criswell</b>	<b>Emerick Cross</b>
Assistant County Administrator	Assistant County Administrator
<b>Alan Howze</b>	<b>Melissa Sieben</b>
Assistant County Administrator/Chief Knowledge Officer	Assistant County Administrator
<b>Kenneth Moore</b>	<b>Mike Taylor</b>
Chief Legal Counsel	Director of Public Affairs/Legislative Relations
<b>Alley Porter</b>	
Commissioner Liaison	

The Unified Government Board of Commissioners is comprised of ten Commission members and the Mayor/CEO – eight members from equally populated districts, two members elected from two north/south districts, and the Mayor elected at-large. Commission members are elected for staggered four-year terms, and must be 18 years of age, US citizens and reside in the respective district for the duration of their term of office.



Honorable David Alvey  
Mayor / CEO



Honorable Melissa Bynum  
At-Large District 1



Honorable Tom Burroughs  
At-Large District 2



Honorable Gayle  
Townsend District 1



Honorable Brian  
McKiernan District 2



Honorable Christian  
Ramirez District 3



Honorable Harold L.  
Johnson, Jr. District 4



Honorable Mike  
Kane District 5



Honorable Angela  
Markley District 6



Honorable James F.  
Walters District 7

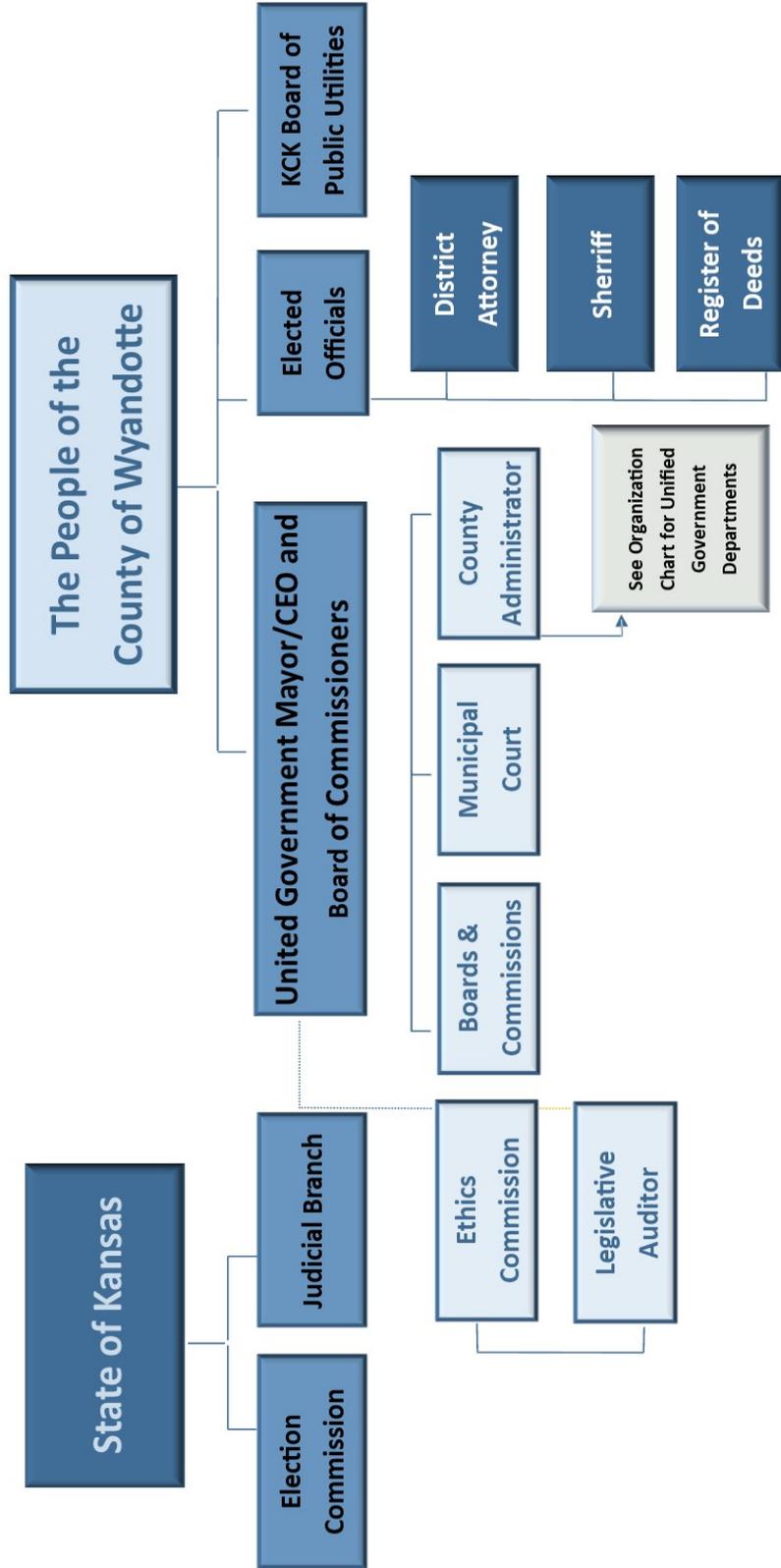


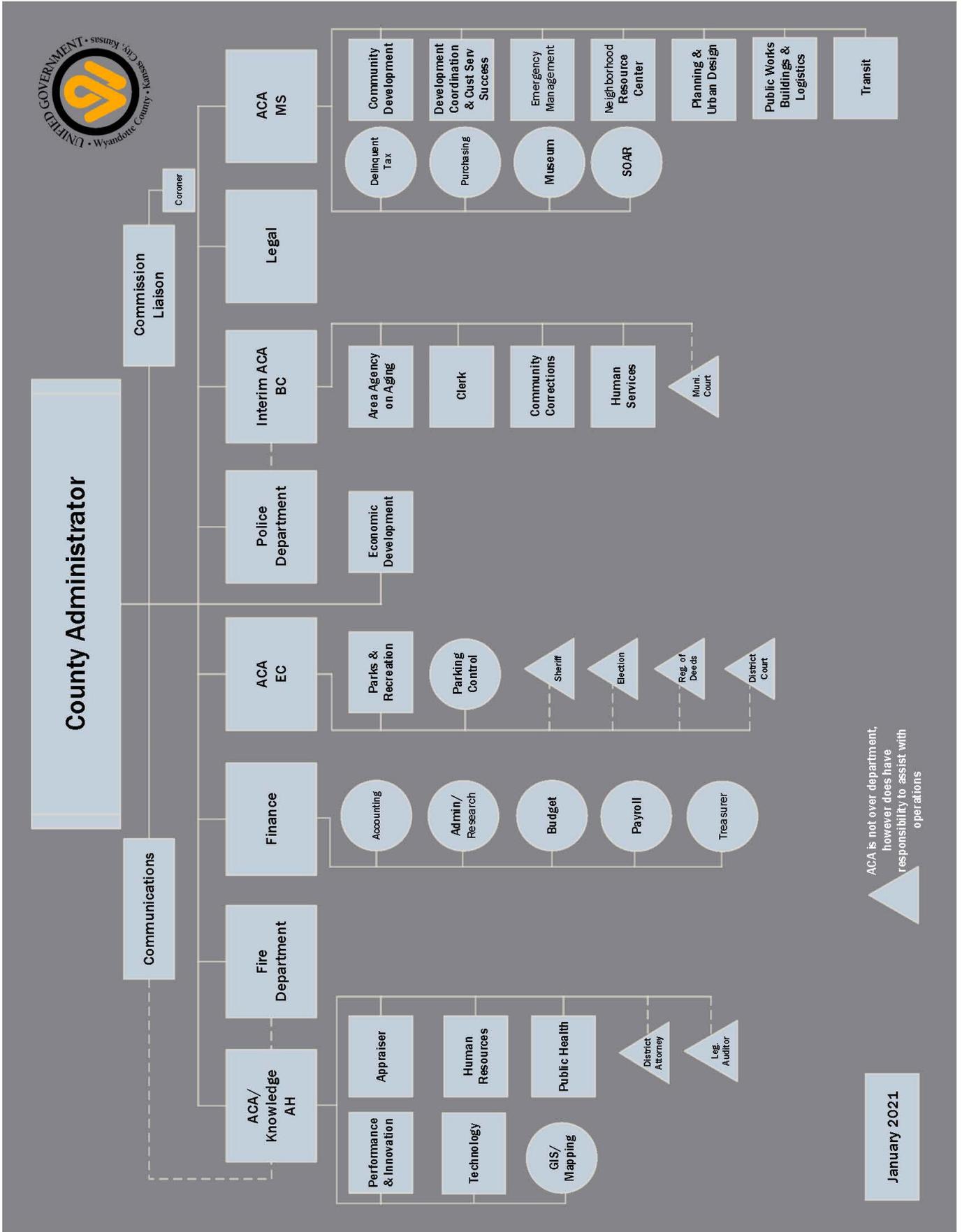
Honorable Dr. Jane Winkler  
Philbrook District 8

# Unified Government of Wyandotte County/Kansas City, Kansas

Organizational Chart

## Elected and Appointed Officials





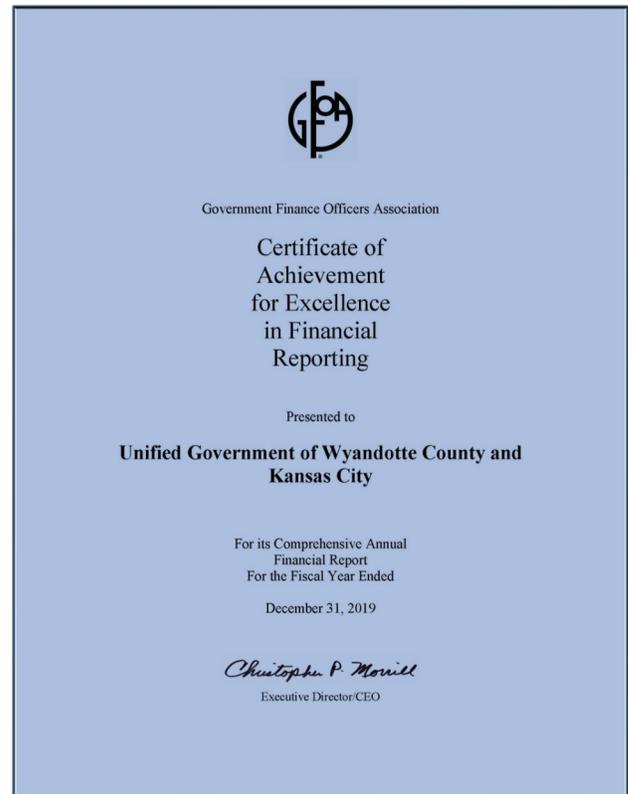
*The Unified Government of Wyandotte County and Kansas City, Kansas is proud to have been recognized with an award for Outstanding Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award offered by the Government Finance Officers Association of the United States and Canada (GFOA)*

## Outstanding Achievement for Excellence in Financial Reporting Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Unified Government of Wyandotte County and Kansas City, Kansas for its Annual Report for the fiscal year ended December 31, 2019. This is the 20<sup>th</sup> consecutive year that the Government has achieved this prestigious award.

The Certificate of Achievement is the highest form of recognition for excellence in state or local government financial reporting. The Certification of Achievement Program was established to encourage municipal governments to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Certification of Achievement, a government unit must publish an easily-readable and efficiently-organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs. A Certificate of Achievement is valid for a period of one year only.



## Distinguished Budget Presentation Award

The GFOA presented a Distinguished Budget Presentation Award to the Unified Government of Wyandotte County and Kansas City, Kansas for its annual budget for the fiscal year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. This is the 7th consecutive year that the Unified Government has achieved this prestigious award.

The Distinguished Budget Presentation Awards Program is specifically designed to encourage state and local governments to prepare and issue budget documents of the highest quality. Top-quality documents are essential if citizens and others with an interest in a government's finances are to be fully informed participants in the budget process. Better budget documents contribute to better decision making and enhanced accountability.



This page intentionally left blank.

## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Commissioners  
**Unified Government of Wyandotte County / Kansas City, Kansas**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Unified Government of Wyandotte County / Kansas City, Kansas (Unified Government) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Unified Government's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Board of Public Utilities, which is both a major fund and 82 percent, 83 percent, and 86 percent, respectively, of the assets, net position, and revenues of the business-type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Board of Public Utilities, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of KCK ALL, Inc. and KCK 501, Inc. were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Unified

Government as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed on the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Unified Government's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and the introductory and statistical sections as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2021 on our consideration of the Unified Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified Government's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unified Government's internal control over financial reporting and compliance.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

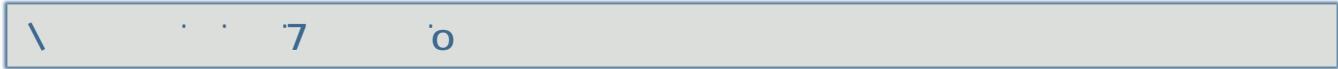
June 25, 2021  
Wichita, Kansas

*Management of the Unified Government of Wyandotte County and Kansas City, Kansas (the Government) offers readers of the basic financial statements this narrative overview and analysis of the financial activities of the Government for the fiscal year ended December 31, 2020. Readers are encouraged to consider the information presented here in conjunction with the additional information that is provided in the letter of transmittal.*

## Financial Highlights

- The Government's assets and deferred outflows of resources exceeds its liabilities and deferred inflows of resources at the close of the fiscal year by \$577,978,000 (net position).
- The Government's financial position remains strong despite the challenges of the COVID-19 pandemic.
- The Government's total net position increased by \$17,205,000 or 3.1% over the prior year. Net position decreased in governmental activities by \$17,753,000 and increased the business-type activities by \$34,985,000.
- Governmental activities net position decreased from a positive net position of \$15,412,000 to a negative position of (\$2,341,000).
- The Government's long-term liabilities are \$1,781,046,000, consisting of \$862,380,000 for governmental activities and \$918,666,000 for business-type activities. Of the governmental long-term liabilities, \$363,406,000 or 42.1% are for employee and retiree benefits and \$490,036,000 or 56.8% for debt-financed capital and economic development investments, with the remaining portion for various claims liabilities.
- Governmental funds combined ending fund balances of \$165,145,000 reflect a decrease of \$46,550,000 or -22.0% from the prior year. Of that total, 24.0% or \$39,592,000 is unassigned fund balance that is available for future spending at the Government's discretion.
- General Fund's total fund balance is \$45,654,000 or 22.3% of expenditures and transfers out totaling \$204,883,000. Fund balance increased by \$3,297,000 from the prior year.
- The Unified Government's (excluding the Kansas City, Kansas Board of Public Utilities) total bonded indebtedness decreased by \$10,238,000 in 2020. General obligation bonds decreased by \$6,038,000 based primarily on a refunding, Public Building Commission (PBC) bonds increased by \$6,949,000, economic development related indebtedness decreased by \$9,138,000 and capital leases and loans decreased by \$2,011,000.

*General Fund reserves are 22% of total expenditures and transfers at the end of 2020.*



This discussion and analysis are intended to serve as an introduction to the Government's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. In addition to the basic financial statements themselves, this report also provides other required and supplementary information.

### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Government's finances, in a manner similar to a private-sector business.

The **Statement of Net Position** presents information on all of the Government's assets, liabilities, deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating. The **Statement of Activities** reports how the Government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

*Governmental activities* reflect the Government's basic services principally supported by taxes, including public safety, public works, planning and economic development, health and welfare, general government, and parks and recreation services. *Business-type activities* reflect private-sector-type operations, such as electric and water utilities, sewer system, emergency medical services, storm water, Sunflower Hills Golf Course, and the Legends Stadium, where fees for services typically cover all or most cost of operations, including depreciation.

The government-wide financial statements comprise all of the Unified Government as the primary government, including the Kansas City, Kansas Board of Public Utilities (BPU) which is a legal entity of the Unified Government. Also included is the Public Building Commission (PBC), a blended component unit. Blended component units, although legally separate, function essentially as an agency of the primary government and, therefore, are included as an integral part of the Unified Government's financial statements.

### Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like other municipal governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Government can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances left at year-end that are available for future spending. Such information may be useful in evaluating the Government's near-term financing requirements. Consequently, the governmental fund financial statements provide a detailed short-term view that helps the reader determine whether there are more or

fewer financial resources that can be spent in the near future to finance the Government's programs. Because this information does not encompass the long-term focus of the government-wide statements, additional information is provided that reconciles the governmental fund financial statements to the government-wide statements explaining the relationship (or differences) between them.

The Unified Government maintains 31 individual governmental funds. Information is presented separately in the governmental funds' balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Fund, Special Revenue Special Grants and Debt Service Economic Development Fund, which are considered to be major funds. Data from the other 27 governmental funds are combined into a single, aggregated presentation. Combining and individual fund statements for each of these non-major governmental funds is provided elsewhere in this report.

The Unified Government adopts an annual appropriated budget for the General Fund, which combined includes the City General Fund, County General Fund and Parks General Fund. Budgetary comparison schedules, both combined and individual, are provided to demonstrate compliance with the budget for these funds in accordance with U.S. Generally Accepted Accounting Principles (GAAP) and can be found in the Required Supplementary Information (RSI) section of this report.

**Proprietary funds** provide the same type of information as the government-wide financial statements, only in more detail. The Unified Government maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Government uses enterprise funds to account for its electric and water public utilities, sewer system, emergency medical services, public levee, storm water, Sunflower Hills Golf Course, and Legends Baseball Stadium. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Government's various functions. The Government uses internal services funds to account for its employee and retiree health benefits workers' compensation, and fleet management. The internal service funds provide services which predominantly benefit governmental rather than business-type functions. They have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for the sewer system and BPU, which are considered major funds of the Unified Government. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Combining and individual fund statements for nonmajor enterprise funds and internal service funds is provided elsewhere in this report.

The Government uses **fiduciary funds** to account for assets held for the benefit of outside parties, including other governments. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Unified Government's own programs. Agency funds generally are used to account for assets the Government holds on behalf of others as their agent, such as in fulfilling the Government's role to collect and distribute property tax revenues to other local entities within Wyandotte County. The accounting used for fiduciary funds is much like that used for proprietary funds.

The **notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information**, in addition to the basic financial statements and accompanying notes, is presented in the form of certain required supplementary information (RSI) concerning the Government's progress in funding its obligation to provide pension and other post-employment benefits to its employees, both active and retired.

The combining statements supplementary information referred to earlier in connection with nonmajor governmental funds, enterprise funds and internal service funds are presented immediately following the required supplementary information on pensions and other post-employment benefits. The Unified Government adopts an annual appropriated budget for the State certified special revenue funds and enterprise funds. Budgetary comparison schedules have been provided to demonstrate compliance with the budget for these funds in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Unified Government's assets and deferred outflows of resources exceeds liabilities and deferred inflows of resources by \$577,978,000 at the close of the fiscal year. Net position of \$745,067,000 reflects investments in capital assets (e.g., land, buildings, other improvements, machinery and equipment, and infrastructure) less any related debt used to acquire those assets that is outstanding. The Government uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to reduce these liabilities.

Net positions of the Government also include \$112,849,000 of restricted net position. These resources are subject to external restrictions as to how they may be used by the Government. The remaining balance of unrestricted net position is a deficit of \$279,938,000. Table 1 reflects the Government's net position (amounts in thousands) as of December 31, 2020 and 2019:

**Table 1**

Amounts in thousands

	Governmental		Business-type		Total	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 352,211	\$ 383,646	\$ 286,588	\$ 295,791	\$ 638,799	\$ 679,437
Capital assets	587,891	571,908	1,308,099	1,257,029	1,895,990	1,828,937
<b>Total assets</b>	<b>940,102</b>	<b>955,554</b>	<b>1,594,687</b>	<b>1,552,820</b>	<b>2,534,789</b>	<b>2,508,374</b>
<b>Deferred outflows</b>	89,244	46,525	40,748	65,173	129,992	111,698
Noncurrent liabilities	\$ 862,380	\$ 827,298	\$ 918,666	\$ 945,602	\$1,781,046	\$1,772,900
Other liabilities	49,412	43,650	83,455	94,604	132,867	138,254
<b>Total liabilities</b>	<b>911,792</b>	<b>870,948</b>	<b>1,002,121</b>	<b>1,040,206</b>	<b>1,913,913</b>	<b>1,911,154</b>
<b>Deferred inflows</b>	119,895	115,719	52,995	32,426	172,890	148,145
<b>Net position</b>						
Net investment						
in capital assets	\$ 259,604	\$ 268,861	\$ 485,463	\$ 509,282	\$ 745,067	\$ 778,143
Restricted	81,556	85,808	31,293	26,736	112,849	112,544
Unrestricted	(343,501)	(339,257)	63,563	9,343	(279,938)	(329,914)
<b>Total net position (deficit)</b>	<b>\$ (2,341)</b>	<b>\$ 15,412</b>	<b>\$ 580,319</b>	<b>\$ 545,361</b>	<b>\$ 577,978</b>	<b>\$ 560,773</b>

The governmental activities' modest shortfall in net position \$2,341,000 at the year ended December 31, 2020 decreased by \$17,753,000 or 115.2% compared to 2019. Net position of business-type activities totaling \$580,319,000 increased by \$34,958,000 or 6.4%. The government-wide change in net position increased by \$17,205,000. Table 2 reflects the Government's changes in net position (amounts in thousands) for the years ended December 31, 2020 and 2019:

**Table 2**

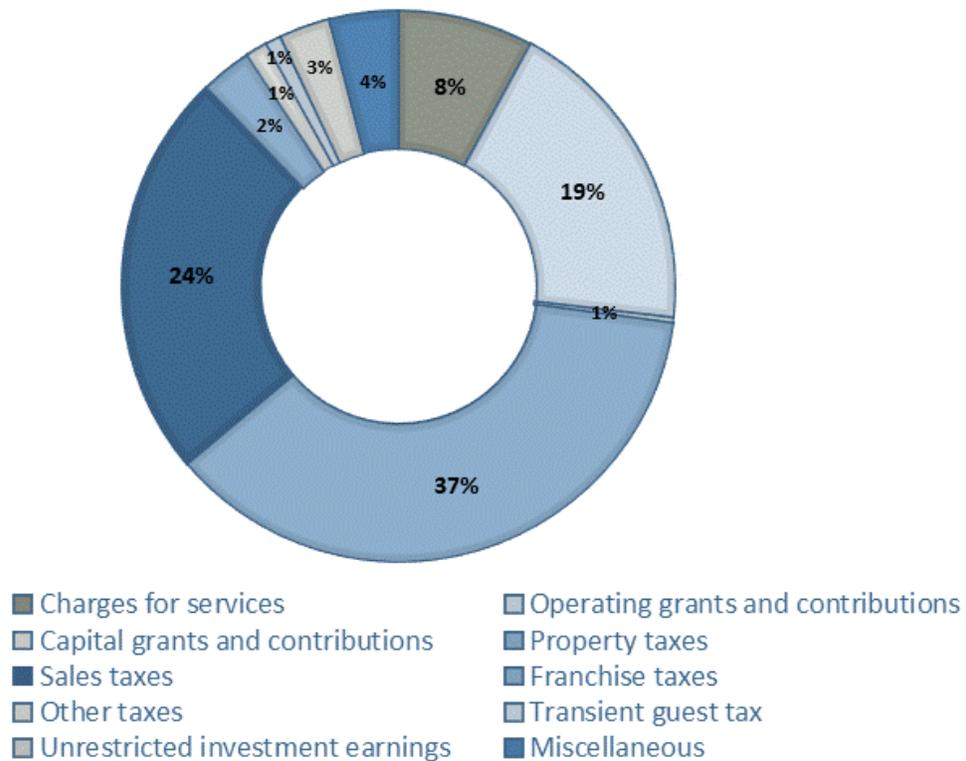
Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 25,523	\$ 28,169	\$ 362,780	\$ 381,395	\$ 388,303	\$ 409,564
Operating grants & contributions	60,609	28,602	-	-	60,609	28,602
Capital grants & contributions	1,210	1,048	1,075	327	2,285	1,375
General revenues:						
Property taxes	118,166	115,944	-	-	118,166	115,944
Other taxes	93,656	96,840	7,009	7,071	100,665	103,911
Unrestricted investment earnings	9,650	11,303	1,083	1,849	10,733	13,152
Miscellaneous	12,921	8,510	215	2,831	13,136	11,341
<b>Total revenues</b>	<b>321,735</b>	<b>290,416</b>	<b>372,162</b>	<b>393,473</b>	<b>693,897</b>	<b>683,889</b>
<b>Expenses</b>						
General government	46,082	32,947	-	-	46,082	32,947
Health and welfare	19,560	13,650	-	-	19,560	13,650
Public safety	168,659	156,717	-	-	168,659	156,717
Public works	71,656	67,666	-	-	71,656	67,666
Parks and recreation	7,478	8,098	-	-	7,478	8,098
Planning and development	20,881	21,876	-	-	20,881	21,876
Interest on long-term debt	23,537	24,184	-	-	23,537	24,184
Electric and water systems	-	-	271,086	290,020	271,086	290,020
Public levee	-	-	103	108	103	108
Stormwater	-	-	4,012	3,037	4,012	3,037
Emergency medical services	-	-	9,365	10,306	9,365	10,306
Sewer system	-	-	32,882	34,646	32,882	34,646
Sunflower Hills golf course	-	-	790	720	790	720
Stadium	-	-	601	727	601	727
<b>Total expenses</b>	<b>357,853</b>	<b>325,138</b>	<b>318,839</b>	<b>339,564</b>	<b>676,692</b>	<b>664,702</b>
Net position before transfers	(36,118)	(34,722)	53,323	53,909	17,205	19,187
Transfers	18,365	52,628	(18,365)	(52,628)	-	-
<b>Changes in net position</b>	<b>(17,753)</b>	<b>17,906</b>	<b>34,958</b>	<b>1,281</b>	<b>17,205</b>	<b>19,187</b>
Net position (deficit) - January 1	15,412	(2,494)	545,361	544,080	560,773	541,586
<b>Net position (deficit) – December 31</b>	<b>\$ (2,341)</b>	<b>\$ 15,412</b>	<b>\$ 580,319</b>	<b>\$ 545,361</b>	<b>\$ 577,978</b>	<b>\$ 560,773</b>

**Governmental activities'** net position decreased by \$17,753,000 to a total deficit position of \$2,341,000 for the year ended December 31, 2020. Key elements of the decrease in governmental activities' resulting in a surplus net position follow:

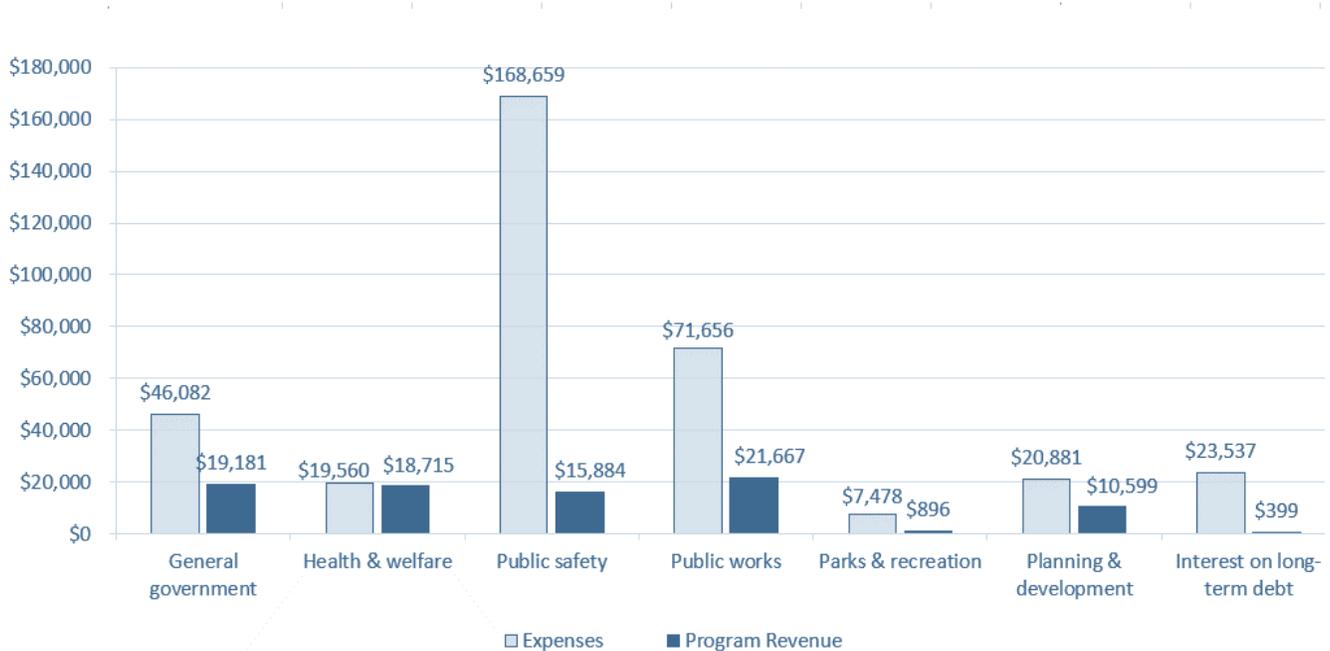
- Property tax and sales tax comprise 92.1% of all tax revenues and 57.4% of all governmental activities’ revenues including transfers-in. Property tax revenue totals \$118,166,000, an increase of \$2,222,000 or 1.9%. Sales tax revenue of \$76,886,000, recorded in governmental activities, increased \$1,460,000 or an increase of 1.9% compared to 2019. This increase reflects strong retail sales growth in the last half of the year preceded by notable declines in the first half due to the COVID-19 pandemic.
- Operating grants and contributions program revenue increased \$32,007,000 or 111.9% above the prior year primarily due to Cares Act pass through revenue from the State of Kansas.

**Revenues by Source – Governmental Activities**



- Total governmental activities’ expenses increased by \$32,715,000 or 10.1%.
- Public safety program expenses increased \$11,942,000 or 7.6% in part due to technology, data tracking and equipment acquisitions. Public Works program increased \$3,990,000 or 5.9% mainly due to greater investments in neighborhood improvements and capital project activities.

**Expenses and Program Revenues – Governmental Activities**  
(dollars in thousands)



Governmental program expenses during the year of \$357,853,000 are partially offset by \$87,342,000 in charges for services and operating and capital grants and contributions program revenues. The net shortfall of \$270,511,000 is funded by governmental tax revenue of \$211,822,000, miscellaneous revenues, investment earnings, and a transfer-in of \$18,365,000 of which the BPU payment-in-lieu of taxes (PILOT) made to the Government’s General Fund is the primary component (\$32,687,000). As the graph displays, public safety programs are the most reliant on non-program revenues and taxes, followed by public works and general government services.

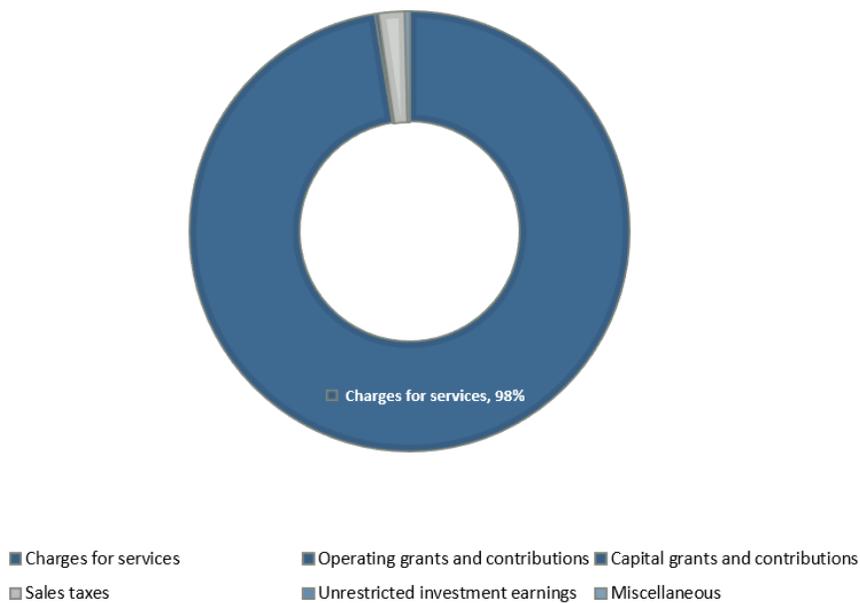
**Business-type activities** increased the Government’s net position by \$34,958,000 to a total net position of \$580,319,000 for the year ended December 31, 2020. There are key elements contributing to the change in net position, as follows:

- Total business-type revenues of \$372,162,000 is \$21,311,000 lower, or a decrease of 5.4% compared with prior year revenues.
- The Kansas City, Kansas Board of Public Utilities (BPU) operating revenue for both electric and water public utilities is the largest revenue source, totaling \$317,892,000 or 85.4% of the Government’s total business-type activities revenue. BPU charges for services program revenues decreased by \$19,274,000 or a decrease of 5.7% compared to the prior year as residential and commercial usage was lower than

the prior year. In 2020, the BPU recognized \$11,700,000 in deferred revenue from the 2020 over collection of the Energy Rate Component.

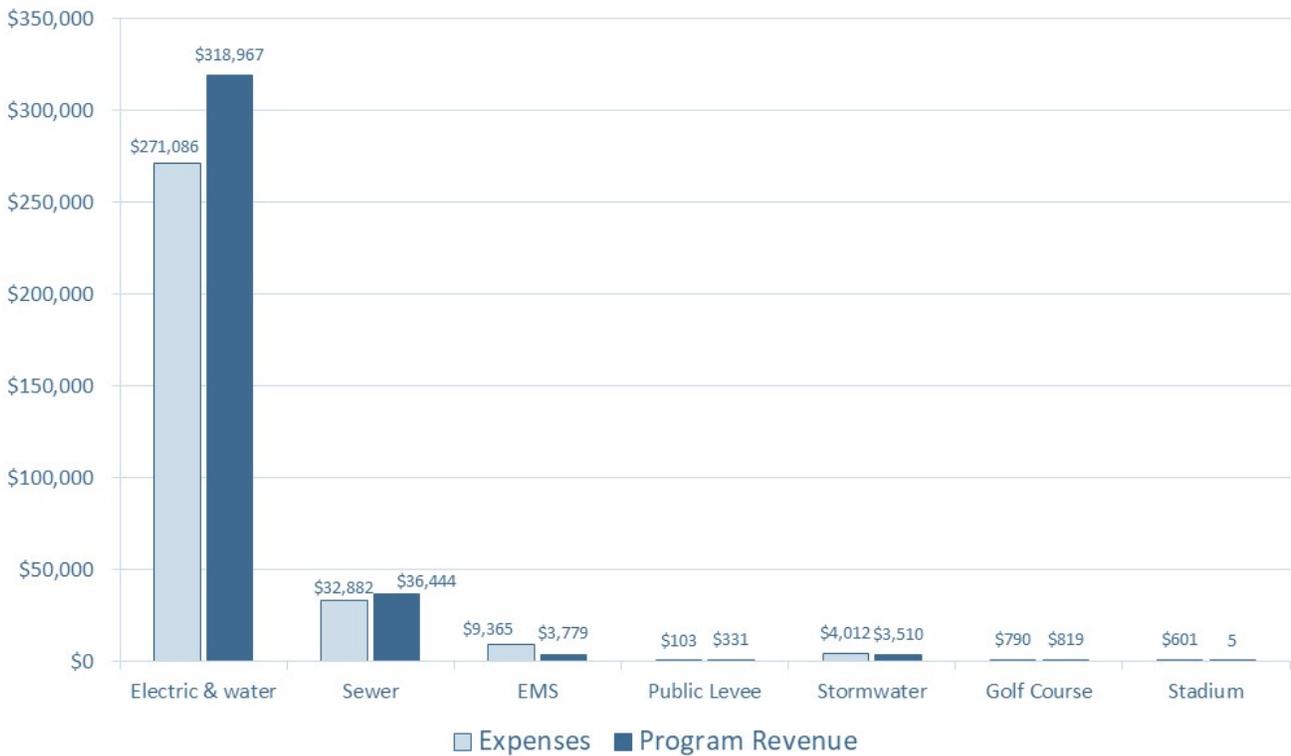
- The Unified Government’s sewer system enterprise operating revenue is the second largest business-type activities revenue source, amounting to \$36,444,000 or 9.8% of the total. Sewer charges for services increased by \$1,361,000 or 3.9% over the prior year. In 2020 there was an approved rate adjustment to accumulate resources for capital infrastructure investment anticipated to be required by the Federal consent decree (refer to Footnote IV.B.).

**Revenues by Source – Business-Type Activities**



- Total business-type activities’ expenses of \$318,839,000 decreased by \$20,725,000 or 6.1% due to a decreased in costs for goods less depreciation expense and decreases in debt interest expense.
- BPU total expenses of \$271,086,000 decreased by \$18,934,000 or a 6.5% over the prior year. The change in expenses is primarily due to a decrease in the operating expenses of \$15,395,000.
- Sewer system total expenses of \$32,882,000 decreased \$1,764,000 or 5.1% over the prior year. The change in expenses is primarily due to a decrease in operating expenses of \$1,630,000 or 6.4% for costs for goods for service delivery less depreciation expense. The Sewer system debt interest expense increased of \$68,000 or 2.0% due to increase in outstanding debt during 2020.
- Emergency medical services total expenses of \$9,365,000 decreased \$941,000 down 9.1% from the prior year due to decreased operating expenses and equipment acquisition. This enterprise fund’s deficit net position \$10,313,000 worsened by \$839,000 during the fiscal year.

**Expenses and Program Revenues – Business-Type Activities**  
(dollars in thousands)



Business-type program expenses during 2020 of \$318,839,000 are supported by \$363,855,000 in charges for services and capital grants and contributions program revenue. The net difference of \$45,016,000 is further augmented by \$7,007,000 in sales tax revenue (dedicated to emergency medical services), miscellaneous revenues and investment earnings less a \$18,365,000 net transfer-out of which the BPU payment-in-lieu of taxes (PILOT) made to the Government’s General Fund is the primary component (\$32,687,000).

**Financial Analysis of the Unified Government’s Funds**

As noted earlier, the Unified Government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the Unified Government’s governmental funds is to provide information on current year revenues, expenditures, and balances of spendable resources. Such information is useful in assessing the Government’s near-term financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

As of December 31, 2020, the Unified Government's governmental funds reports a combined ending fund balance of \$165,145,000, a decrease of \$46,550,000 or 22.0% decrease from the prior year. A modest increase of \$3,297,000 in the General Fund balance and a \$11,076,000 increase in the Other Governmental Funds was offset with negative net changes to fund balance including \$36,383,000 in the Capital Projects Fund as large capital projects made progress towards completion, \$1,852,000 in the Debt Service Economic Development Fund and \$536,000 in Special Revenue Special Grants Fund. Approximately 24.0% or \$39,592,000 of the total fund balance constitutes unassigned fund balance, which is available for future spending at the Government's discretion. The following information outlines in more detail the positive financial performance of the governmental funds.

The **General Fund** is the chief operating fund of the Unified Government. At the end of the current fiscal year, unassigned balance is \$40,977,000 while total fund balance is \$45,654,000. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 20.0% of total General Fund expenditures and transfers out of \$204,884,000, while total fund balance represents 22.3% of the same amount.

The total fund balance of the General Fund increased by \$3,297,000 or 7.8% over the prior year. Key elements of the increase in the total fund balance of the General Fund are as follows:

All revenue categories showed modest declines for the year. Total General Fund revenues, transfers in and other financing sources are \$208,180,000 a decrease of \$4,860,000 or 2.3%

**Certain major revenue changes in the General Fund from 2019 to 2020 include:**

- General Fund sales and use tax revenues totaling \$51,550,000 decreased by \$371,000 or 0.7% in 2020. Use taxes represent E-commerce which is gaining more of the retail market share.
- The combined General Fund mill levy rate increased slightly in 2020 (0.7%) with the final 2019 mill levies at 54.18 mills supporting operations for 2020. The total assessed valuation of the County increased 4.9% from 2019 to 2020 for taxes supporting operations in fiscal year 2020, compared to 7.5% and 2.4% the prior two years. Ad valorem real estate property tax revenues of the General Fund, excluding collection of delinquent taxes, total \$65,053,000, an increase of 4.3% or \$2,716,000.
- Motor vehicle personal property tax collections in 2020 total \$7,752,000, a decrease of \$725,000 or 8.5% over the prior year due to holds on registration requirements by the State of Kansas in response to the COVID-19 pandemic.
- The payment-in-lieu-of-tax rate (PILOT) for the publicly-owned Board of Public Utilities (BPU) electric and water services was set in 2014 at 11.9% as authorized by State law, and no change to the rate has been made through 2020. There was a decrease in collections of \$1,429,000 or 4.2% in the 2020 BPU PILOT totaling \$32,687,000 which is a decrease from prior year due to consumption declines. This BPU PILOT payment is reflected as a transfer into the General Fund and a transfer out of the BPU respective financial statements.
- Charges for services decreased by \$506,000 or 3.8% to a total of \$13,309,000. This decrease correlates to shutdowns during the shelter in place order in response to the COVID-19 pandemic.

- An additional revenue of note is the Hollywood Casino, which completed its seventh year of operations. Shared gaming revenues and contributions generated \$2,337,000, a decrease of 30% due to COVID-19 pandemic shutdowns. The Casino also paid \$1,501,000 to the Government due to the delay in construction of a planned associated hotel, in compliance with the development agreement.

The Government continued to closely monitor the cost of its operations during 2020. Total General Fund expenditures, including transfers out, of \$204,883,000 decreased by \$5,789,000 or 2.7% were supported by the additional resources. Major expenditure changes in the General Fund from 2019 to 2020 include:

- Public safety expenditures totaling \$121,009,000 are 59.1% of total General Fund expenditures, including transfers out, and decreased by \$1,280,000 or 1.0% due to decreased personnel and equipment costs based on grant fund for the Covid Relief Fund.
- Public works expenditures totaling \$23,384,000 are 11.4% of total expenditures, including transfers out, and decreased by \$3,413,000 or 12.7% due to revenues received through the Covid Relief Funds.
- General government expenditures totaling \$25,524,000 are 12.5% of total expenditures, including transfers out, and decreased by \$381,000 or a decrease of 1.5%.
- Capital outlay spending totaling \$1,745,000 comprising 0.9% of total expenditures, including transfers out, decreased by \$2,294,000 in 2020 or 56.8% compared to 2019 due to replacement of aging equipment and infrastructure investment.

On the balance sheet, the General Fund has \$38,064,000 in cash and investments and \$12,330,000 in other taxes receivable, partially offset by \$12,723,000 total current liabilities.

**Capital Projects Fund's** fund balance of \$49,515,000 decreased by \$36,383,000 or 42.4% over 2019. Total revenues and transfers in of \$98,415,000 increased by \$42,022,000 or an increase of 74.5%. Total expenditures and transfers out totaling \$202,314,000 increased by \$89,304,000 or 79.0% due to progress towards completion of various large capital projects including the Juvenile Center. Revenue, expenditure and transfer performance were offset by the addition of \$78,625,000 in bond proceeds, bond-related premiums and issuance of capital leases. The net resources of this Fund support the Government's five-year Capital Maintenance and Improvement Program (CMIP). On the balance sheet, the Capital Projects Fund has \$62,722,000 in cash and investments, \$4,556,000 in restricted cash and investments and \$2,483,000 in other taxes receivable, offset by temporary notes payable of \$6,223,000 due in March 2021.

**Debt Service Economic Development Fund's** financial activity consists of restricted cash for use in development projects and debt service on related outstanding bonds. This Fund has a total fund balance of \$28,103,000, which was a decrease in fund balance of \$1,852,000 or a decrease of 6.2% compared to 2019. Revenues, including transfers in, totaling \$11,658,000 were down \$3,042,000 due mostly to a decline in sales tax activity.

Total expenditures plus transfers out of \$13,511,000 were down \$3,489,000. On the balance sheet, the Debt Service Economic Development Fund has restricted cash and investments of \$28,279,000 joined by an intergovernmental receivable of \$21,441,000 primarily from the State of Kansas related to current outstanding STAR bond indebtedness, offset by a deferred outflow of resources of the same amount.

**Special Revenue – Special Grants** accounts for grant revenues and related expenditures. Fund balance of the Special Revenue – Special Grants Funds totals \$2,530,000, a decrease of \$536,000 or 17.5%. Revenue, including transfers in, increased by \$35,278,000, primarily related to funds received as part of the COVID -19 CARES Act. Total expenditures, including transfers out, of \$52,447,000 had an increase of \$35,748,000 or an increase of 214.1% from the prior year. On the balance sheet, the Other Special Revenue – Special Grants Fund has \$15,623,000 in cash and investments offset by \$13,893,000 in current liabilities.

**Other Governmental Funds** combines all the non-major governmental funds used to account for the proceeds of specific revenue sources intended for specific operating and some capital purposes, other than what is **accounted** for in the General Fund, Capital Projects Fund, Debt Service Economic Development Fund or Special Revenue Special Grants Fund. Fund balance of the Other Governmental Funds totals \$39,343,000, a decrease of \$11,075,000 or 22.0%. Numerous nonmajor governmental funds had decreases in fund balances during the year. Revenue, including transfers in, decreased by \$7,325,000, and net bond activity of \$10.5 million was received to fund various completed capital projects previously financed with temporary notes. Total expenditures, including transfers out, of \$90,815,000 had an increase of \$19,168,000 or 26.8% from the prior year. On the balance sheet, the Other Governmental Fund has \$33,590,000 cash and investments offset by \$5,274,000 in current liabilities.

**Dedicated Sales Tax Fund for Public Safety and Neighborhood Infrastructure** - The 3/8th cent Kansas City, Kansas dedicated sales tax for public safety and neighborhood infrastructure continues to positively impact revenues of the other governmental funds category. This dedicated sales tax began July 1, 2010 and was due to sunset on June 30, 2020. On August 7, 2018 Kansas City, Kansas voters approved to renew this tax for an additional ten years. The Dedicated Sales Tax Fund's revenue was used in 2020 to augment public safety service delivery above limited General Fund funding levels, police and fire equipment replacement funding, and to provide neighborhood and street improvement capital projects, in compliance with the dedication approved by the 2018 voters. In 2020, sales tax collections from this dedicated tax total \$10,508,000 compared to \$10,604,000 in 2019, or a 0.9% increase.

*Public safety services and neighborhood infrastructure projects have been supported with the \$10 million annually generated by 3/8<sup>th</sup> cent Dedicated Sales Tax expiring in June 2030.*

### Proprietary funds

The Government's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total net position of the Sewer Fund is \$80,532,000 and for the Kansas City, Kansas Board of Public Utilities the net position is \$484,074,000. Net position for all enterprise funds increased \$34,958,000 resulting from changes in operational revenues and expenses. Other significant factors concerning the finances of the proprietary funds can be found in the discussion of the Government's business-type activities.

For an in-depth discussion of the operating results and financial position of the Board of Public Utilities, see the separate report issued by the Board, which can be obtained by contacting them at:

Kansas City, Kansas Board of Public Utilities  
 540 Minnesota Avenue  
 Kansas City, Kansas 66101  
[www.bpu.com](http://www.bpu.com)

**General Fund Budgetary Highlights**

The General Fund is the largest governmental fund of the Unified Government, accounting for 66.8% of all governmental taxes collected in 2020.

The General Fund’s original budgeted expenses were \$236,681,000. The final amended budget was \$230,318,000 with actual expenditures of \$211,883,000. Significant variances between the amended budget and actual expenses were due to decreases in contractual services, decreases in commodities and incomplete capital projects. In addition CARES Act funding allowed for pandemic related expenditures to be funded out of the Special Grants fund and not with General Fund resources.

**Table 3**  
 Amounts in thousands

Expenditure Categories	General Fund Appropriations			Actual Expenditures <sup>1</sup>	Variance
	Original Budget	Final Budget	Variance		
Personnel	\$ 163,794	\$ 160,172	\$ (3,622)	\$ 154,073	\$ 6,099
Contractual services	38,537	37,755	(782)	34,734	3,021
Commodities	7,481	6,827	(654)	5,899	928
Capital outlay	7,216	2,902	(4,314)	2,220	682
Grants, claims, shared revenue	5,980	6,215	235	5,601	614
Debt service <sup>2</sup>	640	640	-	153	487
Annual debt appropriation <sup>2</sup>	10,096	10,082	(14)	-	10,082
Other	667	359	(308)	-	359
Transfers	2,270	5,366	3,096	9,203	(3,837)
<b>Total expenditures and other financing uses</b>	<b>\$ 236,681</b>	<b>\$ 230,318</b>	<b>\$ (6,363)</b>	<b>\$ 211,883</b>	<b>\$ 18,435</b>
Annual debt appropriation	(10,096)	(10,082)	14	-	(10,082)
<b>Total net expenditures and other financing uses after annual debt</b>	<b>\$ 226,585</b>	<b>\$ 220,236</b>	<b>\$ (6,349)</b>	<b>\$ 211,883</b>	<b>\$ 8,353</b>

<sup>1</sup> Utilizes the modified cash basis of accounting. Refer to Note to RSI Budgetary Comparison Schedule

<sup>2</sup> Annual debt appropriation budgeted in the debt service has been separately presented for comparative purposes.

## Capital Assets and Bonded Debt Administration

### Capital Assets

The Government's capital assets for its governmental and business-type activities as of December 31, 2020, are \$1,895,990,000 (net of accumulated depreciation), an increase of \$67,053,000 or 3.7%. Investment in capital assets includes land, buildings and improvements, street lights, major equipment, park facilities, infrastructure such as streets, alleys, traffic signals, bridges, fiber optic cable, and trails; as well as business-type capital assets, such as electric power generation and water treatment plants, electric power and water distribution lines and systems, sewer and stormwater conveyance and treatment systems, ambulances to deliver emergency medical services, the Sunflower Golf Course, Legends Baseball Stadium.

Governmental activities capital assets of \$587,891,000 grew by \$15,983,000 or 2.8%, while total business-type activities capital assets of \$1,308,099,000 increased by \$51,070,000 or 4.1%. Of the total business-type activities, \$1,069,849,000 or 81.8% are capital assets supporting services by the BPU to its 65,000 electric power customers and 51,000 water customers. The Government's (excluding BPU) business-type activities' capital assets total \$238,250,000, an increase of \$35,910,000 or 17.7%. Of the Government's (non-BPU) total business-type capital assets, \$167,123,000 or 70.1% support sewer system conveyance and treatment services for its 44,000 customers and \$56,346,000 or 23.7% support stormwater conveyance systems.

The Government's capital assets by type at December 31, 2020 and 2019 are shown in **Table 4** (dollars in thousands):

**Table 4**

Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 27,111	\$ 27,111	\$ 4,746	\$ 4,746	\$ 31,857	\$ 31,857
Buildings	220,104	177,297	1,975,433	1,870,683	2,195,537	2,047,980
Improvements					-	
other than buildings	43,673	43,348	3,839	3,691	47,512	47,039
Machinery and equipment	74,257	69,733	59,017	56,455	133,274	126,188
Infrastructure	679,204	665,791	201,729	201,729	880,933	867,520
Construction in progress	23,902	42,287	136,739	153,029	160,641	195,316
Accumulated depreciation	(480,360)	(453,659)	(1,073,404)	(1,033,304)	(1,553,764)	(1,486,963)
<b>Total capital assets</b>	<b>\$ 587,891</b>	<b>\$ 571,908</b>	<b>\$ 1,308,099</b>	<b>\$ 1,257,029</b>	<b>\$ 1,895,990</b>	<b>\$ 1,828,937</b>

Unified Government's capital assets for business-type activities (non-BPU) include sewer, stormwater, emergency medical services, golf and the Legends baseball stadium. The primary changes by asset category over the prior year include: \$17,548,000 or 5.5% increase in infrastructure, buildings, and improvements, \$22,570,000 or 98.5% in construction in progress, \$2,561,000 in machinery and equipment offset by an increase in accumulated depreciation of \$6,770,000 or 3.4%.

BPU enterprise electric power and water treatment system capital assets increased \$15,160,000 or 1.4% over the prior year with an increase to BPU plant and equipment of \$87,350,000 primarily for plant improvements, offset by a decrease in construction in progress of \$38,860,000 and an increase to accumulated depreciation of \$33,330,000. The increases in the capital assets for the BPU are directly related to the production plant and

general plant increases. The Quindaro Power station assets ceased operations as of December 31, 2020 and recorded a \$73.6 million loss as a Regulatory Asset on the Statement of Net Position amortized through 2040. More details are reported in the Board of Public Utilities Notes to Financial Statements.

The Government's capital assets (non-enterprise fund) improved its total capital asset value of \$587,981,000 by \$15,983,000 net an increase in accumulated depreciation of \$26,701,000. The primary changes in capital project completions during 2020 by asset category include an increase of \$42,807,000 in buildings for the youth services building, the Hutton Road fire station and various other building improvements, and \$13,413,000 for infrastructure improvements.

Additional information on the Unified Government's capital assets activity for the year can be found in **Note III.B** of the notes to the financial statements.

### Bonded Debt Administration

At December 31, 2020, the Government had total bonded indebtedness of \$1,247,541,000 excluding premiums and discounts which are netted against bond proceeds at the time of issuance.

Outstanding bonded debt (amounts in thousands) at December 31, 2020 and 2019, is reflected in Table 6:

**Table 5**

Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
General obligation bonds	\$ 245,896	\$ 261,658	\$ 106,881	\$ 90,279	\$ 352,777	\$ 351,937
Tax increment financed GO bonds	19,054	27,502	-	-	19,054	27,502
BPU revenue bonds	-	-	618,205	614,265	618,205	614,265
Revolving loans	-	-	43,674	46,609	43,674	46,609
Intergovernmental loan	-	-	4,567	4,567	4,567	4,567
Accreted interest on bonds	12,334	11,465	-	-	12,334	11,465
Capital lease	10,771	11,649	5,272	6,062	16,043	17,711
Notes payable	6,860	6,860	-	-	6,860	6,860
Special obligation bonds	61,361	67,213	-	-	61,361	67,213
Revenue bonds	48,560	41,730	-	-	48,560	41,730
Sales tax obligation bonds	48,931	51,210	-	-	48,931	51,210
Transportation district bonds	15,175	16,957	-	-	15,175	16,957
<b>Total bonded indebtedness</b>	<b>\$ 468,942</b>	<b>\$ 496,244</b>	<b>\$ 778,599</b>	<b>\$ 761,782</b>	<b>\$ 1,247,541</b>	<b>\$ 1,258,026</b>

*\*Refer to Note III.F. Excludes premiums and discounts.*

Of the total, \$778,599,000 or 62.4% supports business-type activities, including the BPU at \$649,635,000 total indebtedness for electric and water infrastructure investment and \$128,964,000 for Unified Government enterprise fund, such as sewer and stormwater services and capital financing. BPU total bonded indebtedness increased by \$1,348,000 or 0.2% compared to the prior year, while Unified Government enterprise funds' indebtedness increased by \$15,469,000 or 13.6%. Of the total in Unified Government enterprise funds' indebtedness, \$106,881,000 or 82.9% are general obligation bonds; although, enterprise charges for services revenue are dedicated for annual debt service payments.

