



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Quarterly Financial Report

Second Quarter of 2018

The Unified Government has completed the second quarter of the 2018 fiscal year which began in January 2018. 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 2018 Original Budget is \$361.1M which consists of \$219.7M for the General Funds, \$45.3M for Other Tax Levy Supported Funds and \$96.1M for Non-Tax Levy Supported Funds. The General Fund Budget does not include the annual appropriation for debt service contingency of \$10.3M.

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 June of 2018. This data includes all three general funds.

CONSOLIDATED GENERAL FUND <i>numbers in 000's</i>	FY 2017			FY 2018		
	Budget	2nd Qtr YTD Actual	% of budget	Budget	2nd Qtr YTD Actual	% of budget
Revenues	\$ 204,027	\$ 124,163	60.9%	\$ 206,909	\$ 130,229	62.9%
Expenditures	\$ 205,126	\$ 96,298	46.9%	\$ 208,468	\$ 99,771	47.9%
Net Alloc & Transfers	\$ 982	\$ 491	50.0%	\$ 1,325	\$ 1,128	85.1%
Net Change	\$ (117)	\$ 28,356		\$ (234)	\$ 31,586	
Balance, Start of Year	\$ 19,279	\$ 19,279		\$ 26,925	\$ 26,925	
Balance Year-to -Date	\$ 19,162	\$ 47,635		\$ 26,692	\$ 58,511	

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

- Collected revenues are in excess of the 2nd quarter 50% target in the current fiscal year with the majority of revenue categories for 2018 coming in at or above 50% of the budgeted amount.
- Expenditures are 2.1% below the 2nd quarter budget in the current fiscal year compared to the 2nd quarter of the prior fiscal year which was 3.1% below target.
- The beginning fund balances are on a cash basis. Year-to-date fund balance is higher than budgeted fund balance because total revenues for 2018 are 13% above the YTD target while the expenditures for 2018 are 2.1% below the targeted amount for the current period. This is anticipated due to the seasonal nature of property tax levy collections.

CITY GENERAL FUND REVENUES

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

City General Fund Revenues <i>numbers in 000s</i>	2018 Original Budget	2018 2nd Qtr YTD Actual	% Rev Collected
Property Tax	\$ 23,769	\$ 22,308	93.9%
Sales Tax	\$ 45,918	\$ 21,714	47.3%
Other Tax	\$ 50,656	\$ 26,899	53.1%
Permits/Licenses	\$ 1,271	\$ 728	57.3%
Intergovernmental Revenues	\$ 704	\$ 560	79.5%
Charges for Service	\$ 11,039	\$ 5,232	47.4%
Fines, Forfeits, Fees	\$ 3,937	\$ 2,070	52.6%
Misc. & Transfers-In	\$ 5,915	\$ 1,646	27.8%
Total	\$ 143,209	\$ 81,158	56.7%

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

Tax Revenue collections are at 58% of the original budget. Both property tax installments have been received. There may still be additional smaller receipts for 2018. This amounts to \$22.3M or 93.9% of projected property tax revenues. Sales and use tax revenues are at \$21.7M or 47% of projections for the full year. Motor vehicle taxes offset the lower than anticipated sales tax revenue coming in 17% over projections.

Permits & Licenses collections include landlord rental licenses and Right-of-way permits. Collections are at 57.3% of the original budget exceeding the target by 7.3% but coming in slightly lower than the prior year for the same period.

City General Fund Revenues <i>numbers in 000s</i>	2017 2nd Qtr YTD Actual	2018 2nd Qtr YTD Actual	Increase/Decrease
Property Tax	\$ 24,002	\$ 22,308	\$ (1,694)
Sales Tax	\$ 21,840	\$ 21,714	\$ (126)
Other Tax	\$ 21,709	\$ 26,899	\$ 5,190
Permits/Licenses	\$ 790	\$ 728	\$ (62)
Intergovernmental Revenues	\$ 475	\$ 560	\$ 84
Charges for Service	\$ 4,587	\$ 5,232	\$ 646
Fines, Forfeits, Fees	\$ 1,966	\$ 2,070	\$ 104
Misc. & Transfers-In	\$ 758	\$ 1,646	\$ 888
Total	\$ 76,128	\$ 81,158	\$ 5,030

Table 3: City General Fund Revenues Year to Year Comparison

Fifty seven percent (57%) of actual City General Fund revenue has been collected June 30, 2018 which exceeds the 50% revenue target expected for the 2nd 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 have increase 6% above the revenues collected for the same period last year.

