



QUARTERLY FINANCIAL REPORT

First
Quarter
2017
Budget to
Actuals
Trend
Analysis

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

Quarterly Financial Report

First Quarter of 2017

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

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

The total 2017 Original Budget is \$336.2M which consists of \$209M for the General Funds, \$43.5M for Other Tax Levy Supported Funds and \$86.5M for Non-Tax Levy Supported Funds. The General Fund Budget does not include the annual appropriation for debt service contingency of \$9.6M

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

CONSOLIDATED GENERAL FUND BALANCE

In measuring financial performance it is recommended to review the collection and spending of resources through the current period and compare this information with the prior fiscal year for the same period. The following table is the financial overview of the Consolidated General Fund for the period of January through March of 2016 side by side with the period of January through March of 2017. This data includes all three general funds.

CONSOLIDATED GENERAL FUND <i>numbers in 000's</i>	FY 2016			FY 2017		
	Budget	1st Qtr YTD Actual	% of budget	Budget	1st Qtr YTD Actual	% of budget
Revenues	\$ 201,411	\$ 61,628	30.6%	\$ 204,597	\$ 62,639	30.6%
Expenditures	\$ 208,775	\$ 51,831	24.8%	\$ 209,061	\$ 48,429	23.2%
Net Alloc & Transfers	\$ 2,256	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change	\$ (5,108)	\$ 9,797		\$ (4,464)	\$ 14,209	
Balance, Start of Year	\$ 21,129	\$ 21,129		\$ 31,725	\$ 31,725	
Balance Year-to -Date	\$ 16,021	\$ 30,926		\$ 27,261	\$ 45,935	

- Collected revenues are on target with the 1st quarter 25% target in the current fiscal years with the majority of revenue categories for 2017 coming in at or above 25% of the budgeted amount.
- Expenditures are approximately 1.8% below the 1st quarter 25% target in the current fiscal year compared to 0.2% below in the 1st quarter of the prior fiscal year.
- The beginning fund balances are on a cash basis. Year-To-Date fund balance is higher than budgeted fund balance because total revenues for 2017 are 5.6% above the YTD target while the expenditures for 2017 are 1.8% below the targeted amount for the current period.

CITY GENERAL FUND REVENUES

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

City General Fund Revenues	2017 Original Budget	2017 1st Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 25,052	\$ 14,062	56.1%
Sales Tax	\$ 42,381	\$ 8,008	18.9%
Other Tax	\$ 50,637	\$ 9,954	19.7%
Permits/Licenses	\$ 862	\$ 172	20.0%
Intergovernmental Revenues	\$ 678	\$ 414	61.0%
Charges for Service	\$ 10,302	\$ 1,945	18.9%
Fines, Forfeits, Fees	\$ 4,755	\$ 1,019	21.4%
Misc. & Transfers-In	\$ 5,723	\$ 158	2.8%
Total	\$ 140,390	\$ 35,732	25.5%

Table 1: City General Fund YTD Revenues as a % of Budget

- **Tax Revenue** collections are at 27.1% of the original budget. The first half property tax installment has been received. This amounts to \$14.06M, or 56.1% of projected property tax revenues. Sales & use tax revenues are at \$8M, or 18.9% of projections for the full year.
- **Licenses & Permits** collections include Landlord Rental Licenses and Right-of-Way Permits. Collections are at 20% of the original budget and are in line with where we were with prior year collections in Q1 2016.

City General Fund Revenues	2016 1st Qtr YTD Actual	2017 1st Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 14,653	\$ 14,062	\$ (590)
Sales Tax	\$ 7,940	\$ 8,008	\$ 68
Other Tax	\$ 9,491	\$ 9,954	\$ 463
Permits/Licenses	\$ 165	\$ 172	\$ 7
Intergovernmental Revenues	\$ 398	\$ 414	\$ 16
Charges for Service	\$ 1,753	\$ 1,945	\$ 192
Fines, Forfeits, Fees	\$ 1,279	\$ 1,019	\$ (260)
Misc. & Transfers-In	\$ 156	\$ 158	\$ 1
Total	\$ 35,835	\$ 35,732	\$ (103)