Governmental activities bonded indebtedness, which excludes the Unified Government's enterprise funds and the BPU, totaled \$468,942,000, a decrease of \$27,302,000 or 5.5%. Of this total, \$245,896,000 or 52.4% is general

obligation debt backed by the full faith and credit of the Government. The remainder of the governmental activities bonded debt includes \$125,467,000 or 26.8% in special obligation, STAR bonds and transportation district bonds.

Governmental activities general obligation debt decreased by \$15,762,000 compared to the prior year, or 6.0%, and is used to support a variety of capital needs as adopted in the Capital Maintenance and Improvements Program (CMIP). This change in indebtedness is a net of new debt less the retirement of prior year outstanding indebtedness. Tax increment financed (TIF or special assessment) bonds totaling \$19,054,000 decreased by \$8,448,000 with the scheduled repayment on prior year TIF bonds. The outstanding STAR bonds and accreted interest totaled \$61,265,000, of which is offset by a corresponding receivable of \$21,441,000 due to the contractual pledge from the State of Kansas for the estimated State share of sales tax revenue. Various other economic development related indebtedness, such as special obligations and transportation development district bonds, totaling \$76,536,000 decreased by \$7,634,000 or 9.1% from the prior year due to scheduled principal payments.

Additionally, the Unified Government (excluding the BPU) has temporary notes outstanding of \$29,774,000 as of December 31, 2020. This outstanding liability is not reflected in the table above due to its short-term nature, with these notes maturing or being refinanced in 2021.

Kansas State Statutes limit the amount of general obligation bonds a governmental entity may issue to 30% of the equalized taxable assessed valuation. The limitation for debt for the Unified Government, as of December 31, 2020, is \$474,944,000 with outstanding indebtedness applicable to the debt limit per State law of \$290,935,000 leaving a legal debt margin of \$184,009,000. The total net debt outstanding applicable to the debt limit as a percentage of the Government's calculated debt limit is 61.0%.

As of December 31, 2020, the Unified Government general obligation debt is rated A1 by Moody's Investor Service and AA by Standard and Poor's. Additional information on the Unified Government's long-term debt can be found in the notes to the financial statements III.F.

## Economic Factors and Next Year's Budget

The original 2021 budget assumes continued revenue challenges due to lower economic activities while the vaccine was being distributed to residents, with an expected pick-up in the second half of the year. The 2021 General Fund original budget revenues, including transfers in and adjusting for the budget annual debt appropriation, was projected to increase 3.4% from actual revenues in 2020. With the adopted 2021 original budgeted expenditures of \$215,218,000, excluding the annual debt appropriation, the General Fund anticipated utilizing reserves of (\$5,158,000) in 2021. Despite the closure of most non-essential businesses during the spring of 2020 to mitigate or lessen the infection rate of the COVID-19 pandemic, sales and use tax revenues did not drop significantly, as was anticipated, but held steady. It is anticipated that 2021 General Fund tax revenues, excluding the annual debt appropriation, will be revised upward from the original budget level of 3.4% to 5% compared with 2020 actuals due to the better than anticipated economic performance. Austerity measures were undertaken to reduce expenditures in 2020, and many of those same measure will continue through 2021 as the organization cautiously phases into a post-pandemic environment. It is anticipated that the operating/budgetary uncertainty reserves will be utilized during 2021 as the pandemic continues to cause diminished revenue collections compared to pre-pandemic years. Despite these challenges, the Government

remains committed to maintaining a minimum reserve of two-months of operating expenses and growing the General Fund reserves in the future.

Additional operating data regarding the Unified Government General Fund may be found in the Amended 2020/Adopted 2021 Budget and the Official Statement dated February 2021 printed in connection with the Unified Government's General Obligation Bonds, Series 2021. The Amended 2020/Adopted 2021 Budget can be found on the Government's website at [www.wycokck.org/Budget](http://www.wycokck.org/Budget) . The referenced Official Statement can be found on the Municipal Securities Rulemaking Board's EMMA website [www.emma.msrb.org](http://www.emma.msrb.org) and the Unified Government will provide a copy of such official statement, upon request.

### Requests for Information

This financial report is designed to provide a general overview of the Unified Government's finances for those with interest in the government's finances. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, Unified Government of Wyandotte County and Kansas City, Kansas, 701 North 7th. Street, Kansas City, Kansas 66101. The report is available online at [www.wycokck.org/Accounting](http://www.wycokck.org/Accounting).



This page intentionally left blank.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF NET POSITION

December 31, 2020

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and temporary investments	\$ 134,691,759	\$ 74,311,534	\$ 209,003,293
Restricted cash and investments	56,515,377	31,438,963	87,954,340
Receivables (net of uncollectible amounts)			
Taxes	123,980,716	1,293,195	125,273,911
Accounts	6,750,527	51,649,948	58,400,475
Notes	5,051,047	-	5,051,047
Intergovernmental	21,441,218	-	21,441,218
Interest	4,093,753	619,299	4,713,052
Due from other governments	1,172,910	-	1,172,910
Special assessments	4,731,851	145,609	4,877,460
Internal balances	(6,747,614)	6,747,614	-
Inventories	-	27,812,264	27,812,264
Prepayments and other current assets	529,141	2,009,103	2,538,244
Other assets	-	428,460	428,460
Restricted cash and investments	-	13,042,992	13,042,992
Regulatory asset	-	69,883,079	69,883,079
Net pension asset	-	7,205,822	7,205,822
Capital assets:			
Land and construction in progress	51,013,395	141,484,247	192,497,642
Other capital assets, net of depreciation	536,877,362	1,166,614,964	1,703,492,326
<b>Total Assets</b>	<b>940,101,442</b>	<b>1,594,687,093</b>	<b>2,534,788,535</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred refunding	1,651,693	7,519,922	9,171,615
Deferred outflows - pensions	49,638,315	29,805,269	79,443,584
Deferred outflows - OPEB	37,953,909	3,423,236	41,377,145
<b>Total Deferred Outflows of Resources</b>	<b>89,243,917</b>	<b>40,748,427</b>	<b>129,992,344</b>
<b>LIABILITIES</b>			
Accounts and contracts payable	19,266,682	34,336,376	53,603,058
Accrued wages and expense	5,473,532	4,596,161	10,069,693
Accrued interest payable	6,225,241	9,328,529	15,553,770
Unearned revenue	8,221,749	-	8,221,749
Due to others	3,887,212	9,230,963	13,118,175
Due to other governments	113,898	-	113,898
Temporary notes payable	6,223,243	23,550,206	29,773,449
Regulatory and other liabilities	-	2,413,404	2,413,404
Long-term liabilities:			
Due within one year	56,258,145	37,519,607	93,777,752
Due in more than one year	806,122,284	881,146,339	1,687,268,623
<b>Total Liabilities</b>	<b>911,791,986</b>	<b>1,002,121,585</b>	<b>1,913,913,571</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred property tax receivable	106,953,686	-	106,953,686
Deferred refunding	-	922,878	922,878
Deferred inflows - pensions	5,562,170	35,889,603	41,451,773
Deferred inflows - OPEB	7,378,756	4,519,404	11,898,160
Deferred inflows - recovery fuel purchased power	-	11,662,721	11,662,721
<b>Total Deferred Inflows of Resources</b>	<b>119,894,612</b>	<b>52,994,606</b>	<b>172,889,218</b>
<b>NET POSITION</b>			
Net investment in capital assets	259,603,942	485,462,592	745,066,534
Restricted for:			
Debt service	54,323,658	29,543,724	83,867,382
Revenue bond reserves	-	1,749,410	1,749,410
Capital projects	12,061,754	-	12,061,754
Federal/State assistance	4,226,310	-	4,226,310
Community services	10,943,797	-	10,943,797
Unrestricted (deficit)	(343,500,700)	63,563,603	(279,937,097)
<b>Total net position</b>	<b>\$ (2,341,239)</b>	<b>\$ 580,319,329</b>	<b>\$ 577,978,090</b>

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>							
Governmental Activities:							
General government	\$ 46,081,807	\$ 7,590,719	\$ 11,590,656	\$ -	\$ (26,900,432)	\$ (26,900,432)	
Health and welfare	19,560,456	166,866	18,548,633	-	(844,957)	(844,957)	
Public safety	168,659,170	3,567,931	12,316,017	-	(152,775,222)	(152,775,222)	
Public works	71,655,700	9,147,363	12,520,109	-	(49,988,228)	(49,988,228)	
Parks and recreation	7,477,837	495,328	401,048	-	(6,581,461)	(6,581,461)	
Planning and development	20,881,157	4,554,870	4,833,154	1,210,483	(10,282,650)	(10,282,650)	
Interest on long-term debt	23,537,202	-	399,224	-	(23,137,978)	(23,137,978)	
Total governmental activities	\$ 357,853,329	\$ 25,523,077	\$ 60,608,841	\$ 1,210,483	\$ (270,510,928)	\$ (270,510,928)	
Business-type activities:							
Electric and Water systems	\$ 271,085,996	\$ 317,891,727	\$ -	\$ 1,075,471	\$ 47,881,202	\$ 47,881,202	
Sewer System	32,882,275	36,444,432	-	-	3,562,157	3,562,157	
EMS	9,364,828	3,778,553	-	-	(5,586,275)	(5,586,275)	
Public Levee	102,929	331,243	-	-	228,314	228,314	
Stormwater	4,012,266	3,509,770	-	-	(502,496)	(502,496)	
Sunflower Hills Golf Course	790,063	819,475	-	-	29,412	29,412	
Stadium	601,415	5,000	-	-	(596,415)	(596,415)	
Total business-type activities	318,839,772	362,780,200	-	1,075,471	45,015,899	45,015,899	
Total primary government	\$ 676,693,101	\$ 388,303,277	\$ 60,608,841	\$ 2,285,954	\$ (270,510,928)	\$ (225,495,029)	
General revenues:							
Taxes:							
Property taxes, general purpose					118,166,137	-	118,166,137
Sales taxes					76,885,685	7,007,328	83,893,013
Franchise taxes					9,705,600	-	9,705,600
Other taxes					4,205,024	1,348	4,206,372
Transient guest tax					2,859,491	-	2,859,491
Unrestricted investment earnings					9,649,746	1,082,715	10,732,461
Miscellaneous					12,921,713	215,050	13,136,763
Transfers					18,364,693	(18,364,693)	-
Total general revenues and transfers					252,758,089	(10,058,252)	242,699,837
Change in net position					(17,752,839)	34,957,647	17,204,808
Net position - beginning					15,411,600	545,361,682	560,773,282
Net position - ending					\$ (2,341,239)	\$ 580,319,329	\$ 577,978,090

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2020

	General	Capital Projects	Debt Service Economic Development	Special Revenue Special Grants	Other Governmental	Totals 2020
<b>ASSETS</b>						
Cash and temporary investments	\$ 38,063,710	\$ 62,722,022	\$ -	\$ -	\$ 33,590,010	\$ 134,375,742
Restricted cash and temporary investments	597,863	4,555,686	28,278,969	15,622,673	1,914,867	50,970,058
Prepaid assets	-	402,771	-	126,370	-	529,141
Receivables (net of uncollectible amounts)						
Taxes:						
Property taxes	73,301,647	-	-	-	33,652,039	106,953,686
Other taxes	12,329,295	2,482,480	-	-	2,215,255	17,027,030
Accounts	4,446,211	3,595	-	152,132	928,583	5,530,521
Notes	15,695	-	-	-	5,035,352	5,051,047
Intergovernmental	-	-	21,441,218	-	-	21,441,218
Interest	1,947,241	1,728,989	-	-	217,217	3,893,447
Special assessments	4,147,672	-	-	-	584,179	4,731,851
Due from other funds	2,923,616	1,731,288	-	125,396	217,601	4,997,901
Due from other governments	-	-	-	396,204	776,706	1,172,910
<b>Total Assets</b>	<b>\$ 137,772,950</b>	<b>\$ 73,626,831</b>	<b>\$ 49,720,187</b>	<b>\$ 16,422,775</b>	<b>\$ 79,131,809</b>	<b>\$ 356,674,552</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND</b>						
Liabilities:						
Accounts and contracts payable	\$ 4,311,262	\$ 7,503,332	\$ -	\$ 4,754,946	\$ 2,509,962	\$ 19,079,502
Accrued wages and other	4,603,169	30,927	-	165,478	673,958	5,473,532
Unearned revenue	-	-	-	8,221,749	-	8,221,749
Due to others	3,448,741	25,738	-	-	320,449	3,794,928
Due to other funds	260,208	8,599,701	175,725	750,474	1,755,693	11,541,801
Due to other governments	99,326	-	-	-	14,572	113,898
Temporary notes payable	-	6,223,243	-	-	-	6,223,243
<b>Total Liabilities</b>	<b>12,722,706</b>	<b>22,382,941</b>	<b>175,725</b>	<b>13,892,647</b>	<b>5,274,634</b>	<b>54,448,653</b>
Deferred inflows of resources:						
Deferred property tax receivable	73,301,647	-	-	-	\$ 33,652,039	106,953,686
Unavailable revenue - intergovernmental receivable	-	-	21,441,218	-	-	21,441,218
Unavailable revenue - grants	-	-	-	-	60,412	60,412
Unavailable revenue - interest	1,947,241	1,728,989	-	-	217,217	3,893,447
Unavailable revenue - special assessments	4,147,672	-	-	-	584,179	4,731,851
<b>Total Deferred inflows of resources</b>	<b>79,396,560</b>	<b>1,728,989</b>	<b>21,441,218</b>	<b>-</b>	<b>34,513,847</b>	<b>137,080,614</b>
Fund balances						
Restricted	95,443	49,514,901	28,103,244	2,530,128	31,382,200	111,625,916
Committed	-	-	-	-	7,301,660	7,301,660
Assigned	4,581,051	-	-	-	2,044,568	6,625,619
Unassigned	40,977,190	-	-	-	(1,385,100)	39,592,090
<b>Total Fund Balances</b>	<b>45,653,684</b>	<b>49,514,901</b>	<b>28,103,244</b>	<b>2,530,128</b>	<b>39,343,328</b>	<b>165,145,285</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 137,772,950</b>	<b>\$ 73,626,831</b>	<b>\$ 49,720,187</b>	<b>\$ 16,422,775</b>	<b>\$ 79,131,809</b>	<b>\$ 356,674,552</b>

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Position

December 31, 2020

Amounts reported for governmental activities in the statement of net position are different because:

<b>Total fund balance - governmental funds</b>		<b>\$165,145,285</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	1,068,250,364	
Accumulated depreciation	<u>(480,359,607)</u>	587,890,757
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
General obligation bonds payable	244,329,060	
Special obligation bonds payable	61,361,000	
Public Building Commission revenue bonds payable	48,560,000	
Sales tax obligation bonds payable	48,931,374	
Transportation development bonds	15,175,000	
Premium on bonds payable	21,717,112	
Discount on bonds payable	(624,759)	
Accrued interest payable on the bonds	6,225,241	
Bond anticipation notes	20,621,551	
Notes payable	6,860,000	
Capital lease	10,770,999	
Accreted interest	12,334,352	
Compensated absences	42,549,403	
Claims and judgments	600,000	
OPEB liability	123,395,260	
Landfill closure / postclosure care	270,000	
Net pension liability	197,252,831	
Total pension liability	<u>208,246</u>	(860,536,670)
Other deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds.		
Deferred refunding	1,651,693	
Deferred outflows - OPEB	37,953,909	
Deferred outflows - pensions	<u>49,638,315</u>	89,243,917
Other deferred inflows of resources do not increase net position until a future period and therefore are not reported in the funds.		
Deferred inflows - pensions	(5,562,170)	
Deferred inflows - OPEB	<u>(7,378,756)</u>	(12,940,926)
Interest subsidy from the Federal government is not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the interest is properly recognized as a revenue in the government-wide statements.		
		200,306
Intergovernmental receivables are not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the intergovernmental receivables are properly recognized as a revenue in the government-wide statements.		
		21,441,218
Certain receivables are not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the receivables are properly recognized as a revenue in the government-wide statements.		
		3,953,859
Special assessments are not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, they are properly recognized as revenue in the government-wide statements as soon as the related improvement has been completed.		
		4,731,851
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to the individual funds. The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net position.		
		(1,470,836)
<b>Total net position - governmental activities</b>		<b><u><u>(\$2,341,239)</u></u></b>

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2020

	General	Capital Projects	Debt Service		Other Governmental	Totals 2020
			Economic Development	Special Revenue Special Grants		
<b>REVENUES</b>						
Taxes	\$ 142,574,282	\$ 16,555,402	\$ 1,603,955	\$ 5,750	\$ 52,647,773	\$ 213,387,162
Intergovernmental	944,654	-	1,619,619	48,871,887	8,904,423	60,340,583
Licenses, permits and fees	2,050,306	-	-	93,199	384,902	2,528,407
Charges for services	13,309,931	17,616	-	215	1,245,861	14,573,623
Fines, forfeitures and penalties	4,619,990	-	-	-	625,500	5,245,490
Interest income	2,878,793	2,003,400	375,922	-	545,931	5,804,046
Miscellaneous	4,143,396	2,166,465	-	2,914,670	1,586,415	10,810,946
<b>TOTAL REVENUES</b>	<b>170,521,352</b>	<b>20,742,883</b>	<b>3,599,496</b>	<b>51,885,721</b>	<b>65,940,805</b>	<b>312,690,257</b>
<b>EXPENDITURES</b>						
Current:						
General government	25,523,505	-	-	10,778,322	5,612,594	41,914,421
Public works	23,384,034	5,123,057	-	3,192,495	7,880,060	39,579,646
Public safety	121,009,255	8,000	-	10,683,515	6,259,273	137,960,043
Judicial	10,110,457	-	-	3,243,422	387,251	13,741,130
Health and welfare	811,696	-	-	14,519,562	3,610,846	18,942,104
Planning and development	8,755,726	10,000	-	1,777,022	3,453,559	13,996,307
Parks and recreation	6,499,153	-	-	511	478,060	6,977,724
Capital outlay	1,744,926	74,972,914	703,743	8,195,841	10,164,900	95,782,324
Debt service						
Principal	926,556	71,780,249	8,303,040	-	21,879,677	102,889,522
Interest	307,695	5,084,206	4,473,206	-	12,033,787	21,898,894
Other	-	800,525	30,675	-	324,133	1,155,333
<b>TOTAL EXPENDITURES</b>	<b>199,073,003</b>	<b>157,778,951</b>	<b>13,510,664</b>	<b>52,390,690</b>	<b>72,084,140</b>	<b>494,837,448</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	35,443,316	77,672,263	8,058,743	25,501	3,274,601	124,474,424
Transfers out	(5,810,456)	(44,534,870)	-	(56,545)	(18,730,726)	(69,132,597)
Issuance of bonds	-	73,464,321	-	-	-	73,464,321
Premium from issuance of bonds	-	3,583,376	-	-	-	3,583,376
Issuance of refunding bonds	-	-	-	-	10,260,000	10,260,000
Premium from issuance of refunding bonds	-	-	-	-	263,961	263,961
Payment to refunded bond escrow	-	(11,109,460)	-	-	-	(11,109,460)
Proceeds from sale of capital assets	2,215,364	-	-	-	-	2,215,364
Issuance of capital lease	-	1,577,496	-	-	-	1,577,496
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>31,848,224</b>	<b>100,653,126</b>	<b>8,058,743</b>	<b>(31,044)</b>	<b>(4,932,164)</b>	<b>135,596,885</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,296,573</b>	<b>(36,382,942)</b>	<b>(1,852,425)</b>	<b>(536,013)</b>	<b>(11,075,499)</b>	<b>(46,550,306)</b>
<b>FUND BALANCES (DEFICITS)</b>						
Beginning of year	42,357,111	85,897,843	29,955,669	3,066,141	50,418,827	211,695,591
End of year	\$ 45,653,684	\$ 49,514,901	\$ 28,103,244	\$ 2,530,128	\$ 39,343,328	\$165,145,285

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Reconciliation of the Statement of Revenues, Expenditures and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2020

Amounts reported for governmental activities in the statement of activities are different because:

<b>Net change in fund balances - total governmental funds</b>		<b>(\$46,550,306)</b>
<p>Governmental funds report capital asset acquisition as expenditures. However, in the statement of activities, the cost of assets capitalized is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capitalized assets in the current period.</p>		
Depreciation expense	(\$27,529,180)	
Capitalized assets acquired	<u>43,562,857</u>	16,033,677
<p>The net effect of various transactions involving capital assets (i.e., sales and trade-ins) is to decrease net position.</p>		
		(50,878)
<p>Bond and capital lease proceeds and premiums / discounts provide or use current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.</p>		
General obligation bonds	(47,142,770)	
Special obligation bonds	(5,700,000)	
Public building commission bonds	(10,260,000)	
Bond anticipation notes	(20,621,551)	
Capital leases	(1,577,496)	
Premium	<u>(3,847,337)</u>	(89,149,154)
<p>Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
General obligation bonds	79,784,650	
Special obligation bonds	11,552,000	
Public building commission bonds	3,430,000	
Bond anticipation notes	12,189,524	
Sales tax obligation bonds	2,278,587	
Transportation development bonds	1,782,000	
Capital leases	<u>2,454,998</u>	113,471,759
<p>In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.</p>		
		916,391
<p>The amortization of bond premiums, discounts and deferred refundings affects long-term assets, liabilities and deferred outflows of resources on the statement of net position, but does not provide or use current financial resources to governmental funds.</p>		
		4,279,404
<p>In the statement of activities, certain expenditures are measured by the amounts incurred during the year. In the governmental funds, however, expenditures are measured by the amount of financial resources used (essentially, the amounts actually paid).</p>		
Compensated absences paid that exceeded amounts earned		1,370,043
Pension benefits paid that exceeded amounts earned		9,279
Landfill closure / postclosure care obligations incurred		54,000
<p>Payment of other postemployment benefits is an expenditure in the governmental funds, but reduces the total OPEB liability in the statement of net position. Additionally, the effect of changes in deferred inflows and deferred outflows for OPEB are only recorded in the statement of activities.</p>		
		(9,623,079)
<p>Payment of pension contributions is an expenditure in the governmental funds, but reduces the net pension liability in the statement of net position. Additionally, the effect of changes in deferred inflows and deferred outflows for pensions are only recorded in the statement of activities.</p>		
		(9,314,078)
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.</p>		
		2,211,350
<p>Special assessments are not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, they are properly recognized as revenue in the statement of net position as soon as the related improvement has been completed.</p>		
		843,283
<p>Interest subsidy from the Federal government is not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, the interest is properly recognized as a revenue in the statement of activities.</p>		
		1,097
<p>Payments received on the intergovernmental receivables are recognized as revenue when received in the funds. However, in the statement of net position the intergovernmental receivables were recognized as revenue when issued.</p>		
		(1,389,403)
<p>Payments received on certain receivables are recognized as revenue when received in the funds. However, in the statement of net position the receivables were recognized as revenue when earned.</p>		
		3,405
<p>In the statement of activities, interest is accreted on outstanding bonds, whereas in governmental funds, interest is accreted when interest payments are due.</p>		
		<u>(869,629)</u>
<b>Change in net position of governmental activities</b>		<b><u>(\$17,752,839)</u></b>

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

December 31, 2020

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2020	
<b>ASSETS</b>					
Current Assets:					
Cash and temporary investments	\$ 21,823,182	\$ 48,026,668	\$ 4,461,684	\$ 74,311,534	\$ 316,017
Restricted cash and temporary investments	4,349,410	27,089,553	-	31,438,963	5,545,319
Receivables (net of uncollectible amounts)					
Taxes	12,138	-	1,281,057	1,293,195	-
Accounts and other receivables	10,057,907	40,531,358	1,679,982	52,269,247	1,220,006
Inventories	-	27,812,264	-	27,812,264	-
Prepayments and other current assets	-	2,009,103	-	2,009,103	-
Due from other funds	7,317,087	-	1,422,882	8,739,969	-
Regulatory asset	43,559,724	145,468,946	8,845,605	197,874,275	7,081,342
Noncurrent Assets:					
Restricted cash and investments	-	13,042,992	-	13,042,992	-
Capital assets	327,404,450	1,846,536,883	70,729,033	2,244,670,366	-
Accumulated depreciation	(192,880,393)	(867,940,972)	(12,582,526)	(1,073,403,891)	-
Construction in progress	32,598,632	91,252,887	12,981,217	136,832,736	-
Net pension assets	-	7,205,822	-	7,205,822	-
Other assets	145,609	428,460	-	574,069	-
Regulatory asset	-	69,883,079	-	69,883,079	-
Total noncurrent assets	167,268,298	1,160,409,151	71,127,724	1,398,805,173	-
<b>TOTAL ASSETS</b>	<b>210,828,022</b>	<b>1,305,878,097</b>	<b>79,973,329</b>	<b>1,596,679,448</b>	<b>7,081,342</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred refunding	248,615	7,246,003	25,304	7,519,922	-
Deferred outflows - pensions	1,670,435	25,309,982	2,824,852	29,805,269	-
Deferred outflows - OPEB	2,003,537	-	1,419,699	3,423,236	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,922,587</b>	<b>32,555,985</b>	<b>4,269,855</b>	<b>40,748,427</b>	<b>-</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts and contracts payable	1,863,948	31,874,308	598,120	34,336,376	187,180
Accrued wages and expenses	195,613	4,158,782	241,766	4,596,161	-
Accrued interest payable	1,334,233	7,313,795	680,501	9,328,529	-
Due to others	61,838	9,166,110	3,015	9,230,963	92,284
Due to other funds	1,778,632	-	213,723	1,992,355	203,714
Regulatory and other liabilities	-	2,413,404	-	2,413,404	-
Claims incurred but not reported	-	-	-	-	4,360,694
Temporary notes payable	22,712,244	-	837,962	23,550,206	-
Compensated absences payable	94,898	1,086,900	335,857	1,517,655	-
Current maturities of long-term debt	5,134,249	28,767,052	2,100,651	36,001,952	-
Total current liabilities	<b>33,175,655</b>	<b>84,780,351</b>	<b>5,011,595</b>	<b>122,967,601</b>	<b>4,843,872</b>
Long-term liabilities:					
Revenue bonds payable, less current maturities	15,311,678	659,832,342	-	675,144,020	-
General obligation bonds payable (net of unamortized premiums)	70,709,950	-	37,873,032	108,582,982	-
Claims incurred but not reported	-	-	-	-	3,708,306
Compensated absences payable	1,286,171	7,021,700	4,551,949	12,859,820	-
Capital leases payable	-	-	4,613,166	4,613,166	-
Total OPEB liability	6,637,249	50,925,542	4,575,320	62,138,111	-
Net pension liability	6,506,063	-	11,302,177	17,808,240	-
Total long-term liabilities	<b>100,451,111</b>	<b>717,779,584</b>	<b>62,915,644</b>	<b>881,146,339</b>	<b>3,708,306</b>
<b>TOTAL LIABILITIES</b>	<b>133,626,766</b>	<b>802,559,935</b>	<b>67,927,239</b>	<b>1,004,113,940</b>	<b>8,552,178</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred refunding	-	922,878	-	922,878	-
Deferred inflows - pensions	129,828	35,409,277	350,498	35,889,603	-
Deferred inflows - OPEB	462,279	3,804,935	252,190	4,519,404	-
Deferred inflows - recovery fuel purchased power	-	11,662,721	-	11,662,721	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>592,107</b>	<b>51,799,811</b>	<b>602,688</b>	<b>52,994,606</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	60,802,526	397,769,293	26,890,773	485,462,592	-
Restricted for debt service	-	29,543,724	-	29,543,724	-
Restricted for revenue bond reserves	1,749,410	-	-	1,749,410	-
Unrestricted	17,979,800	56,761,319	(11,177,516)	63,563,603	(1,470,836)
<b>TOTAL NET POSITION</b>	<b>\$ 80,531,736</b>	<b>\$ 484,074,336</b>	<b>\$ 15,713,257</b>	<b>\$ 580,319,329</b>	<b>\$ (1,470,836)</b>

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended December 31, 2020

	Business-type Activities - Enterprise Funds			Totals 2020	Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type		
<b>OPERATING REVENUES</b>					
Charges for service	\$ 36,204,904	\$ 285,204,411	\$ 4,586,374	\$ 325,995,689	\$ 41,238,895
Fines/forfeits/fees	-	-	3,509,770	3,509,770	-
Earned lease income	-	-	336,243	336,243	-
Permits and licenses	205,707	-	-	205,707	-
Miscellaneous revenues	33,821	-	11,654	45,475	3,175,557
Payment-in-lieu of taxes	-	32,687,316	-	32,687,316	-
<b>TOTAL OPERATING REVENUES</b>	<b>36,444,432</b>	<b>317,891,727</b>	<b>8,444,041</b>	<b>362,780,200</b>	<b>44,414,452</b>
<b>OPERATING EXPENSES</b>					
Cost of sales and service	23,763,513	205,725,330	11,015,873	240,504,716	42,460,432
Depreciation and amortization	5,612,098	37,473,398	2,211,821	45,297,317	-
<b>TOTAL OPERATING EXPENSES</b>	<b>29,375,611</b>	<b>243,198,728</b>	<b>13,227,694</b>	<b>285,802,033</b>	<b>42,460,432</b>
Operating income (loss)	7,068,821	74,692,999	(4,783,653)	76,978,167	1,954,020
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Tax revenue	1,348	-	7,007,328	7,008,676	-
Interest earnings	917,646	-	165,069	1,082,715	18,915
Interest expense	(3,506,664)	(27,887,268)	(1,643,807)	(33,037,739)	-
Other	106,750	108,300	-	215,050	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(2,480,920)</b>	<b>(27,778,968)</b>	<b>5,528,590</b>	<b>(24,731,298)</b>	<b>18,915</b>
Income (loss) before contributions and transfers	4,587,901	46,914,031	744,937	52,246,869	1,972,935
Capital contributions-local government	19,273,150	-	17,942,399	37,215,549	-
Contributions from developers and others	-	1,075,471	-	1,075,471	-
Transfer in	25,268,016	-	17,774,604	43,042,620	238,415
Transfer out	(42,398,739)	(32,687,316)	(23,536,807)	(98,622,862)	-
Change in net position	6,730,328	15,302,186	12,925,133	34,957,647	2,211,350
<b>TOTAL NET POSITION</b>					
Beginning of year	73,801,408	468,772,150	2,788,124	545,361,682	(3,682,186)
End of year	\$ 80,531,736	\$ 484,074,336	\$ 15,713,257	\$ 580,319,329	\$ (1,470,836)

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

continued

For the Year Ended December 31, 2020

	Business-type Activities - Enterprise Funds			Totals 2020	Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 33,737,938	\$ 319,012,045	\$ 8,472,417	\$ 361,222,400	\$ 43,841,707
Payments to suppliers	(11,037,194)	(141,094,135)	(5,869,869)	(158,001,198)	-
Payments to employees	(10,962,604)	(59,938,976)	(5,516,458)	(76,418,038)	(44,257,219)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>11,738,140</b>	<b>117,978,934</b>	<b>(2,913,910)</b>	<b>126,803,164</b>	<b>(415,512)</b>
<b>CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Receipts from taxes	-	-	7,016,525	7,016,525	-
Transfers out	(42,398,739)	-	(23,536,807)	(65,935,546)	-
Transfers in	25,268,016	-	17,774,604	43,042,620	238,415
Payment -in-lieu of taxes	-	(32,881,587)	-	(32,881,587)	-
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>	<b>(17,130,723)</b>	<b>(32,881,587)</b>	<b>1,254,322</b>	<b>(48,757,988)</b>	<b>238,415</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Principal paid on bonds	(17,842,528)	(265,830,462)	(3,079,644)	(286,752,634)	-
Principal paid on temporary notes	(15,851,389)	-	(12,533,227)	(28,384,616)	-
Interest paid on bonds and capital leases	(3,679,549)	(30,442,583)	(1,100,574)	(35,222,706)	-
Proceeds from bonds	16,316,468	250,359,835	18,098,772	284,775,075	-
Proceeds from temporary notes	22,712,244	-	837,962	23,550,206	-
Proceeds from disposal of capital assets	106,750	-	-	106,750	-
Acquisition of capital assets	(4,889,513)	(49,374,245)	(1,629,050)	(55,892,808)	-
Payments on capital leases	-	-	(790,567)	(790,567)	-
Acquisition of intangible assets	-	(206,890)	-	(206,890)	-
Special assessment taxes	12,738	-	-	12,738	-
Payments for debt issuance costs	(261,685)	(1,822,253)	(293,736)	(2,377,674)	-
<b>NET CASH FLOW FROM CAPITAL RELATED FINANCING ACTIVITIES</b>	<b>(3,376,464)</b>	<b>(97,316,598)</b>	<b>(490,064)</b>	<b>(101,183,126)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	988,937	638,210	191,065	1,818,212	18,915
Purchases of investments	-	(51,748,242)	-	(51,748,242)	-
Proceeds from maturity or sale of investments	-	53,244,000	-	53,244,000	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>988,937</b>	<b>2,133,968</b>	<b>191,065</b>	<b>3,313,970</b>	<b>18,915</b>
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	<b>(7,780,110)</b>	<b>(10,085,283)</b>	<b>(1,958,587)</b>	<b>(19,823,980)</b>	<b>(158,182)</b>
<b>CASH AND CASH EQUIVALENTS</b>					
Beginning of year	33,952,702	84,294,473	6,420,271	124,667,446	6,019,518
End of year	\$ 26,172,592	\$ 74,209,190	\$ 4,461,684	\$ 104,843,466	\$ 5,861,336
Cash and temporary investments	21,823,182	48,026,668	4,461,684	74,311,534	316,017
Cash and cash equivalents, reported as restricted cash	4,349,410	26,182,522	-	30,531,932	5,545,319
	\$ 26,172,592	\$ 74,209,190	\$ 4,461,684	\$ 104,843,466	\$ 5,861,336

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS - continued

For the Year Ended December 31, 2020

	Business-type Activities - Enterprise Funds			Totals 2020	Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	Nonmajor Business-type		
<b>RECONCILIATION OF OPERATING INCOME TO</b>					
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating income	\$ 7,068,821	\$ 74,692,999	\$ (4,783,653)	\$ 76,978,167	\$ 1,954,020
Adjustments to reconcile operating income to cash flow from operating activities					
Depreciation and amortization	5,612,098	37,473,398	2,211,821	45,297,317	-
Changes in assets and liabilities					
Accounts receivable	(2,706,494)	1,120,318	28,376	(1,557,800)	(572,746)
Inventories and prepaid assets	-	(1,025,747)	-	(1,025,747)	-
Deferred outflows - pensions	(945,367)	25,514,889	(1,211,400)	23,358,122	-
Deferred outflows - OPEB	(1,029,119)	-	(729,279)	(1,758,398)	-
Accrued wages and expenses	(242,248)	2,326,714	(33,138)	2,051,328	-
Accounts payable	(190,612)	(5,137,959)	(136,410)	(5,464,981)	(4,503)
Accrued vacation and sick pay	788	-	273,027	273,815	-
Claims incurred but not reported	-	-	-	-	818,000
Due to others	-	1,087,696	3,015	1,090,711	(3,807)
Due to / from other funds	1,463,728	-	(1,418,121)	45,607	(2,606,476)
Unearned revenue	-	6,117,086	-	6,117,086	-
OPEB liability	-	-	-	-	-
Total OPEB liability	1,547,349	630,261	1,109,053	3,286,663	-
Net pension liability	1,290,289	(39,826,690)	1,826,658	(36,709,743)	-
Deferred inflows - pensions	(113,543)	14,559,168	(36,437)	14,409,188	-
Deferred inflows - OPEB	(17,550)	(845,542)	(17,422)	(880,514)	-
Other non-current assets	-	1,292,343	-	1,292,343	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 11,738,140</b>	<b>\$ 117,978,934</b>	<b>\$ (2,913,910)</b>	<b>\$ 126,803,164</b>	<b>\$ (415,512)</b>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH</b>					
<b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital contributions-local government	\$ 19,273,150	\$ -	\$ 17,942,399	\$ 37,215,549	\$ -
Contributions of capital assets from developers	-	1,075,471	-	1,075,471	-
Accounts payable incurred for purchase of capital assets	-	645,805	-	645,805	-

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY

STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

As of December 31, 2020

---

	Custodial Funds
<b>ASSETS</b>	
Restricted cash	\$ 143,805,159
Accounts receivable	<u>57,188</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 143,862,347</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 7,183
Due to other governments	<u>143,311,866</u>
<b>TOTAL LIABILITIES</b>	<u>143,319,049</u>
<b>NET POSITION</b>	
Restricted for individuals, organizations and other governments	<u>543,298</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 543,298</u></u>

The notes to the financial statements are an integral part of this statement.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CI**

**STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION**

**CUSTODIAL FUNDS**

**Year ended December 31, 2020**

---

	Totals
	<u>Custodial</u>
<b>ADDITION</b>	
Property tax collections for other governments	\$ 470,194,353
Miscellaneous revenues	<u>1,376,150</u>
<b>TOTAL ADDITIONS</b>	<u>471,570,503</u>
<b>DEDUCTIONS</b>	
Payments to individuals	1,450,595
Payments of property tax to other governments	<u>470,194,353</u>
<b>TOTAL DEDUCTIONS</b>	<u>471,644,948</u>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	(74,445)
<b>NET POSITON</b>	
Beginning of year	-
Prior period adjustment	<u>617,743</u>
Beginning of year, restated	<u>617,743</u>
End of year	<u>\$ 543,298</u>

The notes to the financial statements are an integral part of this statement.

## Table of Contents - Notes to the Financial Statements

### I. Summary of Significant Accounting Policies

- 35 Note A - Reporting Entity
- 36 Note B - Government-wide and Fund Financial Statements
- 36 Note C - Measurement Focus, Basis of Accounting and Financial Statement Presentation
- 38 Note D - Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity
  - 38 1 - Cash and Investments
  - 39 2 - Receivables and Payables
  - 40 3 - Inventories and Prepaid Items
  - 40 4 - Restricted Assets
  - 40 5 - Capital Assets
  - 41 6 - Regulatory Assets and Deferred Inflows
  - 42 7 - Compensated Absences
  - 42 8 - Long-Term Obligations
  - 43 9 - Pensions
  - 43 10 - Equity Classifications
  - 44 11 - Deferred Inflows of Resources / Deferred Outflows of Resources
  - 45 12 - Payment-in-Lieu of Taxes (PILOT)
  - 45 13 - Pending Governmental Accounting Standards Board Statements

### II. Stewardship, Compliance and Accountability

- 47 Note A - Budgetary Information
- 48 Note B - Deficit Fund Equity

### III. Detailed Notes All Funds

- 49 Note A - Cash and Investments
- 53 Note B - Capital Assets
- 55 Note C - Interfund Receivables, Payables and Transfers
- 56 Note D - Leases
- 57 Note E - Temporary Notes
- 58 Note F - Long-term Liabilities
- 68 Note G - Non-Obligatory Debt
- 68 Note H - Tax Abatement
- 69 Note I - Landfill Closure and Postclosure Care
- 70 Note J - Restricted Assets
- 71 Note K - Fund Balances

### IV. Other Note Disclosures

- 72 Note A - Risk Management
- 73 Note B - Commitments and Contingent Liabilities
- 76 Note C - Multi-Sport Stadium and Office Campus Projects
- 77 Note D - Jointly Governed Organizations and Other Related Organizations
- 77 Note E - Employee Retirement Systems and Pension Plans
- 86 Note F - Other Post Employment Benefits (OPEB) Other than Pensions
- 93 Note G - Economic Condition
- 94 Note H - Subsequent Events

## Required Supplementary Information

- 100 Notes to Required Supplementary Information Budgetary Comparison Schedule
  - General Funds Schedule of Revenues, Expenditures and Changes in Fund Balance**
  - Budgetary Comparison Schedules (Budgetary Basis)**
- 101 General Fund - Combined
- 102 General Fund - City
- 103 General Fund - County
- 104 General Fund - Parks
- 105 Schedule of Unified Government's Proportionate Share of the Collective Net Pension Liability
  - KPERS and KP&F
- 105 Schedule of Unified Government's Pension Contributions - KPERS and KP&F
- 108 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Net
  - Pension Liability and Related Ratios
- 110 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System Pension Contributions
- 111 Schedule of Changes of Unified Government's Other Postemployment Benefits Liabilities and
  - Related Ratios - Health Insurance
- 112 Schedule of Changes of Unified Government's Other Postemployment Benefits Liabilities and
  - Related Ratios - Disability Benefits and Life Insurance
- 113 Schedule of Changes Kansas City, Kansas Board of Public Utilities Total OPEB Liability
  - and Related Ratios

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

The Unified Government of Wyandotte County and Kansas City, Kansas (the Unified Government or the Government) is organized under the laws of the State of Kansas and is governed by an elected eleven-member board. The Unified Government was created October 1, 1997, based on a citizen vote to consolidate the operations of the City of Kansas City, Kansas and Wyandotte County. As required by generally accepted accounting principles (GAAP), these financial statements present the primary government and its component units, entities for which the Unified Government is considered financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations.

Under Charter Ordinance of the Unified Government of Wyandotte County and Kansas City, Kansas, pursuant to the Government's constitutional home rule, the Kansas City, Kansas Board of Public Utilities (BPU) is not legally separate entity of the Unified Government. As such, the BPU is a part of the Unified Government's primary government. However, the BPU's operational and administrative control for provision of electric and water utilities is under a separate six-member elected board of directors (the Board).

Blended Component Units – The Unified Government Public Building Commission (PBC) was established to benefit the Unified Government and is governed by a five-member board. The Unified Government Board of Commissioners appoints all five members of the PBC Board and imposes its will on the PBC. The PBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by the Unified Government. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the Unified Government. The Unified Government guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitations of the Unified Government. For financial reporting, the financial activities of the PBC are accounted for within the capital project funds of the Unified Government's financial statements.

Separate audited financial statements are not prepared by the PBC.

KCK 501 Minnesota, Inc. (KCK 501) was formed in June 2019 as a nonprofit support organization for the Unified Government for the purpose of leasing certain real property and constructing and leasing a grocery store in Kansas City, Kansas to be financed with the proceeds of a New Markets Tax Credit (NMTC) transaction. The Unified Government appoints a voting majority of the Board of KCK 501 and therefore has the ability to dissolve the entity. For financial reporting, the financial activities of KCK 501 are accounted for within the capital projects funds of the Unified Government's financial statements. Separate audited financial statements are prepared for KCK 501 and are available upon request from Unified Government management.

KCK 501 Minnesota ALL, Inc. (KCK ALL) was formed in June 2019 as a nonprofit support organization for the Unified Government for the purpose of leasing certain real property and constructing and leasing a grocery store in Kansas City, Kansas to be financed with the proceeds of a New Markets Tax Credit (NMTC) transaction. The Unified Government appoints a voting majority of the Board of KCK ALL and therefore has the ability to dissolve the entity. For financial reporting, the financial activities of KCK ALL are accounted for within the special revenue funds of the Unified Government's financial statements. Separate audited financial statements are prepared for KCK ALL and are available upon request from Unified Government management.

## **B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues include*: charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment; and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

## **C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds and fiduciary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Franchise taxes and licenses associated with the current fiscal period are all considered to be susceptible to accrual and thus have been recognized as revenue of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period are considered susceptible to accrual as revenue of the current period. All other revenue items are considered measurable and available only when cash is received by the government.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Unrestricted aid is reported as revenue in the fiscal year during which the entitlement is received.

The Unified Government reports the following major governmental funds:

The *General Fund* is the Unified Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Projects Fund* accounts for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

The *Economic Development Fund* accounts for the servicing of tax increment financing, transportation development and sales tax obligation bonds.

The *Special Grants Fund* accounts for grant revenues and related expenditures in areas of Law Enforcement, Supportive Housing, Aging, Health, Community Correction, District Court, District Attorney, and other grants. A legal operating budget for this fund is not required; therefore, a budgetary schedule is not included in this financial report.

*Proprietary Funds* account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector. The Unified Government reports the following major proprietary funds:

The *Sewer System Fund* provides financing for water pollution control and is responsible for day-to-day and future operations, routine system maintenance and payment on bonded indebtedness.

The *Kansas City, Kansas Board of Public Utilities (BPU)* is an administrative agency of the Unified Government. The BPU operates and maintains the water and electric utilities owned by the Unified Government.

Additionally, the Unified Government reports the following fund types:

The *Internal Service Funds* account for workers' compensation reserves, employee health benefits reserves cafeteria plan reserves, and fleet that provide services to other departments on a cost-reimbursement basis.

The *Custodial Funds* are custodial in nature and use the economic resource measurement focus. Custodial funds, which are in the *fiduciary fund* category, are accounted for using the accrual basis of accounting. These funds are used to report resources held by the Unified Government in a custodial capacity for tax collection and related disbursements to other governments, as well as amounts held in a fiduciary capacity for remittance to individuals, private organizations, or other organizations.

The Unified Government implemented provisions of *GASB Statement No. 84, Fiduciary Activities* as of January 1, 2020. The Unified Government identified four funds that no longer met the requirements to be classified as fiduciary funds. These funds are now reported with General Fund transactions

Amounts reported as *program revenues include*: charges to customers or applicants for goods, services, or privileges provided; operating grants and contributions; and capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues and include all tax revenues.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating revenue includes activities that have characteristics of exchange transactions, including charges for services. Non-operating revenue includes activities that have the characteristics of non-exchange transactions, such as grants, subsidies, and investment income. Operating expenses for enterprise funds and internal service funds include the cost of sales and services administrative

expenses, and depreciation on capital assets. All expenses not meeting the above criteria are classified as non-operating.

The BPU's accounting policies conform to the requirements for regulated operations. In accordance with these rules, the BPU records certain costs or credits as deferred charges or credits when it is probable that future rates established by the Board permit recovery of specific costs or require these credits to be returned to ratepayers. The BPU applies the provisions of GASB Accounting Standards Codification Section Re10, *Regulated Operations*, as appropriate.

**Estimates.** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of certain assets, liabilities, revenues, expenditures, expenses and other disclosures. Accordingly, actual results could differ from those estimates.

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

##### **1. Cash and Investments**

The Unified Government maintains a cash and investment pool that is available for use by all funds except the BPU. The pool has the general characteristics of demand deposit accounts, in that each fund may deposit additional cash at any time and, effectively, may withdraw cash at any time without prior notice or penalty. The pooled cash is invested to the extent available in authorized investments. Each fund's portion of the pool is displayed on their balance sheet as "Cash and temporary investments." The balance sheet also includes two other accounts for restricted cash and investments of the Government. Restricted cash consists of assets held by trustees and various reserves required by revenue bond ordinances. For purposes of the statements of cash flows, the Government considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

State statutes authorize the Government to invest in temporary notes of the Government, time deposits, United States Treasury notes, repurchase agreements, a municipal investment pool established through the trust department of commercial banks which have offices in Wyandotte County, and the Kansas Municipal Investment Pool. This pool is not an SEC registered pool. The Pooled Money Investment Board (PMIB) provides the regulatory oversight for this pool. The reported value of the pool is the same as the fair value of the pool shares. Investments are stated at amortized cost which approximates fair value.

In addition to the preceding investments, state statutes authorize the Unified Government to invest proceeds of bonds and temporary notes in direct U.S. government and agency obligations, certificates of deposits with banks located in Wyandotte County, repurchase agreements, investment agreements with financial institutions including broker/dealers whose obligations are rated in one of the three highest rating categories by either Moody's or Standard and Poor's, mutual funds whose portfolio consists entirely of obligations of the U.S. government, agencies, and bonds issued by any municipality of the State of Kansas. Cash deposits are held with banks insured by Federal Deposit Insurance Corporation (FDIC) and acceptable collateral is maintained for amounts above FDIC limits, equal to or greater than 105% of the funds deposited at all times.

The Government maintains compensating balances with its depository bank to offset charges for check clearing and other services.

Interest income of the investment pool is allocated based on monthly fund balances to the debt service, capital projects and enterprise funds with the remaining balance allocated to the General Fund.

BPU investments consist of deposits, repurchase agreements, certificates of deposit, money market funds, and U.S. Treasury securities, which are recorded at estimated fair value as determined by market prices. BPU's investment policies are governed by the BPU's Charter Ordinance, management policies, and statutes established by the State of Kansas. Securities are held by BPU's safekeeping agent. Cash deposits are held with banks insured by Federal Deposit Insurance Corporation (FDIC) and acceptable collateral is maintained for amounts above FDIC limits, equal to or greater than 102% of the funds deposited at all times.

Investments are measured at fair value. Fair value is defined as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction. There is a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

## **2. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-types activities are reported in the government-wide financial statements as "internal balances".

**Property tax receivable.** In accordance with State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The Unified Government Treasurer is the tax collection agent for all taxing entities within Wyandotte County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied, with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the Unified Government Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property and are recorded as taxes receivable, net of anticipated delinquencies, with a corresponding amount recorded as deferred inflows of resources. The property tax receivable allowance is equal to 6.77% percent of outstanding property taxes at December 31, 2020.

**Sales tax receivable.** The Unified Government has a 2.625% local sales tax collected by the State and remitted to the Unified Government monthly. One-quarter of one percent is pledged for emergency medical service operations, three-eighths of one percent is pledged for public safety services and equipment and neighborhood infrastructure projects, and the remainder of the sales tax percentage is pledged for Unified Government operations. The accrued sales tax receivable represents the sales tax collected by merchants at year-end.

**Special assessments receivable.** As required by State statutes, projects financed in part by special assessments are financed through the issuance of general obligation bonds which are secured by the full faith and credit of the Government and are retired from the Government's Debt Service Fund. Further, State statutes permit levying additional general ad valorem property taxes in the Government Debt Service Fund to finance delinquent special assessments receivable. Consequently, special assessments receivables are accounted for within the Government's Debt Service Fund. Special assessment taxes are levied over a ten or fifteen-year period, and the annual installments are due and payable with annual ad valorem property taxes. The Government may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, the special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the Debt Service Fund with a corresponding amount recorded as deferred inflows of resources.

**Intergovernmental receivable.** The Unified Government has an intergovernmental receivable from the State of Kansas related to the State’s share of the annual appropriation Sales Tax Limited Obligation Revenue (STAR) Bonds. At December 31, the receivable is recorded in the Economic Development Fund, with a corresponding amount recorded as deferred inflows of resources. See footnotes III.F. for further information on this receivable.

**Board of Public Utilities and Unified Government utilities accounts receivable and revenue.** The Kansas City, Kansas Board of Public Utilities is responsible for revenue collection of the Unified Government’s sewer system, stormwater and refuse collection services, as well as for the BPU’s electric and water utilities. The BPU utilizes cycle billing and accrues the amount of revenues for sales unbilled at the end of each reporting period. An estimate is made for the provision for uncollectible accounts based on an analysis of the aging of accounts receivable and historical write-offs, net of recoveries. Additional amounts may be included based upon management’s evaluation of customer credit risks. Allowances totaled \$335,000 in fiscal year 2020. The BPU also provides billing service for the Sewer System Fund, Stormwater Fund and refuse collection services using the same procedures as described above. The BPU remits collected revenues monthly to the Government for associated utilities’ charges for service. The Unified Government accrues a receivable in the Sewer System Fund and Stormwater Fund for services provided, yet not collected at the end of the reporting period.

### 3. Inventories and Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Inventories of governmental funds are recorded as expenditures during the year of purchase. Inventories are stated at cost.

<b>Inventories:</b>	
Fuel	\$7,694,466
Material and supplies	20,117,798
Total	\$27,812,264

### 4. Restricted Assets

Certain proceeds of the Unified Government’s enterprise fund bonded indebtedness, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. The BPU also requires certain resources of the utility system be classified as restricted assets for compliance with certain bonded indebtedness covenants. The “debt service reserve” account is used to segregate resources accumulated for principal and interest payments on bonds in the event that the net revenues of the utility system are less than or equal to 130% of the maximum annual debt service on the bonds. The “construction reserve” account is used to report resources set aside for acquiring, constructing and installing capital improvements. The “improvement and emergency” account is used to report resources set aside to finance major renewals, repairs and replacement and extraordinary or unforeseen expenditures.

### 5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<b>Assets</b>	<b>Governmental Activities</b>	<b>Sewer System</b>	<b>EMS</b>
Land Improvements	30 years		
Machinery and equipment	6 to 10 years	6 to 10 years	5 to 10 years
Sewer lines		50 years	
Street and bridge infrastructure	10 to 40 years		
Structures and improvements	20 to 40 years		
Treatment plants and other facilities		33 years	
Other public domain infrastructure	30 years		
Computer Software	5 years		

<b>Assets</b>	<b>Stormwater</b>	<b>Public Levee</b>	<b>Sunflower Hills Golf Course</b>	<b>Stadium</b>
Land Improvements		30 years	30 years	
Machinery and equipment		6 to 10 years	5 to 10 years	
Sewer lines	50 years			
Structures and improvements			30 to 40 years	40 years
Treatment plants and other facilities	33 years			

Depreciation for the BPU is computed on a straight-line basis using composite rates. In 2014, BPU engaged an independent third-party consulting firm to conduct a depreciation study to determine if existing depreciation rates remained applicable to the depreciable property groups. New depreciation rates resulting from the study were adopted during fiscal year 2015 as follows:

Production plant	1.70% to 9.69%
Transmission and distribution	1.36% to 8.76%
General plant	2.52% to 7.75%

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the service utility of an asset has declined significantly and unexpectedly.

## **6. Regulatory Assets and Deferred Inflows**

The Kansas City, Kansas Board of Public Utilities is subject to provisions of GASB Codification Section Re10, *Regulated Operations*, and has recorded assets and liabilities on its statements of net position resulting from the effects of the rate-making process, which would not be recorded under U.S. generally accepted accounting principles for nonregulated entities. Regulatory assets represent costs incurred that have been deferred because future recovery in customer rates is probable. Deferred inflows generally represent probable future reductions

in revenue or refunds to customers. Management regularly assesses whether regulatory assets and deferred inflows are probable of future recovery or refund. If recovery or refund of regulatory assets or deferred inflows is not approved by the Board, which is authorized to approve rates charged to customers or is no longer deemed probable, these regulatory assets or deferred inflows are recognized in the current period results of operations. Additionally, these factors could result in an impairment of utility plant assets if the cost of the assets could not be expected to be recovered in customer rates.

The BPU has an energy adjustment rate rider (ERC). Estimated retail tariffs are set to recover estimated fuel costs such as coal, natural gas, and purchases power. The ERC allows differences between these estimates and actual fuel and purchased power costs to be deferred as a regulatory asset or a deferred inflow depending on the nature of the variance between estimated and actual costs incurred.

## **7. *Compensated Absences***

***Unified Government of Wyandotte County and Kansas City, Kansas employees.*** The number of vacation days awarded to a permanent, full-time employee is dependent upon the individual employee's number of continuous years of service. The number of days of annual vacation range from 10 to 28 days for full-time regular employees, 15 to 30 days for command officers of the police and fire departments, and 216 to 288 hours for fire officers on 24-hour shifts. Selected part-time employees accrue one-half the number of hours accrued by full-time regular employees. Employees are not eligible to use the earned time until completion of their probationary period, defined as six months. If certain conditions are satisfied and if appropriate approval is received, an employee may carry over to the following year earned and unused vacation time. Payment of unused vacation leave will be made upon separation of employment.