Charges for Service include residential trash fees and building inspection fees which are at 47.4% compared to 42.1% of the budgeted amounts for Q2 2017.

Fines, Forfeits, Fees include Municipal Court revenue and are slightly above the 50% revenue target for the 2nd quarter. This is due to other Fines Forefeitures and Fees receipts exceeding the budget by 11% of projected collections for the year.

Misc. & Transfers-In include reimbursements, sale of land and indirect charges. The second quarter posting is at 27.8% of the budgeted 2018 amount due to various transfers occurring later in the year.

% of City General Fund Revenue Collected
2nd Qtr 2017 YTD vs. 2nd Qtr 2018 YTD

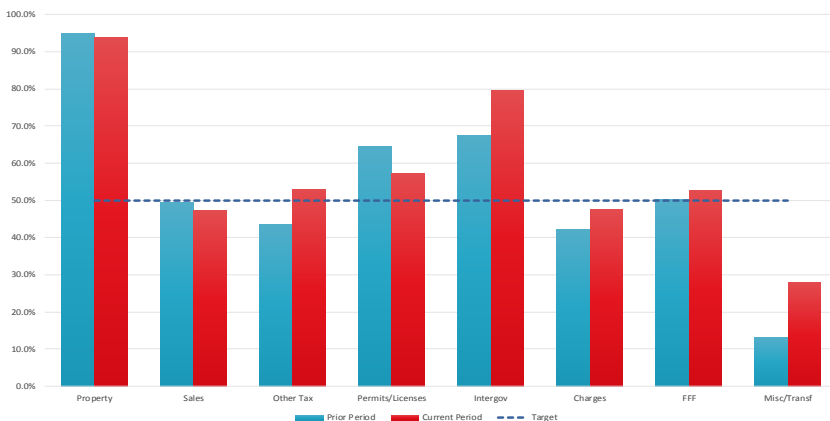


Figure 1: City General Fund Prior Year vs. Current Year

CITY GENERAL FUND EXPENDITURES

City General Fund Expenditures <i>numbers in 000s</i>	2018 Original Budget	2018 2nd Qtr YTD Actual	% of Estimate
Personnel	\$ 107,038	\$ 50,105	46.8%
Services	\$ 21,417	\$ 10,600	49.5%
Supplies	\$ 4,242	\$ 1,814	42.8%
Grants, Claims	\$ 5,418	\$ 2,413	44.5%
Misc. & Transfers-Out	\$ 1,549	\$ -	0.0%
Capital Outlay	\$ 4,053	\$ 1,113	27.5%
Total	\$ 143,717	\$ 66,045	46.0%

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

Personnel expenditure spend rate is at 46.8% of the original budget. This is including overtime pay of personnel which has expended 71% of its portion of the original budget.

Services expenditures are at 49.5%. Major expenses paid in this category are transit contract fees, software maintenance, clearance and demolition, city jail expenses, and trash contract.

Supplies are below budget target by 7.2%, or \$307K, of budget despite fuel and natural gas expenses exceeding the target by 8% for the 2nd Quarter due to lower spending in other areas such as Auto Parts, exceeding prior year expenditures for the same period.

Grants, Claims are at 44.5%, slightly below budget. Most of these transactions do not take place until the end of year.

City General Fund Expenditures <i>numbers in 000s</i>	2017 2nd Qtr YTD Actual	2018 2nd Qtr YTD Actual	Increase/Decrease
Personnel	\$ 48,956	\$ 50,105	\$ 1,149
Services	\$ 10,325	\$ 10,600	\$ 275
Supplies	\$ 1,981	\$ 1,814	\$ (168)
Grants, Claims	\$ 457	\$ 2,413	\$ 1,956
Misc. & Transfers-Out	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,531	\$ 1,113	\$ (418)
Total	\$ 63,250	\$ 66,045	\$ 2,795