Table 2: City General Fund Revenues Year to Year Comparison

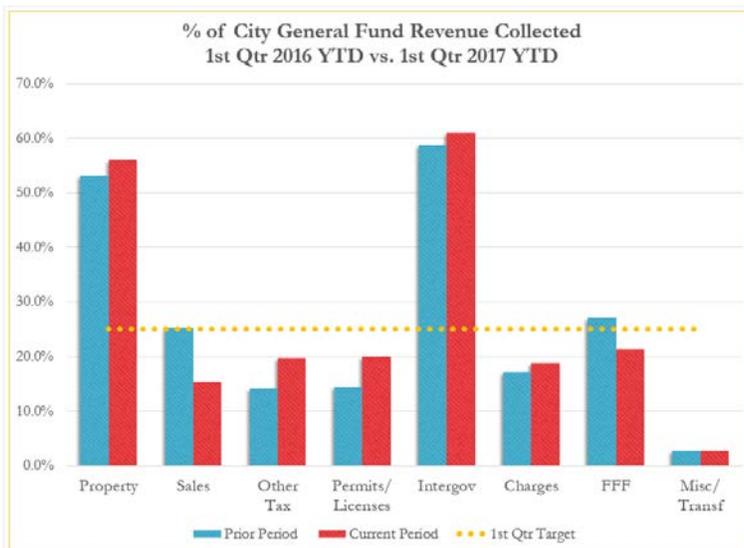


Figure 1: City General Fund Prior Year vs. Current Year

Twenty five percent (25.5%) of actual City General Fund revenue has been collected through March 31, 2017 and is close to the target 25% revenue target expected for the 1st quarter. *Table 2* shows the actual collections by major revenue source category and the percent collected compared to the budget. *Table 3* shows that the revenues are trending \$103K lower than the same period last year. This difference can be attributed to lower than expected collections from the prior year in Property Taxes and Fines, Forfeits, and Fees.

- **Charges for Service** include residential trash fees and building inspection fees and are at 18.9% compared to 17.2% of budgeted amounts for Q1 2016.

- **Fines, Forfeits, Fees** include Municipal Court revenue and are below the 25% revenue target for the 1st quarter. This is due to Municipal Court receipts being only 19.7% of projected collections for the first quarter.

- **Misc. & Transfers-In** include reimbursements, sale of land, indirect charges. The first quarter posting is at 2.8% of the budgeted 2017 amount.

CITY GENERAL FUND EXPENDITURES

City General Fund Expenditures	2017 Original Budget	2017 1st Qtr YTD Actual	% of Estimate
<i>numbers in 000s</i>			
Personnel	\$ 105,647	\$ 25,979	24.6%
Services	\$ 20,213	\$ 5,527	27.3%
Supplies	\$ 4,644	\$ 926	19.9%
Grants, Claims	\$ 5,546	\$ 259	4.7%
Misc. & Transfers-Out	\$ 1,770	\$ -	0.0%
Capital Outlay	\$ 5,377	\$ 792	14.7%
Total	\$ 143,197	\$ 33,483	23.4%

Table 3: City General Fund YTD Expenditures as a % of Budget

- **Personnel** expenditure spend rate is 24.6% of the original budget. This is including overtime pay of personnel which has expended 25.5% of its portion of the original budget.

- **Services** expenditures are at 27.3% of their original budget target. Major expenses paid in this category are Transit Contract Fees, Software Maintenance, City Jail Expenses, and Trash Contract. Many high dollar contracts are fully encumbered at the beginning of the year.

- **Supplies** are below budget target by 5.1%, or \$235,000. Fuel ended the year 9% below budget and natural gas ended the 1st Quarter 13% above budget, both due to lower energy costs and seasonality variance.
- **Grants, Claims** ended the first quarter at 4.7% of budget. Most of these transactions do not take place until the end of year.

City General Fund Expenditures	2016 1st Qtr YTD Actual	2017 1st Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Personnel	\$ 26,143	\$ 25,979	\$ (164)
Services	\$ 4,352	\$ 5,527	\$ 1,175
Supplies	\$ 747	\$ 926	\$ 180
Grants, Claims	\$ 185	\$ 259	\$ 73
Misc. & Transfers-Out	\$ 3,308	\$ -	\$ (3,308)
Capital Outlay	\$ 395	\$ 792	\$ 398
Total	\$ 35,129	\$ 33,483	\$ (1,646)

Table 4: City General Fund Expenditures Year to Year Comparison



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

- **Misc. & Transfers-Out** normally take place towards the end of the year and are currently at 0% of budget.