Permanent, full-time employees also earn and accumulate sick leave time at the rate of 8-10 hours for each minimum month of service. Selected part-time employees accrue sick leave time at the rate of one-half the full-time rate (4-5 hours) for each minimum month of service. Unused sick leave may be carried over indefinitely. Payment of unused sick leave will be made upon separation of employment based on a prorated formula.

In January 2014, the Unified Government established a new "employee class" for new and future hires that have sick and vacation accrual rules that vary from the classic employees described above in effort to reduce leave accrual liability balances at separation from the Government.

In governmental fund financial statements, a liability is accrued when it has matured, for example, as a result of employee resignations and retirements. Proprietary fund types accrue vacation and sick pay as earned. The liabilities are based on current salary costs and the vested portion of accumulated benefits.

***BPU employees.*** Under the terms of the BPU's personnel policy, employees are granted vacation and sick leave. In the event of termination, an employee is paid for accumulated vacation days. Employees may carry over a maximum of 80 hours of vacation hours for bargaining unit employees and 120 hours for non-bargaining unit employees. Sick leave can be accrued up to 1,760 hours. Employees who resign with at least fifteen years of service are paid for 75 percent of accumulated sick leave. All employees are paid for accumulated sick leave upon retirement or death.

The BPU accrues vacation and sick pay as earned. The liabilities are based on current salary costs and the vested portion of accumulated benefits.

## **8. *Long-Term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or

proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, regardless if withheld from the actual debt proceeds received, are reported as debt service expenditures.

## 9. Pensions

**Unified Government of Wyandotte County and Kansas City, Kansas employees.** The net pension liability (asset) is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of employee service and the plan's fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liability.

For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**BPU employees.** For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Retirement Pension Plan for Employees of the Kansas City, Kansas Board of Public Utilities (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## 10. Equity Classifications

In the government-wide statements, equity is shown as net position and classified into three components:

- (1) Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisitions, construction, or improvements of those assets.
- (2) Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The Unified Government and the BPU first utilize restricted resources to finance qualifying activities.
- (3) Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

In the governmental funds, equity is shown as fund balance and classified into five components:

- (1) Non-spendable – Assets legally or contractually required to be maintained or are not in spendable form. Such constraint is binding until the legal requirement is repealed or the amount becomes spendable.
- (2) Restricted – Assets with externally imposed constraints such as those mandated by creditors, grantors and contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws or regulations.
- (3) Committed – Assets with a purpose formally imposed by the Unified Government Board of Commissioners (Board) using its highest level of authority, binding unless modified or rescinded by the Board. The highest level of authority for the Board when acting as a county governing body is a resolution. The highest level of authority for the Board when acting as a city is an ordinance.
- (4) Assigned – Comprises of amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by a) the Unified Government Board of Commissioners (Board) or b) a body or official to whom the Board has delegated the authority. The Board has delegated authority to the County Administrator and Department Heads to assign amounts to be used for specific purposes as prescribed by the Unified Government’s Fund Balance Policies.
- (5) Unassigned – All amounts not included in the other fund balance classifications. The general fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

In circumstances when expenditure is made for a purpose which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

### **11. *Deferred @flows of Resources/Deferred Outflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Government has three items that qualify for reporting in this category in the government-wide statement of net position and proprietary funds statement of net position, deferred charge on refunding, deferred outflows for pensions and deferred outflows for OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. See Note IV. E. and IV. F., respectively, for more information on the deferred outflows for pensions and OPEB.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Government has five types of items, unavailable revenue, deferred revenue, deferred charge on refunding, deferred inflows for OPEB and deferred inflows for pensions, which qualify for reporting in this category. Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: intergovernmental receivable, grants receivable, interest receivable, and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred revenues are reported in both the government-wide statement of

net position and the governmental funds balance sheet for property tax receivable. Property taxes are not recognized as revenue until the period for which they are levied. A deferred charge on refunding results from the difference in carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The last items, deferred inflows for pensions and OPEB, are reported in both the government-wide statement of net position and the proprietary funds statement of net position. See Note IV. E. and IV.F., respectively, for more information on the deferred inflows for pensions and OPEB.

### **12. *Payment-in-Lieu of Taxes (PILOT)***

The BPU is exempt from federal and state income taxes and local property taxes because it is an administrative agency of the Unified Government. However, the BPU is required by a Charter Ordinance to pay a percentage of gross operating revenues to the Unified Government. The Charter Ordinance established a range of 5.0% to 15.0%. Currently, the payment-in-lieu of taxes is established at 11.9%, which amounted to \$32,687,316 during 2020. The PILOT is billed and collected by the BPU through incorporation in the rates as a supplemental rate rider. PILOT revenues and expenses are recorded as transfers in and transfers out in the General Fund and BPU Fund, respectively.

In addition to these payments to the Unified Government, the BPU also contributes free services to the Unified Government, such as street lighting, fire hydrant services, traffic signals, and collection of sewer, stormwater and refuse collection service charges. These service contributions are approximated at \$9,579,578 or 3.36% of the BPU's total operating revenue for 2020.

### **13. *Pending Governmental Accounting Standards Board Statements***

GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resource based on the payment provisions of the contract. It establishes a single model for lease accounting based on foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2020, and now postponed until December 2, 2022 per GASB Statement No. 95.

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The provisions of this statement were originally effective for the financial statements for the Unified Government's fiscal year ending December 31, 2020 and now postponed until December 31, 2021 per GASB Statement No. 95.

GASB Statement No. 92, *Omnibus 2020*, enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including: effective date of GASB 87 for interim financial reports; intra-entity transfers between primary governments and component unit pension or OPEB plans; applicability of Statements No. 73 and 74 for reporting assets accumulated for postemployment benefits; applicability of certain requirements of GASB 84 to

postemployment benefit arrangements; measurement of asset retirement obligations in government acquisitions; reporting by public entity risk pools for amounts recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements in authoritative literature and terminology used related to derivative instruments. Certain provisions of this statement were effective upon issuance and did not impact the Unified Government's financial reporting, other provisions of this statement were originally effective for financial statements for the Unified Government's fiscal year ending December 31, 2021 and now postponed until December 31, 2022.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, provides guidance where some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The provisions of this statement were originally effective for financial statements for the Unified Government's fiscal year ending December 31, 2022 and now postponed until December 31, 2023 per GASB Statement No. 95.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2023.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides new accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs), which have become increasingly common among state and local governments in recent years. Statement 96 is based on the standards established in Statement 87, *Leases*. The new defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The guidance requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability (with an exception for short-term SBITAs, those with a maximum possible term of 12 months) and provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. The provisions of this statement will be effective for financial statements for the Unified Government's fiscal year ending December 31, 2023.

GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, provides the following guidance: 1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans and employee benefit plans other than pension or OPEB plans as fiduciary component units in fiduciary fund financial statements; and 3) addresses relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefit provided through those plans. The first two provisions of this statement are effective immediately. The last provision will be effective for the Unified Government's fiscal year ending December 31, 2022.

## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

State statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds, debt service funds and enterprise funds, unless the fund is specifically exempted by statute. Kansas statutes provide for the following sequence and timetable of the legal annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25th.

The Unified Government has the following levels of budget control:

- The legal level of control is established at the fund level by State statutes which also permit the transfer of budgeted amounts from one object code or purpose to another within the same fund.

While the legal level of control is at the fund level, the Unified Government also has the following internal policies:

- The Unified Government further controls spending by requiring that no expenditures be committed that would exceed the amount appropriated for the spending category (e.g., Personnel Services, Contractual Services) without the department first obtaining approval. The following types of budget adjustments require department director approval and additional approval by the County Administrator's Office:
  - An appropriation of contingency funds
  - An appropriation of reserve funds
  - Budget adjustments that move funds between operating and capital budgets
  - Budget adjustments within a fund that are equal to or greater than \$10,000

The following actions require budget director's approval before execution:

- Pre-Bid Contracts
- Capital Project Contracts
- Capital Equipment Purchases
- Changing status of an unfunded personnel position to funded or creation of a new personnel position.

The following budgetary controls have been implemented and will be adhered to by all departments and divisions:

- Budget adjustments from the salary accounts require department director, Chief Financial Officer, and County Administrator's Office approvals.
- Budget adjustments between other accounts with department director approval.
- Budget adjustments from one division to another division with both divisions being in the same fund with department director and the transferring division manager approvals.

- As allowed by State statute, the governing body can increase the fund level expenditures by amending the budget. An amendment may only be made for previously unbudgeted increases in revenue other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication, the hearing may be held, and the governing body may amend the budget at that time.

Budget comparison statements are presented for each budgeted fund showing the actual receipts and expenditures compared to budgeted receipts and expenditures. Transfers to close funds can exceed the amount budgeted for that object code. The Unified Government of Wyandotte County/Kansas City, Kansas budget amounts presented in the statements that compare actual expenditures to the budget are the amended amounts.

All unencumbered appropriations (legal budget expenditure authority) lapse at year-end, except for capital project funds appropriations that are carried forward until the project is completed or terminated. Encumbered appropriations are not re-appropriated in the ensuing year's budget but are carried forward until liquidated or canceled.

A legal operating budget is not required for the following Unified Government funds:

- Capital Projects
- Public Building Commission
- Internal Service
- Special Revenue: Community Development
- Special Revenue: KCK ALL, Inc.
- Special Revenue: Revolving Loan Fund
- Special Revenue: Special Grants
- Special Revenue: Special Law Enforcement
- Debt Service: Economic Development
- Debt Service: County Initiative to Fund Infrastructure
- Capital Projects: KCK 501, Inc.
- Custodial Funds

State budget schedules are provided for the following funds, for informational purposes, although not legally required:

- Clerk's Technology Fund
- Register of Deeds Technology Fund
- Treasurer's Technology Fund

Controls over spending in the above non-budgeted funds, which are not subject to the legal budget requirements, are maintained by the review and internal appropriation process established by management.

## **B. Deficit Fund Equity**

At December 31, 2020, the Workers' Compensation Fund and the Self-Insured Health Care Fund had deficits of \$1,230,513 and \$679,579, respectively, which will be recovered from future internal charges to the Unified Government's other funds. The Community Development Fund had a deficit fund balance of \$1,385,100 which will be recovered from future intergovernmental revenues. The Emergency Medical Services Fund had a deficit fund balance of \$10,313,407 which will be recovered from future charges for services. The Public Levee Fund had a deficit fund balance of \$619,810 which will be recovered from future earned lease income.

### III. DETAILED NOTES ON ALL FUNDS

#### A. Cash and Investments

##### **1. Unified Government Cash and Investments**

The Unified Government (excluding the BPU) has adopted a formal Cash Management and Investment Policy that is reviewed and adopted annually. Primary objectives of investment activities are, in order of priority, safety, diversification, liquidity, maturity, and return on investment. The standard of care to be used by investment officials shall be the “prudent person standard” and shall be applied in the context of managing an overall portfolio. This rule states “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the first the safety and liquidity of their capital and next the probable income to be derived.”

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure or failure of the investment counter-party, the Unified Government’s deposits may not be returned to it, or it will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Government believes it has no custodial risk. All deposits with banks are collateralized at 105% of market value, as required by the Government’s cash and investment policy, less insured amounts. The Unified Government requires that deposits be fully collateralized all times. Acceptable collateral for deposits follows the provisions of state law. Peak period collateral agreements are not permitted under the Unified Government’s policy. As of December 31, 2020, except as noted below, the market value of assets pledged to the Unified Government as collateral exceeded amounts on deposit.

At December 31, 2020, in the event of the failure of the counterparty, KCK 501 will not be able to recover the value of its deposits that are in the possession of an outside party. At December 31, 2020, KCK 501’s deposits exceeded FDIC Coverage by \$991,769 and is subject to custodial credit risk.

The Unified Government requires all security purchases be settled on a delivery versus payment basis with an independent third-party custodian designated by the Government. As of December 31, 2020, the Unified Government had \$10,164,393 of investments in U.S. government agency securities which were held by the investment’s counterparty.

*Interest Rate Risk.* Interest rate risk is the risk that the fair value of securities in the portfolio will fall due to changes in general interest rates. Through its investment policy, the Government manages this risk by structuring investments so that securities mature to meet cash flows of the general operating fund, and by investing general operating funds primarily in shorter-term securities. Additionally, the investment policy limits investments to a maximum stated maturity of four years.

*Credit Risk.* Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. Kansas law limits the types of investments that can be made. The Unified Government’s investment policy does not impose any additional limitations. In accordance with the investment policy, credit risk is minimized by limiting investments to the safest types of securities, by pre-qualifying financial institutions, broker/dealers, intermediaries, and advisors with whom the Unified Government will do business, and by diversifying the investment portfolio so that potential loss on individual securities will be minimal. As of December 31, 2020, the securities underlying repurchase agreements included U.S. agency obligations not explicitly guaranteed by the U.S. Government. The securities had ratings of AAA by Moody’s and AA+ by Standard and Poor’s. Investments in interest-earning investment contracts are not rated.

*Concentration of Credit Risk.* The Unified Government investment policy limits the amount of investments that can be placed with a single financial institution to no more than 30% of the total investment portfolio. The following maximum limits, by investment type, are also established:

<u>Investment Type</u>	<u>Maximum % of Portfolio</u>
Certificates of deposit	100%
U.S. Treasury bills or notes	100%
U.S. Government agency obligations	50%
Kansas Municipal Investment Pool	50%
Repurchase agreements	25%
Bank trust department municipal pools	25%
Temporary notes or no-fund warrants	10%

At December 31, 2020, the Unified Government did not hold more than 5% of its portfolio in any individual U.S. Government instrumentality issuer.

*Fair Value Measurements.* The Government categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the investment.

Level 1 inputs are quoted prices in active markets for identical assets;

Level 2 inputs are significant other observable inputs, either directly or indirectly observable, and fair value can be determined through models or other valuation methodologies;

Level 3 inputs are significant unobservable inputs in situations where there is little or no market activity for the asset or liability and the entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The Unified Government has the following recurring fair value measurements as of year-end:

- Money market mutual funds are valued using quoted market prices (Level 1 inputs).
- U.S. treasuries, U.S. government agencies and fixed income securities are valued using pricing models that maximize the use of observable inputs for similar securities (Level 2 inputs).
- Certificates of deposit are non-participating interest-earning investment contracts that are using the cost-based approach.
- The repurchase agreement is an overnight instrument, with the fair value of the collateral underlying the repurchase agreement in excess of the amount invested. Given the short-term nature of the agreement, it is measured at amortized cost.

At December 31, 2020, the Unified Government (excluding the BPU) had the following investments:

	Investment Maturities (in Years)			Fair Value Hierarchy
	Fair Value	Less Than 1	1-5	
Repurchase Agreements	\$ 240,244,000	\$ 240,244,000	\$ -	N/A
U.S. government agencies	10,164,393	10,164,393	-	Level 2
Certificates of Deposit	59,000,000	36,000,000	23,000,000	N/A
<b>Subtotal general operating portfolio</b>	<b>309,408,393</b>	<b>286,408,393</b>	<b>23,000,000</b>	
Assets held by trustee:				
U.S. Treasuries	792,996	162,847	630,149	Level 2
Money Market Mutual Funds	28,223,037	28,223,037	-	Level 1
U.S. government agencies	3,792,908	2,015,842	1,777,066	Level 2
<b>Subtotal assets held by trustee</b>	<b>32,808,941</b>	<b>30,401,726</b>	<b>2,407,215</b>	
<b>Total Investments</b>	<b>\$ 342,217,334</b>	<b>\$ 316,810,119</b>	<b>\$ 25,407,215</b>	

## 2. Kansas City, Kansas Board of Public Utilities Cash and Investments

The BPU maintains a cash and investment program to pay for operating and capital requirements as well as for debt service requirements. The investment program is comprised of deposits, repurchase agreements, certificates of deposit, and U.S. Treasury securities. Other investments using U.S. agency instrumentalities and money market fund securities for the debt service program are managed by the bond trustee. Nearly all maturities of securities were less than one year. At December 31, 2020, the bank balance and certificates of deposit were \$524,283 which was covered by federal depository insurance and collateral held in safekeeping in the BPU's name.

The BPU has an investment policy that regulates investments in securities that have objectives of safety of principal, liquidity with all investments in U.S. dollars, and investment returns optimized within the constraints of safety and liquidity. Eligible securities are specific to Kansas State Statutes and the BPU's bond indenture agreements. All securities owned by BPU are in conformance with the investment policy.

**Custodial Credit Risk.** The BPU believes it has no custodial risk. All deposits with banks are collateralized at 102% of market value, as required by the BPU's cash and investment policy and Kansas state statute, less insured amounts. All securities are registered in the name of the BPU and held by a third-party safekeeping agent. Investments in money market mutual funds are not exposed to custodial risk because their existence is not evidenced by securities that exist in physical or book entry form.

**Interest Rate Risk.** The BPU minimizes the risk of market value changes by structuring the investment portfolio so that fixed income securities mature to meet cash requirements for debt service and other disbursement requirements for ongoing operations and by keeping maturities short.

**Credit Risk.** The BPU manages credit risk by requiring all investments meet the investment guidelines as established by the State of Kansas as described in K.S.A 12-1675 and 10-131. This requires all investments be in U.S. Treasury securities, in U.S. agency securities, or in any external investment pools, Money Market Mutual Funds, or Repurchase Agreement securities be the highest rated by nationally recognized rating agencies. All the BPU's securities including money market funds are AAA rated by Moody's. Any bank deposits and including certificates of deposit are fully collateralized by the FDIC or other qualifying securities. All securities held by the BPU meet the credit quality objective.

*Concentration of Credit Risk.* The BPU manages credit risk by requiring all investments meet the investment guidelines as established by the State of Kansas in K.S.A. 12-1675 and 10-131 and diversifying investment holdings to avoid high concentration of any one security issuer. The BPU has a concentration of credit risk where it holds more than 5% of its investment portfolio in any one security issuer other than U.S. Treasury securities and in investment pools. The following U.S. agency instrumentality securities held in safekeeping by the BPU's bond trustees are in excess of 5% of total investments:

Issuer	Amount	Percentage of Total Portfolio
Federal Home Loan Mortgage Corp	\$15,639,802	17.74%

The fair values, as determined by market prices, of the BPU's investments at December 31, 2020 are as follows:

	Investment maturities			Fair Value Hierarchy
	Fair Value	Less Than 6 months	6-12 months	
Cash and CD's	\$ 524,283	\$ 524,283	\$ -	N/A
Repurchase Agreements	56,354,038	56,354,038	-	N/A
US Agency	15,639,802	7,301,145	8,338,657	Level 2
Money market funds	<u>15,641,090</u>	<u>15,641,090</u>	-	N/A
<b>Total Investments</b>	<b><u>\$ 88,159,213</u></b>	<b><u>\$ 79,820,556</u></b>	<b><u>\$ 8,338,657</u></b>	

A reconciliation of cash and investments are as follows:

	<u>Unified Government</u>	<u>BPU</u>	<u>Total</u>
Cash on hand	\$ 23,678	\$ -	\$ 23,678
Carrying amount of deposits	20,822,883	524,283	21,347,166
Cash with others	2,582,676	-	2,582,676
Investments	309,408,393	87,634,930	397,043,323
Investments, assets held by trustee	32,808,941	-	32,808,941
<b>Total</b>	<b><u>\$ 365,646,571</u></b>	<b><u>\$ 88,159,213</u></b>	<b><u>\$ 453,805,784</u></b>
	<u>Unified Government</u>	<u>BPU</u>	<u>Total</u>
Cash and temporary Investments	\$ 160,976,625	\$ 48,026,668	\$ 209,003,293
Restricted cash and investments	204,669,946	40,132,545	244,802,491
<b>Total</b>	<b><u>\$ 365,646,571</u></b>	<b><u>\$ 88,159,213</u></b>	<b><u>\$ 453,805,784</u></b>

## B. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 27,111,075	\$ -	\$ -	\$ 27,111,075
Construction in progress	42,286,907	36,784,536	55,169,123	23,902,320
Total capital assets, not being depreciated	69,397,982	36,784,536	55,169,123	51,013,395
Capital assets, being depreciated:				
Buildings	177,297,130	42,806,570	-	220,103,700
Improvements other than buildings	43,348,491	324,581	-	43,673,072
Machinery and equipment	69,732,625	5,404,230	879,468	74,257,387
Infrastructure	665,790,747	13,412,063	-	679,202,810
Total capital assets, being depreciated	956,168,993	61,947,444	879,468	1,017,236,969
Less accumulated depreciation for:				
Buildings	102,676,747	4,316,386	-	106,993,133
Improvements other than buildings	21,771,582	881,927	-	22,653,509
Machinery and equipment	49,544,488	4,509,518	828,590	53,225,416
Infrastructure	279,666,200	17,821,349	-	297,487,549
Total accumulated depreciation	453,659,017	27,529,180	828,590	480,359,607
Total capital assets, being depreciated, net	502,509,976	34,418,264	50,878	536,877,362
Governmental activities capital assets, net	\$ 571,907,958	\$ 71,202,800	\$ 55,220,001	\$ 587,890,757

<b>Business-type activities</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:				
Land	\$ 4,745,576	\$ -	\$ -	\$ 4,745,576
Sewer-Construction in progress	12,014,395	20,584,237	-	32,598,632
Stormwater -Construction in progress	10,900,987	19,004,183	17,018,018	12,887,152
BPU-Construction in progress	130,113,200	51,012,896	89,873,209	91,252,887
<b>Total capital assets, not being depreciated</b>	<b>157,774,158</b>	<b>90,601,316</b>	<b>106,891,227</b>	<b>141,484,247</b>
Capital assets, being depreciated:				
Buildings and improvements	4,310,315	143,612	-	4,453,927
Improvements other than buildings	3,691,240	147,466	-	3,838,706
Sewer lines	201,729,240	-	-	201,729,240
Treatment plants and facilities	107,185,201	17,257,304	-	124,442,505
Machinery and equipment	56,456,225	3,615,335	1,053,966	59,017,594
BPU Plant and equipment	1,759,186,928	87,446,516	96,561	1,846,536,883
<b>Total capital assets, being depreciated</b>	<b>2,132,559,149</b>	<b>108,610,233</b>	<b>1,150,527</b>	<b>2,240,018,855</b>
Less accumulated depreciation for:				
Buildings and improvements	1,151,207	106,774	-	1,257,981
Improvements other than buildings	2,682,026	81,695	-	2,763,721
Sewer lines	93,816,565	3,591,415	-	97,407,980
Treatment plants and facilities	60,684,569	1,520,176	-	62,204,745
Machinery and equipment	40,358,592	2,523,859	1,053,959	41,828,492
BPU Plant and equipment	834,610,947	33,409,432	79,407	867,940,972
<b>Total accumulated depreciation</b>	<b>1,033,303,906</b>	<b>41,233,351</b>	<b>1,133,366</b>	<b>1,073,403,891</b>
<b>Total capital assets, being depreciated, net</b>	<b>1,099,255,243</b>	<b>67,376,882</b>	<b>17,161</b>	<b>1,166,614,964</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 1,257,029,401</b>	<b>\$ 157,978,198</b>	<b>\$ 106,908,388</b>	<b>\$ 1,308,099,211</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental activities:</b>	
General government	\$ 1,052,973
Health and welfare	50,807
Public safety	3,133,320
Judicial	46,216
Highways and streets, including depreciation of general infrastructure assets	20,524,957
Planning and development	1,659,135
Culture and recreation	476,352
<b>Total depreciation expense - governmental activities</b>	<b>\$ 26,943,760</b>
<b>Business-type activities:</b>	
Sewer system	\$ 5,612,098
Sunflower Hills Golf Course	97,005
EMS	1,227,527
Stormwater Enterprise	781,978
Stadium	105,311
BPU	33,409,432
<b>Total depreciation expense - governmental activities</b>	<b>\$ 41,233,351</b>

### C. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of December 31, 2020, is as follows:

Interfund receivables and payables:		
	Interfund Receivables	Interfund Payables
General	\$ 2,923,616	\$ 260,208
Capital Projects	1,731,288	8,599,701
Economic Development fund	-	175,725
Special grants fund	125,396	750,474
Nonmajor governmental funds	217,601	1,755,693
Sewer System enterprise fund	7,317,087	1,778,632
Non-major internal service	-	203,714
Nonmajor entrprise funds	1,422,882	213,723
<b>Total</b>	<b>\$ 13,737,870</b>	<b>\$ 13,737,870</b>

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The interfund payables due from certain nonmajor governmental funds include amounts owed to the General Fund for the reimbursement of certain indirect costs.

The composition of interfund transfers for the year ended December 31, 2020, is as follows:

Transfers Out:	Transfers In:								Total
	General	Capital Projects	Economic Development	Special Grants	Non-Major Governmental	Non-Major Internal Service	Sewer	Non-Major Enterprise	
General	\$ -	\$ 3,762,041	\$ -	\$ -	\$ 1,810,000	\$ 238,415	\$ -	\$ -	\$ 5,810,456
Capital Projects	-	-	7,797,251	-	930,853	-	21,823,519	13,983,247	44,534,870
Special grants	-	56,545	-	-	-	-	-	-	56,545
Nonmajor Governmental	500,000	10,619,230	261,492	25,501	88,649	-	3,444,497	3,791,357	18,730,726
Sewer	-	41,973,392	-	-	425,347	-	-	-	42,398,739
BPU	32,687,316	-	-	-	-	-	-	-	32,687,316
Nonmajor Enterprise fund	2,256,000	21,261,055	-	-	19,752	-	-	-	23,536,807
	<b>\$ 35,443,316</b>	<b>\$ 77,672,263</b>	<b>\$ 8,058,743</b>	<b>\$ 25,501</b>	<b>\$ 3,274,601</b>	<b>\$ 238,415</b>	<b>\$ 25,268,016</b>	<b>\$ 17,774,604</b>	<b>\$ 167,755,459</b>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt services from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In 2020, PILOT revenues and expenses of \$32,687,316 are recorded as transfers in and transfers out in the General Fund and BPU Fund, respectively. Additionally, the capital projects fund constructed capital assets in the amount of \$19,273,150 and \$17,942,399 to the Sewer System Fund and Stormwater Fund, respectively. This activity is shown as an expenditure from the capital project fund and capital contribution revenue to the Sewer System Fund and Stormwater Fund, in the fund financial statements. However, this activity is shown within transfers in the government-wide financial statements.

## D. Leases

### *Operating Leases*

The Public Levee is located in the Fairfax Industrial District. During 2014, a lease agreement was reached with a third party for a long-term ground lease. Under this agreement, existing structures were demolished, and the third party built a new industrial building. The third party retains ownership of the new industrial building. This agreement, which runs through December 31, 2072, covers only the ground that had an original cost of \$116,598.

In November 2010, the Unified Government entered into a lease with the Kansas Speedway Corporation to lease 2,000 parking spaces for use in connection with the Sporting KC soccer stadium. Annual lease payments for use of the parking spaces are \$351,881. Annual rent payments are adjusted every five years by the cumulative and compounded percentage increase in the Consumer Price Index. The last year the lease payment was adjusted was 2016. The initial term of the lease is through December 31, 2031.

The following is a schedule of future minimum rentals to be received on non-cancelable operating leases by the Public Levee and of future minimum rent payments to be made to the Kansas Speedway Corporation as of December 31, 2020:

Year ending December 31	Public Levee Lease	Rent Payments for Parking
2021	\$327,878	\$351,881
2022	327,878	351,881
2023	327,878	351,881
2024	327,878	351,881
2025	254,282	351,881
Thereafter	9,828,836	2,111,286
<b>Total</b>	<b>\$11,394,630</b>	<b>\$3,870,691</b>

### *Capital Leases*

The Unified Government has equipment under various capital leases. To account for financing leases, the Government charges payments made during the fiscal period as debt service in governmental funds. In the year that the asset is received, the Government records the present value of future lease payments as a capital outlay expenditure and as an offsetting other financing source. The present value of payments due in future periods is shown as a liability in long-term debt.

Assets acquired under capital lease consist of the following:

	Governmental Activities	Business-type Activities
		EMS
Machinery and equipment	<u>\$ 19,895,108</u>	<u>\$ 6,854,783</u>

Amortization of leased assets is included with depreciation expense on the Statement of Activities.

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2020, were as follows:

Year ended December 31,	Governmental Activities	Business-type Activities
		EMS
2021	\$ 2,477,946	\$ 826,254
2022	2,458,931	742,208
2023	2,085,994	742,208
2024	1,495,463	742,208
2025	1,495,463	742,208
2026-2030	1,723,219	2,234,952
Total minimum lease payments	\$ 11,737,016	\$ 6,030,038
Less: Amount representing interest	(966,017)	(758,209)
<b>Present value of minimum lease payments</b>	<b>\$ 10,770,999</b>	<b>\$ 5,271,829</b>

#### E. Temporary Notes

Kansas law permits the issuance of temporary notes to finance certain capital improvement projects which will be refinanced with general obligation bonds. Prior to the issuance of the temporary notes, the Commission must take the necessary legal steps to authorize the issuance of general obligation bonds. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing, and have a maturity date not later than four years from the date of issuance. At December 31, 2020, the Unified Government had \$29,773,449 outstanding in temporary notes.

All temporary notes at December 31, 2020, have a maturity of no later than April 1, 2021. The interest rate of the 2020-1 temporary notes is 1.20%.

Temporary note activity for the year ended December 31, 2020 was as follows:

Outstanding Jan. 1, 2020	Issued	Redeemed	Outstanding Dec. 31, 2020
\$ 39,655,477	\$ 35,028,449	\$ (44,910,477)	\$ 29,773,449

## F. Long-term Liabilities

**Summary of Long-Term Liabilities.** The following is a summary of changes in long-term debt of the Unified Government for the year ended December 31, 2020:

	Outstanding January 1, 2020	Additions	Deletions	Outstanding December 31, 2020	Due Within 1 Year
<b>Governmental activities:</b>					
<b>General Obligation:</b>					
Private Placement:					
General obligation bonds	\$ 1,420,000	\$ -	\$ 120,000	\$ 1,300,000	\$ 130,000
Public Placement:					
General obligation bonds	248,048,948	45,189,930	69,264,010	223,974,868	14,909,376
Tax Increment Financed GO bonds	27,501,992	1,952,840	10,400,640	19,054,192	973,415
Unamortized premium	20,927,367	3,847,337	4,135,642	20,639,062	-
Unamortized discount	(131,024)	-	(124,722)	(6,302)	-
Bond anticipation notes	12,189,524	20,621,551	12,189,524	20,621,551	20,621,551
Notes Payable from direct placement	6,860,000	-	-	6,860,000	-
Compensated absences	43,919,446	1,221,305	2,591,348	42,549,403	3,004,829
Capital leases	11,648,501	1,577,496	2,454,998	10,770,999	2,202,377
Claims and judgments	600,000	952,632	952,632	600,000	600,000
Total pension liability	217,525	-	9,279	208,246	-
Claims incurred but not reported	7,251,000	35,152,345	34,334,345	8,069,000	4,360,694
Total OPEB liability	93,852,582	32,449,319	2,906,641	123,395,260	-
Net pension liability	163,538,543	67,134,119	33,419,831	197,252,831	-
Landfill closure/post-closure	324,000	-	54,000	270,000	54,000
<b>Total - General obligation</b>	<b>638,168,404</b>	<b>210,098,874</b>	<b>172,708,168</b>	<b>675,559,110</b>	<b>46,856,242</b>
<b>Limited Obligation:</b>					
Private Placement:					
Special obligation bonds	23,533,000	-	3,957,000	19,576,000	2,830,000
Revenue bonds	490,000	-	75,000	415,000	75,000
Transportation development bonds	7,017,000	-	1,107,000	5,910,000	395,000
Public Placement:					
Special obligation bonds	43,680,000	5,700,000	7,595,000	41,785,000	-
Revenue bonds	41,240,000	10,260,000	3,355,000	48,145,000	2,370,000
Transportation development bonds	9,940,000	-	675,000	9,265,000	565,000
Sales tax obligation bonds	51,209,961	-	2,278,587	48,931,374	2,299,693
Accreted interest on bonds	11,464,723	1,742,551	872,922	12,334,352	867,210
Unamortized premium	1,224,327	-	146,277	1,078,050	-
Unamortized discount	(669,461)	-	(51,004)	(618,457)	-
<b>Total - Limited obligation</b>	<b>189,129,550</b>	<b>17,702,551</b>	<b>20,010,782</b>	<b>186,821,319</b>	<b>9,401,903</b>
<b>Total</b>	<b>\$ 827,297,954</b>	<b>\$ 227,801,425</b>	<b>\$ 192,718,950</b>	<b>\$ 862,380,429</b>	<b>\$ 56,258,145</b>
<b>Business-type activities:</b>					
General obligation bonds	\$ 90,279,060	\$ 35,987,230	\$ 19,385,350	\$ 106,880,940	\$ 5,077,209
Unamortized premium	4,926,138	2,353,548	500,437	6,779,249	-
Capital leases	6,062,397	-	790,566	5,271,831	658,664
Sewer state revolving loan from direct placement	17,154,137	1,193,390	1,536,821	16,810,706	1,499,027
Compensated absences	5,995,060	655,603	381,788	6,268,875	430,755
Total OPEB liability	8,556,167	2,938,097	281,695	11,212,569	-
Net pension liability	14,691,293	6,078,432	2,961,485	17,808,240	-
<b>Subtotal</b>	<b>147,664,252</b>	<b>49,206,300</b>	<b>25,838,142</b>	<b>171,032,410</b>	<b>7,665,655</b>
BPU revenue bonds	614,265,000	248,545,000	244,605,000	618,205,000	25,395,000
Unamortized premium	59,480,673	1,814,835	22,331,343	38,964,165	-
State revolving loan	29,454,589	-	2,591,040	26,863,549	2,675,585
Intergovernmental loan	4,566,680	-	-	4,566,680	696,467
Compensated absences	7,254,400	1,086,900	232,700	8,108,600	1,086,900
Net pension liability	32,620,868	57,957,024	90,577,892	-	-
Total OPEB Liability	50,295,281	4,395,290	3,765,029	50,925,542	-
<b>Subtotal</b>	<b>797,937,491</b>	<b>313,799,049</b>	<b>364,103,004</b>	<b>747,633,536</b>	<b>29,853,952</b>
<b>Total</b>	<b>\$ 945,601,743</b>	<b>\$ 363,005,349</b>	<b>\$ 389,941,146</b>	<b>\$ 918,665,946</b>	<b>\$ 37,519,607</b>

For the governmental activities, compensated absences, claims and judgments and the total pension liability are generally liquidated by the General Fund. Compensated absences, total OPEB liability and net pension liability will be liquidated by the governmental funds share of these payroll related costs. Landfill closure and post closure care costs are expected to be liquidated by the Environmental Trust Fund.

**General Obligation and Special Assessment (Tax Increment Financing) Bonds.** The remaining debt service requirements for general obligation and special assessment bonds will be paid from the respective bond and interest funds with future property tax revenues and special assessment taxes.

At December 31, 2020, the bonds outstanding for the Unified Government consisted of the following:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Amount Outstanding Dec 31, 2020
2009 GO Bonds	\$ 23,515,000	2009-2029	3.00-6.00%	\$ 685,000
2010 GO Bonds	110,330,000	2011-2031	0.70-5.70%	2,530,000
2011 GO Bonds	34,485,000	2012-2031	1.00-5.00%	3,450,000
2012 GO Bonds	15,975,000	2013-2022	1.00-4.00%	10,435,000
2013 GO Bonds	34,685,000	2013-2033	2.00-4.00%	16,595,000
2014 GO Bonds	34,865,000	2014-2034	2.00-4.00%	19,515,000
2015 GO Bonds	59,140,000	2015-2035	2.00-5.00%	39,000,000
2016 GO Bonds	49,370,000	2016-2036	2.00-5.00%	39,975,000
2017 GO Bonds	76,925,000	2017-2037	2.60-5.00%	73,465,000
2018 GO Bonds	35,475,000	2018-2038	3.125-5.00%	33,015,000
2019 GO Bonds	29,290,000	2020-2039	3.00-5.00%	28,115,000
2019 GO Bonds – direct placement	1,420,000	2020-2029	3.00%	1,300,000
2020 GO Bonds	83,130,000	2021-2040	0.57-4.00%	83,130,000
<b>Total</b>	<b>\$588,605,000</b>			<b>\$351,210,000</b>

Annual debt service requirements to maturity for bonds outstanding of the Unified Government are as follows:

Year	Governmental Activities Public Placement		Governmental Activities Direct Placement	
	Principal	Interest	Principal	Interest
2021	\$ 15,882,791	\$ 9,142,388	\$ 130,000	\$ 39,000
2022	18,531,401	8,415,114	130,000	35,100
2023	19,901,971	7,670,539	135,000	31,200
2024	19,301,455	6,880,669	140,000	27,150
2025	19,943,425	6,103,365	145,000	22,950
2026-2030	95,103,871	18,643,555	620,000	46,950
2031-2035	37,439,146	5,957,148	-	-
2036-2040	16,925,000	1,149,119	-	-
<b>Total</b>	<b>\$243,029,060</b>	<b>\$63,961,897</b>	<b>\$ 1,300,000</b>	<b>\$202,350</b>

<b>Business-Type Activities</b>		
<b>Year</b>	<b>Principal</b>	<b>Interest</b>
2021	\$ 5,077,209	\$ 3,985,431
2022	6,098,600	3,450,148
2023	6,323,029	3,213,387
2024	6,498,545	2,970,144
2025	6,761,575	2,715,471
2026-2030	35,245,845	9,653,374
2031-2035	26,211,137	4,172,869
2036-2040	14,665,000	1,011,356
<b>Total</b>	<b>\$ 106,880,940</b>	<b>\$31,172,180</b>

The Series 2010D bonds were issued as taxable Build America Bonds pursuant to the American Recovery and Reinvestment Act of 2009, which provides that 32.6% of the interest payments on those bonds will be paid to the Unified Government by the U.S. Treasury. The Series 2010C and 2010F bonds were issued as taxable Recovery Zone Economic Development Bonds pursuant to the American Recovery and Reinvestment Act of 2010, which provides that 41.9% of the interest payments on those bonds will be paid to the Unified Government by the U.S. Treasury. The Series 2010G bonds were issued as taxable Qualified Energy Conservation Bonds. The Unified Government has elected to receive interest subsidy payments from the U.S. Treasury in an amount equal to the lesser of the amount of interest payable on each interest payment date, or 62.4% of the amount of interest which would have been payable with respect to the bonds if the interest were determined at applicable tax credit rates for the bonds. In 2020, the Unified Government received \$398,127 of interest subsidies related to these bonds.

The Series 2014C and 2015C bonds were issued to pay a portion of the costs of constructing certain emergency communications facilities and buildings to be operated by the Unified Government. The BPU agreed to pay 17% of the costs of these facilities, which will be owed on each debt service payment date. The Series 2018A bonds were issued in part to improve certain infrastructure to be maintained by the Unified Government. The BPU has agreed to pay 50% of the costs of these improvements, which will be owed on each debt service payment date.

**Sales Tax Limited Obligation Bonds.** Sales tax special obligation revenue bonds (STAR bonds) are authorized to be issued pursuant to K.S.A. 12-17,160, et seq., as amended (the STAR Bond Act). The STAR Bond Act provides a form of tax increment financing that enables the issuance of bonds payable from certain State and local sales and compensating use tax revenues and transient guest tax revenues generated from STAR bond projects constructed within a STAR bond project district. To implement STAR bond financing, a local government must adopt a resolution that specifies a proposed STAR bond project district’s boundary and describes the overall district plan, hold a public hearing on the district and plan, and pass a resolution that establishes the STAR bond project district. Additionally, there may be one or more projects within a STAR bond district.

In connection with the issuance of STAR bonds, the Unified Government and the State of Kansas enter into Tax Distribution Agreements. The agreements provide that the principal of, accreted value, and interest on the STAR bonds will be paid proportionally by the Unified Government and the State of Kansas, based on each entity’s respective share of sales taxes generated within the district. The proportional shares may vary by bond issue, as described in the “Tax Distribution Details” in the table below. These proportional shares may change in the future if the sales taxes assessed by the local or state governments are modified.

Certain STAR bonds, as listed in the table below, include an Annual Appropriation covenant. As issuer of the bonds, the Unified Government may, but is not obligated to, budget and appropriate local sales tax from outside the district to the extent that sales tax collections from the district are unavailable or insufficient for annual debt service requirements.

Certain bond issues have “Turbo Redemption” provisions. Pledged tax revenue received in excess of amounts required for mandatory debt service payments or for various reserve account requirements will be used to redeem the bonds early. It is therefore expected that payment in full of principal on these bond series will be made earlier than their respective maturity dates.

Issue	District / Project	Original Amount	Annual Appropriation Covenant	Other Features	Tax Distribution Details
<b>Serial/Term Bonds:</b>					
1999 KISC Capital Appreciation Bonds (CABs)	Kansas International Speedway	\$24,300,413	Yes		28% local tax revenues / 72% State sales tax revenues
2014 KISC Refunding	Kansas International Speedway	10,885,000	Yes	Issued on a parity lien basis with the 1999 KISC CABs.	28% local tax revenues / 72% State sales tax revenues
2015A	Vacation Village Project Areas 1 and 2A / Waterpark Project and Auto Plaza Project	72,900,000	No		23% local tax revenues / 77% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from the Waterpark Project and Auto Plaza Project. For Project Area 2A, Incremental Tax Revenues include the excess of revenues over a Base Year amount, as defined in the Tax Distribution Agreement.</i>					
2015B	Vacation Village Project Areas 1 and 2A / Waterpark Project and Auto Plaza Project	12,260,000	Yes	Subordinate to 2015A bonds	23% local sales tax revenues / 77% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from the Waterpark Project and Auto Plaza Project, and certain local sales and compensating use tax revenues and local transient guest tax revenues generated outside the STAR Bond District to the extent appropriated by the governing body of the Unified Government. For Project Area 2A, Incremental Tax Revenues include the excess of revenues over a Base Year amount, as defined in the Tax Distribution Agreement.</i>					
<b>Turbo Bonds:</b>					
2015 Capital Appreciation Bonds (CABs)	Vacation Village Project Area 4 / US Soccer National Training Facility and Village West	65,229,560	No	Village West included within Project Area 4 only upon payment in full of 2004 bonds, 2010B CABs, 2012 bonds and 2014 CABs.	20% local tax revenues / 80% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from Project Area 4. Local and state tax revenues generated within the Village West Property are pledged to secure and will be applied solely to the payment of the Outstanding Village West STAR Bonds (2004 bonds, 2010B CABs, 2012 bonds and 2014 CABs) until the Outstanding Village West STAR Bonds are paid in full, at which time the Village East area will be included in Project Area 4. Incremental tax revenues are currently available to pay the 2015 bonds.</i>					

**STAR Bonds with Annual Appropriation.** Due to the presence of the Annual Appropriation covenant, the full amount of these outstanding bonds in the amount of \$29,028,051 is recorded with long-term debt of the Unified Government, along with any related transactions or account balances. A corresponding receivable, in the amount of \$21,441,218 is recorded for the amount of the contractual pledge from the State of Kansas for the estimated State share of sales tax revenues.

At December 31, 2020, STAR bonds outstanding with annual appropriation consisted of the following:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Recorded with Unified Government Long-Term Liabilities				
				Local Pledge	Local Accreted Interest	State Pledge	State Accreted Interest	Total Accreted Value December 31, 2020
1999 KISC Bonds	\$ 24,300,413	2007-2027	4.20-5.25%	\$ 981,197	\$ 2,064,657	\$ 2,523,078	\$ 5,309,119	\$ 10,878,051
2014 KISC Refunding Bonds	10,885,000	2014-2027	2.00-5.00%	2,052,400	-	5,277,600	-	7,330,000
2015B Vacation Village Bonds	12,260,000	2015-2035	3.125-4.00%	2,488,600	-	8,331,400	-	10,820,000
<b>Total</b>	<u>\$ 47,445,413</u>			<u>\$ 5,522,197</u>	<u>\$ 2,064,657</u>	<u>\$ 16,132,078</u>	<u>\$ 5,309,119</u>	<u>\$ 29,028,051</u>

**STAR Bonds with No Annual Appropriation.** For these bond issues, the Unified Government records its proportional share of the outstanding obligation (see the “local sales tax” in the Tax Distribution Details of the table above). The Unified Government collects 100% of the sales taxes for these bonds, then records planning and development expenditures for amounts remitted to the State for its share of the principal and interest.

At December 31, 2020, STAR bonds outstanding with no annual appropriation consisted of:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Recorded with Unified Government Long-Term Liabilities				Total Accreted Value December 31, 2020
				Local Pledge	Local Accreted Interest	State Pledge	State Accreted Interest	
2015 US Soccer Bonds	\$ 65,229,560	2034	6.75%	\$ 12,560,549	\$ 4,960,576	\$ 50,242,200	\$ 19,842,305	\$ 87,605,630
2015A Vacation Village Bonds	72,900,000	2015-2035	5.00-6.00%	14,716,550	-	49,268,450	-	63,985,000
<b>Total</b>	<u>\$ 138,129,560</u>			<u>\$ 27,277,099</u>	<u>\$ 4,960,576</u>	<u>\$ 99,510,650</u>	<u>\$ 19,842,305</u>	<u>\$ 151,590,630</u>

Annual debt service requirements to maturity for these bonds are as follows:

Governmental Activities		
Year	Principal	Interest
2021	\$ 2,299,693	\$ 2,469,718
2022	2,485,475	2,426,462
2023	2,670,423	2,384,116
2024	2,872,730	2,326,961
2025	3,090,753	2,262,886
2026-2030	11,493,000	9,956,868
2031-2035	24,019,300	33,632,449
<b>Total</b>	<b>\$ 48,931,374</b>	<b>\$ 55,459,460</b>

**Bonds Issued for Kansas International Speedway Corporation (KISC).** In 1999, the Unified Government issued Series 1999 Taxable Special Obligation Revenue Bonds for an original amount of \$71,340,000 to provide financing to the Kansas International Speedway Corporation (KISC) for construction of the Kansas Speedway. KISC is responsible for making semi-annual payments for principal and interest on the bonds. The obligation of KISC to make debt service payments is secured by a mortgage on the project site. Payments to the trustee are also backed by a policy of financial guaranty insurance issued by the MBIA Insurance Corporation and are guaranteed by the International Speedway Corporation under a Payment Guarantee Agreement. The Unified Government has also provided an annual appropriation commitment from local sales taxes collected, though this does not create a liability or general obligation debt of the Unified Government, nor constitute a pledge of the general credit, tax revenues, funds or moneys of the Unified Government, and does not obligate them to levy or pledge any form of taxation or make any appropriation or payments beyond those appropriated for the current fiscal year. Since the 1999 bonds were issued, the Unified Government has made no annual appropriations for payment of the bonds. The remaining amount outstanding as of December 31, 2020 is \$39,290,000. The bonds have a final maturity date of December 2027.

**Transportation Development District Sales Tax Revenue Bonds.** The Unified Government has created transportation development districts under K.S.A. 12-14,140 through 12-17,149. Under statute, creation of such districts allows the Government to impose a transportation development district sales tax, not to exceed 1%, with the revenues received therefrom pledged to pay bonds issued for projects within the established districts. Bonds issued under these statutes are special, limited obligations of the Unified Government, payable solely from revenues generated within the transportation development districts. The 2006 The Legends and 2013 Plaza at the Speedway bonds do not constitute a pledge of the full faith and credit of the Unified Government, and do not obligate the Unified Government to levy any form of taxation or to make any appropriation for their payment.

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Rate of Interest Rates	Amount Outstanding Dec 31, 2020
2006 The Legends	\$17,520,000	2006-2028	4.60-4.875%	\$9,265,000
2013 Plaza at the Speedway – direct placement	<u>9,975,000</u>	2013-2032	4.75-5.75%	<u>5,910,000</u>
<b>Total</b>	<b><u>\$27,495,000</u></b>			<b><u>\$15,175,000</u></b>

Annual debt service requirements to maturity for these bonds are as follows:

Year ended December 31:	Public Placement		Direct Placement	
	Principal	Interest	Principal	Interest
2021	\$ 565,000	\$ 441,797	\$ 395,000	\$ 339,825
2022	1,035,000	424,125	430,000	317,113
2023	1,110,000	373,669	470,000	292,388
2024	1,195,000	319,556	510,000	265,363
2025	1,285,000	261,300	550,000	236,038
2026-2030	4,075,000	389,269	3,465,000	653,775
2031-2035	-	-	90,000	5,175
	<u>\$ 9,265,000</u>	<u>\$ 2,209,716</u>	<u>\$ 5,910,000</u>	<u>\$ 2,109,677</u>

The Unified Government’s outstanding transportation development district sales tax revenue bonds from direct placements contain a provision that in an event of default, outstanding amounts become immediately due if the Unified Government is unable to make payment.

**Special Obligation Bonds.** The Series 2016 Wyandotte Plaza bonds were issued as special obligation annual appropriation bonds. The bonds are payable solely from the amounts budgeted or appropriated out of the income and revenue generated for such a year. The 2012, 2016A, 2016B 39<sup>th</sup> and Rainbow bonds, 2013 Plaza at the Speedway bond, 2018 Legends CID Parking bonds, and 2020D City General Fund bonds were issued as a special obligation tax increment revenue bonds. The bonds are payable solely from property tax and sales tax revenue generated in the redevelopment district and certain moneys on deposit under the bond indentures.

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Amount Outstanding Dec 31, 2020
2012 39 <sup>th</sup> and Rainbow – direct placement	6,445,000	2012-2027	4.19%	4,165,000
2013 Plaza at the Speedway – direct placement	38,055,000	2013-2027	4.25%	12,375,000
2016A 39 <sup>th</sup> and Rainbow – direct placement	2,615,000	2016-2030	3.30%	2,113,000
2016B 39 <sup>th</sup> and Rainbow – direct placement	1,578,000	2016-2026	Variable	923,000
2016 Wyandotte Plaza	14,550,000	2028-2034	4.0-5.0%	11,980,000
2018 Legends CID Parking	26,805,000	2040	4.5%	24,105,000
2020 City General Fund	<u>5,700,000</u>	2022-2031	0.75-2.14%	<u>5,700,000</u>
<b>Total</b>	<b><u>\$ 95,748,000</u></b>			<b><u>\$ 61,361,000</u></b>

Annual debt service requirements to maturity for these bonds are as follows:

Year Ended December 31,	Public Placement		Private Placement	
	Principal	Interest	Principal	Interest
2021	\$ -	\$ 1,748,147	\$ 2,830,000	\$ 906,726
2022	430,000	1,730,377	3,018,000	769,055
2023	555,000	1,727,152	3,188,000	622,054
2024	560,000	1,722,712	3,021,000	467,362
2025	565,000	1,716,832	3,156,000	322,402
2026-2030	6,945,000	8,137,132	4,363,000	270,387
2031-2035	8,625,000	7,037,000	-	-
2036-2040	24,105,000	4,881,262	-	-
<b>Total</b>	<b>\$ 41,785,000</b>	<b>\$ 28,700,614</b>	<b>\$ 19,576,000</b>	<b>\$ 3,357,986</b>

The Unified Government's outstanding special obligation bonds from direct placements contain a provision that in an event of default, outstanding amounts become immediately due if the Unified Government is unable to make payment.

**Pledged Revenues.** The Unified Government has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The corresponding debt issues are for projects described previously for Sales Tax Limited Obligation (STAR) Bonds and Transportation Development District (TDD) Sales Tax Revenue Bonds, as well as general obligation bonds issued to finance infrastructure and capital improvements in tax increment financing (TIF) districts. The following table lists those revenues and the corresponding debt issues, the amount and term of the pledge remaining, the current fiscal year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and the approximate percentage of the revenue stream that has been committed:

Issue(s)	Type revenue pledged	Amount of pledge	Term of commitment	Percent of revenue pledged	Principal & Interest for 2020	Pledged revenues recognized in 2020
STAR bonds *	Sales and transient guest tax	\$ 388,953,023	Through 2035	100%	\$ 9,967,331	\$ 9,800,828
TDD bonds	Transportation development district sales tax	19,494,393	Through 2032	100%	2,658,229	2,092,717
TIF GO bonds	Incremental increase in property tax	24,426,794	Through 2033	100%	2,295,674	2,549,158
Special Obligation bonds (TIF)	Incremental increase in property tax	87,044,723	Through 2040	100%	8,913,843	8,080,376

\* Note the STAR Bond activity above includes the Unified Government's and the State's proportional share of the activity.

**Public Building Commission Revenue Bonds.** The Unified Government Public Building Commission (PBC) is a blended component unit of the Unified Government. The PBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by the Unified Government. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the Unified Government, which operates it. The Unified Government guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitations of the Unified Government. In 2013, the PBC issued series 2013A bonds for \$9,915,000 with interest rates ranging from 1.5-3.0%. In 2015, the PBC issued a direct placement series 2015A bonds for \$780,000 with an interest rate of 3.30%. In 2016, the PBC issued series 2016A bonds for \$6,775,000 with an interest rate of 2.00% and 2016B bonds for \$1,830,000 with interest rates ranging from 1.10- 2.90%. In 2018, the PBC issued series 2018A bonds for \$24,430,000 with interest rates ranging from 3.00-5.00% and series 2018B bonds for \$8,710,000 with interest rates ranging from 3.00-5.00%. In 2020, the PBC issued series 2020A bonds for \$2,725,000 with interest rates ranging from 2.00% - 2.25%, series 2020B bonds for \$4,435,000 with interest

rates ranging from 2.00% - 2.25%, and series 2020C bonds for \$3,100,000 with interest rates ranging from 2.00% - 2.30%.

Annual debt service requirements to maturity for these bonds is as follows:

Year ended December 31,	Public Placement		Private Placement	
	Principal	Interest	Principal	Interest
2021	\$ 2,370,000	\$ 1,676,015	\$ 75,000	\$ 13,695
2022	2,535,000	1,513,895	80,000	11,220
2023	2,625,000	1,425,625	85,000	8,580
2024	2,705,000	1,326,660	85,000	5,775
2025	2,810,000	1,225,290	90,000	2,970
2026-2030	13,115,000	4,551,344	-	-
2031-2035	12,365,000	2,665,381	-	-
2036-2040	9,620,000	677,200	-	-
<b>Total</b>	<b>\$ 48,145,000</b>	<b>\$ 15,061,410</b>	<b>\$ 415,000</b>	<b>\$ 42,240</b>

The purpose of the 2013A bond issuance was to pay a portion of the costs of constructing certain emergency communications facilities and buildings to be operated by the Unified Government. On December 10, 2012, the BPU agreed to pay 21% of the costs of these facilities, which will be owed on each debt service payment date. The purpose of the 2015A bond issuance was to pay for improvements to the Providence Medical Center Amphitheater. The 2016A bond issuance was to refund the BPU Office Building series 2001 Bonds and entered into a lease purchase agreement with the PBC. The 2016B bond issue was to pay for a Medical Clinic for the Unified Government employees. The 2018A and 2018B bond issuances were to pay for improvements to the juvenile justice facility and the courthouse and jail. The 2020A, 2020B, and 2020C bond issuances were to pay for improvements to the juvenile justice facility, courthouse and health department facility.

