



# 2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT

**Unified Government of Wyandotte County  
and Kansas City, Kansas  
For the Fiscal Year Ended December 31, 2022**

# Annual Comprehensive Financial Report

Year Ended December 31, 2022

Unified Government of Wyandotte  
County and Kansas City, Kansas



prepared by

**Department of Finance**  
**Accounting Division**

**Deborah Jonscher, Interim Chief Financial Officer**  
**Pamela Kahao, Accounting Manager**

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

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# **INTRODUCTION**



January 31, 2024

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

**Deborah Jonscher**  
**Interim 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 Office of the Chief Financial Officer is pleased to submit to you the Unified Government of Wyandotte County and Kansas City, Kansas's 2022 Annual Comprehensive Financial Report (ACFR) 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.

Forvis, LLP, 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, 2022 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, 2022. The independent auditors' report is presented as the first component of the financial section of this report.

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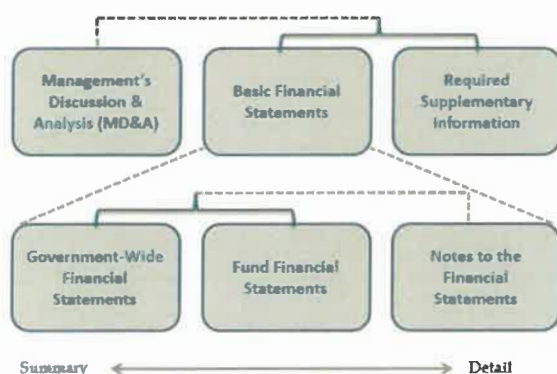
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## The Report

The ACFR 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 ACFR includes all funds of the Unified Government (the Government), and includes the Government's component units, which are a legally separate organizations 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 they not included.

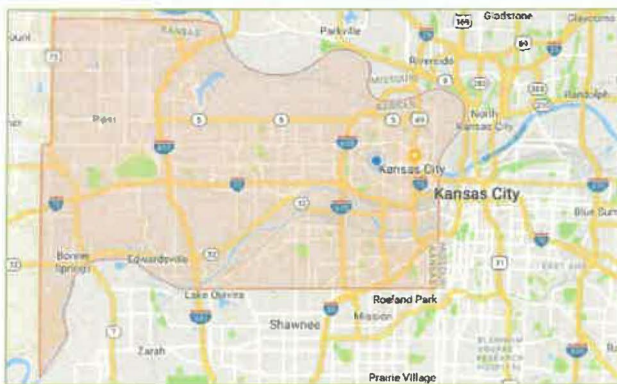
The Government operates on an annual budget cycle. The budget process requires that each department submit a current year and future year expenditure plan and revenue estimates to the County Administrator for approval. The offices of the County Administrator, the Chief Financial Officer and Budget review 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.

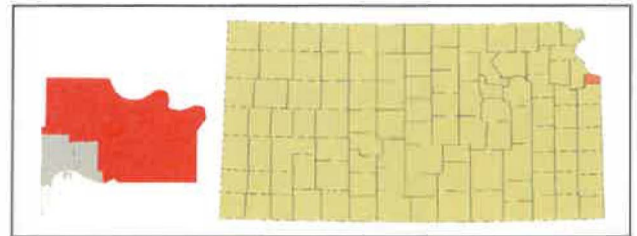
### Unified Government Profile



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 130 businesses, employs over 10,000 people and generates over \$5 billion in annual sales. Many of the companies in Fairfax are world famous: the Fairfax Kellogg's plant makes nearly 85% 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 165,746 in 2022 for Wyandotte County, Kansas.



### 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 2,435 employees in 2022 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, 19 fire stations, 2,400 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 and 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 2022. 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, services, health care, transportation/warehousing and manufacturing. 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 92,000 employed. Our top ten employers are:

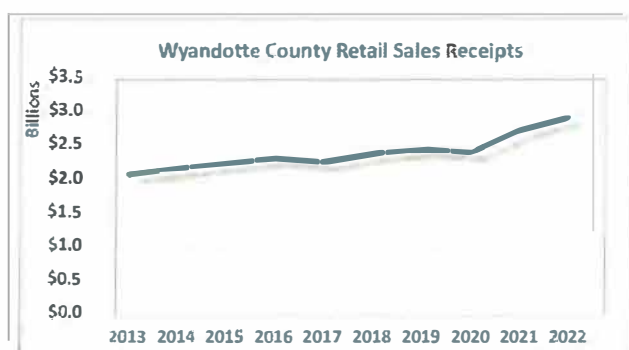
- University of Kansas Health Systems
- Kansas City, KS School District #500
- University of Kansas Medical Center
- Amazon Fulfillment Center
- United Parcel Service
- Unified Government of Wyandotte Co/KCK
- Associated Wholesale Grocers
- General Motors Corporation
- Providence Medical Center
- Nebraska Furniture Mart

### UNEMPLOYMENT

The Bureau of Labor Statistics unemployment rate for 2022 in Kansas was 2.7% compared with 3.6% nationally. The unemployment rate for the County was 3.5%, down from 7.8% for 2020.

### PERSONAL INCOME / CONSUMER SPENDING

An estimate based on U.S. Bureau of Economic Analysis data shows that County personal income increased by 4.4% in 2022. Consumer spending was higher in 2022 as well. The County's retail sales receipts increased from the prior year, totaling \$2.9 billion in 2022 which was 7% higher than in 2021.

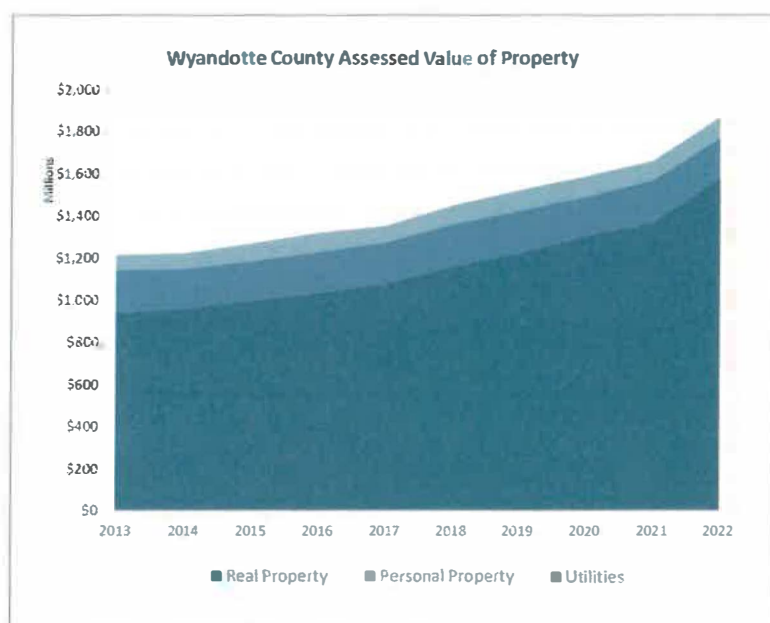


### CONSTRUCTION

Commercial/ industrial construction values totaled \$113.3 million in 2022, down from a decade high of \$293 million in 2016. New residential construction value in 2022 totaled \$118.6 million. Residential single-family permits totaled 131 in 2022 which is down from 2021 (142 permits).

### PROPERTY VALUES

The local real estate market saw a steady increase in values over the year. Overall, Wyandotte County's assessed value for 2022 was \$1.86 billion, a 12.4% increase over the 2021 assessed value and a 53.7% increase since 2013.



## 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, and several have been revised since then. 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 63% of total 2022 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 \$6.5 million less than the revised 2022 budget (adjusted to exclude the budgeted \$9.6 million annual debt appropriation

reserve). Unspent budgets were due to not fully expending contractual services and capital outlay.

### RESERVES

The Government has multiple reserves in its various operating 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 of the General Fund at the end of 2022 is 27.5% 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, 2022, the Government's (not including BPU) general obligation bonded debt of \$266.0 million, subject to this statutory debt limit, amounted to 48% of the \$558.9 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, 2022, 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.

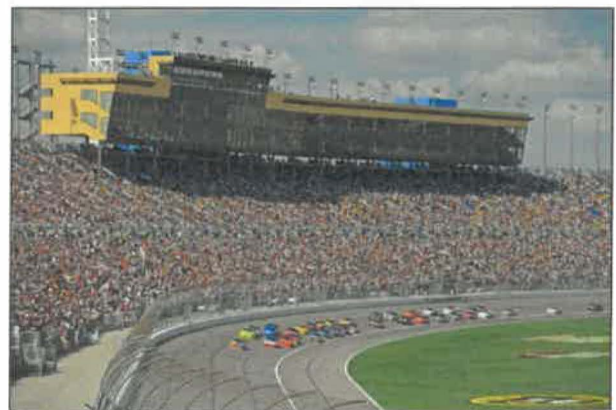
### **Major Development Initiatives**

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.

### **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 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 in 2011 to add lighting to the Speedway for night races. In addition, the Speedway completed a \$6.5 million renovation project in 2012 that includes repaving, reconfiguring and re-banking of the track. Also, a new infield road course was added for Grand-Am Road Racing. In 2023, the agreement with the Speedway was amended to allow for the use of the Iowa Speedway in Newton, Iowa as a NASCAR facility and the Kansas Speedway recommitted to continuing to use best efforts to secure no less than two NASCAR Cup Series sanction agreements per year..



*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.



*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, 116 businesses, including 28 restaurants, were open in Village West, employing over 5,700 people.

In 2022, businesses generated over \$631 million in retail sales with local and state sales tax, use tax, and transient guest tax collections of over \$57 million. The real and personal property taxes levied for this development area were approximately \$13 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 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.

The stadium, named Children's Mercy Park (known as Sporting Park prior to 2016), completed its twelfth successful season in 2022. The stadium held a total of 20 games during the season. Additionally, the Kansas City woman's team, KC Current, played 19 home games at Children's Mercy Park while their home stadium is under construction in Kansas City, Missouri. The KC Current stadium is projected to open for the 2024 season.

Legends Field at CommunityAmerica Ballpark, an open-air stadium that proudly serves as the home of the Kansas City Monarchs boasts an approximate capacity of 5,000 fixed seats, in addition to a grass berm and standing room areas. This venue first opened its gates in May 2003 and initially played host to the Kansas City T-Bones, a minor league baseball team. Following a change in ownership, substantial investments have been injected into both the team and the stadium, with a vision to transform the facility into a year-round attraction for the metropolitan and regional communities. Notably, approximately \$2 million in previously allocated STAR proceeds, authorized by the State for this purpose, are being reinvested in the stadium to maintain its vibrancy and continue to draw visitors to the area. This concerted effort has yielded remarkable results, with the venue successfully attracting high-profile events such as the Country Roots music festival, featuring renowned artists like Chris Young, Trace Adkins, Gabby Barret, Clay Walker, Lonestar, and Jo Dee Messina. Additionally, in August 2023, it was announced that Legends Field would be transformed into a magical village adorned with enchanting Christmas lights, known as “Enchant,” from November 24th, 2023, through December 31st, 2023.



*Enchant at Legends Field*



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

Just east of the Village West/Legends tourism district, an \$80 million Compass Minerals Soccer National Training and Coaching Development Center was constructed and opened in early 2018. 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.

A Fairfield Inn & Suites is under construction near the Compass Minerals Soccer Training Facility. The hotel is anticipated to have 108 rooms and an approximate \$10,700,000 investment along with meeting space with conferencing services connected to the training facility. Despite being originally slated to open in August 2023, as of November 2023, the opening has not taken place.

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

Additional medical service and retail development occurred in this area, including a Menard's home improvement store (opened spring of 2020) and a Camping World (opened July 2022).



### Homefield

In 2020, Homefield LLC, proposed a development of a first-class sporting and entertainment destination located to the east of I-435 between State Avenue and Parallel Parkway, that would include attractions in the form of a major multi-sport athletic complex and performance center known as Homefield and Homefield Outdoor, along with a Homefield youth baseball complex. The \$60M, 150,000 square foot Homefield building will be designed as a multi-sport venue, including food and beverage, medical services, fitness, retail, office, and entertainment spaces. The \$15M Homefield Outdoor will provide facilities for training and entertainment programs for water and outdoor sports such as paddle boarding, dragon boat racing, kayaking, swimming, sand volleyball, basketball, obstacle training, climbing, ropes and zip-lining, football, lacrosse, and soccer.



Homefield Training Center

The \$40M youth baseball complex will include eight lighted fields (originally ten), a scouting view tower, batting and pitching tunnels, concessions and restrooms, and Homefield Academy club offices. The youth baseball complex will be designed to be the premier showcase baseball complex in the Midwest and will cater to a regional and national market area. Also included is an adjacent 250-room themed hotel. Through 2021, the project grew and evolved. In May 2022 STAR Bonds were issued to finance a portion of the project. The issuance of the STAR Bonds obligated the developer to construct the following components described in the Development Agreement: (a) Homefield Building, (b) Homefield Baseball, (c) Homefield Outdoor, and (d) the Margaritaville Resort.

Construction commenced in 2022 and is well underway for the obligated components. Homefield Building and Homefield Baseball are expected to be completed by July 1, 2024. Homefield Outdoor/Margaritaville are expected to be completed by May 4th, 2025.

In May 2023 an amendment to the Development Agreement was approved that committed the developer to construct new components which include \$20 million Big Shots Golf Complex with 60 bays; a \$53 million 55,000 square foot arena for sports and concerts; and a 30,000 square foot Atlas 9 art museum. The amendment also reduced the #of baseball fields from ten to eight.

### American Royal

The American Royal Association is developing a 120+ acre development at 118<sup>th</sup> Street and State Avenue consisting of approximately 1 million square feet of indoor and outdoor arena space, barn, education center, office, shop and storage space. The project will contain a) a large barn the size of 6.9 football fields; b) 3 connected areas, one of which is a main event arena, one is a multi-purpose arena, and an outdoor arena; c) an 80,000 square foot learning engagement center which will provide high quality meeting space; d) simultaneously; and e) other agricultural-related and ancillary facilities, certain barbecue-related uses, and other family recreational tourism activities.

1,500 usable horse stalls which will allow for the unloading of up to 80 trucks and trailers

In October 2016, the American Royal announced their relocation to new facilities in a proposed \$160 million complex to be developed to the west of the Village West retail district. Project planning was put on hold during 2020 and much of 2021 due to the COVID-19 pandemic. Grading of land began in March of 2023 and foundation work commenced in August of 2023. Vertical construction is slated to begin the week after Thanksgiving. The estimated completion date of the barn is late 2025, with events to begin in 2026. The projected draw in the first year is over 390,000 people with over 1 million visitors in the first 5 years of operations.

## OTHER TOURISM DEVELOPMENT



*Rock Island Bridge, Kansas City, Kansas*  
**Rock Island Bridge**

In 2021, 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 was acquired from Kansas City, Missouri and is owned by the UG. Bridge construction commenced in 2023, and in June 2023, efforts were underway to elevate the bridge by 3 feet as a preventative measure against the potential occurrence of a catastrophic flood event. The project was awarded a \$4 million grant in 2023 in which the Department of Commerce required the Unified Government to administer the funds. In exchange, it was agreed that \$480,000 could be applied to public utility infrastructure incurred by the Unified Government. The bridge is scheduled to open in the Summer of 2024.

## OTHER COMMERCIAL/ INDUSTRIAL/MANUFACTURING 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 cost 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 2021, Scannell Properties, LLC constructed a 3.4 million square foot warehouse distribution center and office park at the longtime vacant Woodlands location at 9700 Leavenworth Road. The \$110 million, 1.08 million square-foot logistics facility houses a new Amazon fulfillment center that employs 1,000 associates for picking, packing, and shipping of large sized customer items. The remaining five planned buildings range from 88,000 to 855,000 square feet and are currently speculative development. Additionally, small neighborhood retail and a 97-acre wooded preservation are included in the master development plan.



## OTHER TOURISM DEVELOPMENT

### *Development of UG Owned Land*

The Unified Government hosted an information session in February 2023 for developers, consultants, and other interest parties to preview plans for a request for qualifications for three Unified Government-owned redevelopment sites. Development Strategies, an economic development consulting firm has been selected to assist with this effort.

#### Site One: 47<sup>th</sup> & State

The site of the former Indian Springs mall consists of three parcels zoned for commercial use. Demolition of the mall occurred in 2016. A mixed-use development was contemplated by Scavuzzo's Foodservice Co in 2019, but never came to fruition. Currently the 9,000 square foot site is host to a regional transit center.

#### Site Two: 4<sup>th</sup> & Minnesota

The 2,900 square foot site wraps around the United Way building in Downtown Kansas City, KS. Currently a parking lot, these two UG-owned parcels are currently zoned for the Central Business District.

#### Site Three: 18<sup>th</sup> & Quindaro

The Unified Government currently has multiple land bank lots at the southeast corner of 18<sup>th</sup> and Quindaro in the historic northeast. There are multiple vacant lots and the proposed project would ideally incorporate a grocery store.

The Request for Qualifications invited developers/teams to respond with proposals by June 2023. The review of these proposals is ongoing.

### *Urban Outfitters*

Urban Outfitters Inc. constructed a \$400 million, nearly one million square foot omni-channel distribution center. The facility opened on October 26, 2022, and has brought 2,000 new jobs to the city. On June 5, 2023, a CID Special Assessment of \$300,000 for 20 years was approved to finance a transit line from Midtown to the distribution center. The purpose was to attract workers from the eastern side of the county. Other workforce support programs include offering daycare services.



*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, the I-635 Industrial Park at I-635 and Metropolitan, and the Turner Logistics Park at I-70 and Turner Diagonal. 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 completed in 2018.



*General Motors manufacturing plant, Kansas City, Kansas*

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. In 2022, NorthPoint Development sold the property to Tradebot Properties, LLC.



*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 \$155 million Turner Logistics Industrial Park on a site adjacent to the new interchange. The development will create 1,800 new jobs and include approximately 7 buildings consisting of 2.7 million square feet of distribution/warehouse space. The total investment as of December 2022 amounts to \$124 million with 5 buildings, constituting 1.9 million square feet completed. The development of this area helped prioritize and initiate the redevelopment of the Turner Diagonal Interchange. The interchange was originally built in the 1960s and the design was based on the premise that tollbooths would be installed, which never occurred. Through the redesign of the interchange, which was completed in December 2020, land was made available for development, travel is safer, and there is more transit access. The project earned 4 awards including both the 2021 APWA National and Regional Project of the Year Awards, the 2021 AASHTO America's Transportation Award, and the 2021 NSPE-KS Outstanding Engineering Achievement.

### *Office and Service*

The downtown area, with approximately 5,000 employees, has the largest concentration of office workers. Continued revitalization of downtown is a priority for the Unified Government. In 2014 efforts were made by Loretto Properties which invested \$1.5 million to redevelop two buildings along Minnesota Avenue. The buildings now house various non-profit organizations and professional services. In 2023 KDG, LLC proposed a \$28 million redevelopment of the historic Brotherhood Bank site at 7th & Minnesota Avenue. This multi-purpose commercial venture encompasses office space, 29 multi-family units and parking facilities.

### *Retail*

In October 2020, a development agreement was approved for the construction of a new Menards home improvements store and related infrastructure at the southwest corner of 18th Street Expressway and I-35. The new Menards would be an approximately 209,000 square foot prototype building with a 156,000 square-foot outdoor sales area and a 42,000 square-foot warehouse. The total estimated project cost is \$34 million. Construction must commence within 8 years of the approval of the development agreement which occurred in 2020. Thus far, construction has not commenced.

### **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. Northpoint Development is constructing Phase III of



*Village West Apartments Phase III*

the Village West Apartments. Two other phases have been completed, the first consisting of a \$30 million investment of 306 units in 2013, and the second, a \$27 million 312-unit project completed in 2014.

Phase III is to be located adjacent to the first two phases and is to be a \$49 million, 330-unit Class A luxury apartment building with a projected completion date of August 1, 2024. The demand for multi-family housing remains high in the area and the increased foot traffic will benefit the entire area.



*Legends Apartments project to be constructed in 2023*

Legends 267 Apartments, a noteworthy project located adjacent to the Legends Shopping Center, received approval in 2016 for the development of a luxury apartment complex with a construction cost of approximately \$49.8 million, comprising 250 units. The scope of this endeavor also encompassed the construction of a 600-space parking garage, with 350 of these spaces dedicated for public use. Approval was granted for a Community Improvement District imposing a 1.0% sales tax (increased from a 0.6% sales tax in June 2018) in support of the project. In a significant turn of events, after the project stalled, Luke Draily Construction and Beck Cal Development assumed responsibility for the Development Agreement in November 2020, leading to an increased project value of \$53M and an expanded unit count of 267. The construction of the garage has been completed in 2023, and work on the apartment complex is well underway, with an anticipated completion of Spring of 2024. Furthermore, an important development in this project's journey was the approval of a 4th Amendment to the development agreement. This amendment extended the deadline for the developer to pave the parking lot adjacent to Legends Field until December 2023, allowing for potential development opportunities on the site.



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 agreement was amended four times before the project stalled in 2022. In 2023, the project was reinitiated. The Reardon Center site is to be designed, constructed, and developed as a first-class mixed-use development consisting of a 4 to 5-story mixed-use building with 7,000 square feet of first-floor retail and commercial space, 85-100 market rate apartment units and 7,500 square feet of multi-purpose meeting space with capacity to seat 325 people for community events and programs.

In 2020, a project was approved for the Yards II, LLC to build a first-class 220,000 square foot luxury apartment building consisting of approximately 224 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.

The Milhaus Apartments are to be built in the Village East area as one of the components of the Homefield development agreement. They are a \$45 million investment and are to be located on the northwest corner of 94th street and State Avenue. The project is a 274-unit, garden-style, luxury apartment development that contains 9 buildings, and a clubhouse on an 18.34-acre site. Seven (7) acres will remain untouched to keep an existing natural forested area. Construction commenced August 2021 and completion is nearly complete on all building.



*Milhaus Apartments project to be constructed in 2023*

The Hudson Apartments project includes demolition and construction of a new \$48,000,000 5-story multifamily housing complex to be built at 3600 Rainbow Boulevard near the KU medical campus. It will consist of 228 1–2-bedroom units and studios with amenities, including a pool, fitness center and rooftop social area. This development will provide much needed housing space in this area, is consistent with the Rosedale Master Plan, and will offer proximity for workers and students at the medical campus. It is a joint effort with Lane 4, Hunt Midwest, and KU Endowment. Construction is expected to be completed by fall 2024.



*Hudson Apartments project to be constructed in 2024*

Progress has been made on several other housing developments within the community. 505 Central, Village of the Legends, Woodside. 505 Central Development entered into with Sunflower Development Group, LLC for the design, development and construction of a new first-class, market rate luxury multi-family apartment complex. The Agreement was entered into in August of 2022 and the first amendment was approved in July 2023 to allow for commencement to begin September 2023 and completion of the project September 2025.

Village of the Legends is another project proposed in March 2023 for a \$19 million 58-unit senior living facility located at 110<sup>th</sup> Street and Delaware Parkway focused on serving active adults ages 55 and older.

Woodside Rosedale Apartments are a \$53 million 149-unit multifamily facility located at 4601 Rainbow Boulevard.

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 quality housing development, homeownership & financial empowerment services, and community building. CHWC focuses its programs in the urban core neighborhoods of Kansas City, Kansas/Wyandotte County. In 2022 CHWC helped 71 families achieve or sustain homeownership, counseled and educated 193 customers, awarded \$370,500 in grants from NeighborWorks America, and reported \$11.8 million in total private, philanthropic, and public investment.

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.

## EDUCATION

Investment in primary schools remains strong among the four school districts in Wyandotte County. In the past seven years six new schools have been built (either new or rebuilt) totaling \$122 million in value. In addition to new construction, remodeling of existing schools is ongoing. In November of 2016, Unified School District #500 residents approved a \$235 million no tax increase bond issue which extended the period of the current bond. construction projects will largely be completed

over a five-year period and will include safety and security upgrades to all buildings, replacement of four outdated schools, the repurposing of two buildings, new playgrounds and kitchens for buildings that need them, and the completion of critical maintenance projects.



*KCKCC Student Housing Facility to be constructed in 2022*

The Kansas City Kansas Community College (KCKCC) held a ribbon cutting ceremony in July 2022 for their new student housing facility, Centennial Hall. The new 105,000 square-foot four-story facility includes 73 total units, with a mixture of two- and four-bedroom units, ADA mobility units, and space for a housing specialist and housing supervisor. In addition, other amenities include a group study hall, study spaces, multi-purpose room, an outdoor patio/grilling area, and more.



*KCKCC Downtown Community Education Center*

KCKCC has also proposed the development of a \$65M downtown campus which would provide technical and academic programming to meet the needs of the local and surrounding workforce.



The campus will focus on automation engineering, commercial construction technology, counseling and support services, English as a second language (ESL), general education diplomas (GED), a health clinic, youth activities, and youth enrichment and leadership. Kansas City Kansas Public Schools, Wyandot Behavioral Health, YMCA of Greater Kansas City, Swope Health, High Aspirations Youth Mentorship, and Community America Credit Union have partnered with KCKCC on this proposal. Groundbreaking occurred in September 2023.

responsiveness to the financial concerns of the Government.

Respectfully submitted,

*Deborah A Jonscher*

Deborah Jonscher  
Interim Chief  
Financial Officer

### Acknowledgements

The preparation of this ACFR 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, Angie Maxville, Lacey Russell, Judi Her, Sunny Snoderly, and Rhonda Goodnight of the Accounting Division, Research Manager Mike Grimm, Debt Coordinator Alyse Villarreal, Deputy Treasurer Andrea Vinyard, Interim Payroll Manager Micah Scheuerman, Budget Director 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, Forvis, LLP, 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

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 Tyrone Garner  
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



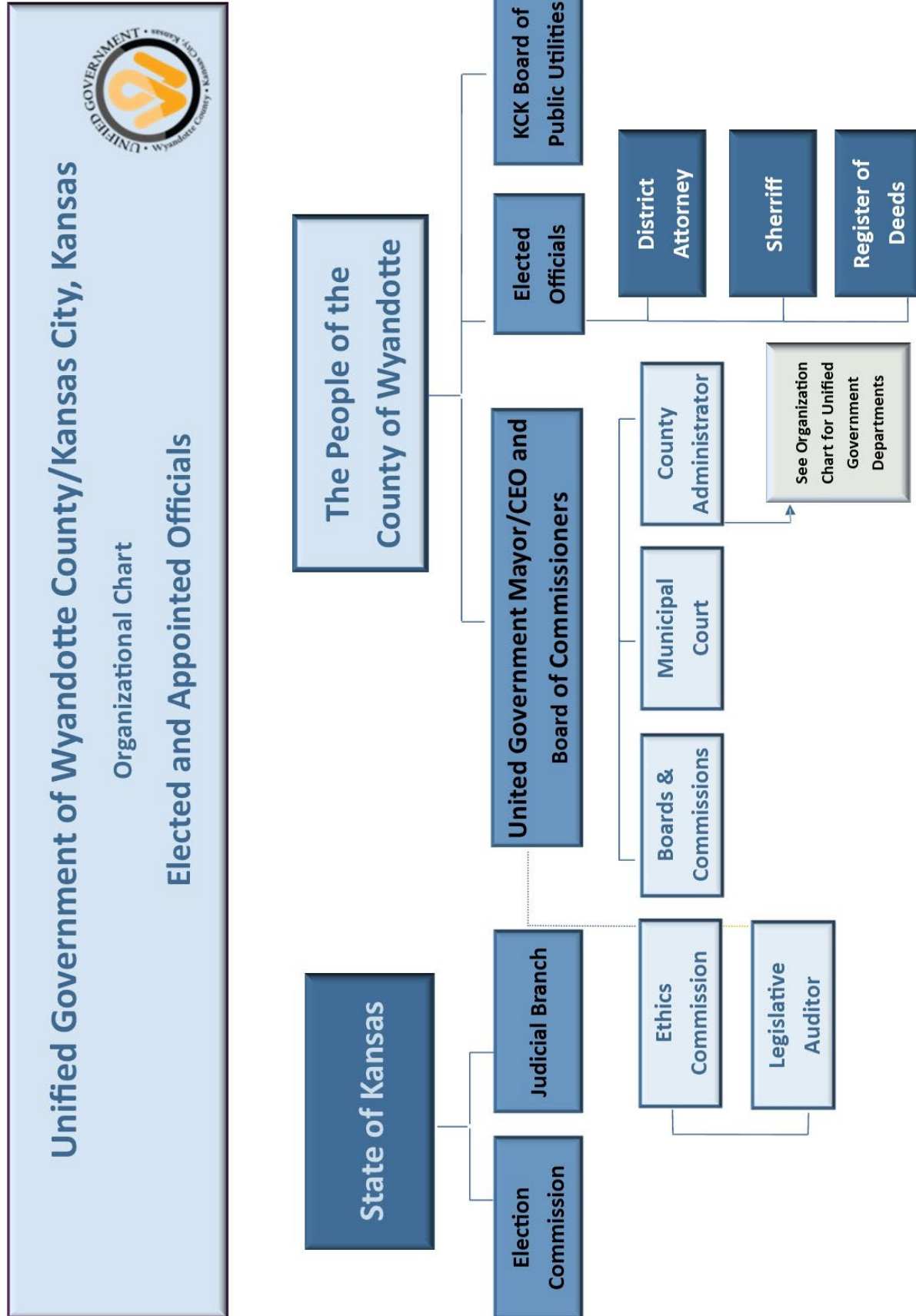
Honorable Angela Markley  
District 6



Honorable Chuck Stites  
District 7



Honorable Andrew Davis  
District 8





# COUNTY ADMINISTRATOR DAVID JOHNSTON

**Communications**  
Ashley Hand

**PIO** Krystal  
McFeers

**Vacant**  
Asst CA

**Assistant to Administrator**  
**Vacant**

## Alan Howze Asst County Administrator (ACA) Health & Human Services

**Aging**  
Ruth Jones

**Human  
Services**  
Phyllis Wallace

**Appraiser**  
Matt Willard

**Parks & Rec**  
Angel Ferrara

**Comm  
Corrections**  
Phil Lockman

**Transit  
Director**  
Deasiray Bush

**Interim Comm  
Dev**  
Joe Monslow

**Public Health  
Director**  
Eli Caldwell

**Coroner**  
**Dr. Hussain**

## Bridgette Cobbins Asst County Administrator (ACA)

**Police Chief**  
Karl Oakman  
x6010

**Interim Fire Chief**  
Dennis Rubin

**Budget Dir**  
Reginald Lindsey

**NRC**  
Greg Talkin

**Emergency/  
Management**  
Matt May

**Public Works**  
Jeff Fisher  
**Bldg & Logistics**  
John Kelly

**GIS / Mapping**  
Chris Cooley

**Parking Control**  
Rhonda Green

**Interim CFO**  
Deborah Jonscher

**Accounting**  
Pamela Kahao

**Acting  
Treasurer**  
Michelle Wooten

**Payroll**  
**Vacant**

## Alan & Bridgette Asst County Administrators

**HR**  
Renee Ramirez

**Purchasing**  
Sharon Reed

**Interim UG  
Clerk**  
Monica Sparks

**Information  
Technology  
Director**  
Kevin Bibbs

**Performance  
& Innovation**  
Crystal Sprague

**311**  
Omar Quintero

**Chief Counsel**  
**Vacant**

**Acting Chief  
Counsel**  
Angela Lawson

**Planning  
& Urban  
Design**  
Gunnar  
Hand

**Eco/Devo**  
**Vacant**

**Land Bank**  
Jud Knapp

**Development  
Coord/Customer  
Service Success**  
**Vacant**

**Asst CAs are not  
over these depts,  
however, assist  
with operations.**

Legislative Auditor, Tom Wiss ;  
District Attorney, Mark Dupree ;

David Johnston

Michael Abbott  
Election Comsr

Alan Howze

Nancy Burns  
Register of Deeds

Museum

Angel Ferrara  
Parks and Recreation

Dan Soptic  
Sheriff

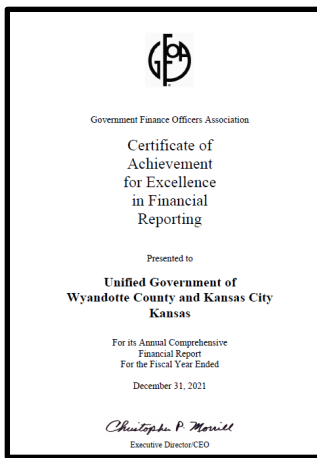
Anita Cash  
District Court

Bridgette Cobbins

Municipal Court,  
Dominic Geniuk

Process  
Servers  
SOAR (?)

*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, 2021. This is the 22nd 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.

### Outstanding Achievement in Popular Annual Financial Reporting

The GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Unified Government of Wyandotte County and Kansas City, Kansas for the fiscal year ended December 31, 2021. The Award for Outstanding Achievement in popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local governments popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for outstanding in popular Annual Financial Reporting 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, 2022. 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.

# **FINANCIAL SECTION**





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[forvis.com](http://forvis.com)

## Independent Auditor's Report

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

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the 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 and Kansas City, Kansas (the Unified Government), as of and for the year ended December 31, 2022, 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.

In our opinion, the accompanying 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, 2022, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Unified Government and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matters***

As discussed in *Section D of Note 1* to the financial statements, in 2022, the Unified Government adopted Governmental Accounting Standards Board Statement No. 87, *Leases*.

The 2021 financial statements for the governmental activities, before they were restated for the matter discussed in *Section H of Note IV*, were audited by other auditors, and their report thereon, dated July 22, 2022, expressed an unmodified opinion.

Our opinions are not modified with respect to these matters.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified Government's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Unified Government's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified Government's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, pension, and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing 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 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 accompanying supplementary information, such as the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the accompanying supplementary is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**FORVIS, LLP**

Kansas City, Missouri  
January 31, 2024

*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, 2022. Readers are encouraged to consider the information presented here in conjunction with the additional information provided in the letter of transmittal.*

## Financial Highlights

- The Unified Government's assets and deferred outflows of resources exceeds its liabilities and deferred inflows of resources at the close of the fiscal year by \$725,734,000 (net position).
- The Unified Government's total net position increased by \$75,472,000 over the prior year. Net position increased in governmental activities by \$24,659,000 and increased for the business-type activities by \$50,813,000. Governmental activities' net position increased from a deficit net position of (\$909,000) to a positive net position of \$36,642,000 because of two prior period restatements.
- The Unified Government's long-term liabilities as of December 31, 2022 are \$1,757,593,000, consisting of \$868,092,000 for governmental activities and \$889,501,000 for business-type activities. Governmental activities long-term liabilities increased by \$58,083,000 compared with the prior year, or by 7.2%.
- Of the \$868,092,000 in governmental activities long-term liabilities, \$357,522,000 or 41.2% are for employee and retiree benefits and \$506,442,000 or 58.3% for debt-financed capital and economic development investments, with the remaining portion for various claims liabilities.
- Total net pension liability of \$226,026,000 increased by \$78,143,000 or 52.8%. Other post-employment benefits (OPEB retiree healthcare) total liability of \$84,735,000 declined by (\$29,537,000) or (25.9%).
- Governmental funds combined ending fund balances of \$217,475,000 reflect an increase of \$49,184,000 or 29.2% from the prior year. Of that total, 22.7% or \$49,341,000 is unassigned fund balance available for future spending at the discretion of the Unified Government's Board of Commissioners.

## Overview of the Financial Statements

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 Unified Government's finances, in a manner like a private-sector business.

The **Statement of Net Position** presents information on all 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 affect 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 Baseball Stadium, where fees for services typically cover all or most cost of operations, including depreciation.

The government-wide financial statements comprise all 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), KCK ALL, Inc., the Wyandotte County Land Bank and KCK 501, Inc., blended component units. 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 Unified Government, like other municipal governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the 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 Unified 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, Debt Service Economic Development Fund and Special Grants Fund, which are considered major funds. Data from the 27 Other Governmental Funds are combined into a single, aggregated presentation. Combining and individual fund statements for each of these non-major governmental funds is provided in the latter portion 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 and Recreation (Consolidated City/County) 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 Unified 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 Unified Government's various functions. The Unified Government uses internal services funds to account for its employee and retiree health benefits, workers' compensation, and fleet services. 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 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. Custodial funds generally are used to account for assets the Government holds on behalf of others as their agent, such as in fulfilling the Unified 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 general, special revenue 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 \$725,735,000 at the close of the fiscal year. Net position of \$849,653,000 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 are outstanding. The Unified 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 Unified Government also include \$147,095,000 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 (\$271,013,000). Table 1 reflects the Government's net position (amounts in thousands) as of December 31, 2022 and 2021:

**Table 1**

Amounts in thousands

	Governmental		Business-type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 474,177	\$ 382,110	\$ 341,866	\$ 275,188	\$ 816,043	\$ 657,298
Capital assets	600,274	593,536	1,366,583	1,351,794	1,966,857	1,945,330
<b>Total assets</b>	<b>1,074,451</b>	<b>975,646</b>	<b>1,708,449</b>	<b>1,626,982</b>	<b>2,782,900</b>	<b>2,602,628</b>
<b>Deferred outflows</b>	103,639	81,270	54,946	73,126	158,585	154,396
Noncurrent liabilities	\$ 868,092	\$ 810,009	\$ 889,501	\$ 886,038	\$1,757,593	\$1,696,047
Other liabilities	88,273	63,084	89,295	97,014	177,568	160,098
<b>Total liabilities</b>	<b>956,365</b>	<b>873,093</b>	<b>978,796</b>	<b>983,052</b>	<b>1,935,161</b>	<b>1,856,145</b>
<b>Deferred inflows</b>	185,083	184,732	95,506	78,982	280,589	263,714
<b>Net position</b>						
Net investment						
in capital assets	\$ 292,702	\$ 265,519	\$ 556,952	\$ 534,146	\$ 849,653	\$ 799,665
Restricted	99,352	76,871	47,743	24,343	147,095	101,214
Unrestricted	(355,412)	(343,299)	84,398	79,585	(271,013)	(263,714)
<b>Total net position (deficit)</b>	<b>\$ 36,642</b>	<b>\$ (909)</b>	<b>\$ 689,093</b>	<b>\$ 638,074</b>	<b>\$ 725,735</b>	<b>\$ 637,165</b>

The governmental activities' net position of \$36,642,000 for December 31, 2022 increased by \$37,550,000 compared to 2021. Net position of business-type activities totaling \$689,093,000 increased by \$51,019,000. The government-wide change in net position increased by \$78,111,000. Table 2 reflects the Government's changes in net position (amounts in thousands) for the years ended December 31, 2022 and 2021:



Table 2

Amounts in thousands

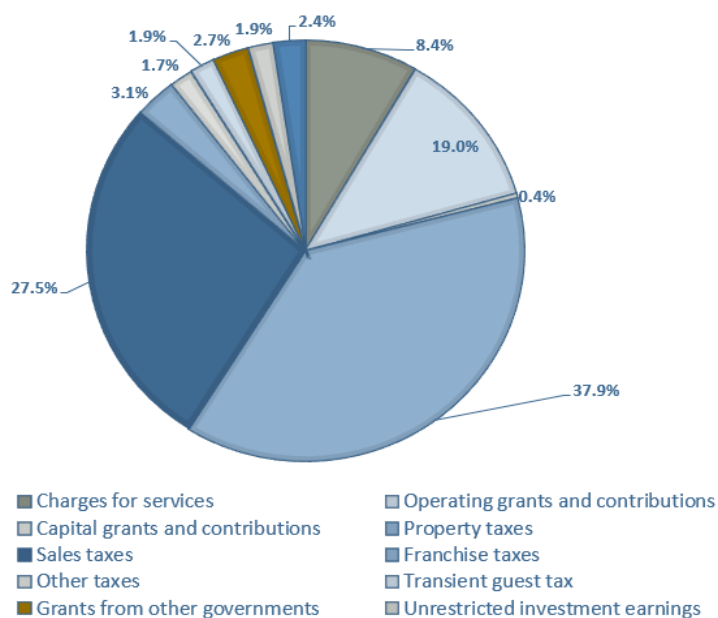
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 28,900	\$ 31,331	\$ 438,907	\$ 399,816	\$ 467,807	\$ 431,147
Operating grants & contributions	42,223	66,933	712	2,373	42,935	69,306
Capital grants & contributions	1,271	5,841	1,362	952	2,633	6,793
General revenues:						
Property taxes	130,917	127,351	-	-	130,917	127,351
Other taxes	118,020	107,789	8,909	8,178	126,928	115,967
Grants	9,200	-	-	-	9,200	-
Unrestricted investment earnings	6,390	5,125	1,107	848	7,497	5,973
Miscellaneous	7,777	9,765	1,716	658	9,493	10,423
<b>Total revenues</b>	<b>344,698</b>	<b>354,135</b>	<b>452,713</b>	<b>412,825</b>	<b>797,411</b>	<b>766,960</b>
<b>Expenses</b>						
General government	42,093	51,106	-	-	42,093	51,106
Health and welfare	20,289	27,011	-	-	20,289	27,011
Public safety	181,471	173,451	-	-	181,471	173,451
Public works	77,491	65,973	-	-	77,491	65,973
Parks and recreation	9,337	8,887	-	-	9,337	8,887
Planning and development	14,858	30,562	-	-	14,858	30,562
Interest on long-term debt	19,929	19,056	-	-	19,929	19,056
Electric and water systems	-	-	301,806	284,436	301,806	284,436
Public levee	-	-	95	96	95	96
Stormwater	-	-	4,659	3,790	4,659	3,790
Emergency medical services	-	-	13,317	10,361	13,317	10,361
Sewer system	-	-	35,043	31,296	35,043	31,296
Sunflower Hills golf course	-	-	1,023	920	1,023	920
Stadium	-	-	527	828	527	828
<b>Total expenses</b>	<b>365,468</b>	<b>376,046</b>	<b>356,470</b>	<b>331,727</b>	<b>721,938</b>	<b>707,773</b>
Net position before transfers	(20,770)	(21,911)	96,243	81,098	75,473	59,187
Transfers	45,430	23,343	(45,430)	(23,343)	-	-
<b>Changes in net position</b>	<b>24,660</b>	<b>1,432</b>	<b>50,813</b>	<b>57,755</b>	<b>75,473</b>	<b>59,187</b>
Net position (deficit) - as originally reported	(909)	(2,341)	638,074	580,319	637,165	577,978
Change in accounting principle	2,433	-	205	-	2,638	-
Restatement Correction of Error	10,458	-	-	-	10,458	-
Net position - beginning, restated	11,982	-	638,279	-	650,261	-
<b>Net position (deficit) – December 31</b>	<b>\$ 36,642</b>	<b>\$ (909)</b>	<b>\$ 689,093</b>	<b>\$ 638,074</b>	<b>\$ 725,735</b>	<b>\$ 637,165</b>

**Governmental activities'** net position increased by \$24,659,000 to a surplus net position of \$36,642,000 for the year ended December 31, 2022. A key element of the increase in governmental activities' is although revenues decreased expenditures decreases outpaced the decline in revenues, as follow:

- Property tax and sales tax comprise 90.7% of all tax revenues and 57.9% of all governmental activities' revenues including transfers-in. Property tax revenue totals \$130,917,000, an increase of \$3,566,000 or 2.8% due to increases in assessed values. Sales tax revenue of \$94,835,000, recorded in governmental activities, increased \$6,722,000 or 7.6% compared to 2021, continuing the rebound to prior levels of strong retail sales and compensating use growth following the declines experienced in most of 2020 due to the COVID-19 pandemic.

- Operating grants and contributions program revenue decreased \$24,710,000 or 36.9% below the prior year primarily due to the decreased funding related to efforts to ease the effects of the COVID-19 pandemic on the economy. An allocation of \$43,758,000 in American Rescue Plan Act (ARPA) funds from the US Treasury was received in 2022 and is the final installment of those funds.