Table 5: City General Fund Expenditures Year to Year Comparison

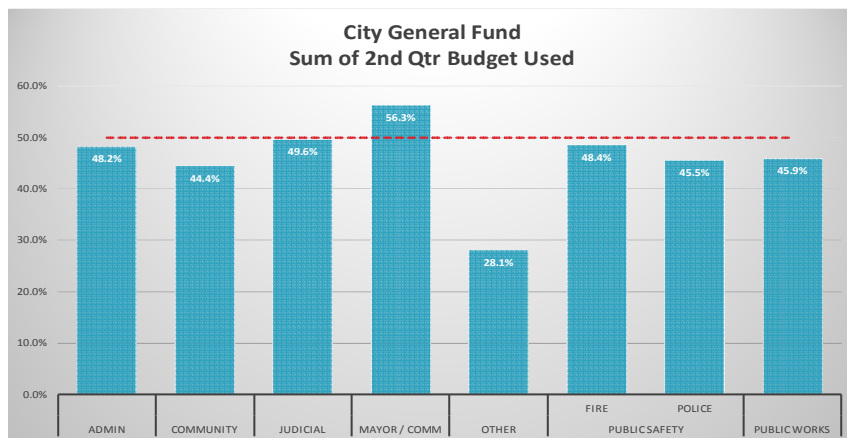


Figure 2: City General Fund Dept. Expenditures as a % of Budget

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

Capital Outlay spend rate ended the first quarter at 27.5% of the original budget. Capital equipment makes up 35% 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.

Most Departments are in line with spending targets for the year. Mayor/Commission came in over budget due to higher than budgeted personnel costs. The 'Other' category of departments in the city general fund, which ended the second quarter at 28.1% of budgeted expenditures, is comprised of reserves and internal service departments and makes up 4.8M or 3.3% of the expenditure budget for the city general fund.

COUNTY GENERAL FUND REVENUES

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

County General Fund Revenues <i>numbers in 000s</i>	2018 Original Budget	2018 2nd Qtr YTD Actual	% Rev Collected
Property Tax	\$ 35,691	\$ 33,644	94.3%
Sales Tax	\$ 6,957	\$ 3,398	48.8%
Other Tax	\$ 9,497	\$ 5,385	56.7%
Permits/Licenses	\$ 1,175	\$ 523	44.5%
Intergovernmental Revenues	\$ 66	\$	0.5%
Charges for Service	\$ 1,559	\$ 571	36.6%
Fines, Forfeits, Fees	\$ 1,830	\$ 1,386	75.7%
Misc. & Transfers-In	\$ 2,840	\$ 1,320	46.5%
Total	\$ 59,613	\$ 46,227	77.5%

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

Seventy seven percent (77.5%) of budgeted County General Fund revenue has been collected through June 30th, 2018. This is slightly lower (1.7%) than last year. Table 6 shows the actual collections by major revenue source category and the percent collected compared to the budget. Table 7 shows where revenues are trending in comparison to the same period last year.

Tax Revenue collections are at 81% of the original budget. The first and second property tax installments are being received. There may still be additional smaller receipts for 2018. Motor vehicle tax a significant component of Other Tax and came in 15% above the target for the 2nd Quarter.

Permits & Licenses are 5.5% below the revenue target for the second quarter. The primary category, auto licenses, are at 43.5% of budgeted collections for 2018.

County General Fund Revenues <i>numbers in 000s</i>	2017 2nd Qtr YTD Actual	2018 2nd Qtr YTD Actual	Increase/Decrease
Property Tax	\$ 33,176	\$ 33,644	\$ 468
Sales Tax	\$ 3,374	\$ 3,398	\$ 24
Other Tax	\$ 5,608	\$ 5,385	\$ (223)
Permits/Licenses	\$ 479	\$ 523	\$ 44
Intergovernmental Revenues	\$ 11	\$	\$ (10)
Charges for Service	\$ 721	\$ 571	\$ (151)
Fines, Forfeits, Fees	\$ 1,437	\$ 1,386	\$ (51)
Misc. & Transfers-In	\$ 1,133	\$ 1,320	\$ 188
Total	\$ 45,938	\$ 46,227	\$ 289

Table 7: County General Fund Revenues Year to Year Comparison

Charges for Service has collected 36.6% of anticipated revenues which is \$151,000 below the same period for the prior year. Jail fees make up 72% of the charges for service are at 34% of budget.