- **Capital Outlay** ended the 1st Quarter at 14.7% of the Original Budget. Capital Equipment makes up 49% of the capital outlay budget. A portion of this budget is made up of new capital lease payments that do not start until the future year.

Departments are in line with spending targets for the year. Most departments ended the first quarter below the targeted budget of 25% due to reduced commodity costs for fuel and natural gas as well as seasonal expenses for some departments being higher in summer months. Departments are also in line with budget in personnel. The department exceeding their 2017 targets was Fire due to higher Personnel amounts than budgeted and some early in the year encumbrances.

COUNTY GENERAL FUND REVENUES

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

County General Fund Revenues	2017 Original Budget	2017 1st Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 34,474	\$ 19,415	56.3%
Sales Tax	\$ 6,442	\$ 1,262	19.6%
Other Tax	\$ 9,972	\$ 3,340	33.5%
Permits/Licenses	\$ 945	\$ 220	23.3%
Intergovernmental Revenues	\$ 66	\$	0.2%
Charges for Service	\$ 1,897	\$ 217	11.5%
Fines, Forfeits, Fees	\$ 1,570	\$ 662	42.1%
Misc. & Transfers-In	\$ 2,586	\$ 553	21.4%
Total	\$ 57,951	\$ 25,670	44.3%

Forty four percent (44.2%) of budgeted County General Fund revenue has been collected through March 31st 2017 compared to the 25% revenue target expected for 1st quarter reporting. *Table 6* shows the actual collections by major revenue source category and the percent collected compared to the budget. *Table 7* shows that the revenues are trending along the same level as the same period last year.

Table 5: County General Fund YTD Revenues as a % of Budget

- **Tax Revenue** collections ended at 47.2% of the original budget. The first property tax installments has been received. This amounts to \$19.4M, or 56.3% of projected property tax revenues. Sales & use tax revenues are at \$1.26M, or 23% of projections for the 1st quarter. Other Taxes are at 11.7% higher than the targeted amount of 25% for the 1st quarter.

County General Fund Revenues	2016 1st Qtr YTD Actual	2017 1st Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 18,805	\$ 19,415	\$ 610
Sales Tax	\$ 1,247	\$ 1,262	\$ 15
Other Tax	\$ 3,012	\$ 3,340	\$ 328
Permits/Licenses	\$ 259	\$ 220	\$ (39)
Intergovernmental Revenues	\$ 29	\$	\$ (29)
Charges for Service	\$ 314	\$ 217	\$ (97)
Fines, Forfeits, Fees	\$ 539	\$ 662	\$ 123
Other Financing Sources	\$ 401	\$ 553	\$ 152
Total	\$ 24,606	\$ 25,670	\$ 1,064

Table 6: County General Fund Revenues Year to Year Comparison

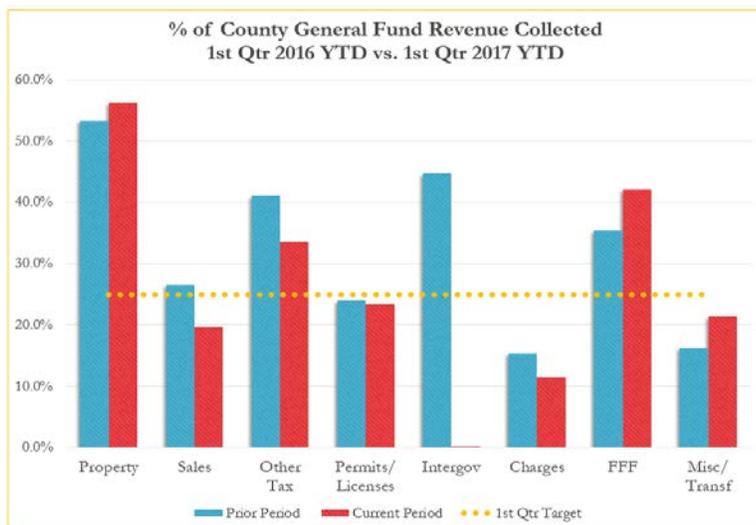


Figure 3: County General Fund Prior Year vs. Current Year

- **Permits & Licenses** include auto licenses and are at 23.3% of the revenue target for the 1st quarter compared to 24% for 2016.