Chart 1  
Revenues by Source – Governmental Activities -- 2022



Governmental activities' expenses decreased by \$10,578,000, or by 2.8%, as follow:

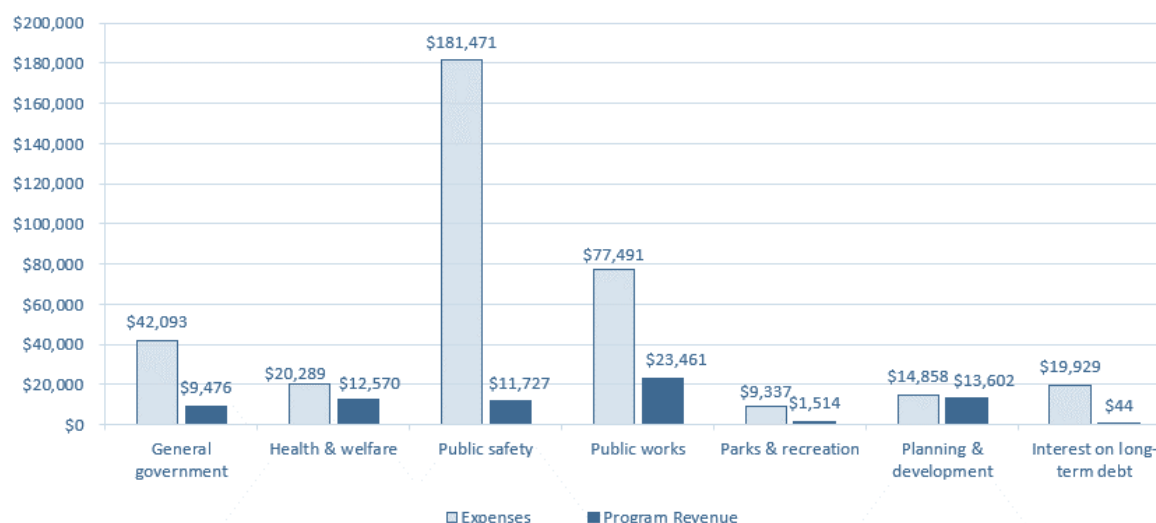
- Public works program expenses increased \$11,518,000 or 17.5% primarily due to increased investments in neighborhood improvements and capital project activities.
- Public safety program expenses increased \$8,020,000 or a modest 4.6% mostly related to retroactive salary adjustments for the Kansas City, KS Fire Department along with other increased costs of public safety program expenditures.
- Parks and recreation program expenses increased \$450,000 or 5.1% due to investments in parks improvements for the community.

These governmental activities program expense increases were offset by decreases in other functions.

- Health and welfare program expenses decreased by (\$6,722,000) or (24.9%) due to the County Public Health Department's decreased support required for community needs related to programs to mitigate the effects of the pandemic through the operation of several vaccination and testing centers and providing housing and other assistance to impacted households.

- Planning and development program services decreased (\$15,704,000) or (51.4%). This decrease is primarily related to the one-time \$13,990,000 in 2021 construction costs associated with the Legends Apartments Garage and West Lawn Improvement Project financed by the Community Improvement District Sales Tax Revenue Bonds of \$26,805,000 issued in May of 2018.

Chart 2  
Expenses and Program Revenues – Governmental Activities – 2022  
(dollars in thousands)



Governmental program expenses during the year of \$365,468,000 are partially offset by \$72,394,000 in charges for services and operating and capital grants and contributions program revenues. The net difference of \$293,074,000 is funded by governmental tax revenue of \$248,939,000, miscellaneous revenues, investment earnings, and a transfer-in of \$45,430,000 of which the BPU payment-in-lieu of taxes (PILOT) made to the Unified Government's City General Fund is the primary component. As the graph displays, public safety programs are the most reliant on non-program revenues and taxes at \$163,463,000 or 90.1% of their total expenses, followed by public works at \$50,712,000 or 68.4% of their total expenses.

**Business-type activities** net position increased the Government's net position by \$50,813,000 to a total net position of \$689,093,000 for the year ended December 31, 2022. Total business-type activities revenues of \$452,713,000 are \$39,888,000 greater, or an increase of 9.6% compared with prior year revenues. A key element contributing to the change in net position was the revenue growth, as follows:

- The Kansas City, Kansas Board of Public Utilities (BPU) operating revenue for both electric and water public utilities is the largest revenue source of business-type activities, totaling \$385,080,000 or 85% of the Unified Government's total business-type activities revenue. BPU charges for services program revenues totaling \$385,080,000 increased by \$35,715,000 or 10.2% compared to the prior year as residential and commercial usage experienced increased sales in 2022.

- The Unified Government's sewer system enterprise operating revenue is the second largest business-type activities revenue source, amounting to \$42,987,000 or 9.8% of the total. Sewer charges for services increased by 2,111,000 or 5.2% over the prior year. In 2021 there was an approved rate adjustment to accumulate resources for capital infrastructure investment required by the Federal consent decree (refer to Footnote IV.B.).
- The Unified Government's stormwater enterprise operating revenues were \$5,154,000 or 1.2% of the total business-type activities. Stormwater charges for services increased by \$1,606,000 or 46% over the prior year. In 2021 for the 2022 Budget, the Commission adopted a new stormwater rate structure to provide resources to address stormwater runoff and flooding issues in the community.

Total business-type activities' expenses of \$356,470,000 increased by \$24,743,000 or 7.5% due to greater costs for goods, depreciation expense, offset by lower debt interest expenses compared with the prior year.

### 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. 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, 2022, the Unified Government's governmental funds financial statements report a combined ending fund balance of \$217,475,000, an increase of \$49,184,000 from the prior year. Of the change in fund balance, the General Fund increased by \$2,373,000 and the Other Governmental Funds increased \$4,638,000. These increases were offset with negative net changes to fund balance including (\$3,064,000) in the Special Grants Fund as reimbursements for Federal Emergency Management Grants are pending approval with the pertinent agencies. Unassigned fund balance constitutes 22.7% or \$49,341,000 of the total fund balance, which is available for future spending at the Unified Government Board of Commissioner's discretion. The following information outlines in more detail the financial performance of the governmental funds.

The **General Fund** is the chief operating fund of the Unified Government. 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. At the end of the current fiscal year, unassigned fund balance was \$58,133,000 while total fund balance was \$67,244,000.

Key elements of the General Fund's increased total fund balance are as follows:

Many of the revenue categories showed strong growth for the year. Total General Fund revenues, transfers in and other financing sources, are \$246,561,000, a decrease of \$745,000 compared to the prior year.



**Certain major revenue changes in the General Fund from 2021 to 2022 include:**

- General Fund sales and use tax revenues totaling \$63,836,000 increased by \$1,410,000 in 2022, after having significant growth in 2021 of \$10,694,000. Compensating use taxes reflecting e-commerce gained more of the retail market share since the pandemic and this has been a continuing trend.
- The combined General Fund mill levy rate in 2022 decreased from the prior year at 52.88 mills. The total assessed valuation of the County increased 18% from 2021 to 2022 for taxes supporting operations in budget year 2023. Ad valorem real estate property tax revenues, personal property and motor vehicle registration tax revenue of the General Fund, including collection of delinquent taxes, totaled \$85,732,000, an increase of 2.4% or \$2,039,000.
- 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 2022. PILOT payments to the Unified Government of \$37,074,000 increased \$5,359,000 in 2022 or 16.9%. This BPU PILOT payment is reflected in the respective financial statements as a transfer into the City General Fund and a transfer out of the BPU.
- Charges for services totaling \$14,812,000 increased \$1,019,000, which is a modest increase.

The Government continued to closely monitor the cost of its operations during 2022 as it continued to respond to the needs of residents impacted by the pandemic. Total General Fund expenditures, including transfers out, of \$244,188,000 decreased \$16,099,000.

Major expenditure changes in the General Fund from 2021 to 2022 include the following items.

It is important to note for the reader of this report that the spending in functions, for example in public safety, public works, or public health, are not wholly reported in the General Fund. The expenditures discussed below are only those supported by the unrestricted resources of the General Fund. The special revenue funds that have dedicated resources for similar functions expenditures are reported Other Governmental Funds financial statements of this report.

- Public safety expenditures totaling \$140,221,000 are 57.4% of total General Fund expenditures, including transfers out. In 2022, these costs increased by \$6,328,000 or 4.7% due to the prior year's lower level of costs in personnel that were reimbursed by a Federal Emergency Management Agency (FEMA) for pandemic-response related costs incurred in 2021 for expenses incurred in 2020.
- Public works expenditures totaling \$24,557,585 are 10.1% of total expenditures, including transfers out, and had a modest decrease of \$276,000.
- General government expenditures totaling \$29,429,000 are 12.1% of total expenditures, including transfers out, and increased \$1,145,000, or 4.0%.
- Capital outlay spending totaling \$3,748,000 comprising 1.5% of total expenditures, including transfers out, increased by \$2,409,000. The capital outlay expenditure increase is due representative of more goods becoming available to purchase for our capital projects.

On the balance sheet, the General Fund has \$54,674,000 in cash and investments and \$85,103,000 in property taxes receivable, \$14,955,000 in other taxes receivable offset by \$17,316,000 in total current liabilities. Comparatively in 2021, the General Fund had \$63,566,000 in cash and investments, \$78,150,000 property taxes receivable, and \$14,586,000 in other taxes receivable, offset by \$24,391,000 total current liabilities.

**Capital Projects Fund** accounts for the net resources to support the Unified Government's five-year Capital Maintenance and Improvement Program (CMIP). The fund balance of \$82,577,000 increased by \$41,294,000 to 2022.

Total revenues and other financing sources of \$167,240,000 increased by \$41,441,000. Total expenditures and other financing uses totaling \$125,945,000 decreased by (\$8,066,000) due to spending in 2022 for the completion of various large capital projects.

**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 \$18,870,000, which was an increase in fund balance of \$3,943,000 compared to 2021.

**Special Grants Fund** is a special revenue fund that reports the financial activity on a consolidated basis of 26 sub-funds that account for restricted grant revenues and related expenditures. Fund balance of the Special Grants Funds totals a deficit (\$5,986,000) increasing the deficit position from 2021 of (\$3,064,000).

Expenditures in grant funds vary greatly between years since the grant resources are not awarded at a consistent amount each year. Total expenditures, including transfers out, of \$34,266,000 is a decrease of (\$4,769,000).

On the balance sheet, the Special Grants Fund has \$50,558,000 in restricted cash and investments, \$2,116,000 in accounts receivable, and \$5,988,000 in resources due from other governments and funds. These assets are partially offset by \$50,516,000 in unearned revenue, which includes the remaining unspent proceeds of the non-revenue replacement ARPA 2021 and 2022 allocations. Additionally, an unavailable deferred revenue intergovernmental receivable of \$5,449,000 for Kansas City Levees Argentine Betterments reimbursement is reflected as a drawdown on fund balance due to the timing of the receipt of the revenue fell outside the 60-day revenue recognition accounting policy.

**Other Governmental Funds** combines all the 27 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 Grants Fund. Fund balance of the Other Governmental Funds totals \$54,771,000, an increase of \$4,638,000.

Total revenue, including transfers in, of \$80,273,000 increased by \$2,004,000 compared to the prior year primarily due to higher tax revenue of \$4,146,000 and some modest decrease in intergovernmental revenues of \$454,000. Total expenditures, including transfers out, of \$75,636,000 was an increase of \$6,248,000 or 9% compared to the prior year.

**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 2022 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 2022, sales tax collections from this dedicated tax total \$13,347,000 compared to \$12,613,000 in 2021, or a 5.8% increase.

### 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 \$95,407,000 and for the Kansas City, Kansas Board of Public Utilities the net position is \$568,270,000. Net position for all enterprise funds increased \$51,019,000 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 2022 budgets for both revenues and expenditures in the City General Fund include an "annual debt appropriation" \$11,047,000. The annual debt appropriation is required by the Unified Government's various economic development bond covenants as additional security should the pledged revenues of the development project financed by the bonds become insufficient to meet certain debt service payments. The appropriation includes the debt service payments for the following economic development related bonds:

Bond Issues	District/Project	2022 Debt Service Reserve
1999 KISC STAR Capital Appreciation Bonds	Kansas International Speedway	\$ 1,284,932
2014 KISC Refunding STAR Bonds	Kansas International Speedway	1,327,750
1999 KISC Taxable STAR Bonds	Kansas International Speedway	6,988,237
2015-B STAR Bonds	Vacation Village Project Areas 1 & 2A	929,250
2020-D SpOb Bonds	Sporting Parking Log	516,451
<b>Total 2022 Annual Debt Appropriation:</b>		<b>\$ 11,046,620</b>

Because these projects are generating sufficient revenues to pay debt service, these annual debt appropriations were not spent. In table 5 and 6, these debt appropriations are separately presented to isolate the variances for better clarity of the amounts estimated compared with actuals.

### Changes in Budget Estimates

Actual revenue collections, including other financing sources, for the general fund totaled \$249,651,000 million, compared to the 2022 budgeted figure of \$254,769,000 million.

The General Fund's original budgeted expenses were \$257,904,000. The final amended budget was \$265,966,000. However, actual expenditures were \$249,861,000 or 93.4 percent of budgeted amount. Significant variances between the amended budget and actual expenses were due to decreases in contractual services, decreases in commodities and delays in completing capital projects. Also, expenditures of approximately \$9.6 million were not required for debt backed by annual appropriation because pledged project revenues were sufficient to cover the debt service payments.

Personnel	\$	177,868	\$	174,276	\$	(3,592)	\$	172,544	\$	1,732
Contractual services		45,711		47,612		1,901		43,760		3,852
Commodities		6,046		7,799		1,753		7,077		722
Capital outlay		6,309		15,306		8,997		5,942		9,364
Grants, claims, shared revenue		7,219		6,720		(499)		6,437		283
Debt service		11,047		10,117		(930)		516		9,601
Other		986		927		(58)		18		910
<b>Total Expenditures</b>	<b>\$</b>	<b>255,186</b>	<b>\$</b>	<b>262,757</b>	<b>\$</b>	<b>7,572</b>	<b>\$</b>	<b>236,294</b>	<b>\$</b>	<b>26,464</b>

## Capital Assets and Bonded Debt Administration

### Capital Assets

The five-year Capital Maintenance and Improvement Plan (CMIP) is a plan for capital investment in Wyandotte County's streets, bridges, recreation facilities, parks, sewer system, traffic signalization, buildings, and grounds to improve service delivery and quality of life to its citizens.

The Government's capital and leased assets by type at December 31, 2022 and 2021 are shown below:

	Governmental		Business-Type		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 27,082	\$ 27,082	\$ 4,652	\$ 4,652	\$ 31,734	\$ 31,734
Buildings	230,758	229,724	2,153,051	2,015,255	2,383,809	2,244,979
Improvements					-	
other than buildings	44,602	44,602	3,839	3,839	48,441	48,441
Machinery and equipment	68,835	80,074	51,294	56,507	120,129	136,581
Right to use - machinery and equipment	21,125	-	5,091	-	26,216	-
Infrastructure	702,477	691,336	203,657	203,657	906,134	894,993
Construction in progress	36,936	27,735	105,289	183,915	142,225	211,650
Accumulated depreciation	(531,540)	(507,017)	(1,160,289)	(1,116,031)	(1,691,829)	(1,623,048)
<b>Total capital assets</b>	<b>\$ 600,275</b>	<b>\$ 593,536</b>	<b>\$ 1,366,584</b>	<b>\$ 1,351,794</b>	<b>\$ 1,966,858</b>	<b>\$ 1,945,330</b>

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

As of December 31, 2022, the Unified Government general obligation debt is rated A1 by Moody's Investor Service and AA by Standard and Poor's. As of December 31, 2022, the Government had total bonded indebtedness of \$1,243,000 excluding premiums and discounts which are netted against bond proceeds at the time of issuance.

The five-year Capital Maintenance Improvement Plan outlines capital projects to be financed with long-term debt. The outstanding debt for 2022 includes General Obligation debt of \$393,060,000, Tax Increment Financed (TIF) debt of \$16,993,000, and Revolving Loan Debt of \$37,370,400. The 2022 budget includes \$40,047,000 for the payment of long-term debt of the Unified Government. The Debt Service Fund debt payments total \$40,047,000 and Sewer System debt payments total \$7,680,000. The monies for the debt budget are funded primarily from the individual City and County Debt Service Funds. User fee income is the primary source of revenue in the Sewer System Fund

Outstanding bonded debt at December 31, 2022 and 2021, for both the Unified Government and the Kansas City Board of Public Utilities (BPU) is reflected in Table 8:

**Table 8**

Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$ 258,079	\$ 248,198	\$ 146,515	\$ 119,274	\$ 404,594	\$ 367,472
Tax increment financed GO bonds	16,993	18,081	-	-	16,993	18,081
BPU revenue bonds	-	-	566,450	592,810	566,450	592,810
Revolving loans	-	-	37,370	39,666	37,370	39,666
Intergovernmental loan	-	-	3,507	3,870	3,507	3,870
Lease payable	17,852	11,538	4,146	4,698	21,998	16,236
Accreted interest on bonds	13,820	13,249	-	-	13,820	13,249
Notes payable	6,860	6,860	-	-	6,860	6,860
Special obligation bonds	47,773	55,066	-	-	47,773	55,066
Revenue bonds	45,240	47,945	-	-	45,240	47,945
Sales tax obligation bonds	62,561	46,632	-	-	62,561	46,632
Transportation district bonds	11,440	13,455	-	-	11,440	13,455
<b>Total bonded indebtedness</b>	<b>\$ 480,618</b>	<b>\$ 461,024</b>	<b>\$ 757,988</b>	<b>\$ 760,318</b>	<b>\$ 1,238,606</b>	<b>\$ 1,221,342</b>

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

Kansas State Statutes limit the amount of general obligation bonds a governmental entity may issue to 30 percent of the equalized assessed valuation. The limitation for debt, as of December 31, 2022, for the Unified Government is \$558,915,000 with a legal debt margin of \$292,893,000.

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

- Unemployment rate for Wyandotte County was 3.5% at the end of 2022, a 1.2% decrease from 2021.
- The 2022 City and County property tax levies fund the 2023 budget. Property valuations across the County increased approximately 18% over 2021 valuations.

- Continued community recovery from the effects of the worldwide pandemic associated with the novel coronavirus (Covid-19), while mitigating
- Implementation of the government's enterprise data system deployed January 1, 2023 to create efficiencies, transparency, and reporting capabilities to aid delivery of community services.
- Continued efforts to improve talent recruitment through the enterprise data system deployed October 1, 2022 streamlined the recruitment of talent allowing agile and concerted efforts to align compensation with local employers to attract talent and a diversified workforce.
- Maintaining a balanced budget while meeting the goals and strategies of the Board of Commissioners: blight reduction, increased safety, increased community health, increased economic prosperity for all citizens, improve customer service and communication, increase community cohesion, and improve infrastructure to create a diverse and competitive community.
- Create a future ready community through the UG PlanKCK Comprehensive Plan that will shape our future investments by creating a comprehensive, shared vision of the future for KCK over the next 25 years. There are four lenses of PlanKCK: Equity, Access, Sustainability, & Health.

### 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).



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UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF NET POSITION

December 31, 2022

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and temporary investments	\$ 132,616,476	\$ 79,510,731	\$ 212,127,207
Restricted cash and investments	157,111,047	31,790,922	188,901,969
Receivables (net of uncollectible amounts)			
Taxes	145,521,067	1,603,228	147,124,295
Accounts	8,759,397	59,619,654	68,379,051
Notes	5,272,039	-	5,272,039
Intergovernmental	10,713,771	-	10,713,771
Interest	1,074,109	297,966	1,372,075
Due from other governments	7,154,437	-	7,154,437
Lease	-	20,137,509	20,137,509
Special assessments	5,756,926	129,016	5,885,942
Internal balances	(10,110,676)	10,110,676	-
Inventories	-	30,464,844	30,464,844
Prepayments and other current assets	205,262	3,902,440	4,107,702
Regulatory asset - current	-	14,781,274	14,781,274
Other assets	-	699,929	699,929
Restricted cash and investments	-	3,022,016	3,022,016
Regulatory asset	-	62,526,966	62,526,966
Assets held for redevelopment	10,102,654	-	10,102,654
Net pension asset	-	23,267,891	23,267,891
Capital and leased assets:			
Land and construction in progress	64,017,797	109,940,945	173,958,742
Other capital and leased assets, net of depreciation	536,256,613	1,256,642,686	1,792,899,299
<b>Total Assets</b>	<b>1,074,450,919</b>	<b>1,708,448,693</b>	<b>2,782,899,612</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred refunding	1,426,614	5,174,361	6,600,975
Deferred outflows - pensions	70,017,022	46,868,585	116,885,607
Deferred outflows - OPEB	32,194,966	2,903,404	35,098,370
<b>Total Deferred Outflows of Resources</b>	<b>103,638,602</b>	<b>54,946,350</b>	<b>158,584,952</b>
<b>LIABILITIES</b>			
Accounts and contracts payable	6,932,459	41,417,788	48,350,247
Accrued wages and expense	7,108,215	2,459,069	9,567,284
Accrued interest payable	5,874,090	9,374,555	15,248,645
Unearned revenue	50,516,281	-	50,516,281
Due to others	3,040,926	9,859,344	12,900,270
Due to other governments	4,899,827	-	4,899,827
Temporary notes payable	9,900,891	23,142,248	33,043,139
Regulatory and other liabilities	-	3,041,625	3,041,625
Long-term liabilities:			
Due within one year	73,268,965	42,528,257	115,797,222
Due in more than one year	794,823,027	846,973,139	1,641,796,166
<b>Total Liabilities</b>	<b>956,364,681</b>	<b>978,796,025</b>	<b>1,935,160,706</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred property tax receivable	125,803,980	-	125,803,980
Deferred refunding	-	738,339	738,339
Deferred inflows - pensions	3,766,506	58,812,836	62,579,342
Deferred inflows - OPEB	55,512,784	14,096,370	69,609,154
Deferred inflows - lease	-	21,858,947	21,858,947
<b>Total Deferred Inflows of Resources</b>	<b>185,083,270</b>	<b>95,506,492</b>	<b>280,589,762</b>
<b>NET POSITION</b>			
Net investment in capital assets	292,701,168	556,952,184	849,653,352
Restricted for:			
Debt service	37,549,534	22,724,943	60,274,477
Revenue bond reserves	-	1,749,410	1,749,410
Net pension asset	-	23,267,891	23,267,891
Capital projects	41,968,340	-	41,968,340
Federal/State assistance	3,594,270	-	3,594,270
Community services	16,239,440	-	16,239,440
Unrestricted (deficit)	(355,411,182)	84,398,098	(271,013,084)
<b>Total net position</b>	<b>\$ 36,641,570</b>	<b>\$ 689,092,526</b>	<b>\$ 725,734,096</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, 2022

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
Primary government:							
Governmental Activities:							
General government	\$ 42,092,879	\$ 8,599,826	\$ 876,225	\$ -	\$ (32,616,828)		\$ (32,616,828)
Health and welfare	20,289,472	895,527	11,674,285	-	(7,719,660)		(7,719,660)
Public safety	181,471,067	3,672,434	8,054,623	-	(169,744,010)		(169,744,010)
Public works	77,491,047	9,588,881	13,872,101	-	(54,030,065)		(54,030,065)
Parks and recreation	9,336,878	753,863	759,999	-	(7,823,016)		(7,823,016)
Planning and development	14,858,134	5,389,683	6,942,045	1,270,636	(1,255,770)		(1,255,770)
Interest on long-term debt	19,929,269	-	43,533	-	(19,885,736)		(19,885,736)
Total governmental activities	365,468,746	28,900,214	42,222,811	1,270,636	(293,075,085)		(293,075,085)
Business-type activities:							
Electric and Water systems	301,806,042	385,079,551	-	1,362,312	-	84,635,821	84,635,821
Sewer System	35,042,977	42,986,534	-	-		7,943,557	7,943,557
EMS	13,316,641	4,315,565	315,482	-		(8,685,594)	(8,685,594)
Public Levee	94,872	238,726	-	-		143,854	143,854
Stormwater	4,659,361	5,153,807	288,896	-		783,342	783,342
Sunflower Hills Golf Course	1,022,690	1,082,780	-	-		60,090	60,090
Stadium	526,539	50,023	107,370	-		(369,146)	(369,146)
Total business-type activities	356,469,122	438,906,986	711,748	1,362,312	-	84,511,924	84,511,924
Total primary government	\$ 721,937,868	\$ 467,807,200	\$ 42,934,559	\$ 2,632,948	\$ (293,075,085)	\$ 84,511,924	\$ (208,563,161)
General revenues:							
Taxes:							
Property taxes, general purpose					130,917,355	-	130,917,355
Sales taxes					94,834,899	8,901,158	103,736,057
Franchise taxes					10,732,065	-	10,732,065
Other taxes					5,918,109	7,694	5,925,803
Transient guest tax					6,535,035	-	6,535,035
Grants from other governments					9,199,778	-	9,199,778
Unrestricted investment earnings					6,389,869	1,106,658	7,496,527
Miscellaneous					7,776,815	1,716,115	9,492,930
Transfers					45,430,469	(45,430,469)	-
Total general revenues and transfers					317,734,394	(33,698,844)	284,035,550
Change in net position					24,659,309	50,813,080	75,472,389
Net position - beginning as originally reported					(908,808)	638,074,069	637,165,261
Change in accounting principle					2,432,784	205,377	2,638,161
Restatement - correction of an error					10,458,285	-	10,458,285
Net position - beginning, restated					11,982,261	638,279,446	650,261,707
Net position - ending					\$ 36,641,570	\$ 689,092,526	\$ 725,734,096



# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

December 31, 2022

	General	Capital Projects	Debt Service "Economic Development"	Special Revenue: Special Grants	Other Governmental	Totals 2022
<b>ASSETS</b>						
Cash and temporary investments	\$ 54,108,714	\$ 42,978,261	\$ -	\$ -	\$ 33,603,256	\$ 130,690,231
Restricted cash and temporary investments	565,202	60,208,414	19,045,291	50,557,751	14,152,239	144,528,897
Prepaid assets	-	205,262	-	-	-	205,262
Receivables (net of uncollectible amounts)						
Taxes:						
Property taxes	85,103,133	-	-	-	40,700,847	125,803,980
Other taxes	14,955,739	2,092,850	-	-	2,668,498	19,717,087
Accounts	5,055,117	-	-	2,115,849	434,859	7,605,825
Notes	245,104	-	-	-	5,026,935	5,272,039
Intergovernmental	-	-	10,713,771	-	-	10,713,771
Interest	696,931	291,244	-	-	47,732	1,035,907
Special assessments	5,346,078	-	-	-	410,848	5,756,926
Due from other funds	9,629,877	1,731,288	-	462	233,254	11,594,881
Due from other governments	-	-	-	5,988,557	1,165,880	7,154,437
Assets held for redevelopment	10,102,654	-	-	-	-	10,102,654
<b>Total Assets</b>	<b>\$ 185,808,549</b>	<b>\$ 107,507,319</b>	<b>\$ 29,759,062</b>	<b>\$ 58,662,619</b>	<b>\$ 98,444,348</b>	<b>\$ 480,181,897</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts and contracts payable	\$ 3,611,364	\$ 2,680,343	\$ -	\$ 5,603	\$ 531,073	\$ 6,828,383
Accrued wages and other	5,998,122	33,229	-	294,574	723,682	7,049,607
Unearned revenue	-	-	-	50,516,281	-	50,516,281
Due to others	2,595,082	25,738	-	-	322,972	2,943,792
Due to other funds	226,308	11,998,693	175,725	8,383,386	921,445	21,705,557
Due to other governments	4,885,255	-	-	-	14,572	4,899,827
Temporary notes payable	-	9,900,891	-	-	-	9,900,891
<b>Total Liabilities</b>	<b>17,316,131</b>	<b>24,638,894</b>	<b>175,725</b>	<b>59,199,844</b>	<b>2,513,744</b>	<b>103,844,338</b>
Deferred inflows of resources:						
Deferred property tax receivable	85,103,133	-	-	-	40,700,847	125,803,980
Unavailable revenue - intergovernmental receivable	-	-	10,713,771	-	-	10,713,771
Unavailable revenue - interest	696,931	291,244	-	-	47,732	1,035,907
Unavailable revenue - grants	-	-	-	5,448,886	-	5,448,886
Unavailable revenue - special assessments	5,346,078	-	-	-	410,848	5,756,926
Unavailable revenue - assets held for redevelopment	10,102,654	-	-	-	-	10,102,654
<b>Total Deferred inflows of resources</b>	<b>101,248,796</b>	<b>291,244</b>	<b>10,713,771</b>	<b>5,448,886</b>	<b>41,159,427</b>	<b>158,862,124</b>
Fund balances						
Restricted	95,443	82,577,181	18,869,566	2,286,704	46,182,241	150,011,135
Committed	-	-	-	-	7,511,736	7,511,736
Assigned	9,014,905	-	-	-	1,596,878	10,611,783
Unassigned	58,133,274	-	-	(8,272,815)	(519,678)	49,340,781
<b>Total Fund Balances</b>	<b>67,243,622</b>	<b>82,577,181</b>	<b>18,869,566</b>	<b>(5,986,111)</b>	<b>54,771,177</b>	<b>217,475,435</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 185,808,549</b>	<b>\$ 107,507,319</b>	<b>\$ 29,759,062</b>	<b>\$ 58,662,619</b>	<b>\$ 98,444,348</b>	<b>\$ 480,181,897</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, 2022**

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

**Total fund balance - governmental funds** **217,475,435**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost	1,131,814,830	
Accumulated depreciation	(531,540,420)	600,274,410

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	246,544,870	
Special obligation bonds payable	47,773,000	
Public Building Commission revenue bonds payable	45,240,000	
Sales tax obligation bonds payable	62,561,288	
Transportation development bonds	11,440,000	
Premium on bonds payable	20,066,013	
Discount on bonds payable	(659,061)	
Accrued interest payable on the bonds	5,874,090	
Bond anticipation notes	28,526,861	
Notes payable	6,860,000	
Lease liability	17,852,112	
Finance purchase	542,534	
Accreted interest	13,820,391	
Compensated absences	46,570,598	
Claims and judgments	600,000	
Total OPEB liability	84,735,283	
Landfill closure / postclosure care	3,480,000	
Net pension liability	226,025,952	
Total pension liability	190,151	(868,044,082)

Other deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds.

Deferred refunding	1,426,614	
Deferred outflows - OPEB	32,194,966	
Deferred outflows - pensions	70,017,022	103,638,602

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	(3,766,506)	
Deferred inflows - OPEB	(55,512,784)	(59,279,290)

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.

38,202

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.

10,713,771

Certain receivables and long-term assets are not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the receivables and long-term assets are properly recognized as a revenue in the government-wide statements.

16,587,447

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.

5,756,926

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.

9,480,149

**Total net position - governmental activities**

**36,641,570**

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, 2022

	General	Capital Projects	Debt Service "Economic Development"	Special Revenue: Special Grants	Other Governmental	Totals 2022
<b>REVENUES</b>						
Taxes	\$ 167,130,424	\$ 15,855,878	\$ 5,970,921	\$ -	\$ 62,507,659	\$ 251,464,882
Intergovernmental	7,090,569	-	10,100,468	29,328,448	11,170,249	57,689,734
Licenses, permits and fees	2,110,447	-	-	89,784	392,545	2,592,776
Charges for services	14,811,829	19,774	-	-	1,968,889	16,800,492
Fines, forfeitures and penalties	4,922,969	-	-	-	494,164	5,417,133
Interest income	3,234,904	1,068,661	218,754	-	340,238	4,862,557
Miscellaneous	4,333,688	66,827	-	1,756,518	1,372,724	7,529,757
<b>TOTAL REVENUES</b>	<b>203,634,830</b>	<b>17,011,140</b>	<b>16,290,143</b>	<b>31,174,750</b>	<b>78,246,468</b>	<b>346,357,331</b>
<b>EXPENDITURES</b>						
Current:						
General government	29,429,499	383,996	-	662,225	5,860,169	36,335,889
Public works	24,557,585	22,585,558	-	2,858,736	6,308,381	56,310,260
Public safety	140,220,776	-	-	3,649,706	7,672,659	151,543,141
Judicial	12,289,390	-	-	2,786,646	498,645	15,574,681
Health and welfare	782,256	-	-	13,916,069	5,312,254	20,010,579
Planning and development	8,568,773	-	940,092	2,578,694	4,414,651	16,502,210
Parks and recreation	7,927,220	-	-	43,447	382,387	8,353,054
Capital outlay	3,748,524	33,404,421	-	7,771,281	7,193,166	52,117,392
Debt service						
Principal	2,357,138	2,638,000	21,497,194	-	23,288,383	49,780,715
Interest	198,860	997,547	5,662,111	-	11,222,882	18,081,400
Other	-	940,838	39,618	-	3,676	984,132
<b>TOTAL EXPENDITURES</b>	<b>230,080,021</b>	<b>60,950,360</b>	<b>28,139,015</b>	<b>34,266,804</b>	<b>72,157,253</b>	<b>425,593,453</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	40,766,666	71,740,082	17,254,118	-	2,026,300	131,787,166
Transfers out	(14,108,431)	(55,997,656)	(1,462,332)	-	(3,479,012)	(75,047,431)
Issuance of bonds	-	39,631,861	-	-	-	39,631,861
Issurance of refunding bonds		33,413,250				33,413,250
Payment to refunding bond escrow agent		(8,550,000)				(8,550,000)
Premium from issuance of bonds	-	885,183	-	-	-	885,183
Discount from issuance of bonds	-	(447,064)	-	-	-	(447,064)
Proceeds from sale of capital assets	664,370	-	-	28,000	1,442	693,812
Issuance of finance purchases	642,534	-	-	-	-	642,534
Issuance of leases	852,724	4,558,194	-	-	-	5,410,918
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>28,817,863</b>	<b>85,233,850</b>	<b>15,791,786</b>	<b>28,000</b>	<b>(1,451,270)</b>	<b>128,420,229</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,372,672</b>	<b>41,294,630</b>	<b>3,942,914</b>	<b>(3,064,054)</b>	<b>4,637,945</b>	<b>49,184,107</b>
<b>FUND BALANCES (DEFICITS)</b>						
Beginning of year	64,870,950	41,282,551	14,926,652	(2,922,057)	50,133,232	168,291,328
End of year	\$ 67,243,622	\$ 82,577,181	\$ 18,869,566	\$ (5,986,111)	\$ 54,771,177	217,475,435

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, 2022

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

**Net change in fund balances - total governmental funds** **\$49,184,107**

Governmental funds report capital and leased 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.

Depreciation expense	(30,494,368)	
Capitalized assets acquired	31,589,795	1,095,427

The net effect of various transactions involving capital and leased assets (i.e., sales and trade-ins) is to decrease net position. (451,488)

Bond, note and finance purchase obligation 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.

General obligation bonds	(11,105,000)	
Sales tax obligation bonds	(33,413,250)	
Bond anticipation notes	(28,526,861)	
Lease liability	(5,410,918)	
Finance purchase	(642,534)	
Premium	(885,183)	
Discounts	447,064	(79,536,682)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

General obligation bonds	19,651,399	
Special obligation bonds	7,293,000	
Public building commission bonds	2,705,000	
Sales tax obligation bonds	12,619,194	
Transportation development bonds	2,015,000	
Bond anticipation notes	11,188,000	
Lease liability	2,759,122	
Finance purchase	100,000	58,330,715

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 23,302

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. 2,054,573

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).

Compensated absences earned that exceeded amounts paid	(1,173,936)
Pension benefits paid that exceeded amounts earned	2,839
Legal claims accrued	12,500,000
Landfill closure / postclosure care obligations incurred	(3,264,000)

The change in the government's proportional share of the total liability for sales tax special obligation revenue bond is reported only in the statement of activities since there is no corresponding change to current financial resources. 4,864,449

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. (6,141,722)

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. (8,641,654)

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. 5,169,646

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. 683,848

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. (2,310)

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. (9,200,195)

Payments received on certain receivables and other long-term assets are recognized as revenue when received in the funds. However, in the statement of net position the receivables were recognized as revenue when earned. (265,764)

In the statement of activities, interest is accreted on outstanding bonds, whereas in governmental funds, interest is accreted when interest payments are due. (571,846)

**Change in net position of governmental activities** **\$24,659,309**

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, 2022

	Business-type Activities - Enterprise Funds				Governmental
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2022	Activities - Internal Service
<b>ASSETS</b>					
Current Assets:					
Cash and temporary investments	\$ 30,244,677	\$ 24,755,891	\$ 4,702,136	\$ 59,702,704	\$ 1,926,245
Investments	-	19,808,027	-	19,808,027	-
Restricted cash and temporary investments	4,349,410	11,110,952	-	15,460,362	12,582,150
Restricted investments	-	16,330,560	-	16,330,560	-
Receivables (net of uncollectible amounts)					
Taxes	12,166	-	1,591,062	1,603,228	-
Accounts and other receivables	9,694,415	48,257,983	1,965,222	59,917,620	1,153,572
Lease	-	-	214,219	214,219	-
Inventories	-	30,464,844	-	30,464,844	-
Prepayments and other current assets	-	3,902,440	-	3,902,440	-
Regulatory assets	-	14,781,274	-	14,781,274	-
Due from other funds	10,950,639	-	1,158,679	12,109,318	-
Total current assets	55,251,307	169,411,971	9,631,318	234,294,596	15,661,967
Noncurrent Assets:					
Restricted cash	-	2,773,016	-	2,773,016	-
Restricted investments	-	249,000	-	249,000	-
Net pension asset	-	23,267,891	-	23,267,891	-
Capital and leased assets	412,772,150	1,930,344,381	78,468,341	2,421,584,872	-
Accumulated depreciation	(205,299,392)	(939,398,338)	(15,592,945)	(1,160,290,675)	-
Construction in progress	5,360,299	85,755,856	14,173,279	105,289,434	-
Other assets	129,016	699,929	-	828,945	-
Regulatory assets	-	62,526,966	-	62,526,966	-
Lease receivables	-	13,016,013	6,907,277	19,923,290	-
Total noncurrent assets	212,962,073	1,179,234,714	83,955,952	1,476,152,739	-
<b>TOTAL ASSETS</b>	268,213,380	1,348,646,685	93,587,270	1,710,447,335	15,661,967
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred refunding	153,317	5,006,986	14,058	5,174,361	-
Deferred outflows - pensions	2,385,708	40,481,371	4,001,506	46,868,585	-
Deferred outflows - OPEB	1,698,925	-	1,204,479	2,903,404	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	4,237,950	45,488,357	5,220,043	54,946,350	-
<b>LIABILITIES</b>					
Current liabilities:					
Accounts and contracts payable	955,780	40,281,174	180,834	41,417,788	104,076
Accrued wages and expenses	239,829	1,869,004	350,236	2,459,069	58,608
Accrued interest payable	2,092,543	6,828,161	453,851	9,374,555	-
Due to others	62,224	9,797,120	-	9,859,344	97,134
Due to other funds	1,778,632	-	220,010	1,998,642	-
Regulatory and other liabilities	-	3,041,625	-	3,041,625	-
Claims incurred but not reported	-	-	-	-	3,952,027
Temporary notes payable	22,738,847	-	403,401	23,142,248	-
Compensated absences payable	89,065	1,301,830	394,548	1,785,443	-
Current maturities of long-term debt	7,298,686	30,726,196	2,717,932	40,742,814	-
Total current liabilities	35,255,606	93,845,110	4,720,812	133,821,528	4,211,845
Long-term liabilities:					
Revenue bonds payable, less current maturities	12,439,861	598,013,585	-	610,453,446	-
General obligation bonds payable (net of unamortized premiums)	113,328,974	-	34,672,883	148,001,857	-
Advance from other funds	-	-	-	-	-
Claims incurred but not reported	-	-	-	-	1,969,973
Compensated absences payable	1,111,996	7,442,070	4,926,012	13,480,078	-
Leases payable	-	-	3,463,652	3,463,652	-
Total OPEB liability	4,578,944	43,584,221	3,134,937	51,298,102	-
Net pension liability	7,138,171	-	13,137,833	20,276,004	-
Total long-term liabilities	138,597,946	649,039,876	59,335,317	846,973,139	1,969,973
<b>TOTAL LIABILITIES</b>	173,853,552	742,884,986	64,056,129	980,794,667	6,181,818
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - leases	-	14,754,757	7,104,190	21,858,947	-
Deferred refunding	-	738,339	-	738,339	-
Deferred inflows - pensions	184,873	58,448,089	179,874	58,812,836	-
Deferred inflows - OPEB	3,005,405	9,038,998	2,051,967	14,096,370	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	3,190,278	82,980,183	9,336,031	95,506,492	-
<b>NET POSITION</b>					
Net investment in capital assets	69,242,675	451,012,342	36,697,167	556,952,184	-
Restricted for debt service	-	22,724,943	-	22,724,943	-
Restricted for net pension asset	-	23,267,891	-	23,267,891	-
Restricted for revenue bond reserves	1,749,410	-	-	1,749,410	-
Unrestricted	24,415,415	71,264,697	(11,282,014)	84,398,098	9,480,149
<b>TOTAL NET POSITION</b>	\$ 95,407,500	\$ 568,269,873	\$ 25,415,153	\$ 689,092,526	\$ 9,480,149

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, 2022

	Business-type Activities - Enterprise Funds				Governmental
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2022	Activities - Internal Service
OPERATING REVENUES					
Charges for service	\$ 42,433,365	\$ 348,005,657	\$ 5,398,345	\$ 395,837,367	\$ 47,624,820
Fines/forfeits/fees	-	-	5,153,807	5,153,807	-
Earned lease income	-	-	288,749	288,749	-
Permits and licenses	530,428	-	-	530,428	-
Miscellaneous revenues	22,741	-	-	22,741	4,089,813
Payment-in-lieu of taxes	-	37,073,894	-	37,073,894	-
TOTAL OPERATING REVENUES	42,986,534	385,079,551	10,840,901	438,906,986	51,714,633
OPERATING EXPENSES					
Cost of sales and service	23,440,828	238,523,616	15,821,588	277,786,032	47,358,255
Depreciation and amortization	6,834,480	41,253,137	2,550,312	50,637,929	-
TOTAL OPERATING EXPENSES	30,275,308	279,776,753	18,371,900	328,423,961	47,358,255
Operating income (loss)	12,711,226	105,302,798	(7,530,999)	110,483,025	4,356,378
NON-OPERATING REVENUES (EXPENSES)					
Tax revenue	7,694	-	8,901,158	8,908,852	-
Intergovernmental revenue	-	-	711,748	711,748	-
Interest earnings	807,267	-	299,391	1,106,658	62,408
Interest expense	(4,767,669)	(22,029,289)	(1,248,203)	(28,045,161)	-
Other	-	1,787,862	-	1,787,862	-
Gain(loss) on sale of capital assets	-	-	(71,747)	(71,747)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,952,708)	(20,241,427)	8,592,347	(15,601,788)	62,408
Income (loss) before contributions and transfers	8,758,518	85,061,371	1,061,348	94,881,237	4,418,786
Capital contributions-local government	9,593,546	-	2,466,580	12,060,126	-
Transfer in	39,995,357	-	1,800,364	41,795,721	774,986
Transfer out	(58,907,843)	(37,073,894)	(3,304,579)	(99,286,316)	(24,126)
Contributions from developers and others	-	1,362,312	-	1,362,312	-
Change in net position	(560,422)	49,349,789	2,023,713	50,813,080	5,169,646
TOTAL NET POSITION					
Beginning of year	95,967,922	518,799,265	23,306,882	638,074,069	4,310,503
Change in accounting principle	-	120,819	84,558	205,377	-
Beginning of year, restated	95,967,922	518,920,084	23,391,440	638,279,446	4,310,503
End of year	\$ 95,407,500	\$ 568,269,873	\$ 25,415,153	\$ 689,092,526	\$ 9,480,149