Fines, Forfeits, Fees includes officer fees, treasurer fees, and development agreement penalties and is in line with the 50% target, but is \$51,000 below the amount collected through the same period last year.

Miscellaneous Revenue is currently at 46.5% to end the 2nd Quarter of 2018.

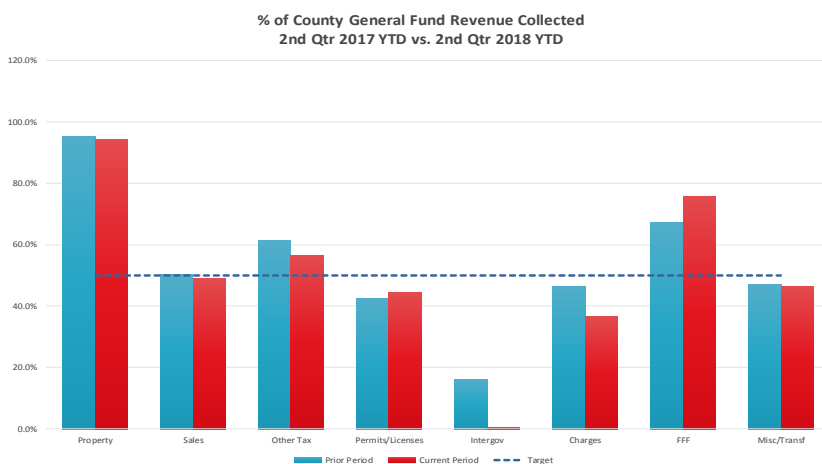


Figure 3: County General Fund Prior Year vs. Current Year

COUNTY GENERAL FUND EXPENDITURES

County General Fund Expenditures <i>numbers in 000s</i>	2018 Original Budget	2018 2nd Qtr YTD Actual	% of Estimate
Personnel	\$ 40,838	\$ 21,416	52.4%
Services	\$ 13,035	\$ 7,414	56.9%
Supplies	\$ 1,673	\$ 549	32.8%
Grants, Claims	\$ 1,308	\$ 459	35.1%
Misc. & Transfers-Out	\$ 1,024	\$ ()	0.0%
Capital Outlay	\$ 1,354	\$ 419	30.9%
Total	\$ 59,232	\$ 30,256	51.1%

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

Personnel expenditures ended the 2nd quarter at 52.4% of the original budget. This includes overtime pay of personnel which has expended 92% of its portion of the original budget.

Services expenditures ended the quarter 6.9% above budget. Major expenses paid in this category are attorney and lawyers, external prisoner housing, and prisoner medical contracts. prisoner medical contracts have expended 98% of its portion of the budget.

Supplies ended the 2nd quarter 17.2% below budgeted levels. Major expenses paid in this category are natural gas, fuel, and auto parts. Fuel came in at 36% of budget.

Grants, Claims ended the 2nd quarter at 35.1% of budget while expending \$582,000 less than in the same period prior year. Most of these transactions do not take place until the end of the year.

County General Fund Expenditures <i>numbers in 000s</i>	2017 2nd Qtr YTD Actual	2018 2nd Qtr YTD Actual	Increase/Decrease
Personnel	\$ 20,337	\$ 21,416	\$ 1,080
Services	\$ 7,216	\$ 7,414	\$ 198
Supplies	\$ 706	\$ 549	\$ (157)
Grants, Claims	\$ 1,041	\$ 459	\$ (582)
Misc. & Transfers-Out	\$	\$ ()	\$ ()
Capital Outlay	\$ 376	\$ 419	\$ 43
Total	\$ 29,674	\$ 30,256	\$ 582