**Bond Anticipation Notes.** The Unified Government long-termed financed \$20,621,551 of 2020 bond anticipation notes in March of 2021. These notes are recorded in the governmental activities' column as long-term liabilities as of December 31, 2020.

**Proprietary Fund Revenue Bonds.** At December 31, 2020, the various proprietary funds had the following bonds outstanding:

Description and Purpose	Amount of Original Principal	Range of Final Maturity Dates	Range of Interest Rates	Amount
				Outstanding Dec 31, 2020
Sewer Sytem State Revolving Loan	\$ 40,046,592	2035	3.39-3.44%	\$ 16,810,706
<b>Subtotal</b>	<b>40,046,592</b>			<b>16,810,706</b>
BPU revenue bonds:				
2011 Series	90,000,000	2036	2.00-5.20%	6,360,000
2012 Refunding	110,830,000	2032	3.12-5.00%	3,660,000
2012B	79,540,000	2037	2.00-5.00%	3,980,000
2014 Refunding and improvement	190,620,000	2044	3.00-5.00%	144,340,000
2016A	114,165,000	2045	3.00-5.00%	114,165,000
2016B Refunding	42,545,000	2034	3.25-5.00%	40,890,000
2016C	56,265,000	2046	5.00%	56,265,000
2020A	17,010,000	2045	3.00%	17,010,000
2020B	231,535,000	2037	0.69-2.55%	231,535,000
<b>Subtotal</b>	<b>932,510,000</b>			<b>618,205,000</b>
<b>Total</b>	<b>\$ 972,556,592</b>			<b>\$ 635,015,706</b>

The utility system revenue bond debt service and reserve account are held in escrow in a bank acting as a trustee for the BPU. The utility system revenue bond indentures also provide for a bond reserve account to be held by the trustee for the future payments of principal and interest in the event the net revenues of the utility

system are less than or equal to 130% of the maximum annual debt service on the bonds. All amounts are reported on the accompanying statement of net position as restricted assets.

In 2020, the BPU issued \$17 million of Utility System Refunding and Improvement Revenue Bonds. The bond proceeds were issued to finance capital improvements to the utility system and to refund the 2010 Refunding Bonds. As a result of market conditions, the BPU recognized a \$1.8 million premium on the sale of the bonds. This refunding resulted in a net present economic gain of \$307 thousand. The Series 2020A bond bears an average interest rate at 3.00% and is payable through 2030.

The BPU also issued \$231.5 million of Taxable Utility System Refunding Revenue Bonds. The bond proceeds were issued to refund a portion of the 2011 Bonds, 2012 Refunding Bonds, and 2012B Bonds. This resulted in a net present economic loss of \$2.5 million. The Series 2020B refunding bond bears an average interest rate at 1.72% and is payable through 2035.

The BPU completed a defeasement of utility systems revenue bonds by placing the proceeds of new bonds in irrevocable trusts to provide all future debt service payments on the old 2011-A, 2012-A and 2012-B Utility System Revenue Bonds. Accordingly, neither the trust account assets nor the liability for the defeased bonds are included in the BPU's financial statements. The amount of outstanding advance refunding of in substance defeased debt was \$212,635,000 as of December 31, 2020.

The revenue bond ordinances of the BPU require, among other things, that special reserves and accounts be established and maintained. Additionally, the ordinances require the BPU to establish rates and collect fees sufficient to pay the operating, maintenance and debt service costs of the utilities and to provide net operating income, before depreciation and payment in lieu of taxes, of at least 120% of the maximum annual debt service due on the outstanding bonds of the BPU. All of the BPU's utility plant facilities are pledged under the terms of the indentures. The BPU was in compliance with the above requirements as of December 31, 2020.

The Unified Government has entered into five agreements with the State of Kansas, Department of Health and Environment. These agreements resulted in the State loaning money to the Unified Government's Water Pollution Control Division for the purpose of capital expenditures to improve the sewer system. State Revolving Loan advances are made at the time for paying costs related to the approved loan. The State and Unified Government agreed on an amortization schedule for the entire amount of the loans. If the final loan amount is less than the approved total, an amended amortization schedule will be developed. The following chart represents the adopted amortization schedule and is not reflective of the amount actually borrowed and outstanding to date. The BPU also has two loans with the Kansas Department of Health and Environment for the purpose of water capital improvements to be repaid over 20 years ending 2036.

Annual debt service requirements to maturity for the proprietary funds loan and revenue bonds are as follows:

	<u>Sewer System</u>				<u>BPU</u>		
	State Revolving Loan		Government Loans		Revenue Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2021	\$ 1,560,875	\$ 492,883	\$ 3,372,052	\$ 939,244	\$ 25,395,000	\$ 22,587,646	
2022	1,604,557	449,201	3,126,122	702,004	26,360,000	21,625,296	
2023	1,649,461	404,297	3,226,196	610,179	27,500,000	20,484,483	
2024	1,695,622	358,136	3,334,588	514,650	28,560,000	19,422,217	
2025	982,360	316,027	2,211,932	427,284	29,275,000	18,713,426	
2026-2030	5,333,582	1,158,355	9,138,309	1,345,239	159,300,000	80,625,889	
2031-2035	5,461,823	380,921	6,328,326	448,751	145,880,000	55,483,500	
2036-2040	-	-	692,704	25,149	88,425,000	32,799,531	
2041-2045	-	-	-	-	83,535,000	13,013,500	
2046-2050	-	-	-	-	3,975,000	198,750	
<b>Total</b>	<b>\$ 18,288,280</b>	<b>\$ 3,559,820</b>	<b>\$ 31,430,229</b>	<b>\$ 5,012,500</b>	<b>\$ 618,205,000</b>	<b>\$ 284,954,238</b>	

In July 2014, the BPU entered into a Kansas Public Water Supply load fund agreement, for which the amount is not to exceed \$13,000,000. The projects to be funded by this loan consist of filter media and pump replacement at the Nearman Water Treatment Plant and replacement of deteriorated water lines throughout the distribution system. As of December 31, 2020, the BPU has drawn approximately \$13,000,000 of the \$13,000,000. This amount is included in the principal column of the above debt service schedule.

BPU has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The corresponding debt issues are for utility system revenue bonds and the purpose of the debt is for the utility improvements. The following table lists those revenues, the amount and term of pledge remaining, the current year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and the approximate percentage of the revenue stream that has been committed:

<b>Issue(s)</b>	<b>Type revenue pledged</b>	<b>Amount of pledge</b>	<b>Term of commitment</b>	<b>Percent of revenue pledged</b>	<b>Principal &amp; Interest for 2020</b>	<b>Pledged revenues recognized in 2020</b>
Sewer State Revolving Loan	Net operating revenue of the Sewer Fund	\$ 20,306,988	Through 2035	100%	\$ 1,999,575	\$ 14,368,911
BPU debt issues	Electric and Water operating revenues	\$903,159,238	Through 2046	17.1%	\$ 54,314,369	\$ 65,177,243

### ***Refunding's of Long-Term Debt***

In September 2020, the Unified Government issued \$24,580,000 in general obligation improvement and refunding bonds, Series 2020-B with an interest rate of 3%, to current refund \$4,685,000, \$12,335,000 and \$6,600,000 of taxable general obligation improvement refunding bonds, Series 2010-C, 2010-D and 2010-F, respectively. The Unified Government refunded these bonds to take advantage of lower interest rates. As a result, the total debt service payments over the future period will decrease debt payments by \$3,233,326 and will realize a present value savings of \$3,206,460.

In September 2020, the Unified Government issued \$12,960,000 in general obligation refunding bonds, Series 2020-C with interest rates of 0.57-1.94%, to advance refund \$12,330,000 of general obligation bonds Series 2011-A maturing from 2021-2031. The Unified Government refunded these bonds to take advantage of lower interest rates. As of December 31, 2020, \$12,330,000 of advance refunded bonds are outstanding. As a result, the total debt service payments over the future period will decrease debt payments by \$1,642,809 and will realize a present value savings of \$1,621,757.

In September 2020, the Unified Government issued \$5,700,000 in taxable special obligation refunding bonds, Series 2020-D with interest rates of 0.75-2.14%, to current refund \$5,450,000 of taxable special obligation bonds Series 2010-H maturing from 2020-2031. The Unified Government refunded these bonds to take advantage of lower interest rates. As a result, the total debt service payments over the future period will decrease debt payments by \$1,160,888 and will realize a present value savings of \$1,146,786.

As of December 31, 2020, the Unified Government had \$15,300,000 of outstanding advance refunding of in substance defeased debt.

***Claims and Judgments.*** Various legal actions and claims against the Unified Government presently pending involve: personal injury (including workers' compensation claims), alleged discriminatory personnel practices, property damages, civil rights complaints and other miscellaneous claims. The Unified Government generally

follows the practice of recording liabilities resulting from claims and legal actions only when it is probable that a liability has been incurred and the amount can be reasonably estimated.

**Total Pension Liability.** Reference Note IV.E. "Unified Government Plan" for further explanation.

The following schedule represents the annual payments required for Claims and Judgments and the Total Pension Liability:

Year ended December 31,	Claims and Judgments	Total Pension Liability
2021	600,000	41,563
2022	-	38,654
2023	-	35,948
2024	-	33,431
2025	-	31,091
2026-2030	-	27,559
<b>Total</b>	<b>\$ 600,000</b>	<b>\$ 208,246</b>

**Arbitrage Liability.** In 1986, Federal tax law changed, making it illegal for an entity to issue tax-exempt debt, reinvest those proceeds in a tax-deductible instrument, and make an arbitrage profit on the differential in interest rates. A calculation was created which established the methodology for determining if the tax-exempt debt proceeds were invested to yield a profit. If a profit exists, all that profit must be paid to the U.S. Treasury. The Unified Government has bonds and temporary notes subject to arbitrage but does not have an arbitrage liability as of December 31, 2020.

### G. Non-Obligatory Debt

**Conduit Debt.** The Unified Government has issued revenue bonds not directly obligated by the Unified Government which are generally used to finance construction or renovation of facilities on government land or the acquisition of equipment. The bonds are paid solely from revenues generated from entities for whom the bonds are issued. The total amount at December 31, 2020 was \$598,031,266 for the Industrial Revenue Bonds, \$126,787,749 for Sales Tax Special Obligation Revenue Bonds and \$100,000 for the Single Family and Collateralized Mortgage Revenue Bonds. These bonds do not constitute an indebtedness or pledge of the faith and credit of the Unified Government, and accordingly have not been reported in the accompanying financial statements.

### H. Tax Abatement

The Unified Government provides property tax abatements to encourage capital investment, employment opportunities and quality services for the benefit of the community. Tax abatements are the result of an agreement between the Unified Government and an outside party in which the Unified Government promises to forgo tax revenues and the outside party promises to take specific actions that contributes to the economic development or benefits citizens of the Unified Government. The issuances of these abatements are pursuant to Section 13 of Article 11 of the Kansas Constitution and K.S.A. 12-1740 *et seq.* and 79-201a. The Economic Development Program "EDX" has the following criteria:

- Existence of Economic Benefit – The project must add to the local economy according to: capital investment, producing value-added products and services, number of jobs created and associated payroll, and whether the project provides a positive fiscal and economic impact.
- Type of Business – The project shall be of a nature that is desirable and stimulates the local economy and improves the quality of life for its citizens.
- Compatibility with Adopted Plans – The project shall be consistent with the Unified Government Comprehensive Plan, any applicable corridor plans, and other plans of the Unified Government which may be relevant to the project.
- Excluded Business – The project may not be listed as prohibited by state law (K.S.A. 79-201a) or otherwise listed as ineligible under the Unified Government Tax Abatement Policy.
- Maintaining Existing Tax Base – The amount of property taxes or special assessments on the existing land and facilities shall under no circumstances be reduced for new development projects.
- Transfer of Ownership – The owner or lessee of any property that is all or partially exempt from ad valorem taxes as the result of the Unified Government having granted the exemption shall obtain the Unified Government written consent before transferring majority ownership of the property unless the transfer is to an affiliate or a related entity.

To obtain the exemption, an application must be submitted and is subject to the completion of a cost benefit analysis to determine the financial impact. For all exemptions, the County Appraiser determines the full value of the property, noting the value that has been exempted through the program. The County Treasurer computes the taxes due on the appraised value only on the taxable portion of the property. The percentage of the abatement can vary depending on the following factors: 1) the amount of capital invested, 2) development in targeted areas, 3) industry, 4) local employment rates for new hires, 5) utilization of minority, women and locally owned businesses, and 6) environmental design of facility. The maximum percentage of abatement provided for any project shall not exceed 75% and will be capped at 10 years in length. Each project receiving tax abatements shall be subject to a performance agreement. The performance agreement shall allow for a modification of the abatement, reducing the percentage of the abatement should the project be found non-compliant with the performance agreement. The amount of tax abated by the Unified Government in 2020 was \$8,261,888 (\$4,568,069 by Wyandotte County and \$3,693,819 by City of Kansas City, Kansas.)

## **I. Landfill Closure and Postclosure Care**

In 2004, the Kansas Department of Health and Environment (KDHE) issued an administrative “Order to Comply” to the Unified Government alleging the need for investigations into the alleged release of hazardous substances found to exist at the John Garland Park Landfill, which was operated from 1972-1974 by a third party and has been closed since then. The Unified Government conducted, with KDHE approval, certain investigations and conducted or prepared work plans for conducting in the future, certain remedial activities. In March 2008, the Unified Government and KDHE entered into a Consent Agreement requiring certain landfill closure activities, including annual landfill capital maintenance, periodic groundwater monitoring through the year 2025, and conversion of an existing passive landfill gas extraction system to an active gas extraction system. The Unified Government recorded a liability of \$270,000 the estimated cost for the remaining monitoring activities through 2025. The cost estimates are subject to change due to inflation, deflation, technology, laws and regulations. The Environmental Trust Fund will provide the primary source of funding for these costs.

## J. Restricted Assets

The balances of the restricted asset accounts are as follows:

General fund:	
Restricted for others	\$ 597,863
Capital projects fund:	
Debt service accounts	1,737,715
Capital projects fund:	
STAR bonds	2,817,971
Economic development Fund:	
STAR/TDD/TIF/SO bonds	28,278,969
Special grants:	
Restricted grants	15,622,673
Other governmental:	
Revolving loan fund	23,045
Special alcohol programs	38,405
Special asset	540,000
KCK ALL	71,648
KCK 501	1,241,769
Sewer revenue bonds:	
Debt service accounts	3,504,834
State Revolving Loan	844,576
Customer deposits - BPU	7,351,651
BPU Revenue bonds:	
Debt service accounts	19,737,902
Improvement and emergency account	1,500,000
Construction funds	11,542,992
Internal service funds:	
Workers' compensation	4,039,487
Self-insured health care	1,505,832
<b>Total restricted assets</b>	<b><u><u>\$ 100,997,332</u></u></b>

## K. Fund Balances

A summary of the components of fund balance reported in governmental funds, by purpose, is as follows:

Unified Government Components of Fund Balance December 31, 2020						
	Major			Nonmajor		Total Governmental Funds
	General	Capital Projects	Debt Service Economic Development	Special Revenue Special Grants	Other Governmental Funds	
<b>Fund Balances:</b>						
<b>Non Spendable:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted for:</b>						
Elections	-	-	-	-	295,031	295,031
Library	-	-	-	-	1,515,554	1,515,554
Register of Deeds - Technology	-	-	-	-	317,767	317,767
Clerk's Office - Technology	-	-	-	-	177,132	177,132
Treasurer's Office - Technology	-	-	-	-	122,610	122,610
Alcohol abuse, prevention, treatment programs	-	-	-	-	976,593	976,593
Community Corrections	-	-	-	607,231	-	607,231
Community Development	-	-	-	253,013	-	253,013
Road improvements and development	-	-	-	101,205	1,712,430	1,813,635
Road improvements and development - Debt Service	-	-	-	-	283,934	283,934
Police Department	-	-	-	101,205	3,759,681	3,860,886
Fire Department	-	-	-	25,301	2,365,318	2,390,619
Neighborhood Infrastructure	-	-	-	-	2,882,986	2,882,986
Enhancement of 911 System	-	-	-	-	239,106	239,106
Emergency Management	-	-	-	25,301	-	25,301
Sheriff Department	-	-	-	25,301	64,650	89,951
Public Safety	-	-	-	101,205	-	101,205
District Attorney	-	-	-	-	83,936	83,936
Child Support Enforcement	-	-	-	-	694,291	694,291
Mental Health Services	-	-	-	-	475,230	475,230
County Health Services	-	-	-	657,834	1,223,063	1,880,897
Senior Citizen Services	-	-	-	354,218	299,754	653,972
Development - Gap Financing	-	-	-	-	5,534,689	5,534,689
Transit	-	-	-	253,013	-	253,013
Parks and Recreation - Operations	-	-	-	25,301	148,455	173,756
Parks and Recreations - Capital Improvements	-	-	-	-	26,198	26,198
Development	27,713	-	-	-	-	27,713
Debt Service - General	-	49,514,901	-	-	8,183,792	57,698,693
Debt Service - Development	67,730	-	28,103,244	-	-	28,170,974
<b>Total</b>	<b>\$ 95,443</b>	<b>\$ 49,514,901</b>	<b>\$ 28,103,244</b>	<b>\$ 2,530,128</b>	<b>\$ 31,382,200</b>	<b>\$ 111,625,916</b>
<b>Committed to:</b>						
Promote Tourism and Convention	-	-	-	-	3,922,864	3,922,864
Promote Tourism and Convention - Capital Improvements	-	-	-	-	2,206,611	2,206,611
Inmate services	-	-	-	-	301,960	301,960
Future landfill remediation	-	-	-	-	870,225	870,225
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,301,660</b>	<b>\$ 7,301,660</b>
<b>Assigned to:</b>						
Subsequent years budget: appropriation of fund balance	4,581,051	-	-	-	-	4,581,051
Asset Acquisition	-	-	-	-	2,044,568	2,044,568
<b>Total</b>	<b>\$ 4,581,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,044,568</b>	<b>\$ 6,625,619</b>
<b>Unassigned:</b>	<b>40,977,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,385,100)</b>	<b>39,592,090</b>
<b>Total fund balances:</b>	<b>\$ 45,653,684</b>	<b>\$ 49,514,901</b>	<b>\$ 28,103,244</b>	<b>\$ 2,530,128</b>	<b>\$ 39,343,328</b>	<b>\$ 165,145,285</b>

#### IV. OTHER NOTE DISCLOSURES

##### A. Risk Management

The Unified Government's insurance coverage consists of both self-insurance and policies maintained with various carriers. Exposure to various risks associated primarily with weather related incidents such as wind, hail, tornado and storm damage is covered by property insurance. There have been limited settlements in excess of insurance coverage during any of the prior three fiscal years. There has been no significant change in insurance coverage from the previous fiscal year.

**Health Benefits and Accidents.** The Unified Government is both self-insured and fully insured for accident and health claims. Claims for Unified Government employees (except for BPU employees) are administered through a third-party administrator for the Government's self-insured plan. Premiums are paid by employer and employee contributions into an internal service fund and are available to pay claims and costs of an administrative service agreement. An excess insurance policy covers individual claims exceeding \$325,000. Incurred but not reported claims of \$2,799,000 have been accrued as a liability. In 2020, \$32,295,740 was paid for claims and administrative costs. The outstanding claims liability is calculated from historical data and future expectations. This includes an estimated liability for known claims as well as an estimated liability for claims incurred but not reported. The BPU is self-insured on essentially up to 100% of their health claims.

**Workers' Compensation.** The Unified Government is self-insured for workers' compensation. Premiums are paid from the General Fund and other operating funds into an internal service fund and available to pay claims, claim reserves and administrative costs of the program. An excess coverage insurance policy covers individual claims exceeding \$750,000. Incurred but not reported claims of \$5,270,000 have been accrued as a liability. During 2020, a total of \$2,038,605 was paid in benefits and administrative costs from the fund. The Unified Government Chief Legal Counsel makes significant estimates in determining amounts of unsettled claims under the self-insurance program. The outstanding claims liability is calculated from historical data and future expectations. This includes an estimated liability for known claims as well as an estimated liability for claims incurred but not reported. The BPU is self-insured to the first \$750,000 per employee / per occurrence for workers' compensation. All claims exceeding \$500,000 are fully insured.

**General Liability.** The Unified Government is also self-insured for liability claims with no premium paid to any insuring firm. All liability claims are reviewed, challenged if appropriate, and processed for payment at the agreed amount by the Legal Department. Kansas statutes limit the liability in tort cases to \$500,000. The BPU is responsible for the first \$500,000 of general liability and automobile insurance claims. In addition, any general liability or automobile claims greater than \$35,000,000 are responsibility of the BPU.

The following is a summary of the changes in the unpaid claims' liability:

	<b>Workers' Compensation</b>	<b>Health Insurance</b>	<b>General Liability</b>	<b>BPU</b>
<b>December 31, 2018 Liability Balances</b>	<b>\$ 3,822,000</b>	<b>\$ 2,600,000</b>	<b>\$ 600,000</b>	<b>\$ 1,416,000</b>
Claims and changes in estimates	2,499,118	29,870,482	317,808	14,068,000
Claim payments	(1,977,118)	(29,563,482)	(317,808)	(13,502,000)
<b>December 31, 2019 Liability Balances</b>	<b>\$ 4,344,000</b>	<b>\$ 2,907,000</b>	<b>\$ 600,000</b>	<b>\$ 1,982,000</b>
Claims and changes in estimates	2,964,605	32,187,740	952,632	12,632,000
Claim payments	(2,038,605)	(32,295,740)	(952,632)	(12,800,000)
<b>December 31, 2020 Liability Balances</b>	<b>\$ 5,270,000</b>	<b>\$ 2,799,000</b>	<b>\$ 600,000</b>	<b>\$ 1,814,000</b>

## **B. Commitments and Contingent Liabilities**

**Litigation.** The Unified Government is a defendant in various legal actions pending or in process for tax appeals, property damage and miscellaneous claims. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. Management and the Unified Government's counsel are of the opinion that the final outcome of the cases will not have an adverse material effect on the Unified Government's financial statements.

**COVID – 19** On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended worldwide mitigation measures. The extent of COVID-19's effect on the Government's operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As a result, it is not currently possible to ascertain the overall impact of COVID-19 on the Government's operations.

**Economic Development Activities.** The Unified Government has established tax increment financing (TIF), transportation development districts (TDD) and community improvement districts (CID) as allowed by state statutes. Incremental property and sales taxes generated in the districts are pledged to developers to repay certain costs incurred by the developers. Under these agreements, the Government is under no obligation to pay the developer for any shortfall, should the incremental revenues generated be insufficient to fully reimburse 100% of the costs incurred by the developer. During 2020, payments made under these agreements amounted to \$2,215,901 and the remaining certified project costs to be repaid as of December 31, 2020 totals \$275,096,142.

**Federal Consent Decree.** On May 20, 2013, the United States District Court for the District of Kansas entered a Partial Consent Decree (PCD) between the Unified Government and United States Environmental Protection Agency (EPA). The State of Kansas was a defendant in the PCD along with the Unified Government. On September 28, 2016, the Unified Government submitted an Integrated Overflow Control Plan (IOCP) in accordance with the PCD. The plan was rejected, and the Unified Government worked with EPA to create a comprehensive IOCP that is anticipated to last 25 years. The IOCP is designed to comply with federal requirements in a manner that meets the following goals: protect human health, public safety and customer property and make continued progress towards improving water quality. Over the course of the next twenty-five years, the Unified Government committed to an aggressive \$900+ million plan that reinvests revenue in the existing sewer systems improvements and makes continued overflow reduction progress while providing some rate certainty to the citizens. A negotiated plan was accepted by the EPA and the US Department, and the Court approved a stipulation of settlement on May 20, 2020. The PCD requires the Unified Government to implement approximately \$20,000,000 of ongoing sewer improvement projects in its 5-year capital improvement plan. In 2019, the IOCP imposed a civil penalty of \$50,000 which safeguards the UG against 3<sup>rd</sup> party claims for prior violations and provides for stipulated penalties if the Unified Government either fails to perform or is late in performing required actions.

The cost of compliance is expected to be in the multi-million-dollar range. The respective Sewer System and Stormwater enterprise funds have had rate adjustments in previous years in anticipation of the work that is required under the PCD, and rates will continue to increase at set levels for the next 25 years. Both funds have strengthened fund balances in anticipation of future debt issuances. The Sewer System and Stormwater enterprise funds ended 2020 with a combined budgetary fund balance of \$12,456,082 or 33% of their 2020 expenditures.

**Environmental Matters.** The Unified Government is subject to various laws and regulations with respect to environmental matters such as underground storage facilities and air and water quality. The cost of complying with existing and future changes to laws and regulations cannot be estimated; however, compliance with such laws and regulations may necessitate substantial expenditures.

Unified Government management also expects to make future capital improvements related to fire suppression and other life safety code requirements. Costs related to these projects have yet to be determined but are expected to be significant.

The BPU is subject to substantial regulation of air emissions and control equipment, as well as water, waste, remediation, and disposal issues related to operation of its electric generating utilities under federal, state, and county environmental laws and regulations. In the last 10 years, federal, state and local agencies have continued to issue regulations applicable to electric generating utilities. The BPU continues to review and evaluate regulations and implement changes to its processes, if necessary, to maintain compliance.

Nationwide, starting in the 1990s and early 2000s, utilities with coal-fired generating units came been under heavy scrutiny and enforcement by the U.S. Environmental Protection Agency (EPA) and Department of Justice for matters related to permitting of modifications to those coal-fired units. This is referred to as “new source review” (NSR) permitting. In 2008, EPA issued the BPU a Notice of Violation (NOV) alleging violation of Clean Air Act new source review permitting requirements and corresponding requirements under the Kansas State Implementation Plan at the Utility’s Nearman plant dating back to 1994 (four violations) and Quindaro plant dating back to 2001 (two violations). The NOV states such fines and/or penalties could be as much as \$25,000 to \$32,500 per day (depending upon when the violation occurred) commencing from date of the violation. Around this time, there were numerous similar notices of violation and settlements between utilities and the government, which included penalties and injunctive relief requiring capital expenditures for air pollution control equipment in the hundreds of millions of dollars. The BPU and EPA had a series of settlement discussions, the last of which was in August 2011. Recent court decisions have limited EPA’s ability to successfully enforce through imposition of penalties and injunctive relief allegations in notices of violation like those in NOV issued to the BPU. EPA’s enforcement of NSR also slowed down though NSR cases still arise. Further and more significant, pursuant to requirements of law, the BPU implemented measures and installed much of the pollution control equipment typically part of injunctive relief in enforcement of such notice of violation at both is Nearman Power Stations and Quindaro Power Station. The BPU also conduct pre-project reviews of projects to evaluate NSR permitting and other regulatory considerations. The BPU is not presently able to evaluate what, if any, liability might be imposed and has not accrued anything for this possible obligation.

On July 16, 2012, the BPU and Unified Government received from the Kansas Chapter of the Sierra Club a notice of intent to sue the BPU, under the Clean Air Act citizen suit provisions, for alleged violations of opacity emissions limits at the Nearman Station and Quindaro Station. The Sierra Club and BPU signed a consent decree approved by the U.S. District Court on December 5, 2013. The consent decree required that coal no longer be combusted at Quindaro Station as of April 16, 2015, which has been accomplished, and that the Nearman Station install and operate particulate matter pollution control equipment by June 1, 2017. The BPU has completed its obligations under the Consent Decree and intends to seek termination of the Decree.

**Encumbrances.** At December 31, 2020, the Unified Government had the following outstanding encumbrances:

General Fund	\$ 4,581,050
Capital Projects	58,488,983
Special Grants	5,615,778
Sewer System	14,553,504
Nonmajor Governmental	3,805,901
Nonmajor Enterprise	1,662,594
Nonmajor Internal Service Funds	2,225,962
Total	\$ 90,933,772

**Grants.** Intergovernmental grant awards are subject to audit and adjustments by funding agencies. Award revenues received for expenditures that are disallowed are repayable to the funding agency. In the opinion of management, any amounts that may ultimately be refunded would not have a material impact on these general-purpose financial statements.

#### ***Power Purchase & Sales Agreements.***

On December 21, 2006, the BPU entered into a Renewable Energy Purchase Agreement with TradeWind Energy to receive 25% of the energy output of Phase 1 of the Smoky Hills Wind Farm. This contract is a 20-year fixed price contract for 25% of the output of 100.8 MW of turbines as well as the Renewable Energy Credits associated with the output. The wind farm, which was built approximately 25 miles west of Salina, Kansas in Lincoln and Ellsworth Counties, began commercial operation in January 2008. Total power purchased under this agreement was \$3,780,655 in 2020.

On November 3, 2010, the BPU entered into an agreement with Lawrence, Kansas based Bowersock Mills and Power Company to purchase 7 MW of hydroelectric power over the next 25 years, providing additional renewable energy resources to BPU's existing power generating mix. Total power purchased under this agreement was \$2,704,819 in 2020.

In December 2013, the BPU completed negotiations with OwnEnergy Inc., a developer of mid-sized wind projects, for the purchase of 25 megawatts of energy generated by wind turbines. The wind farm will be located south of Alexander, Kansas in Rush County. Construction began in December 2013 and ties into the Southwest Power Pool (SPP) Midwest Energy transmission system. The contract between BPU and OwnEnergy Inc. is a 20-year renewable energy Purchase Power Agreement (PPA). The wind farm was completed in 2015 with commercial production beginning in December 2015. Total power purchased under this agreement was \$3,294,197 in 2020.

The BPU has contracts with the Southwestern Power Administration ("SPA") entitling the BPU to annually purchase 38.6 MW of hydroelectric peaking capacity. These contracts provide the BPU with hydro allocations until July 1, 2035. The BPU counts the full SPA capacity as a firm supply resource, reducing the need for additional capacity purchases and delaying the need for additional firm generation or other firm purchase power agreements. The energy available from this capacity is equal to 1,200 hours per MW of capacity per year, the scheduling of such energy being at the BPU's discretion (with certain minimum and maximum monthly and seasonal limitations). Total power purchased under this agreement was \$3,707,521 in 2020. The BPU also has an allotment of 5 MW of hydroelectric power from the Western Area Power Administration ("WAPA") until September 30, 2024. Total power purchased under this agreement was \$469,199 in 2020.

In January 2016, the BPU completed negotiations with Tradewind Energy Inc., a renewable energy developer, for the purchase of 200 megawatts of energy generated by wind turbines. Construction began on the wind farm in 2016 with commercial operations beginning in April of 2017. The facility is located just south of Minneola, Kansas and ties into the Southwest Power Pool (SPP) in the Sunflower Energy transmission system. The contract between BPU and the Cimarron Bend Wind Project, LLC. is a 20-year renewable energy Purchase Power Agreement (PPA). Total power purchased under this agreement was \$18,714,966 in 2020.

In November 2016, the BPU finalized an agreement with MC Power, a solar developer, for the purchase of a 1 megawatt alternating current solar photovoltaic facility to be located at the Kansas City Board of Public Utilities Nearman Creek Power facility in Kansas City, Kansas. The contract between the BPU and MCP-KCBPU, LLC is a 25-year renewable energy Purchase Power Agreement (PPA) with commercial operations beginning in September of 2017. The project is intended to serve as a community solar project whereas BPU customers can license panels within the project to reduce their overall monthly electric expenses, while supporting greener initiatives. Total power purchased under this agreement was \$148,136 in 2020.

The BPU has determined these purchase contracts to be excluded from the scope of GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as these are normal purchase contracts.

**Coal Contracts.** The BPU purchases coal for Nearman generating stations through contracts with Western Fuels Association (WFA) and affiliates. WFA, in turn, contracts with coal producers and railroads to meet its coal supply and delivery commitments to the BPU. The BPU is required to pay all costs incurred by WFA in acquiring and delivering the coal as well as a management fee.

Coal delivery to Nearman is contracted between WFA and the Union Pacific Railroad. This contract expires December 31, 2022. The delivery cost is established from a base price and is adjusted by indices set out in the contract.

The BPU is committed to purchase coal through WFA for the duration of the Nearman plant. The estimated coal purchase for Nearman station is \$12,000,000 annually for 2021 and 2022, respectively. Any additional coal required will be bought on the spot market.

The BPU purchased approximately 766,000 tons of coal for approximately \$21,000,000 for the Nearman Station in 2020.

The BPU has determined these coal contracts to be excluded from the scope of GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as these are normal purchase contracts.

**Brushy Creek Coal Company and Liberty Coal Company.** The BPU holds an indirect 50% interest in Brushy Creek Coal Company (BCCC) and a 50% indirect interest in Liberty Coal Company (Liberty). The other 50% interest is indirectly owned by the City of Sikeston, Missouri (Sikeston). BCCC was the owner and operator of a coal mine and related equipment located in Illinois. BCCC discontinued mining operations in 1997. BCCC did not have material operations during the years ended December 31, 2020. Upon cessation of operations at BCCC, the BPU became contractually responsible for 50% of asset retirement obligations and for 50% of certain postretirement benefits to mine workers. At December 31, 2020 the BPU has recorded an estimated liability of \$1,300,000, within accrued claims payable for its estimated remaining share of these obligations. Funding provided for these obligations was \$270,000 in 2020.

The amounts recorded for the BPU's portion of the asset retirement obligation and the miners' benefits require significant judgment and involve a number of estimates. The BPU has recorded its estimated obligations for each of these items using information currently available to management. These estimates could change significantly over time.

### C. Multi-Sport Stadium and Office Campus Projects

During 2010, the Unified Government entered into a Multi-Sport Stadium Specific Venture Agreement with Kansas Unified Development, LLC (Developer) to construct, develop, complete and operate a major, multi-sport athletic complex including a stadium facility (Children's Mercy Park) that is the home field for Sporting KC, a major league soccer team, within the Village West Redevelopment Area. The construction was primarily funded from proceeds of the Series 2010B STAR bonds. Additionally, under a Land Transfer and Specific Venture Agreement, the Cerner Corporation (Cerner) acquired land from the Unified Government within the Village West Redevelopment Area to construct, develop, complete and operate 600,000 square feet of Class A office buildings.

The agreement with Cerner imposes obligations regarding construction of the office project and the creation of jobs. Cerner met the payroll and job creation obligations of the agreement through December 31, 2020. Under this agreement, annual payroll and job creation requirements continue through 2026. During this time frame, if

the requirements are not met, the Developer has an obligation to pay the Unified Government an “Office Payment Obligation” as defined in the Multi-Sport Stadium Specific Venture Agreement. For years after 2016, the potential obligation for non-compliance is \$3,041,061 annually, with the total potential obligation of \$15,202,305 (payable in 6 equal installments from 2021 to 2026). This amount has not been recorded as a receivable in the Unified Government’s financial statements as of December 31, 2020, as it is not yet determinable whether Cerner will meet the payroll and job creation obligations for the future years.

#### **D. Jointly Governed Organizations and Other Related Organizations**

***Dogwood Energy Facility (Dogwood).*** The BPU owns an undivided 17% interest in the assets of the Dogwood Energy Facility (Dogwood), a natural gas-fired combined cycle generating plant located in Pleasant Hill, Missouri in Cass County, Missouri, operated by Dogwood Energy, LLC. In addition to the BPU, Kansas Power Pool (KPP), Missouri Joint Municipal Electric Utility Commission (MJMEUC) and the City of Independence, Missouri also own 10.3%, 16.4% and 12.3%, respectively, of the Dogwood Energy Facility. Dogwood Energy, LLC maintains the remaining ownership (44.0%) in the facility.

The BPU’s portion of the 630 megawatt (MW) rated capability of Dogwood is approximately 110 megawatts. Generation from Dogwood and operating expenses incurred by Dogwood are allocated to the BPU based on the 17% ownership interest. The BPU’s proportionate share of their plant operating expenses is included in the corresponding operating expenses in the statement of net position. In addition, the BPU is required to provide its share of financing for any capital additions to Dogwood. During 2020, BPU’s portion of fuel expense and operating and maintenance expense were \$5,579,935 and \$3,205,615 respectively. BPU also receives a portion of the wholesale sales generated by the Dogwood plant. BPU received \$9,448,154 in wholesale sales from Dogwood during 2020. These amounts are included in the accompanying statements of revenues, expenses and changes in fund net position.

The BPU applied proportionate consolidation rules to record its undivided ownership interest in this facility. The BPU’s investment includes an acquisition adjustment of \$34,800,000, which is presented as property, plant, and equipment and amortized over the estimated remaining life of the plant (29.1 years). The BPU paid 15 years of Payment-in-lieu of taxes (PILOT) to Cass County, Missouri in the amount of \$2,500,000. This was recorded as a prepayment and is being amortized until 2028.

The BPU Board of Directors has approved the recovery of amounts invested in this facility, including the acquisition adjustments in current rates.

As of December 31, 2020, the BPU’s ownership interest in Dogwood’s capital assets consisted of \$39,627,969 in Plant in Service Facility, \$10,093,762 of accumulated depreciation and \$4,426,611 of construction work in process which is included in the capital asset balances in footnote III.B.

The BPU has an operating agreement with Dogwood Energy, LLC, which provides for a management committee comprising one representative and an alternate from each participant. Dogwood Power Management, LLC, the project management company, controls the operating and maintenance decisions of Dogwood in its role as operator. The BPU and other participating entities have joint approval rights for the annual business plan, the annual budget, and material changes to the budget.

#### **E. Employee Retirement Systems and Pension Plans**

##### ***1. Unified Government Pension Plan.***

*Plan description:* The Unified Government participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq.

Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at <http://www.kpers.org> or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Benefits provided.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the Kansas State Legislature. Member employees (except police and firemen) with ten or more years of credited service, may retire as early as age 55 (police and firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 "points" (police and firemen's normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. The accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees chose one of seven payment options for their monthly retirement benefits. At retirement a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump-sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas State Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current member employees and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 years with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the Police and Firemen Retirement System (KP&F) member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December

31, 2020. Contributions to the pension plan from the Unified Government were \$5,816,256 for KPERS and \$15,568,554 for KP&F for the year ended December 31, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Although KPERS administers one cost sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of recourse, and pension expense are determined separately for each group of the plan. The Unified Government participates in the local (KPERS) group and the Police and Firemen (KP&F) group.

At December 31, 2020, the Unified Government reported a liability of \$62,782,847 for KPERS and \$152,278,224 for KP&F for its proportionate share of the KPERS' collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2020, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The Unified Government's proportion of the collective net pension liability was based on the ratio of the Unified Government actual contributions to KPERS and KP&F, relative to the total employer and non-employer contributions of the KPERS and KP&F for the fiscal year ended June 30, 2020. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2020, the Unified Government proportion and change from its proportion measured as of June 30, 2019 were as follows:

**Net pension liability as of December 31, 2020**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Proportion as of June 30, 2020</b>	<b>Decrease in proportion from June 30, 2019</b>
KPERS (local)	\$ 55,843,257	\$ 6,939,590	\$ 62,782,847	3.621%	0.020%
KP&F	141,409,574	10,868,650	152,278,224	12.349%	-0.288%
	<u>\$ 197,252,831</u>	<u>\$ 17,808,240</u>	<u>\$ 215,061,071</u>		

For the year ended December 31, 2020, the Unified Government recognized pension expense of \$8,254,417 for KPERS and \$25,668,962 for KP&F. At December 31, 2020, the Unified Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 5,065,831	\$ (717,902)	\$ 433,534	\$ (89,221)
Net difference between projected and actual earnings on pension plan investments	20,257,035	-	1,865,779	-
Changes in proportionate share	673,604	(4,844,268)	83,714	(391,105)
Changes in assumptions	13,152,582	-	1,170,312	-
Unified Government's contributions subsequent measurement date	10,489,263	-	941,948	-
<b>Total</b>	<u>\$ 49,638,315</u>	<u>\$ (5,562,170)</u>	<u>\$ 4,495,287</u>	<u>\$ (480,326)</u>

Deferred outflows of resources of \$11,431,211 related to pensions resulting from the Unified Government's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred

inflows of resources related to pensions will be recognized as increases (decreases) to pension expense as follows:

Year ended December 31,	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Deferred Outflows</u>		<u>Deferred Outflows</u>	
	<u>(Inflows) of Resources</u>		<u>(Inflows) of Resources</u>	
2021	\$	7,795,314	\$	713,228
2022		9,425,097		862,344
2023		8,788,105		804,063
2024		7,309,804		668,806
2025		268,562		24,572
	\$	<b>33,586,882</b>	\$	<b>3,073,013</b>

*Actuarial assumptions.* The total pension liability for KPERS in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.75%
Wage inflation	3.25%
Salary increases, including wage increases	3.25% to 11.75%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.50%

Mortality rates were based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016. Different adjustments apply to pre-retirement versus post-retirement versus post-disability mortality tables.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study conducted for the three-year period beginning January 1, 2016. The experiences study is dated January 7, 2020.

The actuarial assumptions changes adopted by the Pension Plan for all groups based on the experience study were as follows:

- Investment return assumption was lowered from 7.75% to 7.50%
- General wage growth assumption was lowered from 3.50% to 3.25%
- Payroll growth assumption was lowered from 3.00% to 2.75%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study dated January 7, 2020, as provided by KPERS' investment consultant, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities	23.5%	5.20%
Non-U.S. equities	23.5	6.40
Private equity	8	9.50
Private real estate	11	4.45
Yield driven	8	4.70
Real return	11	3.25
Fixed income	11	1.55
Short-term investments	4	0.25
Total	100%	

*Discount rate.* The discount rate used by KPERS to measure the total pension liability at June 30, 2020 was 7.50%. The discount rate used to measure the total pension liability at the prior measurement date of June 30, 2019 was 7.75%. The projection of cash flows used to determine the discount rate was based on member and employer contributions. The Local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993 and subsequent legislation, the employer contribution rates certified by the KPERS' Board of Trustees for this group may not increase by more than the statutory cap. The statutory cap for the State fiscal year 2020 was 1.2%. The Local employers are currently contributing the full actuarial contribution rate. Employers contribute the full actuarial determined rate for KP&F. The expected employer actuarial contribution rate was modeled for future years for these groups, assuming all actuarial assumptions are met in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Unified Government's proportionate share of the collective net pension liability to changes in the discount rate.* The following presents the Unified Government's proportionate share of the collective net pension liability calculated using the discount rate of 7.50%, as well as what the Unified Government's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Unified Government's KPERS proportionate share of the net pension liability	\$ 88,357,290	\$ 62,782,847	\$ 41,277,086
Unified Government's KP&F proportionate share of the net pension liability	208,427,910	152,278,224	105,393,095
	\$ 296,785,200	\$ 215,061,071	\$ 146,670,181

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report.

## **2. BPU Pension Plan.**

*Plan Description.* The Retirement Pension Plan for the Kansas City, Kansas Board of Public Utilities (the "Plan") is a contributory, single-employer defined benefit pension plan administered by the Board of Pension Trustees of the Retirement Pension Plan of the Kansas City, Kansas Board of Public Utilities ("the Board") of Pension Trustees.

The Plan is governed by Kansas State statutes, which, provide for the establishment of a Board of Pension Trustees and provides authorization for the Plan to take control and custody of all assets, property, and funds presently held, controlled, and in the possession of the Plan’s Board of Pension Trustee. The Plan was established and may be amended only by the Board of Pension Trustees. The Board of Pension Trustees is represented equally by three management seats appointed by the General Manager, and three non-management seats elected by the BPU members. The Plan membership includes all persons employed by the BPU on a regular, permanent basis.

Separate, stand-alone financial statements of the Plan can be obtained from the Pension Administrator, in care of the Human Resources Department of the BPU, 540 Minnesota Avenue, Kansas City, KS 66101.

*Benefits Provided.* The primary benefits provided by the Plan are retirement benefits. However, the Plan also provides ancillary benefits in the event of pre-retirement death, disability, or termination of employment prior to meeting the eligibility requirements to retire. An employee of the BPU is eligible for coverage at the time of employment as a regular, permanent BPU employee. An employee remains a Member of the Plan as long as they continue employment with the BPU. Vesting is achieved upon the completion of five years of service. For Tier 1 members, retirement is at age 55, regardless of service. Benefits are calculated using the compensation for the three highest years of service within the last 10 years of service, multiplied by the total years of service and the formula factor of 1.80 percent, plus final average salary multiplied by the total years of service prior to January 1, 2004 and the formula factor of 0.40 percent. Benefits vest after five years of service. For Tier 2 members, retirement is at age 65, with five years of service or age 60, with 30 years of service. Benefits are calculated using the compensation for the member’s entire career, multiplied by the formula factor of 1.50 percent. Benefits vest after five years of service.

The COLA is an automatic, simple 3% for members who retired before January 1, 1993. The COLA is not automatic, but discretionary for members who retired on or after January 1, 1993. The COLA can vary from 0% to 3% of the previous year’s pension as determined by the Pension Board every year. If, on the first January 1 following benefit commencement, benefits have been received for less than a full calendar year, the increase is a fraction of the determined increase equal to the ratio of number of monthly benefit payments received divided by 12.

The data required regarding the membership of the Plan were furnished by the Pension Administrator of the Plan. The following table summarized the membership of the Plan as of December 31, 2019, the Valuation date.

Inactive Members or Beneficiaries Currently Receiving Benefits	823
Disabled Members	7
Inactive member Entitled To But Not Yet Receiving Benefits	21
Inactive Non-vested Members Entitled to a Refund of Member Contributions	-
Active Members	536
Total	1,387

*Contributions.* Benefit and contribution provisions are established by and may only be amended by the Pension Board of Trustees. Contribution rates are determined annually by the Pension Board of Trustees. BPU contributes a fixed contribution rate, equal to that of the members, currently 8.50% of pensionable earnings. BPU contributed \$4,491,137 to the Plan for the year ended December 31, 2020.

*Net Pension Liability (Asset).* The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2019 and rolled forward to the measurement date. As of December 31, 2020, the Plan reported a net pension asset of \$7,205,822.

Changes in the total pension liability, plan fiduciary net position, and the net pension liability (asset) are:

	Increases (Decreases)		
	Total Pension	Plan Fiduciary	Net pension
	Liability (a)	Net Position (b)	Liability (Asset) (a) - (b)
Balance at 1/1/2020	\$ 509,988,609	\$ 477,367,741	\$ 32,620,868
Changes for the year:			
Service cost	7,289,384	-	7,289,384
Interest	37,017,215	-	37,017,215
Differences between actual and expected experience	(2,307,726)	-	(2,307,726)
Changes in assumptions	13,177,439	-	13,177,439
Employer contributions	-	4,349,056	(4,349,056)
Employee contributions	-	4,349,056	(4,349,056)
Net investment income	-	86,777,876	(86,777,876)
Benefit payments, including member refunds	(33,456,312)	(33,456,312)	-
Administrative expenses	-	(472,986)	472,986
Net changes	21,720,000	61,546,690	(39,826,690)
Balance at 12/31/20	\$ 531,708,609	\$ 538,914,431	\$ (7,205,822)

Within the January 1, 2019 valuation, the following changes were applied to the actuarial assumption and method:

- The assumed COLA for post January 1, 1993 retirees was changed from 1% through 2022 and 3% thereafter to 1% through 2020 and 3% thereafter, for TPL purposes only.

*Actuarial Assumptions.* The total pension liability based on the January 1, 2019 actuarial valuations were determined using the following actuarial assumptions, and applied to all periods included in the respective measurement:

Price inflation	2.60%
Salary inflation	3.35 - 13.35%
Long-term rate of return, net of investment expenses; and including inflation rate assumption	7.50%

Cost of living adjustment: retired before January 1, 1993: 3.0% for all years. Retired on/after January 1, 1993: 1.0% through 2020 and 3.0% for 2021 and later. Pre-retirement mortality rates were based on the RP-2014 Blue Collar Employee Table with generational mortality projections using Scale MP-2017. Post-retirement mortality rates were based on the RP-2014 Blue Collar Healthy Annuitant Table with generational mortality projections using Scale MP-2017.

The actuarial assumptions used in the 2019 valuation were based on the results of the most recent actuarial experience study, which covered the five-year period ending December 31, 2017. The experience study report is dated November 14, 2018.

The long-term expected rate of return on pension plan investments is reviewed as part of the regular experience study prepared for the Plan. The results of the most recent experience study were presented in a report dated November 14, 2018. Several factors are considered in evaluating the long-term rate or return assumption, including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation), along with estimates of variability and correlations for each asset class, were developed by the Plan's investment consultant. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by some investment consultants are often intended for use over a 10-year investment horizon and are not always useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The investment consultant for the Board of Public Utilities, at the time the Experience Study was completed, provided capital market assumptions for a 30-year period and those were used as part of the analysis. The long-term rate of return assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class used for the experience study dated November 14, 2018, as provided by the Plan's investment consultant at that time, Asset Consulting Group, are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Large Cap Equity	17.5%	7.5%
Domestic Small Cap Equity	17.5%	8.8%
Non-US Equity	20.0%	8.7%
Long/Short Equity	5.0%	6.3%
Core Bonds	26.0%	2.7%
Core Real Estate	7.0%	5.9%
Value Added Real Estate	7.0%	7.2%
	100%	

#### **Discount Rate.**

The discount rate used to measure the total pension liability at December 31, 2019 was 7.5 percent. The projection of cash flows used to determine the discount rate assumed the plan contributions from members and BPU will be made at the current contribution rates as determined annually by the Pension Board in effect on the measurement date:

- i. Employee contribution rate: 8.5 percent of annual compensation
- ii. BPU contribution rate: Same as member contributions (8.5 percent of annual compensation)
- iii. Administrative expenses for the current and future years were assumed to be .70 percent of the current member's proportionate share of covered payroll.

Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments of 7.5 percent was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability (asset) of the Plan, calculated using a discount rate of 7.50 percent, as well as the Plan's net pension

liability (asset) calculated using a discount rate that is 1-percentage point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate.

	2020		
	Current		
	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
Net pension liability (asset)	53,326,025	(7,205,822)	(58,009,463)

**Pension Expense.** For the fiscal year ended December 31, 2020, the BPU recognized pension expense of \$4,625,518. Annual pension expense consists of service cost, interest and administrative expenses on pension liability less employee contributions and projected earnings on pension plan investments. The difference between actual and expected earnings is recorded as deferred outflow/inflow of resources recognized in pension expense over a five-year period.

**Deferred Outflows/Inflows of Resources related to Pensions.** In accordance with GASB Statement No. 68, the BPU recognizes differences between actual and expected experience with regard to economic or demographic factors, changes of assumptions about future economic or demographic factors, the difference between actual and expected investment returns, changes in proportion, and contributions subsequent to the measurement date as deferred outflow/inflows of resources.

As of December 31, 2020, the BPU reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	-	(11,637,742)
Difference between projected and actual earnings on pension plan investments	-	(23,771,535)
Changes in assumptions	20,818,845	-
Contributions subsequent to measurement date	4,491,137	-
<b>Total</b>	<b>25,309,982</b>	<b>(35,409,277)</b>

The amount reported as deferred outflows of resources as of December 31, 2020 resulting from contributions subsequent to the measurement date of \$4,491,137 will be recognized as a reduction in the net pension liability for the year ended December 31, 2021. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflows (Inflows) of Resources
2021	\$ (3,468,709)
2022	(4,578,416)
2023	3,032,399
2024	(9,575,706)
	<u>\$ (14,590,432)</u>

### 3. Unified Government Closed Pension Plan.

In 1962, certain individuals elected not to participate in KPERs. Currently, there are 2 remaining retirees or their spouses receiving benefits under the prior plan maintained by the Unified Government. There are no employees contributing to the plan. The most recent actuarial study was prepared in 1998 and estimated total payments for 2020 through 2031 to be approximately \$208,246. The Unified Government has made no

provision to fund these payments but includes an estimate of the annual expense in the General Fund budget. Payments made to plan retirees for the year ended December 31, 2020 were \$39,842. This future payable is included with long-term debt.

**F. Other Post - employment Benefits (OPEB) Other than Pensions**

**1. Unified Government OPEB Plan**

*General Information about the OPEB Plan.* The Unified Government sponsors a single employer defined benefit healthcare plan that offers lifetime benefits to retirees and their dependents including medical, dental and vision. Retiree health care coverage to age 65 is mandated under Kansas Statute 12-5040. The UG also offers coverage past age 65 that is secondary to Medicare. Retired employees who do not meet the following employer paid retiree coverage criteria may elect to continue coverage at the retired employee’s own expense. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The Plan does not issue separate financial statements.

*Benefits provided.* Employees must qualify for “unreduced” retirement under either KPERS or KP&F. Also, coverage due to disability retirement is available for qualifying individuals at any age who meet the requirements of KPERS or KP&F. A retiree may not enroll in medical coverage after once declining coverage. Dental and vision coverage are available each open enrollment whether or not a prior declination has occurred.

Additionally, employees that elected to retire under an early retirement offer receive direct subsidies off of the normal retiree premium rate to age 65. Employees not receiving a subsidy are required to pay blended premium rates to maintain coverage.

*Employees covered by benefit terms.* At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	677
Active employees	1,942
	<u>2,619</u>

**Total Unified Government OPEB Liability**

The Unified Government’s total OPEB liability of \$131,813,937 was measured as of December 31, 2020 and was determined by an actuarial valuation as of January 1, 2020, which was rolled forward to December 31, 2020.

*Actuarial Assumptions and other inputs.* The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise noted:

## Actuarial Assumptions

Inflation	2.50%
Salary increases	2.00%
Discount rate	1.96%
Healthcare cost trend rates	7.0% for 2021, decreasing by 0.5% per year to an ultimate rate of 4.50% for 2026 and later years
Retiree's share of benefit related costs	100% of projected health insurance premiums for retirees who retire after December 31, 2010. For retirees who retired prior to December 31, 2010 who met certain criteria under early retirement receive a "subsidy" off the plan premiums ranging from 50% to 100%.

The discount rate was based on the average of the Standard & Poor's Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields as of the measurement date.

Healthy life mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans Headcount-weighted Mortality Tables using Scale MP-2020 Full Generational Improvement.

The actuarial assumptions used in the January 1, 2020 valuation were based on reasonable expectations of future experience under the postretirement insurance program based on years of experience information provided by the Unified Government and review of industry data as a benchmark against plan experience.

## Changes in Total OPEB Liability

	Total OPEB Liability		
	Governmental	Business-Type	Total
	Activities	Activities	
<b>Balance at 12/31/19</b>	\$ 91,474,380	\$ 8,214,352	\$ 99,688,732
<b>Changes for the year:</b>			
Service cost	3,573,816	320,927	3,894,743
Interest	2,829,107	254,052	3,083,159
Differences between actual and expected experience	(764,625)	(68,663)	(833,288)
Changes in assumptions	25,329,095	2,274,540	27,603,635
Net benefits paid by employer	(1,489,305)	(133,739)	(1,623,044)
<b>Net changes</b>	<b>29,478,088</b>	<b>2,647,117</b>	<b>32,125,205</b>
<b>Balance at 12/31/20</b>	<b>\$ 120,952,468</b>	<b>\$ 10,861,469</b>	<b>\$ 131,813,937</b>

Changes in assumptions reflect:

- A change in the discount rate from 3.00% in 2019 to 1.96% in 2020 plus difference in actual versus expected employer contributions.
- Updated retirement, turnover and disability assumptions based on the latest available data from KPERS valuation reports.
- Mortality improvement scale was changed from Society of Actuaries MP-2019 Full Generational Improvement to the Society of Actuaries MP-2020 Full Generational Improvement.
- Updated trend rates on per capital costs and retiree contribution premiums considering January 2021 renewal data.