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, 2022

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2022	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 42,559,226	\$ 375,615,923	\$ 10,586,332	\$ 428,761,481	\$ 51,309,139
Payments to suppliers	(12,381,350)	(193,282,754)	(5,851,682)	(211,515,786)	-
Payments to employees	(11,111,006)	(63,349,094)	(9,524,873)	(83,984,973)	(48,743,033)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>19,066,870</b>	<b>118,984,075</b>	<b>(4,790,223)</b>	<b>133,260,722</b>	<b>2,566,106</b>
<b>CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Receipts from taxes	7,694	-	8,796,412	8,804,106	-
Receipts from operating grants	-	-	711,748	711,748	-
Transfers out	(58,907,843)	-	(3,304,579)	(62,212,422)	(24,126)
Transfers in	38,310,793	-	1,704,272	40,015,065	774,986
Payment-in-lieu of taxes	-	(36,542,558)	-	(36,542,558)	-
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>	<b>(20,589,356)</b>	<b>(36,542,558)</b>	<b>7,907,853</b>	<b>(49,224,061)</b>	<b>750,860</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Principal paid on bonds	(6,141,275)	(29,486,122)	(1,883,995)	(37,511,392)	-
Principal paid on temporary notes	(36,524,955)	-	-	(36,524,955)	-
Interest paid on bonds and leases	(3,985,556)	(22,409,561)	(1,395,141)	(27,790,258)	-
Proceeds from bonds	36,157,240	1,953,958	101,922	38,213,120	-
Principal payments received on lease receivables	-	1,881,609	-	1,881,609	-
Interest payments received on lease receivables	-	72,450	110,694	183,144	-
Proceeds from temporary notes	22,738,847	-	403,401	23,142,248	-
Proceeds from disposal of capital assets	-	-	-	-	-
Acquisition of capital assets	(6,135,367)	(41,981,150)	(1,538,576)	(49,655,093)	-
Payments on leases	-	-	(710,731)	(710,731)	-
Acquisition of intangible assets	-	(184,350)	-	(184,350)	-
Special assessment taxes	(2,994)	-	-	(2,994)	-
Payment on advance for capital assets	-	-	-	-	-
Payments for debt issuance costs	(715,837)	-	(2,455)	(718,292)	-
<b>NET CASH FLOW FROM CAPITAL RELATED FINANCING ACTIVITIES</b>	<b>5,390,103</b>	<b>(90,153,166)</b>	<b>(4,914,881)</b>	<b>(89,677,944)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	1,051,053	1,204,347	198,022	2,453,422	62,408
Purchases of investments	-	(73,353,587)	-	(73,353,587)	-
Proceeds from maturity or sale of investments	-	37,215,000	-	37,215,000	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>1,051,053</b>	<b>(34,934,240)</b>	<b>198,022</b>	<b>(33,685,165)</b>	<b>62,408</b>
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	<b>4,918,670</b>	<b>(42,645,889)</b>	<b>(1,599,229)</b>	<b>(39,326,448)</b>	<b>3,379,374</b>
<b>CASH AND CASH EQUIVALENTS</b>					
Beginning of year	29,675,417	81,285,748	6,301,365	117,262,530	11,129,021
End of year	\$ 34,594,087	\$ 38,639,859	\$ 4,702,136	\$ 77,936,082	\$ 14,508,395
Cash and temporary investments	\$ 30,244,677	\$ 24,755,891	\$ 4,702,136	\$ 59,702,704	\$ 1,926,245
Cash and cash equivalents, reported as restricted cash	4,349,410	13,883,968	-	18,233,378	12,582,150
	\$ 34,594,087	\$ 38,639,859	\$ 4,702,136	\$ 77,936,082	\$ 14,508,395

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, 2022

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	Nonmajor Business-type	Totals 2022	
<b>RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating income	\$ 12,711,226	\$ 105,302,798	\$ (7,530,999)	\$ 110,483,025	\$ 4,356,378
Adjustments to reconcile operating income to cash flow from operating activities					
Depreciation and amortization	6,834,480	41,253,137	2,550,312	50,637,929	-
Changes in assets and liabilities					
Accounts receivable	(427,308)	(7,509,564)	(249,232)	(8,186,104)	(246,173)
Lease receivable/deferred inflow	-	-	(17,306)	(17,306)	-
Inventories and prepaid assets	-	(5,960,748)	-	(5,960,748)	-
Deferred outflows - pensions	(965,411)	19,078,363	(1,526,400)	16,586,552	-
Deferred outflows - OPEB	248,315	-	175,574	423,889	-
Accrued wages and expenses	3,664	(166,044)	(1,002,697)	(1,165,077)	8,479
Accounts payable	(581,088)	6,774,308	(178,722)	6,014,498	(376,178)
Accrued vacation and sick pay	(29,753)	-	895,758	866,005	-
Claims incurred but not reported	-	-	-	-	(1,025,000)
Due to others	-	1,202,364	(12,325)	1,190,039	(54,472)
Due to / from other funds	9,181	-	16,849	26,030	(96,928)
Unearned revenue	-	(12,468,276)	-	(12,468,276)	-
OPEB liability	-	-	-	-	-
Total OPEB liability	(1,580,479)	727,995	(1,097,860)	(1,950,344)	-
Net pension liability/asset	2,738,318	(23,629,459)	4,381,616	(16,509,525)	-
Deferred inflows - pensions	(1,544,773)	(1,696,912)	(2,348,739)	(5,590,424)	-
Deferred inflows - OPEB	1,650,498	(2,456,042)	1,153,948	348,404	-
Deferred inflows - leases	-	(1,978,913)	-	(1,978,913)	-
Other non-current assets	-	511,068	-	511,068	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 19,066,870</b>	<b>\$ 118,984,075</b>	<b>\$ (4,790,223)</b>	<b>\$ 133,260,722</b>	<b>\$ 2,566,106</b>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital contributions-local government	\$ 9,593,546	\$ -	\$ 2,466,580	\$ 12,060,126	\$ -
Contributions of capital assets from developers	-	956,723	-	956,723	-
Accounts payable incurred for purchase of capital assets	-	1,362,312	-	1,362,312	-

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

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## STATEMENT OF FIDUCIARY NET POSITION

### CUSTODIAL FUNDS

As of December 31, 2022

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	Custodial Funds
<b>ASSETS</b>	
Restricted cash	\$ 161,260,840
Accounts receivable	776,185
<b>TOTAL ASSETS</b>	<u>\$ 162,037,025</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 27,787
Due to other governments	161,528,196
<b>TOTAL LIABILITIES</b>	<u>161,555,983</u>
<b>NET POSITION</b>	
Restricted for individuals, organizations and other governments	481,042
<b>TOTAL NET POSITION</b>	<u>\$ 481,042</u>

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

# **UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

## **STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

### **CUSTODIAL FUNDS**

**Year ended December 31, 2022**

	Totals
	Custodial
<b>ADDITION</b>	
Property tax collections for other governments	\$ 304,711,183
Miscellaneous revenues	1,482,746
<b>TOTAL ADDITIONS</b>	<u>306,193,929</u>
<b>DEDUCTIONS</b>	
Payments to individuals	1,517,043
Payments of property tax to other governments	304,711,183
<b>TOTAL DEDUCTIONS</b>	<u>306,228,226</u>
Transfers in	158,534,309
Transfers out	<u>(158,534,309)</u>
<b>Total transfers</b>	<u>-</u>
<b>NET INCREASE (DECREASE) IN</b>	
<b>FIDUCIARY NET POSITION</b>	(34,297)
<b>NET POSITON</b>	
Beginning of year	<u>515,339</u>
End of year	<u><u>\$ 481,042</u></u>

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



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## 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 a not a 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. For financial reporting purposes, the underlying leases are treated as a financed purchases as the contract transfers ownership of the underlying assets by the end of the contract. 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.

The Wyandotte County Land Bank was formed in 2018 to manage sales, transfers, and disposals of interest in real estate in accordance with Chapter 2, Code of Ordinances of the Unified Government of Wyandotte County- Kansas City, Kansas. The Board of the Land Bank consists of commissioners of the Unified Government, who therefore can dissolve the Land Bank. For financial reporting, the financial activities are accounted for the in General Fund

of the Unified Government's financial statements. Separate audited financial statements are not prepared by the Land Bank.

## **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, and cafeteria plan reserves 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.

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 6.53% percent of outstanding property taxes at December 31, 2022.

**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.

**Lease receivable.** Lease receivable is reported for lease arrangements in which the Unified Government and BPU are providing the right for another entity to use its nonfinancial assets as stated in a contract for a period of time

in an exchange or exchange-like transaction. The lease receivable and deferred inflows of resources are reported at a present value using the Unified Government's and BPU's incremental borrowing rate unless otherwise noted in the contract terms. The Unified Government determines the allowance for uncollectible leases by identifying known leases that will not be collected and by estimating the remaining leases that are likely not to be collected. Currently, the Unified Government has determined that all lease receivables are collectible.

**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 aged accounts receivable and historical write-offs, net of recoveries. Additional amounts may be included based upon management's evaluation of customer credit risks. Allowances for doubtful accounts totaled \$221,529 in fiscal year 2022. 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	\$ 9,045,573
Material and supplies	21,419,271
Total	<u>\$30,464,844</u>

### 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 and Leased 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		
Leased equipment	5 to 10 years		5 to 10 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			
Leased equipment			5 to 10 years	

Depreciation for the BPU is computed on a straight-line basis using composite rates. In 2022, 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. The depreciation study performed in 2022 resulted in a change in accounting estimate. New depreciation rates resulting from the study were adopted during fiscal year 2022 as follows:

Production plant	2.57% to 4.00%
Transmission and distribution	1.63% to 6.67%
General plant	2.00% to 7.75%

The BPU set a capitalization threshold for leases with total payments over the life of the contract in excess of \$25,000.

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 deferred inflows 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 purchased 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 ranges 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 120 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 75% 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 payables 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 inflows 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 assets 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 assets 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 three sources: intergovernmental 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, the governmental funds balance sheet and proprietary funds statement of net position for property tax receivable and lease receivable. Property taxes are not recognized as revenue until the period for which they are levied, and lease revenue is recognized in a systematic and rational manner over the term of the lease. 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 \$37,073,894 during 2022. 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 electricity, water, street lighting, fire hydrant services, traffic signals, and billing and collection of sewer, stormwater and refuse collection service charges at no charge. These service contributions are approximated at \$11,897,163 or 3.55% of the BPU's total operating revenue for 2022.

## **13. *Implementation of New Accounting Pronouncement***

During 2022, the Unified Government implemented GASB Statement No. 87, *Leases (GASB 87)*. In governmental funds, the Unified Government now recognizes the expenditure for the current year lease and interest due for leases with payments made during the lease term. In the government-wide statements, the Unified Government recognizes a lease liability and right to use lease asset for the present value of all future lease payments at the commencement of the lease for leases with future lease payments. As a lessor, the Unified Government recognizes a lease receivable and deferred inflow of resources that will be recognized over the term of the lease in both the governmental and proprietary funds and the government-wide statements. Adoption of GASB 87 resulted in a restatement of the previously reported net position as of December 31, 2021, for the governmental activities and business type activities in the amount of \$2,432,784 and \$205,377, respectively. Adoption of GASB 87 has no effect on the governmental fund balances as of January 1, 2022 or the previously reported change in governmental fund balances. Adoption of GASB 87 resulted in a restatement of the January 1, 2022 net position of the Board of Public Utilities and the non-major business type enterprise funds in the amount of \$120,819 and \$84,558, respectively. However, there is no effect on the previously reported change in net position for the enterprise funds.

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

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. 99, *Omnibus 2022*, 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: 1) classification and reporting of derivative instruments within the scope of Statement No. 53 that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; 2) clarification of certain provisions in Statement No. 87, Statement No. 94 and Statement No. 96; 3) extension of the period during which the London Interbank offered Rate (LIBOR) is considered an appropriate benchmark interest rate of the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; 4) accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program; 5) disclosures related to nonmonetary transactions; 6) pledges of future revenues when resources are not received by the pledging government; 7) clarification of provisions in Statement No 34 related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63; and 8) terminology used in Statement No. 53 to refer to resource flows statements. The provisions of this statement for items 1 and 2 are effective for financial statements for the Unified Government's fiscal year ending December 31, 2024, and December 31, 2023, respectively. All other provisions of this statement are effective upon issuance.

GASB statement No. 100, *Accounting Changes and Error Corrections*, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for making decisions or assessing accountability. This statement defines accounting changes as changes in accounting principles, changes in accounting estimates and changes to or within the financial reporting entity. This statement also addresses corrections of errors in previously issued financial statements. This statement prescribes the accounting and financial reporting for each type of accounting change and error corrections. This statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period. This statement also requires disclosure in the notes to the financial statements of descriptive information about accounting changes and error corrections.

Furthermore, this statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information and supplementary information. The provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2024.

GASB Statement No. 101, *Compensated Absences*, better meets the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2024.

## **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.

If the municipality is holding a revenue neutral rate hearing the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The municipality did hold a revenue neutral rate hearing this year.

The legal level of budgetary 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. 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, 2022, the Special Grants Fund had a deficit fund balance of \$5,986,111 which will be recovered next year when receivables become available. Community Development Fund had a deficit fund balance of \$519,678 which will be recovered from future intergovernmental revenues. The Emergency Medical Services Fund had a deficit fund balance of \$11,261,666 which will be recovered from future charges for services. The Public Levee Fund had a deficit fund balance of \$118,542 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 counterparty, 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, 2022, except as noted below, the market value of assets pledged to the Unified Government as collateral exceeded amounts on deposit.



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, 2022, the Unified Government had no 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, 2022, 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 25% 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, 2022, 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 and U.S. government agencies 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 investments 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, 2022, the Unified Government (excluding the BPU) had the following investments:

	<u>Investment Maturities (in Years)</u>				<u>Fair Value Hierarchy</u>
	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>1 to 5</u>	
Repurchase Agreements	\$ 282,813,000.00	\$ 282,813,000.00	\$ 282,813,000.00	\$ -	N/A
U.S. Treasuries	\$ 30,000,000.00	\$ 26,939,844.00	\$ -	\$ 26,939,844.00	Level 2
U.S. Government Agencies	\$ 19,375,073.00	\$ 19,375,073.00	\$ -	\$ 19,375,073.00	Level 2
Certificates of Deposit	\$ 50,000,000.00	\$ 46,612,712.00	\$ 14,431,240.00	\$ 32,181,472.00	N/A
Subtotal general operating portfolio	\$ 382,188,073.00	\$ 375,740,629.00	\$ 297,244,240.00	\$ 78,496,389.00	
Assets held by Trustee:					
Money Market Mutual Fund	\$ 44,040,144.00	\$ 40,040,144.00	\$ 44,040,144.00		Level 1
Subtotal assets held by Trustee	\$ 44,040,144.00	\$ 40,040,144.00	\$ 44,040,144.00		
Total Investments	\$ 426,228,217.00	\$ 415,780,773.00	\$ 341,284,384.00	\$ 78,496,389.00	

Proceeds related to Sales Tax Special Obligation Revenue Bonds (STAR bonds) issued to finance improvements within authorized STAR bond districts in the Unified Government are held by an escrow agent on behalf of the Unified Government. Pursuant to issuance of the STAR bonds, the Unified Government and the State of Kansas entered into a STAR Bond Tax Distribution Agreement. The agreement provides that the principal 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 tax generated within the District. The Unified Government's proportional share of the debt for the various open Districts is between 20-28%. As a result, the Unified Government has only recorded its proportionate share of the balance in the escrow account for the developer projects and has recorded 100% of the escrow for the Unified Government projects. As of December 31, 2022, the proceeds from STAR bonds were invested in money market accounts and the total reported by the Unified Government amounted to approximately \$27,700,000.

## 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, 2022, the bank balance and certificates of deposit were \$637,135 which was covered by federal depository insurance and collateral held in safekeeping in the BPU's name.

of securities were less than one year. At December 31, 2022, the bank balance and certificates of deposit were \$637,135 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 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 U.S. agency securities held in safekeeping by the BPU's bond trustee in excess of 5% as of December 31, 2022, consisted of FHLB securities totaling \$16,068,561 and 21.42% of the investment portfolio.

The fair values, as determined by market prices, of the BPU's investments at December 31, 2022 are as follows:

	Investment maturities			Fair Value Hierarchy
	Fair Value	Less Than 6 months	6-12 months	
Cash and CD's	\$ 637,135	\$ 637,135	\$ -	N/A
Repurchase Agreements	32,935,324	32,935,324	-	N/A
U.S. Treasuries and U.S. Agencies	35,876,589	21,759,444	14,117,145	Level 2
Money market funds	<u>5,578,398</u>	<u>5,578,398</u>	<u>-</u>	Level 1
<b>Total Investments</b>	<b><u>\$ 75,027,446</u></b>	<b><u>\$ 60,910,301</u></b>	<b><u>\$ 14,117,145</u></b>	

A reconciliation of cash and investments are as follows:

	Unified Government	BPU	Custodial Funds	Total
Cash on hand	\$ 28,536	\$ -	\$ -	\$ 28,536
Carrying amounts of deposits	62,356,568	637,135	-	62,993,703
Cash with others	1,671,265	-	-	1,671,265
Investments	220,927,233	74,390,311	161,260,840	456,578,384
Investments, assets held by trustee	44,040,144	-	-	44,040,144
<b>Total</b>	<b>\$ 329,023,746</b>	<b>\$ 75,027,446</b>	<b>\$ 161,260,840</b>	<b>\$ 565,312,032</b>

	Unified Government	BPU	Custodial Funds	Total
Cash and temporary investments	\$ 167,563,289	\$ 44,563,918	\$ -	\$ 212,127,207
Restricted cash and investments	161,460,457	30,463,528	161,260,840	353,184,825
<b>Total</b>	<b>\$ 329,023,746</b>	<b>\$ 75,027,446</b>	<b>\$ 161,260,840</b>	<b>\$ 565,312,032</b>

## B. Capital and Lease Assets

Capital and leased asset activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Change in Accounting Principle	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 27,081,958	\$ -	\$ -	\$ -	\$ 27,081,958
Construction in progress	27,735,186	-	21,349,821	12,149,168	36,935,839
Total capital assets, not being depreciated	54,817,144	-	21,349,821	12,149,168	64,017,797
Capital and leased assets, being depreciated and amortized:					
Buildings	229,723,600	-	1,033,924	-	230,757,524
Improvements other than buildings	44,602,042	-	-	-	44,602,042
Machinery and equipment	80,074,335	(14,938,706)	4,802,979	1,103,177	68,835,431
Lease Assets - machinery and equipment	-	15,714,116	5,410,918	-	21,125,034
Infrastructure	691,335,681	-	11,141,321	-	702,477,002
Total capital and leased assets, being depreciated and amortized	1,045,735,658	775,410	22,389,142	1,103,177	1,067,797,033
Less accumulated depreciation and amortization for:					
Buildings	111,645,076	-	4,747,233	-	116,392,309
Improvements other than buildings	23,558,528	-	922,439	-	24,480,967
Machinery and equipment	56,280,127	(5,319,451)	3,470,918	651,689	53,779,905
Lease Assets - machinery and equipment	-	-	2,687,279	-	2,687,279
Infrastructure	315,533,461	-	18,666,499	-	334,199,960
Total accumulated depreciation and amortization	507,017,192	(5,319,451)	30,494,368	651,689	531,540,420
Total capital and leased assets, being depreciated and amortized, net	538,718,466	6,094,861	(8,105,226)	451,488	536,256,613
Governmental activities capital and leased assets, net	\$ 593,535,610	\$ 6,094,861	\$ 13,244,595	\$ 12,600,656	\$ 600,274,410

Business-type activities	Beginning	Change in				Ending
	Balance	Accounting	Principle	Increases	Decreases	Balance
Capital assets, not being depreciated:						
Land	\$ 4,651,511	\$ -	\$ -	\$ -	\$ -	\$ 4,651,511
Sewer-Construction in progress	64,782,098	-	10,444,832	69,866,631		5,360,299
Stormwater -Construction in progress	14,973,466	-	2,573,211	3,373,398		14,173,279
BPU-Construction in progress	104,159,689	-	42,386,730	60,790,563		85,755,856
Total capital assets, not being depreciated	188,566,764	-	55,404,773	134,030,592		109,940,945
Capital and leased assets, being depreciated and amortized:						
Buildings and improvements	5,862,321	-	38,785	-		5,901,106
Improvements other than buildings	3,838,706	-	-	-		3,838,706
Sewer lines	203,657,640	-	-	-		203,657,640
Treatment plants and facilities	138,614,046	-	78,191,198	-		216,805,244
Machinery and equipment	56,507,342	(6,733,808)	1,726,074	204,998		51,294,610
Right to use - machinery and equipment	-	5,091,674	-	-		5,091,674
BPU Plant and equipment	1,870,778,928	-	60,489,907	924,454		1,930,344,381
Total capital and leased assets, being depreciated and amortized:	2,279,258,983	(1,642,134)	140,445,964	1,129,452		2,416,933,361
Less accumulated depreciation and amortization:						
Buildings and improvements	1,405,196	-	174,427	-		1,579,623
Improvements other than buildings	2,846,315	-	78,725	-		2,925,040
Sewer lines	101,018,250	-	3,630,273	-		104,648,523
Treatment plants and facilities	64,292,387	-	2,504,558	-		66,796,945
Machinery and equipment	43,963,614	(1,884,876)	2,275,240	133,341		44,220,637
Right to use - machinery and equipment	-	-	721,569	-		721,569
BPU Plant and equipment	902,505,513	-	36,924,149	31,324		939,398,338
Total accumulated depreciation and amortization	1,116,031,275	(1,884,876)	46,308,941	164,665		1,160,290,675
Total capital and leased assets, being depreciated and amortized, net	1,163,227,708	242,742	94,137,023	964,787		1,256,642,686
Business-type activities capital and leased assets, net	\$ 1,351,794,472	\$ 242,742	\$ 149,541,796	\$ 134,995,379		\$ 1,366,583,631

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

<b>Governmental activities:</b>	
General government	\$ 1,193,508
Health and welfare	133,994
Public safety	4,234,000
Judicial	46,305
Highways and streets, including depreciation of general infrastructure assets	21,837,674
Planning and development	2,575,400
Culture and recreation	473,489
Depreciation and amortization expense-governmental activities	<u>\$ 30,494,368</u>
<b>Business-type activities:</b>	
Sewer system	\$ 6,834,480
Sunflower Hills Golf Course	113,929
EMS	1,248,566
Stormwater Enterprise	1,040,029
Stadium	147,788
BPU	36,924,149
Depreciation and amortization expense-business-type activities	<u>\$ 46,308,941</u>

### C. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of December 31, 2022, is as follows:

Interfund receivables and payables:		
	Interfund Receivables	Interfund Payables
General	\$ 9,629,877	\$ 226,308
Capital Projects	1,731,288	11,998,693
Economic Development fund	-	175,725
Special grants fund	462	8,383,386
Nonmajor governmental funds	233,254	921,445
Sewer System enterprise fund	10,950,639	1,778,632
Nonmajor enterprise funds	1,158,679	220,010
<b>Total</b>	<b>\$ 23,704,199</b>	<b>\$ 23,704,199</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, 2022, is as follows:

Transfers Out:	Transfers In:							
	General	Capital Projects	Economic Development	Non-Major Governmental	Internal Service	Sewer	Non-Major Enterprise	Total
General	\$ -	\$ 10,354,403	\$ -	\$ 2,026,300	\$ 111,254	\$ 1,070,000	\$ 546,474	\$ 14,108,431
Capital Projects	-	-	16,973,753	-	-	38,925,357	98,546	55,997,656
Economic Development	1,181,457	280,875	-	-	-	-	-	1,462,332
Nonmajor Governmental	-	1,379,571	280,365	-	663,732	-	1,155,344	3,479,012
Internal Service	24,126	-	-	-	-	-	-	24,126
Sewer	-	58,907,843	-	-	-	-	-	58,907,843
BPU	37,073,894	-	-	-	-	-	-	37,073,894
Nonmajor Enterprise fund	2,487,189	817,390	-	-	-	-	-	3,304,579
	\$ 40,766,666	\$ 71,740,082	\$ 17,254,118	\$ 2,026,300	\$ 774,986	\$ 39,995,357	\$ 1,800,364	\$ 174,357,873

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 2022, PILOT revenues and expenses of \$37,073,894 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 \$9,593,546 and \$2,466,580 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, Stormwater Fund and Stadium Fund, in the fund financial statements. However, this activity is shown within transfers in the government-wide financial statements.



## D. Leases

### *Lease receivables*

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. Prior to this lease agreement, an existing grain elevator lease existed and was allowed to continue. The grain elevator lease runs through December 31, 2029. Inflows from these leases are recorded in the Public Levee fund and totaled \$238,726 of lease income and \$110,694 of interest income.

The BPU leases, as a lessor, various tower and pole attachment space to various telecommunication companies, the terms of which expire through 2031. During the year ended December 31, 2022, the BPU recognized revenue approximately of \$2,565,000 under the agreements.

### *Lease liabilities*

### *Governmental activities*

At December 31, 2022, the governmental activities outstanding lease liability consisted of the following:

Description and Purpose	Amount of Original Lease	Final Maturity Dates	Interest Rates	Amount Outstanding Dec 31, 2022
State avenue building	\$852,724	March 2028	0.833%*	\$ 728,450
79 <sup>th</sup> street building	472,382	August 2025	0.552%*	345,055
Motorola radio equipment	940,601	February 2025	2.690%	855,379
Election equipment	578,956	December 2025	4.440%	151,527
Pierce Pumpers	1,978,428	December 2026	2.400%	848,568
KISC Parking	5,864,058	December 2031	1.205%*	3,185,366
BOA Schedule #2 - Equipment	975,000	December 2023	2.270%	107,728
BOA Schedule #14 - Equipment	1,719,263	December 2027	2.700%	806,444
BOA Schedule #15 - Equipment	1,064,372	December 2023	3.410%	227,572
BOA Schedule #16 - Equipment	2,304,734	December 2025	3.550%	1,057,888
BOA Schedule #17 - Equipment	876,336	December 2028	3.890%	565,867
BOA Schedule #19 - Equipment	2,011,328	December 2029	2.790%	1,465,483
BOA Schedule #20 - Equipment	536,896	December 2023	1.170%	181,061
BOA Schedule #21 - Equipment	99,999	December 2025	1.280%	60,765
BOA Schedule #23 – Equipment	125,977	December 2028	1.818%	108,945
BOA Schedule #24 - Equipment	2,858,066	December 2031	2.049%	2,597,820
BOA Schedule #25 - Equipment	873,289	December 2030	4.001%	873,289
BOA Schedule #26 - Equipment	3,684,905	January 2033	4.025%	3,684,905
<b>Total</b>	<b>\$27,817,314</b>			<b>\$17,852,112</b>

\* Interest rate is the incremental borrowing rate

## Business-type activities

At December 31, 2022, the business-type activities outstanding lease liability consisted of the following:

Description and Purpose	Amount of Original Lease	Final Maturity Dates	Interest Rates	Amount Outstanding Dec 31, 2022
Pierce Pumps - EMS	\$2,328,462	July 2027	3.260%	\$ 1,343,467
Pierce Ladders - EMS	2,147,306	July 2029	3.550%	1,373,399
BOA Schedule #17 – Equipment - EMS	2,111,182	December 2028	3.890%	1,363,231
BOA Schedule #22 – Equipment - Golf	81,321	December 2026	1.616%	65,533
<b>Total</b>	<b>\$6,668,271</b>			<b>\$4,145,630</b>

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

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2023	\$3,157,138	\$444,757	\$681,968	\$143,567
2024	2,714,179	367,623	705,946	119,590
2025	2,663,487	296,060	730,778	94,756
2026	1,953,108	230,679	756,497	69,040
2027	1,782,587	182,445	744,967	42,508
2028-2032	5,581,613	348,082	525,474	17,036
<b>Total</b>	<b>\$17,852,112</b>	<b>\$1,869,646</b>	<b>\$4,145,630</b>	<b>\$486,497</b>

## E. Temporary Notes

Kansas law permits the issuance of temporary notes to finance certain capital improvement projects and legal settlements 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, 2022, the Unified Government had \$33,043,139 outstanding in temporary notes.

The 2022-I and 2022-II temporary notes at December 31, 2022, have a maturity of no later than April 1, 2023, and May 1, 2023, respectively. The interest rate of the 2022-I and 2022-II temporary notes is 1.25% and 3.29%, respectively.

Temporary note activity for the year ended December 31, 2022 was as follows:

Outstanding Jan. 1, 2022	Issued	Redeemed	Outstanding Dec. 31, 2022
\$ 38,717,000	\$ 33,043,139	\$ (38,717,000)	\$ 33,043,139

## 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, 2022:

Governmental Activities						
	Outstanding January 1, 2022	Change in Accounting Principle	Additions	Deletions	Outstanding December 31, 2022	Due Within 1 Year
<b>General Obligation:</b>						
Private Placement: General Obligation Bonds	\$ 1,170,000	\$ -		\$ 130,000	\$ 1,040,000	\$ 135,000
Public Placement:						
General Obligation bonds	\$ 235,840,493		\$ 11,105,000	\$ 18,433,563	\$ 228,511,930	\$ 20,054,331
Tax Increment Financed GO Bonds	\$ 18,080,776			\$ 1,087,836	\$ 16,992,940	\$ 1,437,640
Unamortized premium	\$ 20,618,823		\$ 885,183	\$ 2,223,489	\$ 19,280,517	\$ -
Unamortized discount	\$ (5,566)			\$ (736)	\$ (4,830)	\$ -
Bond anticipation notes	\$ 11,188,000		\$ 28,526,861	\$ 11,188,000	\$ 28,526,861	\$ 28,526,861
Notes Payable from direct placement	\$ 6,860,000				\$ 6,860,000	\$ -
Compensated Absences	\$ 45,396,662		\$ 4,346,530	\$ 3,172,594	\$ 46,570,598	\$ 3,453,459
Lease payable	\$ 11,538,239	\$ 3,662,077	\$ 5,410,918	\$ 2,759,122	\$ 17,852,112	\$ 3,157,138
Finance purchase	\$ -		\$ 642,534	\$ 100,000	\$ 542,534	\$ 97,005
Claims and judgments	\$ 13,100,000		\$ 932,152	\$ 13,432,152	\$ 600,000	\$ 600,000
Total pension liability	\$ 192,990			\$ 2,839	\$ 190,151	\$ -
Claims incurred but not reported	\$ 6,947,000		\$ 30,010,285	\$ 31,035,285	\$ 5,922,000	\$ 3,952,027
Total OPEB liability	\$ 114,271,586		\$ 11,401,180	\$ 40,937,483	\$ 84,735,283	\$ -
Net pension liability	\$ 147,883,447		\$ 115,214,660	\$ 37,072,155	\$ 226,025,952	\$ -
Landfill closure/post closure	\$ 216,000		\$ 3,264,000	\$ -	\$ 3,480,000	\$ 828,000
<b>Total - General Obligation</b>	<b>\$ 633,298,450</b>	<b>\$ 3,662,077</b>	<b>\$ 211,739,303</b>	<b>\$ 161,573,782</b>	<b>\$ 687,126,048</b>	<b>\$ 62,241,461</b>
<b>Limited Obligation:</b>						
Private Placement:						
Special Obligation Bonds	\$ 15,601,000	\$ -		\$ 4,188,000	\$ 11,413,000	\$ 3,188,000
Revenue Bonds	\$ 340,000	\$ -		\$ 80,000	\$ 260,000	\$ 85,000
Transportation development bonds	\$ 5,075,000	\$ -		\$ 950,000	\$ 4,125,000	\$ 470,000
Public Placement:						
Special Obligation Bonds	\$ 39,465,000	\$ -		\$ 3,105,000	\$ 36,360,000	\$ 555,000
Revenue Bonds	\$ 47,605,000	\$ -		\$ 2,625,000	\$ 44,980,000	\$ 2,735,000
Transportation development bonds	\$ 8,380,000	\$ -		\$ 1,065,000	\$ 7,315,000	\$ 760,000
Sales Tax Obligation Bonds	\$ 46,631,681	\$ -	\$ 33,413,250	\$ 17,483,643	\$ 62,561,288	\$ 2,269,119
Accreted Interest on Bonds	\$ 13,248,545	\$ -	\$ 940,748	\$ 368,902	\$ 13,820,391	\$ 965,385
Unamortized premium	\$ 931,773	\$ -	\$ -	\$ 146,277	\$ 785,496	\$ -
Unamortized discount	\$ (567,453)	\$ -	\$ (447,064)	\$ (360,286)	\$ (654,231)	\$ -
<b>Total - Limited Obligation</b>	<b>\$ 176,710,546</b>	<b>\$ -</b>	<b>\$ 33,906,934</b>	<b>\$ 29,651,536</b>	<b>\$ 180,965,944</b>	<b>\$ 11,027,504</b>
<b>Total</b>	<b>\$ 810,008,996</b>	<b>\$ -</b>	<b>\$ 245,646,237</b>	<b>\$ 191,225,318</b>	<b>\$ 868,091,992</b>	<b>\$ 73,268,965</b>
<b>Business-type Activities excluding Board of Public Utilities</b>						
	Outstanding January 1, 2022	Change in Accounting Principle	Additions	Deletions	Outstanding December 31, 2022	Due Within 1 Year
General Obligation Bonds	\$ 119,273,731	\$ -	\$ 33,780,000	\$ 6,538,601	\$ 146,515,130	\$ 7,783,029
Unamortized Premium	\$ 7,503,260	\$ -	\$ 2,461,418	\$ 694,922	\$ 9,269,756	\$ -
Lease Payable	\$ 4,698,085	\$ 158,277		\$ 710,732	\$ 4,145,630	\$ 681,978
Sewer state revolving loan from direct placement	\$ 15,478,140	\$ -	\$ -	\$ 1,486,668	\$ 13,991,472	\$ 1,551,611
Compensated Absences	\$ 5,655,616	\$ -	\$ 1,310,287	\$ 444,282	\$ 6,521,621	\$ 483,613
Total OPEB Liability	\$ 10,392,220	\$ -	\$ 1,035,933	\$ 3,714,272	\$ 7,713,881	\$ -
Net Pension Liability	\$ 13,156,070	\$ -	\$ 10,385,031	\$ 3,265,097	\$ 20,276,004	\$ -
<b>Subtotal</b>	<b>\$ 176,157,122</b>	<b>\$ 158,277</b>	<b>\$ 48,972,669</b>	<b>\$ 16,854,574</b>	<b>\$ 208,433,494</b>	<b>\$ 10,500,231</b>
Board of Public Utilities						
BPU Revenue Bonds	\$ 592,810,000	\$ -	\$ -	\$ 26,360,000	\$ 566,450,000	\$ 27,500,000
Unamortized Premium	\$ 37,183,966	\$ -	\$ -	\$ 1,780,198	\$ 35,403,768	\$ -
State revolving loan	\$ 24,187,963	\$ -	\$ 1,953,960	\$ 2,762,827	\$ 23,379,096	\$ 2,853,044
Intergovernmental Loan	\$ 3,870,213	\$ -	\$ -	\$ 363,296	\$ 3,506,917	\$ 373,152
Compensated absences	\$ 8,610,500	\$ -	\$ 1,301,830	\$ 1,168,430	\$ 8,743,900	\$ 1,301,830
Net pension liability	\$ 361,568	\$ -	\$ 49,121,921	\$ 49,483,489	\$ -	\$ -
Total OPEB Liability	\$ 42,856,226	\$ -	\$ 3,601,122	\$ 2,873,127	\$ 43,584,221	\$ -
<b>Subtotal</b>	<b>\$ 709,880,436</b>	<b>\$ -</b>	<b>\$ 55,978,833</b>	<b>\$ 84,791,367</b>	<b>\$ 681,067,902</b>	<b>\$ 32,028,026</b>
<b>Total</b>	<b>\$ 886,037,558</b>	<b>\$ 158,277</b>	<b>\$ 104,951,502</b>	<b>\$ 101,645,941</b>	<b>\$ 889,501,396</b>	<b>\$ 42,528,257</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, 2022, 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, 2022
2009 GO Bonds	\$ 23,515,000	2009-2029	3.00-6.00%	\$ 560,000
2010 GO Bonds	110,330,000	2011-2031	0.70-5.70%	2,530,000
2012 GO Bonds	15,975,000	2013-2022	1.00-4.00%	8,920,000
2013 GO Bonds	34,685,000	2013-2033	2.00-4.00%	12,455,000
2014 GO Bonds	34,865,000	2014-2034	2.00-4.00%	16,500,000
2015 GO Bonds	59,140,000	2015-2035	2.00-5.00%	31,045,000
2016 GO Bonds	49,370,000	2016-2036	2.00-5.00%	33,455,000
2017 GO Bonds	76,925,000	2017-2037	2.60-5.00%	67,120,000
2018 GO Bonds	35,475,000	2018-2038	3.125-5.00%	30,310,000
2019 GO Bonds	29,290,000	2020-2039	3.00-5.00%	24,655,000
2019 GO Bonds – direct placement	1,420,000	2020-2029	3.00%	1,040,000
2020 GO Bonds	83,130,000	2021-2040	0.57-4.00%	76,770,000
2021 GO Bonds	44,245,000	2022-2041	2.00-4.00%	42,815,000
2022 GO Bonds	44,885,000	2023-2042	3.00-4.00%	44,885,000
<b>Total</b>	<b>\$643,250,000</b>			<b>\$393,060,000</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
2023	\$21,491,971	\$8,950,542	\$135,000	\$31,200
2024	21,081,455	7,967,232	140,000	27,150
2025	21,793,425	7,118,728	145,000	22,950
2026	21,775,445	6,232,289	150,000	18,600
2027	24,624,925	5,395,477	155,000	14,100
2028-2032	77,275,834	15,298,442	315,000	14,250
2033-2037	41,391,815	5,616,020	-	-
2038-2042	16,070,000	952,725	-	-
<b>Total</b>	<b>\$245,504,870</b>	<b>\$57,531,455</b>	<b>\$1,040,000</b>	<b>\$128,250</b>

Business-Type Activities		
Year	Principal	Interest
2023	\$7,783,029	\$5,232,644
2024	8,408,545	4,536,032
2025	8,746,575	4,205,229
2026	8,854,555	3,857,922
2027	9,180,075	3,514,460
2028-2032	44,824,166	12,464,434
2033-2037	36,473,185	5,918,614
2038-2042	22,245,000	1,553,788
<b>Total</b>	<b>\$146,515,130</b>	<b>\$41,283,123</b>

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 2022, the Unified Government received \$45,843 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>					
2022	Village East Project Areas 2B, 3 and 5	145,275,000	No		20% local sales tax revenues / 80% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from Project Areas 2B, 3 and 5, except revenues from certain stores as noted in the official statement.</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.	21% local tax revenues / 79% 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 \$14,880,271 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 \$10,713,796 is recorded for the amount of the contractual pledge from the State of Kansas. This is due to the State collecting and having on deposit state sales tax revenue from the respective District in excess of previous debt service payments and for which is held and applied solely to fund future bond debt service up to the amount of the State's contractual pledge.

At December 31, 2022, 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, 2022
1999 KISC Bonds	\$ 24,300,413	2007-2027	4.20-5.25%	\$ 769,707	\$ 1,880,568	\$ 1,979,249	\$ 4,835,747	\$ 9,465,271
2014 KISC Refunding Bonds	10,885,000	2014-2027	2.00-5.00%	1,516,200	-	3,898,800	-	5,415,000
<b>Total</b>	<u>\$ 35,185,413</u>			<u>\$ 2,285,907</u>	<u>\$ 1,880,568</u>	<u>\$ 5,878,049</u>	<u>\$ 4,835,747</u>	<u>\$ 14,880,271</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 State collects and remits the local sales tax to the bond trustee monthly and the Unified Government records the local portion of this as tax revenue and an offsetting debt service for the Unified Government's proportional share of the principal and interest. While these bonds do not have an Annual Appropriation covenant, management still analyzes annually if there are any qualitative factors that would indicate it is more likely than not that the Unified Government would support the additional commitment for the State's proportional share of the outstanding obligation based on a moral obligation. As of December 31, 2022, management does not believe that an event or circumstance has occurred that would require additional support for one or more debt payment related to the State's \$239,481,620 proportional share that is not recorded by the Unified Government.



At December 31, 2022, 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, 2022
				Local Pledge	Local Accreted Interest	State Pledge	State Accreted Interest	
2015 US Soccer Bonds	\$ 65,229,560	2034	6.75%	\$ 12,302,978	\$ 7,104,076	\$ 47,594,674	\$ 28,416,304	\$ 95,418,031
2015A Vacation Village Bonds	72,900,000	2015-2035	5.00-6.00%	12,385,620	-	47,914,380	-	60,300,000
2022 Village East	145,275,000	2026-2037	5.25-5.75%	29,708,734		115,556,262		145,264,997
<b>Total</b>	<u>\$ 283,404,560</u>			<u>\$ 54,397,332</u>	<u>\$ 7,104,076</u>	<u>\$ 211,065,316</u>	<u>\$ 28,416,304</u>	<u>\$ 300,983,028</u>

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

Governmental Activities		
Year	Principal Due	Interest Due
2023	\$ 2,269,119	\$ 3,567,252
2024	2,236,467	3,530,508
2025	2,426,498	3,488,551
2026	3,802,417	3,424,131
2027	3,757,742	6,699,448
2028-2032	14,743,677	8,470,884
2033-2037	33,325,368	34,651,616
<b>Total</b>	<u><b>\$ 62,561,288</b></u>	<u><b>\$ 63,832,390</b></u>

**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, 2022 is \$30,465,000. 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 December 31, 2022
2006 The Legends	\$17,520,000	2006-2028	4.60-4.875%	\$7,315,000
2013 Plaza at the Speedway – direct placement	9,975,000	2013-2032	4.75-5.75%	4,125,000
<b>Total</b>	<b>\$27,495,000</b>			<b>\$11,440,000</b>

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

Year	Public Placement		Direct Placement	
	Principal	Interest	Principal	Interest
2023	\$ 760,000	\$ 340,884	\$ 470,000	\$ 237,188
2024	1,195,000	319,556	510,000	210,163
2025	1,285,000	261,300	550,000	180,838
2026	1,380,000	198,656	590,000	149,213
2027	1,480,000	131,381	640,000	115,288
2028-2029	1,215,000	59,231	1,365,000	117,297
<b>Total</b>	<b>\$ 7,315,000</b>	<b>\$ 1,311,008</b>	<b>\$ 4,125,000</b>	<b>\$ 1,009,987</b>

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 December 31, 2022
2012 39 <sup>th</sup> and Rainbow – direct placement	6,445,000	2012-2027	4.19%	3,110,000
2013 Plaza at the Speedway – direct placement	38,055,000	2013-2027	4.25%	5,835,000
2016A 39 <sup>th</sup> and Rainbow – direct placement	2,615,000	2016-2030	3.30%	1,864,000
2016B 39 <sup>th</sup> and Rainbow – direct placement	1,578,000	2016-2026	Variable	604,000
2016 Wyandotte Plaza	14,550,000	2028-2034	4.0-5.0%	10,115,000
2018 Legends CID Parking	26,805,000	2040	4.5%	20,975,000
2020 City General Fund	<u>5,700,000</u>	2022-2031	0.75-2.14%	<u>5,270,000</u>
<b>Total</b>	<b>\$ 95,748,000</b>			<b>\$ 47,773,000</b>

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

Year	Public Placement		Direct Placement	
	Principal	Interest	Principal	Interest
2023	\$ 555,000	\$ 1,511,702	\$ 3,188,000	\$ 500,516
2024	560,000	1,507,262	3,021,000	345,825
2025	565,000	1,501,382	2,266,000	200,865
2026	575,000	1,494,602	850,000	95,431
2027	580,000	1,486,264	1,200,000	55,742
2028-2032	4,550,000	6,929,341	888,000	44,402
2033-2037	8,000,000	5,519,375	-	-
2038-2040	20,975,000	2,359,688	-	-
<b>Total</b>	<b>\$36,360,000</b>	<b>\$22,309,616</b>	<b>\$11,413,000</b>	<b>\$1,242,781</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:

<u>Issue(s)</u>	<u>Type revenue pledged</u>	<u>Amount of pledge</u>	<u>Term of commitment</u>	<u>Percent of revenue pledged</u>	<u>Principal &amp; Interest for 2022</u>	<u>Pledged revenues recognized in 2022</u>
STAR bonds	Sales and transient guest tax	\$ 593,793,362	Through 2037	100%	\$ 16,686,610	\$ 20,679,199
	Transportation development					
TDD bonds	district sales tax	\$ 13,760,995	Through 2029	100%	\$ 2,703,502	\$ 2,853,473
	Incremental increase in					
TIF GO bonds	property tax	\$ 20,765,959	Through 2039	100%	\$ 1,799,989	\$ 2,876,479
	Incremental increase in					
Special Obligation bonds (TIF)	property tax	\$ 65,571,193	Through 2040	100%	\$ 9,091,380	\$ 10,648,150

\*Note the STAR bond activity 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 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%. In 2021, the PBC issued Series 2021A bonds for \$1,830,000 with interest rates ranging from 2.00% - 3.00%.