Table 10: County General Fund Expenditures Year to Year Comparison

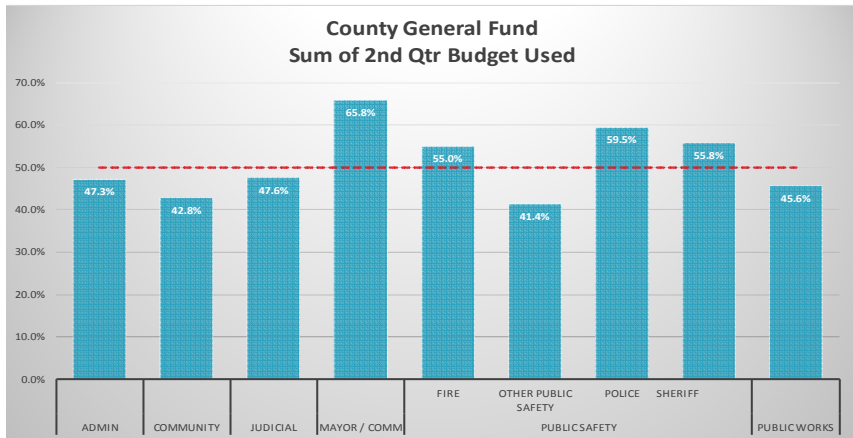


Figure 4: County General Fund Dept. Expenditures as a % of Budget

Misc. & Transfers-Out currently have no expenditures for the 2nd quarter of 2018 and mostly occur closer to year end.

Capital Outlay is 19.1% below the 2nd quarter target. Capital equipment makes up 61% of the capital outlay budget and has only expended 41% of its budget. A portion of this budget is made up of new capital lease payments that do not start until the future year.

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

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	2018 Original Budget	2018 2nd Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 1,592	\$ 1,503	94.4%
Other Tax	\$ 288	\$ 180	62.4%
Intergovernmental Revenues	\$ 3,700	\$ 1,850	50.0%
Charges for Service	\$ 662	\$ 339	51.3%
Misc. & Transfers-In	\$ 101	\$ 100	99.1%
Total	\$ 6,343	\$ 3,972	62.6%

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

Twenty percent (63%) of budgeted Consolidated Parks General Fund revenue has been collected through June 30, 2018. Table 10 shows the actual collections for the major revenue sources and the percent collected compared to the budget. Table 11 shows that the revenues are trending along the same level as the same period last year with a significant increase in the intergovernmental revenues category.

Tax Revenue collections are at 89% of the original budget. Both first and second half property tax installments have been received. Delinquent revenue collections are at 48% of budget and motor vehicle collections are at 65% at the end of the 2nd quarter.

Parks General Fund Revenues	2017 2nd Qtr YTD Actual	2018 2nd Qtr YTD Actual	Increase/Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 1,482	\$ 1,503	\$ 21
Other Tax	\$ 184	\$ 180	\$ (4)
Intergovernmental Revenues	\$ -	\$ 1,850	\$ 1,850
Charges for Service	\$ 331	\$ 339	\$ 8
Misc. & Transfers-In	\$ 100	\$ 100	\$ -
Total	\$ 2,097	\$ 3,972	\$ 1,875

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

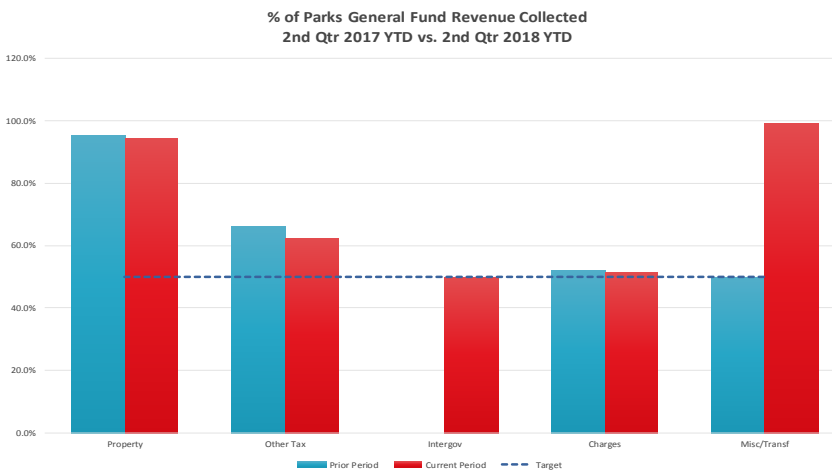


Figure 5: Consolidated Parks General Fund Prior Year vs. Current Year

Charges for Service include park shelter and field rentals and ended the 2nd quarter slightly above the 50% target. Most of these fees are seasonal in nature.