*Sensitivity to the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the Unified Government, as well as the estimated Unified Government's total OPEB liability would be

if it were calculated using a discount rate that is 1-percentage-point lower (0.96%) or 1-percentage-point higher (2.96%) than the current discount rate:

	1% Decrease 0.96%	Discount Rate 1.96%	1% Increase 2.96%
<b>Total OPEB liability</b>	\$ 169,056,725	\$ 131,813,937	\$ 104,492,484

*Sensitivity to the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.* The following presents the total OPEB liability of the Unified Government, as well as the estimated Unified Government's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (6.5% to 4.0%)	Healthcare Cost Trend Rates (7.5% decreasing to 5.0%)	1% Increase (8.5 decreasing to 6.0%)
<b>Total OPEB liability</b>	\$ 102,556,400	\$ 131,813,937	\$ 172,813,830

#### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the Unified Government recognized OPEB expense of \$12,132,822. At December 31, 2020, the Unified Government reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
Differences between expected and actual experience	\$ 2,188,827	\$ 196,555	\$ (669,047)	\$ (60,080)
Changes in assumptions	35,487,049	3,186,720	(5,748,050)	(516,171)
Total	<u>\$ 37,675,876</u>	<u>\$ 3,383,275</u>	<u>\$ (6,417,097)</u>	<u>\$ (576,251)</u>

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Governmental Activities		Business-Type Activities	
	Deferred Outflows (Inflows) of Resources		Deferred Outflows (Inflows) of Resources	
Year ended December 31:				
2021	\$ 4,730,155	\$ 424,765		
2022	4,730,155	424,765		
2023	4,730,155	424,765		
2024	4,730,155	424,765		
2025	4,730,155	424,765		
Thereafter	7,608,004	683,199		
	<u>\$ 31,258,779</u>	<u>\$ 2,807,024</u>		

## **2. KPERS Death and Disability OPEB Plan**

*Plan Description.* The Unified Government participates in an agent multiple employer defined benefit other post-employment benefit (OPEB) plan which is administered by KPERS. The Plan provides long-term disability benefits and life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. Because the trust's assets are used to pay employee benefits other than OPEB, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. There is no stand-alone financial report for the plan.

*Benefits provided:* Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3%) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver premium provision.

*Long-term disability benefit:* Monthly benefit is 60% of the member’s monthly compensation, with a minimum of \$100 and maximum of \$5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, worker’s compensation benefits, other disability benefits from any other source by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while disability continues until the member’s 65<sup>th</sup> birthday or retirement date, whichever occurs first. If the disability occurs after age 60, benefits are payable while disability continues, for a period of 5 years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the term of the disability or 24 months per lifetime, whichever is less. There are no automatic cost-of-living increase provisions. KPERS has the authority to implement an ad hoc cost-of living increase.

*Group life waiver of premium benefit:* Upon the death of an employee who is receiving monthly disability benefits, the plan will pay a lump-sum benefit to eligible beneficiaries. The benefit amount will be 150% of the greater of the member’s annual rate of compensation at the time of disability or the member’s previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for 5 or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price before the life insurance benefit is computed. The indexing is based on the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual life insurance policy.

*Employees covered by benefit terms.* At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	19
Active employees	1,191
	<u>1,210</u>

Total OPEB Liability

The Unified Government’s total OPEB liability of \$2,793,892 was measured as of June 30, 2020 and was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020.

*Actuarial assumptions and other inputs.* The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise noted:

Price inflation	2.75%
Implicit Inflation Rate	2.75%
Salary increases, including inflation	3.50% (to 10%, including price inflation)
Discount Rate	2.21%
Healthcare cost trend rates	Not applicable for the coverage in this plan
Retiree share of benefit cost	Not applicable for the coverage in this plan

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

Mortality rates were based on RP-2014 Mortality tables, as appropriate, with adjustment for mortality improvements based on Scale MP-2020.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study conducted for the period January 1, 2016 through December 31, 2018.

Changes and items of impact relative to the prior valuation were as follows.

- The discount rate was updated in accordance with the requirements of GASB 75.
- The mortality projection scale was updated to the most recent table published by the Society of Actuaries.
- Demographic assumptions have been updated based upon most recent KPERS experience study.

### Changes in the Total OPEB Liability

	Total KPERS D&D OPEB Liability December 31, 2020		
	Governmental Activities	Business-Type Activities	Total
Balance at fiscal year-end 12/31/19	\$ 2,378,202	\$ 341,815	\$ 2,720,017
<b>Changes for the year:</b>			
Service cost	210,264	30,221	240,485
Interest	86,995	12,504	99,499
Effect of economic/demographic gains or losses	(184,616)	(26,535)	(211,151)
Effect of assumptions changes or inputs	159,545	22,931	182,476
Benefit payments	(207,598)	(29,836)	(237,434)
<b>Net changes</b>	<b>64,590</b>	<b>9,285</b>	<b>73,875</b>
Balance at fiscal year-end 12/31/20	\$ 2,442,792	\$ 351,100	\$ 2,793,892

*Changes of assumptions.* Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The discount rate increased from 3.50% on June 30, 2019 to 2.21% on June 30, 2020.

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the total OPEB liability of the Unified Government, as well as what the Unified Government's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	\$ 2,904,406	\$ 2,793,892	\$ 2,679,095

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.* The healthcare trend rates do not affect the liabilities related to the long-term disability benefits sponsored by KPERS. Therefore, there is no sensitivity to a change in healthcare trend rates.

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the Unified Government recognized OPEB expense of \$216,962. At December 31, 2020, the Unified Government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
Differences between expected and actual experience	\$ -	\$ -	\$ (871,530)	\$ (125,264)
Changes in assumptions	174,235	25,043	(90,129)	(12,953)
Benefit payments subsequent to the measurement date	103,798	14,919	-	-
Total	<u>\$ 278,033</u>	<u>\$ 39,962</u>	<u>\$ (961,659)</u>	<u>\$ (138,217)</u>

The \$118,717 of benefit payments made subsequent to the measurement date will be recognized as a reduction in the total OPEB liability for the year ended December 31, 2021. The remaining amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Governmental Activities	Business-Type Activities
Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources
\$ (107,562)	\$ (15,460)
(107,562)	(15,460)
(107,562)	(15,460)
(107,562)	(15,460)
(107,562)	(15,460)
(249,614)	(35,874)
<u>\$ (787,424)</u>	<u>\$ (113,174)</u>

### Summary of OPEB Plans

As of December 31, 2020, the Unified Government's total OPEB liability, deferred inflows of resources and OPEB expense associated with the two OPEB plans are summarized as follows:

	2020
Total OPEB liability	\$ (134,607,829)
Deferred outflows of resources	41,377,145
Deferred inflows of resources	(8,093,225)
OPEB expense	12,349,784

### 3. BPU OPEB Plan

**Plan Description.** The Kansas City, Kansas BPU provides certain postemployment health care and life insurance benefits to eligible retirees and their dependents in accordance with provisions established by the BPU's Board of Directors. The plan is a single employer defined benefit healthcare plan administered by the BPU. The BPU currently determined the eligibility, benefits provided, and changes to those provisions applicable to eligible retirees. The plan does not issue separate financial statements. Employees are given a 90-day window to retire with medical coverage at ages 55 and above with seven consecutive years of service. No assets have been segregated and restricted to provide for postretirement benefits.

**Benefits policy.** The post retirement benefit plan is a comprehensive major medical plan with a \$100 deductible per individual or \$200 per family. For individuals, the plan pays 80% of the next \$12,500 of allowable charges and 100% thereafter for the remainder of that calendar year. For families, the plan pays 80% of the next \$25,000 of allowable charges and 100% thereafter for the remainder of that calendar year. The plan has a lifetime maximum of \$750,000. Benefits cease at the first of the month that the retired employee attains age 65 or death. Spouse benefits end at the first of the month that the retired employee attains age 65, the end of the month of the retiree's death, or the spouse's date of death. Retirees are not required to contribute toward the cost of the postretirement benefits.

*Employees covered by benefit terms.* As of December 31, 2020 (the actuarial valuation date), the OPEB plan had 258 participants eligible to receive benefits under this plan, 153 retirees with medical coverage and 105 retiree spouses with medical coverage.

### Total BPU OPEB Liability

The total OPEB liability of \$50,925,542 was measured as of December 31, 2020 and was determined by an actuarial valuation as of December 31, 2019.

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Salary increases, including inflation	2.50% per annum
Discount rate	3.10%
Healthcare cost trend rates	7.25% graded down to 6.5% over 3 years

The discount rate used for the plan was the S&P Municipal Bond 20-Year High Grade Index as of December 31, 2019.

Mortality rates were based on the RP-2014 total dataset adjusted to 2006 , projected with scale MP-2019.

The actuarial cost method was Entry Age Normal Level Percent of Salary.

The BPU's annual OPEB cost, employer contributions, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for December 31 are as follows:

### Changes in Total OPEB Liability

Balance at fiscal year-end 12/31/19	\$ 50,295,281
Changes for the year:	
Service cost	2,864,066
Interest	1,531,224
Benefit payments	(3,765,029)
Net changes	<u>630,261</u>
Balance at fiscal year-end 12/31/20	<u>\$ 50,925,542</u>

*Sensitivity of net OPEB liability to changes in the healthcare cost trend rate.* The following represents the net OPEB liability calculated using the stated health care cost trend assumption, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point or 1-percentage-point higher than the assumed trend rate:

	1% Decrease (6.25% decreasing to 3.0%)	Healthcare Cost Trend Rates (7.25% decreasing to 4.0%)	1% Increase (8.25% decreasing to 5.0%)
Total OPEB liability	\$ 45,870,853	\$ 50,925,542	\$ 56,821,771

*Sensitivity of net OPEB liability to changes in the discount rate.* The following represents the net OPEB liability calculated using the stated discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease <u>2.10%</u>	Discount Rate <u>3.10%</u>	1% Increase <u>4.10%</u>
Total OPEB liability	\$ 54,385,061	\$ 50,925,542	\$ 47,707,277

### OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the BPU recognized OPEB expense of \$3,549,748. At December 31, 2020, the BPU reported deferred inflows related to OPEB of \$3,804,935 in 2020.

Year ended December 31:	<u>Deferred Outflows (Inflows) of Resources</u>
2021	\$ (691,806)
2022	(691,806)
2023	(691,806)
2024	(691,806)
2025	(691,806)
Thereafter	<u>(345,905)</u>
	<u>\$ (3,804,935)</u>

### G. Economic Condition

As described in Notes III.F., IV.E. and IV.F., the Unified Government has significant long-term liabilities for pensions, other post-employment benefit obligations (OPEB), and compensated absences. These obligations are the primary cause of the resulting deficit in unrestricted net position for governmental activities recorded on the Statement of Net Position. For governmental activities, total long-term liabilities for pensions totaled \$123,395,260, for OPEB were \$197,282,831, and for compensated absences were \$42,549,403.

The deficit unrestricted net position of the Unified Government reflects insufficient assets to provide all the benefits earned by employees under the pension and OPEB plans to meet the liabilities during the adopted amortization periods. A significant majority of the pension, OPEB and compensated absences obligations will be liquidated by General Fund resources. For the year ended December 31, 2020, General Fund revenues accounted for approximately 55% of all governmental fund revenues, excluding the Economic Development Fund which is restricted for sales tax obligation and transportation development bonds. General Fund revenue sources, such as property taxes and sales taxes, are affected by general economic conditions, and the Government, like many other entities, experienced economic challenges over the past decade. There is a reasonable possibility that continued growth in net pension and OPEB obligations and compensated absences will result in increases to the deficit unrestricted net position for governmental activities in future years.

Several actions have been implemented by management to reduce future increases in OPEB-related retiree health benefits and compensated absences liabilities. The Government offers employees two health insurance plans: a tradition plan and a high deductible health savings plan. In 2016 co-insurance rates on the traditional insurance plan decreased from 100% to 90%, with the employee paying 10% of medical expenses after the deductible has been met. This change continues to reduce the claims paid by the traditional health plan. In 2015 employee deductibles were set to \$500 single/\$1,000 family to reduce the Unified Government's total contributions. Additionally, in 2020 the number of members covered by the high deductible health savings plan

is now over 70% enrolled and membership in the traditional plan is under 30%. All of these actions attribute to the improvement in the Health Benefits Fund over the past several years.

Further, management negotiated and implemented employee contributions of \$10, \$20 and \$30 per month depending on salary level towards the employee’s and family health care coverage, which was previously paid 100% by the Government. Since 2016 these employee health care contribution rates were effective for all employees.

The Government expects modest increases in sales tax revenue performance compared to 2019 actuals in 2021 and 2022 largely due to the lagging effects of the COVID-19 pandemic, and with continued modest growth in other revenue areas.

The Hollywood Casino opened in February of 2012 and generated in 2020 approximately \$2,337,000 gaming revenue and \$7,101,635 property tax revenues (to all taxing entities). Consistent with a development agreement, Hollywood Casino also contributed an additional 1% of net gaming revenues on an annual basis, which for 2020 was \$1,460,000. The development agreement requires the construction of a first class- 250 room hotel to begin 24 months after opening or be subject to an additional payment of 1% of net gaming revenues. In April of 2015, the Casino announced a delay in the start of this project and was required to make annual payment amounting to \$988,215 in 2020. This penalty payment will continue until the Casino proceeds with the hotel construction project. Additionally, the Hollywood Casino challenged the property valuation for years 2015-2017 and was successful in their appeal efforts. The Unified Government entered into an agreement with the Hollywood Casino related to the valuation challenge. This appeal resulted in a reduction of property tax assessment totaling \$5,688,822 which will be a reduction in 2020-2022 of totaling \$1,422,206 per year.

The 2021 economic outlook for Wyandotte County and Kansas City, KS will continue to be impacted by the effects of the COVID-19 pandemic. During 2020, Wyandotte County lost 3,362 jobs, or a 3.7% decline. Wyandotte County’s change in jobs fared better than nationally. Wyandotte County had a 4.5% decrease in jobs between December 2019 and December 2020 which ranked the County 4th out of the six Kansas City Missouri-Kansas metropolitan area cities in the analysis. Nationally, jobs declined by 6.1% for this period. In 2020, Wyandotte County saw several major projects covering all sectors of the economy advance. Example of these projects are provided in the Transmittal Letter of this report. Commercial investments have spurred residential construction. In 2020, there were 208 single-family permits issued in Kansas City, Kansas, and 126 issued in 2019.

The closure of most nonessential businesses in the spring of 2020 to mitigate the spread of the Coronavirus resulted in unemployment rates significantly increasing to 16% in April 2020 compared to 3.8% in April 2019. With the lifting of the shelter-in-place order from the Governor and Wyandotte County Health Department at the beginning of June 2020, it is anticipated that the unemployment rate and the general economy will rebound. Overall economic activity during 2021 is not anticipated to resume to the strong 2019 levels.

#### **H. Subsequent Events**

Since January of 2021, the Unified Government has issued two financings for both bonds and temporary notes. No other financings are expected to be completed by June 30<sup>th</sup> of 2021. The table below provides a summary of these issuances.

<b>Issue</b>	<b>Month</b>	<b>Tax Status</b>	<b>Term</b>	<b>Amount</b>	<b>True Interest Cost</b>
2021-I	February	Tax-Exempt Municipal Temporary Notes	1	49,905,000	0.2999962%
2021-A	February	Tax-Exempt GO Bonds	20	44,245,000	2.0465579%
2021-A	February	PBC-Revenue Bonds (Courthouse and Adult Jail Facility)	15	1,830,000	1.9734225%

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Notes to Required Supplementary Information Budgetary Comparison Schedule

#### Budgetary Comparison Schedules

The Unified Government adopts a legal budget for the General Fund separately for the city, county and parks divisions; however, for GAAP purposes the General Fund is presented for the Unified Government as a whole. The schedules present both the combined General Fund budgetary schedule, as well as the individual budgetary schedules which represent the legal level of budget authority.

#### Budget / GAAP Reconciliation

All legal operating budgets are prepared using the modified cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Accordingly, the data presented in the budgetary comparison statements differ from the data presented in the financial statements prepared in accordance with accounting principles generally accepted in the United States of America. The following schedule presents the reconciliation between the different bases of reporting for the general fund:

	<b>General Fund</b>
<b>Revenue and other sources:</b>	
GAAP basis revenues	\$ 208,180,032
Revenue adjustments	(38,402)
Intra-fund appropriations and transfers	6,714,124
Cancellation of prior year encumbrances	70,433
<b>Budgetary basis revenue</b>	<b>\$ 214,926,187</b>
<b>Expenditures and other uses:</b>	
GAAP basis expenditures	\$ 204,883,459
Expenditure adjustments	61,582
Intra-fund appropriations	6,714,124
Change in reserve for encumbrances	153,783
Cancellation of prior year encumbrances	70,433
<b>Budgetary basis expenditures</b>	<b>\$ 211,883,381</b>

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**

**GENERAL FUND - COMBINED  
Year Ended December 31, 2020**

	2019		2020		Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final		
<b>REVENUES</b>					
Tax revenue	\$ 177,033,311	\$ 194,789,547	\$ 179,273,927	\$ 175,223,192	\$ (4,050,735)
Intergovernmental revenues	4,551,315	4,188,650	4,200,650	4,344,655	144,005
Charges for services	13,816,058	14,467,950	12,139,767	13,309,933	1,170,166
Fines, forfeitures and penalties	6,507,059	6,002,000	4,813,198	4,619,989	(193,209)
Interest earnings	4,092,505	3,985,000	3,150,263	2,878,792	(271,471)
Licenses and permits	2,370,143	2,470,800	2,309,169	2,050,306	(258,863)
Miscellaneous revenues	4,374,054	4,882,381	4,223,981	4,188,824	(35,157)
<b>TOTAL REVENUES</b>	<b>212,744,445</b>	<b>230,786,328</b>	<b>210,110,955</b>	<b>206,615,691</b>	<b>(3,495,264)</b>
<b>EXPENDITURES</b>					
Personnel	156,758,623	163,794,160	160,172,308	154,072,912	6,099,396
Contractual services	36,222,275	38,536,867	37,754,655	34,734,215	3,020,440
Commodities	7,074,480	7,480,633	6,827,423	5,898,664	928,759
Capital outlay	4,986,087	7,216,371	2,902,353	2,219,603	682,750
Grants, claims, shared revenue	5,414,107	5,979,899	6,214,774	5,600,814	613,960
Debt service	643,650	10,735,855	10,721,740	154,625	10,567,115
Other	-	667,490	358,421	(160)	358,581
<b>TOTAL EXPENDITURES</b>	<b>211,099,222</b>	<b>234,411,275</b>	<b>224,951,674</b>	<b>202,680,673</b>	<b>22,271,001</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers in	2,256,300	2,256,000	7,276,000	6,276,000	(1,000,000)
Transfers out	(2,792,451)	(2,270,000)	(5,365,848)	(9,202,708)	(3,836,860)
Proceeds from sale of capital assets	300	81,000	2,081,000	2,034,496	(46,504)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(535,851)</b>	<b>67,000</b>	<b>3,991,152</b>	<b>(892,212)</b>	<b>(4,883,364)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,109,372</b>	<b>(3,557,947)</b>	<b>(10,849,567)</b>	<b>3,042,806</b>	<b>13,892,373</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	26,853,437	27,962,809	27,962,809	27,962,809	-
End of year	\$ 27,962,809	\$ 24,404,862	\$ 17,113,242	\$ 31,005,615	\$ 13,892,373

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**

**GENERAL FUND - CITY**

**Year Ended December 31, 2020**

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final		
<b>REVENUES</b>					
Tax revenue	\$ 120,591,870	\$ 136,824,560	\$ 123,044,542	\$ 117,820,060	\$ (5,224,482)
Intergovernmental revenues	786,674	723,000	735,000	886,540	151,540
Charges for services	11,095,043	11,976,200	10,072,883	11,606,813	1,533,930
Fines, forfeitures and penalties	3,467,622	3,155,700	2,105,007	2,057,472	(47,535)
Interest earnings	833,037	900,000	395,008	464,942	69,934
Licenses and permits	1,320,230	1,389,800	1,293,928	1,136,610	(157,318)
Miscellaneous revenues	3,163,518	3,314,131	2,982,026	2,983,876	1,850
<b>TOTAL REVENUES</b>	<b>141,257,994</b>	<b>158,283,391</b>	<b>140,628,394</b>	<b>136,956,313</b>	<b>(3,672,081)</b>
<b>EXPENDITURES</b>					
Personnel	108,420,414	113,047,767	112,128,943	105,395,157	6,733,786
Contractual services	22,423,203	23,569,246	22,675,918	20,468,106	2,207,812
Commodities	5,013,930	5,345,299	4,685,579	4,087,426	598,153
Capital outlay	3,304,795	4,878,571	1,697,203	1,342,769	354,434
Grants, claims, shared revenue	4,544,974	4,794,994	4,907,156	4,511,366	395,790
Debt service	643,650	10,735,855	10,721,740	154,625	10,567,115
Other	-	442,903	110,390	-	110,390
<b>TOTAL EXPENDITURES</b>	<b>144,350,966</b>	<b>162,814,635</b>	<b>156,926,929</b>	<b>135,959,449</b>	<b>20,967,480</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers in	2,256,300	2,256,000	7,276,000	6,276,000	(1,000,000)
Transfers out	(1,032,898)	(710,000)	(255,848)	(3,408,708)	(3,152,860)
Proceeds from sale of capital assets	-	80,000	2,080,000	2,034,496	(45,504)
<b>TOTAL OTHER FINANCING (USES)</b>	<b>1,223,402</b>	<b>1,626,000</b>	<b>9,100,152</b>	<b>4,901,788</b>	<b>(4,198,364)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,869,570)</b>	<b>(2,905,244)</b>	<b>(7,198,383)</b>	<b>5,898,652</b>	<b>13,097,035</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	20,289,602	18,420,032	18,420,032	18,420,032	-
End of year	\$ 18,420,032	\$ 15,514,788	\$ 11,221,649	\$ 24,318,684	\$ 13,097,035

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**

**GENERAL FUND - COUNTY**

**Year Ended December 31, 2020**

	2019		2020		
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Tax revenue	\$ 54,423,282	\$ 55,887,068	\$ 54,164,878	\$ 55,317,224	\$ 1,152,346
Intergovernmental revenues	64,641	65,650	65,650	58,115	(7,535)
Charges for services	2,184,008	1,844,600	1,766,267	1,220,048	(546,219)
Fines, forfeitures and penalties	3,039,437	2,846,300	2,708,191	2,562,517	(145,674)
Interest earnings	3,259,468	3,085,000	2,755,255	2,413,850	(341,405)
Licenses and permits	1,049,913	1,081,000	1,015,241	913,696	(101,545)
Miscellaneous revenues	1,056,989	1,467,350	1,141,080	1,080,893	(60,187)
<b>TOTAL REVENUES</b>	<b>65,077,738</b>	<b>66,276,968</b>	<b>63,616,562</b>	<b>63,566,343</b>	<b>(50,219)</b>
<b>EXPENDITURES</b>					
Personnel	43,871,312	46,346,855	43,743,295	44,591,255	(847,960)
Contractual services	12,787,888	14,096,912	14,369,799	13,660,212	709,587
Commodities	1,489,404	1,600,799	1,554,258	1,316,958	237,300
Capital outlay	1,123,600	1,936,200	1,192,227	863,911	328,316
Grants, claims, shared revenue	869,133	1,173,252	1,296,045	1,089,448	206,597
Other	-	168,477	191,921	(160)	192,081
<b>TOTAL EXPENDITURES</b>	<b>60,141,337</b>	<b>65,322,495</b>	<b>62,347,545</b>	<b>61,521,624</b>	<b>825,921</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers out	(1,759,553)	(1,560,000)	(5,080,000)	(5,794,000)	(714,000)
Proceeds of sale of capital assets	300	1,000	1,000	-	(1,000)
<b>TOTAL OTHER FINANCING (USES)</b>	<b>(1,759,253)</b>	<b>(1,559,000)</b>	<b>(5,079,000)</b>	<b>(5,794,000)</b>	<b>(715,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,177,148</b>	<b>(604,527)</b>	<b>(3,809,983)</b>	<b>(3,749,281)</b>	<b>60,702</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	5,912,563	9,089,711	9,089,711	9,089,711	-
End of year	\$ 9,089,711	\$ 8,485,184	\$ 5,279,728	\$ 5,340,430	\$ 60,702

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**

**GENERAL FUND - PARKS**

**Year Ended December 31, 2020**

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final		
<b>REVENUES</b>					
Tax revenue	\$ 2,018,159	\$ 2,077,919	\$ 2,064,507	\$ 2,085,908	\$ 21,401
Intergovernmental revenues	3,700,000	3,400,000	3,400,000	3,400,000	-
Charges for services	537,007	647,150	300,617	483,072	182,455
Miscellaneous revenues	153,547	100,900	100,875	124,055	23,180
<b>TOTAL REVENUES</b>	<b>6,408,713</b>	<b>6,225,969</b>	<b>5,865,999</b>	<b>6,093,035</b>	<b>227,036</b>
<b>EXPENDITURES</b>					
Personnel	4,466,897	4,399,538	4,300,070	4,086,500	213,570
Contractual services	1,011,184	870,709	708,938	605,897	103,041
Commodities	571,146	534,535	587,586	494,280	93,306
Capital outlay	557,692	401,600	12,923	12,923	-
Grants, claims, shared revenue	-	11,653	11,573	-	11,573
Other	-	56,110	56,110	-	56,110
<b>TOTAL EXPENDITURES</b>	<b>6,606,919</b>	<b>6,274,145</b>	<b>5,677,200</b>	<b>5,199,600</b>	<b>477,600</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers out	-	-	(30,000)	-	30,000
<b>TOTAL OTHER FINANCING (USES)</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>-</b>	<b>30,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(198,206)</b>	<b>(48,176)</b>	<b>158,799</b>	<b>893,435</b>	<b>734,636</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	651,272	453,066	453,066	453,066	-
End of year	\$ 453,066	\$ 404,890	\$ 611,865	\$ 1,346,501	\$ 734,636

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Unified Government's Proportionate Share of the Collective Net Pension Liability – Kansas Pension Employees Retirement System (KPERS) and Kansas Police and Firemen's Retirement System (KP&F)**

	Last Eight Fiscal Years*							
	2020	2019	2018	2017	2016	2015	2014	2013
Unified Government's proportion of the collective net pension liability:								
KPERS (local group)	3.621%	3.602%	3.648%	3.555%	3.574%	3.576%	3.766%	3.725%
KP&F (police & firemen)	12.349%	12.637%	12.724%	13.001%	13.503%	13.892%	14.190%	13.807%
Unified Government's proportionate share of the collective net pension liability	\$ 215,061,071	\$ 178,229,836	\$ 173,265,380	\$ 173,425,551	\$ 180,695,602	\$ 147,823,146	\$ 139,414,084	\$ 168,946,370
Unified Government's covered payroll ^	\$ 138,727,290	\$ 136,987,470	\$ 132,412,973	\$ 128,258,175	\$ 125,344,016	\$ 125,440,405	\$ 127,086,410	\$ 122,982,901
Unified Government's proportionate share of the collective net pension liability as a percentage of its covered payroll	155%	130%	131%	135%	144%	118%	110%	137%
Plan fiduciary net position as a percentage of the total pension liability	66.30%	69.88%	68.88%	67.12%	65.10%	64.95%	66.60%	59.94%

\* GASB 68 requires presentation of ten years. As of December 31, 2020, only eight years of information is available.

^ Covered payroll is measured as of the measurement date ending June 30.

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Kansas Public Employees Retirement System including Kansas Police and Firemen's Retirement System Last Eight Fiscal Years\*

	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 21,384,810	\$ 20,992,486	\$ 19,024,867	\$ 17,613,229	\$ 18,275,310	\$ 19,104,856	\$ 23,246,022	\$ 19,435,537
Contributions in relation to the contractually required contribution	(21,384,810)	(20,992,486)	(19,024,867)	(17,613,229)	(18,275,310)	(19,104,856)	(23,246,022)	(19,435,537)
Contribution deficiency (excess)	<u>\$ -</u>							
Unified Government's covered payroll ^	\$ 137,696,033	\$ 138,099,731	\$ 135,895,482	\$ 130,414,240	\$ 125,904,379	\$ 125,104,747	\$ 126,562,034	\$ 126,122,490
Contributions as a percentage of covered payroll	15.53%	15.20%	14.00%	13.51%	14.52%	15.27%	18.37%	15.41%

\* GASB 68 requires presentation of ten years. As of December 31, 2020, only eight years of information is available.

^ Covered payroll is measured as of the fiscal year end December 31.

**Changes in benefit terms for KPERS.** In the state fiscal year 2014, the KP&F group had a change in benefit terms. The Legislature increased this group's employee contributions to 7.15 percent and eliminated the reduction of employee contributions to 2.0 percent after 32 years of service. In addition, the maximum retirement benefit increased to 90 percent of final average salary (reached at 36 years of service). Before this change the maximum retirement benefit was limited to 80 percent of final average salary (reached at 32 years of service).

Effective January 1, 2014, KPERS 1 member's employee contribution rate increased to 5.0 percent and then on January 1, 2015, increase to 6.0 percent, with an increase in benefit multiplier to 1.85 percent for future years of service. For KPERS 2 members retired after July 1, 2012, the cost of living adjustment (COLA) is eliminated, but members will receive a 1.85 percent multiplier for all years of service.

January 1, 2015, the KPERS 3 cash balance plan became effective. Members enrolled in this plan are ones first employed in a KPERS covered position on or after January 1, 2015, or KPERS 1 or KPERS 2 members who left employment before vesting and returned to employment on or after January 1, 2015. The retirement benefit is an annuity based on the account balance at retirement.

For the state fiscal year 2017, the KP&F group had a change in benefit terms. The Legislature changed the duty-related death benefit for KP&F members to the greater of 50% of Final Average Salary and member's accrued retirement benefit under the 100% joint and survivor option, payable to the member's spouse. Including any benefits that may be due to child beneficiaries, the total monthly benefits may not exceed 90% of the member's Final Average Salary. Prior to this bill, the duty-related spousal death benefit for KP&F member was 50% of the Final Average Salary, and the maximum available to the family was 75% of the member's Final Average Salary.

For the state fiscal year 2017, the Legislature changed the working after retirement rules for members who retire on or after January 1, 2018. The key changes to the working after retirement rules were to lengthen the waiting period for KPERS members to return to work from 60 days to 180 days for members who retire before attaining age 62, remove the earnings limitation for all retirees and establish a single-employer contribution schedule for all retirees.

**Changes in assumptions for KPERS.** As a result of the experience study completed in November 2016, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2016 and include:

- The price inflation assumption was lowered from 3.00% to 2.75%.

## UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

### REQUIRED SUPPLEMENTARY INFORMATION

- The investment return assumption was lowered from 8.00% to 7.75%.
- The general wage growth assumption was lowered from 4.00% to 3.50%.
- The payroll growth assumption was lowered from 4.00% to 3.00%.

Changes from the November 2016 experience study that impacted individual groups are listed below:

#### KPERS:

- The post-retirement health mortality assumption was changed to the RP-2014 Mortality Table, with adjustments to better fit the observed experience for the various KPERS groups. The most recent mortality improvement scale, MP-2016, is used to anticipate future mortality improvements in the valuation process through the next experience study.
- The active member mortality assumption was modified to also be based on the RP-2014 Employee Mortality Table with adjustments.
- The retirement rates for the select period (when first eligible for unreduced benefits under Rule of 85) were increased, but all other retirement rates were decreased.
- Disability rates were decreased for all three groups.
- The termination of employment assumption was increased for all three groups.
- The interest crediting rate assumption for KPERS 3 members was lowered from 6.50% to 6.25%.

#### KP&F:

- The post-retirement health mortality assumption was changed to the RP-2014 Mortality Table with 1-year age set forward and the MP-2016, is used to anticipate future mortality improvements.
- The mortality assumption for disabled members was changed to the RP-2014 Disabled Lives Table (generational using MP-2016) with a 1-year age set forward.
- The active member mortality assumption was modified to the RP-2014 Employee Mortality Table with a 1-year age set forward with a 90% scaling factor.
- The retirement rates for Tier 1 were lowered and the ultimate assumed retirement age was changed from 63 to 65 for Tier 2.
- The termination of employment rates for Tier 2 were increased to better match the observed experience.

As a result of the experience study completed in January 2020, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2019 and include:

- The investment return assumption was lowered from 7.75% to 7.50%.
- The general wage growth assumption was lowered from 3.50% to 3.25%.
- The payroll growth assumption was lowered from 3.00% to 2.75%.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Net Pension Liability and Related Ratios**

**Fiscal Year Ended December 31, 2020**

	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>						
Service cost	\$ 7,289,384	\$ 7,201,941	\$ 7,440,404	\$ 7,297,782	\$ 7,339,629	\$ 7,560,923
Interest on total pension liability	37,017,215	38,047,652	37,460,630	36,679,579	38,033,409	36,958,626
Difference between expected and actual experience	(2,307,726)	(7,318,385)	(10,311,840)	(14,572,637)	(9,622,386)	-
Assumption changes	13,177,439	13,089,347	5,161,410	12,331,048	(21,130,167)	-
Benefit payments, including member refunds	(33,456,312)	(32,627,516)	(32,206,227)	(31,747,866)	(31,346,590)	(30,832,788)
<b>Net change in total pension liability</b>	<b>21,720,000</b>	<b>18,393,039</b>	<b>7,544,377</b>	<b>9,987,906</b>	<b>(16,726,105)</b>	<b>13,686,761</b>
Total pension liability, beginning	509,988,609	491,595,570	484,051,193	474,063,287	490,789,392	477,102,631
Total pension liability, ending (a)	<u>\$ 531,708,609</u>	<u>\$ 509,988,609</u>	<u>\$ 491,595,570</u>	<u>\$ 484,051,193</u>	<u>\$ 474,063,287</u>	<u>\$ 490,789,392</u>
<b>Plan Fiduciary Net Position</b>						
Employer contributions	4,349,056	4,398,226	4,250,560	4,252,025	4,172,968	4,278,318
Employee contributions	4,349,056	4,398,226	4,250,560	4,252,025	4,172,968	4,278,318
Net investment income	86,777,876	(12,362,654)	74,677,580	27,612,362	3,875,505	27,423,709
Benefit payments, including member refunds	(33,456,312)	(32,627,516)	(32,206,227)	(31,747,866)	(31,346,590)	(30,832,788)
Administrative expenses	(472,985)	(550,640)	(461,577)	(371,417)	(332,625)	(338,801)
<b>Net change in plan fiduciary net position</b>	<b>61,546,691</b>	<b>(36,744,358)</b>	<b>50,510,896</b>	<b>3,997,129</b>	<b>(19,457,774)</b>	<b>4,808,756</b>
Plan fiduciary net position, beginning	477,367,740	514,112,098	463,601,202	459,604,073	479,061,847	474,253,091
Plan fiduciary net position, ending (b)	<u>\$ 538,914,431</u>	<u>\$ 477,367,740</u>	<u>\$ 514,112,098</u>	<u>\$ 463,601,202</u>	<u>\$ 459,604,073</u>	<u>\$ 479,061,847</u>
<b>Net pension liability (asset), ending (a) - (b)</b>	<u><b>\$ (7,205,822)</b></u>	<u><b>\$ 32,620,869</b></u>	<u><b>\$ (22,516,528)</b></u>	<u><b>\$ 20,449,991</b></u>	<u><b>\$ 14,459,214</b></u>	<u><b>\$ 11,727,545</b></u>
Fiduciary net position as a percentage of the total pension liability	101.36%	93.60%	104.58%	95.78%	96.95%	97.61%
Covered payroll	\$ 52,494,578	\$ 51,909,688	\$ 50,272,605	\$ 50,070,440	\$ 50,400,000	\$ 49,091,000
Net pension liability (asset) as a percentage of covered payroll	-13.73%	62.84%	-44.79%	40.84%	28.69%	23.89%

Note: Required schedule is intended to show 10-year trend. GASB 68 was adopted in 2015, as such, only six years are presented herein. Additional years will be added as they become available.

**Changes of actuarial assumptions and methods:**

- In 2020, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2022 and 3% thereafter to 1% through 2020 and 3% thereafter for TPL purposes only.
- In 2019, the inflation assumption was decreased from 3.10% to 2.60%.
- In 2019, the investment return assumption was decreased from 8.0% to 7.5%
- In 2019, the general wage growth assumption was decreased from 4.0% to 3.35%.
- In 2019, the covered payroll growth assumption was decreased from 4.0% to 3.25%.
- In 2019, the interest crediting rate assumption for contribution account balances was decreased from 4.0% to 3.5%.
- In 2019, the mortality assumption was changed to the RP-2014 Blue Collar Mortality Table with future mortality improvements modeled using Scale MP-2017.
- In 2019, retirement rates were adjusted to better reflect actual experience.

## UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

### REQUIRED SUPPLEMENTARY INFORMATION

- In 2019, termination rates were changed from age-based, sex-distinct assumption to a service-based, unisex assumption.
- In 2019, the individual salary increase assumption was modified to reflect the lower general wage increase assumption of 3.35%. In addition, the merit salary increase assumption was adjusted to reflect higher salary increases at younger ages.
- In 2019, the administration expense assumption was increased from 0.60% of pay to 0.70% of pay.
- In 2019, the amortization method for the unfunded actuarial liability (UAL) was changed to a “layered” amortization approach. The UAL as of January 1, 2019 will continue to be amortized according to the current schedule. New amortization bases will be created on each subsequent valuation date equal to the difference between the actual and expected UAL, with payments calculated using a closed 20-year period as a level-percent of payroll. A new amortization base will also be created when actuarial assumptions are changed or the benefit structure is modified. An appropriate period will be determined by the Board for these events, after discussion with the actuary.
- In 2018, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2022 and 3% thereafter to 1% through 2021 and 3% thereafter, for TPL purposes only.
- In 2017, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2025 and 3% thereafter to 1% through 2022 and 3% thereafter for TPL purposes only.
- In 2016, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2020 and 3% thereafter to 1% through 2025 and 3% thereafter for TPL purposes only.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Kansas City, Kansas Board of Public Utilities Retirement System Pension Contributions**

**Schedule of Employer Ten Year Contributions  
Fiscal Year Ended December 31, 2020  
(Dollar amounts in thousands)**

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
Actuarially determined contribution	\$4,084	\$5,561	\$6,458	\$5,789	\$7,263	\$7,428	\$7,887	\$8,398	\$7,257	\$5,817
Actual employer contributions	4,491	4,462	4,398	4,257	4,251	4,173	4,278	4,269	4,332	4,255
Contribution deficiency (excess)	(\$407)	\$1,099	\$2,059	\$1,532	\$3,012	\$3,255	\$3,609	\$4,129	\$2,925	\$1,562
Covered payroll	\$52,837	\$52,494	\$51,910	\$50,273	\$50,070	\$49,091	\$50,128	\$50,792	\$51,357	\$50,254
Contribution as a percentage of covered payroll	8.50%	8.50%	8.47%	8.47%	8.49%	8.50%	8.53%	8.41%	8.43%	8.47%

**Notes to Required Supplementary Information for Contributions**

The following actuarial methods and assumptions were used to determine the actuarially determined contribution reported in the most recent actuarial valuation (January 1, 2020):

Actuarial cost method Entry age normal cost

Amortization method Level percentage of payroll, closed,

Remaining amortization period Layered bases with both bases having 20 years remaining

Asset valuation method 8-year smoothed market with an 80-120 percent corridor around the market value of assets

Inflation 2.60 percent

Salary increases 3.25 percent.

Investment rate of return 7.50 percent

Cost-of-living adjustments 3.00 percent

Changes in benefits and funding tiers: In 2010, The Pension Board Trustees adopted a new plan design for members hired on or after January 1, 2010. The new plan is a career average defined benefit plan. The Pension Board Trustees increased the member contribution rate from 5.5 percent to 8.5 percent. This also increased the BPU's matching contribution rate.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

Schedule of Changes in the Unified Government's

Total OPEB Liability and Related Ratios

	Last Four Fiscal Years*			
	2020	2019	2018	2017
<b>Total OPEB liability</b>				
Service cost	\$ 3,894,743	\$ 2,810,322	\$ 3,112,838	\$ 2,514,400
Interest	3,083,159	2,951,747	2,800,778	2,826,283
Difference in experience	(833,288)	3,180,510	-	-
Change in assumptions	27,603,635	13,950,951	(10,022,757)	7,737,530
Net benefits paid by employer	(1,623,044)	(1,209,981)	(2,433,208)	(2,366,801)
<b>Net change in total OPEB liability</b>	<b>32,125,205</b>	<b>21,683,549</b>	<b>(6,542,349)</b>	<b>10,711,412</b>
<b>Total OPEB liability - beginning</b>	<b>99,688,732</b>	<b>78,005,183</b>	<b>84,547,532</b>	<b>73,836,120</b>
<b>Total OPEB liability - ending</b>	<b>\$ 131,813,937</b>	<b>\$ 99,688,732</b>	<b>\$ 78,005,183</b>	<b>\$ 84,547,532</b>
<b>Covered-employee payroll</b>	<b>\$ 137,696,033</b>	<b>\$ 138,099,731</b>	<b>\$ 135,895,482</b>	<b>\$ 130,414,240</b>
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	<b>95.73%</b>	<b>72.19%</b>	<b>57.40%</b>	<b>64.83%</b>

\* GASB 75 requires presentation of ten years. As of December 31, 2020, only four years of information is available  
There are no assets accumulated in trust to pay related benefits.

*Changes of assumptions.* Changes of assumptions reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

- 2020 – 1.96%
- 2019 – 3.00%
- 2018 - 3.68%
- 2017 - 3.24%
- 2016 - 3.76%

For 2020, additional changes in assumptions consisted of:

- Updated retirement, turnover and disability assumptions based on the latest available data from KPERS valuation reports.
- Mortality improvement scale was changed from Society of Actuaries MP-2019 Full Generational Improvement to the Society of Actuaries MP-2020 Full Generational Improvement.
- Updated trend rates on per capital costs and retiree contribution premiums considering January 2021 renewal data.

For all years presented, amounts reflect difference in actual versus expected employer contributions.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Changes of Unified Government Other Post Employment Benefits Liabilities and Related Ratios  
Disability Benefits and Life Insurance**

Last Four Fiscal Years\*

Measurement Date	2020		2019		2018		2017	
	June 30, 2020		June 30, 2019		June 30, 2018		June 30, 2017	
<b>Total OPEB liability</b>								
Service cost	\$ 240,485	\$	228,688	\$	227,109	\$	232,454	
Interest	99,499		134,993		130,353		106,909	
Effect of economic/demographic gains or losses	(211,151)		(830,919)		(212,732)		-	
Effect of assumptions changes or inputs	182,476		44,372		(44,555)		(123,254)	
Net benefits paid by employer	(237,434)		(231,049)		(278,094)		(363,462)	
<b>Net change in total OPEB liability</b>	<u>73,875</u>		<u>(653,915)</u>		<u>(177,919)</u>		<u>(147,353)</u>	
<b>Total OPEB liability - beginning</b>	<u>2,720,017</u>		<u>3,373,932</u>		<u>3,551,851</u>		<u>3,699,204</u>	
<b>Total OPEB liability - ending</b>	<u>\$ 2,793,892</u>	\$	<u>2,720,017</u>	\$	<u>3,373,932</u>	\$	<u>3,551,851</u>	
<b>Covered payroll</b>	<u>\$ 74,427,861</u>	\$	<u>75,871,588</u>	\$	<u>74,543,922</u>	\$	<u>71,961,956</u>	
<b>Total OPEB liability as a percentage of covered payroll</b>		3.75%		3.59%		4.53%		4.94%

\* GASB 75 requires presentation of ten years. As of December 31, 2020, only four years of information is available. There are no assets accumulated in the trust to pay related benefits.

*Changes in assumptions.* Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period:

- The discount rate increased from 2.85% on June 30, 2016 to 3.58% on June 30, 2017.
- The discount rate increased from 3.58% on June 30, 2017 to 3.87% on June 30, 2018.
- The discount rate increased from 3.87% on June 30, 2018 to 3.50% on June 30, 2019.
- The discount rate increased from 3.50% on June 30, 2019 to 2.21% on June 30, 2020.

For 2020, additional changes in assumptions consisted of:

- The mortality projection scale was updated to the most recent table published by the Society of Actuaries.
- Demographic assumptions have been updated based upon most recent KPERS experience study.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Changes of Kansas City, Kansas Board of Public Utilities Total OPEB Liability and Related Ratios**

Last Three Fiscal Years\*

	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total OPEB liability</b>			
Service cost	\$ 2,864,066	\$ 2,777,950	\$ 2,689,238
Interest	1,531,224	1,677,527	1,617,127
Experience losses (gains)	-	(294,584)	-
Change of assumptions	-	(5,201,435)	-
Net benefits paid by employer	(3,765,029)	(3,651,823)	(3,825,597)
<b>Net change in total OPEB liability</b>	630,261	(4,692,365)	480,768
<b>Total OPEB liability - beginning</b>	50,295,281	54,987,646	54,506,878
<b>Total OPEB liability - ending</b>	\$ 50,925,542	\$ 50,295,281	\$ 54,987,646
<b>Covered-employee payroll</b>	\$ 48,912,628	\$ 47,719,637	\$ 48,709,400
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	104.12%	105.40%	112.89%

\* GASB 75 requires presentation of ten years. As of December 31, 2020, only three years of information is available. There are no assets accumulated in the trust to pay related benefits. This information is presented as of the measurement date.

**Changes of plan provisions, actuarial assumptions and actuarial methods in 2020:**

- There were no changes in 2020.

**Changes of plan provisions, actuarial assumptions and actuarial methods in 2019:**

- The discount rate increased to 3.10% from 3.03%.
- The mortality improvement rates were updated to use MP2019, compared to MP2017.
- The medical trend was updated to follow the Getzen model after a three-year transition period starting at 7.25% and decreasing uniformly to 6.50%.
- The medical aging factors were updated to adjust for age and gender and are assumed to follow the Yamamoto aging assumptions.

## **GOVERNMENTAL FUNDS**



## NonMajor Governmental Funds

### Special Revenue Funds

Special revenue funds are operating funds used to account for the proceeds of specific revenue sources that are intended for specific purposes other than special assessments or major capital projects.

- \* **Clerk's Technology Fund**, created on January 1, 2015 by state statute, accounts for revenues received from specified fees charged by the County Treasurer to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored or generated in the office of the County Treasurer.
- \* **Community Development Fund** is the Unified Government's entitlement grant from the U.S. Department of Housing and Urban Development (HUD). Federal regulation requires this fund be used to support services and activities benefiting low and moderate income households or areas of the city and county requiring special attention.
- \* **Court Trustee Fund** supports providing services to children by establishing or enforcing court orders by the Court Trustee Office. All revenue is used to pay for child support enforcement activities.
- \* **Dedicated Sales Tax Fund** was established on July 1, 2010 to pay for public safety services and neighborhood infrastructure. The public safety services are provided by the Kansas City, Kansas police & fire departments. The source of revenue is a 3/8th cent sales tax passed by Kansas City, Kansas voters on April 13, 2010. This special measure sales tax expires on June 30, 2020.
- \* **Developmental Disability Fund** provides resources to support services for mental health or developmental disability clients in the County.
- \* **Elections Fund** accounts for the administration of community-wide elections in Wyandotte County.
- \* **Environmental Trust Fund** accumulates resources for future landfill maintenance costs.
- \* **Health Department Fund** provides resources to support the County Health Department operations and capital expenditures.
- \* **Jail Commissary Fund** accounts for the sales related to inmate clothing, food and personal products.
- \* **KCK Minnesota ALL** accounts for the transactional activity for the Downtown Grocery.
- \* **Library Fund** collects and distributes property taxes to support services rendered by the Kansas City, Kansas Public Library.
- \* **Register of Deeds Technology Fund** created in 2002 by state statute, accounts for revenues received from specified fees charged by the Register of Deeds to acquire equipment and technological services for storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office.
- \* **Revolving Loan Fund** addresses very specific needs in the community by providing gap financing for businesses for expansion, job creation or retention. The majority of the revenue is interest income that is utilized to support the administrative costs of the program.

## Special Revenue Funds continued

- \* **Service Program for the Elderly Fund** provides resources for those citizens age 60 and over related to senior centers, transportation, education, and health-related concerns.
- \* **Special 911 Tax Wyandotte County Fund** is a statewide 911 fee imposed per subscriber account (telephone numbers capable of accessing 911) that applies to hardwire, wireless and VoIP phones. The resources are used only for purposes required or permitted under the Kansas 911 Act.
- \* **Special Alcohol Programs Fund** includes two separate programs. The Special Alcohol Program Grant Program funding is from a portion of the Government's liquor tax allocations from the State of Kansas, with expenditures restricted to providing services for alcohol abuse prevention, treatment or education. The Alcohol Diversion Program is funded through collection of fines from persons found in violation of driving under the influence of alcohol, K.S.A. 8-1567. This program's expenditures support community services targeting alcohol related programs.
- \* **Special Asset Fund** accounts for resources associated with the sale or acquisition of significant government assets, including land and buildings. This fund accounts for any related debt payments, operating expenditures, or future land acquisition that may be budgeted from available resources.
- \* **Special Law Enforcement Fund** obtains revenues from drug-related court forfeitures and confiscated property. Expenditures are restricted to drug enforcement related programs.
- \* **Special Parks and Recreation Fund** supports designated park improvement projects. Revenues generated from a portion of liquor sales tax receipts distributed by the State to the Unified Government.
- \* **Special Street and Highway Fund** finances road improvement, development and maintenance. Revenues generated primarily from motor fuel taxes collected by the State and distributed to the Government.
- \* **Tourism and Convention Promotion Fund** receives transient guest taxes levied on hotel and motel lodging within the Kansas City, Kansas. Resources apportioned to the Kansas City, Kansas Convention and Visitor Bureau, the maintenance and repair of Reardon Civic Center, and to support hotel development.
- \* **Treasurer's Technology Fund** created on January 1, 2015 by state statute, accounts for revenues received from specified fees charged by the County Treasurer to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored or generated in the office of the County Treasurer.

## Debt Service Fund

Debt Service Fund is responsible for servicing the annual principal and interest payments on outstanding debt issued by the Unified Government. These bonds fund major capital improvement and maintenance projects. The primary source of revenue for this fund is from Ad Valorem Property Taxes. Segregation is maintained between debt supported by the boundaries of the City and debt supported by the County.