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

Year	Public Placement		Direct Placement	
	Principal	Interest	Principal	Interest
2023	\$ 2,735,000	\$ 1,466,325	\$ 85,000	\$ 8,580
2024	2,815,000	1,365,160	85,000	5,775
2025	2,920,000	1,261,590	90,000	2,970
2026	3,025,000	1,161,150	-	-
2027	2,930,000	1,048,263	-	-
2028-2032	12,735,000	3,860,825	-	-
2033-2037	13,705,000	1,927,256	-	-
2038-2042	4,115,000	165,038	-	-
<b>Total</b>	<b>\$ 44,980,000</b>	<b>\$ 12,255,607</b>	<b>\$ 260,000</b>	<b>\$ 17,325</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 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. The 2021 A bond issuances were to pay for improvements to the courthouse and adult jail facility.

**Bond Anticipation Notes.** The Unified Government holds \$28,526,861 in bond anticipation notes intended to be refunded subsequent to year-end and were refunded using the series 2023-A General Obligation improvement Bonds in March 2023. The new 2023-A Bonds have a principal amount of \$40,765,000 with principle due annually each year beginning on August 1, 2024. The Bonds carry an interest rate of 4.00-5.00 percent, and interest is due semi-annually beginning on February 1, 2024.

**Proprietary Fund Revenue Bonds.** At December 31, 2022, the various proprietary funds had the following bonds outstanding:

Description and Purpose	Amount of Original Principal	Range of Final	Range of	Amount Outstanding December 31, 2022
		Maturity Dates	Interest Rates	
Sewer System State Revolving Loan	\$ 40,046,592	2035	3.39-3.44%	\$ 13,991,472
<b>Subtotal</b>	<b>40,046,592</b>			<b>13,991,472</b>
BPU revenue bonds:				
2014 refunding and improvement	190,620,000	2044	3.00-5.00%	119,140,000
2016A	114,165,000	2045	3.00-5.00%	111,560,000
2016B Refunding	42,545,000	2034	3.25-5.00%	37,325,000
2016C	56,265,000	2046	5.00%	56,265,000
2020A	17,010,000	2045	3.00%	16,035,000
2020B	231,535,000	2037	0.69-2.55%	226,125,000
<b>Subtotal</b>	<b>652,140,000</b>			<b>566,450,000</b>
BPU State Revolving Loan	\$ 76,732,215	2025-2042	1.50-3.91%	\$ 23,379,096
<b>Subtotal</b>	<b>76,732,215</b>			<b>23,379,096</b>
<b>Total</b>	<b>\$ 768,918,807</b>			<b>\$ 603,820,568</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.

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 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 loans with the Kansas Department of Health and Environment for the purpose of water capital improvements to be repaid over 33 years ending 2054.

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

Sewer System			BPU			
State Revolving Loan			Government Loans		Revenue Bonds	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 1,551,611	\$ 376,760	\$ 3,226,196	\$ 610,180	\$ 27,500,000	\$ 20,484,483
2024	1,624,099	332,519	3,858,293	583,775	28,560,000	19,422,217
2025	908,864	292,384	3,271,155	562,778	29,275,000	18,713,426
2026	933,937	267,310	3,349,236	500,923	30,050,000	17,935,888
2027	959,703	241,545	3,116,138	437,307	30,910,000	17,073,155
2028-2032	5,210,567	795,671	8,557,407	2,705,137	164,460,000	71,042,801
2033-2037	2,802,691	119,588	560,000	56,400	122,885,000	45,478,302
2038-2042	-	-	947,588	3,588	79,255,000	25,206,225
2043-2047	-	-	-	-	53,555,000	5,384,800
<b>Total</b>	<b>\$ 13,991,472</b>	<b>\$ 2,425,777</b>	<b>\$ 26,886,013</b>	<b>\$ 5,460,088</b>	<b>\$ 566,450,000</b>	<b>\$ 240,741,297</b>

In August 2021, the BPU entered into a Kansas Public Water Supply loan fund agreement, for which the amount is not to exceed \$25,000,000. In August 2022, the loan was amended and increased to \$39,500,000. The projects to be funded by this loan consist of construction of ground water storage at Argentine Pump Station, construction of a water transmission main from 90<sup>th</sup> and Parallel to I-435 and France Family drive, electrical improvements at the Nearman Water Treatment Plant, Parallel Pump Station and Milan Pump Station, and replacement of deteriorated water lines throughout the distribution system. As of December 31, 2022, the BPU has drawn down \$1,954,000 of the loan.

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:

Issue(s)	Type revenue pledged	Amount of pledge	Term of commitment	Percent of revenue pledged	Principal & Interest for 2022	Pledged revenues recognized in 2022
Sewer State Revolving Loan	Net operating revenue of the Sewer Fund	\$ 16,498,089	Through 2035	100%	\$ 1,902,435	\$ 21,233,698
BPU debt issues	Electric and Water operating revenues	\$807,191,297	Through 2046	12.5%	\$ 47,985,296	\$ 57,582,355

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

As of December 31, 2022, the Unified Government had \$1,195,000 of outstanding advance refunding of in substance defeased debt.

The Series 2015B bond maturities, ranging from 2023 to 2035 in the amount of \$8,550,000, were refunded on May 4, 2022 from moneys deposited into the Series 2022 Redemption Account of the Redemption Fund pursuant to the Series 2022 Indenture, together with \$433,637.63 of state tax revenues and \$165,287.16 of local tax revenues deposited with the Series 2015B Trustee, \$286,958.64 on deposit in the project fund with respect to the Series 2015B Bonds, and \$933,939.59 on deposit in the debt service reserve fund with respect to the Series 2015B Bonds. The Unified Government refunded Series 2015B to leverage the Homefield development to assist with debt service and to remove the annual appropriation backing.

**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, 2022	Claims and Judgments	Total Pension Liability
2023	\$ 600,000	\$ 41,563
2024	-	38,654
2025	-	35,948
2026	-	33,432
2027	-	31,091
2028-2032	-	9,463
<b>Total</b>	<b>\$ 600,000</b>	<b>\$ 190,151</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, 2022.

## 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, 2022 was \$1,053,368,675 for the Industrial Revenue Bonds and \$211,065,316 for Sales Tax Special Obligation Revenue Bonds. In addition, the amount of Sales Tax Special Obligation Revenue Bonds has accreted interest at December 31, 2022 of \$28,416,304. 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 2022 was \$8,483,413 (\$4,718,755 by Wyandotte County and \$3,764,658 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 2032, and conversion of an existing passive landfill gas extraction system to an active gas extraction system. The Unified Government recorded a liability of \$3,480,000 the estimated cost for the remaining monitoring activities through 2032. 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	\$514,997
Capital projects fund:	
Debt service accounts	35,263,266
Capital projects fund:	
STAR bonds	24,994,853
Economic development fund:	
STAR/TDD/TIF/SO bonds	19,045,291
Special grants:	
Restricted grants	50,557,751
Other governmental:	
Revolving loan fund	14,011
Special alcohol programs	38,135
Special asset	1,836,099
Debt service	11,861,988
KCK ALL	171,622
KCK 501	230,834
Sewer revenue bonds:	
Debt service accounts	3,504,834
State revolving loan	844,576
Customer deposits – BPU	7,316,659
BPU revenue bonds:	
Debt service accounts	20,124,943
Improvement and emergency account	1,500,000
Construction funds	1,522,016
Internal service funds:	
Workers’ compensation	6,270,012
Self-insured health care	<u>6,312,138</u>
<b>Total restricted assets</b>	<b><u>\$191,923,985</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, 2022						
	Major			Nonmajor	Total	
	General	Capital Projects	Debt Service Economic Development	Special Revenue Special Grants	Other Governmental Funds	Governmental Funds
<b>Fund Balances:</b>						
<b>Non Spendable:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted for:</b>						
Elections	-	-	-	-	343,969	343,969
Library	-	-	-	-	1,796,185	1,796,185
Register of Deeds - Technology	-	-	-	-	235,129	235,129
Clerk's Office - Technology	-	-	-	-	186,717	186,717
Treasurer's Office - Technology	-	-	-	-	123,209	123,209
Alcohol abuse, prevention, treatment programs	-	-	-	-	1,086,836	1,086,836
Community Corrections	-	-	-	274,404	-	274,404
Community Development	-	-	-	274,404	-	274,404
Road improvements and development	-	-	-	365,873	5,073,614	5,439,487
Road improvements and development - Debt Service	-	-	-	-	513,743	513,743
Police Department	-	-	-	91,468	5,303,747	5,395,215
Fire Department	-	-	-	-	4,063,600	4,063,600
Neighborhood Infrastructure	-	-	-	-	4,293,984	4,293,984
Enhancement of 911 System	-	-	-	-	566,929	566,929
Emergency Management	-	-	-	22,867	-	22,867
Sheriff Department	-	-	-	68,601	57,499	126,100
District Attorney	-	-	-	-	74,653	74,653
Child Support Enforcement	-	-	-	-	636,597	636,597
Mental Health Services	-	-	-	-	641,561	641,561
County Health Services	-	-	-	686,012	1,917,188	2,603,200
Senior Citizen Services	-	-	-	297,272	1,257,429	1,554,701
Development - Gap Financing	-	-	-	-	5,605,216	5,605,216
Transit	-	-	-	182,936	-	182,936
Parks and Recreation - Operations	-	-	-	22,867	457,908	480,775
Parks and Recreations - Capital Improvements	-	-	-	-	144,602	144,602
Development	27,713	-	-	-	-	27,713
Debt Service - General	-	82,577,181	-	-	11,801,926	94,379,107
Debt Service - Development	67,730	-	18,869,566	-	-	18,937,296
<b>Total</b>	<b>\$ 95,443</b>	<b>\$ 82,577,181</b>	<b>\$ 18,869,566</b>	<b>\$ 2,286,704</b>	<b>\$ 46,182,241</b>	<b>\$ 150,011,135</b>
<b>Committed to:</b>						
Promote Tourism and Convention	-	-	-	-	5,117,931	5,117,931
Promote Tourism and Convention - Capital Improvements	-	-	-	-	903,164	903,164
Inmate services	-	-	-	-	500,060	500,060
Future landfill remediation	-	-	-	-	990,581	990,581
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,511,736</b>	<b>\$ 7,511,736</b>
<b>Assigned to:</b>						
Subsequent years budget: appropriation of fund balance	9,014,905	-	-	-	-	9,014,905
Asset Acquisition	-	-	-	-	1,596,878	1,596,878
<b>Total</b>	<b>\$ 9,014,905</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,596,878</b>	<b>\$ 10,611,783</b>
<b>Unassigned:</b>	<b>58,133,274</b>	<b>-</b>	<b>-</b>	<b>(8,272,815)</b>	<b>(519,678)</b>	<b>49,340,781</b>
<b>Total fund balances:</b>	<b>\$ 67,243,622</b>	<b>\$ 82,577,181</b>	<b>\$ 18,869,566</b>	<b>\$ (5,986,111)</b>	<b>\$ 54,771,177</b>	<b>\$ 217,475,435</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 \$2,766,000 have been accrued as a liability. In 2022, \$29,551,996 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 \$3,156,000 have been accrued as a liability. During 2022, a total of \$1,483,289 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 \$750,000 and up to \$35,000,000 per employee/per occurrence 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, 2020 Liability Balances</b>	<b>\$ 5,270,000</b>	<b>\$ 2,799,000</b>	<b>\$ 600,000</b>	<b>\$ 1,814,000</b>
Claims and changes in estimates	1,442,712	33,289,340	12,998,518	12,445,000
Claim payments	(3,334,712)	(32,519,340)	(498,518)	(12,066,000)
<b>December 31, 2021 Liability Balances</b>	<b>\$ 3,378,000</b>	<b>\$ 3,569,000</b>	<b>\$ 13,100,000</b>	<b>\$ 2,193,000</b>
Claims and changes in estimates	1,483,289	29,551,996	932,152	11,752,000
Claim payments	(1,705,289)	(30,354,996)	(13,432,152)	(11,464,000)
<b>December 31, 2022 Liability Balances</b>	<b>\$ 3,156,000</b>	<b>\$ 2,766,000</b>	<b>\$ 600,000</b>	<b>\$ 2,481,000</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.

**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 2022, payments made under these agreements amounted to \$2,090,549 and the remaining certified project costs to be repaid as of December 31, 2022 totals \$149,196,373.

**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 our stipulation of settlement on May 20, 2020. The negotiated plan 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 near billion-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. Both funds have strengthened fund balances in anticipation of future debt issuances. The Sewer System and Stormwater enterprise funds ended 2022 with a combined budgetary fund balance of \$22,687,318 or 64% of their total 2022 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 local environmental laws and regulations. In the last 15 years, federal, state and local agencies have continued to issue regulations applicable to electric generating utilities. The BPU participates in the rulemaking process, including providing comments on rules to assist the agency in identifying areas for improvement and challenging rules, if necessary. The BPU continues to review and evaluate regulations and implement changes to its processes, if necessary, to maintain compliance.

**Encumbrances.** At December 31, 2022, the Unified Government had the following outstanding encumbrances:

General Fund	\$ 9,014,905
Capital Projects	43,756,173
Special Grants	3,394,038
Sewer System	11,755,508
Nonmajor Governmental	11,630,219
Nonmajor Enterprise	1,611,346
Nonmajor Internal Service Funds	1,996,951
Total	\$ 83,159,140

**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 \$2,973,103 in 2022.

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 \$2,448,444 in 2022.

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 is 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 \$3,414,848 in 2022.

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 \$2,834,365 in 2022. 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 \$475,997 in 2022.

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 \$18,137,984 in 2022.



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 \$149,138 in 2022.

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 contract contains three additional periods of one year each unless a party notifies the other party in writing their intent to terminate the agreement. The delivery cost is established from a base price and is adjusted by indices set out in the contract.

The estimated coal purchase for Nearman station is \$23,000,000 annually for 2023 and 2024. Any additional coal required will be bought on the spot market.

The BPU purchased approximately 785,702 tons of coal for approximately \$25,341,000 for the Nearman Station in 2022.

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 in both BCCC and Liberty 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 year ended December 31, 2022. 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, 2022 the BPU has recorded an estimated liability of \$794,000, within accrued claims payable for its estimated remaining share of these obligations. Funding provided for these obligations was \$240,000 in 2022.

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. 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 2022, BPU's portion of fuel expense and operating and maintenance expense were \$16,064,217 and \$3,411,544 respectively. BPU also receives a portion of the wholesale sales generated by the Dogwood plant. BPU received \$23,920,688 in wholesale sales from Dogwood during 2022. 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, 2022, the BPU's ownership interest in Dogwood's capital assets consisted of \$45,517,494 in Plant in Service Facility, \$12,986,425 of accumulated depreciation and \$1,887,912 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.

#### **D. 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 Annual Comprehensive 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 firefighters) with ten or more years of credited service, may retire as early as age 55 (police and firefighters 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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the Unified Government were \$6,430,105 for KPERS and \$19,311,703 for KP&F for the year ended December 31, 2022.

#### 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, 2022, the Unified Government reported a liability of \$68,876,575 for KPERS and \$177,425,381 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, 2022, and the total pension liability used to calculate the collective net

pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2022, the Unified Government proportion and change from its proportion measured as of June 30, 2021 was as follows:

Net pension liability as of December 31, 2022					
	Governmental Activities	Business-Type Activities	Total	Proportion as of June 30, 2022	Decrease in proportion from June 30, 2021
KPERS (local)	\$ 61,263,031	\$ 7,613,544	\$ 68,876,575	3.465%	-0.073%
KP&F	164,762,921	12,662,460	177,425,381	12.302%	-0.125%
	<u>\$ 226,025,952</u>	<u>\$ 20,276,004</u>	<u>\$ 246,301,956</u>		

For the year ended December 31, 2022, the Unified Government recognized pension expense of \$8,681,421 for KPERS and \$28,002,074 for KP&F. At December 31, 2022, the Unified Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities					
	KPERS		KP&F		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,317,212	\$ (109,810)	\$ 6,991,880	\$ -	\$ 9,309,092	\$ (109,810)
Net difference between projected and actual earnings on pension plan investments	5,185,897	-	11,307,906	-	16,493,803	-
Changes in proportionate share	148,620	(1,476,812)	442,629	(2,179,884)	591,249	(3,656,696)
Changes in assumptions	9,774,031	-	21,173,095	-	30,947,126	-
Contributions subsequent to measurement date	2,590,624	-	10,085,128	-	12,675,752	-
Total	<u>\$ 20,016,384</u>	<u>\$ (1,586,622)</u>	<u>\$ 50,000,638</u>	<u>\$ (2,179,884)</u>	<u>\$ 70,017,022</u>	<u>\$ (3,766,506)</u>

	Business-Type Activities					
	KPERS		KP&F		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 287,984	\$ (13,648)	\$ 537,331	\$ -	\$ 825,315	\$ (13,648)
Net difference between projected and actual earnings on pension plan investments	644,503	-	869,021	-	1,513,524	-
Changes in proportionate share	18,469	(183,539)	34,016	(167,560)	52,485	(351,099)
Changes in assumptions	1,235,492	-	1,663,386	-	2,898,878	-
Contributions subsequent to measurement date	321,963	-	775,049	-	1,097,012	-
Total	<u>\$ 2,508,411</u>	<u>\$ (197,187)</u>	<u>\$ 3,878,803</u>	<u>\$ (167,560)</u>	<u>\$ 6,387,214</u>	<u>\$ (364,747)</u>

Deferred outflows of resources of \$13,772,764 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, 2023. 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:

Governmental Activities			
Year ended December 31:	KPERS	KP&F	Total
	Deferred Outflows	Deferred Outflows	Deferred Outflows
	(Inflows) of Resources	(Inflows) of Resources	(Inflows) of Resources
2023	\$ 4,360,315	\$ 10,810,023	\$ 15,170,338
2024	4,123,651	9,577,826	13,701,477
2025	1,845,501	4,946,221	6,791,722
2026	5,334,757	11,968,629	17,303,386
2027	174,914	432,927	607,841
	<u>\$ 15,839,138</u>	<u>\$ 37,735,626</u>	<u>\$ 53,574,764</u>

Business-Type Activities			
Year ended December 31:	KPERS	KP&F	Total
	Deferred Outflows	Deferred Outflows	Deferred Outflows
	(Inflows) of Resources	(Inflows) of Resources	(Inflows) of Resources
2023	\$ 544,426	\$ 831,182	\$ 1,375,608
2024	514,876	736,439	1,251,315
2025	230,428	380,315	610,743
2026	666,094	920,267	1,586,361
2027	33,437	31,816	65,253
	<u>\$ 1,989,261</u>	<u>\$ 2,900,019</u>	<u>\$ 4,889,280</u>

*Actuarial assumptions.* The total pension liability for KPERS in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.75%
Wage inflation	3.50%
Salary increases, including wage increases	3.50% to 12.00%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.00%

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.

The actuarial assumptions used in the December 31, 2021 valuation was 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 included a decrease in the investment return assumption from 7.25% to 7.00%

For the KPERS group the interest crediting rate assumption for KPERS 3 members was lowered from 6.25% to 6.00% and the annuity interest rate assumption for KPERS 3 members was lowered from 5.75% to 5.00%

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, 2022 was 7.00%. The discount rate used to measure the total pension liability at the prior measurement date of June 30, 2021 was 7.25%. 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 2021 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Unified Government's KPERS proportionate share of the net pension liability	\$ 98,943,421	\$ 68,876,575	\$ 43,826,518
Unified Government's KP&F proportionate share of the net pension liability	243,364,879	177,425,381	122,559,924
	<u>\$ 342,308,300</u>	<u>\$ 246,301,956</u>	<u>\$ 166,386,442</u>

**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, 2021, the Valuation date.

Inactive Members or Beneficiaries Currently Receiving Benefits	809
Disabled Members	7
Inactive Member Entitled To But Not Yet Receiving Benefits	22
Inactive Non-vested Members Entitled to a Refund of Member Contributions	1
Active Members	504
Total	1343

**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 \$4,533,603 to the Plan for the year ended December 31, 2022.

**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, 2021 and rolled forward to the measurement date. As of December 31, 2022, the Plan reported a net pension asset of \$23,267,891.

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

	Increases (Decreases)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Assets) (a) - (b)
Balance at 1/1/2022	\$ 592,414,344	\$ 592,052,776	\$ 361,568
Changes for the year:			
Service cost	7,850,152	-	7,850,152
Interest	38,865,663	-	38,865,663
Differences between actual and expected experience	(2,509,295)	-	(2,509,295)
Changes in assumptions	1,666,254	-	1,666,254
Employer contributions	-	4,547,136	(4,547,136)
Employee contributions	-	4,547,136	(4,547,136)
Net investment income	-	61,147,813	(61,147,813)
Benefit payments, including member refunds	(33,805,491)	(33,805,491)	-
Administrative expenses	-	(739,852)	739,852
Net changes	12,067,283	35,696,742	(23,629,459)
Balance at 12/31/22	\$ 604,481,627	\$ 627,749,518	\$ (23,267,891)

Within the January 1, 2021 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 1.9% for 2022, 2.5% for 2023 and 3% thereafter, for TPL purposes only.

*Actuarial Assumptions.* The total pension liability based on the January 1, 2021 actuarial valuations were determined using the following actuarial assumptions, and applied to all periods included in the respective measurement:

Price inflation	2.35%
Salary inflation	3.10% - 6.10%
Long-term rate of return, net of investment expenses; and including inflation rate assumption	6.75%

Cost of living adjustment: retired before January 1, 1993: 3.0% for all years. Retired on/after January 1, 1993: 1.9% for 2022, 2.5% for 2023 and 3.0% for 2024 and later. Pre-retirement mortality rates were based on the Pub-2010 General Employees Median Mortality Table with generational mortality projections using Scale MP-2020. Post-retirement mortality rates were based on the Pub-2010 General Employees Median Mortality Table with generational mortality projections using Scale MP-2020.

The actuarial assumptions used in the 2021 valuation were based on the results of an assumption review completed in 2021.

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 2021. 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 50-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 2021 assumption review, 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%	7.1%
Domestic Small Cap Equity	17.5%	8.5%
International Developed Equity	17.0%	8.0%
Emerging Market Equity	3.0%	9.1%
Long/Short Equity	5.0%	5.7%
Core Bonds	21.0%	2.6%
Core Plus	5.0%	2.9%
Core Real Estate	7.0%	6.7%
Opportunistic Added Real Estate	7.0%	9.7%
	<u>100%</u>	

#### **Discount Rate.**

The discount rate used to measure the total pension liability at December 31, 2021, was 6.75%. The discount rate used to measure the total pension liability at December 31, 2020, was 6.75%. 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% of annual compensation
- ii. BPU contribution rate: Same as member contributions (8.5% of annual compensation)
- iii. Administrative expenses for the current and future years were assumed to be .70% 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 6.75% was applied to all periods of projected benefit payments to determine the total pension liability, within the January 1, 2021 valuation.

*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 6.75%, as well as the Plan's net pension liability (asset)

calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate.

	2022		
	Current		
	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability (asset)	49,960,145	(23,267,891)	(84,281,613)

**Pension Expense.** For the fiscal year ended December 31, 2022, the BPU recognized pension expense of (\$1,714,405). 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, 2022, 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	\$ -	\$ (7,479,549)
Difference between projected and actual earnings on pension plan investments	-	(50,968,540)
Changes in assumptions	35,947,768	-
Contributions subsequent to measurement date	4,533,603	-
<b>Total</b>	<b>\$ 40,481,371</b>	<b>\$ (58,448,089)</b>

The amount reported as deferred outflows of resources as of December 31, 2022 resulting from contributions subsequent to the measurement date of \$4,533,603 will be recognized as a reduction in the net pension liability for the year ended December 31, 2023. 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
2023	\$ 2,106,493
2024	(10,501,612)
2025	(9,693,086)
2026	(4,412,116)
	<u>\$ (22,500,321)</u>

### 3. Summary of Pension Plans

As of December 31, 2022, the Unified Government's net pension liability, deferred inflows of resources and pension expense associated with the Unified Government plan and the BPU plan are summarized as follows:

	Unified Government		Total Primary
	Plans	BPU Plan	Government
Net pension asset (liability)	\$ (246,301,956)	\$ 23,267,891	\$ (223,034,065)
Deferred outflows of resources	76,404,236	40,481,371	116,885,607
Deferred inflows of resources	(4,131,253)	(58,448,089)	(62,579,342)
Pension expense	36,683,495	(1,714,405)	34,969,090

#### 4. 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 2023 through 2031 to be approximately \$190,151. 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, 2022 were \$40,284. This future payable is included with long-term liabilities.

### E. Other Postemployment 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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	658
Active employees	1,946
	<u>2,604</u>

### Total Unified Government OPEB Liability

The Unified Government's total OPEB liability of \$90,228,764 was measured as of December 31, 2022 and was determined by an actuarial valuation as of January 1, 2022, which was rolled forward to December 31, 2022.

*Actuarial Assumptions and other inputs.* The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise noted:

Inflation	2.75%
Salary increases	3.00%
Discount rate	4.18%
Healthcare cost trend rates	7.5% for 2022, decreasing by 0.25% per year to an ultimate rate of 4.50% for 2034 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-2021 Full Generational Improvement.

The actuarial assumptions used in the January 1, 2022 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 Activities	Business-Type Activities	Total
<b>Balance at 12/31/21</b>	\$ 111,848,203	\$ 10,043,910	\$ 121,892,113
<b>Changes for the year:</b>			
Service cost	6,221,069	558,649	6,779,718
Interest	2,402,273	215,723	2,617,996
Differences between actual and expected experience	2,309,533	207,395	2,516,928
Changes in assumptions	(39,365,573)	(3,535,008)	(42,900,581)
Net benefits paid by employer	(621,591)	(55,819)	(677,410)
<b>Net changes</b>	<b>(29,054,289)</b>	<b>(2,609,060)</b>	<b>(31,663,349)</b>
<b>Balance at 12/31/22</b>	<b>\$ 82,793,914</b>	<b>\$ 7,434,850</b>	<b>\$ 90,228,764</b>

Changes in assumptions reflect:

- A change in the discount rate from 2.04% in 2020 to 4.18% in 2022.
- The trend on per capita costs and retiree contribution premiums was revised. The January 1, 2023 renewal was taken into account.

*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 (3.18%) or 1-percentage-point higher (5.18%) than the current discount rate:

	1% Decrease 3.18%	Discount Rate 4.18%	1% Increase 5.18%
<b>Total OPEB liability</b>	\$ 110,755,598	\$ 90,228,764	\$ 74,658,980

*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 3.5%) or 1-percentage-point higher (8.5% decreasing to 5.5%) than the current healthcare cost trend rates:

	Healthcare Cost Trend		
	1% Decrease (6.5% decreasing to 3.5%)	Rates (7.5% decreasing to 4.5%)	1% Increase (8.5% decreasing to 5.5%)
<b>Total OPEB liability</b>	\$ 72,583,252	\$ 90,228,764	\$ 114,231,582

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

For the year ended December 31, 2022, the Unified Government recognized OPEB expense of \$7,401,561. At December 31, 2022, 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	\$ 3,480,059	\$ 312,508	\$ (16,277,462)	\$ (1,461,708)
Changes in assumptions	28,486,626	2,558,084	\$ (37,893,705)	\$ (3,402,835)
Total	\$ 31,966,685	\$ 2,870,592	\$ (54,171,167)	\$ (4,864,543)

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

	Governmental Activities	Business-Type Activities	Total Primary Government
Year ended December 31:	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources
2023	\$ (1,831,670)	\$ (164,483)	\$ (1,996,153)
2024	(1,831,670)	(164,483)	(1,996,153)
2025	(2,329,760)	(209,211)	(2,538,971)
2026	(1,526,290)	(137,060)	(1,663,350)
2027	(3,491,263)	(313,514)	(3,804,777)
Thereafter	(11,193,829)	(1,005,200)	(12,199,029)
	\$ (22,204,482)	\$ (1,993,951)	\$ (24,198,433)

## **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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	23
Active employees	1,216
	<u>1,239</u>

#### Total OPEB Liability

The Unified Government's total OPEB liability of \$2,220,399 was measured as of June 30, 2022 and was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022.

*Actuarial assumptions and other inputs.* The total OPEB liability in the December 31, 2021 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%
Payroll growth	3.00%
Salary increases, including inflation	3.50 to 10%, including price inflation
Discount rate	3.54%
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-2021.

The actuarial assumptions used in the June 30, 2022 valuation was based on the results of an actuarial experience study conducted for the period beginning January 1, 2016. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2021 KPERS pension valuation.

#### Changes in the Total OPEB Liability

	<b>Total KPERS D&amp;D OPEB Liability December 31, 2022</b>		
	<b>Governmental</b>	<b>Business-Type</b>	<b>Total</b>
	<b>Activities</b>	<b>Activities</b>	
<b>Balance at fiscal year-end 12/31/21</b>	<b>\$ 2,423,383</b>	<b>\$ 348,310</b>	<b>\$ 2,771,693</b>
<b>Changes for the year:</b>			
Service cost	256,563	36,876	293,439
Interest	55,943	8,041	63,984
Effect of economic/demographic gains or losses	(213,377)	(30,668)	(244,045)
Effect of assumptions changes or inputs	(400,205)	(57,521)	(457,726)
Benefit payments	(180,938)	(26,008)	(206,946)
<b>Net changes</b>	<b>(482,014)</b>	<b>(69,280)</b>	<b>(551,294)</b>
<b>Balance at fiscal year-end 12/31/22</b>	<b>\$ 1,941,369</b>	<b>\$ 279,030</b>	<b>\$ 2,220,399</b>

*Changes of assumptions.* Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period and demographic assumption updates based on the most recent KPERS experience study. The discount rate decreased from 2.16% on June 30, 2021 to 3.54% on June 30, 2022.

*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 (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	<b>1% Decrease (2.54%)</b>	<b>Current Discount Rate (3.54%)</b>	<b>1% Increase (4.54%)</b>
<b>Total OPEB liability</b>	<b>\$ 2,311,772</b>	<b>\$ 2,220,399</b>	<b>\$ 2,129,878</b>

*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, 2022, the Unified Government recognized OPEB expense of \$153,444. At December 31, 2022, the Unified Government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>			<b>Deferred Inflows of Resources</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Primary Government</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Primary Government</b>
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ (921,371)	\$ (132,429)	\$ (1,053,800)
Changes in assumptions	137,812	19,807	157,619	(420,246)	(60,401)	(480,647)
Benefit payments subsequent to the measurement date	90,469	13,004	103,473	-	-	-
<b>Total</b>	<b>\$ 228,281</b>	<b>\$ 32,811</b>	<b>\$ 261,092</b>	<b>\$ (1,341,617)</b>	<b>\$ (192,830)</b>	<b>\$ (1,534,447)</b>

The \$103,473 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, 2023. 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	Total Primary Government
Year ended December 31:	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources
2023	\$ (178,346)	\$ (25,633)	\$ (203,979)
2024	(178,346)	(25,633)	(203,979)
2025	(178,346)	(25,633)	(203,979)
2026	(174,782)	(25,121)	(199,903)
2027	(160,014)	(22,999)	(183,013)
Thereafter	(333,971)	(48,004)	(381,975)
	<u>\$ (1,203,805)</u>	<u>\$ (173,023)</u>	<u>\$ (1,376,828)</u>

### 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 January 1, 2022 (the actuarial valuation date), the OPEB plan had 185 participants eligible to receive benefits under this plan, 110 retirees with medical coverage and 75 retiree spouses with medical coverage.

#### Total BPU OPEB Liability

The total OPEB liability of \$43,584,221 at December 31, 2022 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2022.

The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions:

Salary increases, including inflation	2.50% per annum
Discount rate	2.26%
Healthcare cost trend rates	7.50% graded down to 4.50% over 13 years

The discount rate used for the plan was the S&P Municipal Bond 20-Year High Grade Index as of January 1, 2022.

Mortality rates were based on the Pub-2010 Amount Weighted Mortality Table base rates projected generationally with scale MP-2021.

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 liability for December 31 are as follows:

#### Changes in Total OPEB Liability

Balance at fiscal year-end 12/31/21	\$ 42,856,226
Changes for the year:	
Service cost	2,606,139
Interest	994,983
Benefit payments	(2,873,127)
Net changes	727,995
Balance at fiscal year-end 12/31/22	\$ 43,584,221

*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 (6.5% to 3.5%)	Healthcare Cost Trend Rates (7.5% decrease to 4.5%)	1% Increase (8.5% to 5.5%)
Total OPEB liability	\$ 39,103,717	\$ 43,584,221	\$ 48,812,953

*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 1.26%	Discount Rate 2.26%	1% Increase 3.26%
Total OPEB liability	\$46,666,807	\$43,584,221	\$40,701,221

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

For the year ended December 31, 2022, the BPU recognized OPEB expense of \$1,145,080.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (5,641,413)
Changes in assumptions	-	(3,397,585)
Total	\$ -	\$ (9,038,998)

Year ended December 31:	Deferred Outflow (Inflows) of Resources
2023	\$ (2,456,042.00)
2024	(2,456,042.00)
2025	(2,033,267.00)
2026	(1,610,500.00)
2027	(483,147.00)
	\$ (9,038,998.00)

## Summary of OPEB Plans

As of December 31, 2022, the Unified Government's total OPEB liability, deferred inflows of resources and OPEB expense associated with the two OPEB plans and the BPU plan are summarized as follows:

	Unified Government		Total Primary	
	Plans	BPU Plan	Government	
Total OPEB liability	\$ (92,449,163)	\$ (43,584,221)	\$ (136,033,384)	
Deferred outflows of resources	35,098,369	-	35,098,369	
Deferred inflows of resources	(60,570,157)	(9,038,998)	(69,609,155)	
OPEB expense	7,555,005	1,145,080	8,700,085	

## F. 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 diminish the financial outlook for governmental activities reflected on the Statement of Net Position. For governmental activities, total long-term liabilities for pensions totaled \$226,025,952, for OPEB were \$84,735,283, and for compensated absences were \$46,570,598.

The deficit unrestricted net position of \$271,013,082 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, 2022, General Fund revenues accounted for 62% of all governmental fund revenues, excluding the Economic Development Debt Service Fund which is restricted for sales tax obligation and economic development bond repayment. 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 and most recently from the COVID-19 pandemic. There is a reasonable possibility that the current level of net pension, OPEB obligations and compensated absences will continue, or may grow, without interventions by the Board of Commissioners. These continued liability levels are expected to 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 2017 employee deductibles were set to \$700 single/\$1,400 family to reduce the Unified Government's total contributions. Further, management negotiated and implemented employee contributions of \$12.36, \$24.74 and \$37.10 per month depending on salary level towards the employee's and family health care coverage, which was previously paid 100% by the Government. These employee health care contribution rates were effective in 2022 for all employees. Additionally, the number of members covered by the high deductible health savings plan enrollment has increased since it began to be offered in 2010. Overall in 2022, 70% of covered employees elected the high deductible health savings plan. All of these actions attribute to the improvement in the Health Benefits Internal Service Fund net position over the past several years.

In January 2014, the Unified Government established a new "employee class" for new and future hires to address leave accrual liability balances at separation. Sick leave accruals, and the payout of accrued vacation and sick leave at separation and retirement, have been significantly reduced for this employee class. This change in accrued leave balances has been implemented for all new employees in KPERS.

The Government expects continued positive sales and compensating use tax revenue performance in the General Fund. The performance of these revenues were impacted by the effects of the COVID-19 pandemic, with a substantial rebound in 2021 and continued growth of about 6% in 2022.



The Hollywood Casino opened in February of 2012 and generated in 2022 approximately \$4 million gaming revenue and over \$7 million 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 2021 was \$1.4 million. The development agreement also 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 \$1.3 million in 2022. 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.

In 2022, the economy of Wyandotte County and Kansas City, Kansas continued to see improvements from the effects of the COVID-19 pandemic. During 2022, Wyandotte County gained 3,484 jobs compared to two years of job loss in 2021 (-344) and 2020 (-3,360). Notable industries losing jobs since 2019 were in professional/technical services (-2,444) and government (-1,080) industries. Business classifications that had job increases in 2022 were administration and waste services (+1,123), transportation and warehousing (+638), and retail/food/accommodations (+596).

In 2022, Wyandotte County saw a variety 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 2022, there were 131 single-family permits issued in Kansas City, Kansas, while 142 were issued in 2021 and 209 permits in 2020.

The closure of most nonessential businesses in the spring of 2020 to mitigate the spread of the Coronavirus resulted in unemployment rates of 15% in April 2020. With the lifting of the shelter-in-place order from the Governor and Wyandotte County Health Department at the beginning of June 2020, the unemployment rate and the general economy rebounded to prior levels. The unemployment rate for 2022 was 3.5% for the County, compared to 2.7% in Kansas. As of October 2023, the County employment rate was 4.1% compared to 3.1% in Kansas. Overall economic activity during 2023 is anticipated to be at or near 2022 levels.

The Government is not able to predict and makes no representation as to the continued economic impact of the COVID-19 pandemic on the organization. The full extent to which the COVID-19 pandemic impacts the Government's financial condition is still undetermined and any forward-looking assessments contained herein are based on the Government's current expectations.

### ***American Rescue Plan Act (ARPA)***

On March 11, 2021, President Joseph R. Biden signed the \$1.9 trillion American Rescue Plan Act of 2021 (ARPA). ARPA is an ambitious initiative to stimulate the American economy, support residents, and curb the spread of the COVID-19 virus. As the Government navigates through the COVID-19 pandemic and rebuild the local economy, ARPA has provided much-needed relief to American families and businesses, including those in Wyandotte County. The Unified Government of Wyandotte County and Kansas City, Kansas was allocated \$87.52 million in federal aid to be paid in 2021 and 2022, with \$55.38 million allocated to the City of Kansas City, Kansas and \$32.13 million for Wyandotte County. Half of the funding was received in mid-2021 and the remainder was made available in mid-2022.

At the end of 2022, all \$55.38 million allocated to Kansas City, Kansas has been budgeted by the Board of Commissioners for ARPA eligible programs and uses. \$21.79 million was for revenue replacement, all of which has been reflected as spent and allocated to the various Kansas City, Kansas operating funds that demonstrated a loss of revenue in 2020 and 2021 due to the pandemic.

At the end of 2022, all \$32.13 million allocated to Wyandotte County, Kansas has been budgeted by the Board of Commissioners for ARPA eligible programs and uses. \$9.37 million was for revenue replacement, all of which has been reflected as spent and allocated to the various Wyandotte County, Kansas operating funds that demonstrated a loss of revenue in 2020 and 2021 due to the pandemic.

Following work in the summer of 2021 by the entire Board of Commissioners related to the allocation of immediate needs for combating the spread of COVID-19, a Commission-appointed ARPA Subcommittee was established in October 2021 to oversee and make recommendations on the allocation of the remaining available ARPA funds. The ARPA Subcommittee's work has included recommendations for additional needs of the Wyandotte County Public Health Department to continue their efforts against the disease, a review of eligible uses and adopted recommendations for the improvement of municipal facilities, stormwater, and wastewater projects, and the launch of a small business resiliency grant program application web-based portal to offer a total of \$500,000 in assistance to local small businesses. Additionally, a non-profit agencies/Unified Government departments proposals web-based application portal was launched in the spring of 2022 to provide an equitable means for entities' projects to be competitively evaluated. The Subcommittee's efforts also included a strategic planning, visioning and public engagement and outreach effort. All ARPA funds were awarded by November 2022.

More information on the Unified Government's ARPA allocation and detailed information on the specific approved program/project objectives and performance can be found at:

<https://www.wycokck.org/Departments/County-Administrators-Office/Board-of-Commissioners/American-Rescue-Plan-Act>

#### ***Federal Emergency Management Agency (FEMA) Reimbursements***

In a memo released by the White House on March 1, President Joseph Biden announced that the Federal Emergency Management Agency (FEMA) would continue to fully cover 100% eligible costs related to COVID-19-mitigation activities through July 1, 2022, to support efforts like vaccination clinics, mass testing sites and surging hospital resources to deal with local case spikes. In March 2020, FEMA activated its Public Assistance (PA) grant program to aid state, territorial, tribal, and local government entities, and certain private non-profit organizations as they responded to the pandemic.

The Government has received FEMA reimbursements in 2022 totaling \$2.03 million for Public Health expenses. The Government also submitted two FEMA Public Assistance Program reimbursement applications in 2022 that total approximately \$3.7 million. These applications are being reviewed but have not been approved. The first application is to seek reimbursement of eligible costs incurred by the Wyandotte County Public Health Department totaling an estimated \$3.1 million. The second application is to seek reimbursement of eligible costs incurred by the Wyandotte County Public Health Department totaling an estimated \$700,000.

#### **G. Restatement**

The beginning of year governmental activities net position has been restated to account for assets held for redevelopment in the Wyandotte County Landbank which was previously not reported by the Unified Government. This change increased 2021 net position by \$10,458,285. There was no material impact on the 2021 change in net position.

As disclosed in Note D. paragraph 13, the Unified Government adopted GASB Statement No. 87 that also increased the 2021 net position for the governmental activities by \$2,432,784. and increased the net position of the business type activities \$205,377.

The following financial statement lines for fiscal year 2021 were affected by this correction.

**Statement of Net Position**

	December 31, 2021		
	As Corrected	As Previously Reported	Effect of Change
Governmental Activities			
Assets held for redevelopment	\$ 10,458,285	\$ -	\$ 10,458,285
Net Position - Unrestricted (deficit)	(332,839,992)	(343,298,277)	10,458,285
Total Net Position	11,982,261	(908,808)	12,891,069
Business-Type Activities			
Total Net Position	638,279,446	638,074,069	205,377

**Proprietary Funds Statement of Net Position**

Net Position			
Board of Public Utilities	518,920,084	518,799,265	120,819
Non-major Business type	23,391,440	23,306,882	84,558

**H. Subsequent Events**

***Bond Issuances***

Since January of 2023, the Unified Government has issued three financings for bonds and temporary notes. The table below provides a summary of these issuances.