Miscellaneous Revenue has received the entire anticipated amount of contributions and donations, and is currently at 99% of budgeted collections. This is in line with the same period of the prior year.

CONS. PARKS GENERAL FUND EXPENDITURES

Parks General Fund Expenditures <i>numbers in 000s</i>	2018 Original Budget	2018 2nd Qtr YTD Actual	% of Estimate
Personnel	\$ 4,151	\$ 2,104	50.7%
Services	\$ 1,107	\$ 712	64.3%
Supplies	\$ 535	\$ 316	59.0%
Grants, Claims	\$ 11	\$ 2	18.5%
Misc. & Transfers-Out	\$ 151	\$ -	0.0%
Capital Outlay	\$ 495	\$ 335	67.7%
Total	\$ 6,450	\$ 3,469	53.8%

Personnel expenditures for the 2nd quarter 2018 ended at 50.7% of the original budget, \$82,000 above same period last year.

Services ended the 2nd quarter 14.3% above budget. Expenditures run higher in the summer months when Parks and Recreation operations are more active.

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

Supplies are 9% higher than 2nd quarter targets, consistent with the same period last year. Items accounting for this include fish supplies, which have expended 94% of budget, and maintenance and construction materials which have expended 83% of budget.

Misc. & Transfers-Out ended the 2nd quarter with no expenditures.

Parks General Fund Expenditures <i>numbers in 000s</i>	2017 2nd Qtr YTD Actual	2018 2nd Qtr YTD Actual	Increase/Decrease
Personnel	\$ 2,023	\$ 2,104	\$ 82
Services	\$ 840	\$ 712	\$ (128)
Supplies	\$ 314	\$ 316	\$ 2
Grants, Claims	\$ 6	\$ 2	\$ (4)
Misc. & Transfers-Out	\$ -	\$ -	\$ -
Capital Outlay	\$ 191	\$ 335	\$ 144
Total	\$ 3,374	\$ 3,469	\$ 95

Table 13: Consolidated Parks Expenditures Year to Year Comparison

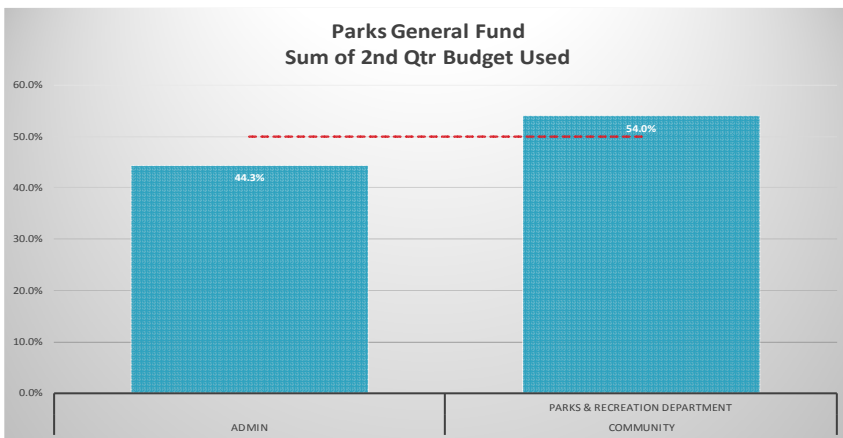


Figure 6: Parks General Fund Dept. Expenditures as a % of Budget

Capital Outlay is above the original budget by 17.7%. Capital equipment makes up 51%, or \$250,000, of the capital outlay budget. Capital equipment is at 98% of budget. Capital projects make up 49%, or \$249,000, 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 making up 99.8% of the fund. Spending for Parks and Recreation is in line spending targets for the original budget. Across all expenditure categories the department was in line with spending targets with the exception of early year encumbrances of annual contractual amounts and overtime which came in at 122% of budget.