- **Charges for Service** has collected 11.5% of anticipated revenues. Jail fees which compose of over 25% of this category are at 7.8% of the target.

- **Fines, Forfeits, Fees** includes officer fees, treasurer fees, and development agreement penalties and is above the 25% revenue target for the 1st quarter at 42.1%.

- **Miscellaneous Revenue** is currently at 21.4% to end the 1st Quarter of 2017.

COUNTY GENERAL FUND EXPENDITURES

County General Fund Expenditures <i>numbers in 000s</i>	2017 Original Budget	2017 1st Qtr YTD Actual	% of Estimate
Personnel	\$ 40,355	\$ 9,860	24.4%
Services	\$ 13,988	\$ 2,787	19.9%
Supplies	\$ 1,392	\$ 420	30.2%
Grants, Claims	\$ 1,328	\$ 400	30.1%
Misc. & Transfers-Out	\$ 526	\$	0.0%
Capital Outlay	\$ 1,691	\$ 226	13.4%
Total	\$ 59,280	\$ 13,693	23.1%

Table 8: County General Fund YTD Expenditures as a % of Budget

- **Supplies** ended the 1st Quarter over budget by 5.2%. Major expenses paid in this category are Natural Gas, currently at 35.4% of budget, Fuel, and Auto Parts.
- **Grants, Claims** ended the 1st Quarter 5.1% above budget at 30.1%.

County General Fund Expenditures <i>numbers in 000s</i>	2016 1st Qtr YTD Actual	2017 1st Qtr YTD Actual	Increase/ Decrease
Personnel	\$ 10,308	\$ 9,860	\$ (448)
Services	\$ 7,623	\$ 2,787	\$ (4,836)
Supplies	\$ 279	\$ 420	\$ 141
Grants, Claims	\$ 286	\$ 400	\$ 114
Misc. & Transfers-Out	\$ 250	\$	\$ (250)
Capital Outlay	\$ 240	\$ 226	\$ (14)
Total	\$ 18,986	\$ 13,693	\$ (5,293)

Table 7: County General Fund Expenditures Year to Year Comparison

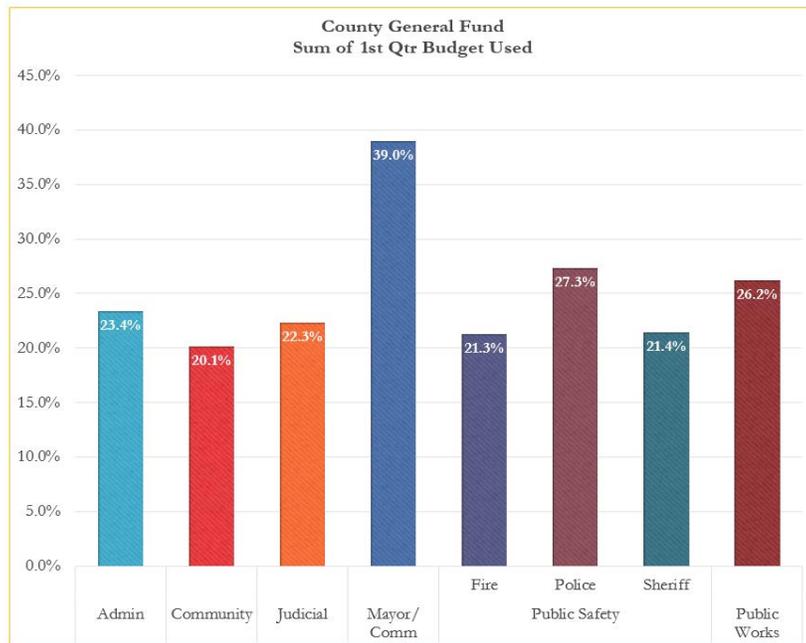


Figure 4: County General Fund Dept. Expenditures as a % of Budget

- **Personnel** expenditure ended the 1st Quarter at 24.4% of the original budget. This includes overtime pay of personnel which has expended 39.3% of its portion of the amended budget.