Issue	Month	Tax Status	Term	Amount	True Interest Cost
2023-I	March	Tax-Exempt Municipal Temporary Notes	1	\$ 44,665,000	3.6450%
2023-II	March	Tax-Exempt Municipal Temporary Notes	1	\$ 6,480,000	4.0936%
2023-A	March	Tax-Exempt GO Bonds	20	\$ 40,765,000	3.7194%

# 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>Revenue and other sources:</b>	<b>General Fund</b>
GAAP basis revenues and other financing sources	\$ 246,561,124
Revenue adjustments	(1,474,149)
Intra-fund appropriations and transfers	4,250,000
Cancellation of prior year encumbrances	313,907
<b>Budgetary basis revenues</b>	<b>\$ 249,650,882</b>
<b>Expenditures and other uses:</b>	
GAAP basis expenditures and other financing uses	\$ 244,188,452
Expenditure adjustments	(2,721,923)
Intra-fund appropriations	4,250,000
Change in reserve for encumbrances	3,830,544
Cancellation of prior year encumbrances	313,907
<b>Budgetary basis expenditures</b>	<b>\$ 249,860,980</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, 2022

	2021		2022		
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Tax revenue	\$ 189,633,430	\$ 202,898,152	\$ 208,159,716	\$ 205,662,204	\$ (2,497,512)
Intergovernmental revenues	25,421,525	18,938,934	11,342,670	11,340,569	(2,101)
Charges for services	13,792,329	15,111,175	14,710,050	14,811,824	101,774
Fines, forfeitures and penalties	5,733,188	5,454,514	6,538,564	4,922,968	(1,615,596)
Interest earnings	3,548,930	2,610,000	4,400,000	3,234,904	(1,165,096)
Licenses and permits	2,398,332	2,451,800	2,508,300	2,110,446	(397,854)
Miscellaneous revenues	4,801,958	4,582,200	4,772,126	4,653,877	(118,249)
<b>TOTAL REVENUES</b>	<b>245,329,692</b>	<b>252,046,775</b>	<b>252,431,426</b>	<b>246,736,792</b>	<b>(5,694,634)</b>
<b>EXPENDITURES</b>					
Personnel	167,031,534	177,867,812	174,275,843	172,543,688	1,732,155
Contractual services	44,969,555	45,710,647	47,612,389	43,759,738	3,852,651
Commodities	5,917,324	6,046,120	7,798,700	7,076,817	721,883
Capital outlay	3,259,568	6,308,852	15,305,698	5,941,680	9,364,018
Grants, claims, shared revenue	5,142,788	7,219,093	6,720,429	6,437,077	283,352
Debt service	104,222	11,046,623	10,117,373	516,452	9,600,921
Other	-	986,859	927,526	18,070	909,456
<b>TOTAL EXPENDITURES</b>	<b>226,424,991</b>	<b>255,186,006</b>	<b>262,757,958</b>	<b>236,293,522</b>	<b>26,464,436</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers in	2,256,170	2,256,000	2,256,000	2,256,000	-
Transfers out	(5,961,610)	(2,718,481)	(3,208,481)	(13,567,458)	(10,358,977)
Proceeds from sale of capital assets	391,091	81,200	81,200	658,090	576,890
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,314,349)</b>	<b>(381,281)</b>	<b>(871,281)</b>	<b>(10,653,368)</b>	<b>(9,782,087)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>15,590,352</b>	<b>(3,520,512)</b>	<b>(11,197,813)</b>	<b>(210,098)</b>	<b>10,987,715</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	31,005,615	46,595,967	46,595,967	46,595,967	-
End of year	\$ 46,595,967	\$ 43,075,455	\$ 35,398,154	\$ 46,385,869	\$ 10,987,715

# 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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Amended		
<b>REVENUES</b>					
Tax revenue	\$ 126,651,142	\$ 139,205,601	\$ 143,137,400	\$ 140,111,941	\$ (3,025,459)
Intergovernmental revenues	15,762,575	10,596,533	4,470,802	4,477,543	6,741
Charges for services	11,681,312	12,435,125	12,267,500	12,349,615	82,115
Fines, forfeitures and penalties	2,376,984	2,445,000	2,914,250	2,155,873	(758,377)
Interest earnings	627,145	460,000	700,000	544,284	(155,716)
Licenses and permits	1,383,982	1,285,800	1,352,300	1,135,383	(216,917)
Miscellaneous revenues	3,514,385	3,304,545	3,391,771	3,515,398	123,627
<b>TOTAL REVENUES</b>	<b>161,997,525</b>	<b>169,732,604</b>	<b>168,234,023</b>	<b>164,290,037</b>	<b>(3,943,986)</b>
<b>EXPENDITURES</b>					
Personnel	115,317,064	119,854,138	118,786,835	118,255,954	530,881
Contractual services	29,551,588	27,229,546	28,086,805	26,468,001	1,618,804
Commodities	3,637,256	3,506,234	4,410,980	4,061,990	348,990
Capital outlay	1,667,052	3,474,352	11,677,750	3,615,952	8,061,798
Grants, claims, shared revenue	4,291,756	6,032,336	5,284,506	5,112,864	171,642
Debt service	104,222	11,046,623	10,117,373	516,452	9,600,921
Other	-	614,480	437,458	-	437,458
<b>TOTAL EXPENDITURES</b>	<b>154,568,938</b>	<b>171,757,709</b>	<b>178,801,707</b>	<b>158,031,213</b>	<b>20,770,494</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers in	2,256,000	2,256,000	2,256,000	2,256,000	-
Transfers out	(3,398,900)	(680,000)	(1,320,000)	(10,211,611)	(8,891,611)
Proceeds from sale of capital assets	375,229	80,000	80,000	565,363	485,363
<b>TOTAL OTHER FINANCING (USES)</b>	<b>(767,671)</b>	<b>1,656,000</b>	<b>1,016,000</b>	<b>(7,390,248)</b>	<b>(8,406,248)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>6,660,916</b>	<b>(369,105)</b>	<b>(9,551,684)</b>	<b>(1,131,424)</b>	<b>8,420,260</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	24,318,684	30,979,600	30,979,600	30,979,600	-
End of year	\$ 30,979,600	\$ 30,610,495	\$ 21,427,916	\$ 29,848,176	\$ 8,420,260



# 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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Amended		
<b>REVENUES</b>					
Tax revenue	\$ 60,731,730	\$ 61,419,069	\$ 62,706,364	\$ 63,226,170	\$ 519,806
Intergovernmental revenues	6,185,541	4,192,401	2,621,868	2,613,026	(8,842)
Charges for services	1,346,376	1,887,350	1,614,350	1,711,918	97,568
Fines, forfeitures and penalties	3,356,204	3,009,514	3,624,314	2,767,095	(857,219)
Interest earnings	2,921,785	2,150,000	3,700,000	2,690,620	(1,009,380)
Licenses and permits	1,014,350	1,166,000	1,156,000	975,063	(180,937)
Miscellaneous revenues	1,175,380	1,176,805	1,267,605	1,018,953	(248,652)
<b>TOTAL REVENUES</b>	<b>76,731,366</b>	<b>75,001,139</b>	<b>76,690,501</b>	<b>75,002,845</b>	<b>(1,687,656)</b>
<b>EXPENDITURES</b>					
Personnel	47,674,031	52,858,558	51,489,008	50,343,608	1,145,400
Contractual services	14,195,454	17,006,665	18,015,170	15,919,864	2,095,306
Commodities	1,729,569	1,969,525	2,653,901	2,297,323	356,578
Capital outlay	1,323,007	1,799,500	2,512,948	1,677,349	835,599
Grants, claims, shared revenue	843,391	1,176,752	1,424,292	1,317,976	106,316
Other	-	366,269	338,958	18,070	320,888
<b>TOTAL EXPENDITURES</b>	<b>65,765,452</b>	<b>75,177,269</b>	<b>76,434,277</b>	<b>71,574,190</b>	<b>4,860,087</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers in	170	-	-	-	-
Transfers out	(2,410,538)	(1,916,800)	(1,766,800)	(2,884,886)	(1,118,086)
Proceeds of sale of capital assets	15,862	1,200	1,200	92,727	91,527
<b>TOTAL OTHER FINANCING (USES)</b>	<b>(2,394,506)</b>	<b>(1,915,600)</b>	<b>(1,765,600)</b>	<b>(2,792,159)</b>	<b>(1,026,559)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>8,571,408</b>	<b>(2,091,730)</b>	<b>(1,509,376)</b>	<b>636,496</b>	<b>2,145,872</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	5,340,430	13,911,838	13,911,838	13,911,838	-
End of year	\$ 13,911,838	\$ 11,820,108	\$ 12,402,462	\$ 14,548,334	\$ 2,145,872

# 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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Amended		
<b>REVENUES</b>					
Tax revenue	\$ 2,250,558	\$ 2,273,482	\$ 2,315,952	\$ 2,324,093	\$ 8,141
Intergovernmental revenues	3,473,409	4,150,000	4,250,000	4,250,000	-
Charges for services	764,641	788,700	828,200	750,291	(77,909)
Miscellaneous revenues	112,193	100,850	112,750	119,526	6,776
<b>TOTAL REVENUES</b>	<b>6,600,801</b>	<b>7,313,032</b>	<b>7,506,902</b>	<b>7,443,910</b>	<b>(62,992)</b>
<b>EXPENDITURES</b>					
Personnel	4,040,439	5,155,116	4,000,000	3,944,126	55,874
Contractual services	1,222,513	1,474,436	1,510,414	1,371,873	138,541
Commodities	550,499	570,361	733,819	717,504	16,315
Capital outlay	269,509	1,035,000	1,115,000	648,379	466,621
Grants, claims, shared revenue	7,641	10,005	11,631	6,237	5,394
Other	-	6,110	151,110	-	151,110
<b>TOTAL EXPENDITURES</b>	<b>6,090,601</b>	<b>8,251,028</b>	<b>7,521,974</b>	<b>6,688,119</b>	<b>833,855</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers out	(152,172)	(121,681)	(121,681)	(470,961)	(349,280)
<b>TOTAL OTHER FINANCING (USES)</b>	<b>(152,172)</b>	<b>(121,681)</b>	<b>(121,681)</b>	<b>(470,961)</b>	<b>(349,280)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>358,028</b>	<b>(1,059,677)</b>	<b>(136,753)</b>	<b>284,830</b>	<b>421,583</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,346,501	1,704,529	1,704,529	1,704,529	-
End of year	\$ 1,704,529	\$ 644,852	\$ 1,567,776	\$ 1,989,359	\$ 421,583

# 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 Ten Fiscal Years				
	2022	2021	2020	2019	2018
Unified Government's proportion of the collective net pension liability:					
KPERS (local group)	3.465%	3.538%	3.621%	3.602%	3.648%
KP&F (police & firemen)	12.302%	12.427%	12.349%	12.637%	12.724%
Unified Government's proportionate share of the collective net pension liability	\$246,301,956	\$161,039,517	\$215,061,071	\$178,229,836	\$173,265,380
Unified Government's covered payroll ^	\$146,974,312	\$140,048,272	\$138,727,290	\$136,987,470	\$132,412,973
Unified Government's proportionate share of the collective net pension liability as a percentage of its covered payroll	168%	115%	155%	130%	131%
Plan fiduciary net position as a percentage of the total pension liability	69.75%	76.40%	66.30%	69.88%	68.88%
	2017	2016	2015	2014	2013
Unified Government's proportion of the collective net pension liability:					
KPERS (local group)	3.555%	3.574%	3.576%	3.766%	3.725%
KP&F (police & firemen)	13.001%	13.503%	13.892%	14.190%	13.807%
Unified Government's proportionate share of the collective net pension liability	\$173,425,551	\$180,695,602	\$147,823,146	\$139,414,084	\$168,946,370
Unified Government's covered payroll ^	\$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	135%	144%	118%	110%	137%
Plan fiduciary net position as a percentage of the total pension liability	67.12%	65.10%	64.95%	66.60%	59.94%

^ 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 Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 25,414,551	\$ 22,321,806	\$ 21,384,810	\$ 20,992,486	\$ 19,024,867
Contributions in relation to the contractually required contribution	<u>(25,414,551)</u>	<u>(22,321,806)</u>	<u>(21,384,810)</u>	<u>(20,992,486)</u>	<u>(19,024,867)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Unified Government's covered payroll ^	\$ 159,981,148	\$ 143,436,693	\$ 137,696,033	\$ 138,099,731	\$ 135,895,482
Contributions as a percentage of covered payroll	15.89%	15.56%	15.53%	15.20%	14.00%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 17,613,229	\$ 18,275,310	\$ 19,104,856	\$ 23,246,022	\$ 19,435,537
Contributions in relation to the contractually required contribution	<u>(17,613,229)</u>	<u>(18,275,310)</u>	<u>(19,104,856)</u>	<u>(23,246,022)</u>	<u>(19,435,537)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Unified Government's covered payroll ^	\$ 130,414,240	\$ 125,904,379	\$ 125,104,747	\$ 126,562,034	\$ 126,122,490
Contributions as a percentage of covered payroll	13.51%	14.52%	15.27%	18.37%	15.41%

^ 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.

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

### REQUIRED SUPPLEMENTARY INFORMATION

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.

For the state fiscal year 2021, the Legislature provided an increased benefit for disabled members who pass away prior to retirement if the disability was service connected. The monthly benefit is equal to 50% of the member's final average salary at disability plus 10% for each dependent child up to a maximum of 75% or the reinterment benefit the member would have received if the member had retired on the date of death if there are no dependent children.

*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%.
- 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:

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

### REQUIRED SUPPLEMENTARY INFORMATION

- 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%.

Changes from the January 2020 experience study that impacted individual groups are listed below:

#### KPERS:

- Retirement rates were adjusted to partially reflect observed experience.
- Termination rates were increased for most KPERS groups.
- Disability rates were reduced.
- Factors for the State group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates were increased from 0.16% to 0.18%.

#### KP&F:

- Retirement rates were adjusted to partially reflect observed experience.
- Factors for the KP&F group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates were increased from 0.16% to 0.18%.

December 31, 2020 assumption changes included a decrease of the investment return assumption from 7.75% to 7.25% and increase in general wage growth assumption from 3.25% to 3.50%.

December 31, 2021, assumption changes included the following:

For all groups, the investment rate of return assumption decreased from 7.25% to 7.00%.

#### KPERS:

- Interest crediting rate assumption for KPERS 3 members was lowered from 6.25% to 6.00%.
- Annuity interest rate assumption for KPERS 3 members was lowered from 5.75% to 5.00%.



# 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, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>								
Service cost	\$ 7,850,152	\$ 7,280,467	\$ 7,289,384	\$ 7,201,941	\$ 7,440,404	\$ 7,297,782	\$ 7,339,629	\$ 7,560,923
Interest on total pension liability	38,865,663	38,648,801	37,017,215	38,047,652	37,460,630	36,679,579	38,033,409	36,958,626
Difference between expected and actual experience	(2,509,295)	(8,333,009)	(2,307,726)	(7,318,385)	(10,311,840)	(14,572,637)	(9,622,386)	-
Assumption changes	1,666,254	56,495,556	13,177,439	13,089,347	5,161,410	12,331,048	(21,130,167)	-
Benefit payments, including member refunds	(33,805,491)	(33,386,080)	(33,456,312)	(32,627,516)	(32,206,227)	(31,747,866)	(31,346,590)	(30,832,788)
Net change in total pension liability	12,067,283	60,705,735	21,720,000	18,393,039	7,544,377	9,987,906	(16,726,105)	13,686,761
Total pension liability, beginning	592,414,344	531,708,609	509,988,609	491,595,570	484,051,193	474,063,287	490,789,392	477,102,631
Total pension liability, ending (a)	\$ 604,481,627	\$ 592,414,344	\$ 531,708,609	\$ 509,988,609	\$ 491,595,570	\$ 484,051,193	\$ 474,063,287	\$ 490,789,392
<b>Plan Fiduciary Net Position</b>								
Employer contributions	4,547,136	4,491,136	4,349,056	4,398,226	4,250,560	4,252,025	4,172,968	4,278,318
Employee contributions	4,547,136	4,491,136	4,349,056	4,398,226	4,250,560	4,252,025	4,172,968	4,278,318
Net investment income	61,147,813	77,987,680	86,777,876	(12,362,654)	74,677,580	27,612,362	3,875,505	27,423,709
Benefit payments, including member refunds	(33,805,491)	(33,386,080)	(33,456,312)	(32,627,516)	(32,206,227)	(31,747,866)	(31,346,590)	(30,832,788)
Administrative expenses	(739,852)	(445,527)	(472,985)	(550,640)	(461,577)	(371,417)	(332,625)	(338,801)
Net change in plan fiduciary net position	35,696,742	53,138,345	61,546,691	(36,744,358)	50,510,896	3,997,129	(19,457,774)	4,808,756
Plan fiduciary net position, beginning	592,052,776	538,914,431	477,367,740	514,112,098	463,601,202	459,604,073	479,061,847	474,253,091
Plan fiduciary net position, ending (b)	\$ 627,749,518	\$ 592,052,776	\$ 538,914,431	\$ 477,367,740	\$ 514,112,098	\$ 463,601,202	\$ 459,604,073	\$ 479,061,847
Net pension liability (asset), ending (a) - (b)	\$ (23,267,891)	\$ 361,568	\$ (7,205,822)	\$ 32,620,869	\$ (22,516,528)	\$ 20,449,991	\$ 14,459,214	\$ 11,727,545
Fiduciary net position as a percentage of the total pension liability	103.85%	99.94%	101.36%	93.60%	104.58%	95.78%	96.95%	97.61%
Covered payroll	\$ 53,495,722	\$ 52,836,899	\$ 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	-43.49%	0.68%	-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 eight years are presented herein. Additional years will be added as they become available.

#### Changes of actuarial assumptions and methods:

- In 2022, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2022 and 3% thereafter to 1.9% for 2022, 2.5% for 2023, and 3% thereafter, for TPL purposes only.
- In 2021, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2020 and 3% thereafter to 1% through 2022 and 3% thereafter, for TPL purpose only.
- In 2021, the inflation assumption was decreased from 2.60% to 2.35%.
- In 2021, the investment return assumption was decreased from 7.5% to 6.75%.
- In 2021, the general wage growth assumption was decreased from 3.35% to 3.10%.
- In 2021, the covered payroll growth assumption was decreased from 3.25% to 3.00%.
- In 2021, the interest crediting rate assumption for contribution account balances was decreased from 3.5% to 3.35%.
- In 2021, the mortality assumption was changed to the Pub-2010 General Median Mortality Tables with future mortality improvements modeled using Scale MP-2020.

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

### REQUIRED SUPPLEMENTARY INFORMATION

- In 2021, the individual salary increase assumption was modified to reflect the lower general wage increase assumption of 3.10%. In addition, the merit salary increase assumption was changed to a service-based table.
- In 2021, the asset smoothing method was modified to use a closed 5-year smoothing period instead of a closed 8-year period. The corridor was eliminated.
- 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.
- 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, 2022 (Dollar amounts in thousands)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$6,256	\$8,030	\$4,084	\$5,561	\$6,458	\$5,789	\$7,263	\$7,428	\$7,887	\$8,398
Actual employer contributions	4,534	4,547	4,491	4,462	4,398	4,257	4,251	4,173	4,278	4,269
Contribution deficiency (excess)	\$1,722	\$3,483	(\$407)	\$1,099	\$2,060	\$1,532	\$3,012	\$3,255	\$3,609	\$4,129
Covered payroll	\$53,337	\$53,496	\$52,837	\$52,494	\$51,910	\$50,273	\$50,070	\$49,091	\$50,128	\$50,792
Contribution as a percentage of covered payroll	8.50%	8.50%	8.50%	8.50%	8.47%	8.47%	8.49%	8.50%	8.53%	8.41%

#### 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, 2022):

Actuarial cost method Entry age normal cost

Amortization method Level percentage of payroll, closed,

Remaining amortization period Layered bases with both bases having 18-20 years remaining

Asset valuation method 5-year smoothed market

Inflation 2.35%

Salary increases 3.10% to 6.10%

Investment rate of return 6.75%

Cost-of-living adjustments 3.00%

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 Six Fiscal Years\*

	2022	2021	2020	2019	2018	2017
<b>Total OPEB liability</b>						
Service cost	\$ 6,779,718	\$ 5,544,299	\$ 3,894,743	\$ 2,810,322	\$ 3,112,838	\$ 2,514,400
Interest	2,617,996	2,679,281	3,083,159	2,951,747	2,800,778	2,826,283
Difference in experience	2,516,928	(22,957,819)	(833,288)	3,180,510	-	-
Change in assumptions	(42,900,581)	6,132,889	27,603,635	13,950,951	(10,022,757)	7,737,530
Net benefits paid by employer	(677,410)	(1,320,474)	(1,623,044)	(1,209,981)	(2,433,208)	(2,366,801)
<b>Net change in total OPEB liability</b>	<b>(31,663,349)</b>	<b>(9,921,824)</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>121,892,113</b>	<b>131,813,937</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>\$ 90,228,764</b>	<b>\$ 121,892,113</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>\$ 159,981,148</b>	<b>\$ 143,436,693</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>56.40%</b>	<b>84.98%</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, 2022, only six 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:

2022 – 4.18%  
 2021 – 2.04%  
 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 2021, additional changes in assumptions consisted of:

- The assumed salary scale was changed from 2.5 to 3%.
- Mortality improvement scale was changed from Society of Actuaries MP-2020 Full Generational Improvement to the Society of Actuaries MP-2021 Full Generational Improvement.
- The assumed enrollment rate for future retiring employees was changed from 60% to 55% for pre-65 retirees and from 255 to 20% for post-65 retirees.
- The drop rate when pre-65 covered retirees attain age 65 was changed from 60% to 65%.
- Per capital costs, retiree contribution premiums and trend rates were updated as part of the evaluation.

For 2022, additional changes in assumptions consisted of:

- The trend on per capita costs and retiree contribution premiums was revised. The January 1, 2023 renewal was taken into account.

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 in the Unified Government's Death & Disability Total OPEB Liability and Related Ratios

Last Six Fiscal Years\*

	2022	2021	2020	2019	2018	2017
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
<b>Total OPEB liability</b>						
Service cost	\$ 293,439	\$ 274,465	\$ 240,485	\$ 228,688	\$ 227,109	\$ 232,454
Interest	63,984	65,074	99,499	134,993	130,353	106,909
Effect of economic/demographic gains or losses	(244,045)	(118,104)	(211,151)	(830,919)	(212,732)	-
Effect of assumptions changes or inputs	(457,726)	5,448	182,476	44,372	(44,555)	(123,254)
Benefit payments	(206,946)	(249,082)	(237,434)	(231,049)	(278,094)	(363,462)
<b>Net change in total OPEB liability</b>	(551,294)	(22,199)	73,875	(653,915)	(177,919)	(147,353)
<b>Total OPEB liability - beginning</b>	<u>\$ 2,771,693</u>	<u>\$ 2,793,892</u>	<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>\$ 2,220,399</u>	<u>\$ 2,771,693</u>	<u>\$ 2,793,892</u>	<u>\$ 2,720,017</u>	<u>\$ 3,373,932</u>	<u>\$ 3,551,851</u>
<b>Covered payroll</b>	\$81,814,675	\$76,760,643	\$74,427,862	\$75,871,588	\$74,543,922	\$71,961,956
<b>Total OPEB liability as a percentage of covered payroll</b>	2.71%	3.61%	3.75%	3.59%	4.53%	4.94%

\* GASB 75 requires presentation of ten years. As of December 31, 2022, only six 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 decreased from 3.87% on June 30, 2018 to 3.50% on June 30, 2019.
- The discount rate decreased from 3.50% on June 30, 2019 to 2.21% on June 30, 2020.
- The discount rate decreased from 2.21% on June 30, 2020 to 2.16% on June 30, 2021.
- The discount rate increased from 2.16% on June 30, 2021 to 3.54% on June 30, 2022.

For all years presented, the mortality projection scale is updated to the most recent able published by the Society of Actuaries for each respective year.

# 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 Five Fiscal Years*				
	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>					
Service cost	\$ 2,606,139	\$ 2,978,629	\$ 2,864,066	\$ 2,777,950	\$ 2,689,238
Interest	994,983	1,631,759	1,531,224	1,677,527	1,617,127
Experience losses (gains)	-	(8,065,304)	-	(294,584)	-
Change of assumptions	-	(2,080,843)	-	(5,201,435)	-
Net benefits paid by employer	(2,873,127)	(2,533,557)	(3,765,029)	(3,651,823)	(3,825,597)
<b>Net change in total OPEB liability</b>	727,995	(8,069,316)	630,261	(4,692,365)	480,768
<b>Total OPEB liability - beginning</b>	42,856,226	50,925,542	50,295,281	54,987,646	54,506,878
<b>Total OPEB liability - ending</b>	<u>\$ 43,584,221</u>	<u>\$ 42,856,226</u>	<u>\$ 50,925,542</u>	<u>\$ 50,295,281</u>	<u>\$ 54,987,646</u>
<b>Covered-employee payroll</b>	\$ 44,821,400	\$ 43,728,195	\$ 48,912,628	\$ 47,719,637	\$ 48,709,400
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	97.24%	98.01%	104.12%	105.40%	112.89%

\*GASB 75 requires presentation of ten years. As of December 31, 2022, only five 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 2022:

- None in 2022

#### Changes of plan provisions, actuarial assumptions and actuarial methods in 2021:

- The discount rate decreased to 2.26% from 3.10%.
- The mortality improvement rates were updated to the PUB-2010 Amount Weighted Mortality table base rates with scale MP-2021.
- The medical trend was updated to 7.50% graded uniformly to 4.50% over 13 years.

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

- None 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 Grants Fund** accounts for grant revenues and related expenditures in the 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.
- \* **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, 2022

	Special Revenue				
	Clerk's Technology	Community Development	Court Trustee	Dedicated Sales Tax	Developmental Disability
<b>ASSETS</b>					
Cash and investments	\$ 186,717	\$ -	\$ 646,124	\$ 10,170,629	\$ 571,747
Restricted cash and investments	-	-	-	-	-
Receivables (net of uncollectible)					
Property taxes	-	-	-	-	593,004
Other taxes	-	-	-	2,333,117	-
Accounts	-	65,820	-	-	-
Notes	-	-	-	-	-
Interest	-	-	-	-	-
Special assessments	-	7,567	-	-	-
Due from other funds	-	-	-	53,600	-
Due from other governments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 186,717</b>	<b>\$ 73,387</b>	<b>\$ 646,124</b>	<b>\$ 12,557,346</b>	<b>\$ 1,164,751</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ -	\$ 30,119	\$ -	\$ 79,103	\$ -
Accrued wages and other	-	14,900	9,527	197,047	4,828
Due to others	-	14,212	-	-	-
Due to other funds	-	511,695	-	90,397	21
Due to other governments	-	14,572	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>585,498</b>	<b>9,527</b>	<b>366,547</b>	<b>4,849</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	-	-	-	-	593,004
Unavailable revenue - interest	-	-	-	-	-
Unavailable revenue - grants	-	-	-	-	-
Unavailable revenue - special assessments	-	7,567	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>7,567</b>	<b>-</b>	<b>-</b>	<b>593,004</b>
<b>FUND BALANCE</b>					
Restricted	186,717	-	636,597	12,190,799	566,898
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(519,678)	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>186,717</b>	<b>(519,678)</b>	<b>636,597</b>	<b>12,190,799</b>	<b>566,898</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 186,717</b>	<b>\$ 73,387</b>	<b>\$ 646,124</b>	<b>\$ 12,557,346</b>	<b>\$ 1,164,751</b>

continued

Special Revenue						
Elections	Environmental Trust	Health Department	Jail Commissary	KCK ALL, Inc.	Library	
\$ 360,151	\$ 935,452	\$ 2,031,898	\$ 500,060	\$ -	\$ 1,796,185	
-	-	-	-	171,622	-	
1,502,927	-	2,684,374	-	-	3,815,722	
-	-	582	-	-	-	
-	192,676	-	-	-	-	
-	-	-	-	4,998,700	-	
-	-	-	-	-	7,586	
-	-	-	-	-	-	
-	-	1,103	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
\$ 1,863,078	\$ 1,128,128	\$ 4,717,957	\$ 500,060	\$ 5,170,322	\$ 5,619,493	
\$ -	\$ 137,547	\$ 42,523	\$ -	\$ -	\$ -	
16,182	-	73,794	-	-	-	
-	-	78	-	-	-	
-	-	-	-	23,328	-	
-	-	-	-	-	-	
16,182	137,547	116,395	-	23,328	-	
1,502,927	-	2,684,374	-	-	3,815,722	
-	-	-	-	-	7,586	
-	-	-	-	-	-	
-	-	-	-	-	-	
1,502,927	-	2,684,374	-	-	3,823,308	
343,969	-	1,917,188	-	5,146,994	1,796,185	
-	990,581	-	500,060	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
343,969	990,581	1,917,188	500,060	5,146,994	1,796,185	
\$ 1,863,078	\$ 1,128,128	\$ 4,717,957	\$ 500,060	\$ 5,170,322	\$ 5,619,493	



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2022

	Special Revenue			
	Mental Health	Register of Deeds Tech	Revolving Loan	Service Program for the Elderly
<b>ASSETS</b>				
Cash and investments	\$ 74,663	\$ 235,129	\$ 416,126	\$ 1,301,507
Restricted cash and investments	-	-	14,011	-
Receivables (net of uncollectible)				
Property taxes	731,572	-	-	1,767,537
Other taxes	-	-	-	-
Accounts	-	-	-	4,569
Notes	-	-	28,235	-
Interest	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Advance to other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 806,235</b>	<b>\$ 235,129</b>	<b>\$ 458,372</b>	<b>\$ 3,073,613</b>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ -	\$ -	\$ 150	\$ -
Accrued wages and other	-	-	-	48,647
Due to others	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>48,647</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred property tax receivable	731,572	-	-	1,767,537
Unavailable revenue - interest	-	-	-	-
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - special assessments	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>731,572</b>	<b>-</b>	<b>-</b>	<b>1,767,537</b>
<b>FUND BALANCE</b>				
Restricted	74,663	235,129	458,222	1,257,429
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>74,663</b>	<b>235,129</b>	<b>458,222</b>	<b>1,257,429</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 806,235</b>	<b>\$ 235,129</b>	<b>\$ 458,372</b>	<b>\$ 3,073,613</b>

continued

Special Revenue			
Special 911 Tax Wyandotte County	Special Alcohol Programs	Special Asset	Special Law Enforcement Program
\$ 499,307	\$ 1,058,133	\$ -	\$ 1,680,982
-	38,135	1,836,099	-
-	-	-	-
131,804	-	-	-
-	-	5,812	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	23,328	-
-	-	-	-
-	-	-	-
\$ 631,111	\$ 1,096,268	\$ 1,865,239	\$ 1,680,982
\$ 64,182	\$ -	\$ 21,451	\$ -
-	9,432	-	-
-	-	-	308,682
-	-	246,910	-
-	-	-	-
64,182	9,432	268,361	308,682
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
566,929	1,086,836	-	1,372,300
-	-	-	-
-	-	1,596,878	-
-	-	-	-
566,929	1,086,836	1,596,878	1,372,300
\$ 631,111	\$ 1,096,268	\$ 1,865,239	\$ 1,680,982

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2022

	Special Revenue				
	Special Parks and Recreation	Special Street and Highway	Tourism and Convention Program	Treasurer's Technology	Total
<b>ASSETS</b>					
Cash and investments	\$ 605,492	\$ 5,666,116	\$ 4,737,810	\$ 128,062	\$ 33,602,290
Restricted cash and investments	-	-	-	-	2,059,867
Receivables (net of uncollectible)					
Property taxes	-	-	-	-	11,095,136
Other taxes	-	-	-	-	2,465,503
Accounts	-	-	-	-	268,877
Notes	-	-	-	-	5,026,935
Interest	-	-	-	-	7,586
Special assessments	-	-	-	-	7,567
Due from other funds	-	-	147,466	-	225,497
Due from other governments	-	-	1,165,880	-	1,165,880
Advance to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 605,492</b>	<b>\$ 5,666,116</b>	<b>\$ 6,051,156</b>	<b>\$ 128,062</b>	<b>\$ 55,925,138</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ -	\$ -	\$ 29,043	\$ 4,853	\$ 408,971
Accrued wages and other	2,982	64,413	1,018	-	442,770
Due to others	-	-	-	-	322,972
Due to other funds	-	14,346	-	-	886,697
Due to other governments	-	-	-	-	14,572
<b>TOTAL LIABILITIES</b>	<b>2,982</b>	<b>78,759</b>	<b>30,061</b>	<b>4,853</b>	<b>2,075,982</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	-	-	-	-	11,095,136
Unavailable revenue - interest	-	-	-	-	7,586
Unavailable revenue - grants	-	-	-	-	0
Unavailable revenue - special assessments	-	-	-	-	7,567
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,110,289</b>
<b>FUND BALANCE</b>					
Restricted	602,510	5,587,357	-	123,209	34,149,931
Committed	-	-	6,021,095	-	7,511,736
Assigned	-	-	-	-	1,596,878
Unassigned	-	-	-	-	(519,678)
<b>TOTAL FUND BALANCE</b>	<b>602,510</b>	<b>5,587,357</b>	<b>6,021,095</b>	<b>123,209</b>	<b>42,738,867</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 605,492</b>	<b>\$ 5,666,116</b>	<b>\$ 6,051,156</b>	<b>\$ 128,062</b>	<b>\$ 55,925,138</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2022

	Debt Service		Capital Projects		Total Nonmajor Governmental Funds
	Debt Service Fund	County Initiative To Fund Infrastructure	KCK 501, Inc.		2022
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 966	\$ -	\$	33,603,256
Restricted cash and investments	11,861,988	-	230,384		14,152,239
Receivables (net of uncollectible)					
Property taxes	29,605,711	-	-		40,700,847
Other taxes	202,995	-	-		2,668,498
Accounts	165,982	-	-		434,859
Notes	-	-	-		5,026,935
Interest	40,146	-	-		47,732
Special assessments	403,281	-	-		410,848
Due from other funds	7,757	-	-		233,254
Due from other governments	-	-	-		1,165,880
Advance to other funds	-	-	-		-
<b>TOTAL ASSETS</b>	<b>\$ 42,287,860</b>	<b>\$ 966</b>	<b>\$ 230,384</b>	<b>\$</b>	<b>98,444,348</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ 122,102	\$ -	\$ -	\$	531,073
Accrued wages and other	280,912	-	-		723,682
Due to others	-	-	-		322,972
Due to other funds	33,782	966	-		921,445
Due to other governments	-	-	-		14,572
<b>TOTAL LIABILITIES</b>	<b>436,796</b>	<b>966</b>	<b>-</b>		<b>2,513,744</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	29,605,711	-	-		40,700,847
Unavailable revenue - interest	40,146	-	-		47,732
Unavailable revenue - grants	-	-	-		-
Unavailable revenue - special assessments	403,281	-	-		410,848
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>30,049,138</b>	<b>-</b>	<b>-</b>		<b>41,159,427</b>
<b>FUND BALANCE</b>					
Restricted	11,801,926	-	230,384		46,182,241
Committed	-	-	-		7,511,736
Assigned	-	-	-		1,596,878
Unassigned	-	-	-		(519,678)
<b>TOTAL FUND BALANCE</b>	<b>11,801,926</b>	<b>-</b>	<b>230,384</b>		<b>54,771,177</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 42,287,860</b>	<b>\$ 966</b>	<b>\$ 230,384</b>	<b>\$</b>	<b>98,444,348</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, 2022

	Special Revenue				
	Clerk's Technology	Community Development	Court Trustee	Dedicated Sales Tax	Developmental Disability
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 13,294,667	\$ 546,012
Intergovernmental revenue	-	3,232,531	-	-	40,211
Charges for services	-	-	-	18,904	-
Fines, forfeitures and penalties	-	-	378,396	-	-
Interest income	-	-	-	-	-
Licenses, permits and fees	48,390	-	-	-	-
Miscellaneous revenues	-	366,063	-	-	53,367
<b>TOTAL REVENUES</b>	<b>48,390</b>	<b>3,598,594</b>	<b>378,396</b>	<b>13,313,571</b>	<b>639,590</b>
<b>EXPENDITURES</b>					
General government	25,311	123,464	1,229	336	1,230
Public works	-	-	-	10,333	-
Public safety	-	-	-	6,622,429	-
Judicial	-	-	495,818	-	-
Health and welfare	-	-	-	-	475,274
Planning and development	-	2,618,849	-	-	-
Parks and recreation	-	-	-	-	-
Capital outlay	-	820,067	-	4,561,888	-
Debt service					
Principal	-	-	-	202,954	-
Interest	-	-	-	41,831	-
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>25,311</b>	<b>3,562,380</b>	<b>497,047</b>	<b>11,439,771</b>	<b>476,504</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	-	-	-	(1,084,370)	(4,221)
Proceeds from sale of capital assets	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,084,370)</b>	<b>(4,221)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>23,079</b>	<b>36,214</b>	<b>(118,651)</b>	<b>789,430</b>	<b>158,865</b>
<b>FUND BALANCE</b>					
Beginning of year	163,638	(555,892)	755,248	11,401,369	408,033
End of year	\$ 186,717	\$ (519,678)	\$ 636,597	\$ 12,190,799	\$ 566,898

continued

Special Revenue					
Elections	Environmental Trust	Health Department	Jail Commissary	KCK ALL, Inc.	Library
\$ 1,459,140	\$ -	\$ 2,630,383	\$ -	\$ -	\$ 3,607,029
37,009	39,734	35,850	-	-	-
-	1,073,600	876,385	-	-	-
-	-	-	-	-	-
-	-	-	-	49,987	31,249
-	-	101,595	-	-	-
18,359	1,005	145,515	168,869	-	-
1,514,508	1,114,339	3,789,728	168,869	49,987	3,638,278
1,330,945	-	9,280	-	-	3,578,700
-	619,540	-	-	-	-
-	-	-	27,025	-	-
-	-	-	-	-	-
-	-	3,725,544	-	-	-
-	-	-	-	8,550	-
-	-	-	-	-	-
70,870	132,646	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,401,815	752,186	3,734,824	27,025	8,550	3,578,700
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(33,733)	-	(186,988)	-	-	-
-	-	-	-	-	-
(33,733)	-	(186,988)	-	-	-
78,960	362,153	(132,084)	141,844	41,437	59,578
265,009	628,428	2,049,272	358,216	5,105,557	1,736,607
\$ 343,969	\$ 990,581	\$ 1,917,188	\$ 500,060	\$ 5,146,994	\$ 1,796,185

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, 2022

	Special Revenue			
	Mental Health	Register of Deeds Tech	Revolving Loan	Service Program for the Elderly
<b>REVENUES</b>				
Taxes	\$ 704,760	\$ -	\$ -	\$ 1,715,685
Intergovernmental revenue	-	-	-	51,006
Charges for services	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Interest income	-	-	616	-
Licenses, permits and fees	-	193,560	-	-
Miscellaneous revenues	-	-	1,949	213
<b>TOTAL REVENUES</b>	<b>704,760</b>	<b>193,560</b>	<b>2,565</b>	<b>1,766,904</b>
<b>EXPENDITURES</b>				
General government	-	124,899	-	3,196
Public works	-	-	-	771,098
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	708,401	-	-	403,035
Planning and development	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	14,197	172,627
Debt service				
Principal	-	-	-	42,302
Interest	-	-	-	2,193
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>708,401</b>	<b>124,899</b>	<b>14,197</b>	<b>1,394,451</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	-	-	-	266,800
Transfers out	-	-	-	(37,319)
Proceeds from sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229,481</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,641)</b>	<b>68,661</b>	<b>(11,632)</b>	<b>601,934</b>
<b>FUND BALANCE</b>				
Beginning of year	78,304	166,468	469,854	655,495
End of year	\$ 74,663	\$ 235,129	\$ 458,222	\$ 1,257,429



continued

Special Revenue			
Special 911 Tax Wyandotte County	Special Alcohol Programs	Special Asset	Special Law Enforcement Program
\$ 944,756	\$ 646,877	\$ -	\$ 68,370
26,178	-	-	-
-	-	-	-
-	-	-	115,768
-	-	-	340
-	-	-	-
-	-	-	82,211
970,934	646,877	-	266,689
-	634,819	-	-
-	-	-	-
847,275	-	-	175,930
-	-	-	2,827
-	-	-	-
-	-	146,053	-
-	-	-	-
-	-	-	91,087
-	-	-	-
-	-	-	-
847,275	634,819	146,053	269,844
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(43,454)	-	-
-	-	-	-
-	(43,454)	-	-
123,659	(31,396)	(146,053)	(3,155)
443,270	1,118,232	1,742,931	1,375,455
\$ 566,929	\$ 1,086,836	\$ 1,596,878	\$ 1,372,300

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, 2022

	Special Revenue				
	Special Parks and Recreation	Special Street and Highway	Tourism and Convention Program	Treasurer's Technology	Total
<b>REVENUES</b>					
Taxes	\$ 646,877	\$ -	\$ 4,569,700	\$ -	\$ 30,834,256
Intergovernmental revenue	122,474	7,585,256	-	-	11,170,249
Charges for services	-	-	-	-	1,968,889
Fines, forfeitures and penalties	-	-	-	-	494,164
Interest income	-	-	-	-	82,192
Licenses, permits and fees	-	-	610	48,390	392,545
Miscellaneous revenues	-	44,042	-	-	881,593
<b>TOTAL REVENUES</b>	<b>769,351</b>	<b>7,629,298</b>	<b>4,570,310</b>	<b>48,390</b>	<b>45,823,888</b>
<b>EXPENDITURES</b>					
General government	20	256	7	26,477	5,860,169
Public works	-	4,751,443	155,967	-	6,308,381
Public safety	-	-	-	-	7,672,659
Judicial	-	-	-	-	498,645
Health and welfare	-	-	-	-	5,312,254
Planning and development	-	-	1,574,187	-	4,347,639
Parks and recreation	366,118	-	16,269	-	382,387
Capital Outlay	113,404	900,966	308,836	6,578	7,193,166
Debt service					
Principal	-	511,493	-	-	756,749
Interest	-	60,884	-	-	104,908
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>479,542</b>	<b>6,225,042</b>	<b>2,055,266</b>	<b>33,055</b>	<b>38,436,957</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of bonds	-	-	-	-	-
Premium from issuance of bonds	-	-	-	-	-
Issuance of notes payable	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Transfers in	-	-	-	-	266,800
Transfers out	(9,862)	(234,175)	(659,250)	-	(2,293,372)
Proceeds from sale of capital assets	-	1,442	-	-	1,442
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(9,862)</b>	<b>(232,733)</b>	<b>(659,250)</b>	<b>-</b>	<b>(2,025,130)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>279,947</b>	<b>1,171,523</b>	<b>1,855,794</b>	<b>15,335</b>	<b>5,361,801</b>
<b>FUND BALANCE</b>					
Beginning of year	322,563	4,415,834	4,165,301	107,874	37,377,066
End of year	\$ 602,510	\$ 5,587,357	\$ 6,021,095	\$ 123,209	\$ 42,738,867

Debt Service		Capital Projects		Total Nonmajor Governmental Funds
Debt Service Fund	County Initiative To Fund Infrastructure	KCK 501, Inc.	2022	
\$ 31,673,403	\$ -	\$ -	\$ 62,507,659	
-	-	-	11,170,249	
-	-	-	1,968,889	
-	-	-	494,164	
258,046	-	-	340,238	
-	-	-	392,545	
491,131	-	-	1,372,724	
32,422,580	-	-	78,246,468	
-	-	-	5,860,169	
-	-	-	6,308,381	
-	-	-	7,672,659	
-	-	-	498,645	
-	-	-	5,312,254	
-	-	67,012	4,414,651	
-	-	-	382,387	
-	-	-	7,193,166	
22,531,634	-	-	23,288,383	
11,024,982	-	92,992	11,222,882	
3,676	-	-	3,676	
33,560,292	-	160,004	72,157,253	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
1,750,000	-	9,500	2,026,300	
(1,185,640)	-	-	(3,479,012)	
-	-	-	1,442	
564,360	-	9,500	(1,451,270)	
(573,352)	-	(150,504)	4,637,945	
12,375,278	-	380,888	50,133,232	
\$ 11,801,926	\$ -	\$ 230,384	\$ 54,771,177	

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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Fines, fees, forfeitures	\$ 61,909	\$ 60,000	\$ 60,000	\$ 48,390	\$ (11,610)
Miscellaneous revenue	63,000	-	-	216	216
<b>TOTAL REVENUES</b>	<b>124,909</b>	<b>60,000</b>	<b>60,000</b>	<b>48,606</b>	<b>(11,394)</b>
<b>EXPENDITURES</b>					
Contractual services	34,306	76,000	76,000	51,960	24,040
Commodities	8,800	7,000	7,000	-	7,000
Capital Outlay	63,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>106,106</b>	<b>83,000</b>	<b>83,000</b>	<b>51,960</b>	<b>31,040</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>18,803</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>(3,354)</b>	<b>19,646</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	113,372	132,175	132,175	132,175	-
End of year	<u>\$ 132,175</u>	<u>\$ 109,175</u>	<u>\$ 109,175</u>	<u>\$ 128,821</u>	<u>\$ 19,646</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental	\$ 51,729	\$ 28,113	\$ -	\$ -	\$ -
Fines, fees, forfeitures	477,009	450,000	450,000	378,396	(71,604)
Miscellaneous revenue	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>528,738</b>	<b>478,113</b>	<b>450,000</b>	<b>378,396</b>	<b>(71,604)</b>
<b>EXPENDITURES</b>					
Personnel	379,004	535,153	549,613	430,911	118,702
Contractual services	56,361	99,208	101,208	62,682	38,526
Commodities	5,081	7,792	7,792	3,454	4,338
Other	-	35,400	35,400	-	35,400
<b>TOTAL EXPENDITURES</b>	<b>440,446</b>	<b>677,553</b>	<b>694,013</b>	<b>497,047</b>	<b>196,966</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(27,335)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(27,335)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>60,957</b>	<b>(199,440)</b>	<b>(244,013)</b>	<b>(118,651)</b>	<b>125,362</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	694,390	755,347	755,347	755,347	-
End of year	<u>\$ 755,347</u>	<u>\$ 555,907</u>	<u>\$ 511,334</u>	<u>\$ 636,696</u>	<u>\$ 125,362</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: DEDICATED SALES TAX