Budget to Actual through June 30th 2018 Second Quarter

Tax Levy Funds	REVENUES <i>numbers in 000's</i>			EXPENDITURES <i>numbers in 000's</i>		
	2018 Original Budget	2018 YTD Actual	% of Budget	2018 Original Budget	2018 YTD Actual	% of Budget
City General Fund	\$ 143,209	\$ 81,158	56.7%	\$ 143,717	\$ 66,045	46.0%
City Bond & Interest	\$ 31,843	\$ 18,970	59.6%	\$ 33,216	\$ 6,328	19.1%
County General Fund	\$ 59,613	\$ 46,227	77.5%	\$ 59,232	\$ 30,256	51.1%
Cons. Parks General Fund	\$ 6,343	\$ 3,972	62.6%	\$ 6,450	\$ 3,469	53.8%
County Bond & Interest	\$ 3,454	\$ 3,050	88.3%	\$ 4,157	\$ 413	9.9%
CIFI	\$ -	\$ -		\$ -	\$ -	
Aging	\$ 1,773	\$ 1,257	70.9%	\$ 1,884	\$ 915	48.6%
Developmental Disabilities	\$ 467	\$ 434	92.9%	\$ 598	\$ 144	24.0%
Elections	\$ 1,185	\$ 1,069	90.2%	\$ 1,478	\$ 547	37.0%
Health	\$ 3,138	\$ 2,134	68.0%	\$ 3,394	\$ 1,472	43.4%
Mental Health	\$ 572	\$ 514	89.9%	\$ 580	\$ 270	46.6%
Total UG Tax Levy Funds	\$ 251,597	\$ 158,785	63.1%	\$ 254,705	\$ 109,858	43.1%
Other Funds	2018 Original Budget	2018 YTD Actual	% of Budget	2018 Original Budget	2018 YTD Actual	% of Budget
Wyandotte County 911	\$ 800	\$ 437	54.7%	\$ 860	\$ 496	57.6%
Alcohol	\$ 548	\$ 244	44.4%	\$ 784	\$ 137	17.5%
Court Trustee	\$ 420	\$ 221	52.6%	\$ 583	\$ 202	34.6%
Dedicated Sales Tax	\$ 10,364	\$ 4,713	45.5%	\$ 11,078	\$ 4,614	41.6%
Emergency Medical Services	\$ 11,547	\$ 5,539	48.0%	\$ 11,803	\$ 5,315	45.0%
Environmental Trust	\$ 1,067	\$ 549	51.5%	\$ 1,130	\$ 244	21.6%
Jail Commissary	\$ 25	\$ 21	85.4%	\$ 60	\$ 1	0.9%
Parks & Recreation	\$ 548	\$ 244	44.5%	\$ 583	\$ 346	59.4%
Public Levee	\$ 330	\$ 176	53.3%	\$ 457	\$ 31	6.9%
Register of Deeds Technology	\$ 155	\$ 82	52.8%	\$ 170	\$ 110	64.5%
Clerk Technology	\$ 42	\$ 19	46.3%	\$ 58	\$ 3	5.3%
Treasury Technology	\$ 42	\$ 19	46.3%	\$ 31	\$ 4	14.2%
Sewer System	\$ 39,803	\$ 15,686	39.4%	\$ 43,918	\$ 13,457	30.6%
Stormwater	\$ 3,415	\$ 1,728	50.6%	\$ 4,067	\$ 580	14.3%
Street & Highway	\$ 7,030	\$ 3,550	50.5%	\$ 7,565	\$ 3,596	47.5%
Sunflower Hills Golf Course	\$ 780	\$ 268	34.4%	\$ 787	\$ 421	53.4%
Travel & Tourism	\$ 3,437	\$ 1,530	44.5%	\$ 4,098	\$ 1,313	32.0%
Stadium	\$ 314	\$ 61	19.4%	\$ 661	\$ 343	51.9%
Special Assets	\$ -	\$ -		\$ 4,250	\$ 356	8.4%
Total Other Funds	\$ 80,667	\$ 35,088	43.5%	\$ 92,942	\$ 31,569	34.0%
Total Funds	\$ 332,264	\$ 193,873	58.3%	\$ 347,647	\$ 141,427	40.7%
County Library	\$ 2,820	\$ 2,724	96.6%	\$ 3,124	\$ 2,722	87.2%
Total ALL Funds	\$ 335,084	\$ 196,597	58.7%	\$ 350,771	\$ 144,149	41.1%