- **Services** expenditures ended the quarter 5% lower than budgeted levels. Major expenses paid in this category are Attorney and Lawyers, External Prisoner Housing, and Prisoner Medical Contracts.

- **Misc. & Transfers-Out** Misc. & Transfers-Out currently have no expenditures for the 1st Quarter of 2017 and mostly occur closer to year end.

- **Capital Outlay** ended the 1st Quarter below the original budget by 11.6%. Capital equipment makes up 64.2% of the capital outlay budget.

Most Departments are in line with spending targets for the year. Items putting departments over budgets include early encumbrances of annual contracts, overtime spending, and higher than anticipated legal costs. Mayor and Commission appears overspent on the county side but is under-spent on the city side and this will be addressed in the 2017 Amended Budget.

CONSOLIDATED PARKS GENERAL FUND REVENUES

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

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

Parks General Fund Revenues	2017 Original Budget	2017 1st Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 1,538	\$ 867	56.4%
Other Tax	\$ 306	\$ 119	38.8%
Permits/Licenses	\$ -	\$ -	0.0%
Intergovernmental Revenues	\$ 3,700	\$ -	0.0%
Charges for Service	\$ 612	\$ 151	24.7%
Fines, Forfeits & Fees	\$ -	\$ -	0.0%
Misc. & Transfers-In	\$ 101	\$ 100	99.0%
Total	\$ 6,257	\$ 1,237	19.8%

Table 9: Consolidated Parks General Fund YTD Revenues as a % of Budget

compared to the budget. Table 11 shows that the revenues are trending along the same level as the same period last year.

- **Tax Revenue** collections are at 53.4% of the original budget. The first half property tax installments have been received. This amounts to \$867K, or 56.4% of projected property tax revenues. Other tax revenues

Parks General Fund Revenues	2016 1st Qtr YTD Actual	2017 1st Qtr YTD Actual	Increase/ Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 840	\$ 867	\$ 27
Other Tax	\$ 94	\$ 119	\$ 25
Permits/Licenses	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -
Charges for Service	\$ 154	\$ 151	\$ (3)
Fines, Forfeits & Fees	\$ -	\$ -	\$ -
Other Financing Sources	\$ 100	\$ 100	\$ 0
Total	\$ 1,187	\$ 1,237	\$ 50

Table 10: Consolidated Parks Revenues Year to Year Comparison

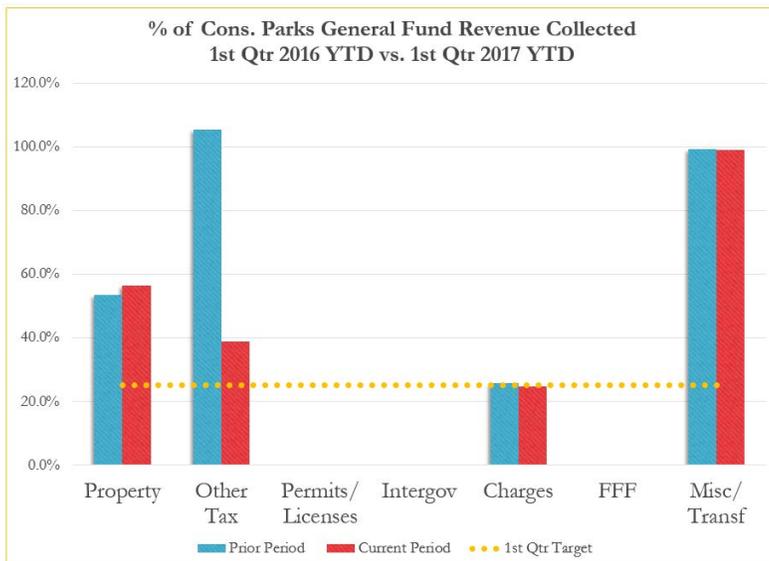


Figure 5: Consolidated Parks General Fund Prior vs. Current Year

Close to twenty percent (19.8%) of budgeted Consolidated Parks General Fund revenue has been collected through March 31, 2017 compared to the 25% revenue target expected for 1st quarter reporting. Table 10 shows the actual collections for the major revenue sources and the percent collected

are 13.8% above the target of 25% for the 1st Quarter and are above prior year collection amounts for this time period.