Year Ended December 31, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 11,957,412	\$ 11,945,248	\$ 12,159,537	\$ 13,136,055	\$ 976,518
Intergovernmental	475,518	-	-	-	-
Fines, fees, forfeitures	48,401	153,000	-	18,904	18,904
Miscellaneous revenue	131,589	10,000	10,000	191,747	181,747
<b>TOTAL REVENUES</b>	<b>12,612,920</b>	<b>12,108,248</b>	<b>12,169,537</b>	<b>13,346,706</b>	<b>1,177,169</b>
<b>EXPENDITURES</b>					
Personnel	5,060,490	5,533,584	5,088,366	5,149,282	(60,916)
Contractual services	836,097	1,122,928	1,122,713	1,024,719	97,994
Commodities	360,476	1,089,939	745,485	745,259	226
Capital outlay	3,897,473	8,098,500	8,853,169	7,368,914	1,484,255
Other	-	-	351,400	-	351,400
<b>TOTAL EXPENDITURES</b>	<b>10,154,536</b>	<b>15,844,951</b>	<b>16,161,133</b>	<b>14,288,174</b>	<b>1,872,959</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(120,000)	(152,618)	(152,618)	(1,084,370)	(931,752)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(120,000)</b>	<b>(152,618)</b>	<b>(152,618)</b>	<b>(1,084,370)</b>	<b>(931,752)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,338,384</b>	<b>(3,889,321)</b>	<b>(4,144,214)</b>	<b>(2,025,838)</b>	<b>2,118,376</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,811,717	5,150,101	5,150,101	5,150,101	-
End of year	<u>\$ 5,150,101</u>	<u>\$ 1,260,780</u>	<u>\$ 1,005,887</u>	<u>\$ 3,124,263</u>	<u>\$ 2,118,376</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: DEVELOPMENTAL DISABILITY

Year Ended December 31, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 338,171	\$ 553,493	\$ 565,559	\$ 546,012	\$ (19,547)
Intergovernmental	14,462	21,825	40,211	40,211	-
Miscellaneous revenue	49,500	40,000	50,000	53,367	3,367
<b>TOTAL REVENUES</b>	<b>402,133</b>	<b>615,318</b>	<b>655,770</b>	<b>639,590</b>	<b>(16,180)</b>
<b>EXPENDITURES</b>					
Personnel	181,730	223,195	217,717	215,920	1,797
Contractual services	241,439	264,971	276,471	261,083	15,388
Commodities	7,347	17,500	6,500	4,264	2,236
Other	-	88,721	85,000	-	85,000
<b>TOTAL EXPENDITURES</b>	<b>430,516</b>	<b>594,387</b>	<b>585,688</b>	<b>481,267</b>	<b>104,421</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(3,721)	(3,721)	(3,721)	(4,221)	(500)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,721)</b>	<b>(3,721)</b>	<b>(3,721)</b>	<b>(4,221)</b>	<b>(500)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(32,104)</b>	<b>17,210</b>	<b>66,361</b>	<b>154,102</b>	<b>87,741</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	440,218	408,114	408,114	408,114	-
End of year	<u>\$ 408,114</u>	<u>\$ 425,324</u>	<u>\$ 474,475</u>	<u>\$ 562,216</u>	<u>\$ 87,741</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 1,412,896	\$ 1,427,639	\$ 1,454,023	\$ 1,459,140	\$ 5,117
Intergovernmental	37,857	6,817	37,009	37,009	-
Charges for services	1,605	1,500	1,700	-	(1,700)
Miscellaneous revenue	1,599	50,000	50,000	18,359	(31,641)
<b>TOTAL REVENUES</b>	<b>1,453,957</b>	<b>1,485,956</b>	<b>1,542,732</b>	<b>1,514,508</b>	<b>(28,224)</b>
<b>EXPENDITURES</b>					
Personnel	896,480	980,000	843,000	806,017	36,983
Contractual services	435,821	474,737	491,014	440,154	50,860
Commodities	122,344	106,750	119,973	84,774	35,199
Capital outlay	-	-	114,000	70,870	43,130
Other	-	50,000	49,000	-	49,000
<b>TOTAL EXPENDITURES</b>	<b>1,454,645</b>	<b>1,611,487</b>	<b>1,616,987</b>	<b>1,401,815</b>	<b>215,172</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(29,233)	(29,233)	(29,233)	(33,733)	(4,500)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(29,233)</b>	<b>(29,233)</b>	<b>(29,233)</b>	<b>(33,733)</b>	<b>(4,500)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(29,921)</b>	<b>(154,764)</b>	<b>(103,488)</b>	<b>78,960</b>	<b>182,448</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	295,402	265,481	265,481	265,481	-
End of year	<u>\$ 265,481</u>	<u>\$ 110,717</u>	<u>\$ 161,993</u>	<u>\$ 344,441</u>	<u>\$ 182,448</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: ENVIRONMENTAL TRUST

Year Ended December 31, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental	\$ 15,170	\$ 9,987	\$ 39,734	\$ 39,734	\$ -
Charges for services	1,124,468	1,184,500	1,184,500	1,156,053	(28,447)
Miscellaneous revenue	28,833	18,000	18,000	99,351	81,351
<b>TOTAL REVENUES</b>	<b>1,168,471</b>	<b>1,212,487</b>	<b>1,242,234</b>	<b>1,295,138</b>	<b>52,904</b>
<b>EXPENDITURES</b>					
Contractual services	1,400,251	1,000,000	1,010,000	631,477	378,523
Capital outlay	96,704	164,520	164,520	86,367	78,153
Other	-	80,000	80,000	-	80,000
<b>TOTAL EXPENDITURES</b>	<b>1,496,955</b>	<b>1,244,520</b>	<b>1,254,520</b>	<b>717,844</b>	<b>536,676</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(328,484)</b>	<b>(32,033)</b>	<b>(12,286)</b>	<b>577,294</b>	<b>589,580</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	655,042	326,558	326,558	326,558	-
End of year	<u>\$ 326,558</u>	<u>\$ 294,525</u>	<u>\$ 314,272</u>	<u>\$ 903,852</u>	<u>\$ 589,580</u>

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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 2,742,979	\$ 2,559,823	\$ 2,605,440	\$ 2,630,383	\$ 24,943
Intergovernmental revenue	142,130	119,489	13,000	35,850	22,850
Charges for services	718,709	285,200	720,200	876,385	156,185
Licenses and permits	78,655	79,000	83,000	101,595	18,595
Miscellaneous revenue	383,334	445,000	430,000	206,102	(223,898)
<b>TOTAL REVENUES</b>	<b>4,065,807</b>	<b>3,488,512</b>	<b>3,851,640</b>	<b>3,850,315</b>	<b>(1,325)</b>
<b>EXPENDITURES</b>					
Personnel	2,307,665	2,667,947	2,875,000	2,912,651	(37,651)
Contractual services	738,852	460,292	804,514	582,661	221,853
Commodities	108,981	210,909	192,909	83,454	109,455
Capital outlay	-	70,000	220,000	150,000	70,000
Grants, claims, shared revenue	200,000	200,000	200,000	200,000	-
Other	-	100,000	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>3,355,498</b>	<b>3,709,148</b>	<b>4,392,423</b>	<b>3,928,766</b>	<b>463,657</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(58,238)	(58,238)	(58,238)	(186,988)	(128,750)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(58,238)</b>	<b>(58,238)</b>	<b>(58,238)</b>	<b>(186,988)</b>	<b>(128,750)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>652,071</b>	<b>(278,874)</b>	<b>(599,021)</b>	<b>(265,439)</b>	<b>333,582</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,205,024	1,857,095	1,857,095	1,857,095	-
End of year	<u>\$ 1,857,095</u>	<u>\$ 1,578,221</u>	<u>\$ 1,258,074</u>	<u>\$ 1,591,656</u>	<u>\$ 333,582</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental	\$ 17,337	\$ 12,154	\$ -	\$ -	\$ -
Miscellaneous revenue	65,450	50,000	60,000	168,869	108,869
<b>TOTAL REVENUES</b>	<b>82,787</b>	<b>62,154</b>	<b>60,000</b>	<b>168,869</b>	<b>108,869</b>
<b>EXPENDITURES</b>					
Contractual	-	500	500	-	500
Commodities	26,530	99,500	99,500	27,025	72,475
<b>TOTAL EXPENDITURES</b>	<b>26,530</b>	<b>100,000</b>	<b>100,000</b>	<b>27,025</b>	<b>72,975</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>56,257</b>	<b>(37,846)</b>	<b>(40,000)</b>	<b>141,844</b>	<b>181,844</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	291,552	347,809	347,809	347,809	-
End of year	\$ 347,809	\$ 309,963	\$ 307,809	\$ 489,653	\$ 181,844

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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 3,508,007	\$ 3,556,334	\$ 3,571,464	\$ 3,607,029	\$ 35,565
Intergovernmental	1,134	-	-	-	-
Interest income	21,288	16,000	20,000	31,249	11,249
<b>TOTAL REVENUES</b>	<b>3,530,429</b>	<b>3,572,334</b>	<b>3,591,464</b>	<b>3,638,278</b>	<b>46,814</b>
<b>EXPENDITURES</b>					
Contractual services	1,134	1,650	1,650	255	1,395
Other	3,315,480	3,924,012	3,924,012	3,578,445	345,567
<b>TOTAL EXPENDITURES</b>	<b>3,316,614</b>	<b>3,925,662</b>	<b>3,925,662</b>	<b>3,578,700</b>	<b>346,962</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	7,239	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>221,054</b>	<b>(353,328)</b>	<b>(334,198)</b>	<b>59,578</b>	<b>393,776</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,515,556	1,736,610	1,736,610	1,736,610	-
End of year	<u>\$ 1,736,610</u>	<u>\$ 1,383,282</u>	<u>\$ 1,402,412</u>	<u>\$ 1,796,188</u>	<u>\$ 393,776</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 687,801	\$ 694,948	\$ 707,882	\$ 704,760	\$ (3,122)
Intergovernmental	-	23,543	-	-	-
<b>TOTAL REVENUES</b>	<b>687,801</b>	<b>718,491</b>	<b>707,882</b>	<b>704,760</b>	<b>(3,122)</b>
<b>EXPENDITURES</b>					
Contractual services	-	-	-	-	-
Grants, claims, shared revenue	664,000	708,491	708,491	708,401	90
Other	-	10,000	10,000	-	10,000
<b>TOTAL EXPENDITURES</b>	<b>664,000</b>	<b>718,491</b>	<b>718,491</b>	<b>708,401</b>	<b>10,090</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	22,576	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>22,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>46,377</b>	<b>-</b>	<b>(10,609)</b>	<b>(3,641)</b>	<b>6,968</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	31,925	78,302	78,302	78,302	-
End of year	<u>\$ 78,302</u>	<u>\$ 78,302</u>	<u>\$ 67,693</u>	<u>\$ 74,661</u>	<u>\$ 6,968</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Fines/fees/forfeitures	\$ 247,636	\$ 220,000	\$ 250,000	\$ 193,560	\$ (56,440)
<b>TOTAL REVENUES</b>	<u>247,636</u>	<u>220,000</u>	<u>250,000</u>	<u>193,560</u>	<u>(56,440)</u>
<b>EXPENDITURES</b>					
Contractual services	398,936	160,170	160,170	124,899	35,271
<b>TOTAL EXPENDITURES</b>	<u>398,936</u>	<u>160,170</u>	<u>160,170</u>	<u>124,899</u>	<u>35,271</u>
<b>NET CHANGE IN FUND BALANCE</b>	(151,300)	59,830	89,830	68,661	(21,169)
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	359,815	208,515	208,515	208,515	-
End of year	<u>\$ 208,515</u>	<u>\$ 268,345</u>	<u>\$ 298,345</u>	<u>\$ 277,176</u>	<u>\$ (21,169)</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 1,661,564	\$ 1,678,895	\$ 1,709,903	\$ 1,715,685	\$ 5,782
Intergovernmental	69,097	45,914	51,006	51,006	-
Miscellaneous revenue	15	30,600	30,600	27,768	(2,832)
<b>TOTAL REVENUES</b>	<b>1,730,676</b>	<b>1,755,409</b>	<b>1,791,509</b>	<b>1,794,459</b>	<b>2,950</b>
<b>EXPENDITURES</b>					
Personnel	1,356,698	1,212,095	1,225,000	856,546	368,454
Contractual services	196,623	452,751	347,095	278,781	68,314
Commodities	146,607	317,218	119,884	94,890	24,994
Capital Outlay	119,625	115,400	243,118	225,445	17,673
Grants, claims, shared revenue	100	209	209	-	209
Other	-	100,000	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>1,819,653</b>	<b>2,197,673</b>	<b>2,035,306</b>	<b>1,455,662</b>	<b>579,644</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	416,800	416,800	266,800	266,800	-
Transfers out	(33,819)	(33,819)	(33,819)	(37,319)	(3,500)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>382,981</b>	<b>382,981</b>	<b>232,981</b>	<b>229,481</b>	<b>(3,500)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>294,004</b>	<b>(59,283)</b>	<b>(10,816)</b>	<b>568,278</b>	<b>579,094</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	280,734	574,738	574,738	574,738	-
End of year	<b>\$ 574,738</b>	<b>\$ 515,455</b>	<b>\$ 563,922</b>	<b>\$ 1,143,016</b>	<b>\$ 579,094</b>

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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 913,516	\$ 935,000	\$ 935,000	944,756	\$ 9,756
Intergovernmental	-	19,694	26,178	26,178	-
Miscellaneous revenue	-	-	-	21,381	21,381
<b>TOTAL REVENUES</b>	<b>913,516</b>	<b>954,694</b>	<b>961,178</b>	<b>992,315</b>	<b>31,137</b>
<b>EXPENDITURES</b>					
Contractual services	733,738	834,400	811,008	798,522	12,486
Commodities	119,633	100,000	28,130	3,349	24,781
Other	-	25,000	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>853,371</b>	<b>959,400</b>	<b>864,138</b>	<b>801,871</b>	<b>62,267</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>60,145</b>	<b>(4,706)</b>	<b>97,040</b>	<b>190,444</b>	<b>93,404</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	107,439	167,584	167,584	167,584	-
End of year	<u>\$ 167,584</u>	<u>\$ 162,878</u>	<u>\$ 264,624</u>	<u>\$ 358,028</u>	<u>\$ 93,404</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 ALCOHOL AND DRUG PROGRAMS

Year Ended December 31, 2022

	2021	2022			
	Actual	Budget Amounts		Actual	Variance with
	Amounts	Original	Final Amended	Amounts	Final Budget-Positive (Negative)
<b>REVENUES</b>					
Tax revenue	\$ 492,923	\$ 575,392	\$ 575,392	\$ 646,877	\$ 71,485
Intergovernmental	161,844	120,201	-	-	-
Fines, forfeitures and penalties	-	100	100	-	(100)
<b>TOTAL REVENUES</b>	<b>654,767</b>	<b>695,693</b>	<b>575,492</b>	<b>646,877</b>	<b>71,385</b>
<b>EXPENDITURES</b>					
Personnel	429,919	529,840	543,414	421,628	121,786
Contractual services	95,587	213,777	191,480	171,022	20,458
Commodities	20,647	10,317	40,247	42,169	(1,922)
Capital Outlay	-	25,000	25,000	-	25,000
Grants, claims, shared revenue	-	70,000	-	-	-
Other	-	80,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>546,153</b>	<b>928,934</b>	<b>800,141</b>	<b>634,819</b>	<b>165,322</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	33,025	-	-	-	-
Transfers out	-	(16,704)	(16,704)	(43,454)	(26,750)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>33,025</b>	<b>(16,704)</b>	<b>(16,704)</b>	<b>(43,454)</b>	<b>(26,750)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>141,639</b>	<b>(249,945)</b>	<b>(241,353)</b>	<b>(31,396)</b>	<b>209,957</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	974,659	1,116,298	1,116,298	1,116,298	-
End of year	<u>\$ 1,116,298</u>	<u>\$ 866,353</u>	<u>\$ 874,945</u>	<u>\$ 1,084,902</u>	<u>\$ 209,957</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Contractual services	301,637	250,000	250,000	154,603	95,397
Other	-	541,081	600,000	-	600,000
<b>TOTAL EXPENDITURES</b>	301,637	791,081	850,000	154,603	695,397
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	(58,919)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	(58,919)	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	(301,637)	(850,000)	(850,000)	(154,603)	695,397
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,044,568	1,742,931	1,742,931	1,742,931	-
End of year	\$ 1,742,931	\$ 892,931	\$ 892,931	\$ 1,588,328	\$ 695,397

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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 499,237	\$ 575,392	\$ 553,748	\$ 646,877	\$ 93,129
Intergovernmental	191,940	120,528	144,118	124,296	(19,822)
<b>TOTAL REVENUES</b>	<u>691,177</u>	<u>695,920</u>	<u>697,866</u>	<u>771,173</u>	<u>73,307</u>
<b>EXPENDITURES</b>					
Personnel	218,293	221,400	231,000	188,234	42,766
Contractual services	226,961	236,250	253,150	187,180	65,970
Commodities	-	50	-	-	-
Capital outlay	180,061	330,000	330,000	305,502	24,498
Others	-	25,000	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<u>625,315</u>	<u>812,700</u>	<u>839,150</u>	<u>680,916</u>	<u>158,234</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	1,739	(9,112)	(9,112)	(9,862)	(750)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,739</u>	<u>(9,112)</u>	<u>(9,112)</u>	<u>(9,862)</u>	<u>(750)</u>
<b>NET CHANGE IN FUND BALANCE</b>	67,601	(125,892)	(150,396)	80,395	230,791
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	198,127	265,728	265,728	265,728	-
End of year	<u>\$ 265,728</u>	<u>\$ 139,836</u>	<u>\$ 115,332</u>	<u>\$ 346,123</u>	<u>\$ 230,791</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental revenue	\$ 8,060,376	\$ 7,988,113	\$ 8,224,164	\$ 7,585,256	\$ (638,908)
Miscellaneous revenue	50,704	160,000	50,000	126,980	76,980
<b>TOTAL REVENUES</b>	<b>8,111,080</b>	<b>8,148,113</b>	<b>8,274,164</b>	<b>7,712,236</b>	<b>(561,928)</b>
<b>EXPENDITURES</b>					
Personnel	3,169,965	3,929,618	3,100,000	2,957,692	142,308
Contractual	857,290	1,037,325	1,179,225	975,528	203,697
Commodities	1,063,635	1,295,318	1,305,318	552,245	753,073
Capital outlay	1,451,480	2,905,500	2,845,750	2,195,480	650,270
Grants, claims, shared revenue	-	15,000	15,000	-	15,000
Other	-	200,000	130,000	-	130,000
<b>TOTAL EXPENDITURES</b>	<b>6,542,370</b>	<b>9,382,761</b>	<b>8,575,293</b>	<b>6,680,945</b>	<b>1,894,348</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	(223,233)	(223,233)	(234,175)	(10,942)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(223,233)</b>	<b>(223,233)</b>	<b>(234,175)</b>	<b>(10,942)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,568,710</b>	<b>(1,457,881)</b>	<b>(524,362)</b>	<b>797,116</b>	<b>1,321,478</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,701,898	3,270,608	3,270,608	3,270,608	-
End of year	<u>\$ 3,270,608</u>	<u>\$ 1,812,727</u>	<u>\$ 2,746,246</u>	<u>\$ 4,067,724</u>	<u>\$ 1,321,478</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: TOURISM AND CONVENTION PROMOTION

Year Ended December 31, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 3,304,298	\$ 3,854,304	\$ 3,763,566	\$ 4,180,526	\$ 416,960
Licenses and permits	801	-	-	610	610
Miscellaneous revenues	30	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,305,129</b>	<b>3,854,304</b>	<b>3,763,566</b>	<b>4,181,136</b>	<b>417,570</b>
<b>EXPENDITURES</b>					
Personnel	23,535	34,400	65,000	53,382	11,618
Contractual	210,146	651,150	651,400	280,427	370,973
Commodities	3,361	32,850	32,850	2,731	30,119
Capital Outlay	172,490	334,000	1,096,937	1,011,374	85,563
Grants, claims, shared revenue	1,421,437	1,548,800	1,548,800	1,431,875	116,925
<b>TOTAL EXPENDITURES</b>	<b>1,830,969</b>	<b>2,601,200</b>	<b>3,394,987</b>	<b>2,779,789</b>	<b>615,198</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(3,428,037)	(500,000)	(250,000)	(659,250)	(409,250)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,428,037)</b>	<b>(500,000)</b>	<b>(250,000)</b>	<b>(659,250)</b>	<b>(409,250)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,953,877)</b>	<b>753,104</b>	<b>118,579</b>	<b>742,097</b>	<b>623,518</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	4,974,864	3,020,987	3,020,987	3,020,987	-
End of year	<u>\$ 3,020,987</u>	<u>\$ 3,774,091</u>	<u>\$ 3,139,566</u>	<u>\$ 3,763,084</u>	<u>\$ 623,518</u>
Prior Yr Enc Released-Misc Rev	390				



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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Fines, forfeitures and penalties	\$ 61,909	\$ 60,000	\$ 60,000	\$ 48,390	\$ (11,610)
Miscellaneous revenues	16,530	-	-	-	-
<b>TOTAL REVENUES</b>	<b>78,439</b>	<b>60,000</b>	<b>60,000</b>	<b>48,390</b>	<b>(11,610)</b>
<b>EXPENDITURES</b>					
Contractual Services	-	5,000	5,000	9,705	(4,705)
Commodities	65,546	64,500	68,000	16,772	51,228
Capital Outlay	11,099	10,500	17,500	6,578	10,922
Other	-	5,000	5,000	-	5,000
<b>TOTAL EXPENDITURES</b>	<b>76,645</b>	<b>85,000</b>	<b>95,500</b>	<b>33,055</b>	<b>62,445</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,794</b>	<b>(25,000)</b>	<b>(35,500)</b>	<b>15,335</b>	<b>50,835</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	103,677	105,471	105,471	105,471	-
End of year	<u>\$ 105,471</u>	<u>\$ 80,471</u>	<u>\$ 69,971</u>	<u>\$ 120,806</u>	<u>\$ 50,835</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, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 26,894,406	\$ 27,234,487	\$ 27,674,885	\$ 27,710,557	\$ 35,672
Intergovernmental revenue	-	193,722	-	-	-
Interest income	160,241	80,000	160,000	165,679	5,679
Miscellaneous revenue	381,062	120,000	201,228	149,696	(51,532)
<b>TOTAL REVENUES</b>	<b>27,435,709</b>	<b>27,628,209</b>	<b>28,036,113</b>	<b>28,025,932</b>	<b>(10,181)</b>
<b>EXPENDITURES</b>					
Contractual Services	12,816	30,000	30,000	3,347	26,653
Debt service	32,800,733	38,450,558	38,450,558	38,450,543	15
Other	-	1,000,000	1,000,000	-	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>32,813,549</b>	<b>39,480,558</b>	<b>39,480,558</b>	<b>38,453,890</b>	<b>1,026,668</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	10,313,308	10,602,012	10,538,493	10,066,440	(472,053)
Transfers out	(291,498)	(294,300)	(294,300)	(307,843)	(13,543)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>10,021,810</b>	<b>10,307,712</b>	<b>10,244,193</b>	<b>9,758,597</b>	<b>(485,596)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>4,643,970</b>	<b>(1,544,637)</b>	<b>(1,200,252)</b>	<b>(669,361)</b>	<b>530,891</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	5,527,147	10,171,117	10,171,117	10,171,117	-
End of year	<u>\$ 10,171,117</u>	<u>\$ 8,626,480</u>	<u>\$ 8,970,865</u>	<u>\$ 9,501,756</u>	<u>\$ 530,891</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 - COUNTY

Year Ended December 31, 2022

	2021	2022			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 3,666,660	\$ 3,699,347	\$ 3,763,854	\$ 3,822,320	\$ 58,466
Interest income	39,286	60,000	60,000	46,524	(13,476)
Miscellaneous revenue	387,372	390,000	390,000	387,278	(2,722)
<b>TOTAL REVENUES</b>	<b>4,093,318</b>	<b>4,149,347</b>	<b>4,213,854</b>	<b>4,256,122</b>	<b>42,268</b>
<b>EXPENDITURES</b>					
Contractual Services	3,060	6,000	6,000	729	5,271
Capital Outlay	230,929	205,000	205,000	203,676	1,324
Debt service	5,444,085	5,596,241	5,596,241	5,596,234	7
Other	-	300,000	300,000	-	300,000
<b>TOTAL EXPENDITURES</b>	<b>5,678,074</b>	<b>6,107,241</b>	<b>6,107,241</b>	<b>5,800,639</b>	<b>306,602</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,250,000	1,500,000	1,500,000	1,500,000	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,250,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(334,756)</b>	<b>(457,894)</b>	<b>(393,387)</b>	<b>(44,517)</b>	<b>348,870</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,526,477	2,191,721	2,191,721	2,191,721	-
End of year	<u>\$ 2,191,721</u>	<u>\$ 1,733,827</u>	<u>\$ 1,798,334</u>	<u>\$ 2,147,204</u>	<u>\$ 348,870</u>

# **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, 2022

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>ASSETS</b>						
Cash and temporary investments	\$ 2,034,841	\$ 367,957	\$ 1,835,748	\$ 463,590	\$ -	\$ 4,702,136
Receivables (net uncollectible)						
Taxes	1,591,062	-	-	-	-	1,591,062
Accounts and returns	907,612	102,100	449,771	2,111	503,628	1,965,222
Lease	-	7,121,496	-	-	-	7,121,496
Due from other funds	223,123	-	935,556	-	-	1,158,679
Capital assets	11,498,128	116,598	53,472,791	5,853,334	7,527,490	78,468,341
Construction in progress	-	-	14,173,279	-	-	14,173,279
Accumulated depreciation	(5,149,534)	-	(4,824,858)	(4,757,437)	(861,116)	(15,592,945)
<b>TOTAL ASSETS</b>	<b>11,105,232</b>	<b>7,708,151</b>	<b>66,042,287</b>	<b>1,561,598</b>	<b>7,170,002</b>	<b>93,587,270</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred refunding	-	14,058	-	-	-	14,058
Deferred outflows - pensions	3,842,628	-	89,917	68,961	-	4,001,506
Deferred outflows - OPEB	1,072,988	-	74,636	56,855	-	1,204,479
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>4,915,616</b>	<b>14,058</b>	<b>164,553</b>	<b>125,816</b>	<b>-</b>	<b>5,220,043</b>
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
Accounts and contracts payable	82,846	-	94,076	3,532	380	180,834
Accrued wages and other	335,812	-	6,434	5,156	2,834	350,236
Due to others	-	-	-	-	-	-
Accrued interest payable	-	7,867	445,984	-	-	453,851
Due to other funds	68,149	-	-	147,466	4,395	220,010
Temporary notes payable	-	-	403,401	-	-	403,401
Compensated absences payable	392,152	-	-	2,396	-	394,548
Current maturities of long-term debt	665,979	235,000	1,800,954	15,999	-	2,717,932
Total current liabilities	<b>1,544,938</b>	<b>242,867</b>	<b>2,750,849</b>	<b>174,549</b>	<b>7,609</b>	<b>4,720,812</b>
<b>LONG-TERM LIABILITIES</b>						
Compensated absences payable	4,896,092	-	-	29,920	-	4,926,012
Leases payable	3,414,118	-	-	49,534	-	3,463,652
General obligation bonds payable (net of unamortized premiums)	-	493,694	34,179,189	-	-	34,672,883
Total OPEB liability	2,779,046	-	202,043	153,848	-	3,134,937
Net pension liability	12,662,460	-	269,037	206,336	-	13,137,833
Total long-term liabilities	<b>23,751,716</b>	<b>493,694</b>	<b>34,650,269</b>	<b>439,638</b>	<b>-</b>	<b>59,335,317</b>
<b>TOTAL LIABILITIES</b>	<b>25,296,654</b>	<b>736,561</b>	<b>37,401,118</b>	<b>614,187</b>	<b>7,609</b>	<b>64,056,129</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows - leases	-	7,104,190	-	-	-	7,104,190
Deferred inflows - pensions	167,560	-	6,969	5,345	-	179,874
Deferred inflows - OPEB	1,818,300	-	132,657	101,010	-	2,051,967
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,985,860</b>	<b>7,104,190</b>	<b>139,626</b>	<b>106,355</b>	<b>-</b>	<b>9,336,031</b>
<b>NET POSITION</b>						
Net investment in capital assets	2,268,497	(612,096)	27,344,028	1,030,364	6,666,374	36,697,167
Unrestricted	(13,530,163)	493,554	1,322,068	(63,492)	496,019	(11,282,014)
<b>TOTAL NET POSITION</b>	<b>\$ (11,261,666)</b>	<b>\$ (118,542)</b>	<b>\$ 28,666,096</b>	<b>\$ 966,872</b>	<b>\$ 7,162,393</b>	<b>\$ 25,415,153</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, 2022

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>OPERATING REVENUES</b>						
Charges for service	\$ 4,315,565	\$ -	\$ -	\$ 1,082,780	\$ -	\$ 5,398,345
Fines/forfeits/fees	-	-	5,153,807	-	-	5,153,807
Earned lease income	-	238,726	-	-	50,023	288,749
Miscellaneous revenues	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>4,315,565</b>	<b>238,726</b>	<b>5,153,807</b>	<b>1,082,780</b>	<b>50,023</b>	<b>10,840,901</b>
<b>OPERATING EXPENSES</b>						
Cost of sales and service	11,954,435	67,417	2,513,388	907,597	378,751	15,821,588
Depreciation and amortization	1,248,566	-	1,040,029	113,929	147,788	2,550,312
<b>TOTAL OPERATING EXPENSES</b>	<b>13,203,001</b>	<b>67,417</b>	<b>3,553,417</b>	<b>1,021,526</b>	<b>526,539</b>	<b>18,371,900</b>
Operating income (loss)	(8,887,436)	171,309	1,600,390	61,254	(476,516)	(7,530,999)
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Taxes	8,901,158	-	-	-	-	8,901,158
Intergovernmental revenues	315,482	-	288,896	-	107,370	711,748
Interest earnings	31,704	118,070	144,416	5,902	(701)	299,391
Interest expense	(113,640)	(27,455)	(1,105,944)	(1,164)	-	(1,248,203)
Gain(loss) on sale of capital assets	(71,747)	-	-	-	-	(71,747)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>9,062,957</b>	<b>90,615</b>	<b>(672,632)</b>	<b>4,738</b>	<b>106,669</b>	<b>8,592,347</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>175,521</b>	<b>261,924</b>	<b>927,758</b>	<b>65,992</b>	<b>(369,847)</b>	<b>1,061,348</b>
Transfers in	531,474	-	1,003,890	15,000	250,000	1,800,364
Transfers out	(2,698,857)	-	(592,573)	(13,149)	-	(3,304,579)
Capital contributions-local government	-	-	2,466,580	-	-	2,466,580
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(2,167,383)</b>	<b>-</b>	<b>2,877,897</b>	<b>1,851</b>	<b>250,000</b>	<b>962,365</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,991,862)</b>	<b>261,924</b>	<b>3,805,655</b>	<b>67,843</b>	<b>(119,847)</b>	<b>2,023,713</b>
Beginning of year	(9,350,299)	(380,466)	24,860,441	894,966	7,282,240	23,306,882
Change in accounting principle	80,495	-	-	4,063	-	84,558
Beginning of year, restated	(9,269,804)	(380,466)	24,860,441	899,029	7,282,240	23,391,440
End of year	\$ (11,261,666)	\$ (118,542)	\$ 28,666,096	\$ 966,872	\$ 7,162,393	\$ 25,415,153



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR ENTERPRISE FUNDS

Year ended December 31, 2022

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 4,339,001	\$ 141,494	\$ 5,020,994	\$ 1,084,085	\$ 758	\$ 10,586,332
Payments to suppliers	(2,477,791)	(79,742)	(2,285,827)	(617,505)	(390,817)	(5,851,682)
Payments to employees	(8,847,122)	-	(393,389)	(284,362)	-	(9,524,873)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(6,985,912)</b>	<b>61,752</b>	<b>2,341,778</b>	<b>182,218</b>	<b>(390,059)</b>	<b>(4,790,223)</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Receipts from sales taxes	8,796,412	-	-	-	-	8,796,412
Receipts from operating grants	315,482	-	288,896	-	107,370	711,748
Transfer in	531,474	-	907,798	15,000	250,000	1,704,272
Transfers out	(2,698,857)	-	(592,573)	(13,149)	-	(3,304,579)
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>	<b>6,944,511</b>	<b>-</b>	<b>604,121</b>	<b>1,851</b>	<b>357,370</b>	<b>7,907,853</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Principal paid on bonds	-	(230,000)	(1,653,995)	-	-	(1,883,995)
Principal paid on lease	(694,944)	-	-	(15,787)	-	(710,731)
Principal paid on temporary notes	-	-	-	-	-	-
Interest payments received on lease receivables	-	110,694	-	-	-	110,694
Proceeds from issuance of bonds	-	-	101,922	-	-	101,922
Proceeds from temporary notes	-	-	403,401	-	-	403,401
Proceeds from disposal of capital assets	-	-	-	-	-	-
Interest paid on bonds and leases	(113,640)	(25,418)	(1,254,919)	(1,164)	-	(1,395,141)
Payments for debt issuance costs	-	-	(2,455)	-	-	(2,455)
Acquisition of capital assets	(682,272)	-	(743,780)	(94,779)	(17,745)	(1,538,576)
<b>NET CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(1,490,856)</b>	<b>(144,724)</b>	<b>(3,149,826)</b>	<b>(111,730)</b>	<b>(17,745)</b>	<b>(4,914,881)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	31,704	7,376	153,741	5,902	(701)	198,022
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>31,704</b>	<b>7,376</b>	<b>153,741</b>	<b>5,902</b>	<b>(701)</b>	<b>198,022</b>
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	<b>(1,500,553)</b>	<b>(75,596)</b>	<b>(50,186)</b>	<b>78,241</b>	<b>(51,135)</b>	<b>(1,599,229)</b>
<b>CASH AND CASH EQUIVALENTS</b>						
Beginning of year	3,535,394	443,553	1,885,934	385,349	51,135	6,301,365
End of year	\$ 2,034,841	\$ 367,957	\$ 1,835,748	\$ 463,590	\$ -	\$ 4,702,136

	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)	\$ (8,887,436)	\$ 171,309	\$ 1,600,390	\$ 61,254	\$ (476,516)	\$ (7,530,999)
Adjustments to reconcile operating income (loss) to cash flow from operating activities						
Depreciation and amortization	1,248,566	-	1,040,029	113,929	147,788	2,550,312
Changes in assets and liabilities						
Accounts receivable	23,436	(79,926)	(144,782)	1,305	(49,265)	(249,232)
Lease receivable/deferred inflow	-	(17,306)	-	-	-	(17,306)
Deferred outflows - pensions	(1,462,107)	-	(36,386)	(27,907)	-	(1,526,400)
Deferred outflows - OPEB	156,348	-	10,913	8,313	-	175,574
Accrued wages and expenses	(987,730)	-	(14,720)	(247)	-	(1,002,697)
Accounts payable	23,157	-	(173,645)	(11,773)	(16,461)	(178,722)
Accrued vacation and sick pay	895,708	-	-	50	-	895,758
Due to others	-	(12,325)	-	-	-	(12,325)
Due to/from other funds	-	-	11,969	485	4,395	16,849
Total OPEB liability	(975,231)	-	(69,613)	(53,016)	-	(1,097,860)
Net pension liability	4,199,254	-	103,207	79,155	-	4,381,616
Deferred inflows - pensions	(2,245,864)	-	(58,222)	(44,653)	-	(2,348,739)
Deferred inflows - OPEB	1,025,987	-	72,638	55,323	-	1,153,948
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ (6,985,912)</b>	<b>\$ 61,752</b>	<b>\$ 2,341,778</b>	<b>\$ 182,218</b>	<b>\$ (390,059)</b>	<b>\$ (4,790,223)</b>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH</b>						
<b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Capital contributions-local government	\$ -	\$ -	\$ 2,466,580	\$ -	\$ -	\$ 2,466,580

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, 2022

	2021	2022			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for services	\$ 45,242,303	\$ 45,242,200	\$ 47,770,500	\$ 47,536,004	\$ (234,496)
Permits and licenses	786,951	321,000	321,000	530,428	209,428
Miscellaneous revenues	647,020	70,000	70,000	471,878	401,878
<b>TOTAL OPERATING REVENUES</b>	<b>46,676,274</b>	<b>45,633,200</b>	<b>48,161,500</b>	<b>48,538,310</b>	<b>376,810</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	10,679,215	11,268,364	11,200,001	11,114,670	85,331
Contractual services	3,295,947	4,810,609	4,962,279	3,416,659	1,545,620
Commodities	4,386,243	5,851,661	6,040,988	4,718,254	1,322,734
Capital outlay	12,911,772	9,967,800	10,042,800	7,189,122	2,853,678
Grants, claims and shared revenue	6,016,223	6,460,771	6,460,771	5,786,610	674,161
<b>TOTAL OPERATING EXPENSES</b>	<b>37,289,400</b>	<b>38,359,205</b>	<b>38,706,839</b>	<b>32,225,315</b>	<b>6,481,524</b>
Net operating income (loss)	9,386,874	7,273,995	9,454,661	16,312,995	6,858,334
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Tax revenue	11,793	13,500	13,500	4,701	(8,799)
Transfers In	430,000	430,000	1,070,000	1,070,000	-
Intergovernmental	702,712	225,149	-	-	-
Interest earnings	381,491	900,000	369,500	347,013	(22,487)
Debt service	(1,901,999)	(1,957,000)	(1,958,000)	(1,902,435)	55,565
Other	49,430	(250,000)	(250,000)	-	250,000
Transfers out: debt service	(6,812,083)	(7,650,071)	(7,650,072)	(7,679,571)	(29,499)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(7,138,656)</b>	<b>(8,288,422)</b>	<b>(8,405,072)</b>	<b>(8,160,292)</b>	<b>244,780</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>2,248,218</b>	<b>(1,014,427)</b>	<b>1,049,589</b>	<b>8,152,703</b>	<b>7,103,114</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	11,297,030	13,545,248	13,545,248	13,545,248	-
End of year	\$ 13,545,248	\$ 12,530,821	\$ 14,594,837	\$ 21,697,951	\$ 7,103,114

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, 2022

	2021	2022			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for service	\$ 4,039,819	\$ 4,176,000	\$ 4,016,200	\$ 4,315,565	\$ 299,365
Miscellaneous revenues	6,494	10,000	10,000	8,556	(1,444)
<b>TOTAL OPERATING REVENUES</b>	<b>4,046,313</b>	<b>4,186,000</b>	<b>4,026,200</b>	<b>4,324,121</b>	<b>297,921</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	6,964,696	7,891,347	7,636,000	7,859,391	(223,391)
Contractual services	949,690	969,833	1,024,868	996,980	27,888
Commodities	851,146	853,572	891,787	835,652	56,135
Capital outlay	821,647	1,596,000	1,576,000	1,462,429	113,571
Grants, claims, shared revenue	597,219	597,218	597,218	532,739	64,479
<b>TOTAL OPERATING EXPENSES</b>	<b>10,184,398</b>	<b>11,907,970</b>	<b>11,725,873</b>	<b>11,687,191</b>	<b>38,682</b>
Net operating income (loss)	(6,138,085)	(7,721,970)	(7,699,673)	(7,363,070)	336,603
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Tax revenue	7,971,589	7,963,498	8,073,024	8,796,412	723,388
Intergovernmental	1,309,241	773,988	315,482	315,482	-
Interest earnings	25,319	5,000	5,000	54,701	49,701
Transfers out	(2,256,000)	(2,453,417)	(2,453,417)	(2,467,667)	(14,250)
Other non-operating expense	-	(15,000)	(15,000)	-	15,000
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>7,050,149</b>	<b>6,274,069</b>	<b>5,925,089</b>	<b>6,698,928</b>	<b>773,839</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>912,064</b>	<b>(1,447,901)</b>	<b>(1,774,584)</b>	<b>(664,142)</b>	<b>1,110,442</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	879,001	1,791,065	1,791,065	1,791,065	-
End of year	\$ 1,791,065	\$ 343,164	\$ 16,481	\$ 1,126,923	\$ 1,110,442

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, 2022

	2021	2022			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 332,115	\$ 333,675	\$ 333,675	\$ 332,115	\$ (1,560)
<b>TOTAL OPERATING REVENUES</b>	<u>332,115</u>	<u>333,675</u>	<u>333,675</u>	<u>332,115</u>	<u>(1,560)</u>
<b>OPERATING EXPENSES</b>					
Contractual services	67,697	75,600	75,600	67,418	8,182
Commodities	-	50,000	-	-	-
Capital outlay	-	10,000	48,680	48,233	447
<b>TOTAL OPERATING EXPENSES</b>	<u>67,697</u>	<u>135,600</u>	<u>124,280</u>	<u>115,651</u>	<u>8,629</u>
Net operating income (loss)	<u>264,418</u>	<u>198,075</u>	<u>209,395</u>	<u>216,464</u>	<u>7,069</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Intergovernmental	-	33,995	-	-	-
Interest earnings	6,180	8,000	8,000	8,192	192
Transfer out: debt service	(258,540)	(258,040)	(253,940)	(253,940)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>(252,360)</u>	<u>(216,045)</u>	<u>(245,940)</u>	<u>(245,748)</u>	<u>192</u>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<u>12,058</u>	<u>(17,970)</u>	<u>(36,545)</u>	<u>(29,284)</u>	<u>7,261</u>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	336,508	348,566	348,566	348,566	-
End of year	<u>\$ 348,566</u>	<u>\$ 330,596</u>	<u>\$ 312,021</u>	<u>\$ 319,282</u>	<u>\$ 7,261</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, 2022

	2021	2022			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Fines, forfeitures and penalties	\$ 3,547,659	\$ 5,300,000	\$ 5,150,000	\$ 5,153,807	\$ 3,807
Miscellaneous revenues	13,111	-	-	106,731	106,731
<b>TOTAL OPERATING REVENUES</b>	<b>3,560,770</b>	<b>5,300,000</b>	<b>5,150,000</b>	<b>5,260,538</b>	<b>110,538</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	471,249	800,913	490,000	378,669	111,331
Contractual services	254,002	266,650	268,900	246,432	22,468
Commodities	1,465	2,000	2,000	45	1,955
Capital outlay	1,313,933	2,767,800	2,817,800	2,366,003	451,797
Grants, claims, shared revenue	401,161	378,411	378,411	367,736	10,675
<b>TOTAL OPERATING EXPENSES</b>	<b>2,441,810</b>	<b>4,215,774</b>	<b>3,957,111</b>	<b>3,358,885</b>	<b>598,226</b>
Net operating income (loss)	1,118,960	1,084,226	1,192,889	1,901,653	708,764
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Intergovernmental	169,079	374,157	288,896	288,896	-
Interest earnings	27,392	90,000	30,000	34,622	4,622
Transfers out: debt service	(1,738,555)	(1,884,482)	(1,884,482)	(1,971,732)	(87,250)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(1,542,084)</b>	<b>(1,420,325)</b>	<b>(1,565,586)</b>	<b>(1,648,214)</b>	<b>(82,628)</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>(423,124)</b>	<b>(336,099)</b>	<b>(372,697)</b>	<b>253,439</b>	<b>626,136</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,159,052	735,928	735,928	735,928	-
End of year	\$ 735,928	\$ 399,829	\$ 363,231	\$ 989,367	\$ 626,136

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, 2022

	2021	2022			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for service	\$ 975,791	\$ 881,800	\$ 1,175,250	\$ 1,082,780	\$ (92,470)
<b>TOTAL OPERATING REVENUES</b>	<u>975,791</u>	<u>881,800</u>	<u>1,175,250</u>	<u>1,082,780</u>	<u>(92,470)</u>
<b>OPERATING EXPENSES</b>					
Personnel costs	318,188	306,559	315,000	284,114	30,886
Contractual services	323,310	370,556	479,619	428,484	51,135
Commodities	168,086	141,800	208,237	196,295	11,942
Capital outlay	72,277	40,500	114,500	113,731	769
<b>TOTAL OPERATING EXPENSES</b>	<u>881,861</u>	<u>859,415</u>	<u>1,117,356</u>	<u>1,022,624</u>	<u>94,732</u>
Net operating income (loss)	<u>93,930</u>	<u>22,385</u>	<u>57,894</u>	<u>60,156</u>	<u>2,262</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest earnings	3,216	-	5,000	7,206	2,206
Transfers In	15,000	15,000	15,000	15,000	-
Transfers out	-	(12,149)	(12,149)	(13,149)	(1,000)
Other non-operating expense	-	(60,000)	(50,000)	-	50,000
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>18,216</u>	<u>(57,149)</u>	<u>(42,149)</u>	<u>9,057</u>	<u>51,206</u>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<u>112,146</u>	<u>(34,764)</u>	<u>15,745</u>	<u>69,213</u>	<u>53,468</u>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	195,025	307,171	307,171	307,171	-
End of year	<u>\$ 307,171</u>	<u>\$ 272,407</u>	<u>\$ 322,916</u>	<u>\$ 376,384</u>	<u>\$ 53,468</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: STADIUM

Year ended December 31, 2022

	2021	2022			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 72,407	\$ 100,000	\$ -	\$ 50,023	\$ 50,023
<b>TOTAL OPERATING REVENUES</b>	<u>72,407</u>	<u>100,000</u>	<u>-</u>	<u>50,023</u>	<u>50,023</u>
<b>OPERATING EXPENSES</b>					
Contractual services	432,677	485,600	484,600	385,760	98,840
Commodities	261,750	324,000	25,000	24,304	696
<b>TOTAL OPERATING EXPENSES</b>	<u>694,427</u>	<u>809,600</u>	<u>509,600</u>	<u>410,064</u>	<u>99,536</u>
Net operating income (loss)	<u>(622,020)</u>	<u>(709,600)</u>	<u>(509,600)</u>	<u>(360,041)</u>	<u>149,559</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Intergovernmental	192,316	94,867	107,370	107,370	-
Interest earnings	5,900	-	15,000	56	(14,944)
Transfer in	500,000	500,000	250,000	250,000	-
Other non-operating expense	-	(50,000)	-	-	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>698,216</u>	<u>544,867</u>	<u>372,370</u>	<u>357,426</u>	<u>(14,944)</u>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	76,196	(164,733)	(137,230)	(2,615)	134,615
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,292,633	2,368,829	2,368,829	2,368,829	-
End of year	<u>\$ 2,368,829</u>	<u>\$ 2,204,096</u>	<u>\$ 2,231,599</u>	<u>\$ 2,366,214</u>	<u>\$ 134,615</u>





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**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.