## Capital Project Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

- \* **County Initiative to Fund Infrastructure Fund** finances infrastructure projects that benefit all of the cities in the County.
- \* **KCK Minnesota, Inc.** accounts for resources acquired for the construction of the downtown grocery store.
- \* **Public Building Commission Fund** accounts for resources for constructing, reconstructing, equipping, and furnishing buildings and facilities to be used for county-related Unified Government functions.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

As of December 31, 2020

	Special Revenue				
	Clerk's Technology	Community Development	Court Trustee	Dedicated Sales Tax	Developmental Disability
<b>ASSETS</b>					
Cash and investments	\$ 177,132	\$ -	\$ 700,434	\$ 5,853,157	\$ 446,842
Restricted cash and investments	-	-	-	-	-
Receivables (net of uncollectible)					
Property taxes	-	-	-	-	293,021
Other taxes	-	-	-	1,921,586	-
Accounts	-	149,186	-	27,252	-
Notes	-	-	-	-	-
Interest	-	-	-	-	-
Special assessments	-	8,408	-	-	-
Due from other funds	-	-	-	53,600	-
Due from other governments	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 177,132</b>	<b>\$ 157,594</b>	<b>\$ 700,434</b>	<b>\$ 7,855,595</b>	<b>\$ 739,863</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ -	\$ 77,895	\$ -	\$ 496,413	\$ 172
Accrued wages and other	-	15,919	6,143	163,133	3,346
Due to others	-	14,212	-	-	-
Due to other funds	-	1,351,276	-	100,096	21
Due to other governments	-	14,572	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>1,473,874</b>	<b>6,143</b>	<b>759,642</b>	<b>3,539</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	-	-	-	-	293,021
Unavailable revenue - interest	-	-	-	-	-
Unavailable revenue - grants	-	60,412	-	-	-
Unavailable revenue - special assessments	-	8,408	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>68,820</b>	<b>-</b>	<b>-</b>	<b>293,021</b>
<b>FUND BALANCE</b>					
Restricted	177,132	-	694,291	7,095,953	443,303
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(1,385,100)	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>177,132</b>	<b>(1,385,100)</b>	<b>694,291</b>	<b>7,095,953</b>	<b>443,303</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 177,132</b>	<b>\$ 157,594</b>	<b>\$ 700,434</b>	<b>\$ 7,855,595</b>	<b>\$ 739,863</b>

continued

Special Revenue						
Elections	Environmental Trust	Health Department	Jail Commissary	KCK ALL, Inc.	Library	
\$ 343,689	\$ 1,261,642	\$ 1,289,234	\$ 302,532	\$ -	\$ 1,515,554	
-	-	-	-	71,648	-	
1,243,879	-	2,419,466	-	-	3,090,742	
-	-	447	-	-	-	
-	266,982	-	-	-	-	
-	-	-	-	4,998,700	-	
-	-	-	-	-	27,965	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$ 1,587,568</u>	<u>\$ 1,528,624</u>	<u>\$ 3,709,147</u>	<u>\$ 302,532</u>	<u>\$ 5,070,348</u>	<u>\$ 4,634,261</u>	
\$ 35,356	\$ 658,399	\$ 20,274	\$ 572	\$ -	\$ -	
13,302	-	46,266	-	-	-	
-	-	78	-	-	-	
-	-	-	-	8,778	-	
-	-	-	-	-	-	
<u>48,658</u>	<u>658,399</u>	<u>66,618</u>	<u>572</u>	<u>8,778</u>	<u>-</u>	
1,243,879	-	2,419,466	-	-	3,090,742	
-	-	-	-	-	27,965	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>1,243,879</u>	<u>-</u>	<u>2,419,466</u>	<u>-</u>	<u>-</u>	<u>3,118,707</u>	
295,031	-	1,223,063	-	5,061,570	1,515,554	
-	870,225	-	301,960	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>295,031</u>	<u>870,225</u>	<u>1,223,063</u>	<u>301,960</u>	<u>5,061,570</u>	<u>1,515,554</u>	
<u>\$ 1,587,568</u>	<u>\$ 1,528,624</u>	<u>\$ 3,709,147</u>	<u>\$ 302,532</u>	<u>\$ 5,070,348</u>	<u>\$ 4,634,261</u>	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2020

	Special Revenue			
	Mental Health	Register of Deeds Tech	Revolving Loan	Service Program for the Elderly
<b>ASSETS</b>				
Cash and investments	\$ 31,927	\$ 317,767	\$ 413,572	\$ 335,131
Restricted cash and investments	-	-	23,045	-
Receivables (net of uncollectible)				
Property taxes	605,478	-	-	1,462,883
Other taxes	-	-	-	-
Accounts	-	-	-	148
Notes	-	-	36,652	-
Interest	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 637,405</b>	<b>\$ 317,767</b>	<b>\$ 473,269</b>	<b>\$ 1,798,162</b>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ -	\$ -	\$ 150	\$ 8,803
Accrued wages and other	-	-	-	26,722
Due to others	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>35,525</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred property tax receivable	605,478	-	-	1,462,883
Unavailable revenue - interest	-	-	-	-
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - special assessments	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>605,478</b>	<b>-</b>	<b>-</b>	<b>1,462,883</b>
<b>FUND BALANCE</b>				
Restricted	31,927	317,767	473,119	299,754
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>31,927</b>	<b>317,767</b>	<b>473,119</b>	<b>299,754</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 637,405</b>	<b>\$ 317,767</b>	<b>\$ 473,269</b>	<b>\$ 1,798,162</b>

continued

Special Revenue				
Special 911 Tax Wyandotte County	Special Alcohol Programs	Special Asset	Special Law Enforcement Program	
\$ 279,880	\$ 944,339	\$ 1,742,700	\$ 1,860,137	
-	38,405	540,000	-	
-	-	-	-	
131,804	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	8,778	-	
-	-	-	-	
<u>\$ 411,684</u>	<u>\$ 982,744</u>	<u>\$ 2,291,478</u>	<u>\$ 1,860,137</u>	
\$ 172,578	\$ -	\$ -	\$ 11,028	
-	6,151	-	-	
-	-	-	306,159	
-	-	246,910	-	
-	-	-	-	
<u>172,578</u>	<u>6,151</u>	<u>246,910</u>	<u>317,187</u>	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
239,106	976,593	-	1,542,950	
-	-	-	-	
-	-	2,044,568	-	
-	-	-	-	
<u>239,106</u>	<u>976,593</u>	<u>2,044,568</u>	<u>1,542,950</u>	
<u>\$ 411,684</u>	<u>\$ 982,744</u>	<u>\$ 2,291,478</u>	<u>\$ 1,860,137</u>	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2020

	Special Revenue				Total
	Special Parks and Recreation	Special Street and Highway	Tourism and Convention Program	Treasurer's Technology	
<b>ASSETS</b>					
Cash and investments	\$ 179,905	\$ 2,250,769	\$ 5,280,571	\$ 122,610	\$ 25,649,524
Restricted cash and investments	-	-	-	-	673,098
Receivables (net of uncollectible)					
Property taxes	-	-	-	-	9,115,469
Other taxes	-	-	-	-	2,053,837
Accounts	-	-	-	-	443,568
Notes	-	-	-	-	5,035,352
Interest	-	-	-	-	27,965
Special assessments	-	-	-	-	8,408
Due from other funds	-	-	147,466	-	209,844
Due from other governments	-	-	776,706	-	776,706
<b>TOTAL ASSETS</b>	<b>\$ 179,905</b>	<b>\$ 2,250,769</b>	<b>\$ 6,204,743</b>	<b>\$ 122,610</b>	<b>\$ 43,993,771</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ 1,657	\$ 131,590	\$ 75,268	\$ -	\$ 1,690,155
Accrued wages and other	3,595	108,469	-	-	393,046
Due to others	-	-	-	-	320,449
Due to other funds	-	14,346	-	-	1,721,427
Due to other governments	-	-	-	-	14,572
<b>TOTAL LIABILITIES</b>	<b>5,252</b>	<b>254,405</b>	<b>75,268</b>	<b>-</b>	<b>4,139,649</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	-	-	-	-	9,115,469
Unavailable revenue - interest	-	-	-	-	27,965
Unavailable revenue - grants	-	-	-	-	60,412
Unavailable revenue - special assessments	-	-	-	-	8,408
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,212,254</b>
<b>FUND BALANCE</b>					
Restricted	174,653	1,996,364	-	122,610	22,680,740
Committed	-	-	6,129,475	-	7,301,660
Assigned	-	-	-	-	2,044,568
Unassigned	-	-	-	-	(1,385,100)
<b>TOTAL FUND BALANCE</b>	<b>174,653</b>	<b>1,996,364</b>	<b>6,129,475</b>	<b>122,610</b>	<b>30,641,868</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 179,905</b>	<b>\$ 2,250,769</b>	<b>\$ 6,204,743</b>	<b>\$ 122,610</b>	<b>\$ 43,993,771</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2020

	Debt Service		Capital Projects		Total Nonmajor
	Debt Service Fund	County Initiative To Fund Infrastructure	KCK 501, Inc.	Public Building Commission	Governmental Funds 2020
<b>ASSETS</b>					
Cash and investments	\$ 7,940,003	\$ 483	\$ -	\$ -	33,590,010
Restricted cash and investments	-	-	1,241,769	-	1,914,867
Receivables (net of uncollectible)					
Property taxes	24,536,570	-	-	-	33,652,039
Other taxes	161,418	-	-	-	2,215,255
Accounts	485,015	-	-	-	928,583
Notes	-	-	-	-	5,035,352
Interest	189,252	-	-	-	217,217
Special assessments	575,771	-	-	-	584,179
Due from other funds	7,757	-	-	-	217,601
Due from other governments	-	-	-	-	776,706
<b>TOTAL ASSETS</b>	<b>\$ 33,895,786</b>	<b>\$ 483</b>	<b>\$ 1,241,769</b>	<b>\$ -</b>	<b>79,131,809</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ 95,706	\$ -	\$ 724,101	\$ -	2,509,962
Accrued wages and other	280,912	-	-	-	673,958
Due to others	-	-	-	-	320,449
Due to other funds	33,783	483	-	-	1,755,693
Due to other governments	-	-	-	-	14,572
<b>TOTAL LIABILITIES</b>	<b>410,401</b>	<b>483</b>	<b>724,101</b>	<b>-</b>	<b>5,274,634</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	24,536,570	-	-	-	33,652,039
Unavailable revenue - interest	189,252	-	-	-	217,217
Unavailable revenue - grants	-	-	-	-	60,412
Unavailable revenue - special assessments	575,771	-	-	-	584,179
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>25,301,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,513,847</b>
<b>FUND BALANCE</b>					
Restricted	8,183,792	-	517,668	-	31,382,200
Committed	-	-	-	-	7,301,660
Assigned	-	-	-	-	2,044,568
Unassigned	-	-	-	-	(1,385,100)
<b>TOTAL FUND BALANCE</b>	<b>8,183,792</b>	<b>-</b>	<b>517,668</b>	<b>-</b>	<b>39,343,328</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 33,895,786</b>	<b>\$ 483</b>	<b>\$ 1,241,769</b>	<b>\$ -</b>	<b>79,131,809</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2020

	Special Revenue				
	Clerk's Technology	Community Development	Court Trustee	Dedicated Sales Tax	Developmental Disability
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 10,508,294	\$ 331,818
Intergovernmental revenue	-	2,050,101	-	-	-
Charges for services	-	-	-	54,504	-
Fines, forfeitures and penalties	-	-	393,055	-	-
Interest income	-	240	-	-	-
Licenses, permits and fees	50,074	-	-	-	-
Miscellaneous revenues	-	17,836	90	484	49,140
<b>TOTAL REVENUES</b>	<b>50,074</b>	<b>2,068,177</b>	<b>393,145</b>	<b>10,563,282</b>	<b>380,958</b>
<b>EXPENDITURES</b>					
General government	33,331	103,687	660	431	627
Public works	-	-	-	-	-
Public safety	-	-	-	5,312,619	-
Judicial	-	-	386,586	-	-
Health and welfare	-	-	-	-	416,575
Planning and development	-	1,799,573	-	-	-
Parks and recreation	-	-	-	16,435	-
Capital outlay	2,177	699,194	-	2,564,829	-
Debt service					
Principal	-	-	-	417,147	-
Interest	-	-	-	12,002	-
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>35,508</b>	<b>2,602,454</b>	<b>387,246</b>	<b>8,323,463</b>	<b>417,202</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of refunding bonds	-	-	-	-	-
Premium from issuance of refunding bonds	-	-	-	-	-
Issuance of notes payable	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>14,566</b>	<b>(534,277)</b>	<b>5,899</b>	<b>2,239,819</b>	<b>(36,244)</b>
<b>FUND BALANCE</b>					
Beginning of year	162,566	(850,823)	688,392	4,856,134	479,547
End of year	\$ 177,132	\$ (1,385,100)	\$ 694,291	\$ 7,095,953	\$ 443,303

continued

Special Revenue						
Elections	Environmental Trust	Health Department	Jail Commissary	KCK ALL, Inc.	Library	
\$ 1,309,465	\$ -	\$ 2,524,654	\$ -	\$ -	\$ 3,278,459	
-	-	30,400	-	-	-	
479	1,108,688	82,190	-	-	-	
-	-	-	-	-	-	
-	-	-	-	49,987	16,940	
-	-	84,460	-	-	-	
20,382	-	479,572	36,480	-	-	
<u>1,330,326</u>	<u>1,108,688</u>	<u>3,201,276</u>	<u>36,480</u>	<u>49,987</u>	<u>3,295,399</u>	
1,468,098	-	4,736	-	-	3,071,710	
-	973,530	-	-	-	-	
-	-	-	22,550	-	-	
-	-	-	-	-	-	
-	-	2,229,998	-	-	-	
-	-	-	-	8,778	-	
-	-	-	-	-	-	
-	215,098	5,020	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>1,468,098</u>	<u>1,188,628</u>	<u>2,239,754</u>	<u>22,550</u>	<u>8,778</u>	<u>3,071,710</u>	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	(500,000)	-	-	-	-	
-	-	-	-	-	-	
-	(500,000)	-	-	-	-	
(137,772)	(579,940)	961,522	13,930	41,209	223,689	
432,803	1,450,165	261,541	288,030	5,020,361	1,291,865	
<u>\$ 295,031</u>	<u>\$ 870,225</u>	<u>\$ 1,223,063</u>	<u>\$ 301,960</u>	<u>\$ 5,061,570</u>	<u>\$ 1,515,554</u>	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS - continued

For the Year Ended December 31, 2020

	Special Revenue			
	Mental Health	Register of Deeds Tech	Revolving Loan	Service Program for the Elderly
<b>REVENUES</b>				
Taxes	\$ 632,307	\$ -	\$ -	\$ 1,539,395
Intergovernmental revenue	-	-	-	-
Charges for services	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Interest income	-	-	3,452	-
Licenses, permits and fees	-	200,294	-	-
Miscellaneous revenues	-	-	93,627	5,293
<b>TOTAL REVENUES</b>	<b>632,307</b>	<b>200,294</b>	<b>97,079</b>	<b>1,544,688</b>
<b>EXPENDITURES</b>				
General government	-	117,958	331,869	1,709
Public works	-	-	-	1,214,217
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	664,000	-	-	300,273
Planning and development	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt service				
Principal	-	-	-	126,977
Interest	-	-	-	10,178
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>664,000</b>	<b>117,958</b>	<b>331,869</b>	<b>1,653,354</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of refunding bonds	-	-	-	-
Premium from issuance of refunding bonds	-	-	-	-
Issuance of notes payable	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	360,000
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(31,693)</b>	<b>82,336</b>	<b>(234,790)</b>	<b>251,334</b>
<b>FUND BALANCE</b>				
Beginning of year	63,620	235,431	707,909	48,420
End of year	\$ 31,927	\$ 317,767	\$ 473,119	\$ 299,754

continued

Special Revenue				
Special 911 Tax Wyandotte County	Special Alcohol Programs	Special Asset	Special Law Enforcement Program	
\$ 895,766	\$ 399,588	\$ -	\$ 27,699	
-	-	-	-	-
-	-	-	232,445	-
-	-	-	43	-
-	-	-	-	146,912
<u>895,766</u>	<u>399,588</u>	<u>-</u>	<u>407,099</u>	
-	468,238	-	-	-
-	-	-	-	-
838,051	-	-	86,053	-
-	-	-	665	-
-	-	-	-	-
-	-	85,988	-	-
-	-	-	-	-
279,605	-	52,422	278,430	-
-	-	-	-	-
-	-	11,000	-	-
-	-	-	-	-
<u>1,117,656</u>	<u>468,238</u>	<u>149,410</u>	<u>365,148</u>	
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(88,722)	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(88,722)</u>	<u>-</u>	
(221,890)	(68,650)	(238,132)	41,951	
460,996	1,045,243	2,282,700	1,500,999	
<u>\$ 239,106</u>	<u>\$ 976,593</u>	<u>\$ 2,044,568</u>	<u>\$ 1,542,950</u>	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS - continued

For the Year Ended December 31, 2020

	Special Revenue				Total
	Special Parks and Recreation	Special Street and Highway	Tourism and Convention Program	Treasurer's Technology	
<b>REVENUES</b>					
Taxes	\$ 401,048	\$ -	\$ 2,460,663	\$ -	\$ 24,309,156
Intergovernmental revenue	-	6,823,922	-	-	8,904,423
Charges for services	-	-	-	-	1,245,861
Fines, forfeitures and penalties	-	-	-	-	625,500
Interest income	-	-	-	-	70,662
Licenses, permits and fees	-	-	-	50,074	384,902
Miscellaneous revenues	-	244,084	-	-	1,093,900
<b>TOTAL REVENUES</b>	<b>401,048</b>	<b>7,068,006</b>	<b>2,460,663</b>	<b>50,074</b>	<b>36,634,404</b>
<b>EXPENDITURES</b>					
General government	26	630	-	8,884	5,612,594
Public works	-	5,628,092	64,221	-	7,880,060
Public safety	-	-	-	-	6,259,273
Judicial	-	-	-	-	387,251
Health and welfare	-	-	-	-	3,610,846
Planning and development	-	-	1,535,869	-	3,430,208
Parks and recreation	450,878	-	10,747	-	478,060
Capital Outlay	76,821	178,289	904,522	144	5,256,551
Debt service					
Principal	-	841,643	-	-	1,385,767
Interest	-	110,764	-	-	143,944
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>527,725</b>	<b>6,759,418</b>	<b>2,515,359</b>	<b>9,028</b>	<b>34,444,554</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of refunding bonds	-	-	-	-	-
Premium from issuance of refunding bonds	-	-	-	-	-
Issuance of notes payable	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Transfers in	-	-	-	-	360,000
Transfers out	-	-	(525,500)	-	(1,114,222)
Proceeds from sale of capital assets	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(525,500)</b>	<b>-</b>	<b>(754,222)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(126,677)</b>	<b>308,588</b>	<b>(580,196)</b>	<b>41,046</b>	<b>1,435,628</b>
<b>FUND BALANCE</b>					
Beginning of year	301,330	1,687,776	6,709,671	81,564	29,206,240
End of year	\$ 174,653	\$ 1,996,364	\$ 6,129,475	\$ 122,610	\$ 30,641,868

Debt Service		Capital Projects			Total Nonmajor Governmental Funds
Debt Service Fund	County Initiative To Fund Infrastructure	KCK 501, Inc.	Public Building Commission	2020	
\$ 28,338,617	\$ -	\$ -	\$ -	\$ -	52,647,773
-	-	-	-	-	8,904,423
-	-	-	-	-	1,245,861
-	-	-	-	-	625,500
454,169	-	-	21,100	-	545,931
-	-	-	-	-	384,902
492,515	-	-	-	-	1,586,415
<u>29,285,301</u>	<u>-</u>	<u>-</u>	<u>21,100</u>		<u>65,940,805</u>
-	-	-	-	-	5,612,594
-	-	-	-	-	7,880,060
-	-	-	-	-	6,259,273
-	-	-	-	-	387,251
-	-	-	-	-	3,610,846
-	-	23,351	-	-	3,453,559
-	-	-	-	-	478,060
-	-	4,908,349	-	-	10,164,900
19,088,910	-	-	1,405,000	-	21,879,677
11,775,751	-	92,992	21,100	-	12,033,787
25,172	-	-	298,961	-	324,133
<u>30,889,833</u>	<u>-</u>	<u>5,024,692</u>	<u>1,725,061</u>		<u>72,084,140</u>
-	-	-	10,260,000	-	10,260,000
-	-	-	263,961	-	263,961
-	-	-	-	-	-
-	-	-	-	-	-
2,501,627	-	412,974	-	-	3,274,601
(7,391,504)	-	-	(10,225,000)	-	(18,730,726)
-	-	-	-	-	-
<u>(4,889,877)</u>	<u>-</u>	<u>412,974</u>	<u>298,961</u>		<u>(4,932,164)</u>
(6,494,409)	-	(4,611,718)	(1,405,000)	-	(11,075,499)
14,678,201	-	5,129,386	1,405,000	-	50,418,827
<u>\$ 8,183,792</u>	<u>\$ -</u>	<u>\$ 517,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>39,343,328</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: CLERK'S TECHNOLOGY FUND  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Fines, fees, forfeitures	\$ 43,127	\$ 40,000	\$ 45,000	\$ 50,074	\$ 5,074
<b>TOTAL REVENUES</b>	<u>43,127</u>	<u>40,000</u>	<u>45,000</u>	<u>50,074</u>	<u>5,074</u>
<b>EXPENDITURES</b>					
Contractual services	2,375	55,000	55,000	31,994	23,006
Commodities	-	5,000	7,000	1,336	5,664
Capital Outlay	-	-	70,000	65,177	4,823
Other	760	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>3,135</u>	<u>60,000</u>	<u>132,000</u>	<u>98,507</u>	<u>33,493</u>
<b>NET CHANGE IN FUND BALANCE</b>	39,992	(20,000)	(87,000)	(48,433)	38,567
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	121,813	161,805	161,805	161,805	-
End of year	<u>\$ 161,805</u>	<u>\$ 141,805</u>	<u>\$ 74,805</u>	<u>\$ 113,372</u>	<u>\$ 38,567</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: COURT TRUSTEE  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Fines, fees, forfeitures	\$ 427,145	\$ 440,000	\$ 415,000	\$ 393,055	\$ (21,945)
Miscellaneous revenue	207	-	-	90	90
<b>TOTAL REVENUES</b>	<b>427,352</b>	<b>440,000</b>	<b>415,000</b>	<b>393,145</b>	<b>(21,855)</b>
<b>EXPENDITURES</b>					
Personnel	366,120	443,022	441,974	320,800	121,174
Contractual services	71,165	99,208	99,208	60,355	38,853
Commodities	14,555	7,792	7,792	6,091	1,701
Other	-	35,400	35,400	-	35,400
<b>TOTAL EXPENDITURES</b>	<b>451,840</b>	<b>585,422</b>	<b>584,374</b>	<b>387,246</b>	<b>197,128</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(24,488)</b>	<b>(145,422)</b>	<b>(169,374)</b>	<b>5,899</b>	<b>175,273</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	712,979	688,491	688,491	688,491	-
End of year	\$ 688,491	\$ 543,069	\$ 519,117	\$ 694,390	\$ 175,273

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: DEDICATED SALES TAX  
Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 10,348,502	\$ 10,865,000	\$ 9,246,534	\$ 10,522,089	\$ 1,275,555
Intergovernmental	37,700	-	40,000	-	(40,000)
Fines, fees, forfeitures	-	-	-	54,504	54,504
Miscellaneous revenue	7,494	-	10,000	18,280	8,280
<b>TOTAL REVENUES</b>	<b>10,393,696</b>	<b>10,865,000</b>	<b>9,296,534</b>	<b>10,594,873</b>	<b>1,298,339</b>
<b>EXPENDITURES</b>					
Personnel	4,812,956	4,646,684	4,920,000	4,571,872	348,128
Contractual services	701,403	973,534	757,027	599,305	157,722
Commodities	282,002	232,002	213,191	161,102	52,089
Capital outlay	4,166,921	5,000,268	3,659,116	2,771,392	887,724
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,963,282</b>	<b>10,852,488</b>	<b>9,549,334</b>	<b>8,103,671</b>	<b>1,445,663</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(582,400)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(582,400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(151,986)</b>	<b>12,512</b>	<b>(252,800)</b>	<b>2,491,202</b>	<b>2,744,002</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	472,501	320,515	320,515	320,515	-
End of year	\$ 320,515	\$ 333,027	\$ 67,715	\$ 2,811,717	\$ 2,744,002

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: DEVELOPMENTAL DISABILITY  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 501,602	\$ 327,328	\$ 331,168	\$ 331,817	\$ 649
Miscellaneous revenue	39,330	35,000	40,000	65,140	25,140
<b>TOTAL REVENUES</b>	<u>540,932</u>	<u>362,328</u>	<u>371,168</u>	<u>396,957</u>	<u>25,789</u>
<b>EXPENDITURES</b>					
Personnel	185,368	209,824	188,392	182,413	5,979
Contractual services	241,649	256,274	267,071	232,151	34,920
Commodities	11,572	17,500	6,600	5,805	795
Other	-	162,000	152,000	-	152,000
<b>TOTAL EXPENDITURES</b>	<u>438,589</u>	<u>645,598</u>	<u>614,063</u>	<u>420,369</u>	<u>193,694</u>
<b>NET CHANGE IN FUND BALANCE</b>	102,343	(283,270)	(242,895)	(23,412)	219,483
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	361,287	463,630	463,630	463,630	-
End of year	<u>\$ 463,630</u>	<u>\$ 180,360</u>	<u>\$ 220,735</u>	<u>\$ 440,218</u>	<u>\$ 219,483</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: ELECTIONS

Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 1,266,687	\$ 1,311,193	\$ 1,295,827	\$ 1,309,466	\$ 13,639
Charges for services	1,683	3,000	3,000	479	(2,521)
Miscellaneous revenue	19,939	50,000	50,000	42,980	(7,020)
<b>TOTAL REVENUES</b>	<b>1,288,309</b>	<b>1,364,193</b>	<b>1,348,827</b>	<b>1,352,925</b>	<b>4,098</b>
<b>EXPENDITURES</b>					
Personnel	803,022	858,519	940,000	870,274	69,726
Contractual services	430,907	502,164	479,035	476,205	2,830
Commodities	74,522	121,613	122,452	121,719	733
Other	-	70,000	70,000	-	70,000
<b>TOTAL EXPENDITURES</b>	<b>1,308,451</b>	<b>1,552,296</b>	<b>1,611,487</b>	<b>1,468,198</b>	<b>143,289</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(20,142)</b>	<b>(188,103)</b>	<b>(262,660)</b>	<b>(115,273)</b>	<b>147,387</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	430,817	410,675	410,675	410,675	-
End of year	\$ 410,675	\$ 222,572	\$ 148,015	\$ 295,402	\$ 147,387

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: ENVIRONMENTAL TRUST  
Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Charges for services	\$ 1,076,782	\$ 1,060,000	\$ 1,070,000	\$ 1,103,340	\$ 33,340
Miscellaneous revenue	-	18,000	18,000	9,999	(8,001)
<b>TOTAL REVENUES</b>	<b>1,076,782</b>	<b>1,078,000</b>	<b>1,088,000</b>	<b>1,113,339</b>	<b>25,339</b>
<b>EXPENDITURES</b>					
Contractual services	965,293	885,985	1,112,351	1,036,708	75,643
Capital outlay	31,515	164,015	237,649	247,646	(9,997)
Other	-	80,000	80,000	-	80,000
<b>TOTAL EXPENDITURES</b>	<b>996,808</b>	<b>1,130,000</b>	<b>1,430,000</b>	<b>1,284,354</b>	<b>145,646</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	(500,000)	(500,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>79,974</b>	<b>(52,000)</b>	<b>(842,000)</b>	<b>(671,015)</b>	<b>170,985</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,246,083	1,326,057	1,326,057	1,326,057	-
End of year	\$ 1,326,057	\$ 1,274,057	\$ 484,057	\$ 655,042	\$ 170,985

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - BUDGETARY BASIS (NON-GAAP)

SPECIAL REVENUE FUND: HEALTH DEPARTMENT  
Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 2,260,857	\$ 2,537,083	\$ 2,494,803	\$ 2,524,654	\$ 29,851
Intergovernmental revenue	13,107	3,000	3,000	30,400	27,400
Charges for services	290,918	358,200	358,200	82,190	(276,010)
Licenses and permits	65,605	80,000	80,000	84,460	4,460
Miscellaneous revenue	351,595	565,000	445,000	494,361	49,361
<b>TOTAL REVENUES</b>	<u>2,982,082</u>	<u>3,543,283</u>	<u>3,381,003</u>	<u>3,216,065</u>	<u>(164,938)</u>
<b>EXPENDITURES</b>					
Personnel	2,489,157	2,630,718	2,600,000	1,859,807	740,193
Contractual services	248,405	375,498	370,092	146,038	224,054
Commodities	78,893	139,429	139,409	45,175	94,234
Capital outlay	244,627	89,123	-	-	-
Grants, claims, shared revenue	200,000	200,000	200,000	200,000	-
Other	125	100,000	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<u>3,261,207</u>	<u>3,534,768</u>	<u>3,409,501</u>	<u>2,251,020</u>	<u>1,158,481</u>
<b>NET CHANGE IN FUND BALANCE</b>	(279,125)	8,515	(28,498)	965,045	993,543
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	519,104	239,979	239,979	239,979	-
End of year	<u>\$ 239,979</u>	<u>\$ 248,494</u>	<u>\$ 211,481</u>	<u>\$ 1,205,024</u>	<u>\$ 993,543</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: JAIL COMMISSARY  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Miscellaneous revenue	\$ 50,675	\$ 55,000	\$ 55,000	\$ 36,480	\$ (18,520)
<b>TOTAL REVENUES</b>	<u>50,675</u>	<u>55,000</u>	<u>55,000</u>	<u>36,480</u>	<u>(18,520)</u>
<b>EXPENDITURES</b>					
Contractual	-	500	500	222	278
Commodities	2,363	99,500	99,500	22,328	77,172
<b>TOTAL EXPENDITURES</b>	<u>2,363</u>	<u>100,000</u>	<u>100,000</u>	<u>22,550</u>	<u>77,450</u>
<b>NET CHANGE IN FUND BALANCE</b>	48,312	(45,000)	(45,000)	13,930	58,930
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	229,310	277,622	277,622	277,622	-
End of year	<u>\$ 277,622</u>	<u>\$ 232,622</u>	<u>\$ 232,622</u>	<u>\$ 291,552</u>	<u>\$ 58,930</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: LIBRARY DISTRICT  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 3,152,000	\$ 3,212,158	\$ 3,241,934	\$ 3,278,458	\$ 36,524
Interest income	21,653	25,000	15,000	16,940	1,940
<b>TOTAL REVENUES</b>	<b>3,173,653</b>	<b>3,237,158</b>	<b>3,256,934</b>	<b>3,295,398</b>	<b>38,464</b>
<b>EXPENDITURES</b>					
Contractual services	834	1,650	1,650	1,821	(171)
Other	2,923,704	3,363,972	3,363,972	3,069,889	294,083
<b>TOTAL EXPENDITURES</b>	<b>2,924,538</b>	<b>3,365,622</b>	<b>3,365,622</b>	<b>3,071,710</b>	<b>293,912</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>249,115</b>	<b>(128,464)</b>	<b>(108,688)</b>	<b>223,688</b>	<b>332,376</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,042,753	1,291,868	1,291,868	1,291,868	-
End of year	<u>\$ 1,291,868</u>	<u>\$ 1,163,404</u>	<u>\$ 1,183,180</u>	<u>\$ 1,515,556</u>	<u>\$ 332,376</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: MENTAL HEALTH  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 616,651	\$ 632,249	\$ 630,824	\$ 632,307	\$ 1,483
<b>TOTAL REVENUES</b>	<u>616,651</u>	<u>632,249</u>	<u>630,824</u>	<u>632,307</u>	<u>1,483</u>
<b>EXPENDITURES</b>					
Contractual services	659,000	-	-	-	-
Grants, claims, shared revenue	-	664,000	664,000	664,000	-
Other	-	20,000	10,000	-	10,000
<b>TOTAL EXPENDITURES</b>	<u>659,000</u>	<u>684,000</u>	<u>674,000</u>	<u>664,000</u>	<u>10,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(42,349)	(51,751)	(43,176)	(31,693)	11,483
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	105,967	63,618	63,618	63,618	-
End of year	<u>\$ 63,618</u>	<u>\$ 11,867</u>	<u>\$ 20,442</u>	<u>\$ 31,925</u>	<u>\$ 11,483</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**

**SPECIAL REVENUE FUND: REGISTER OF DEEDS TECHNOLOGY FUND  
Year Ended December 31, 2020**

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Fines/fees/forfeitures	\$ 172,646	\$ 160,000	\$ 175,000	\$ 200,294	\$ 25,294
<b>TOTAL REVENUES</b>	<u>172,646</u>	<u>160,000</u>	<u>175,000</u>	<u>200,294</u>	<u>25,294</u>
<b>EXPENDITURES</b>					
Contractual services	126,222	130,170	130,170	117,958	12,212
<b>TOTAL EXPENDITURES</b>	<u>126,222</u>	<u>130,170</u>	<u>130,170</u>	<u>117,958</u>	<u>12,212</u>
<b>NET CHANGE IN FUND BALANCE</b>	46,424	29,830	44,830	82,336	37,506
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	231,055	277,479	277,479	277,479	-
End of year	<u>\$ 277,479</u>	<u>\$ 307,309</u>	<u>\$ 322,309</u>	<u>\$ 359,815</u>	<u>\$ 37,506</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SERVICE PROGRAM FOR THE ELDERLY  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 1,489,490	\$ 1,542,116	\$ 1,523,766	\$ 1,539,396	\$ 15,630
Miscellaneous revenue	37,046	30,600	30,600	5,293	(25,307)
<b>TOTAL REVENUES</b>	<u>1,526,536</u>	<u>1,572,716</u>	<u>1,554,366</u>	<u>1,544,689</u>	<u>(9,677)</u>
<b>EXPENDITURES</b>					
Personnel	1,458,647	1,426,000	1,409,472	1,286,273	123,199
Contractual services	99,363	108,022	103,245	94,402	8,843
Commodities	190,431	217,218	181,074	151,100	29,974
Capital Outlay	139,490	126,400	166,400	137,156	29,244
Grants, claims, shared revenue	-	209	187	-	187
Other	-	10,000	10,000	-	10,000
<b>TOTAL EXPENDITURES</b>	<u>1,887,931</u>	<u>1,887,849</u>	<u>1,870,378</u>	<u>1,668,931</u>	<u>201,447</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	360,000	360,000	360,000	360,000	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>360,000</u>	<u>360,000</u>	<u>360,000</u>	<u>360,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,395)	44,867	43,988	235,758	191,770
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	46,371	44,976	44,976	44,976	-
End of year	<u>\$ 44,976</u>	<u>\$ 89,843</u>	<u>\$ 88,964</u>	<u>\$ 280,734</u>	<u>\$ 191,770</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL 911 TAX - WYANDOTTE COUNTY  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 833,178	\$ 840,000	\$ 840,000	895,766	\$ 55,766
Miscellaneous revenue	136	-	-	728	728
<b>TOTAL REVENUES</b>	<b>833,314</b>	<b>840,000</b>	<b>840,000</b>	<b>896,494</b>	<b>56,494</b>
<b>EXPENDITURES</b>					
Contractual services	618,866	717,785	715,935	715,775	160
Commodities	-	113,748	38,565	38,564	1
Capital Outlay	82,807	40,967	280,000	279,605	395
Other	81,027	25,000	18,000	-	18,000
<b>TOTAL EXPENDITURES</b>	<b>782,700</b>	<b>897,500</b>	<b>1,052,500</b>	<b>1,033,944</b>	<b>18,556</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>50,614</b>	<b>(57,500)</b>	<b>(212,500)</b>	<b>(137,450)</b>	<b>75,050</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	194,275	244,889	244,889	244,889	-
End of year	\$ 244,889	\$ 187,389	\$ 32,389	\$ 107,439	\$ 75,050

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL ALCOHOL AND DRUG PROGRAMS  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 567,861	\$ 605,000	\$ 456,741	\$ 399,588	\$ (57,153)
Fines, forfeitures and penalties	-	100	100	-	(100)
Miscellaneous revenue	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>567,861</u>	<u>605,100</u>	<u>456,841</u>	<u>399,588</u>	<u>(57,253)</u>
<b>EXPENDITURES</b>					
Personnel	323,972	385,426	406,654	323,546	83,108
Contractual services	100,855	62,095	210,527	137,453	73,074
Commodities	5,877	12,222	8,847	6,465	2,382
Capital Outlay	-	600,000	400,000	-	400,000
Grants, claims, shared revenue	-	150,000	-	-	-
Other	-	50,000	50,000	-	50,000
<b>TOTAL EXPENDITURES</b>	<u>430,704</u>	<u>1,259,743</u>	<u>1,076,028</u>	<u>467,464</u>	<u>608,564</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	137,157	(654,643)	(619,187)	(67,876)	551,311
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	905,378	1,042,535	1,042,535	1,042,535	-
End of year	<u>\$ 1,042,535</u>	<u>\$ 387,892</u>	<u>\$ 423,348</u>	<u>\$ 974,659</u>	<u>\$ 551,311</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL ASSETS  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Contractual services	-	250,000	250,000	85,988	164,012
Debt	-	-	-	-	-
Other	-	600,000	600,000	63,422	536,578
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>850,000</u>	<u>850,000</u>	<u>149,410</u>	<u>700,590</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	-	(88,722)	(88,722)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(88,722)</u>	<u>(88,722)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(850,000)	(850,000)	(238,132)	611,868
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,282,700	2,282,700	2,282,700	2,282,700	-
End of year	<u>\$ 2,282,700</u>	<u>\$ 1,432,700</u>	<u>\$ 1,432,700</u>	<u>\$ 2,044,568</u>	<u>\$ 611,868</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL PARKS AND RECREATION  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 570,927	\$ 605,000	\$ 456,741	\$ 401,048	\$ (55,693)
<b>TOTAL REVENUES</b>	<u>570,927</u>	<u>605,000</u>	<u>456,741</u>	<u>401,048</u>	<u>(55,693)</u>
<b>EXPENDITURES</b>					
Personnel	177,060	209,972	205,574	201,276	4,298
Contractual services	122,616	261,421	254,280	249,009	5,271
Commodities	5,500	12,000	19,020	11,829	7,191
Capital outlay	157,521	205,000	57,490	-	57,490
Grants, Glaims, Shared Revenue	-	-	-	-	-
Others	-	10,000	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<u>462,697</u>	<u>698,393</u>	<u>561,364</u>	<u>462,114</u>	<u>99,250</u>
<b>NET CHANGE IN FUND BALANCE</b>	108,230	(93,393)	(104,623)	(61,066)	43,557
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	150,963	259,193	259,193	259,193	-
End of year	<u>\$ 259,193</u>	<u>\$ 165,800</u>	<u>\$ 154,570</u>	<u>\$ 198,127</u>	<u>\$ 43,557</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL STREET AND HIGHWAY  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental revenue	\$ 7,214,263	\$ 7,100,000	\$ 6,405,120	\$ 6,823,922	\$ 418,802
Miscellaneous revenue	152,757	5,000	160,000	244,084	84,084
<b>TOTAL REVENUES</b>	<b>7,367,020</b>	<b>7,105,000</b>	<b>6,565,120</b>	<b>7,068,006</b>	<b>502,886</b>
<b>EXPENDITURES</b>					
Personnel	5,652,570	5,907,542	5,053,405	5,021,507	31,898
Contractual	2,941	93,047	62,440	27,403	35,037
Commodities	432,427	470,000	672,560	714,872	(42,312)
Capital outlay	1,394,845	1,496,000	1,236,000	1,102,407	133,593
Grants, claims, shared revenue	-	15,000	14,927	-	14,927
Other	-	10,000	210,000	-	210,000
<b>TOTAL EXPENDITURES</b>	<b>7,482,783</b>	<b>7,991,589</b>	<b>7,249,332</b>	<b>6,866,189</b>	<b>383,143</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(115,763)</b>	<b>(886,589)</b>	<b>(684,212)</b>	<b>201,817</b>	<b>886,029</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,615,844	1,500,081	1,500,081	1,500,081	-
End of year	\$ 1,500,081	\$ 613,492	\$ 815,869	\$ 1,701,898	\$ 886,029

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: TOURISM AND CONVENTION PROMOTION  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 3,683,604	\$ 4,138,034	\$ 2,235,907	\$ 2,460,663	\$ 224,756
<b>TOTAL REVENUES</b>	<u>3,683,604</u>	<u>4,138,034</u>	<u>2,235,907</u>	<u>2,460,663</u>	<u>224,756</u>
<b>EXPENDITURES</b>					
Personnel	-	15,000	15,000	5,956	9,044
Contractual	121,787	504,576	614,720	233,665	381,055
Commodities	8,356	12,850	12,850	1,045	11,805
Capital Outlay	136,216	1,461,852	1,285,214	1,093,466	191,748
Grants, claims, shared revenue	1,070,171	1,504,400	1,504,400	1,395,171	109,229
Debt service	-	-	-	-	-
Other	-	1,774,500	1,874,500	-	1,874,500
<b>TOTAL EXPENDITURES</b>	<u>1,336,530</u>	<u>5,273,178</u>	<u>5,306,684</u>	<u>2,729,303</u>	<u>2,577,381</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(500,000)	(500,000)	(1,525,500)	(525,500)	1,000,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(1,525,500)</u>	<u>(525,500)</u>	<u>1,000,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,847,074	(1,635,144)	(4,596,277)	(794,140)	3,802,137
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	3,921,930	5,769,004	5,769,004	5,769,004	-
End of year	<u>\$ 5,769,004</u>	<u>\$ 4,133,860</u>	<u>\$ 1,172,727</u>	<u>\$ 4,974,864</u>	<u>\$ 3,802,137</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: TREASURER'S TECHNOLOGY FUND  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Fines, forfeitures and penalties	\$ 43,127	\$ 40,000	\$ 45,000	\$ 50,074	\$ 5,074
<b>TOTAL REVENUES</b>	<u>43,127</u>	<u>40,000</u>	<u>45,000</u>	<u>50,074</u>	<u>5,074</u>
<b>EXPENDITURES</b>					
Contractual Services	98,732	15,000	15,000	-	15,000
Commodities	-	29,500	29,500	10,873	18,627
Capital Outlay	240	500	500	144	356
<b>TOTAL EXPENDITURES</b>	<u>98,972</u>	<u>45,000</u>	<u>45,000</u>	<u>11,017</u>	<u>33,983</u>
<b>NET CHANGE IN FUND BALANCE</b>	(55,845)	(5,000)	-	39,057	39,057
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	120,465	64,620	64,620	64,620	-
End of year	<u>\$ 64,620</u>	<u>\$ 59,620</u>	<u>\$ 64,620</u>	<u>\$ 103,677</u>	<u>\$ 39,057</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

DEBT SERVICE FUND - CITY  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 24,448,607	\$ 24,833,170	\$ 24,809,874	\$ 25,032,968	\$ 223,094
Intergovernmental revenue	-	4,500	-	-	-
Interest income	162,742	200,000	24,844	112,492	87,648
Miscellaneous revenue	751,650	630,000	768,887	501,855	(267,032)
<b>TOTAL REVENUES</b>	<b>25,362,999</b>	<b>25,667,670</b>	<b>25,603,605</b>	<b>25,647,315</b>	<b>43,710</b>
<b>EXPENDITURES</b>					
Contractual Services	8,642	30,000	30,000	13,253	16,747
Debt service	32,222,648	33,504,869	37,669,243	37,009,142	660,101
Other	-	1,000,000	1,000,000	-	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>32,231,290</b>	<b>34,534,869</b>	<b>38,699,243</b>	<b>37,022,395</b>	<b>1,676,848</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	8,575,022	8,662,832	8,634,339	9,065,158	430,819
Transfers out	(360,377)	(294,300)	(294,300)	(655,651)	(361,351)
Total debt service subjected to budget	8,214,645	8,368,532	8,340,039	8,409,507	69,468
<b>Debt service not subjected to budget:</b>					
Bond issue proceeds-refunding bond	8,980,000	-	-	-	-
Premium on bonds	1,357,483	-	-	-	-
Payment to refunded bond escrow agent	(11,537,578)	-	-	-	-
Total debt service not subjected to budget	(1,200,095)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,014,550</b>	<b>8,368,532</b>	<b>8,340,039</b>	<b>8,409,507</b>	<b>69,468</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>146,259</b>	<b>(498,667)</b>	<b>(4,755,599)</b>	<b>(2,965,573)</b>	<b>1,790,026</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	8,346,461	8,492,720	8,492,720	8,492,720	-
End of year	\$ 8,492,720	\$ 7,994,053	\$ 3,737,121	\$ 5,527,147	\$ 1,790,026

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

DEBT SERVICE FUND - COUNTY  
 Year Ended December 31, 2020

	2019	2020			Variance with Final Budget- Positive (Negative)
	Actual Amounts	Budget Amounts		Actual Amounts	
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 3,280,824	\$ 3,386,068	\$ 3,260,896	\$ 3,300,427	\$ 39,531
Interest income	131,570	50,000	87,458	64,358	(23,100)
Miscellaneous revenue	390,444	390,000	390,000	388,787	(1,213)
<b>TOTAL REVENUES</b>	<b>3,802,838</b>	<b>3,826,068</b>	<b>3,738,354</b>	<b>3,753,572</b>	<b>15,218</b>
<b>EXPENDITURES</b>					
Contractual Services	5,108	6,000	6,000	6,984	(984)
Capital Outlay	217,192	205,000	205,000	176,424	28,576
Debt service	4,824,945	4,815,823	7,065,822	6,733,699	332,123
Other	-	300,000	300,000	-	300,000
<b>TOTAL EXPENDITURES</b>	<b>5,047,245</b>	<b>5,326,823</b>	<b>7,576,822</b>	<b>6,917,107</b>	<b>659,715</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,000,000	1,200,000	1,200,000	1,200,000	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,000,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(244,407)</b>	<b>(300,755)</b>	<b>(2,638,468)</b>	<b>(1,963,535)</b>	<b>674,933</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	4,734,419	4,490,012	4,490,012	4,490,012	-
End of year	\$ 4,490,012	\$ 4,189,257	\$ 1,851,544	\$ 2,526,477	\$ 674,933

# **ENTERPRISE FUNDS**



## Proprietary Funds

Proprietary funds are a group of funds that account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector.

## Enterprise Funds

Revenues from user service fees directly fund the six funds contained in the Enterprise Funds category. Of the six funds, two funds are considered major funds, the Sewer System Fund and the Kansas City, Kansas Board of Public Utilities Fund. Statements for these two major enterprise funds are included in the Basic Financial Statements found in the Financial Section of this document. A comparative budgetary schedule of the Sewer System Fund is presented in this report

- \* **Sewer System Enterprise Fund** provides financing for Water Pollution Control and is responsible for day-to-day and future operations, routine system maintenance, capital investment and payment on outstanding debt.
- \* **Board of Public Utilities (BPU) Fund** is the Unified Government's electric and water utility system managed, operated, maintained and controlled on a day-to-day basis by the Board of Public Utilities. The BPU is an administrative agency of the Unified Government. The BPU water and electric utility assets are owned by the Unified Government.

## Non Major Enterprise Funds

- \* **Emergency Medical Services Fund** was established on January 1, 2005 to pay for emergency medical services, including ambulance transport provided by the Kansas City, Kansas Fire Department. Primary sources of revenue are a one-fourth cent public safety sales tax passed by Kansas City, Kansas voters on June 8, 2004 and various charges for services.
- \* **Public Levee Enterprise Fund** expends lease income revenues to pay for the operation of and improvements to office and warehouse space located in the Fairfax Industrial District, and for payments on outstanding debt. The facility contains approximately 560,000 square feet of industrial and office space on approximately 111 acres.
- \* **Stormwater Utility Enterprise Fund** receives revenue from the Stormwater Utility fee that is used to fund the operations, maintenance, capital improvements and debt service for the Unified Government's Municipal Separate Storm Sewer System.
- \* **Sunflower Hills Golf Course Fund** established through an interlocal agreement, provides funding for an 18-hole, 192-acre championship golf course and clubhouse facilities. Revenues are generated from greens fees, cart rentals and concessions.
- \* **Stadium Fund** records the revenues and expenditures related to the operations of a professional baseball stadium acquired by the Unified Government in 2014.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF NET POSITION

NONMAJOR ENTERPRISE FUNDS

As of December 31, 2020

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>ASSETS</b>						
Cash and temporary investments	\$ 1,596,640	\$ 419,269	\$ 2,197,227	\$ 196,405	\$ 52,143	\$ 4,461,684
Restricted cash and temporary investments	-	-	-	-	-	-
Receivables (net uncollectible)						
Taxes	1,281,057	-	-	-	-	1,281,057
Accounts and returns	900,084	23,741	349,314	3,898	402,945	1,679,982
Due from other funds	223,123	-	1,199,759	-	-	1,422,882
Capital assets	12,256,313	116,598	46,257,440	5,677,235	6,421,447	70,729,033
Construction in progress	94,065	-	12,887,152	-	-	12,981,217
Accumulated depreciation	(4,652,868)	-	(2,798,230)	(4,551,375)	(580,053)	(12,582,526)
<b>TOTAL ASSETS</b>	<b>11,698,414</b>	<b>559,608</b>	<b>60,092,662</b>	<b>1,326,163</b>	<b>6,296,482</b>	<b>79,973,329</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred refunding	-	25,304	-	-	-	25,304
Deferred outflows - pensions	2,713,360	-	62,917	48,575	-	2,824,852
Deferred outflows - OPEB	1,264,622	-	88,024	67,053	-	1,419,699
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,977,982</b>	<b>25,304</b>	<b>150,941</b>	<b>115,628</b>	<b>-</b>	<b>4,269,855</b>
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
Accounts and contracts payable	75,242	-	497,587	10,043	15,248	598,120
Accrued wages and other	229,814	-	6,294	5,658	-	241,766
Accrued interest payable	-	10,058	670,443	-	-	680,501
Temporary notes payable	-	-	837,962	-	-	837,962
Due to others	-	3,015	-	-	-	3,015
Due to other funds	66,257	-	-	147,466	-	213,723
Compensated absences payable	334,008	-	-	1,849	-	335,857
Current maturities of long-term debt	658,664	230,000	1,211,987	-	-	2,100,651
Total current liabilities	<b>1,363,985</b>	<b>243,073</b>	<b>3,224,273</b>	<b>165,016</b>	<b>15,248</b>	<b>5,011,595</b>
<b>LONG-TERM LIABILITIES</b>						
Compensated absences payable	4,526,885	-	-	25,064	-	4,551,949
Capital lease payable	4,613,166	-	-	-	-	4,613,166
General obligation bonds payable (net of unamortized premiums)	-	961,649	36,911,383	-	-	37,873,032
Total OPEB liability	4,059,869	-	292,617	222,834	-	4,575,320
Net pension liability	10,868,650	-	245,155	188,372	-	11,302,177
Total long-term liabilities	<b>24,068,570</b>	<b>961,649</b>	<b>37,449,155</b>	<b>436,270</b>	<b>-</b>	<b>62,915,644</b>
<b>TOTAL LIABILITIES</b>	<b>25,432,555</b>	<b>1,204,722</b>	<b>40,673,428</b>	<b>601,286</b>	<b>15,248</b>	<b>67,927,239</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows - pensions	341,853	-	4,898	3,747	-	350,498
Deferred inflows - OPEB	215,395	-	20,909	15,886	-	252,190
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>557,248</b>	<b>-</b>	<b>25,807</b>	<b>19,633</b>	<b>-</b>	<b>602,688</b>
<b>NET POSITION</b>						
Net investment in capital assets	2,425,680	(1,075,051)	18,572,890	1,125,860	5,841,394	26,890,773
Unrestricted	(12,739,087)	455,241	971,478	(304,988)	439,840	(11,177,516)
<b>TOTAL NET POSITION</b>	<b>\$ (10,313,407)</b>	<b>\$ (619,810)</b>	<b>\$ 19,544,368</b>	<b>\$ 820,872</b>	<b>\$ 6,281,234</b>	<b>\$ 15,713,257</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION

NONMAJOR ENTERPRISE FUNDS  
Year ended December 31, 2020

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>OPERATING REVENUES</b>						
Charges for service	\$ 3,766,899	\$ -	\$ -	\$ 819,475	\$ -	\$ 4,586,374
Fines/forfeits/fees	-	-	3,509,770	-	-	3,509,770
Earned lease income	-	331,243	-	-	5,000	336,243
Miscellaneous revenues	11,654	-	-	-	-	11,654
<b>TOTAL OPERATING REVENUES</b>	<b>3,778,553</b>	<b>331,243</b>	<b>3,509,770</b>	<b>819,475</b>	<b>5,000</b>	<b>8,444,041</b>
<b>OPERATING EXPENSES</b>						
Cost of sales and service	7,949,264	67,974	1,809,473	693,058	496,104	11,015,873
Depreciation and amortization	1,227,527	-	781,978	97,005	105,311	2,211,821
<b>TOTAL OPERATING EXPENSES</b>	<b>9,176,791</b>	<b>67,974</b>	<b>2,591,451</b>	<b>790,063</b>	<b>601,415</b>	<b>13,227,694</b>
Operating income (loss)	(5,398,238)	263,269	918,319	29,412	(596,415)	(4,783,653)
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Taxes	7,007,328	-	-	-	-	7,007,328
Interest earnings	(4,306)	7,265	143,588	3,284	15,238	165,069
Interest expense	(188,037)	(34,955)	(1,420,815)	-	-	(1,643,807)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>6,814,985</b>	<b>(27,690)</b>	<b>(1,277,227)</b>	<b>3,284</b>	<b>15,238</b>	<b>5,528,590</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>1,416,747</b>	<b>235,579</b>	<b>(358,908)</b>	<b>32,696</b>	<b>(581,177)</b>	<b>744,937</b>
Transfers in	-	-	15,709,017	1,565,587	500,000	17,774,604
Transfers out	(2,256,000)	-	(20,112,770)	-	(1,168,037)	(23,536,807)
Capital contributions-local government	-	-	17,942,399	-	-	17,942,399
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(2,256,000)</b>	<b>-</b>	<b>13,538,646</b>	<b>1,565,587</b>	<b>(668,037)</b>	<b>12,180,196</b>
<b>CHANGE IN NET POSITION</b>	<b>(839,253)</b>	<b>235,579</b>	<b>13,179,738</b>	<b>1,598,283</b>	<b>(1,249,214)</b>	<b>12,925,133</b>
Beginning of year	(9,474,154)	(855,389)	6,364,630	(777,411)	7,530,448	2,788,124
End of year	\$ (10,313,407)	\$ (619,810)	\$ 19,544,368	\$ 820,872	\$ 6,281,234	\$ 15,713,257

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR ENTERPRISE FUNDS

Year ended December 31, 2020

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 3,799,971	\$ 316,943	\$ 3,507,799	\$ 817,088	\$ 30,616	\$ 8,472,417
Payments to suppliers	(2,124,692)	(64,959)	(1,300,464)	(1,775,102)	(604,652)	(5,869,869)
Payments to employees	(4,814,101)	-	(382,108)	(320,249)	-	(5,516,458)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(3,138,822)</b>	<b>251,984</b>	<b>1,825,227</b>	<b>(1,278,263)</b>	<b>(574,036)</b>	<b>(2,913,910)</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Receipts from sales taxes	7,016,525	-	-	-	-	7,016,525
Transfer in	-	-	15,709,017	1,565,587	500,000	17,774,604
Transfers out	(2,256,000)	-	(20,112,770)	-	(1,168,037)	(23,536,807)
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>	<b>4,760,525</b>	<b>-</b>	<b>(4,403,753)</b>	<b>1,565,587</b>	<b>(668,037)</b>	<b>1,254,322</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Principal paid on bonds	-	(225,000)	(2,854,644)	-	-	(3,079,644)
Principal paid on capital lease	(790,567)	-	-	-	-	(790,567)
Principal paid on temporary notes	-	-	(12,533,227)	-	-	(12,533,227)
Proceeds from issuance of bonds	-	-	18,098,772	-	-	18,098,772
Proceeds from temporary notes	-	-	837,962	-	-	837,962
Interest paid on bonds and capital leases	(188,037)	(34,518)	(878,019)	-	-	(1,100,574)
Payments for debt issuance costs	-	-	(293,736)	-	-	(293,736)
Acquisition of capital assets	(36,902)	-	(1,301,070)	(147,466)	(143,612)	(1,629,050)
<b>NET CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(1,015,506)</b>	<b>(259,518)</b>	<b>1,076,038</b>	<b>(147,466)</b>	<b>(143,612)</b>	<b>(490,064)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	(4,306)	7,265	169,584	3,284	15,238	191,065
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(4,306)</b>	<b>7,265</b>	<b>169,584</b>	<b>3,284</b>	<b>15,238</b>	<b>191,065</b>
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	<b>601,891</b>	<b>(269)</b>	<b>(1,332,904)</b>	<b>143,142</b>	<b>(1,370,447)</b>	<b>(1,958,587)</b>
<b>CASH AND CASH EQUIVALENTS</b>						
Beginning of year	994,749	419,538	3,530,131	53,263	1,422,590	6,420,271
End of year	\$ 1,596,640	\$ 419,269	\$ 2,197,227	\$ 196,405	\$ 52,143	\$ 4,461,684

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>RECONCILIATION OF OPERATING INCOME TO</b>						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ (5,398,238)	\$ 263,269	\$ 918,319	\$ 29,412	\$ (596,415)	\$ (4,783,653)
Adjustments to reconcile operating income (loss) to cash flow from operating activities						
Depreciation and amortization	1,227,527	-	781,978	97,005	105,311	2,211,821
Changes in assets and liabilities						
Accounts receivable	21,418	(14,300)	(1,971)	(2,387)	25,616	28,376
Deferred outflows - pensions	(1,148,194)	-	(35,589)	(27,617)	-	(1,211,400)
Deferred outflows - OPEB	(649,625)	-	(45,212)	(34,442)	-	(729,279)
Accrued wages and expenses	9,293	-	(35,363)	(7,068)	-	(33,138)
Accounts payable	(159,581)	-	131,616	103	(108,548)	(136,410)
Accrued vacation and sick pay	273,648	-	-	(621)	-	273,027
Due to others	-	3,015	-	-	-	3,015
Due to other funds	-	-	-	(1,418,121)	-	(1,418,121)
Total OPEB liability	989,456	-	67,881	51,716	-	1,109,053
Net pension liability	1,740,480	-	48,573	37,605	-	1,826,658
Deferred inflows - pensions	(28,875)	-	(4,274)	(3,288)	-	(36,437)
Deferred inflows - OPEB	(16,131)	-	(731)	(560)	-	(17,422)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ (3,138,822)</b>	<b>\$ 251,984</b>	<b>\$ 1,825,227</b>	<b>\$ (1,278,263)</b>	<b>\$ (574,036)</b>	<b>\$ (2,913,910)</b>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH</b>						
<b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Capital contributions-local government	\$ -	\$ -	\$ 17,942,399	\$ -	\$ -	\$ 17,942,399