- **Charges for Service** include Park Shelter and Field Rentals and ended the 1st Quarter at the 25% target amount.
- **Miscellaneous Revenue** has received the entire anticipated amount of Contributions and Donations, and is currently at 99% of budgeted collections.

CONS. PARKS GENERAL FUND EXPENDITURES

Parks General Fund Expenditures <small>numbers in 000s</small>	2017 Original Budget	2017 1st Qtr YTD Actual	% of Estimate
Personnel	\$ 3,963	\$ 930	23.5%
Services	\$ 1,271	\$ 118	9.3%
Supplies	\$ 622	\$ 192	30.8%
Grants, Claims	\$ 5	\$ 6	118.5%
Misc. & Transfers-Out	\$ 51	\$ -	0.0%
Capital Outlay	\$ 672	\$ 7	1.1%
Total	\$ 6,585	\$ 1,253	19.0%

Table 11: Consolidated Parks General Fund YTD Expenditures as a % of Budget

quarter 16.6% below budget. Natural Gas ended the 1st Quarter 2.3% above budget but trends higher in the 1st and 4th Quarter.

- **Misc. & Transfers-Out** ended the 1st Quarter with no expenditures.
- **Capital Outlay** is below the 1st Quarter target with only 1.1% expended. Capital equipment makes up 47.9%, or \$322,000 of the capital

- **Personnel** expenditures for 1st Quarter 2017 ended at 23.5% of the original budget.

- **Services** ended the 1st Quarter 15.7% under budget at 9.3%. Expenditures run higher in the summer months when Parks and Recreation operations are more active.

- **Supplies** are above budget by 5.2%, or \$36,000. Fuel ended the first

Parks General Fund <small>numbers in 000s</small>	2016 1st Qtr	2017 1st Qtr	Increase/ Decrease
Personnel	\$ 851	\$ 930	\$ 79
Services	\$ 103	\$ 118	\$ 15
Supplies	\$ 149	\$ 192	\$ 43
Grants, Claims	\$ -	\$ 6	\$ 6
Misc. & Transfers-Out	\$ -	\$ -	\$ -
Capital Outlay	\$ 26	\$ 7	\$ (19)
Total	\$ 1,128	\$ 1,253	\$ 125

Table 12: Consolidated Parks Expenditures Year to Year Comparison

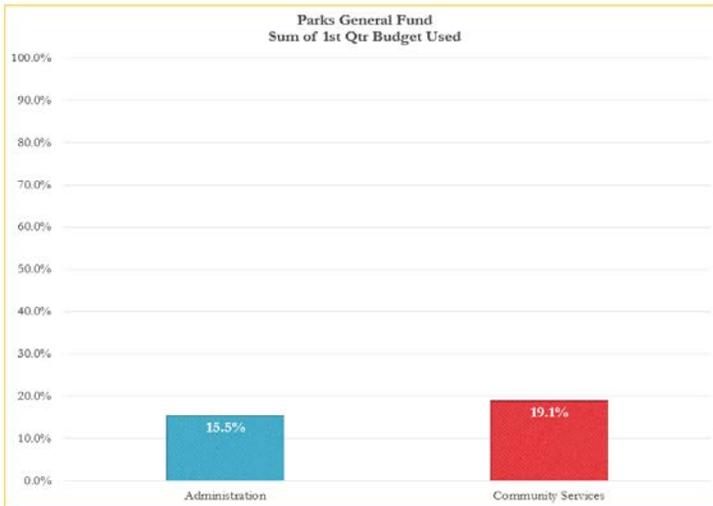


Figure 6: Parks General Fund Dept. Expenditures as a % of Budget

outlay budget. Capital projects make up 52.1%, or \$350,000 of the capital budget. A portion of the capital budget is made up of new capital lease payments that do not start until the future year.

Parks and Recreation, or Community Services, is a majority of the Consolidated Parks Fund. Spending for Parks and Recreation is in line with spending targets for the 1st Quarter. Across all expenditure categories the department was in line with spending targets with the exception of early year encumbrances of annual contractual amounts.