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## COMBINING STATEMENT OF NET POSITION

### INTERNAL SERVICE FUNDS

As of December 31, 2022

	Workers'	Self-Insured	Cafeteria		Totals
	Compensation	Health Care	Plan	Fleet	Internal
			(Section 125)		Service
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ 221,005	\$ 1,705,240	\$ 1,926,245
Restricted cash	6,270,012	6,312,138	-	-	12,582,150
Accounts receivable	-	860,766	115	292,691	1,153,572
<b>TOTAL ASSETS</b>	<b>\$ 6,270,012</b>	<b>\$ 7,172,904</b>	<b>\$ 221,120</b>	<b>\$ 1,997,931</b>	<b>\$ 15,661,967</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ -	\$ 97,572	\$ -	\$ 6,504	\$ 104,076
Accrued wages and other	-	-	-	58,608	58,608
Due to others	-	97,134	-	-	97,134
Claims incurred but not reported	1,186,027	2,766,000	-	-	3,952,027
Total current liabilities	1,186,027	2,960,706	-	65,112	4,211,845
<b>LONG-TERM LIABILITIES</b>					
Claims incurred but not reported	1,969,973	-	-	-	1,969,973
Total long-term liabilities	1,969,973	-	-	-	1,969,973
<b>TOTAL LIABILITIES</b>	<b>3,156,000</b>	<b>2,960,706</b>	<b>-</b>	<b>65,112</b>	<b>6,181,818</b>
<b>NET POSITION</b>					
Net position	\$ 3,114,012	\$ 4,212,198	\$ 221,120	\$ 1,932,819	\$ 9,480,149

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

### ALL INTERNAL SERVICE FUNDS

Year ended December 31, 2022

	Workers'	Self-Insured	Cafeteria		Totals
	Compensation	Health Care	Plan	Fleet	Internal
			(Section 125)		Service
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 3,354,566	\$ 37,294,703	\$ 175,881	\$ 6,799,670	\$ 47,624,820
Reimbursements	242	4,054,200	-	35,371	4,089,813
<b>TOTAL OPERATING REVENUES</b>	<b>3,354,808</b>	<b>41,348,903</b>	<b>175,881</b>	<b>6,835,041</b>	<b>51,714,633</b>
<b>OPERATING EXPENSES</b>					
Cost of sales and service	1,956,606	38,914,534	158,319	6,328,796	47,358,255
<b>TOTAL OPERATING EXPENSES</b>	<b>1,956,606</b>	<b>38,914,534</b>	<b>158,319</b>	<b>6,328,796</b>	<b>47,358,255</b>
Net operating income (loss)	1,398,202	2,434,369	17,562	506,245	4,356,378
<b>NON-OPERATING REVENUE</b>					
Interest income	-	62,408	-	-	62,408
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>62,408</b>	<b>-</b>	<b>-</b>	<b>62,408</b>
Income (loss) before transfers	1,398,202	2,496,777	17,562	506,245	4,418,786
Transfers in	-	-	-	774,986	774,986
Transfers out	-	-	-	(24,126)	(24,126)
<b>Total transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,860</b>	<b>750,860</b>
<b>NET INCOME (LOSS)</b>	<b>1,398,202</b>	<b>2,496,777</b>	<b>17,562</b>	<b>1,257,105</b>	<b>5,169,646</b>
<b>NET POSITON</b>					
Beginning of year	1,715,810	1,715,421	203,558	675,714	4,310,503
End of year	\$ 3,114,012	\$ 4,212,198	\$ 221,120	\$ 1,932,819	\$ 9,480,149

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## COMBINING STATEMENT OF CASH FLOWS

### INTERNAL SERVICE FUNDS

Year ended December 31, 2022

	Workers' Compensation	Self-Insured Health Care	Cafeteria Plan (Section 125)	Fleet	Totals Internal Service
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 3,354,808	\$ 41,272,298	\$ 175,881	\$ 6,665,473	\$ 51,468,460
Payments to employees and suppliers	(2,194,247)	(40,135,412)	(158,319)	(6,414,376)	(48,902,354)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	1,160,561	1,136,886	17,562	251,097	2,566,106
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
Transfer in	-	-	-	774,986	774,986
Transfer out	-	-	-	(24,126)	(24,126)
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>	-	-	-	750,860	750,860
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest on investments	-	62,408	-	-	62,408
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	-	62,408	-	-	62,408
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,160,561	1,199,294	17,562	1,001,957	3,379,374
<b>CASH AND CASH EQUIVALENTS</b>					
Beginning of year	5,109,451	5,112,844	203,443	703,283	11,129,021
End of year	\$ 6,270,012	\$ 6,312,138	\$ 221,005	\$ 1,705,240	\$ 14,508,395
<b>RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating income (loss)	\$ 1,398,202	\$ 2,434,369	\$ 17,562	\$ 506,245	\$ 4,356,378
Changes in assets and liabilities					
Accounts receivable	-	(76,605)	-	(169,568)	(246,173)
Accounts payable	(15,641)	(266,478)	-	(94,059)	(376,178)
Claims incurred	(222,000)	(803,000)	-	-	(1,025,000)
Accrued wages and other	-	-	-	8,479	8,479
Due to others	-	(54,472)	-	-	(54,472)
Due to other funds	-	(96,928)	-	-	(96,928)
	\$ 1,160,561	\$ 1,136,886	\$ 17,562	\$ 251,097	\$ 2,566,106

# **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.

### **Agency Funds**

Agency Funds hold funding for short periods of time operating primarily as a clearing account. All cash balances are offset by amounts due to others. Agency funds render custodial care to assets pending disbursement to outside entities.

- \* **Agency 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, 2022

	Custodial	Fire Insurance Proceeds	Sheriff	Tax Collection	Tax Distribution	Totals Custodial
<b>ASSETS</b>						
Restricted cash	166,591	318,155	24,083	160,752,011	-	161,260,840
Accounts receivable	-	-	-	776,185	-	776,185
<b>TOTAL ASSETS</b>	<b>\$ 166,591</b>	<b>\$ 318,155</b>	<b>\$ 24,083</b>	<b>\$ 161,528,196</b>	<b>\$ -</b>	<b>\$ 162,037,025</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 27,787	\$ -	\$ -	\$ -	\$ -	\$ 27,787
Due to other governments	-	-	-	161,528,196	-	161,528,196
<b>TOTAL LIABILITIES</b>	<b>27,787</b>	<b>-</b>	<b>-</b>	<b>161,528,196</b>	<b>-</b>	<b>161,555,983</b>
<b>NET POSITION</b>						
Restricted for individuals, organizations and other governments	138,804	318,155	24,083	-	-	481,042
<b>TOTAL NET POSITION</b>	<b>\$ 138,804</b>	<b>\$ 318,155</b>	<b>\$ 24,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 481,042</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION

CUSTODIAL FUNDS

Year ended December 31, 2022

	Custodial	Fire Insurance Proceeds	Sheriff	Tax Collection	Tax Distribution	Totals Custodial
<b>ADDITION</b>						
Property tax collections for other governments	\$ -	\$ -	\$ -	\$ 304,711,183	\$ -	\$ 304,711,183
Miscellaneous revenues	452,487	364,318	665,941	-	-	1,482,746
<b>TOTAL ADDITIONS</b>	452,487	364,318	665,941	304,711,183	-	306,193,929
<b>DEDUCTIONS</b>						
Payments to individuals	430,299	418,549	668,195	-	-	1,517,043
Payments of property tax to other governments	-	-	-	146,176,874	158,534,309	304,711,183
<b>TOTAL DEDUCTIONS</b>	430,299	418,549	668,195	146,176,874	158,534,309	306,228,226
Transfers in	-	-	-	-	158,534,309	158,534,309
Transfers out	-	-	-	(158,534,309)	-	(158,534,309)
<b>Total transfers</b>	-	-	-	(158,534,309)	158,534,309	-
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	22,188	(54,231)	(2,254)	-	-	(34,297)
<b>NET POSITON</b>						
Beginning of year	116,616	372,386	26,337	-	-	515,339
End of year	\$ 138,804	\$ 318,155	\$ 24,083	\$ -	\$ -	\$ 481,042



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# **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*

STATISTICAL TABLE 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Governmental activities</b>					
Net investments in capital assets	\$ 240,297,777	\$ 225,110,072	\$ 218,839,753	\$ 225,611,496	\$ 226,298,253
Restricted	54,073,195	50,125,523	79,616,230	84,133,876	74,886,254
Unrestricted	(203,472,943)	(192,652,386)	(354,048,111)	(353,178,248)	(315,942,908)
Total governmental activities net position	<u>\$ 90,898,029</u>	<u>\$ 82,583,209</u>	<u>\$ (55,592,128)</u>	<u>\$ (43,432,876)</u>	<u>\$ (14,758,401)</u>
<b>Business-type activities</b>					
Net investments in capital assets	\$ 423,372,753	\$ 429,605,573	\$ 432,030,655	\$ 471,942,667	\$ 488,707,860
Restricted	48,963,655	28,935,418	24,783,759	25,717,935	25,954,674
Unrestricted	32,521,978	54,496,015	69,117,940	42,417,360	45,185,221
Total business-type activities net position	<u>\$ 504,858,386</u>	<u>\$ 513,037,006</u>	<u>\$ 525,932,354</u>	<u>\$ 540,077,962</u>	<u>\$ 559,847,755</u>
<b>Primary government</b>					
Net investments in capital assets	\$ 663,670,530	\$ 654,715,645	\$ 650,870,408	\$ 697,554,163	\$ 715,006,113
Restricted	103,036,850	79,060,941	104,399,989	109,851,811	100,840,928
Unrestricted	(170,950,965)	(138,156,371)	(284,930,171)	(310,760,888)	(270,757,687)
Total primary government net position	<u>\$ 595,756,415</u>	<u>\$ 595,620,215</u>	<u>\$ 470,340,226</u>	<u>\$ 496,645,086</u>	<u>\$ 545,089,354</u>

*Unified Government of Wyandotte County and Kansas City, Kansas*

STATISTICAL TABLE 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Governmental activities</b>					
Net investments in capital assets	\$ 249,395,151	\$ 268,860,822	\$ 259,603,942	\$ 265,518,821	\$ 292,701,168
Restricted	86,512,929	85,808,095	81,555,519	76,870,648	99,351,584
Unrestricted	(338,402,058)	(339,257,317)	(343,500,700)	(343,298,277)	(355,411,182)
Total governmental activities net position	<u>\$ (2,493,978)</u>	<u>\$ 15,411,600</u>	<u>\$ (2,341,239)</u>	<u>\$ (908,808)</u>	<u>\$ 36,641,570</u>
<b>Business-type activities</b>					
Net investments in capital assets	\$ 499,366,603	\$ 509,282,358	\$ 485,462,592	\$ 534,145,757	\$ 556,952,184
Restricted	49,511,293	26,735,699	31,293,134	24,343,798	47,742,244
Unrestricted	(4,798,090)	9,343,625	63,563,603	79,584,514	84,398,098
Total business-type activities net position	<u>\$ 544,079,806</u>	<u>\$ 545,361,682</u>	<u>\$ 580,319,329</u>	<u>\$ 638,074,069</u>	<u>\$ 689,092,526</u>
<b>Primary government</b>					
Net investments in capital assets	\$ 748,761,754	\$ 778,143,180	\$ 745,066,534	\$ 799,664,578	\$ 849,653,352
Restricted	136,024,222	112,543,794	112,848,653	101,214,446	147,093,828
Unrestricted	(343,200,148)	(329,913,692)	(279,937,097)	(263,713,763)	(271,013,084)
Total primary government net position	<u>\$ 541,585,828</u>	<u>\$ 560,773,282</u>	<u>\$ 577,978,090</u>	<u>\$ 637,165,261</u>	<u>\$ 725,734,096</u>

# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 2

### CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2013	2014	2015	2016	2017
<b>Expenses</b>					
Governmental activities:					
General government	\$ 30,174,513	\$ 29,291,061	\$ 28,081,551	\$ 31,250,339	\$ 30,324,399
Public safety	139,770,779	139,643,321	134,877,172	139,151,974	139,866,477
Public works	66,930,633	68,859,206	76,009,713	62,108,387	65,534,985
Health and welfare	13,282,130	13,382,429	13,069,750	15,530,414	14,957,543
Parks and recreation	5,914,099	5,673,770	5,556,053	5,967,847	7,448,621
Planning and development	98,996,868	52,390,674	67,407,166	45,154,673	24,245,427
Interest on long-term debt	21,087,848	20,301,957	20,104,585	20,602,274	20,321,679
Total governmental activities expenses	\$ 376,156,870	\$ 329,542,418	\$ 345,105,990	\$ 319,765,908	\$ 302,699,131
Business-type activities:					
Electric and Water systems	\$ 250,339,905	\$ 271,053,725	\$ 273,413,456	\$ 270,044,786	\$ 273,413,258
Public levee	282,208	3,000,572	211,632	190,179	113,519
EMS	8,209,082	7,219,336	7,218,816	7,266,969	10,132,328
Stormwater	2,566,832	2,715,369	2,908,812	2,831,245	2,006,057
Sewer system	25,489,647	25,285,207	23,147,910	25,676,909	28,894,047
Sunflower Hills golf course	810,075	784,808	719,991	757,028	782,958
Stadium	-	534,030	552,003	742,200	528,497
Total business-type activities expenses	\$ 287,697,749	\$ 310,593,047	\$ 308,172,620	\$ 307,509,316	\$ 315,870,664
Total primary government expenses	\$ 663,854,619	\$ 640,135,465	\$ 653,278,610	\$ 627,275,224	\$ 618,569,795
<b>Program Revenues</b>					
Charges for services:					
General government	\$ 3,462,929	\$ 3,326,556	\$ 4,962,124	\$ 5,802,345	\$ 5,014,382
Public safety	7,409,484	7,366,395	7,640,286	5,702,180	5,679,690
Public works	8,082,739	9,083,896	9,175,237	8,828,774	9,489,049
Health and welfare	790,631	635,196	736,527	711,645	868,595
Parks and recreation	559,687	603,504	625,328	618,126	616,285
Planning and development	4,742,195	4,473,996	6,673,326	5,792,374	4,975,089
Operating grants and contributions:					
General government	1,166,459	1,165,087	1,263,590	1,172,971	1,198,765
Public safety	6,165,685	6,090,741	5,700,271	3,845,781	3,814,692
Public works	7,875,791	7,813,656	8,194,694	12,394,593	8,893,059
Health and welfare	6,780,351	6,933,040	6,824,396	7,047,909	6,400,927
Parks and recreation	-	-	0	41,835	20,000
Planning and development	49,748,299	42,916,513	54,585,186	26,439,262	4,489,930
Interest on long-term debt	640,848	624,583	604,126	594,493	608,384
Capital grants and contributions:					
Public works	0	428,954	241,773	358,375	25,086
Public safety	5,081,790	199,841	336,597	595,000	0
Planning and development	444,495	449,878	383,781	404,275	353,008
Total governmental activities program revenues	\$ 102,951,383	\$ 92,111,836	\$ 107,947,242	\$ 80,349,938	\$ 52,446,941
Business-type activities:					
Charges for services:					
Electric and Water systems	\$ 260,084,320	\$ 311,540,386	\$ 303,124,272	\$ 301,043,289	\$ 317,306,293
EMS	4,419,792	4,453,260	4,697,399	4,662,102	4,275,169
Public Levee	562,467	411,244	327,058	327,878	328,708
Stormwater	3,329,932	3,351,672	3,613,029	3,405,211	3,453,630
Sewer system	23,758,894	26,621,867	28,979,670	32,224,143	32,810,512
Sunflower Hill golf course	605,497	587,539	588,922	584,356	637,721
Stadium	-	-	216,345	7,448,809	116,390
Operating grants and contributions:					
Sewer system	-	-	-	-	-
EMS	-	-	-	-	-
Stormwater	-	-	-	-	-
Stadium	-	-	-	-	-
Capital grants and contributions:					
Electric and Water systems	234,557	206,722	951,950	230,046	220,273
Sewer system	23,480	9,840	-	-	-
Stadium	-	1,652,630	-	-	-
Total business-type activities program revenues	\$ 293,018,939	\$ 348,835,160	\$ 342,498,645	\$ 349,925,834	\$ 359,148,696
Total primary government program revenues	\$ 395,970,322	\$ 440,946,996	\$ 450,445,887	\$ 430,275,772	\$ 411,595,637
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (273,205,487)	\$ (237,430,582)	\$ (237,158,748)	\$ (239,415,970)	\$ (250,252,190)
Business-type activities	5,321,190	38,242,113	34,326,025	42,416,518	43,278,032
Total primary government net expense	\$ (267,884,297)	\$ (199,188,469)	\$ (202,832,723)	\$ (196,999,452)	\$ (206,974,158)



# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 2

### CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2018	2019	2020	2021	2022
<b>Expenses</b>					
Governmental activities:					
General government	\$ 30,447,281	\$ 32,947,428	\$ 46,081,807	\$ 51,105,899	\$ 42,092,879
Public safety	145,559,280	156,717,467	168,659,170	173,450,714	181,471,067
Public works	64,795,863	67,665,978	71,655,700	65,973,222	77,491,047
Health and welfare	13,880,444	13,650,191	19,560,456	27,011,034	20,289,472
Parks and recreation	7,828,508	8,098,363	7,477,837	8,886,854	9,336,878
Planning and development	24,699,526	21,875,540	20,881,157	30,562,069	14,858,134
Interest on long-term debt	25,531,319	24,183,534	23,537,202	19,055,772	19,929,269
Total governmental activities expenses	\$ 312,742,221	\$ 325,138,501	\$ 357,853,329	\$ 376,045,564	\$ 365,468,746
Business-type activities:					
Electric and Water systems	\$ 284,157,531	\$ 290,019,817	\$ 271,085,996	\$ 284,436,297	\$ 301,806,042
Public levee	108,483	107,781	102,929	96,167	94,872
EMS	10,201,350	10,305,994	9,364,828	10,361,190	13,316,641
Stormwater	3,570,892	3,036,743	4,012,266	3,790,095	4,659,361
Sewer system	35,149,846	34,645,993	32,882,275	31,296,078	35,042,977
Sunflower Hills golf course	824,759	720,099	790,063	919,431	1,022,690
Stadium	578,167	726,746	601,415	828,080	526,539
Total business-type activities expenses	\$ 334,591,028	\$ 339,563,173	\$ 318,839,772	\$ 331,727,338	\$ 356,469,122
Total primary government expenses	\$ 647,333,249	\$ 664,701,674	\$ 676,693,101	\$ 707,772,902	\$ 721,937,868
<b>Program Revenues</b>					
Charges for services:					
General government	\$ 6,619,097	\$ 7,409,086	\$ 7,590,719	\$ 11,569,789	\$ 8,599,826
Public safety	5,856,608	5,452,967	3,567,931	3,632,334	3,672,434
Public works	9,638,427	9,666,478	9,147,363	9,661,213	9,588,881
Health and welfare	403,803	356,524	166,866	797,364	895,527
Parks and recreation	618,120	537,007	495,328	765,715	753,863
Planning and development	4,927,775	4,746,603	4,554,870	4,904,724	5,389,683
Operating grants and contributions:					
General government	2,450,678	2,175,369	11,590,656	1,410,501	876,225
Public safety	2,536,718	5,492,653	12,316,017	35,920,243	11,674,285
Public works	8,619,522	9,136,570	12,520,109	9,368,383	8,054,623
Health and welfare	6,629,010	6,583,572	18,548,633	12,908,179	13,872,101
Parks and recreation	46,096	-	401,048	1,272,207	759,999
Planning and development	4,054,685	4,602,526	4,833,154	5,935,441	6,942,045
Interest on long-term debt	637,748	611,247	399,224	117,540	43,533
Capital grants and contributions:					
Public works	37,700	-	-	4,906,884	-
Public safety	85,000	0	-	-	-
Planning and development	1,253,471	1,048,386	1,210,483	933,873	1,270,636
Total governmental activities program revenues	\$ 54,414,458	\$ 57,818,988	\$ 87,342,401	\$ 104,104,390	\$ 72,393,661
Business-type activities:					
Charges for services:					
Electric and Water systems	\$ 355,792,700	\$ 337,165,553	\$ 317,891,727	\$ 349,364,924	\$ 385,079,551
EMS	4,785,597	4,508,964	3,778,553	4,039,818	4,315,565
Public Levee	329,544	330,389	331,243	332,114	238,726
Stormwater	3,467,149	3,491,246	3,509,770	3,559,075	5,153,807
Sewer system	34,435,053	35,083,358	36,444,432	41,471,826	42,986,534
Sunflower Hill golf course	646,631	662,945	819,475	975,791	1,082,780
Stadium	197,628	152,604	5,000	72,407	50,023
Operating grants and contributions:					
Sewer system	-	-	-	702,712	\$ -
EMS	-	-	-	1,309,241	315,482
Stormwater	-	-	-	169,079	288,896
Stadium	-	-	-	192,316	107,370
Capital grants and contributions:					
Electric and Water systems	-	326,924	1,075,471	952,442	1,362,312
Sewer system	-	-	-	-	-
Stadium	-	-	-	-	-
Total business-type activities program revenues	\$ 399,654,302	\$ 381,721,983	\$ 363,855,671	\$ 403,141,745	\$ 440,981,046
Total primary government program revenues	\$ 454,068,760	\$ 439,540,971	\$ 451,198,072	\$ 507,246,135	\$ 513,374,707
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (258,327,763)	\$ (267,319,513)	\$ (270,510,928)	\$ (271,941,174)	\$ (293,075,085)
Business-type activities	65,063,274	42,158,810	45,015,899	71,414,407	84,511,924
Total primary government net expense	\$ (193,264,489)	\$ (225,160,703)	\$ (225,495,029)	\$ (200,526,767)	\$ (208,563,161)

*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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Property taxes	\$ 98,079,667	\$ 101,248,029	\$ 104,289,273	\$ 105,929,939	\$ 110,469,527
Sales taxes	70,525,816	68,045,425	72,404,103	73,902,389	73,524,198
Franchise taxes	35,723,504	8,864,600	8,725,685	8,979,443	9,664,207
Other taxes	5,207,238	5,213,943	5,836,065	5,696,014	5,470,819
Transient guest tax	947,220	1,060,048	1,185,040	1,763,133	3,751,538
Grants from other governments	-	-	-	-	-
Unrestricted investment earnings	3,735,731	4,208,123	3,914,400	3,977,930	5,775,143
Miscellaneous	6,189,071	6,314,299	9,422,352	16,595,349	11,309,618
Special Item	-	-	-	-	-
Transfers	357,252	34,161,295	35,768,078	34,731,025	34,431,779
Total governmental activities	<u>\$ 220,765,499</u>	<u>\$ 229,115,762</u>	<u>\$ 241,544,996</u>	<u>\$ 251,575,222</u>	<u>\$ 254,396,829</u>
Business-type activities:					
Sales taxes	\$ 4,506,987	\$ 4,727,470	\$ 5,022,869	\$ 5,985,525	\$ 6,236,128
Other taxes	-	-	-	-	-
Unrestricted investment earnings	402,792	329,018	542,002	611,090	893,377
Miscellaneous	387,487	(958,686)	847,764	(136,500)	1,745,278
Transfers	(357,252)	(34,161,295)	(35,768,078)	(34,731,025)	(34,431,779)
Total business-type activities	<u>\$ 4,940,014</u>	<u>\$ (30,063,493)</u>	<u>\$ (29,355,443)</u>	<u>\$ (28,270,910)</u>	<u>\$ (25,556,996)</u>
Total primary government	<u>\$ 225,705,513</u>	<u>\$ 199,052,269</u>	<u>\$ 212,189,553</u>	<u>\$ 223,304,312</u>	<u>\$ 228,839,833</u>
<b>Change in Net Position</b>					
Government activities					
Changes in Net Position	\$ (52,439,988)	\$ (8,314,820)	\$ 4,386,248	\$ 12,159,252	\$ 4,144,639
Net Position-Beginning of year, originally reported	150,024,143	90,898,029	82,583,209	(55,592,128)	(43,432,876)
Restatement-Correction of error	-	-	-	-	-
Change in accounting principle	(6,686,126)	-	(142,561,585)	-	24,529,836
Total governmental activities	<u>\$ 90,898,029</u>	<u>\$ 82,583,209</u>	<u>\$ (55,592,128)</u>	<u>\$ (43,432,876)</u>	<u>\$ (14,758,401)</u>
Business-type activities					
Changes in Net Position	\$ 10,261,204	\$ 8,178,620	\$ 4,970,582	\$ 14,145,608	\$ 17,721,036
Net Position-Beginning of year	501,283,613	504,858,386	513,037,006	525,932,354	540,077,962
Prior period adjustment	(6,686,431)	-	7,924,766	-	2,048,757
	<u>\$ 504,858,386</u>	<u>\$ 513,037,006</u>	<u>\$ 525,932,354</u>	<u>\$ 540,077,962</u>	<u>\$ 559,847,755</u>
Net Position:					
Total primary government	<u>\$ 595,756,415</u>	<u>\$ 595,620,215</u>	<u>\$ 470,340,226</u>	<u>\$ 496,645,086</u>	<u>\$ 545,089,354</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)

	2018	2019	2020	2021	2022
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Property taxes	\$110,743,951	\$ 115,943,989	\$ 118,166,137	\$ 127,351,048	\$ 130,917,355
Sales taxes	74,255,486	75,426,327	76,885,685	88,112,826	94,834,899
Franchise taxes	10,001,733	9,868,997	9,705,600	9,958,685	10,732,065
Other taxes	5,706,705	5,897,243	4,205,024	5,058,376	5,918,109
Transient guest tax	3,945,813	5,647,608	2,859,491	4,660,106	6,535,035
Grants from other governments	-	-	-	-	9,199,778
Unrestricted investment earnings	8,320,182	11,303,414	9,649,746	5,125,105	6,389,869
Miscellaneous	14,601,298	8,509,622	12,921,713	9,764,718	7,776,815
Special Item	-	-	-	-	-
Transfers	46,060,258	52,627,891	18,364,693	23,342,741	45,430,469
Total governmental activities	\$ 273,635,426	\$ 285,225,091	\$ 252,758,089	\$ 273,373,605	\$ 317,734,394
Business-type activities:					
Sales taxes	\$ 6,927,197	\$ 7,069,412	\$ 7,007,328	\$ 8,176,848	\$ 8,901,158
Other taxes	1,014	1,161	1,348	-	7,694
Unrestricted investment earnings	1,014,204	1,848,963	1,082,715	847,716	1,106,658
Miscellaneous	2,488,071	2,831,421	215,050	658,510	1,716,115
Transfers	(46,060,258)	(52,627,891)	(18,364,693)	(23,342,741)	(45,430,469)
Total business-type activities	\$ (35,629,772)	\$ (40,876,934)	\$ (10,058,252)	\$ (13,659,667)	\$ (33,698,844)
Total primary government	\$ 238,005,654	\$ 244,348,157	\$ 242,699,837	\$ 259,713,938	\$ 284,035,550
<b>Change in Net Position</b>					
Government activities					
Changes in Net Position	\$ 15,307,663	\$ 17,905,578	\$ (17,752,839)	\$ 1,432,431	\$ 24,659,309
Net Position-Beginning of year, originally reported	(14,758,401)	(2,493,978)	15,411,600	(2,341,239)	(908,808)
Restatement-Correction of error	-	-	-	-	10,458,285
Change in accounting principle	(3,043,240)	-	-	-	2,432,784
Total governmental activities	\$ (2,493,978)	\$ 15,411,600	\$ (2,341,239)	\$ (908,808)	\$ 36,641,570
Business-type activities					
Changes in Net Position	\$ 29,433,502	\$ 1,281,876	\$ 34,957,647	\$ 57,754,740	\$ 50,813,080
Net Position-Beginning of year	559,847,755	544,079,806	545,361,682	580,319,329	638,074,069
Prior period adjustment	(45,201,451)	-	-	-	205,377
	\$ 544,079,806	\$ 545,361,682	\$ 580,319,329	\$ 638,074,069	\$ 689,092,526
Net Position:					
Total primary government	\$ 541,585,828	\$ 560,773,282	\$ 577,978,090	\$ 637,165,261	\$ 725,734,096

# Unified Government of Wyandotte County and Kansas City, Kansas

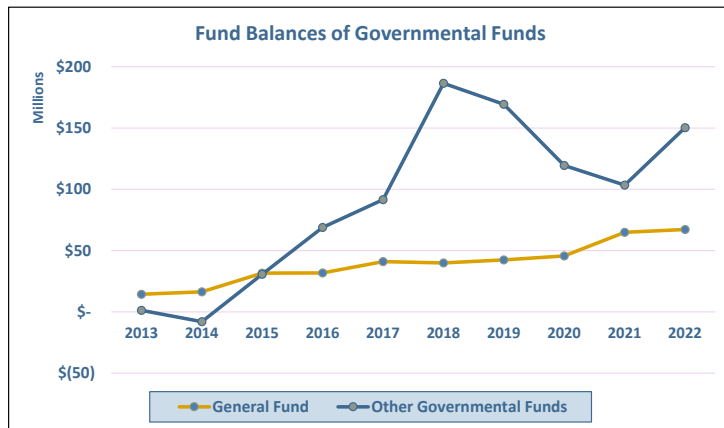
## STATISTICAL TABLE 3

### FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>General Fund</b>					
Restricted	463,243	\$ 216,347	\$ 95,443	\$ 95,443	\$ 95,443
Committed	493,012	495,470	854,812	0	-
Assigned	1,019,593	891,422	2,912,722	3,933,271	4,069,920
Unassigned	12,434,668	14,775,610	27,726,681	27,696,778	36,791,489
<b>Total General Fund</b>	<u>\$ 14,410,516</u>	<u>\$ 16,378,849</u>	<u>\$ 31,589,658</u>	<u>\$ 31,725,492</u>	<u>\$ 40,956,852</u>
<i>Percent Change</i>	-26.0%	13.7%	92.9%	0.4%	29.1%
<b>All Other Governmental Funds</b>					
Unspendable	\$ -	\$ -	\$ -	5,440,000	\$ -
Restricted	23,432,723	30,200,148	33,152,395	56,585,544	82,163,570
Committed	746,929	870,220	1,284,274	2,375,319	4,767,100
Assigned	-	-	-	5,139,085.00	5,139,085.00
Unassigned	(22,852,322)	(39,026,757)	(3,685,239)	(580,379)	(561,299)
<b>Total all Other Governmental Funds</b>	<u>\$ 1,327,330</u>	<u>\$ (7,956,389)</u>	<u>\$ 30,751,430</u>	<u>\$ 68,959,569</u>	<u>\$ 91,508,456</u>
<i>Percent Change</i>	-86.4%	-699.4%	-486.5%	124.2%	32.7%



Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 3

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>General Fund</b>					
Restricted	\$ 95,443	\$ 95,443	\$ 95,443	\$ 95,443	\$ 95,443
Committed	-	-	-	-	-
Assigned	5,503,779	4,471,574	4,581,051	5,101,326	9,014,905
Unassigned	34,389,662	37,790,094	40,977,190	59,674,181	58,133,274
Total General Fund	<u>\$ 39,988,884</u>	<u>\$ 42,357,111</u>	<u>\$ 45,653,684</u>	<u>\$ 64,870,950</u>	<u>\$ 67,243,622</u>
Percent Change	-2.4%	5.9%	7.8%	42.1%	3.7%
<b>All Other Governmental Funds</b>					
Unspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	177,686,051	159,458,737	111,530,473	100,394,684	149,915,692
Committed	7,174,790	8,447,866	7,301,660	5,151,945	7,511,736
Assigned	\$ 2,282,700	2,282,700	2,044,568	1,742,931	1,596,878
Unassigned	(683,485)	(850,823)	(1,385,100)	(3,869,182)	(8,792,493)
Total all Other Governmental Funds	<u>\$ 186,460,056</u>	<u>\$ 169,338,480</u>	<u>\$ 119,491,601</u>	<u>\$ 103,420,378</u>	<u>\$ 150,231,813</u>
Percent Change	103.8%	-9.2%	-29.4%	-13.4%	45.3%

# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 4

### CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Revenues</b>					
Taxes	\$ 213,987,743	\$ 187,942,513	\$ 196,028,207	\$ 195,524,823	\$ 209,542,539
Intergovernmental	73,041,064	68,394,097	68,927,599	54,416,579	23,990,742
Charges for services	13,961,482	14,568,677	14,786,758	13,782,849	14,424,024
Fines and forfeits	6,394,593	6,506,682	9,152,902	7,535,348	7,266,553
Interest Income	2,403,089	2,952,884	2,855,537	2,803,724	1,828,131
Licenses and permits	2,153,260	2,113,904	2,404,850	2,628,059	2,570,451
Other	6,524,015	7,006,594	9,227,352	16,568,721	11,133,339
<b>Total revenues</b>	<b>\$ 318,465,246</b>	<b>\$ 289,485,351</b>	<b>\$ 303,383,205</b>	<b>\$ 293,260,103</b>	<b>\$ 270,755,779</b>
<b>Expenditures</b>					
General government	\$ 27,464,803	\$ 28,005,977	\$ 27,126,153	\$ 29,159,365	\$ 28,950,253
Public works	38,281,756	36,197,992	35,654,979	36,652,852	38,523,202
Public Safety	117,976,588	121,921,445	118,496,129	117,167,080	120,721,404
Judicial	11,107,499	11,675,911	11,169,082	11,468,010	12,196,847
Health and welfare	12,926,519	13,046,661	12,774,870	15,154,463	14,613,019
Planning and Development	97,172,857	49,041,064	53,036,380	35,909,445	13,052,514
Parks & Recreation	5,344,765	5,378,681	5,301,110	5,550,802	7,102,928
Debt service:					
Principal	35,685,991	58,072,200	43,995,575	46,828,716	44,963,584
Interest and fiscal charges	17,691,040	19,578,924	20,190,883	20,083,466	18,620,321
Other	1,654,868	2,027,194	1,957,418	1,456,590	845,732
Capital outlay	56,362,001	40,420,549	51,792,280	44,458,150	55,181,642
<b>Total expenditures</b>	<b>\$ 421,668,687</b>	<b>\$ 385,366,598</b>	<b>\$ 381,494,859</b>	<b>\$ 363,888,939</b>	<b>\$ 354,771,446</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	\$ 22,411,872	\$ 63,326,708	\$ 53,266,795	\$ 59,753,898	\$ 54,963,639
Transfers to other funds	(12,047,890)	(19,084,860)	(11,777,041)	(20,120,797)	(13,977,551)
Proceeds from issuance of bonds	75,796,868	20,960,944	68,872,912	30,930,000	20,850,799
Discount from issuance of bonds	-	-	(579,274)	-	-
Proceeds from refunding bonds	8,455,000	19,566,000	16,800,000	31,139,046	41,702,092
Proceeds from sale of assets	284,015	30,734	18,619,010	182,608	322,050
Proceeds from sale of land	-	-	-	-	-
Proceeds from capital lease	2,377,527	1,523,629	1,720,103	2,873,264	3,441,173
Issuance of notes payable	-	-	-	-	-
Issuance of finance purchases	-	-	-	-	-
Premium from issuance of bonds	422,930	465,722	1,361,927	1,656,531	885,643
Premium from issuance of refunding bonds	1,307,618	1,776,984	3,039,776	2,558,259	7,608,069
Payment to refunding bond escrow agent	(9,314,875)	-	(19,293,926)	-	-
<b>Total other financing sources (uses)</b>	<b>\$ 89,693,065</b>	<b>\$ 88,565,861</b>	<b>\$ 132,030,282</b>	<b>\$ 108,972,809</b>	<b>\$ 115,795,914</b>
<b>Net change in fund balances</b>	<b>\$ (13,510,376)</b>	<b>\$ (7,315,386)</b>	<b>\$ 53,918,628</b>	<b>\$ 38,343,973</b>	<b>\$ 31,780,247</b>
<b>Total expenditures</b>	<b>\$ 421,668,687</b>	<b>\$ 385,366,598</b>	<b>\$ 381,494,859</b>	<b>\$ 363,888,939</b>	<b>\$ 354,771,446</b>
<b>Capital outlay from recon GAAP to Mod Accr</b>	<b>42,138,536</b>	<b>17,404,807</b>	<b>22,463,135</b>	<b>22,747,158</b>	<b>30,595,671</b>
<b>Non-capital expenditures</b>	<b>\$ 379,530,151</b>	<b>\$ 367,961,791</b>	<b>\$ 359,031,724</b>	<b>\$ 341,141,781</b>	<b>\$ 324,175,775</b>
<b>Debt service</b>	<b>\$ 53,377,031</b>	<b>\$ 77,651,124</b>	<b>\$ 64,186,458</b>	<b>\$ 66,912,182</b>	<b>\$ 63,583,905</b>
<b>Debt SVC at % of non-capital expenditures</b>	<b>14.06%</b>	<b>21.10%</b>	<b>17.88%</b>	<b>19.61%</b>	<b>19.61%</b>

Note:

2019 and 2020: Significant variances noted in Net Change in Fund Balances are due primarily to timing of when Bond Proceeds were received compared to when Capital Outlay costs were incurred.

Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 4

CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS

Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	2018	2019	2020	2021	2022
<b>Revenues</b>					
Taxes	\$ 206,360,059	\$ 215,917,252	\$ 213,387,162	\$ 237,217,078	\$ 251,464,882
Intergovernmental	23,746,738	27,370,185	60,340,583	66,858,815	57,689,734
Charges for services	14,807,672	15,199,940	14,573,623	15,708,297	16,800,492
Fines and forfeits	7,829,422	7,331,246	5,245,490	6,248,721	5,417,133
Interest Income	6,211,161	9,100,117	5,804,046	5,084,157	4,862,557
Licenses and permits	2,651,126	2,694,649	2,528,407	2,943,671	2,592,776
Other	14,561,623	8,734,947	10,810,946	9,602,833	7,529,757
<b>Total revenues</b>	<b>\$ 276,167,801</b>	<b>\$ 286,348,336</b>	<b>\$ 312,690,257</b>	<b>\$ 343,663,572</b>	<b>\$ 346,357,331</b>
<b>Expenditures</b>					
General government	\$ 28,953,898	\$ 30,492,479	\$ 41,914,421	\$ 36,620,370	\$ 36,335,889
Public works	40,116,849	41,206,279	39,579,646	38,348,799	56,310,260
Public Safety	126,139,420	130,277,175	137,960,043	147,961,589	151,543,141
Judicial	13,161,253	14,124,184	13,741,130	13,253,653	15,574,681
Health and welfare	13,608,068	13,094,480	18,942,104	26,544,207	20,010,579
Planning and Development	23,032,351	16,848,941	13,996,307	28,497,110	16,502,210
Parks & Recreation	7,309,228	7,595,949	6,977,724	8,079,612	8,353,054
Debt service:					
Principal	32,730,745	62,658,108	102,889,522	51,610,837	49,780,715
Interest and fiscal charges	20,217,355	22,513,861	21,898,894	17,510,967	18,081,400
Other	2,150,796	1,021,328	1,155,333	635,813	984,132
Capital outlay	32,781,343	64,558,294	95,782,324	79,153,728	52,117,392
<b>Total expenditures</b>	<b>\$ 340,201,306</b>	<b>\$ 404,391,078</b>	<b>\$ 494,837,448</b>	<b>\$ 448,216,685</b>	<b>\$ 425,593,453</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	\$ 104,790,616	\$ 90,958,343	\$ 124,474,424	\$ 111,157,761	\$ 131,787,166
Transfers to other funds	(56,162,560)	(24,637,036)	(69,132,597)	(48,770,810)	(75,047,431)
Proceeds from issuance of bonds	102,124,300	27,109,524	73,464,321	39,793,000	39,631,861
Discount from issuance of bonds	-	-	-	-	(447,064)
Proceeds from refunding bonds	-	8,980,000	10,260,000	-	33,413,250
Proceeds from sale of assets	39,675	32,300	2,215,364	391,091	693,812
Proceeds from sale of land	-	-	-	-	-
Proceeds from capital lease	4,245,442	3,222,010	1,577,496	2,984,042	5,410,918
Issuance of notes payable	-	6,860,000	-	-	-
Issuance of finance purchases	-	-	-	-	642,534
Premium from issuance of bonds	2,979,664	944,347	3,583,376	2,144,072	885,183
Premium from issuance of refunding bonds	-	1,357,483	263,961	-	-
Payment to refunding bond escrow agent	-	(11,537,578)	(11,109,460)	-	(8,550,000)
<b>Total other financing sources (uses)</b>	<b>\$ 158,017,137</b>	<b>\$ 103,289,393</b>	<b>\$ 135,596,885</b>	<b>\$ 107,699,156</b>	<b>\$ 128,420,229</b>
<b>Net change in fund balances</b>	<b>\$ 93,983,632</b>	<b>\$ (14,753,349)</b>	<b>\$ (46,550,306)</b>	<b>\$ 3,146,043</b>	<b>\$ 49,184,107</b>
<b>Total expenditures</b>	<b>\$ 340,201,306</b>	<b>\$ 404,391,078</b>	<b>\$ 494,837,448</b>	<b>\$ 448,216,685</b>	<b>\$ 425,593,453</b>
<b>Capital outlay from recon GAAP to Mod Accr</b>	<b>25,134,677</b>	<b>42,503,167</b>	<b>43,562,857</b>	<b>33,498,077</b>	<b>31,589,795</b>
<b>Non-capital expenditures</b>	<b>\$ 315,066,629</b>	<b>\$ 361,887,911</b>	<b>\$ 451,274,591</b>	<b>\$ 414,718,608</b>	<b>\$ 394,003,658</b>
<b>Debt service</b>	<b>\$ 52,948,100</b>	<b>\$ 85,171,969</b>	<b>\$ 124,788,416</b>	<b>\$ 69,121,804</b>	<b>\$ 67,862,115</b>
<b>Debt SVC at % of non-capital expenditures</b>	<b>16.81%</b>	<b>23.54%</b>	<b>27.65%</b>	<b>16.67%</b>	<b>19.39%</b>

# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 5

### GOVERNMENTAL ACTIVITIES GENERAL REVENUES TAX AND OTHER BY SOURCE

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>General Revenue Tax Source <sup>1</sup></b>					
Property	\$ 98,079,667	\$ 101,248,029	\$ 104,289,273	\$ 105,929,939	\$ 110,469,527
Sales and use	70,525,816	68,045,425	72,404,103	73,902,389	73,524,198
BPU franchise tax/PILOT <sup>1</sup>	27,115,906	-	-	-	-
Other franchise	8,607,598	8,864,600	8,725,685	8,979,443	9,664,207
Casino revenues - 3% share <sup>3</sup>	2,958,570	2,999,160	3,250,869	3,257,077	3,283,960
Other taxes	2,248,668	2,214,783	2,585,196	2,438,937	2,186,859
Transient guest	947,220	1,060,048	1,185,040	1,763,133	3,751,538
Subtotal general revenues, taxes	<u>\$ 210,483,445</u>	<u>\$ 184,432,045</u>	<u>\$ 192,440,166</u>	<u>\$ 196,270,918</u>	<u>\$ 202,880,289</u>
BPU franchise tax/PILOT transfer <sup>2</sup>	-	31,291,745	30,658,851	30,336,724	32,673,555
Total sources	<u>\$ 210,483,445</u>	<u>\$ 215,723,790</u>	<u>\$ 223,099,017</u>	<u>\$ 226,607,642</u>	<u>\$ 235,553,844</u>
Percentage change	5.3%	2.5%	3.4%	1.6%	3.9%

<sup>1</sup> Based on Statement of Activities, Governmental activities General Revenues.