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: SEWER SYSTEM

Year ended December 31, 2020

	2019		2020		
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for services	\$ 39,825,616	\$ 43,246,000	\$ 41,826,800	\$ 40,629,941	\$ (1,196,859)
Permits and licenses	410,555	336,000	336,000	205,707	(130,293)
Miscellaneous revenues	202,016	45,000	70,000	215,382	145,382
<b>TOTAL OPERATING REVENUES</b>	<b>40,438,187</b>	<b>43,627,000</b>	<b>42,232,800</b>	<b>41,051,030</b>	<b>(1,181,770)</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	10,256,272	11,593,893	10,490,299	10,720,354	(230,055)
Contractual services	3,607,462	4,862,979	4,235,293	2,917,646	1,317,647
Commodities	4,047,392	5,491,661	5,250,747	4,107,089	1,143,658
Capital outlay	12,997,265	15,202,800	14,012,930	12,139,048	1,873,882
Grants, claims and shared revenue	5,648,163	6,548,400	6,060,771	5,733,536	327,235
<b>TOTAL OPERATING EXPENSES</b>	<b>36,556,554</b>	<b>43,699,733</b>	<b>40,050,040</b>	<b>35,617,673</b>	<b>4,432,367</b>
Net operating income (loss)	3,881,633	(72,733)	2,182,760	5,433,357	3,250,597
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Tax revenue	12,950	16,500	13,500	12,738	(762)
Transfers In	325,000	430,000	-	37	37
Interest earnings	730,682	700,000	472,500	550,492	77,992
Debt service	(3,858,072)	(10,096,000)	(10,096,000)	(10,037,243)	58,757
Other	-	(500,000)	(256,000)	-	256,000
Transfers out: debt service	(5,769,186)	(6,025,661)	(6,081,965)	(6,072,174)	9,791
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(8,558,626)</b>	<b>(15,475,161)</b>	<b>(15,947,965)</b>	<b>(15,546,150)</b>	<b>401,815</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>(4,676,993)</b>	<b>(15,547,894)</b>	<b>(13,765,205)</b>	<b>(10,112,793)</b>	<b>3,652,412</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	26,086,816	21,409,823	21,409,823	21,409,823	-
End of year	\$ 21,409,823	\$ 5,861,929	\$ 7,644,618	\$ 11,297,030	\$ 3,652,412

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: EMERGENCY MEDICAL SERVICES

Year ended December 31, 2020

	2019	2020			Variance with Final Budget - Positive (Negative)
	Actual Amounts	Budgeted Amounts		Actual Amounts	
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for service	\$ 4,506,696	\$ 4,824,000	\$ 3,962,000	\$ 3,766,899	\$ (195,101)
Miscellaneous revenues	3	-	2,500	371	(2,129)
<b>TOTAL OPERATING REVENUES</b>	<b>4,506,699</b>	<b>4,824,000</b>	<b>3,964,500</b>	<b>3,767,270</b>	<b>(197,230)</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	6,765,368	6,725,928	5,072,498	4,823,396	249,102
Contractual services	674,570	699,864	637,856	619,826	18,030
Commodities	842,726	769,494	770,331	727,864	42,467
Capital outlay	976,359	1,436,121	991,109	1,132,293	(141,184)
Grants,claims,shared revenue	411,609	607,321	597,218	597,218	-
Other expenses	-	-	15,000	-	15,000
<b>TOTAL OPERATING EXPENSES</b>	<b>9,670,632</b>	<b>10,238,728</b>	<b>8,084,012</b>	<b>7,900,597</b>	<b>183,415</b>
Net operating income (loss)	(5,163,933)	(5,414,728)	(4,119,512)	(4,133,327)	(13,815)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Tax revenue	6,898,999	7,277,500	6,164,354	7,016,525	852,171
Interest earnings	27,441	10,000	10,000	17,112	7,112
Transfers out	(2,256,000)	(2,256,000)	(2,256,000)	(2,256,000)	-
Other non-operating income	2,268	-	-	11,654	11,654
Other non-operating expense	-	(15,000)	-	-	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>4,672,708</b>	<b>5,016,500</b>	<b>3,918,354</b>	<b>4,789,291</b>	<b>870,937</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>(491,225)</b>	<b>(398,228)</b>	<b>(201,158)</b>	<b>655,964</b>	<b>857,122</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	714,262	223,037	223,037	223,037	-
End of year	\$ 223,037	\$ (175,191)	\$ 21,879	\$ 879,001	\$ 857,122

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: PUBLIC LEVEE

Year ended December 31, 2020

	2019		2020		
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 330,390	\$ 330,000	\$ 331,000	\$ 331,244	\$ 244
<b>TOTAL OPERATING REVENUES</b>	<u>330,390</u>	<u>330,000</u>	<u>331,000</u>	<u>331,244</u>	<u>244</u>
<b>OPERATING EXPENSES</b>					
Contractual services	65,236	70,000	75,600	67,976	7,624
Capital outlay	1,318	30,000	28,680	-	28,680
Other expenses	-	30,000	50,000	-	50,000
<b>TOTAL OPERATING EXPENSES</b>	<u>66,554</u>	<u>130,000</u>	<u>154,280</u>	<u>67,976</u>	<u>86,304</u>
Net operating income (loss)	263,836	200,000	176,720	263,268	86,548
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest earnings	9,640	10,000	5,500	6,729	1,229
Transfer out: debt service	(257,440)	(258,040)	(258,040)	(258,040)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>(247,800)</u>	<u>(248,040)</u>	<u>(252,540)</u>	<u>(251,311)</u>	<u>1,229</u>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	16,036	(48,040)	(75,820)	11,957	87,777
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	308,515	324,551	324,551	324,551	-
End of year	<u>\$ 324,551</u>	<u>\$ 276,511</u>	<u>\$ 248,731</u>	<u>\$ 336,508</u>	<u>\$ 87,777</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: STORMWATER

Year ended December 31, 2020

	2019		2020		
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Fines, forfeitures and penalties	\$ 3,483,161	\$ 3,460,000	\$ 3,460,000	\$ 3,509,770	\$ 49,770
Miscellaneous revenues	715,961	600,000	600,000	23,547	(576,453)
<b>TOTAL OPERATING REVENUES</b>	<b>4,199,122</b>	<b>4,060,000</b>	<b>4,060,000</b>	<b>3,533,317</b>	<b>(526,683)</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	374,856	440,500	440,500	346,744	93,756
Contractual services	209,122	348,400	253,150	214,080	39,070
Commodities	293	2,000	2,000	1,188	812
Capital outlay	1,686,107	1,525,000	1,530,000	1,576,117	(46,117)
Grants, claims, shared revenue	370,941	378,411	378,411	378,411	-
<b>TOTAL OPERATING EXPENSES</b>	<b>2,641,319</b>	<b>2,694,311</b>	<b>2,604,061</b>	<b>2,516,540</b>	<b>87,521</b>
Net operating income (loss)	1,557,803	1,365,689	1,455,939	1,016,777	(439,162)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest earnings	82,024	85,000	50,000	48,193	(1,807)
Debt service	(7,395)	(175,000)	(175,000)	(174,394)	606
Transfers out: debt service	(1,718,790)	(1,729,588)	(1,729,588)	(1,729,589)	(1)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(1,644,161)</b>	<b>(1,819,588)</b>	<b>(1,854,588)</b>	<b>(1,855,790)</b>	<b>(1,202)</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>(86,358)</b>	<b>(453,899)</b>	<b>(398,649)</b>	<b>(839,013)</b>	<b>(440,364)</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,084,423	1,998,065	1,998,065	1,998,065	-
End of year	\$ 1,998,065	\$ 1,544,166	\$ 1,599,416	\$ 1,159,052	\$ (440,364)

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: SUNFLOWER HILLS GOLF COURSE

Year ended December 31, 2020

	2019	2020			Variance with Final Budget - Positive (Negative)
	Actual Amounts	Budgeted Amounts		Actual Amounts	
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for service	\$ 662,945	\$ 660,900	\$ 660,900	\$ 819,476	\$ 158,576
<b>TOTAL OPERATING REVENUES</b>	<u>662,945</u>	<u>660,900</u>	<u>660,900</u>	<u>819,476</u>	<u>158,576</u>
<b>OPERATING EXPENSES</b>					
Personnel costs	316,944	308,911	309,433	313,181	(3,748)
Contractual services	213,984	232,660	232,705	235,525	(2,820)
Commodities	124,250	127,431	127,453	121,560	5,893
Grants	-	-	-	-	-
Capital outlay	3,713	16,000	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<u>658,891</u>	<u>685,002</u>	<u>669,591</u>	<u>670,266</u>	<u>(675)</u>
Net operating income (loss)	<u>4,054</u>	<u>(24,102)</u>	<u>(8,691)</u>	<u>149,210</u>	<u>157,901</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest earnings	678	200	875	896	21
Transfers In	30,000	30,000	30,000	-	(30,000)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>30,678</u>	<u>30,200</u>	<u>30,875</u>	<u>896</u>	<u>(29,979)</u>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<u>34,732</u>	<u>6,098</u>	<u>22,184</u>	<u>150,106</u>	<u>127,922</u>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	10,187	44,919	44,919	44,919	-
End of year	<u>\$ 44,919</u>	<u>\$ 51,017</u>	<u>\$ 67,103</u>	<u>\$ 195,025</u>	<u>\$ 127,922</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: LEGENDS STADIUM

Year ended December 31, 2020

	2019	2020			Variance with Final Budget - Positive (Negative)
	Actual Amounts	Budgeted Amounts		Actual Amounts	
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 156,197	\$ 35,000	\$ 35,000	\$ 5,000	\$ (30,000)
<b>TOTAL OPERATING REVENUES</b>	<u>156,197</u>	<u>35,000</u>	<u>35,000</u>	<u>5,000</u>	<u>(30,000)</u>
<b>OPERATING EXPENSES</b>					
Contractual services	274,524	243,600	231,600	207,999	23,601
Commodities	234,483	300,000	300,000	200,913	99,087
Capital outlay	96,944	300,000	300,000	263,636	36,364
Other expenses	-	-	46,000	-	46,000
<b>TOTAL OPERATING EXPENSES</b>	<u>605,951</u>	<u>843,600</u>	<u>877,600</u>	<u>672,548</u>	<u>205,052</u>
Net operating income (loss)	<u>(449,754)</u>	<u>(808,600)</u>	<u>(842,600)</u>	<u>(667,548)</u>	<u>175,052</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest earnings	20,901	20,000	13,000	15,491	2,491
Transfer in	500,000	500,000	500,000	500,000	-
Transfers out	-	-	(1,170,000)	-	1,170,000
Other non-operating expense	-	-	-	(25,363)	(25,363)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>520,901</u>	<u>520,000</u>	<u>(657,000)</u>	<u>490,128</u>	<u>1,147,128</u>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<u>71,147</u>	<u>(288,600)</u>	<u>(1,499,600)</u>	<u>(177,420)</u>	<u>1,322,180</u>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,398,906	2,470,053	2,470,053	2,470,053	-
End of year	<u>\$ 2,470,053</u>	<u>\$ 2,181,453</u>	<u>\$ 970,453</u>	<u>\$ 2,292,633</u>	<u>\$ 1,322,180</u>

## **INTERNAL SERVICE FUNDS**

## Internal Service Funds

Internal Service Funds derive their revenues primarily from other Unified Government units and exist to support the implementation of an internal function.

- \* **Workers' Compensation Fund** receives revenue from the Unified Government operating departments to pay claims submitted by Unified Government employees related to injuries incurred on the job. The fund also pays for administrative services associated with claims review.
- \* **Health Benefits Fund** receives premium revenue and contributions from current and former employees and from the Unified Government as the employer's share of premiums for health insurance. Expenses include claims paid on behalf of employees and covered dependents, insurance premiums to the health plans, administrative services associated with claims review of self-insured plans, and stop-loss insurance premiums for the self-insured plans.
- \* **Cafeteria Plan (Section 125) Fund** receives deductions from employees' salary and reimburses employees for expenses related to medical claims or dependent care. All contributions not claimed by employees revert to the Unified Government.
- \* **Fleet Fund** provides and maintains vehicles and equipment for Unified Government departments.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

As of December 31, 2020

	Workers' Compensation	Self-Insured Health Care	Cafeteria Plan (Section 125)	Fleet Fund	Totals Internal Service
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ 205,350	\$ 110,667	\$ 316,017
Restricted cash	4,039,487	1,505,832	-	-	5,545,319
Accounts receivable	-	1,096,767	116	123,123	1,220,006
<b>TOTAL ASSETS</b>	<b>\$ 4,039,487</b>	<b>\$ 2,602,599</b>	<b>\$ 205,466</b>	<b>\$ 233,790</b>	<b>\$ 7,081,342</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ -	\$ 187,180	\$ -	\$ -	\$ 187,180
Due to other funds	-	203,714	-	-	203,714
Due to others	-	92,284	-	-	92,284
Claims incurred but not reported	1,561,694	2,799,000	-	-	4,360,694
Total current liabilities	1,561,694	3,282,178	-	-	4,843,872
<b>LONG-TERM LIABILITIES</b>					
Claims incurred but not reported	3,708,306	-	-	-	3,708,306
Total long-term liabilities	3,708,306	-	-	-	3,708,306
<b>TOTAL LIABILITIES</b>	<b>5,270,000</b>	<b>3,282,178</b>	<b>-</b>	<b>-</b>	<b>8,552,178</b>
<b>NET POSITION</b>					
Net position	\$ (1,230,513)	\$ (679,579)	\$ 205,466	\$ 233,790	\$ (1,470,836)

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

Year ended December 31, 2020

	Workers' Compensation	Self-Insured Health Care	Cafeteria Plan (Section 125)	Fleet Fund	Totals Internal Service
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 3,534,593	\$ 37,505,517	\$ 198,785	\$ -	\$ 41,238,895
Reimbursements	-	3,159,561	-	15,996	3,175,557
<b>TOTAL OPERATING REVENUES</b>	<b>3,534,593</b>	<b>40,665,078</b>	<b>198,785</b>	<b>15,996</b>	<b>44,414,452</b>
<b>OPERATING EXPENSES</b>					
Cost of sales and service	3,375,622	38,884,771	179,418	20,621	42,460,432
<b>TOTAL OPERATING EXPENSES</b>	<b>3,375,622</b>	<b>38,884,771</b>	<b>179,418</b>	<b>20,621</b>	<b>42,460,432</b>
Net operating income (loss)	158,971	1,780,307	19,367	(4,625)	1,954,020
<b>NON-OPERATING REVENUE</b>					
Interest income	-	18,915	-	-	18,915
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>18,915</b>	<b>-</b>	<b>-</b>	<b>18,915</b>
Income (loss) before transfers	158,971	1,799,222	19,367	(4,625)	1,972,935
Transfers In	-	-	-	238,415	238,415
<b>NET INCOME (LOSS)</b>	<b>158,971</b>	<b>1,799,222</b>	<b>19,367</b>	<b>233,790</b>	<b>2,211,350</b>
<b>NET POSITON</b>					
Beginning of year	(1,389,484)	(2,478,801)	186,099	-	(3,682,186)
End of year	\$ (1,230,513)	\$ (679,579)	\$ 205,466	\$ 233,790	\$ (1,470,836)

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

Year ended December 31, 2020

	Workers' Compensation	Self-Insured Health Care	Cafeteria Plan (Section 125)	Fleet Fund	Totals 2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts from customers</b>					
	\$ 3,534,593	\$ 40,215,456	\$ 198,785	\$ (107,127)	\$ 43,841,707
<b>Payments to employees and suppliers</b>					
	(2,449,622)	(41,607,557)	(179,419)	(20,621)	(44,257,219)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>					
	1,084,971	(1,392,101)	19,366	(127,748)	(415,512)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
<b>Transfer in</b>					
	-	-	-	238,415	238,415
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
	-	-	-	238,415	238,415
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
<b>Interest on investments</b>					
	-	18,915	-	-	18,915
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>					
	-	18,915	-	-	18,915
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>					
	1,084,971	(1,373,186)	19,366	110,667	(158,182)
<b>CASH AND CASH EQUIVALENTS</b>					
<b>Beginning of year</b>					
	2,954,516	2,879,018	185,984	-	6,019,518
<b>End of year</b>					
	\$ 4,039,487	\$ 1,505,832	\$ 205,350	\$ 110,667	\$ 5,861,336
<b>RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Operating income (loss)</b>					
	\$ 158,971	\$ 1,780,307	\$ 19,367	\$ (4,625)	\$ 1,954,020
<b>Changes in assets and liabilities</b>					
<b>Accounts receivable</b>					
	-	(449,622)	(1)	(123,123)	(572,746)
<b>Accounts payable</b>					
	-	(4,503)	-	-	(4,503)
<b>Claims incurred</b>					
	926,000	(108,000)	-	-	818,000
<b>Due to others</b>					
	-	(3,807)	-	-	(3,807)
<b>Due to other funds</b>					
	-	(2,606,476)	-	-	(2,606,476)
	\$ 1,084,971	\$ (1,392,101)	\$ 19,366	\$ (127,748)	\$ (415,512)

## **CUSTODIAL FUNDS**



## **Fiduciary Funds**

Fiduciary funds are trust and agency funds which account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. These include expendable trust funds, non-expendable trust funds, pension trust funds, and agency funds.

## **Custodial Funds**

Custodial Funds hold funding for short periods of time operating primarily as a clearing account. All cash balances are offset by amounts due to others. Custodial funds render custodial care to assets pending disbursement to outside entities.

- \* **Custodial Fund**
- \* **Fire Insurance Proceeds Fund**
- \* **Sheriff Agency Fund**
- \* **County-wide Tax Collection Agency Fund**
- \* **County-wide Tax Distribution Agency Fund**

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

As of December 31, 2020

	Custodial	Fire Insurance Proceeds	Sheriff	Tax Collection	Tax Distribution	Totals Custodial
<b>ASSETS</b>						
Restricted cash	154,471	272,617	123,393	143,189,194	65,484	143,805,159
Accounts receivable	-	-	-	57,188	-	57,188
<b>TOTAL ASSETS</b>	<b>\$ 154,471</b>	<b>\$ 272,617</b>	<b>\$ 123,393</b>	<b>\$ 143,246,382</b>	<b>\$ 65,484</b>	<b>\$ 143,862,347</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 7,183	\$ -	\$ -	\$ -	\$ -	7,183
Due to other governments	-	-	-	143,246,382	65,484	143,311,866
<b>TOTAL LIABILITIES</b>	<b>7,183</b>	<b>-</b>	<b>-</b>	<b>143,246,382</b>	<b>65,484</b>	<b>143,319,049</b>
<b>NET POSITION</b>						
Restricted for individuals, organizations and other governments	147,288	272,617	123,393	-	-	543,298
<b>TOTAL NET POSITION</b>	<b>\$ 147,288</b>	<b>\$ 272,617</b>	<b>\$ 123,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>543,298</b>

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

**COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION**

**CUSTODIAL FUNDS  
Year ended December 31, 2020**

	Custodial	Fire Insurance Proceeds	Sheriff	Tax Collection	Tax Distribution	Totals Custodial
<b>ADDITION</b>						
Property tax collections for other governments	\$ -	\$ -	\$ -	\$ 272,837,270	\$ 197,357,083	\$ 470,194,353
Miscellaneous revenues	502,723	157,201	716,226	-	-	1,376,150
<b>TOTAL ADDITIONS</b>	<b>502,723</b>	<b>157,201</b>	<b>716,226</b>	<b>272,837,270</b>	<b>197,357,083</b>	<b>471,570,503</b>
<b>DEDUCTIONS</b>						
Payments to individuals	687,742	137,386	625,467	-	-	1,450,595
Payments of property tax to other governments	-	-	-	272,837,270	197,357,083	470,194,353
<b>TOTAL DEDUCTIONS</b>	<b>687,742</b>	<b>137,386</b>	<b>625,467</b>	<b>272,837,270</b>	<b>197,357,083</b>	<b>471,644,948</b>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>						
	(185,019)	19,815	90,759	-	-	(74,445)
<b>NET POSITON</b>						
Beginning of year	-	-	-	-	-	-
Prior period adjustment	332,307	252,802	32,634	-	-	617,743
Beginning of year, restated	332,307	252,802	32,634	-	-	617,743
End of year	\$ 147,288	\$ 272,617	\$ 123,393	\$ -	\$ -	\$ 543,298

## **STATISTICAL SECTION**

## Table of Contents - Statistical Section

This part of the Unified Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

### 164 Financial Trends

These schedules contain trend information to help the reader understand how the Government's financial performance and well-being have changed over time.

### 176 Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the Government's ability to generate its property and sales tax.

### 185 Debt Capacity

These schedules present information to help the reader assess the affordability of the Government's current levels of outstanding debt and the Government's ability to issue additional debt in the future.

### 193 Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Government's financial activities take place and to help make comparisons over time and with other governments.

### 195 Operating Information

These schedules contain information about the Government's operations and resources to help the reader understand how the Government's financial information relates to the services the Government provides and the activities it performs.

*Unified Government of Wyandotte County and Kansas City, Kansas*

**TABLE 1**

**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Governmental activities</b>					
Net investments in capital assets	\$ 265,081,754	\$ 229,277,747	\$ 240,297,777	\$ 225,110,072	\$ 218,839,753
Restricted	15,014,405	52,449,466	54,073,195	50,125,523	79,616,230
Unrestricted	<u>(124,052,943)</u>	<u>(131,703,070)</u>	<u>(203,472,943)</u>	<u>(192,652,386)</u>	<u>(354,048,111)</u>
Total governmental activities net position	<u>\$ 156,043,216</u>	<u>\$ 150,024,143</u>	<u>\$ 90,898,029</u>	<u>\$ 82,583,209</u>	<u>\$ (55,592,128)</u>
<b>Business-type activities</b>					
Net investments in capital assets	\$ 419,256,036	\$ 428,738,821	\$ 423,372,753	\$ 429,605,573	\$ 432,030,655
Restricted	100,186,670	69,552,333	48,963,655	28,935,418	24,783,759
Unrestricted	<u>(22,225,539)</u>	<u>2,992,459</u>	<u>32,521,978</u>	<u>54,496,015</u>	<u>69,117,940</u>
Total business-type activities net position	<u>\$ 497,217,167</u>	<u>\$ 501,283,613</u>	<u>\$ 504,858,386</u>	<u>\$ 513,037,006</u>	<u>\$ 525,932,354</u>
<b>Primary government</b>					
Net investments in capital assets	\$ 684,337,790	\$ 658,016,568	\$ 663,670,530	\$ 654,715,645	\$ 650,870,408
Restricted	115,201,075	122,001,799	103,036,850	79,060,941	104,399,989
Unrestricted	<u>(146,278,482)</u>	<u>(128,710,611)</u>	<u>(170,950,965)</u>	<u>(138,156,371)</u>	<u>(284,930,171)</u>
Total primary government net position	<u>\$ 653,260,383</u>	<u>\$ 651,307,756</u>	<u>\$ 595,756,415</u>	<u>\$ 595,620,215</u>	<u>\$ 470,340,226</u>

*Unified Government of Wyandotte County and Kansas City, Kansas*

**TABLE 1**

**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Governmental activities</b>					
Net investments in capital assets	\$ 225,611,496	\$ 226,298,253	\$ 249,395,151	\$ 268,860,822	\$ 259,603,942
Restricted	84,133,876	74,886,254	86,512,929	85,808,095	81,555,519
Unrestricted	(353,178,248)	(315,942,908)	(338,402,058)	(339,257,317)	(343,500,700)
Total governmental activities net position	<u>\$ (43,432,876)</u>	<u>\$ (14,758,401)</u>	<u>\$ (2,493,978)</u>	<u>\$ 15,411,600</u>	<u>\$ (2,341,239)</u>
<b>Business-type activities</b>					
Net investments in capital assets	\$ 471,942,667	\$ 488,707,860	\$ 499,366,603	\$ 509,282,358	\$ 485,462,592
Restricted	25,717,935	25,954,674	49,511,293	26,735,699	31,293,134
Unrestricted	42,417,360	45,185,221	(4,798,090)	9,343,625	63,563,603
Total business-type activities net position	<u>\$ 540,077,962</u>	<u>\$ 559,847,755</u>	<u>\$ 544,079,806</u>	<u>\$ 545,361,682</u>	<u>\$ 580,319,329</u>
<b>Primary government</b>					
Net investments in capital assets	\$ 697,554,163	\$ 715,006,113	\$ 748,761,754	\$ 778,143,180	\$ 745,066,534
Restricted	109,851,811	100,840,928	136,024,222	112,543,794	112,848,653
Unrestricted	(310,760,888)	(270,757,687)	(343,200,148)	(329,913,692)	(279,937,097)
Total primary government net position	<u>\$ 496,645,086</u>	<u>\$ 545,089,354</u>	<u>\$ 541,585,828</u>	<u>\$ 560,773,282</u>	<u>\$ 577,978,090</u>

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 2

CHANGES IN NET POSITION

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2011	2012	2013	2014	2015
<b>Expenses</b>					
Governmental activities:					
General government	\$ 25,079,952	\$ 26,520,320	\$ 30,174,513	\$ 29,291,061	\$ 28,081,551
Public safety	127,440,244	130,719,941	139,770,779	139,643,321	134,877,172
Public works	58,107,781	77,746,268	66,930,633	68,859,206	76,009,713
Health and welfare	14,320,574	14,062,319	13,282,130	13,382,429	13,069,750
Parks and recreation	5,495,405	5,263,063	5,914,099	5,673,770	5,556,053
Planning and development	32,662,526	26,627,128	98,996,868	52,390,674	67,407,166
Interest on long-term debt	17,257,843	21,701,853	21,087,848	20,301,957	20,104,585
Total governmental activities expenses	\$ 280,364,325	\$ 302,640,892	\$ 376,156,870	\$ 329,542,418	\$ 345,105,990
Business-type activities:					
Electric and Water systems	\$ 245,026,662	\$ 256,465,888	\$ 250,339,905	\$ 271,053,725	\$ 273,413,456
Public levee	1,163,555	1,162,015	282,208	3,000,572	211,632
EMS	7,024,655	7,392,927	8,209,082	7,219,336	7,218,816
Stormwater	1,527,906	1,512,216	2,566,832	2,715,369	2,908,812
Sewer system	20,809,633	22,012,623	25,489,647	25,285,207	23,147,910
Sunflower Hills golf course	800,540	825,125	810,075	784,808	719,991
Stadium	-	-	-	534,030	552,003
Total business-type activities expenses	\$ 276,352,951	\$ 289,370,794	\$ 287,697,749	\$ 310,593,047	\$ 308,172,620
Total primary government expenses	\$ 556,717,276	\$ 592,011,686	\$ 663,854,619	\$ 640,135,465	\$ 653,278,610
<b>Program Revenues</b>					
Charges for services:					
General government	\$ 3,088,044	\$ 3,579,602	\$ 3,462,929	\$ 3,326,556	\$ 4,962,124
Public safety	8,835,402	8,744,676	7,409,484	7,366,395	7,640,286
Public works	8,307,791	8,614,203	8,082,739	9,083,896	9,175,237
Health and welfare	805,818	706,109	790,631	635,196	736,527
Parks and recreation	635,219	547,780	559,687	603,504	625,328
Planning and development	3,838,439	4,480,536	4,742,195	4,473,996	6,673,326
Operating grants and contributions:					
General government	954,831	1,449,387	1,166,459	1,165,087	1,263,590
Public safety	6,856,885	6,761,464	6,165,685	6,090,741	5,700,271
Public works	7,388,647	8,766,393	7,875,791	7,813,656	8,194,694
Health and welfare	7,808,448	7,260,100	6,780,351	6,933,040	6,824,396
Parks and recreation	-	10,000	0	-	-
Planning and development	9,216,477	8,881,541	49,748,299	42,916,513	54,585,186
Interest on long-term debt	720,537	1,141,970	640,848	624,583	604,126
Capital grants and contributions:					
Public works	0	-	-	428,954	241,773
Public safety	-	273,032	5,081,790	199,841	336,597
Planning and development	426,781	1,009,906	444,495	449,878	383,781
Total governmental activities program revenues	\$ 58,883,319	\$ 62,226,699	\$ 102,951,383	\$ 92,111,836	\$ 107,947,242
Business-type activities:					
Charges for services:					
Electric and Water systems	\$ 243,459,904	\$ 261,315,976	\$ 260,084,320	\$ 311,540,386	\$ 303,124,272
EMS	4,383,301	4,589,845	4,419,792	4,453,260	4,697,399
Public Levee	854,894	820,070	562,467	411,244	327,058
Stormwater	2,921,111	3,429,547	3,329,932	3,351,672	3,613,029
Sewer system	21,001,659	23,633,571	23,758,894	26,621,867	28,979,670
Sunflower Hill golf course	636,032	707,015	605,497	587,539	588,922
Stadium	-	-	-	-	216,345
Operating grants and contributions:					
Capital grants and contributions:					
Electric and Water systems	59,048	130,878	234,557	206,722	951,950
Sewer system	271,701	192,083	23,480	9,840	-
Stadium	-	-	-	1,652,630	-
Total business-type activities program revenues	273,587,650	294,818,985	293,018,939	348,835,160	342,498,645
Total primary government program revenues	\$ 332,470,969	\$ 357,045,684	\$ 395,970,322	\$ 440,946,996	\$ 450,445,887
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (221,481,006)	\$ (240,414,193)	\$ (273,205,487)	\$ (237,430,582)	\$ (237,158,748)
Business-type activities	(2,765,301)	5,448,191	5,321,190	38,242,113	34,326,025
Total primary government net expense	\$ (224,246,307)	\$ (234,966,002)	\$ (267,884,297)	\$ (199,188,469)	\$ (202,832,723)

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 2

CHANGES IN NET POSITION

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020
<b>Expenses</b>					
Governmental activities:					
General government	\$ 31,250,339	\$ 30,324,399	\$ 30,447,281	\$ 32,947,428	\$ 46,081,807
Public safety	139,151,974	139,866,477	145,559,280	156,717,467	168,659,170
Public works	62,108,387	65,534,985	64,795,863	67,665,978	71,655,700
Health and welfare	15,530,414	14,957,543	13,880,444	13,650,191	19,560,456
Parks and recreation	5,967,847	7,448,621	7,828,508	8,098,363	7,477,837
Planning and development	45,154,673	24,245,427	24,699,526	21,875,540	20,881,157
Interest on long-term debt	20,602,274	20,321,679	25,531,319	24,183,534	23,537,202
Total governmental activities expenses	\$ 319,765,908	\$ 302,699,131	\$ 312,742,221	\$ 325,138,501	\$ 357,853,329
Business-type activities:					
Electric and Water systems	\$ 270,044,786	\$ 273,413,258	\$ 284,157,531	\$ 290,019,817	\$ 271,085,996
Public levee	190,179	113,519	108,483	107,781	102,929
EMS	7,266,969	10,132,328	10,201,350	10,305,994	9,364,828
Stormwater	2,831,245	2,006,057	3,570,892	3,036,743	4,012,266
Sewer system	25,676,909	28,894,047	35,149,846	34,645,993	32,882,275
Sunflower Hills golf course	757,028	782,958	824,759	720,099	790,063
Stadium	742,200	528,497	578,167	726,746	601,415
Total business-type activities expenses	\$ 307,509,316	\$ 315,870,664	\$ 334,591,028	\$ 339,563,173	\$ 318,839,772
Total primary government expenses	\$ 627,275,224	\$ 618,569,795	\$ 647,333,249	\$ 664,701,674	\$ 676,693,101
<b>Program Revenues</b>					
Charges for services:					
General government	\$ 5,802,345	\$ 5,014,382	\$ 6,619,097	\$ 7,409,086	\$ 7,590,719
Public safety	5,702,180	5,679,690	5,856,608	5,452,967	3,567,931
Public works	8,828,774	9,489,049	9,638,427	9,666,478	9,147,363
Health and welfare	711,645	868,595	403,803	356,524	166,866
Parks and recreation	618,126	616,285	618,120	537,007	495,328
Planning and development	5,792,374	4,975,089	4,927,775	4,746,603	4,554,870
Operating grants and contributions:					
General government	1,172,971	1,198,765	2,450,678	2,175,369	11,590,656
Public safety	3,845,781	3,814,692	2,536,718	5,492,653	12,316,017
Public works	12,394,593	8,893,059	8,619,522	9,136,570	12,520,109
Health and welfare	7,047,909	6,400,927	6,629,010	6,583,572	18,548,633
Parks and recreation	41,835	20,000	46,096	-	401,048
Planning and development	26,439,262	4,489,930	4,054,685	4,602,526	4,833,154
Interest on long-term debt	594,493	608,384	637,748	611,247	399,224
Capital grants and contributions:					
Public works	358,375	25,086	37,700	-	-
Public safety	595,000	0	85,000.00	-	-
Planning and development	404,275	353,008	1,253,471	1,048,386	1,210,483
Total governmental activities program revenues	\$ 80,349,938	\$ 52,446,941	\$ 54,414,458	\$ 57,818,988	\$ 87,342,401
Business-type activities:					
Charges for services:					
Electric and Water systems	\$ 301,043,289	\$ 317,306,293	\$ 355,792,700	\$ 337,165,553	\$ 317,891,727
EMS	4,662,102	4,275,169	4,785,597	4,508,964	3,778,553
Public Levee	327,878	328,708	329,544	330,389	331,243
Stormwater	3,405,211	3,453,630	3,467,149	3,491,246	3,509,770
Sewer system	32,224,143	32,810,512	34,435,053	35,083,358	36,444,432
Sunflower Hill golf course	584,356	637,721	646,631	662,945	819,475
Stadium	7,448,809	116,390	197,628	152,604	5,000
Operating grants and contributions:					
Electric and Water systems	230,046	220,273	-	326,924	1,075,471
Sewer system	-	-	-	-	-
Stadium	-	-	-	-	-
Total business-type activities program revenues	349,925,834	359,148,696	399,654,302	381,721,983	363,855,671
Total primary government program revenues	\$ 430,275,772	\$ 411,595,637	\$ 454,068,760	\$ 439,540,971	\$ 451,198,072
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (239,415,970)	\$ (250,252,190)	\$ (258,327,763)	\$ (267,319,513)	\$ (270,510,928)
Business-type activities	42,416,518	43,278,032	65,063,274	42,158,810	45,015,899
Total primary government net expense	\$ (196,999,452)	\$ (206,974,158)	\$ (193,264,489)	\$ (225,160,703)	\$ (225,495,029)

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 2 (continued)

**CHANGES IN NET POSITION - continued**

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Property taxes	\$ 89,841,305	\$ 95,535,842	\$ 98,079,667	\$ 101,248,029	\$ 104,289,273
Sales taxes	59,428,395	63,279,907	70,525,816	68,045,425	72,404,103
Franchise taxes	36,098,926	35,690,760	35,723,504	8,864,600	8,725,685
Other taxes	1,855,050	4,578,991	5,207,238	5,213,943	5,836,065
Transient guest tax	760,917	863,194	947,220	1,060,048	1,185,040
Unrestricted investment earnings	3,498,400	3,720,098	3,735,731	4,208,123	3,914,400
Miscellaneous	5,119,817	5,518,890	6,189,071	6,314,299	9,422,352
Special Item	5,683,302	-	-	-	-
Transfers	3,131,301	6,753,348	357,252	34,161,295	35,768,078
Total governmental activities	<u>\$ 205,417,413</u>	<u>\$ 215,941,030</u>	<u>\$ 220,765,499</u>	<u>\$ 229,115,762</u>	<u>\$ 241,544,996</u>
Business-type activities:					
Sales taxes	\$ 4,120,807	\$ 4,218,676	\$ 4,506,987	\$ 4,727,470	\$ 5,022,869
Other taxes	-	-	-	-	-
Unrestricted investment earnings	1,003,486	303,875	402,792	329,018	542,002
Miscellaneous	763,859	849,052	387,487	(958,686)	847,764
Transfers	(3,131,301)	(6,753,348)	(357,252)	(34,161,295)	(35,768,078)
Total business-type activities	<u>\$ 2,756,851</u>	<u>\$ (1,381,745)</u>	<u>\$ 4,940,014</u>	<u>\$ (30,063,493)</u>	<u>\$ (29,355,443)</u>
Total primary government	<u>\$ 208,174,264</u>	<u>\$ 214,559,285</u>	<u>\$ 225,705,513</u>	<u>\$ 199,052,269</u>	<u>\$ 212,189,553</u>
<b>Change in Net Position</b>					
Government activities					
Changes in Net Position	\$ (16,063,593)	\$ (24,473,163)	\$ (52,439,988)	\$ (8,314,820)	\$ 4,386,248
Net Position-Beginning of year	170,017,225	156,043,216	150,024,143	90,898,029	82,583,209
Prior period adjustment	2,089,584	18,454,090	(6,686,126)	0	(142,561,585)
Total governmental activities	<u>\$ 156,043,216</u>	<u>\$ 150,024,143</u>	<u>\$ 90,898,029</u>	<u>\$ 82,583,209</u>	<u>\$ (55,592,128)</u>
Business-type activities					
Changes in Net Position	\$ (8,450)	\$ 4,066,446	\$ 10,261,204	\$ 8,178,620	\$ 4,970,582
Net Position-Beginning of year	497,225,617	497,217,167	501,283,613	504,858,386	513,037,006
Prior period adjustment	-	-	(6,686,431)	-	7,924,766
	<u>\$ 497,217,167</u>	<u>\$ 501,283,613</u>	<u>\$ 504,858,386</u>	<u>\$ 513,037,006</u>	<u>\$ 525,932,354</u>
Net Position:					
Total primary government	<u>\$ 653,260,383</u>	<u>\$ 651,307,756</u>	<u>\$ 595,756,415</u>	<u>\$ 595,620,215</u>	<u>\$ 470,340,226</u>

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 2 (continued)

**CHANGES IN NET POSITION - continued**

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Property taxes	\$105,929,939	\$ 110,469,527	\$ 110,743,951	\$ 115,943,989	\$ 118,166,137
Sales taxes	73,902,389	73,524,198	74,255,486	75,426,327	76,885,685
Franchise taxes	8,979,443	9,664,207	10,001,733	9,868,997	9,705,600
Other taxes	5,696,014	5,470,819	5,706,705	5,897,243	4,205,024
Transient guest tax	1,763,133	3,751,538	3,945,813	5,647,608	2,859,491
Unrestricted investment earnings	3,977,930	5,775,143	8,320,182	11,303,414	9,649,746
Miscellaneous	16,595,349	11,309,618	14,601,298	8,509,622	12,921,713
Special Item	-	-	-	-	-
Transfers	34,731,025	34,431,779	46,060,258	52,627,891	18,364,693
Total governmental activities	<u>\$ 251,575,222</u>	<u>\$ 254,396,829</u>	<u>\$ 273,635,426</u>	<u>\$ 285,225,091</u>	<u>\$ 252,758,089</u>
Business-type activities:					
Sales taxes	\$ 5,985,525	\$ 6,236,128	\$ 6,927,197	\$ 7,069,412	\$ 7,007,328
Other taxes	-	-	1,014	1,161	1,348
Unrestricted investment earnings	611,090	893,377	1,014,204	1,848,963	1,082,715
Miscellaneous	(136,500)	1,745,278	2,488,071	2,831,421	215,050
Transfers	(34,731,025)	(34,431,779)	(46,060,258)	(52,627,891)	(18,364,693)
Total business-type activities	<u>\$ (28,270,910)</u>	<u>\$ (25,556,996)</u>	<u>\$ (35,629,772)</u>	<u>\$ (40,876,934)</u>	<u>\$ (10,058,252)</u>
Total primary government	<u>\$ 223,304,312</u>	<u>\$ 228,839,833</u>	<u>\$ 238,005,654</u>	<u>\$ 244,348,157</u>	<u>\$ 242,699,837</u>
<b>Change in Net Position</b>					
Government activities					
Changes in Net Position	\$ 12,159,252	\$ 4,144,639	\$ 15,307,663	\$ 17,905,578	\$ (17,752,839)
Net Position-Beginning of year	(55,592,128)	(43,432,876)	(14,758,401)	(2,493,978)	15,411,600
Prior period adjustment	-	24,529,836	(3,043,240)	-	-
Total governmental activities	<u>\$ (43,432,876)</u>	<u>\$ (14,758,401)</u>	<u>\$ (2,493,978)</u>	<u>\$ 15,411,600</u>	<u>\$ (2,341,239)</u>
Business-type activities					
Changes in Net Position	\$ 14,145,608	\$ 17,721,036	\$ 29,433,502	\$ 1,281,876	\$ 34,957,647
Net Position-Beginning of year	525,932,354	540,077,962	559,847,755	544,079,806	545,361,682
Prior period adjustment	-	2,048,757	(45,201,451)	-	-
	<u>\$ 540,077,962</u>	<u>\$ 559,847,755</u>	<u>\$ 544,079,806</u>	<u>\$ 545,361,682</u>	<u>\$ 580,319,329</u>
Net Position:					
Total primary government	<u>\$ 496,645,086</u>	<u>\$ 545,089,354</u>	<u>\$ 541,585,828</u>	<u>\$ 560,773,282</u>	<u>\$ 577,978,090</u>

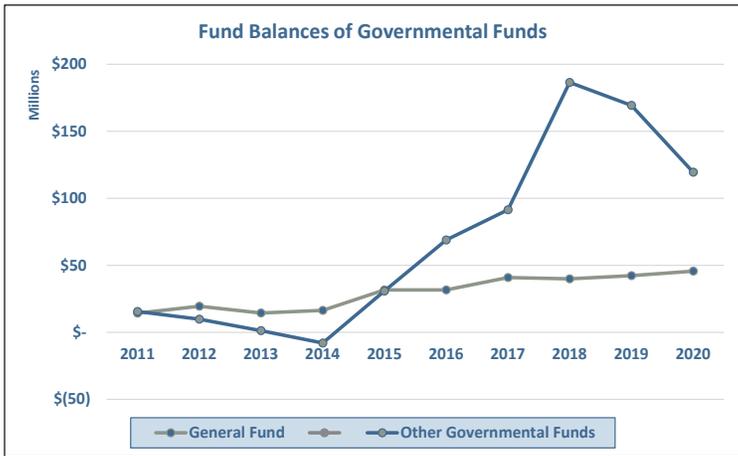
**Unified Government of Wyandotte County and Kansas City, Kansas**

**TABLE 3**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>General Fund</b>					
Restricted	\$ -	\$ 751,740	\$ 463,243	\$ 216,347	\$ 95,443
Committed	253,692	560,204	493,012	495,470	854,812
Assigned	1,438,927	1,629,346	1,019,593	891,422	2,912,722
Unassigned	<u>12,618,862</u>	<u>16,527,952</u>	<u>12,434,668</u>	<u>14,775,610</u>	<u>27,726,681</u>
Total general fund	<u>\$ 14,311,481</u>	<u>\$ 19,469,242</u>	<u>\$ 14,410,516</u>	<u>\$ 16,378,849</u>	<u>\$ 31,589,658</u>
<b>All Other Governmental Funds</b>					
Unspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	25,522,172	24,322,105	23,432,723	30,200,148	33,152,395
Committed	586,540	832,686	746,929	870,220	1,284,274
Assigned	-	-	-	-	-
Unassigned	<u>(10,615,036)</u>	<u>(15,375,811)</u>	<u>(22,852,322)</u>	<u>(39,026,757)</u>	<u>(3,685,239)</u>
Total all other governmental funds	<u>\$ 15,493,676</u>	<u>\$ 9,778,980</u>	<u>\$ 1,327,330</u>	<u>\$ (7,956,389)</u>	<u>\$ 30,751,430</u>



*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 3

**FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>General Fund</b>					
Restricted	\$ 95,443	\$ 95,443	\$ 95,443	\$ 95,443	\$ 95,443
Committed	-	-	-	-	-
Assigned	3,933,271	4,069,920	5,503,779	4,471,574	4,581,051
Unassigned	<u>27,696,778</u>	<u>36,791,489</u>	<u>34,389,662</u>	<u>37,790,094</u>	<u>40,977,190</u>
Total general fund	<u>\$ 31,725,492</u>	<u>\$ 40,956,852</u>	<u>\$ 39,988,884</u>	<u>\$ 42,357,111</u>	<u>\$ 45,653,684</u>
<b>All Other Governmental Funds</b>					
Unspendable	\$ 5,440,000	\$ -	\$ -	\$ -	\$ -
Restricted	56,585,544	82,163,570	177,686,051	159,458,737	111,530,473
Committed	2,375,319	4,767,100	7,174,790	8,447,866	7,301,660
Assigned	5,139,085	5,139,085	2,282,700	2,282,700	2,044,568
Unassigned	<u>(580,379)</u>	<u>(561,299)</u>	<u>(683,485)</u>	<u>(850,823)</u>	<u>(1,385,100)</u>
Total all other governmental funds	<u>\$ 68,959,569</u>	<u>\$ 91,508,456</u>	<u>\$ 186,460,056</u>	<u>\$ 169,338,480</u>	<u>\$ 119,491,601</u>

**Unified Government of Wyandotte County and Kansas City, Kansas**

**TABLE 4**

**CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS**  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Revenues</b>					
Taxes	\$ 190,755,147	\$ 203,060,631	\$ 213,987,743	\$ 187,942,513	\$ 196,028,207
Intergovernmental	32,628,499	75,634,063	73,041,064	68,394,097	68,927,599
Charges for services	14,752,914	15,150,279	13,961,482	14,568,677	14,786,758
Fines and forfeits	6,665,618	6,689,618	6,394,593	6,506,682	9,152,902
Interest Income	3,388,997	3,434,181	2,403,089	2,952,884	2,855,537
Licenses and permits	2,353,746	2,427,042	2,153,260	2,113,904	2,404,850
Other	7,244,254	5,463,389	6,524,015	7,006,594	9,227,352
<b>Total revenues</b>	<u>\$ 257,789,175</u>	<u>\$ 311,859,203</u>	<u>\$ 318,465,246</u>	<u>\$ 289,485,351</u>	<u>\$ 303,383,205</u>
<b>Expenditures</b>					
General government	\$ 22,531,506	\$ 25,438,838	\$ 27,464,803	\$ 28,005,977	\$ 27,126,153
Public works	35,175,946	36,957,012	38,281,756	36,197,992	35,654,979
Public Safety	107,328,253	110,745,870	117,976,588	121,921,445	118,496,129
Judicial	10,670,642	10,691,287	11,107,499	11,675,911	11,169,082
Health and welfare	14,045,683	13,717,453	12,926,519	13,046,661	12,774,870
Planning and Development	15,244,481	18,684,758	97,172,857	49,041,064	53,036,380
Parks & Recreation	5,012,970	4,829,493	5,344,765	5,378,681	5,301,110
Debt service:					
Principal	28,347,221	100,377,297	35,685,991	58,072,200	43,995,575
Interest and fiscal charges	15,319,813	17,259,860	17,691,040	19,578,924	20,190,883
Other	604,078	1,411,665	1,654,868	2,027,194	1,957,418
Capital outlay	60,655,124	44,431,302	56,362,001	40,420,549	51,792,280
<b>Total expenditures</b>	<u>\$ 314,935,717</u>	<u>\$ 384,544,835</u>	<u>\$ 421,668,687</u>	<u>\$ 385,366,598</u>	<u>\$ 381,494,859</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	\$ 17,006,404	\$ 19,368,689	\$ 22,411,872	\$ 63,326,708	\$ 53,266,795
Transfers to other funds	(9,625,162)	(6,566,178)	(12,047,890)	(19,084,860)	(11,777,041)
Proceeds from issuance of bonds	16,004,650	23,372,439	75,796,868	20,960,944	68,872,912
Discount from issuance of bonds	1,245,112	(60,111)	-	-	(579,274)
Proceeds from refunding bonds	14,700,000	12,785,000	8,455,000	19,566,000	16,800,000
Proceeds from sale of assets	661,380	600,955	284,015	30,734	18,619,010
Proceeds from sale of land	-	-	-	-	-
Proceeds from capital lease	4,188,169	591,748	2,377,527	1,523,629	1,720,103
Issuance of notes payable	-	-	-	-	-
Premium from issuance of bonds	-	1,465,660	422,930	465,722	1,361,927
Premium from issuance of refunding bonds	-	-	1,307,618	1,776,984	3,039,776
Payment to refunding bond escrow agent	(12,130,000)	-	(9,314,875)	-	(19,293,926)
<b>Total other financing sources (uses)</b>	<u>\$ 32,050,553</u>	<u>\$ 51,558,202</u>	<u>\$ 89,693,065</u>	<u>\$ 88,565,861</u>	<u>\$ 132,030,282</u>
<b>Net change in fund balances</b>	<b>\$ (25,095,989)</b>	<b>\$ (21,127,430)</b>	<b>\$ (13,510,376)</b>	<b>\$ (7,315,386)</b>	<b>\$ 53,918,628</b>
Debt SVC at % of non-capital expenditures	15.57%	32.40%	14.06%	21.10%	17.88%
<b>Total expenditures</b>					
	\$ 314,935,717	\$ 384,544,835	\$ 421,668,687	\$ 385,366,598	\$ 381,494,859
<i>Capital outlay from recon GAAP to Mod Accr</i>	<i>34,429,542</i>	<i>21,457,117</i>	<i>42,138,536</i>	<i>17,404,807</i>	<i>22,463,135</i>
<b>Non-capital expenditures</b>	<u>\$ 280,506,175</u>	<u>\$ 363,087,718</u>	<u>\$ 379,530,151</u>	<u>\$ 367,961,791</u>	<u>\$ 359,031,724</u>
<b>Debt service</b>					
	\$ 43,667,034	\$ 117,637,157	\$ 53,377,031	\$ 77,651,124	\$ 64,186,458
Debt SVC at % of non-capital expenditures	15.57%	32.40%	14.06%	21.10%	17.88%

**Note:**

2019 and 2020: The significant variances noted in the Net Change in Fund Balances are due primarily to timing issues related to when Bond Proceeds are received compared to when Capital Outlay costs are incurred.

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 4

CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	2016	2017	2018	2019	2020
<b>Revenues</b>					
Taxes	\$ 195,524,823	\$ 209,542,539	\$ 206,360,059	\$ 215,917,252	\$ 213,387,162
Intergovernmental	54,416,579	23,990,742	23,746,738	27,370,185	60,340,583
Charges for services	13,782,849	14,424,024	14,807,672	15,199,940	14,573,623
Fines and forfeits	7,535,348	7,266,553	7,829,422	7,331,246	5,245,490
Interest Income	2,803,724	1,828,131	6,211,161	9,100,117	5,804,046
Licenses and permits	2,628,059	2,570,451	2,651,126	2,694,649	2,528,407
Other	16,568,721	11,133,339	14,561,623	8,734,947	10,810,946
Total revenues	\$ 293,260,103	\$ 270,755,779	\$ 276,167,801	\$ 286,348,336	\$ 312,690,257
<b>Expenditures</b>					
General government	\$ 29,159,365	\$ 28,950,253	\$ 28,953,898	\$ 30,492,479	\$ 41,914,421
Public works	36,652,852	38,523,202	40,116,849	41,206,279	39,579,646
Public Safety	117,167,080	120,721,404	126,139,420	130,277,175	137,960,043
Judicial	11,468,010	12,196,847	13,161,253	14,124,184	13,741,130
Health and welfare	15,154,463	14,613,019	13,608,068	13,094,480	18,942,104
Planning and Development	35,909,445	13,052,514	23,032,351	16,848,941	13,996,307
Parks & Recreation	5,550,802	7,102,928	7,309,228	7,595,949	6,977,724
Debt service:					
Principal	46,828,716	44,963,584	32,730,745	62,658,108	102,889,522
Interest and fiscal charges	20,083,466	18,620,321	20,217,355	22,513,861	21,898,894
Other	1,456,590	845,732	2,150,796	1,021,328	1,155,333
Capital outlay	44,458,150	55,181,642	32,781,343	64,558,294	95,782,324
Total expenditures	\$ 363,888,939	\$ 354,771,446	\$ 340,201,306	\$ 404,391,078	\$ 494,837,448
<b>Other financing sources (uses)</b>					
Transfers from other funds	\$ 59,753,898	\$ 54,963,639	\$ 104,790,616	\$ 90,958,343	\$ 124,474,424
Transfers to other funds	(20,120,797)	(13,977,551)	(56,162,560)	(24,637,036)	(69,132,597)
Proceeds from issuance of bonds	30,930,000	20,850,799	102,124,300	27,109,524	73,464,321
Discount from issuance of bonds	-	-	-	-	-
Proceeds from refunding bonds	31,139,046	41,702,092	-	8,980,000	10,260,000
Proceeds from sale of assets	182,608	322,050	39,675	32,300	2,215,364
Proceeds from sale of land	-	-	-	-	-
Proceeds from capital lease	2,873,264	3,441,173	4,245,442	3,222,010	1,577,496
Issuance of notes payable	-	-	-	6,860,000	-
Premium from issuance of bonds	1,656,531	885,643	2,979,664	944,347	3,583,376
Premium from issuance of refunding bonds	2,558,259	7,608,069	-	1,357,483	263,961
Payment to refunding bond escrow agent	-	-	-	(11,537,578)	(11,109,460)
Total other financing sources (uses)	\$ 108,972,809	\$ 115,795,914	\$ 158,017,137	\$ 103,289,393	\$ 135,596,885
Net change in fund balances	\$ 38,343,973	\$ 31,780,247	\$ 93,983,632	\$ (14,753,349)	\$ (46,550,306)
Debt SVC at % of non-capital expenditures	19.61%	19.61%	16.81%	23.54%	27.65%
<b>Total expenditures</b>					
Total expenditures	\$ 363,888,939	\$ 354,771,446	\$ 340,201,306	\$ 404,391,078	\$ 494,837,448
Capital outlay from recon GAAP to Mod Accr	22,747,158	30,595,671	25,134,677	42,503,167	43,562,857
Non-capital expenditures	\$ 341,141,781	\$ 324,175,775	\$ 315,066,629	\$ 361,887,911	\$ 451,274,591
<b>Debt service</b>					
Debt service	\$ 66,912,182	\$ 63,583,905	\$ 52,948,100	\$ 85,171,969	\$ 124,788,416
Debt SVC at % of non-capital expenditures	19.61%	19.61%	16.81%	23.54%	27.65%

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 5

**GOVERNMENTAL ACTIVITIES  
TAX REVENUES BY SOURCE**  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Tax Source</b>					
Property	\$ 89,841,305	\$ 95,535,842	\$ 98,079,667	\$ 101,248,029	\$ 104,289,273
Sales and use <sup>1</sup>	59,428,395	63,279,907	70,525,816	68,045,425	72,404,103
BPU franchise <sup>2</sup>	28,110,339	27,672,884	27,115,906	31,291,745	30,658,851
Other franchise	7,988,587	8,017,876	8,607,598	8,864,600	8,725,685
Other taxes <sup>3</sup>	1,855,050	4,578,991	5,207,238	5,213,943	5,836,065
Transient guest	760,917	863,194	947,220	1,060,048	1,185,040
<b>Total tax revenues</b>	<u>\$ 187,984,593</u>	<u>\$ 199,948,694</u>	<u>\$ 210,483,445</u>	<u>\$ 215,723,790</u>	<u>\$ 223,099,017</u>

<sup>1</sup> Increase in 2010 due to passage of the 0.375% dedicated sales tax for public safety and infrastructure.

<sup>2</sup> Based on Statement of Activities plus electric and water Franchise PILOT payments from the KCK Public Utilities which beginning in 2014 are reflected as a transfer on the Statement of Activities.