ALL UNIFIED GOVERNMENT FUNDS

Budget to Actual through March 31st 2017 First Quarter

	REVENUES <i>numbers in 000's</i>			EXPENDITURES <i>numbers in 000's</i>		
	2017 Original Budget	2017 YTD Actual	% of Budget	2017 Original Budget	2017 YTD Actual	% of Budget
Tax Levy Funds						
City General Fund	\$ 140,390	\$ 35,732	25.5%	\$ 143,197	\$ 33,483	23.4%
City Bond & Interest	\$ 30,250	\$ 12,162	40.2%	\$ 32,442	\$ 6,959	21.4%
County General Fund	\$ 57,951	\$ 25,670	44.3%	\$ 59,280	\$ 13,693	23.1%
Cons. Parks General Fund	\$ 6,257	\$ 1,237	19.8%	\$ 6,585	\$ 1,253	19.0%
County Bond & Interest	\$ 3,886	\$ 1,540	45.5%	\$ 3,447	\$ 327	9.5%
CIFI	\$ -	\$ 1		\$ -	\$ -	
Aging	\$ 1,587	\$ 736	46.4%	\$ 1,650	\$ 418	25.4%
Developmental Disabilities	\$ 449	\$ 245	54.6%	\$ 611	\$ 95	15.6%
Elections	\$ 1,149	\$ 619	53.8%	\$ 1,406	\$ 235	16.7%
Health	\$ 3,096	\$ 1,321	42.7%	\$ 3,407	\$ 725	21.3%
Mental Health	\$ 553	\$ 301	54.5%	\$ 556	\$ 135	24.3%
Total UG Tax Levy Funds	\$ 245,067	\$ 79,563	32.5%	\$ 252,579	\$ 57,324	22.7%
Other Funds						
Wyandotte County 911	\$ 725	\$ 201	27.7%	\$ 805	\$ 476	59.2%
Alcohol	\$ 584	\$ 125	21.4%	\$ 642	\$ 116	18.1%
Court Trustee	\$ 400	\$ 105	26.3%	\$ 583	\$ 97	16.6%
Dedicated Sales Tax	\$ 9,375	\$ 2,025	21.6%	\$ 9,677	\$ 1,572	16.2%
Emergency Medical Services	\$ 10,811	\$ 2,415	22.3%	\$ 10,800	\$ 2,257	20.9%
Environmental Trust	\$ 1,047	\$ 188	18.0%	\$ 1,130	\$ 93	8.2%
Jail Commissary	\$ 30	\$ 10	34.4%	\$ 60	\$ 3	4.2%
Parks & Recreation	\$ 584	\$ 124	21.3%	\$ 631	\$ 239	37.9%
Public Levee	\$ 326	\$ 100	30.7%	\$ 451	\$ 16	3.6%
Register of Deeds Technology	\$ 145	\$ 32	21.8%	\$ 170		0.0%
Clerk Technology	\$ 32	\$ 14	44.8%	\$ 25		0.0%
Treasury Technology	\$ 32	\$ 14	44.8%	\$ 15		0.0%
Sewer System	\$ 35,821	\$ 6,381	17.8%	\$ 40,368	\$ 6,844	17.0%
Stormwater	\$ 3,415	\$ 553	16.2%	\$ 4,195	\$ 395	9.4%
Street & Highway	\$ 6,852	\$ 1,720	25.1%	\$ 7,263	\$ 1,910	26.3%
Sunflower Hills Golf Course	\$ 800	\$ 61	7.7%	\$ 797	\$ 244	30.6%
Travel & Tourism	\$ 3,372	\$ 777	23.0%	\$ 1,823	\$ 1,023	56.2%
Stadium	\$ 55	\$ 10	19.1%	\$ 451	\$ 20	4.5%
Special Assets	\$ 25	\$ -	0.0%	\$ 3,750		0.0%
Total Other Funds	\$ 74,432	\$ 14,857	20.0%	\$ 83,634	\$ 15,306	18.3%
Total Other Funds	\$ 319,499	\$ 94,420	29.6%	\$ 336,213	\$ 72,630	21.6%
County Library	\$ 2,650	\$ 1,499	56.6%	\$ 2,934	\$ 1,498	51.1%
Total ALL Funds	\$ 322,149	\$ 95,918	29.8%	\$ 339,147	\$ 74,129	21.9%

Table 13: All Funds Revenues and Expenditures Budget vs. Actual