<sup>2</sup> KCK Board of Public Utilities (BPU) franchise tax/PILOT accounted for as a transfer beginning in 2014.

<sup>3</sup> Hollywood Casino revenue sharing agreement of 3% of casino gross revenues began in 2012.

Casino contributions of 1% of gross revenues and developer penalty payments not in tax category.



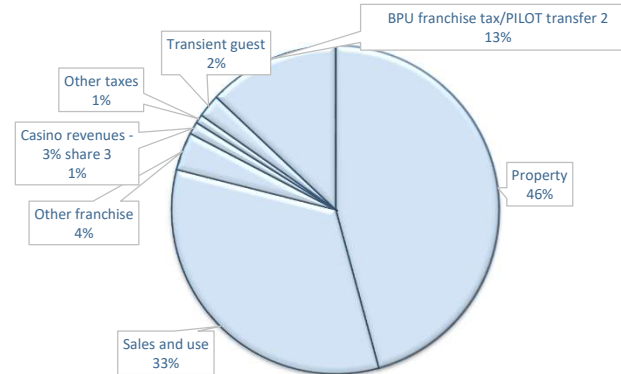
STATISTICAL TABLE 5

GOVERNMENTAL ACTIVITIES GEI  
TAX AND OTHER BY SOURCE

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2018	2019	2020	2021	2022
<b>General Revenue Tax Source <sup>1</sup></b>					
Property	\$ 110,743,951	\$ 115,943,989	\$ 118,166,137	\$ 127,351,048	\$ 130,917,355
Sales and use	74,255,486	75,426,327	83,893,013	88,112,826	94,834,899
BPU franchise tax/PILOT <sup>1</sup>	-	-	-	-	-
Other franchise	10,001,733	9,868,997	9,705,600	9,958,685	10,732,065
Casino revenues - 3% share <sup>3</sup>	3,371,222	3,441,939	2,336,826	3,137,897	3,435,000
Other taxes	2,335,483	2,455,304	1,869,546	1,920,479	2,483,109
Transient guest	3,945,813	5,647,608	2,859,491	4,660,106	6,535,035
Subtotal general revenues, taxes	\$ 204,653,688	\$ 212,784,164	\$ 218,830,613	\$ 235,141,041	\$ 248,937,463
BPU franchise tax/PILOT transfer <sup>2</sup>	35,490,480	34,116,534	32,687,316	31,715,220	37,073,894
Total sources	\$ 240,144,168	\$ 246,900,698	\$ 251,517,929	\$ 266,856,261	\$ 286,011,357
Percentage change	1.9%	2.8%	1.9%	6.1%	7.2%

2022 Tax Revenues by Source

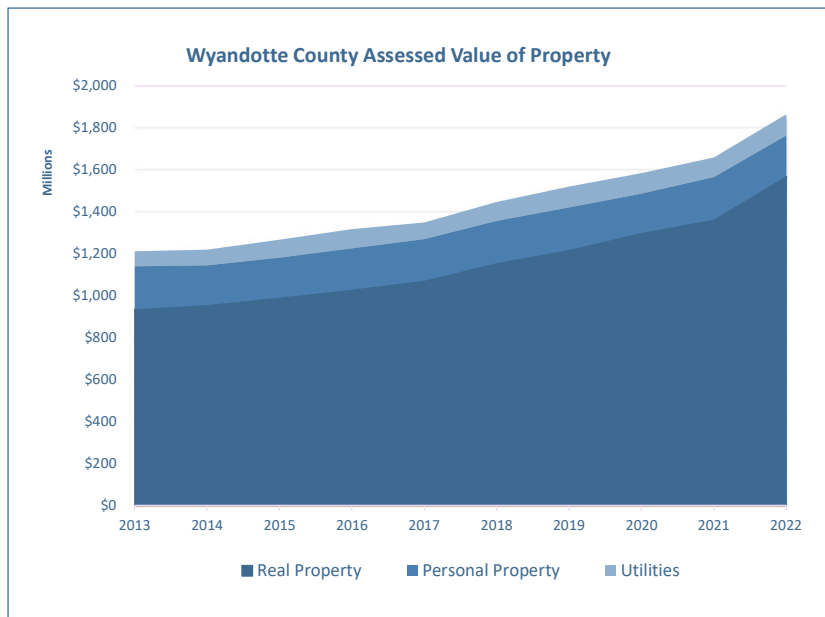


STATISTICAL TABLE 6

**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	% Change
2013	934,648,262	203,839,096	73,309,125	1,211,796,483	0.4%
2014	953,992,985	189,995,200	74,586,821	1,218,575,006	0.6%
2015	990,206,580	189,771,046	85,851,534	1,265,829,160	3.9%
2016	1,028,187,363	196,689,211	91,717,690	1,316,594,264	4.0%
2017	1,070,760,527	197,834,401	80,141,950	1,348,736,878	2.4%
2018	1,153,637,230	201,516,545	90,353,466	1,445,507,241	7.2%
2019	1,217,354,051	202,855,707	98,704,152	1,518,913,910	5.1%
2020	1,298,183,957	187,562,994	97,399,427	1,583,146,378	4.2%
2021	1,361,653,318	202,228,419	94,088,630	1,657,970,367	4.7%
2022	1,568,398,746	193,804,239	100,847,525	1,863,050,510	12.4%



<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 Wyandotte County varies according to the location of the property and the relation of the various taxing entities within the County borders. The total direct tax rate presented represents the rate for property located in the City of Kansas City, Kansas. The applicable drainage rates for property in other cities, school districts or drainage districts will vary.

Source: Unified Government Clerk's Office

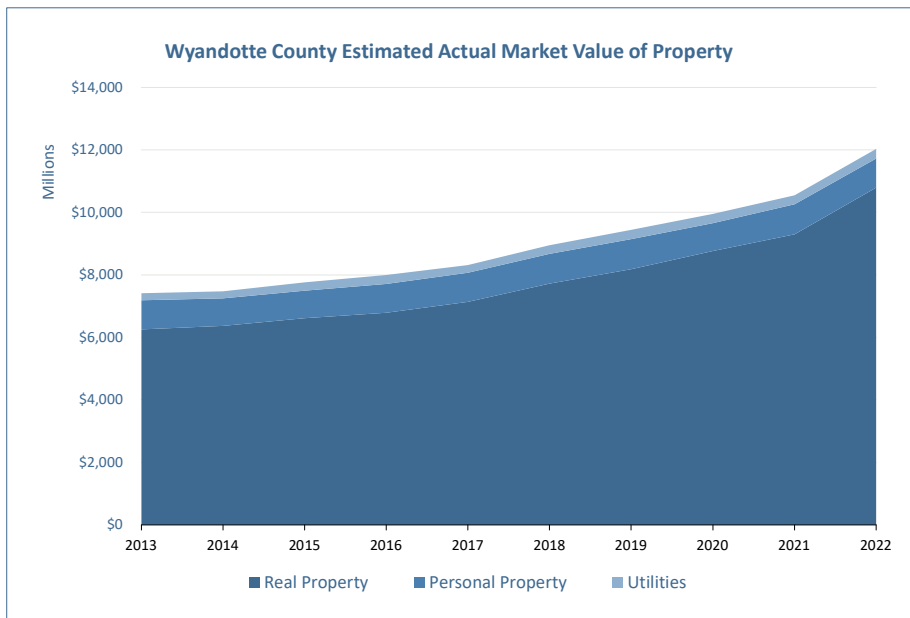
# Unified Government of Wyandotte County and Kansas City, Kansas

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>
2013	6,259,523,650	931,483,401	222,148,864	7,413,155,915	16.44%	82.003
2014	6,372,823,830	879,815,632	226,020,670	7,478,660,132	16.93%	81.961
2015	6,616,509,010	885,480,168	260,156,164	7,762,145,342	16.96%	82.688
2016	6,795,221,270	921,819,045	277,932,394	7,994,972,709	16.87%	80.688
2017	7,144,561,380	931,360,363	242,854,394	8,318,776,137	17.38%	78.883
2018	7,720,323,770	952,057,909	273,798,382	8,946,180,061	16.98%	77.149
2019	8,179,639,260	961,811,888	299,103,491	9,440,554,639	16.77%	77.662
2020	8,766,646,730	887,807,863	295,149,779	9,949,604,372	15.91%	77.798
2021	9,298,100,690	965,074,749	285,117,061	10,548,292,500	15.72%	77.820
2022	10,794,436,070	928,690,022	305,598,561	12,028,724,653	15.49%	75.805



STATISTICAL TABLE 7

**DIRECT AND OVERLAPPING PROPERTY TAX  
MILL LEVY RATES**

Last Ten Years

(rate per \$1,000 of assessed value)

	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>County Direct Rates</b>			
General	30.162	31.271	31.029
Election	0.861	0.861	0.869
County Park	1.373	1.372	1.384
Service Program - Aging	1.014	1.013	1.022
Health Department	1.539	1.538	1.551
Mental Health	0.420	0.420	0.423
Developmental Disabilities	0.341	0.341	0.344
Bond and Interest	0.798	1.672	2.191
Total County direct rate	36.508	38.488	38.813
<b>City Direct Rates</b>			
<u>Kansas City</u>			
Kansas City - City General Fund	28.359	26.845	27.093
Kansas City - Bond & Interest Fund	17.136	16.628	16.782
Kansas City - Total	45.495	43.473	43.875
Bonner Springs (includes library)	33.635	33.616	33.658
Edwardsville	47.367	47.367	47.367
Lake Quivira	18.65	18.436	17.749
<b>Unified Government Direct Rate (County + City)</b>			
Unified Government - Kansas City	82.003	81.961	82.688
Unified Government - Bonner Springs	70.143	72.104	72.471
Unified Government - Edwardsville	83.875	85.855	86.180
Unified Government - Lake Quivera	55.158	56.924	56.562
<b>Community College</b>	26.121	26.108	27.336
<b>School Districts</b>			
USD #500 - Kansas City, Kansas	60.204	49.165	49.309
USD #204 - Bonner Springs	65.042	63.008	62.775
USD #203 - Piper	59.618	59.536	59.701
USD #202 - Turner (includes recreation)	78.220	61.710	68.837
<b>Drainage Districts</b>	3.720-15.338	3.208-14.826	3.052-16.378
<b>Library Districts</b>			
Wyandotte County Library District	5.578	5.583	6.059
USD #500 Kansas City, Kansas Library District	8.922	8.911	10.985
<b>Statewide Levy</b>	1.500	1.500	1.500

Source: Unified Government Clerk's Office

STATISTICAL TABLE 7

DIRECT AND OVERLAPPING PROPERTY TAX  
MILL LEVY RATES

Last Ten Years

(rate per \$1,000 of assessed value)

	2016	2017	2018	2019	2020	2021	2022
<b>County Direct Rates</b>							
General	31.029	31.082	31.187	31.389	31.440	31.449	29.191
Election	0.869	0.870	0.873	0.879	0.881	0.881	0.881
County Park	1.384	1.386	1.391	1.400	1.402	1.403	1.652
Service Program - Aging	1.022	1.024	1.027	1.034	1.036	1.036	1.036
Health Department	1.551	1.554	1.559	1.710	1.713	1.573	1.573
Mental Health	0.423	0.424	0.425	0.428	0.429	0.429	0.429
Developmental Disabilities	0.344	0.345	0.346	0.207	0.207	0.348	0.347
Bond and Interest	2.191	2.195	2.202	2.216	2.220	2.221	2.220
Total County direct rate	38.813	38.880	39.011	39.263	39.327	39.338	37.328
<b>City Direct Rates</b>							
<u>Kansas City</u>							
Kansas City - City General Fund	25.093	23.167	21.242249	21.387	21.427	21.434	21.431
Kansas City - Bond & Interest Fund	16.782	16.836	16.896	17.011	17.043	17.048	17.046
Kansas City - Total	41.875	40.003212	38.138	38.398	38.470	38.482	38.476593
Bonner Springs (includes library)	33.657	33.689261	38.322644	38.403	38.328	42.892	41.876
Edwardsville	47.367	46.154726	46.138558	45.887	43.299	42.298	41.692
Lake Quivira	17.228	17.228	17.277	17.228	17.277	17.226	16.927
<b>Unified Government Direct Rate (County + City)</b>							
Unified Government - Kansas City	80.688	78.883	77.149	77.662	77.798	77.820	75.805
Unified Government - Bonner Springs	72.470	72.569	77.333	77.666	77.655	82.230	79.204
Unified Government - Edwardsville	86.180	85.035	85.149	85.151	82.626	81.636	79.021
Unified Government - Lake Quivera	56.041	56.108	56.288	56.491	56.604	56.564	54.255
<b>Community College</b>	27.336	27.383612	27.475764	27.560	27.426	27.426	27.375
<b>School Districts</b>							
USD #500 - Kansas City, Kansas	49.309	49.390	49.489	49.604	49.652	49.659	49.656
USD #204 - Bonner Springs	62.659	62.575	60.568	62.359	60.911	57.138	52.138
USD #203 - Piper	58.430	58.422	62.131	57.122	57.209	57.797	63.647
USD #202 - Turner (includes recreation)	63.059	67.554	60.640	63.818	60.909	54.319	54.349
<b>Drainage Districts</b>	3.080-15.664	2.665-16.206	2.608-18.183	2.513-17.492	3.189-19.567	2.793-19.683	2.651-20.558
<b>Library Districts</b>							
Wyandotte County Library District	6.059	6.042	6.068	6.122	6.129	6.130	6.122
USD #500 Kansas City, Kansas Library District	10.985	11.036	11.086	11.145	11.169	11.172	11.174
<b>Statewide Levy</b>	1.500	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

## STATISTICAL TABLE 8

### PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayers <sup>1</sup>	Fiscal Year 2022			Fiscal Year 2013		
	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	\$ 37,521,074	1	2.19%	\$ 30,843,021	3	2.81%
General Motors	26,298,502	2	1.54%	37,140,231	1	3.39%
Kansas Entertainment	26,075,273	3	1.53%	31,611,002	2	2.89%
Magellan Pipeline	21,234,579	4	1.24%	16,438,809	4	1.50%
Burlington Northern Santa Fe	18,629,888	5	1.09%	10,945,216	9	1.00%
Union Pacific Railroad	16,204,266	6	0.95%	12,577,520	5	1.15%
Amazon	15,792,325	7	0.92%			
Urban Outfitters	14,141,623	8	0.83%			
Kansas Gas Service	11,213,547	9	0.66%	8,575,498	10	0.78%
Cerner Corporation	11,000,000	10	0.64%			
Schlitterbahn				11,688,301	6	1.07%
Nebraska Furniture Mart				11,543,489	7	1.05%
Prime Investments LLC				11,288,376	8	1.03%
	<b>\$ 198,111,077</b>		<b>11.59%</b>	<b>\$ 182,651,463</b>		<b>16.67%</b>

Total 2022 County  
Taxable Assessed Value: \$1,709,577,444

#### 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 tax increment financing (TIF) district.

<sup>2</sup> Total County Taxable Assessed Value does not include motor vehicle property valuation.

Source: Unified Government County Appraiser's Office

# Unified Government of Wyandotte County and Kansas City, Kansas

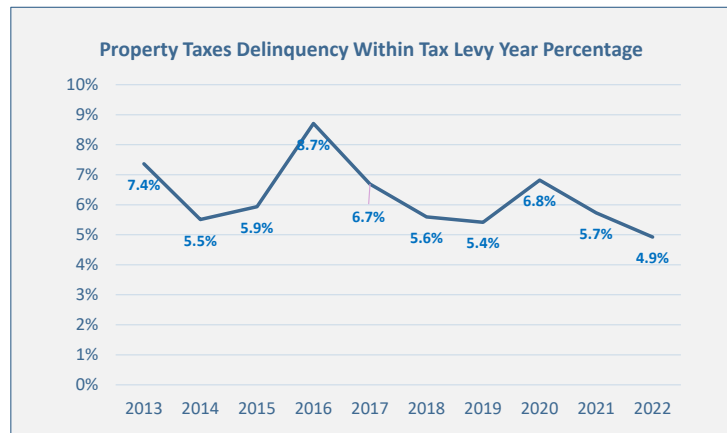
STATISTICAL TABLE 9

## 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
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%
2021	109,445,962	103,172,823	94.3%	6,273,139	5.7%	3,766,378	106,939,201	97.7%
2022	116,438,707	110,705,473	95.1%	5,733,234	4.9%	1,010,217	111,715,690	95.9%



#### 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., 2021 taxes financed 2022 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

STATISTICAL 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**

Year	Real Estate Property	Personal Property	State Assessed Utilities	Assessed Value before Motor Vehicle	Motor Vehicles	Total Assessed Valuation	Percent Change
2013	934,648,262	87,712,079	73,309,125	1,095,669,466	116,127,017	1,211,796,483	0.4%
2014	953,992,985	70,160,368	74,586,821	1,098,740,174	119,834,832	1,218,575,006	0.6%
2015	990,206,580	63,375,062	85,851,534	1,139,433,176	126,395,984	1,265,829,160	3.9%
2016	1,028,187,363	61,627,010	91,717,690	1,181,532,063	135,062,201	1,316,594,264	4.0%
2017	1,070,760,527	57,811,642	80,141,950	1,208,714,119	140,022,759	1,348,736,878	2.4%
2018	1,153,637,230	55,524,816	90,353,466	1,299,515,512	145,991,729	1,445,507,241	7.2%
2019	1,217,354,051	52,466,647	98,704,152	1,368,524,850	150,389,060	1,518,913,910	5.1%
2020	1,298,183,957	50,007,107	97,399,427	1,445,590,491	137,555,887	1,583,146,378	4.2%
2021	1,361,653,318	46,067,346	94,088,630	1,501,809,294	156,161,073	1,657,970,367	4.7%
2022	1,568,398,746	40,331,173	100,847,525	1,709,577,444	153,473,066	1,863,050,510	12.4%

**City of Kansas City, Kansas**

Year	Real Estate Property	Personal Property	State Assessed Utilities	Assessed Value before Motor Vehicle	Motor Vehicles	Total Assessed Valuation	Percent Change
2013	837,949,270	82,234,789	65,791,156	985,975,215	105,001,763	1,090,976,978	0.4%
2014	852,927,158	65,279,122	66,852,833	985,059,113	108,205,718	1,093,264,831	0.2%
2015	884,539,295	58,869,677	77,655,254	1,021,064,226	114,240,821	1,135,305,047	3.8%
2016	921,243,873	56,777,514	83,664,066	1,061,685,453	122,671,850	1,184,357,303	4.3%
2017	954,627,361	53,272,856	72,077,008	1,079,977,225	127,407,120	1,207,384,345	1.9%
2018	1,029,105,367	50,757,362	82,024,133	1,161,886,862	132,686,800	1,294,573,662	7.2%
2019	1,080,987,011	47,982,201	89,943,144	1,218,912,356	136,614,808	1,355,527,164	4.7%
2020	1,151,245,313	45,552,396	88,142,418	1,284,940,127	124,532,379	1,409,472,506	4.0%
2021	1,203,067,444	41,695,374	84,416,361	1,329,179,179	142,063,978	1,471,243,157	4.4%
2022	1,388,972,325	35,981,361	89,880,490	1,514,834,176	139,905,585	1,654,739,761	12.5%

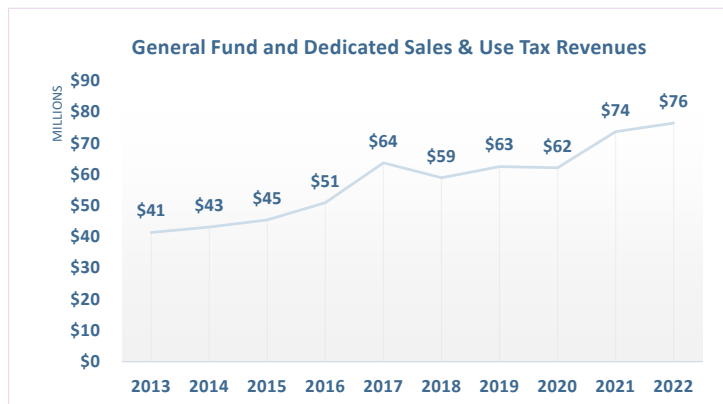
Source: Unified Government Clerk's Office



STATISTICAL 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
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%)
2021	61,479,806	12,210,331	73,690,137	2,695,770,318	14.0%
2022	63,154,674	13,294,667	76,449,341	2,882,441,012	6.9%



**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 expiring July 1, 2020. A referendum passed in 2018 extended tax 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
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
2021	22,287,016	17,820,337	6,436,408	5,022,569	51,566,330
2022	23,194,856	18,739,195	7,368,608	5,189,197	54,491,856

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
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	5,132,440
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
2021	616,544	154,133	86,079	856,756
2022	968,294	242,070	138,884	1,349,249

Source: Unified Government, Finance Department. Figures reflected on a budgetary (cash) basis of accounting.

STATISTICAL TABLE 14

RATIOS OF OUTSTANDING DEBT BY TYPE  
Last Ten Fiscal Years

Governmental Activities

Fiscal Year	General Obligation Bonds <sup>1</sup>	Special Obligation Bonds	Revenue Bonds	Capital Leases	Notes Payable	Section 108 Loan	Finance Purchase	STAR Bonds	TDD Bonds	Total Governmental Activities
2013	\$ 223,617,040	\$58,255,000	\$ 9,915,000	\$ 8,092,694	\$ -	\$ 2,384,000	\$ -	\$ 60,925,224	\$ 27,218,000	\$ 390,406,958
2014	237,738,948	55,433,142	9,818,271	7,427,230	-	2,029,000	-	57,684,315	25,560,528	395,691,434
2015	245,001,722	52,599,618	10,000,992	6,839,477	-	1,650,000	-	79,987,272	23,999,096	420,078,177
2016	268,701,047	56,181,878	16,730,134	7,706,512	-	1,244,000	-	66,824,018	22,351,665	439,739,254
2017	305,030,147	52,418,414	14,507,922	9,409,186	-	810,000	-	65,570,581	20,713,000	468,459,250
2018	329,177,181	74,357,140	46,721,504	11,403,800	-	-	-	63,770,866	18,640,000	544,070,491
2019	308,434,899	67,767,866	43,251,908	11,648,501	6,860,000	-	-	62,674,684	16,957,000	517,594,858
2020	283,941,994	61,820,593	50,201,377	10,770,999	6,860,000	-	-	61,265,726	15,175,000	490,035,689
2021	285,324,329	55,430,320	49,513,197	11,538,239	6,860,000	-	-	59,880,226	13,455,000	482,001,311
2022	314,173,164	47,773,000	45,240,000	17,852,112	6,860,000	-	542,534	62,561,288	11,440,000	506,442,098

Business Type Activities

Fiscal Year	General Obligation Bonds	Lease Payable	Sewer Revolving Loan	STAR Bonds	BPU Revenue Bonds	BPU Capital Leases	Finance Purchase	BPU Government Loan	Total Primary Government	Percentage of Personal Income <sup>2</sup>	Per Capita <sup>2</sup>
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	23.6%	8,095
2020	113,660,189	5,271,831	16,810,706	-	657,169,165	-	-	31,430,229	1,314,377,809	21.5%	7,953
2021	126,776,991	4,698,085	15,478,140	-	629,993,966	-	-	28,058,186	1,287,006,679	20.3%	7,604
2022	155,784,886	4,145,630	13,991,472	-	601,853,768	-	-	26,886,013	1,309,103,867	20.0%	7,816

Details regarding the Unified Government's outstanding debt can be found in the Notes to the Financial Statements.

<sup>1</sup> This includes all long-term general obligation debt consisting of: general obligation bonds, tax increment financed GO bonds and bond anticipation notes

<sup>2</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.

STATISTICAL 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 Bonded Debt	Percentage of Personal Income <sup>2</sup>	Percentage of Actual Value of Taxable Property <sup>3</sup>	Total General Bonded Debt Per Capita <sup>2</sup>
2013	275,575,000	(3,172,621)	272,402,379	3.46%	3.67%	1,692
2014	295,997,034	(4,501,025)	291,496,009	4.23%	3.90%	1,796
2015	313,860,598	(5,542,420)	308,318,178	4.73%	3.97%	1,883
2016	347,925,639	(8,866,589)	339,059,050	6.68%	4.24%	2,056
2017	394,810,126	(11,771,055)	383,039,071	7.25%	4.60%	2,318
2018	423,634,360	(14,757,747)	408,876,613	7.45%	4.57%	2,466
2019	403,640,097	(14,678,201)	388,961,896	6.82%	4.12%	2,343
2020	397,602,183	(8,183,792)	389,418,391	6.38%	3.91%	2,356
2021	412,101,320	(12,375,278)	399,726,042	6.30%	3.79%	2,362
2022	448,713,428	(18,869,566)	429,843,862	6.57%	4.08%	2,569

**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 6.

# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 16

### DEBT RATIOS

AS OF DECEMBER 31, 2022

	Wyandotte Co.	Kansas City
Estimated Actual Valuation (Appraised)	\$ 12,028,724,653	\$ 10,712,996,010
Equalized Assessed Tangible Valuation <sup>(a)</sup>	\$ 1,709,577,444	\$ 1,514,834,176
Population (U.S. Census Estimate)	165,746	154,545
Outstanding General Obligation Indebtedness (as of December 31, 2022)		
General Obligation Bonds	\$ 8,710,000	\$ 235,016,929
General Obligation Notes	\$ -	\$ 22,355,000
Less: Debt Service Funds on Hand as of December 31, 2022	\$ (2,185,762)	\$ (6,389,258)
Net Outstanding General Obligation Indebtedness	\$ 6,524,238	\$ 250,982,671
Ratio of Net General Obligation Debt to Estimated Actual Valuations	0.05%	2.34%
Ratio of Net General Obligation Debt to Equalized Assessed Tangible Valuation	0.38%	16.57%
Net General Obligation Debt per Capita	\$ 39	\$ 1,624
Overlapping Indebtedness	\$ 500,698,890	\$ 442,482,835
Direct and Overlapping Indebtedness	\$ 507,223,128	\$ 693,465,506
Ratio of Direct and Overlapping Indebtedness to Estimated Actual Valuation	4.22%	6.47%
Ratio of Direct & Overlapping Debt to Equalized Assessed Tangible Valuation	29.67%	45.78%
Overlapping Indebtedness per Capita	\$ 3,021	\$ 2,863
Direct and Overlapping Indebtedness per Capita	\$ 3,060	\$ 4,487

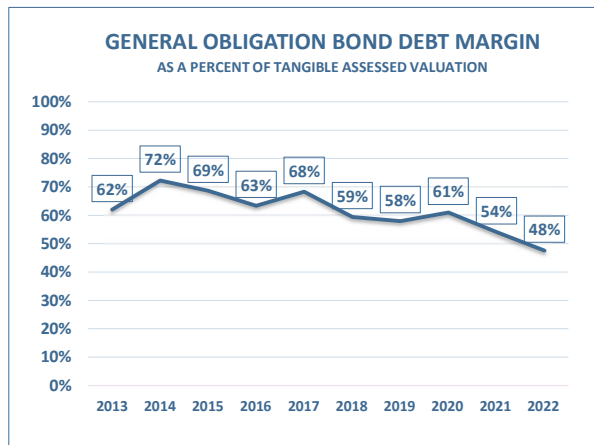
(a) Includes real property, personal property, and state assessed utility valuations and excludes valuations for motor vehicles.

Source: Unified Government, Finance Department

STATISTICAL TABLE 17

LEGAL DEBT MARGIN INFORMATION  
Last Ten Fiscal Years

	2013 (As of 12/31/13)	2014 (As of 12/31/14)	2015 (As of 12/31/15)	2016 (As of 12/31/16)
<b>Statutory debt capacity:</b>				
Equalized assessed valuation of taxable tangible property	\$ 1,095,669,466	\$ 1,098,740,174	\$ 1,139,433,176	\$ 1,181,532,063
Estimated tangible valuation of motor vehicles	116,127,017	119,834,832	126,395,984	135,062,201
Estimated tangible valuation for calculating bonded indebtedness limit	<u>1,211,796,483</u>	<u>1,218,575,006</u>	<u>1,265,829,160</u>	<u>1,316,594,264</u>
Debt limit (30% of total valuation)	363,538,945	365,572,502	379,748,748	394,978,279
<b>Amount of debt applicable to limit</b>				
Total bonded indebtedness	364,150,000	368,920,000	369,585,001	374,610,000
Less exempt issues	<u>(101,413,770)</u>	<u>(117,961,356)</u>	<u>(128,992,366)</u>	<u>(104,969,576)</u>
Total net debt applicable to limit	262,736,230	250,958,644	240,592,635	269,640,424
Legal debt margin	<u>\$ 100,802,715</u>	<u>\$ 124,979,867</u>	<u>\$ 139,156,113</u>	<u>\$ 125,337,855</u>
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	<b>62%</b>	<b>72%</b>	<b>69%</b>	<b>63%</b>



STATISTICAL TABLE 17

LEGAL DEBT MARGIN INFORMATION  
Last Ten Fiscal Years

	2017 (As of 12/31/17)	2018 (As of 12/31/18)	2019 (As of 12/31/19)	2020 (As of 12/31/20)	2021 (As of 12/31/21)	2022 (As of 12/31/22)
<b>Statutory debt capacity:</b>						
Equalized assessed valuation of taxable tangible property	\$ 1,208,714,119	\$ 1,299,515,512	\$ 1,368,524,850	\$ 1,445,590,491	\$ 1,501,809,294	\$ 1,709,577,444
Estimated tangible valuation of motor vehicles	140,022,759	145,991,729	150,389,060	137,555,887	156,161,073	153,473,066
Estimated tangible valuation for calculating bonded indebtedness limit	<u>1,348,736,878</u>	<u>1,445,507,241</u>	<u>1,518,913,910</u>	<u>1,583,146,378</u>	<u>1,657,970,367</u>	<u>1,863,050,510</u>
Debt limit (30% of total valuation)	404,621,063	433,652,172	455,674,173	474,943,913	497,391,110	558,915,153
<b>Amount of debt applicable to limit</b>						
Total bonded indebtedness	428,455,000	446,925,000	429,025,000	416,905,000	425,690,000	455,825,000
Less exempt issues	<u>(188,067,178)</u>	<u>(195,641,010)</u>	<u>(151,413,891)</u>	<u>(125,970,130)</u>	<u>(156,804,507)</u>	<u>(189,803,071)</u>
Total net debt applicable to limit	240,387,822	251,463,990	277,611,109	290,934,870	268,885,493	266,021,929
Legal debt margin	<u>\$ 164,233,241</u>	<u>\$ 182,188,182</u>	<u>\$ 178,063,064</u>	<u>\$ 184,009,043</u>	<u>\$ 228,505,617</u>	<u>\$ 292,893,224</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>54%</b>	<b>48%</b>

STATISTICAL TABLE 18

PLEDGED-REVENUE DEBT COVERAGE

Last Ten Fiscal Years

Kansas City, Kansas Board of Public Utilities (BPU) Revenue Bonds					
Fiscal Year	Gross Revenues <sup>1</sup>	Direct Operating Expenses <sup>1</sup>	Net Available Revenue	Total Debt Service Requirements	Coverage
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
2021	349,364,924	221,866,477	127,498,447	47,982,646	2.66
2022	385,079,551	238,523,616	146,555,935	47,985,296	3.05

Notes:

<sup>1</sup> Excludes depreciation expense, amortization expense and amortization revenue.

<sup>2</sup> Includes sales tax generated in the Prairie Delaware Redevelopment District.

See more in Note III.F. to the financial statements.

<sup>3</sup> Includes sales tax generated in three transportation development districts.

See more in Note III.F. to the financial statements.



*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>2</sup>					Unified Government TDD Bonds <sup>3</sup>				
	Sales Tax Revenues	Principal	Interest	Coverage		Sales Tax Revenues	Principal	Interest	Coverage	
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	
2021	10,607,633	3,982,143	5,211,438	1.15		2,663,406	1,720,000	785,839	1.06	
2022	20,679,199	4,069,194	9,138,338	1.57		2,853,473	2,015,000	688,502	1.06	

# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 19

### INDIRECT DEBT AS OF DECEMBER 31, 2022

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%	\$ -	88.61%	\$ -
U.S.D. No. 500	265,280,000	100.00%	265,280,000	99.99%	265,245,239
U.S.D. No. 202	52,005,000	100.00%	52,005,000	99.85%	51,929,068
U.S.D. No. 203	115,134,000	100.00%	115,134,000	100.00%	115,134,000
U.S.D. No. 204	40,945,062	97.71%	40,945,062	24.85%	10,174,528
City of Bonner Springs	19,159,828	93.86%	19,159,828	0.00%	-
City of Edwardsville	8,175,000	100.00%	8,175,000	0.00%	-
<b>Totals</b>	<b>\$ 500,698,890</b>		<b>\$ 500,698,890</b>		<b>\$ 442,482,835</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.

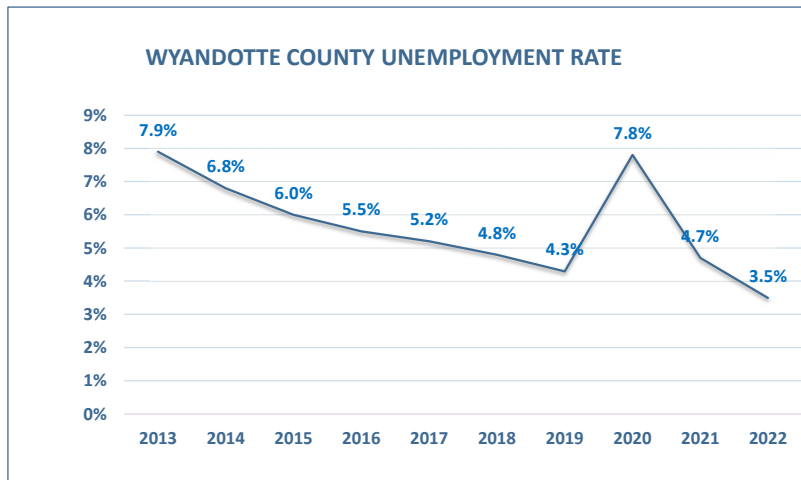
Source: Unified Government, Finance Department.

STATISTICAL 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
2013	161,004	\$ 7,879,692	\$ 48,941	29,753	7.9%
2014	162,325	\$ 6,887,358	\$ 42,420	30,204	6.8%
2015	163,776	\$ 6,514,733	\$ 39,778	30,417	6.0%
2016	164,924	\$ 5,079,384	\$ 30,798	30,834	5.5%
2017	165,254	\$ 5,283,017	\$ 31,969	31,583	5.2%
2018	165,781	\$ 5,486,777	\$ 33,097	31,440	4.8%
2019	166,009	\$ 5,705,885	\$ 34,371	31,873	4.3%
2020	169,245	\$ 6,108,348	\$ 36,961	32,228	7.8%
2021	167,290	\$ 6,340,465	\$ 38,329	32,091	4.7%
2022	165,746	\$ 6,823,748	\$ 40,892	30,621	3.5%



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, the 2020 population number is from the decennial Census count.

<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.

STATISTICAL TABLE 21

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	Fiscal Year 2022			Fiscal Year 2013		
	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	9.25%	4500-5000	1	6.09%
Kansas City, KS School District #500	4500-4999	2	4.98%	3500-4000	4	4.18%
University of Kansas Medical Center	4000-4499	3	4.49%	3500-4000	3	4.24%
Amazon Fullfillment Center	3000-3499	4	3.64%	-	-	-
United Parcel Service	2500-2999	5	3.05%	-	-	-
Unified Government of Wyandotte Co/KCK	2000-2499	6	2.65%	1000-2499	6	2.57%
Associated Wholesale Grocers	2000-2499	7	2.52%	1000-2499	9	1.28%
General Motors Corporation	2000-2499	8	2.41%	3500-4000	2	4.30%
Providence Medical Center	1000-1499	9	1.20%	750-999	10	1.10%
Nebraska Furniture Mart	1000-1499	10	1.11%	1000-2499	8	1.29%
Burlington Norther Santa Fe	-	-	-	1000-2499	7	1.81%
Cerner	-	-	-	2500-3000	5	3.40%
	<b>32,433</b>		<b>35.30%</b>	<b>26,675</b>		<b>30.26%</b>

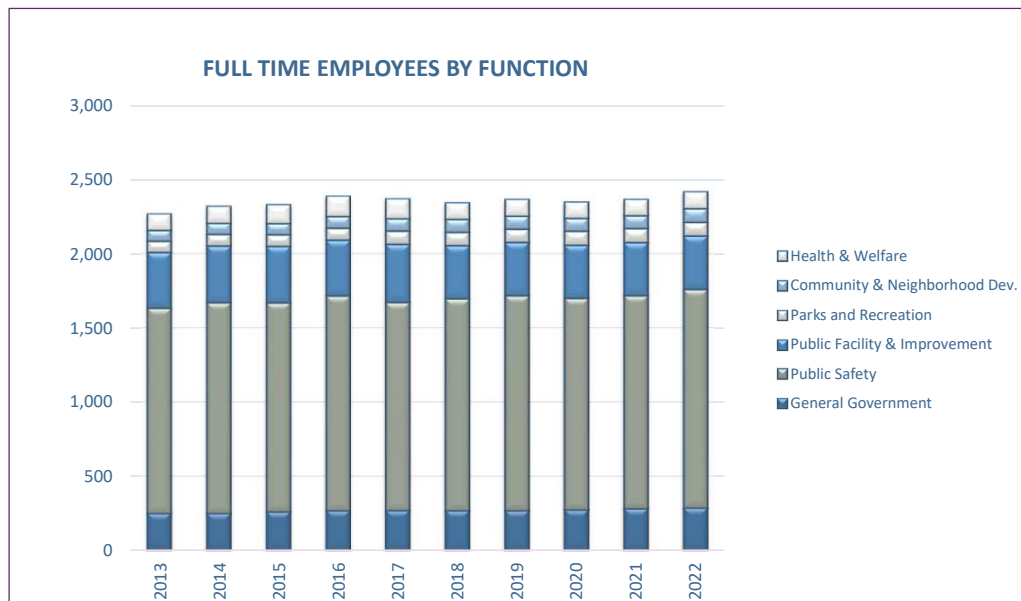
Source: Unified Government Finance Department, Research Division.

# Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 22

## FULL-TIME EQUIVALENT UNIFIED GOVERNMENT EMPLOYEES BY FUNCTION Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	249	249	261	268	270	269	268	274	281	286
Public Safety	1,381	1,418	1,405	1,445	1,399	1,425	1,446	1,423	1,433	1,471
Public Facility & Improvement	375	382	380	375	391	357	359	357	357	359
Parks and Recreation	75	77	77	80	89	89	89	94	95	92
Community & Neighborhood Dev.	76	77	79	81	84	89	89	88	88	93
Health & Welfare	110	114	125	136	134	111	112	109	109	113
<b>Total FTE Employees</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>	<b>2,363</b>	<b>2,414</b>
Total FTE Percentage Change	2.8%	2.2%	0.4%	2.4%	(0.7%)	(1.2%)	1.0%	(0.7%)	0.8%	2.2%
Population per FTE	71	70	70	69	70	71	70	70	71	69



Source: Unified Government Annual Budget Documents

STATISTICAL TABLE 23

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Government</b>										
Number of Register of Deeds documents recorded	23,714	20,852	23,208	22,713	23,886	22,538	23,042	23,423	29,126	23,837
Number of registered voters	81,638	70,787	82,550	74,239	78,020	82,741	85,316	86,711	89,674	92,228
<b>Public Safety</b>										
Number of 911 calls	201,335	199,646	223,413	181,381	173,667	163,366	177,608	145,532	178,291	144,398
Number of Fire Department calls for service	27,471	26,127	25,244	22,215	31,433	32,291	31,949	32,166	33,721	33,756
<b>Public Facility and Improvement</b>										
Number of bridges maintained <sup>1</sup>	151	151	151	151	151	151	181	277	277	292
Miles of road maintained	1,943	1,943	1,943	1,943	1,943	1,943	2,400	2,400	2,400	2,400
<b>Parks &amp; Recreation</b>										
Park acres maintained	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715
<b>Community and Neighborhood Development</b>										
Number of demolition permits issued	64	100	109	88	96	105	112	43	32	31
<sup>2</sup> Number of assistance downpayments issued	39	16	14	21	7	8	87	-	-	-
<sup>3</sup> Number of grants/ loans awarded	113	101	68	73	80	67	14	62	73	77
<b>Public Health and Welfare</b>										
Number of visits to the Health Department	29,037	27,477	24,811	23,630	21,509	17,360	20,988	9,368	149,778	19,319
Number of clients to the Health Department	19,794	13,781	12,493	11,976	10,741	7,610	10,057	4,830	71,288	9,894
Number of visits to the WIC Division <sup>4</sup>	50,844	56,499	52,225	48,131	46,057	42,434	42,492	36,757	35,349	34,149
Number of clients to the WIC Division <sup>4</sup>	6,946	6,639	6,309	6,033	5,507	5,215	5,075	5,126	5,191	5,377
Number of congregate meals served to seniors	39,770	398,180	34,225	36,041	36,277	37,504	37,137	27,950	32,696	47,735
Number of home delivered meals served to seniors	127,384	117,767	118,797	127,240	124,726	110,388	117,669	100,373	103,532	103,122
Number of newsletters distributed	24,552	19,200	19,200	20,626	21,257	21,555	21,671	21,132	20,418	19,320
Number of legal assistance hours provided	506	498	496	481	522	494	480	572	556	490

Notes:

<sup>1</sup> Number of bridges maintained includes addition of 84 short span bridges not captured in prior year data

<sup>2</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>3</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.

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>4</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.

STATISTICAL TABLE 24

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Government</b>										
Office buildings	12	12	13	14	15	15	15	15	15	15
Other buildings	26	26	21	21	30	30	30	30	30	30
<b>Public Safety</b>										
Fire stations	18	18	18	18	18	18	18	19	19	19
Primary fire trucks/ pumpers	22	22	22	23	22	22	22	22	22	23
Primary ambulances	12	12	12	12	9	9	9	10	10	9
Police stations	7	7	7	7	8	8	8	8	8	8
<b>Public Facility and Improvement</b>										
Number of bridges	151	151	151	151	151	151	181	277	277	292
Miles of roads	1,943	1,943	1,943	1,943	1,943	1,943	2,400	2,400	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	9	10	10	10	10	10	10	10	10	10
Number of parks	53	53	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.



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