<sup>3</sup> Other taxes include business tax, liquor tax, gaming tax, mortgage registration tax and other taxes. Hollywood Casino revenue sharing agreement began in 2012.

**Unified Government of Wyandotte County and Kansas City, Kansas**

**TABLE 5**

**GOVERNMENTAL ACTIVITIES  
TAX REVENUES BY SOURCE**  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Tax Source</b>					
Property	\$ 105,929,939	\$ 110,469,527	\$ 110,743,951	\$ 115,943,989	\$ 118,166,137
Sales and use <sup>1</sup>	73,902,389	73,524,198	74,255,486	75,426,327	83,893,013
BPU franchise <sup>2</sup>	30,336,724	32,673,555	35,490,480	34,116,534	32,687,316
Other franchise	8,979,443	9,664,207	10,001,733	9,868,997	9,705,600
Other taxes <sup>3</sup>	5,696,014	5,470,819	5,706,705	5,897,243	4,206,372
Transient guest	1,763,133	3,751,538	3,945,813	5,647,608	2,859,491
<b>Total tax revenues</b>	<b>\$ 226,607,642</b>	<b>\$ 235,553,844</b>	<b>\$ 240,144,168</b>	<b>\$ 246,900,698</b>	<b>\$ 251,517,929</b>

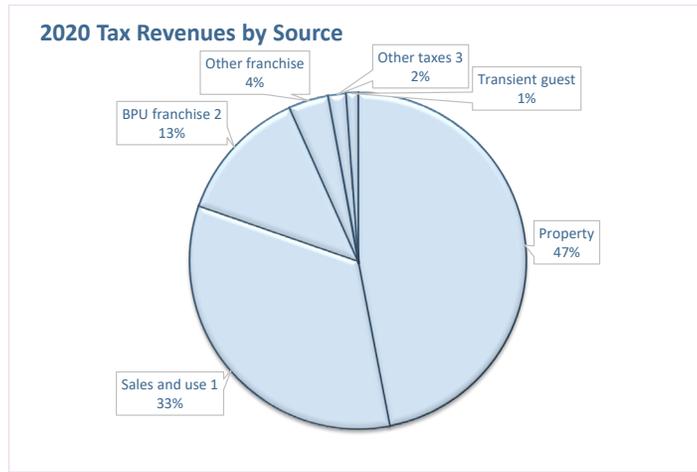
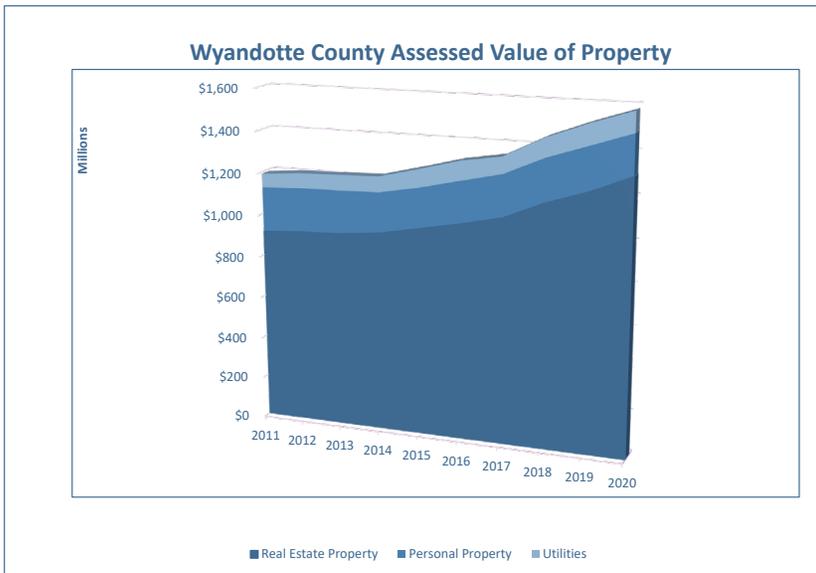


TABLE 6

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE TANGIBLE PROPERTY  
Including Motor Vehicles, Last Ten Fiscal Years

UNIFIED GOVERNMENT PRIMARY GOVERNMENT

Assessed Value of Property in Wyandotte County				
Fiscal Year	Real Estate Property <sup>(1)</sup>	Personal Property <sup>(2)</sup>	State Assessed Utilities <sup>(2)</sup>	Total Assessed Value
2011	\$ 914,682,119	\$ 211,367,889	\$ 65,236,304	\$ 1,191,286,312
2012	927,243,259	208,650,769	71,302,534	1,207,196,562
2013	934,648,262	203,839,096	73,309,125	1,211,796,483
2014	953,992,985	189,995,200	74,586,821	1,218,575,006
2015	990,206,580	189,771,046	85,851,534	1,265,829,160
2016	1,028,187,363	196,689,211	91,717,690	1,316,594,264
2017	1,070,760,527	197,834,401	80,141,950	1,348,736,878
2018	1,153,637,230	201,516,545	90,353,466	1,445,507,241
2019	1,217,354,051	202,855,707	98,704,152	1,518,913,910
2020	1,298,183,957	187,562,994	97,399,427	1,583,146,378



<sup>1</sup> Real Property Estimated Actual Value is the value assigned by the County Appraiser on taxable property as of the October final certification.

<sup>2</sup> Personal Property includes motor vehicle valuation. Estimated Actual Value and Estimated Actual Value for Utilities based on State assessed rate.

<sup>3</sup> The total direct tax rate for citizens in the Unified Government varies according to the location of the property and the relation of the various taxing entities within the Unified Government borders. The total direct tax rate presented represents the rate for property located in City of Kansas City, Kansas. The applicable drainage rates for property on other cities, school districts or drainage districts will vary.

Source: Unified Government Clerk's Office

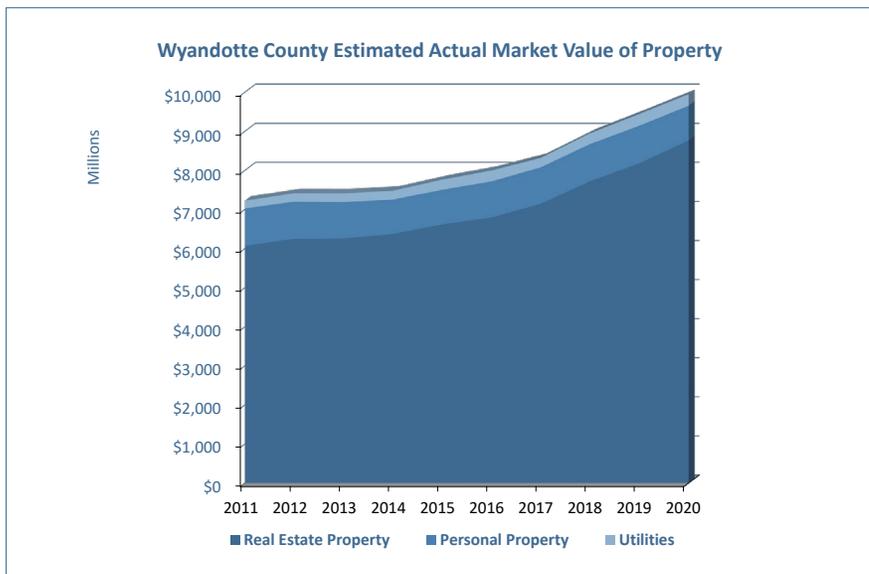
Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 6 (continued)

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE TANGIBLE PROPERTY (continued)  
Including Motor Vehicles, Last Ten Fiscal Years

UNIFIED GOVERNMENT PRIMARY GOVERNMENT continued

Estimated Actual Market Value of Property in Wyandotte County							
Fiscal Year	Real Estate Property <sup>(1)</sup>	Personal Property <sup>(2)</sup>	State Assessed Utilities <sup>(2)</sup>	Total Estimated Actual Market Value	Assessed/Actual Ratio	Total Direct Tax Rate <sup>(3)</sup>	
2011	\$ 6,068,832,960	\$ 959,079,479	\$ 197,685,770	\$ 7,225,598,209	16.49%	81.666	
2012	6,250,481,620	948,429,918	216,068,285	7,414,979,823	16.28%	81.865	
2013	6,259,523,650	931,483,401	222,148,864	7,413,155,915	16.35%	82.003	
2014	6,372,823,830	879,815,632	226,020,670	7,478,660,132	16.29%	81.961	
2015	6,616,509,010	885,480,168	260,156,164	7,762,145,342	16.31%	82.688	
2016	6,795,221,270	921,819,045	277,932,394	7,994,972,709	16.47%	80.688	
2017	7,144,561,380	931,360,363	242,854,394	8,318,776,137	16.21%	78.883	
2018	7,720,323,770	952,057,909	273,798,382	8,946,180,061	16.16%	77.149	
2019	8,179,639,260	961,811,888	299,103,491	9,440,554,639	16.09%	77.662	
2020	8,766,646,730	887,807,863	295,149,779	9,949,604,372	15.91%	77.798	



*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 7

**DIRECT AND OVERLAPPING PROPERTY TAX  
MILL LEVY RATES**

Last Ten Years  
(rate per \$1,000 of assessed value)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>County Direct Rates</b>				
General	30.072	30.115	30.162	31.271
Election	0.859	0.860	0.861	0.861
County Park	1.369	1.371	1.373	1.372
Service Program - Aging	1.011	1.012	1.014	1.013
Health Department	1.535	1.537	1.539	1.538
Mental Health	0.418	0.419	0.420	0.420
Developmental Disabilities	0.315	0.340	0.341	0.341
Bond and Interest	0.820	0.796	0.798	1.672
Total County direct rate	<u>36.399</u>	<u>36.450</u>	<u>36.508</u>	<u>38.488</u>
<b>City Direct Rates</b>				
<u>Kansas City</u>				
Kansas City - City General Fund	28.468	28.059	28.359	26.845
Kansas City - Bond & Interest Fund	<u>16.799</u>	<u>17.356</u>	<u>17.136</u>	<u>16.628</u>
Kansas City - Total	45.267	45.415	45.495	43.473
Bonner Springs (includes library)	30.578	30.605	33.635	33.616
Edwardsville	44.505	44.467	47.367	47.367
Lake Quivira	19.317	19.317	18.65	18.436
<b>Unified Government Direct Rate (County + City)</b>				
Unified Government - Kansas City	81.666	81.865	82.003	81.961
Unified Government - Bonner Springs	66.977	67.055	70.143	72.104
Unified Government - Edwardsville	80.904	80.917	83.875	85.855
Unified Government - Lake Quivera	55.716	55.767	55.158	56.924
<b>Community College</b>	23.546	23.58	26.121	26.108
<b>School Districts</b>				
USD #500 - Kansas City, Kansas	60.268	60.419	60.204	49.165
USD #204 - Bonner Springs	64.708	63.061	65.042	63.008
USD #203 - Piper	57.988	60.327	59.618	59.536
USD #202 - Turner (includes recreation)	75.463	75.386	78.220	61.710
<b>Drainage Districts</b>	4.058-13.210	3.946-13.777	3.720-15.338	3.208-14.826
<b>Library Districts</b>				
Wyandotte County Library District	5.030	5.030	5.578	5.583
USD #500 Kansas City, Kansas Library District	7.980	7.980	8.922	8.911
<b>Statewide Levy</b>	1.500	1.500	1.500	1.500

Source: Unified Government Clerk's Office

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 7

DIRECT AND OVERLAPPING PROPERTY TAX  
MILL LEVY RATES

Last Ten Years

(rate per \$1,000 of assessed value)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>County Direct Rates</b>						
General	31.029	31.029	31.082	31.187	31.389	31.440
Election	0.869	0.869	0.870	0.873	0.879	0.881
County Park	1.384	1.384	1.386	1.391	1.400	1.402
Service Program - Aging	1.022	1.022	1.024	1.027	1.034	1.036
Health Department	1.551	1.551	1.554	1.559	1.710	1.713
Mental Health	0.423	0.423	0.424	0.425	0.428	0.429
Developmental Disabilities	0.344	0.344	0.345	0.346	0.207	0.207
Bond and Interest	2.191	2.191	2.195	2.202	2.216	2.220
Total County direct rate	38.813	38.813	38.880	39.011	39.263	39.327
<b>City Direct Rates</b>						
<u>Kansas City</u>						
Kansas City - City General Fund	27.093	25.093	23.167252	21.242	21.387	21.427
Kansas City - Bond & Interest Fund	16.782	16.782	16.836	16.896	17.011	17.043
Kansas City - Total	43.875	41.875	40.003	38.138	38.398	38.470
Bonner Springs (includes library)	33.658	33.657	33.689261	38.323	38.403	38.328
Edwardsville	47.367	47.367	46.154726	46.139	45.887	43.299
Lake Quivira	17.749	17.228	17.228	17.277	17.228	17.277
<b>Unified Government Direct Rate (County + City)</b>						
Unified Government - Kansas City	82.688	80.688	78.883	77.149	77.662	77.798
Unified Government - Bonner Springs	72.471	72.470	72.569	77.333	77.666	77.655
Unified Government - Edwardsville	86.180	86.180	85.035	85.149	85.151	82.626
Unified Government - Lake Quivera	56.562	56.041	56.108	56.288	56.491	56.604
<b>Community College</b>	27.336	27.336	27.383612	27.476	27.560	27.426
<b>School Districts</b>						
USD #500 - Kansas City, Kansas	49.309	49.309	49.390	49.489	49.604	49.652
USD #204 - Bonner Springs	62.775	62.659	62.575	60.568	62.359	60.911
USD #203 - Piper	59.701	58.430	58.422	62.131	57.122	57.209
USD #202 - Turner (includes recreation)	68.837	63.059	67.554	60.640	63.818	60.909
<b>Drainage Districts</b>	3.052-16.378	3.080-15.664	2.665-16.206	2.608-18.183	2.513-17.492	3.189-19.567
<b>Library Districts</b>						
Wyandotte County Library District	6.059	6.059	6.042	6.068	6.122	6.129
USD #500 Kansas City, Kansas Library District	10.985	10.985	11.036	11.086	11.145	11.169
<b>Statewide Levy</b>	1.500	1.500	1.500	1.500	1.500	1.500

Source: Unified Government Clerk's Office

**Unified Government of Wyandotte County and Kansas City, Kansas**

**TABLE 8**

**PRINCIPAL PROPERTY TAXPAYERS**

Current Year and Nine Years Ago

Property Taxpayers <sup>1</sup>	Fiscal Year 2020			Fiscal Year 2011		
	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value <sup>2</sup>	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value <sup>2</sup>
W-LD Legends Owner VII	\$ 39,461,744	1	2.73%	\$ 27,358,856	2	2.54%
General Motors	31,026,693	2	2.15%	43,343,197	1	4.02%
Kansas Entertainment	28,302,309	3	1.96%	13,450,002	3	1.25%
Magellan Pipeline	19,710,133	4	1.36%	10,070,397	7	0.93%
BNSF	17,887,567	5	1.24%	11,155,044	6	1.04%
Union Pacific Railroad	16,833,872	6	1.16%	11,698,896	5	1.09%
Cerner Corporation	12,929,150	7	0.89%			
NFM of Kansas	12,330,476	8	0.85%	9,063,432	8	0.84%
Phillips 66 Carrier	12,241,698	9	0.85%			
Kansas Gas Service	8,747,924	10	0.61%			
Prime Investments LLC				11,751,583	4	1.09%
Southwestern Bell Telephone				8,248,642	9	0.77%
Certain-Teed Corp.				7,944,966	10	0.74%
	<b>\$ 199,471,566</b>		<b>13.80%</b>	<b>\$ 154,085,015</b>		<b>14.31%</b>

Total 2020 County Taxable Assessed Value: \$1,445,590,491

**Notes:**

<sup>1</sup> Does not include tax exempt properties, including businesses with granted exemptions requiring payments in lieu of taxes or properties that are part of a TIF district.

<sup>2</sup> Total County Taxable Assessed Value does not include motor vehicle property valuation.

Source: Unified Government County Appraiser's Office

TABLE 9

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

UNIFIED GOVERNMENT PRIMARY GOVERNMENT - COUNTY-WIDE

Budget Year <sup>1</sup>	Taxes Levied for the Fiscal Year (Original Levy) <sup>2</sup>	Collected within the Fiscal Year of the Current Levy				Total Collections to Date			
		Taxes Collected	Percentage of Original Levy Less TIF Levy	Taxes Delinquent	Percent Delinquent <sup>3</sup>	Collections in Subsequent Year <sup>4</sup>	Total Collected	Percentage of Adjusted Levy	
2011	\$ 79,410,908	\$ 72,159,973	90.9%	\$ 7,250,935	9.1%	\$ 4,088,568	\$ 76,248,541	96.0%	
2012	85,042,936	78,494,361	92.3%	6,548,575	7.7%	4,263,845	82,758,206	97.3%	
2013	86,586,891	80,208,596	92.6%	6,378,295	7.4%	5,377,417	85,586,013	98.8%	
2014	86,140,170	81,396,447	94.5%	4,743,723	5.5%	5,428,747	86,825,194	100.8%	
2015	87,265,691	82,087,300	94.1%	5,178,391	5.9%	4,472,811	86,560,111	99.2%	
2016	93,214,739	85,097,921	91.3%	8,116,818	8.7%	3,853,124	88,951,045	95.4%	
2017	92,784,037	86,574,111	93.3%	6,209,926	6.7%	4,013,314	90,587,425	97.6%	
2018	92,810,927	87,620,141	94.4%	5,190,786	5.6%	3,252,345	90,872,486	97.9%	
2019	97,808,187	92,509,105	94.6%	5,299,082	5.4%	2,949,742	95,458,847	97.6%	
2020	103,519,283	96,456,117	93.2%	7,063,166	6.8%	2,907,510	99,363,627	96.0%	



Notes:

Tax amounts (levied, collected, delinquent) in table are for county, city and library mill levies.

<sup>1</sup> Taxes levied support the subsequent year's budget, e.g., 2018 taxes financed 2019 budgeted expenditures.

<sup>2</sup> Taxes Levied (Original Levy) excludes tax increment financing (TIF) values.

<sup>3</sup> Delinquent amount includes those parcels taxed and not paying, including tax-exempt parcels. Parcels exempted for TIF purposes are not included.

<sup>4</sup> County Treasurer's records do not provide a determination of delinquent tax collections by levy year; therefore, delinquent tax collections may include collections of prior year delinquencies and current year delinquencies.

Source: Unified Government Finance Department

**Unified Government of Wyandotte County and Kansas City, Kansas**

**TABLE 10**

**TOTAL ASSESSED TANGIBLE PROPERTY VALUATION OF THE COUNTY AND CITY OF KANSAS CITY, KANSAS  
WYANDOTTE COUNTY AND CITY OF KANSAS CITY, KANSAS**

**Wyandotte County, Kansas**

<b>Year</b>	<b>Real Estate Property</b>	<b>Personal Property</b>	<b>State Assessed Utilities</b>	<b>Assessed Value before Motor Vehicle</b>	<b>Motor Vehicles</b>	<b>Total Assessed Valuation</b>
2011	\$ 914,682,119	\$ 97,759,966	\$ 65,236,304	\$ 1,077,678,389	\$ 113,607,923	\$ 1,191,286,312
2012	927,243,259	94,797,562	71,302,534	1,093,343,355	113,853,207	1,207,196,562
2013	934,648,262	87,712,079	73,309,125	1,095,669,466	116,127,017	1,211,796,483
2014	953,992,985	70,160,368	74,586,821	1,098,740,174	119,834,832	1,218,575,006
2015	990,206,580	63,375,062	85,851,534	1,139,433,176	126,395,984	1,265,829,160
2016	1,028,187,363	61,627,010	91,717,690	1,181,532,063	135,062,201	1,316,594,264
2017	1,070,760,527	57,811,642	80,141,950	1,208,714,119	140,022,759	1,348,736,878
2018	1,153,637,230	55,524,816	90,353,466	1,299,515,512	145,991,729	1,445,507,241
2019	1,217,354,051	52,466,647	98,704,152	1,368,524,850	150,389,060	1,518,913,910
2020	1,298,183,957	50,007,107	97,399,427	1,445,590,491	137,555,887	1,583,146,378

**City of Kansas City, Kansas**

<b>Year</b>	<b>Real Estate Property</b>	<b>Personal Property</b>	<b>State Assessed Utilities</b>	<b>Assessed Value before Motor Vehicle</b>	<b>Motor Vehicles</b>	<b>Total Assessed Valuation</b>
2011	\$ 817,605,423	\$ 92,163,360	\$ 58,315,374	\$ 968,084,157	\$ 102,834,773	\$ 1,070,918,930
2012	831,130,786	89,139,267	63,840,942	984,110,995	102,990,904	1,087,101,899
2013	837,949,270	82,234,789	65,791,156	985,975,215	105,001,763	1,090,976,978
2014	852,927,158	65,279,122	66,852,833	985,059,113	108,205,718	1,093,264,831
2015	884,539,295	58,869,677	77,655,254	1,021,064,226	114,240,821	1,135,305,047
2016	921,243,873	56,777,514	83,664,066	1,061,685,453	122,671,850	1,184,357,303
2017	954,627,361	53,272,856	72,077,008	1,079,977,225	127,407,120	1,207,384,345
2018	1,029,105,367	50,757,362	82,024,133	1,161,886,862	132,686,800	1,294,573,662
2019	1,080,987,011	47,982,201	89,943,144	1,218,912,356	136,614,808	1,355,527,164
2020	1,151,245,313	45,552,396	88,142,418	1,284,940,127	124,532,379	1,409,472,506

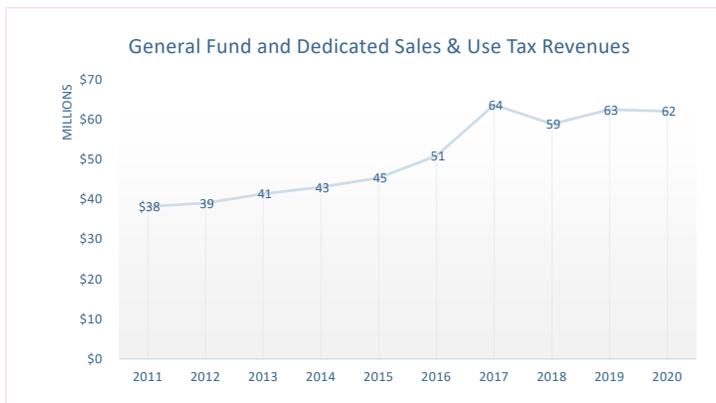
Source: Unified Government Clerk's Office

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 11

SELECTED SALES AND USE TAX REVENUES AND COUNTY-WIDE RETAIL SALES RECEIPTS  
Last Ten Fiscal Years

General Fund & Dedicated Sales and Use Tax Revenues					
Year	General Fund City & County Sales & Use Tax <sup>(1)</sup>	Dedicated Sales & Use Tax <sup>(2)</sup>	Subtotal General Fund and Dedicated Sales & Use Tax Revenue <sup>(3)</sup>	Wyandotte County Retail Sales Receipts <sup>(4)</sup>	Percent Change in Retail Sales Receipts
2011	\$ 32,033,764	\$ 6,181,211	\$ 38,214,975	\$ 1,869,475,166	5.1%
2012	32,763,449	6,328,015	39,091,464	1,991,399,330	6.5%
2013	34,639,630	6,760,480	41,400,110	2,043,743,670	2.6%
2014	36,024,497	7,093,021	43,117,518	2,129,865,576	4.2%
2015	37,877,474	7,541,364	45,418,838	2,208,780,095	3.7%
2016	42,420,844	8,543,043	50,963,887	2,283,631,272	3.4%
2017	53,759,356	9,963,932	63,723,288	2,224,774,634	(2.6%)
2018	48,507,240	10,390,797	58,898,037	2,348,850,077	5.6%
2019	51,920,536	10,604,122	62,524,658	2,417,760,169	2.9%
2020	51,619,150	10,508,294	62,127,444	2,364,612,315	(2.2%)



Notes:

- <sup>(1)</sup> Includes city and county sales and use taxes to city / county general funds. Beginning in 2017, base sales and use tax revenues resulting from the pay off of the original STAR bonds related to Village West are included.
- <sup>(2)</sup> Dedicated sales tax of 0.375% for public safety and neighborhood infrastructure originally began July 1, 2010 and expired July 1, 2020. A referendum passed which extends this tax for another 10 years until July 1, 2030.
- <sup>(3)</sup> Emergency Medical Services Enterprise Fund 0.25% sales and use tax revenues not included.
- <sup>(4)</sup> Based on Kansas state sales tax collections. Sales tax rate changes are as follows: July 1, 2010 State of Kansas rate increased by 1.0% and local rate by 0.375%; July 1, 2013 State of Kansas rate decreased by 0.15%; and July 1, 2015 State of Kansas rate increased by 0.35%.

Source: Unified Government, Finance Department. Figures on a modified accrual basis of accounting.

TABLE 12

CITY GENERAL FUND SALES AND USE TAX REVENUE

Last Ten Fiscal Years

Year	City Sales Tax	City Portion of County Tax	City Use Tax	City Portion of County Use Tax	City General Fund Sales & Use Taxes Total
2011	\$ 10,585,511	\$ 10,843,863	\$ 3,597,015	\$ 2,867,622	\$ 27,894,011
2012	11,923,216	10,480,472	3,457,058	2,743,824	28,604,570
2013	12,927,093	11,188,057	3,446,599	2,773,515	30,335,264
2014	13,638,685	11,434,879	3,450,836	2,808,123	31,332,523
2015	13,824,822	11,515,101	4,194,270	3,244,537	32,778,730
2016	15,717,589	12,322,303	4,504,963	3,414,582	35,959,437
2017	21,922,528	16,258,394	4,850,326	3,698,294	46,729,542
2018	19,731,411	15,377,433	3,723,088	2,945,642	41,777,574
2019	19,756,221	15,467,901	4,726,302	3,707,160	43,657,584
2020	19,278,310	15,236,790	4,843,197	3,709,033	43,067,330

Source: Unified Government, Finance Department. Figures on a modified accrual basis of accounting.

Note:

Sales and use taxes to City General Fund do not include sales taxes pledged to special sales tax districts. Also, sales and use tax revenue from the Emergency Medical Services (0.25%) and Dedicated Public Safety and Neighborhood Infrastructure (0.375%) are accounted for in other funds and not reflected in the above table. Beginning in 2017, base sales and use tax revenues resulting from the pay off of the original STAR bonds related to Village West are included.

TABLE 13

KANSAS SPEEDWAY STAR BONDS SALES AND USE TAX REVENUES

Last Ten Fiscal Years

Year	State Sales & Use Tax	City Sales & Use Tax	County Sales & Use Tax	Total Kansas Speedway STAR Bond Sales & Use Tax Revenues
2011	\$ 3,539,573	\$ 963,209	\$ 555,175	\$ 5,057,957
2012	3,342,323	960,020	638,616	4,940,959
2013	2,736,162	712,401	412,658	3,861,221
2014	2,770,282	737,584	428,937	3,936,803
2015	3,641,160	948,592	542,688	5,132,439
2016	5,376,299	1,344,175	777,237	7,497,711
2017	2,190,945	190,915	131,406	2,513,266
2018	933,764	246,328	137,350	1,317,442
2019	951,443	237,946	136,987	1,326,376
2020	173,406	43,349	24,921	241,676

Source: Unified Government, Finance Department. Figures reflected on a budgetary (cash) basis of accounting.

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 14

RATIOS OF OUTSTANDING DEBT BY TYPE  
Last Ten Fiscal Years

Governmental Activities

Fiscal Year	General Obligation Bonds <sup>2</sup>	Special Obligation Bonds	Revenue Bonds	Capital Leases	Notes Payable	Section 108 Loan	STAR Bonds	TDD Bonds
2011	\$ 222,715,718	\$ 7,725,000	\$ -	\$ 10,421,691	\$ -	\$ 3,025,000	\$ 72,091,680	\$ 19,353,000
2012	219,468,230	22,025,000	-	7,808,657	-	2,715,000	77,734,667	18,462,000
2013	223,617,040	58,255,000	9,915,000	8,092,694	-	2,384,000	60,925,224	27,218,000
2014	237,738,948	55,433,142	9,818,271	7,427,230	-	2,029,000	57,684,315	25,560,528
2015	245,001,722	52,599,618	10,000,992	6,839,477	-	1,650,000	79,987,272	23,999,096
2016	268,701,047	56,181,878	16,730,134	7,706,512	-	1,244,000	66,824,018	22,351,665
2017	305,030,147	52,418,414	14,507,922	9,409,186	-	810,000	65,570,581	20,713,000
2018	329,177,181	74,357,140	46,721,504	11,403,800	-	-	63,770,866	18,640,000
2019	308,434,899	67,767,866	43,251,908	11,648,501	6,860,000	-	62,674,684	16,957,000
2020	283,941,994	61,820,593	50,201,377	10,770,999	6,860,000	-	61,265,726	15,175,000

Business Type Activities

Fiscal Year	General Obligation Bonds	Capital Leases	Sewer Revolving Loan	STAR Bonds	BPU Revenue Bonds	BPU Capital Leases	BPU Government Loan	Total Primary Government	Percentage of Personal Income <sup>1</sup>	Per Capita <sup>1</sup>
2011	\$ 40,859,282	\$ 1,863,319	\$ 11,273,779	\$ -	\$ 421,100,000	\$ 74,989	\$ 19,813,666	\$ 830,317,124	13.9%	5,336
2012	46,766,770	2,175,132	10,018,884	-	479,735,000	-	18,788,619	905,697,959	11.1%	5,947
2013	51,957,960	3,237,906	10,822,225	-	462,765,000	1,011,816	27,585,940	947,787,805	12.0%	5,922
2014	58,258,086	2,835,314	12,438,998	5,979,650	594,842,762	1,454,219	32,448,862	1,103,949,325	16.3%	6,954
2015	68,858,876	2,450,728	14,222,104	6,405,559	574,800,051	3,812,374	33,275,100	1,123,902,969	17.4%	6,986
2016	79,224,592	1,890,492	15,860,581	-	743,723,718	2,261,193	34,076,540	1,316,776,370	26.2%	8,165
2017	89,779,979	1,216,581	13,735,452	-	721,916,037	1,003,499	34,810,372	1,330,921,170	26.5%	8,520
2018	94,457,179	2,607,743	17,983,765	-	699,393,354	-	34,374,826	1,392,887,358	24.8%	8,265
2019	95,205,198	6,062,397	17,154,137	-	673,745,673	-	34,021,269	1,343,783,532	23.5%	8,095
2020	113,660,189	5,271,831	16,810,706	-	657,169,165	-	31,430,229	1,314,377,809	23.2%	7,953

Details regarding the Unified Government's outstanding debt can be found in the Notes to the Financial Statements.

<sup>1</sup> Population and personal income data can be found in the Demographics Statistical Table.

These ratios are calculated using personal income and populations for the prior calendar year.

<sup>2</sup> This includes all long-term general obligation debt consisting of: general obligation bonds, tax increment financed GO bonds and bond anticipation notes

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 15

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
Last Ten Fiscal Years

General Bonded Debt Outstanding						
Fiscal Year	General Obligation Debt <sup>1</sup>	Less: Amounts Restricted to Repaying Principal	Total General Bond Debt	Percentage of Personal Income <sup>2</sup>	Percentage of Actual Value of Taxable Property <sup>3</sup>	Per Capita <sup>2</sup>
2011	263,575,000	(3,294,379)	260,280,621	4.28%	3.60%	1,647
2012	266,235,000	(2,523,496)	263,711,504	3.10%	3.56%	1,654
2013	275,575,000	(3,172,621)	272,402,379	3.44%	3.67%	1,692
2014	295,997,034	(4,501,025)	291,496,009	4.22%	3.90%	1,796
2015	313,860,598	(5,542,420)	308,318,178	4.70%	3.97%	1,883
2016	347,925,639	(8,866,589)	339,059,050	6.63%	4.24%	2,056
2017	394,810,126	(11,771,055)	383,039,071	7.22%	4.60%	2,318
2018	423,634,360	(14,757,747)	408,876,613	7.40%	4.57%	2,466
2019	403,640,097	(14,678,201)	388,961,896	6.81%	4.12%	2,343
2020	397,602,183	(8,183,792)	389,418,391	6.87%	3.91%	2,356

Notes:

<sup>1</sup> Includes General Obligation Bonds for governmental and business-type activities net of premiums and discounts.

<sup>2</sup> Population and personal income data can be found in the Demographics Statistical Table.

<sup>3</sup> Property value data can be found in Actual Value of Property Statistical Table.

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 16

DEBT RATIOS

AS OF DECEMBER 31, 2030

	<u>Wyandotte Co.</u>	<u>Kansas City</u>
Estimated Actual Valuation (Appraised)	\$ 9,949,604,372	\$ 8,858,990,915
Equalized Assessed Tangible Valuation <sup>(a)</sup>	\$ 1,445,590,491	\$ 1,284,940,127
Population (U.S. Census Estimate)	165,265	152,960
Outstanding General Obligation Indebtedness (as of December 31, 2020)		
General Obligation Bonds	\$ 10,950,000	\$ 229,589,870
General Obligation Notes	\$ -	\$ 50,260,000
Less: Debt Service Funds on Hand as of December 31, 2020	<b>\$ (4,255,837)</b>	<b>\$ (3,670,823)</b>
Net Outstanding General Obligation Indebtedness	\$ 6,694,163	\$ 276,179,047
Ratio of Net General Obligation Debt to Estimated Actual Valuations	0.07%	3.12%
Ratio of Net General Obligation Debt to Equalized Assessed Tangible Valuation	0.46%	21.49%
Net General Obligation Debt per Capita	\$ 41	\$ 1,806
Overlapping Indebtedness	\$ 463,679,342	\$ 394,510,479
Direct and Overlapping Indebtedness	\$ 470,373,505	\$ 670,689,526
Ratio of Direct and Overlapping Indebtedness to Estimated Actual Valuation	4.73%	7.57%
Ratio of Direct & Overlapping Debt to Equalized Assessed Tangible Valuation	32.54%	52.20%
Direct and Overlapping Indebtedness per Capita	\$ 2,846	\$ 4,385
Overlapping Indebtedness per Capita	\$ 2,806	\$ 2,579

(a) Includes real property, personal property, and state assessed utility valuations and excludes valuations for motor vehicles.

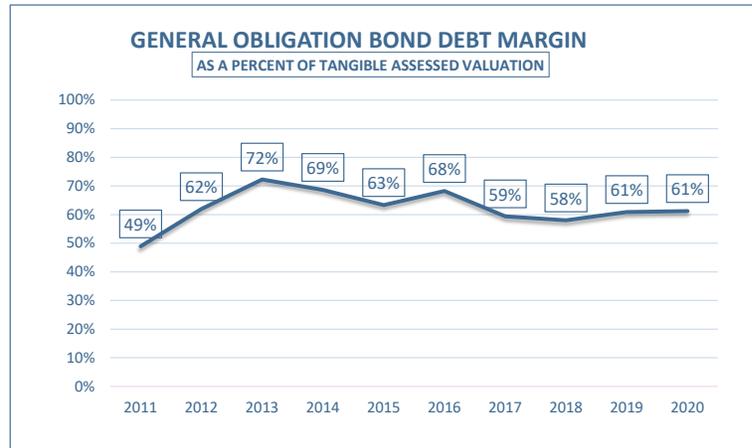
Source: Unified Government, Finance Department

**Unified Government of Wyandotte County and Kansas City, Kansas**

**TABLE 17**

**LEGAL DEBT MARGIN INFORMATION**  
Last Ten Fiscal Years

	<u>2011</u> (As of 12/31/11)	<u>2012</u> (As of 12/31/12)	<u>2013</u> (As of 12/31/13)	<u>2014</u> (As of 12/31/14)	<u>2015</u> (As of 12/31/15)
<b>Statutory debt capacity:</b>					
Equalized assessed valuation of taxable tangible property	\$ 1,077,678,389	\$ 1,093,343,355	\$ 1,095,669,466	\$ 1,098,740,174	\$ 1,139,433,176
Estimated tangible valuation of motor vehicles	<u>113,607,923</u>	<u>113,853,207</u>	<u>116,127,017</u>	<u>119,834,832</u>	<u>126,395,984</u>
Estimated tangible valuation for calculating bonded indebtedness limit	<u>1,191,286,312</u>	<u>1,207,196,562</u>	<u>1,211,796,483</u>	<u>1,218,575,006</u>	<u>1,265,829,160</u>
Debt limit (30% of total valuation)	357,385,894	362,158,969	363,538,945	365,572,502	379,748,748
<b>Amount of debt applicable to limit</b>					
Total bonded indebtedness	314,865,000	320,893,000	364,150,000	368,920,000	369,585,001
Less exempt issues	<u>(140,062,853)</u>	<u>(96,615,096)</u>	<u>(101,413,770)</u>	<u>(117,961,356)</u>	<u>(128,992,366)</u>
Total net debt applicable to limit	174,802,147	224,277,904	262,736,230	250,958,644	240,592,635
Legal debt margin	<u>\$ 182,583,747</u>	<u>\$ 137,881,065</u>	<u>\$ 100,802,715</u>	<u>\$ 124,979,867</u>	<u>\$ 139,156,113</u>
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	<b>49%</b>	<b>62%</b>	<b>72%</b>	<b>69%</b>	<b>63%</b>



*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 17

**LEGAL DEBT MARGIN INFORMATION**  
Last Ten Fiscal Years

	<u>2016</u> (As of 12/31/16)	<u>2017</u> (As of 12/31/17)	<u>2018</u> (As of 12/31/18)	<u>2019</u> (As of 12/31/19)	<u>2020</u> (As of 12/31/20)
<b>Statutory debt capacity:</b>					
Equalized assessed valuation of taxable tangible property	\$ 1,181,532,063	\$ 1,208,714,119	\$ 1,299,515,512	\$ 1,368,524,850	\$ 1,445,590,491
Estimated tangible valuation of motor vehicles	<u>135,062,201</u>	<u>140,022,759</u>	<u>145,991,729</u>	<u>150,389,060</u>	<u>137,555,887</u>
Estimated tangible valuation for calculating bonded indebtedness limit	<u>1,316,594,264</u>	<u>1,348,736,878</u>	<u>1,445,507,241</u>	<u>1,518,913,910</u>	<u>1,583,146,378</u>
Debt limit (30% of total valuation)	394,978,279	404,621,063	433,652,172	455,674,173	474,943,913
<b>Amount of debt applicable to limit</b>					
Total bonded indebtedness	374,610,000	428,455,000	446,925,000	429,025,000	416,905,000
Less exempt issues	<u>(104,969,576)</u>	<u>(188,067,178)</u>	<u>(195,641,010)</u>	<u>(151,413,891)</u>	<u>(125,970,130)</u>
Total net debt applicable to limit	269,640,424	240,387,822	251,463,990	277,611,109	290,934,870
Legal debt margin	<u>\$ 125,337,855</u>	<u>\$ 164,233,241</u>	<u>\$ 182,188,182</u>	<u>\$ 178,063,064</u>	<u>\$ 184,009,043</u>
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	<b>68%</b>	<b>59%</b>	<b>58%</b>	<b>61%</b>	<b>61%</b>

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 18

**PLEDGED-REVENUE DEBT COVERAGE**  
Last Ten Fiscal Years

Kansas City, Kansas Board of Public Utilities Revenue Bonds					
Fiscal Year	Gross Revenues <sup>3</sup>	Direct Operating Expenses <sup>3</sup>	Net Available Revenue	Total Debt Service Requirements	Coverage
2011	\$ 273,231,435	\$ 192,613,493	\$ 80,617,942	\$ 32,481,143	2.48
2012	290,217,990	204,642,159	85,575,831	36,295,726	2.36
2013	287,771,566	196,863,453	90,908,113	39,323,773	2.31
2014	311,540,386	215,695,728	95,844,658	24,804,869	3.86
2015	303,124,272	201,260,954	101,863,318	45,334,587	2.25
2016	301,043,289	210,246,970	90,796,319	48,079,981	1.89
2017	317,306,293	214,070,198	103,236,095	51,014,663	2.02
2018	355,792,700	219,002,751	136,789,949	52,290,494	2.62
2019	337,165,553	222,758,535	114,407,018	54,603,319	2.10
2020	317,891,727	205,725,330	112,166,397	54,314,369	2.07

Notes:

- <sup>1</sup> Includes sales tax generated in the Prairie Delaware Redevelopment District.  
See more in Note III.F. to the financial statements.
- <sup>2</sup> Includes sales tax generated in three transportation development districts.  
See more in Note III.F. to the financial statements.
- <sup>3</sup> Excludes depreciation expense, amortization expense and amortization revenue.

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 18 (continued)

**PLEDGED-REVENUE DEBT COVERAGE**  
Last Ten Fiscal Years

Fiscal Year	Unified Government STAR Bonds <sup>1</sup>				Unified Government TDD Bonds <sup>2</sup>			
	Sales Tax Revenues	Principal	Interest	Coverage	Sales Tax Revenues	Principal	Interest	Coverage
2011	\$ 14,620,449	\$ 13,225,428	\$ 2,044,921	0.96	\$ 1,589,184	\$ 646,000	\$ 973,531	0.98
2012	61,108,119	84,312,186	5,222,713	0.68	1,870,493	891,000	921,536	1.03
2013	17,068,733	16,809,443	4,606,309	0.80	2,481,133	1,219,000	1,157,689	1.04
2014	58,453,245	44,181,854	13,530,823	1.01	2,738,028	1,366,000	1,283,196	1.03
2015	61,697,772	45,026,515	16,782,445	1.00	3,007,406	1,575,000	1,257,442	1.06
2016	46,582,407	24,810,143	13,533,052	1.21	2,745,887	1,661,000	1,221,362	0.95
2017	5,445,930	2,276,733	5,691,103	0.68	2,927,428	1,791,000	1,140,044	1.00
2018	7,250,654	6,940,303	5,672,497	0.57	2,991,901	2,073,000	1,054,075	0.96
2019	9,228,692	3,473,423	5,572,233	1.02	2,655,021	1,683,000	950,726	1.01
2020	9,800,828	4,351,276	5,616,055	0.98	2,092,717	1,782,000	876,229	0.79

**Unified Government of Wyandotte County and Kansas City, Kansas**

**TABLE 19**

**INDIRECT DEBT**  
AS OF DECEMBER 31, 2020

Four school districts are located completely within the territorial limits of the Unified Government, as is the Kansas City, Kansas Community College.

Jurisdiction	Total Debt	Applicable % to Wyandotte County	Wyandotte County	Applicable % to Kansas City, KS	Kansas City, KS
Kansas City, Kansas Community College	\$ -	100.00%	\$ -	88.89%	\$ -
U.S.D. No. 500	268,910,000	100.00%	268,910,000	99.98%	268,863,101
U.S.D. No. 202	61,105,000	100.00%	61,105,000	99.86%	61,019,545
U.S.D. No. 203	53,215,000	100.00%	53,215,000	100.00%	53,215,000
U.S.D. No. 204	48,775,000	97.74%	47,674,235	23.94%	11,412,833
City of Bonner Springs	24,495,000	93.10%	22,805,107	0.00%	-
City of Edwardsville	9,970,000	100.00%	9,970,000	0.00%	-
<b>Totals</b>	<b>\$ 466,470,000</b>		<b>\$ 463,679,342</b>		<b>\$ 394,510,479</b>

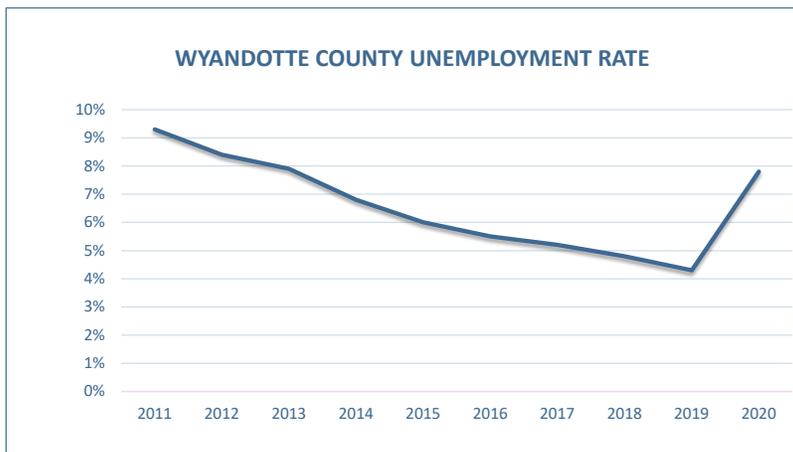
**Note:** Overlapping governments are those that coincide, at least in part, with the geographical boundaries of the County or City. This table estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents of Wyandotte County and Kansas City, Kansas. The applicable percentage is based on the County & City percent share of the respective entities' total assessed valuation.

Source: Unified Government, Finance Department.

TABLE 20

DEMOGRAPHIC AND ECONOMIC STATISTICS  
Last Ten Fiscal Years

Year	County Population <sup>1</sup>	Personal Income <sup>2</sup> (thousands of dollars)	Per Capita <sup>2</sup> Personal Income	County-wide Public School Enrollment <sup>3</sup>	Unemployment Rate
2011	158,039	\$ 6,075,148	\$ 38,448	28,462	9.3%
2012	159,424	\$ 8,517,956	\$ 53,445	29,284	8.4%
2013	161,004	\$ 7,913,960	\$ 49,175	29,753	7.9%
2014	162,325	\$ 6,914,641	\$ 42,618	30,204	6.8%
2015	163,776	\$ 6,554,687	\$ 40,045	30,417	6.0%
2016	164,924	\$ 5,110,684	\$ 31,014	30,834	5.5%
2017	165,254	\$ 5,302,442	\$ 32,119	31,583	5.2%
2018	165,781	\$ 5,522,944	\$ 33,407	31,440	4.8%
2019	166,009	\$ 5,710,214	\$ 34,518	31,873	4.3%
2020	165,265	\$ 5,670,813	\$ 34,107	31,376	7.8%



Sources and Notes:

<sup>1</sup> U.S. Dept of Commerce, Bureau of Census, Local Population Estimates; non-decennial Census figures are time-series data updated annually with release of annual population estimate. Note, 2020 decennial Census data release has been delayed. Therefore, 2020 population is Census Bureau estimate.

<sup>2</sup> Personal Income and Per Capita Personal Income per U.S. Bureau of Economic Analysis. Most recent year is an estimate based on trends.

<sup>3</sup> School enrollment of Kansas City, Kansas #500, Turner #202, Piper #203, Bonner Springs #204 and parochial schools in Wyandotte County.

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 21

**PRINCIPAL EMPLOYERS**  
Current Year and Nine Years Ago

	Fiscal Year 2020			Fiscal Year 2011		
	Employees in County (Employment Range)	Rank	Percentage of Total County Employment	Employees in County (Employment Range)	Rank	Percentage of Total County Employment
Kansas University Health Systems	8500+	1	8.81%	4000-4500	1	5.32%
Kansas City, KS School District #500	4000-4500	2	4.57%	3500-4000	3	4.32%
University of Kansas Medical Center	3500-4000	3	3.93%	2500-3499	4	3.54%
Unified Government of Wyandotte Co/KCK	1000-2499	4	2.42%	1000-2499	6	2.67%
General Motors Corporation	1000-2499	5	2.31%	3500-4000	2	4.58%
Amazon Fulfillment Center	1000-2499	6	2.22%	-	-	-
United Parcel Service	1000-2499	7	1.23%	-	-	-
Cerner	1000-2499	8	1.20%	-	-	-
Associated Wholesale Grocers	1000-2499	9	1.12%	1000-2499	10	1.22%
Nebraska Furniture Mart	1000-2499	10	1.08%	1000-2499	8	1.32%
Burlington Norther/Santa Fe Railroad	-	-	-	2500-3499	5	2.96%
Providence Medical Center	-	-	-	1000-2499	7	1.33%
Hollywood Casino	-	-	-	1000-2499	9	1.30%
	<b>27,900</b>		<b>28.89%</b>	<b>24,316</b>		<b>28.56%</b>

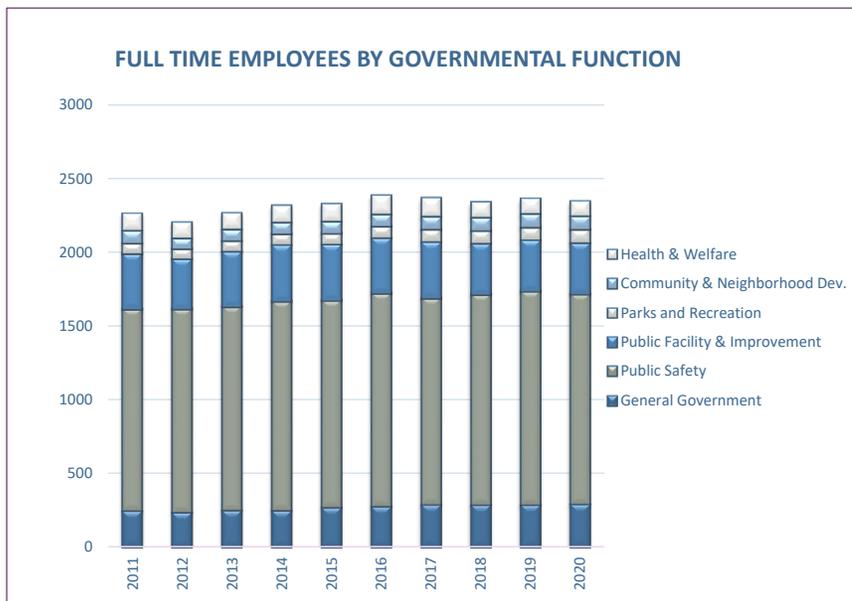
Source: Unified Government Finance Department, Research Division.

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 22

FULL-TIME EQUIVALENT UNIFIED GOVERNMENT EMPLOYEES BY FUNCTION  
Last Ten Fiscal Years

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	244	234	249	247	268	274	287	286	286	290
Public Safety	1,370	1,381	1,381	1,420	1,405	1,447	1,401	1,427	1,448	1,425
Public Facility & Improvement	375	340	375	382	380	375	380	345	347	347
Parks and Recreation	74	73	75	77	77	80	89	89	89	94
Community & Neighborhood Dev.	86	70	76	77	79	81	84	89	89	88
Health & Welfare	115	107	110	114	118	128	126	103	103	101
<b>Total FTE Employees</b>	<b>2,265</b>	<b>2,205</b>	<b>2,267</b>	<b>2,317</b>	<b>2,326</b>	<b>2,383</b>	<b>2,366</b>	<b>2,339</b>	<b>2,362</b>	<b>2,345</b>
Percentage Change	-9.5%	-2.6%	2.8%	2.2%	0.4%	2.4%	-0.7%	-1.2%	1.0%	-0.7%
Population per FTE	70	73	71	70	70	69	70	71	70	70



Source: Unified Government Annual Budget Documents

TABLE 23

OPERATING INDICATORS BY FUNCTION  
Last Ten Fiscal Years

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Number of Register of Deeds documents recorded	19,432	22,281	23,714	20,852	23,208	22,713	23,886	22,538	23,042	23,423
Number of registered voters	80,613	81,980	81,638	70,787	82,550	74,239	78,020	82,741	85,316	86,711
<b>Public Safety</b>										
Number of 911 calls	179,544	189,020	201,335	199,646	223,413	181,381	173,667	163,366	177,608	145,532
Number of Fire Department calls for service	25,744	26,689	27,471	26,127	25,244	22,215	31,433	32,291	31,949	32,166
Violent crimes	906	853	707	865	944	1,250	1,445	1,320	1,360	1,745
<b>Public Facility and Improvement</b>										
Number of bridges maintained	151	151	151	151	151	151	151	151	181	277
Miles of road maintained	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	2,400	2,400
<b>Parks &amp; Recreation</b>										
Park acres maintained	2,600	2,600	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715
<b>Community and Neighborhood Development</b>										
Number of business licenses processed	7,141	7,036	6,906	6,621	6,956	6,951	7,323	7,310	7,626	7,480
Number of demolition permits issued	123	171	64	100	109	88	96	105	112	43
<sup>1</sup> Number of assistance downpayments issued	8	24	39	16	14	21	7	8	87	-
<sup>2</sup> Number of grants/ loans awarded	117	149	113	101	68	73	80	67	14	62
<b>Public Health and Welfare</b>										
Number of visits to the Health Department	29,520	29,286	29,037	27,477	24,811	23,630	21,509	17,360	20,988	9,368
Number of clients to the Health Department	16,540	21,035	19,794	13,781	12,493	11,976	10,741	7,610	10,057	4,830
Number of visits to the WIC Division <sup>3</sup>	63,998	60,293	50,844	56,499	52,225	48,131	46,057	42,434	42,492	36,757
Number of clients to the WIC Division <sup>3</sup>	7,429	7,449	6,946	6,639	6,309	6,033	5,507	5,215	5,075	5,126
Number of congregate meals served to seniors	40,430	40,271	39,770	398,180	34,225	36,041	36,277	37,504	37,137	27,950
Number of home delivered meals served to seniors	129,989	126,423	127,384	117,767	118,797	127,240	124,726	110,388	117,669	100,373
Number of newsletters distributed	22,534	22,694	24,552	19,200	19,200	20,626	21,257	21,555	21,671	21,132
Number of legal assistance hours provided	533	497	506	498	496	481	522	494	480	572

Notes:

<sup>1</sup> Downpayment Assistance Program (CHIP) is aimed at low-to moderate-income households to provide assistance for purchasing single-family homes Averaging an estimated value of \$12,000, each downpayment represents an estimated \$2 million investment over a ten year period

<sup>2</sup> Grants are aimed at very low-income single-family households and includes emergency grants, roofs, sewers, residential barrier removal, special service grants, lead-based paint removal, and other similar improvements

<sup>2</sup> Also includes grants/loans for low-to moderate income households, such as the HELP loan program.

Averaging an estimated value of \$4,000, each grant/loan represents an estimated \$4 million investment over a ten year period

<sup>3</sup> The Special Supplemental Nutrition Program for Women Infants and Children (WIC) provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five at nutritional risk

Source: Unified Government Finance Department, Budget Office and individual departments.

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 24

**CAPITAL ASSET STATISTICS**  
Last Ten Fiscal Years

<b>Function/Program</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>General Government</b>										
Office buildings	12	12	12	12	13	14	15	15	15	15
Other buildings	27	27	26	26	21	21	30	30	30	30
<b>Public Safety</b>										
Fire stations	18	18	18	18	18	18	18	18	18	19
Primary Fire trucks/ Pumpers	16	16	22	22	22	23	22	22	22	22
Primary Ambulances	12	12	12	12	12	12	9	9	9	10
Police stations	7	7	7	7	7	7	8	8	8	8
<b>Public Facility and Improvement</b>										
Number of bridges	151	151	151	151	151	151	151	151	181	277
Miles of roads	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	2400	2,400
Number of wastewater plants	5	5	5	5	5	5	5	5	5	5
<b>Parks &amp; Recreation</b>										
Number of recreation centers	7	7	9	10	10	10	10	10	10	10
Number of parks	54	54	53	53	53	53	53	53	53	53

<sup>1</sup> Number of bridges maintained includes addition of 84 short span bridges not captured in prior year data

Source: Unified Government Finance Department, Budget Office and individual departments.



This page intentionally left blank.