



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Quarterly Financial Report

First Quarter of 2018

The Unified Government has completed the first quarter of the 2018 fiscal year which began in January 2018. This report summarizes the activities of the General Funds, and is not meant to be inclusive of all finance and accounting transactions. We hope this report provides the community with an overview of the Unified Government's financial performance.

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

The total 2018 Original Budget is \$361.1M which consists of \$219.7M for the General Funds, \$45.3M for Other Tax Levy Supported Funds and \$96.1M for Non-Tax Levy Supported Funds.

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

CONSOLIDATED GENERAL FUND BALANCE

In measuring financial performance, it is recommended to review the collection and spending of resources through the current period and compare this information with the prior fiscal year for the same period. The following table is the financial overview of the Consolidated General Fund for the period of January through March of 2018. This data includes all three general funds.

CONSOLIDATED GENERAL FUND <i>numbers in 000's</i>	FY 2017			FY 2018		
	Budget	1st Qtr YTD Actual	% of budget	Budget	1st Qtr YTD Actual	% of budget
Revenues	\$ 213,666	\$ 62,639	29.3%	\$ 217,199	\$ 69,994	32.2%
Expenditures	\$ 214,765	\$ 48,429	22.5%	\$ 218,757	\$ 51,274	23.4%
Net Alloc & Transfers	\$ 866	\$ -	0.0%	\$ 1,325	\$ -	0.0%
Net Change	\$ (233)	\$ 14,209		\$ (234)	\$ 18,720	
Balance, Start of Year	\$ 19,279	\$ 19,279		\$ 26,925	\$ 26,925	
Balance Year-to-Date	\$ 19,046	\$ 33,488		\$ 26,692	\$ 45,645	

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

- Collected revenues are in excess of the 1st quarter 25% target in the current fiscal year with the majority of revenue categories for 2018 coming in at or above 25% of the budgeted amount.
- Expenditures are 1.6% below the 1st quarter budget in the current fiscal year compared to the 1st quarter of the prior fiscal year which was 2.5% below target.
- The beginning fund balances are on a cash basis. Year-to-date fund balance is higher than budgeted fund balance because total revenues for 2018 are 7.2% above the YTD target while the expenditures for 2018 are 1.6% below the targeted amount for the current period.

CITY GENERAL FUND REVENUES

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

City General Fund Revenues <i>numbers in 000s</i>	2018 Original Budget	2018 1st Qtr YTD Actual	% Rev Collected
Property Tax	\$ 23,769	\$ 13,397	56.4%
Sales Tax	\$ 56,207	\$ 10,667	19.0%
Other Tax	\$ 50,656	\$ 13,678	27.0%
Permits/Licenses	\$ 1,271	\$ 152	11.9%
Intergovernmental Revenues	\$ 704	\$ 418	59.4%
Charges for Service	\$ 11,039	\$ 2,654	24.0%
Fines, Forfeits, Fees	\$ 3,937	\$ 923	23.4%
Misc. & Transfers-In	\$ 5,915	\$ 249	4.2%
Total	\$ 153,498	\$ 42,138	27.5%

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

Tax Revenue collections are at 29% of the original budget. The first half property tax installment has been received. This amounts to \$13.4M or 56.4% of projected property tax revenues. Sales and use tax revenues are at \$11M or 23.0% of projections for the full year. Motor vehicle taxes offset the lower than anticipated sales tax revenue coming in 2% over projections.

Permits & Licenses collections include landlord rental licenses and Right-of-way permits. Collections are at 11.9% of the original budget. This is below 1st quarter 2017 which was at 20%.

City General Fund Revenues <i>numbers in 000s</i>	2017 1st Qtr YTD Actual	2018 1st Qtr YTD Actual	Increase/Decrease
Property Tax	\$ 14,062	\$ 13,397	\$ (665)
Sales Tax	\$ 8,008	\$ 10,667	\$ 2,659
Other Tax	\$ 9,954	\$ 13,678	\$ 3,723
Permits/Licenses	\$ 172	\$ 152	\$ (20)
Intergovernmental Revenues	\$ 414	\$ 418	\$ 4
Charges for Service	\$ 1,945	\$ 2,654	\$ 709
Fines, Forfeits, Fees	\$ 1,019	\$ 923	\$ (96)
Misc. & Transfers-In	\$ 158	\$ 249	\$ 92
Total	\$ 35,732	\$ 42,138	\$ 6,406

Table 3: City General Fund Revenues Year to Year Comparison

Twenty-eight percent (28%) of actual City General Fund revenue has been collected March 31, 2018 which exceeds the 25% revenue target expected for the 1st quarter. *Table 2* shows the actual collections by major revenue source category and the percent collected compared to the budget. *Table 3* shows that the revenues have increase 18% above the revenues collected for the same period last year.

Charges for Service include residential trash fees and building inspection fees which are at 24% compared to 18.9% of the budgeted amounts for Q1 2017.

Fines, Forfeits, Fees include Municipal Court revenue and are slightly below the 25% revenue target for the 1st quarter. This is due to municipal court receipts being only 22% of projected collections for the first quarter.

Misc. & Transfers-In include reimbursements, sale of land and indirect charges. The first quarter posting as at 4.2% of the budgeted 2018 amount due to various transfers occurring later in the year.

% of City General Fund Revenue Collected
1st Qtr 2017 YTD vs. 1st Qtr 2018 YTD

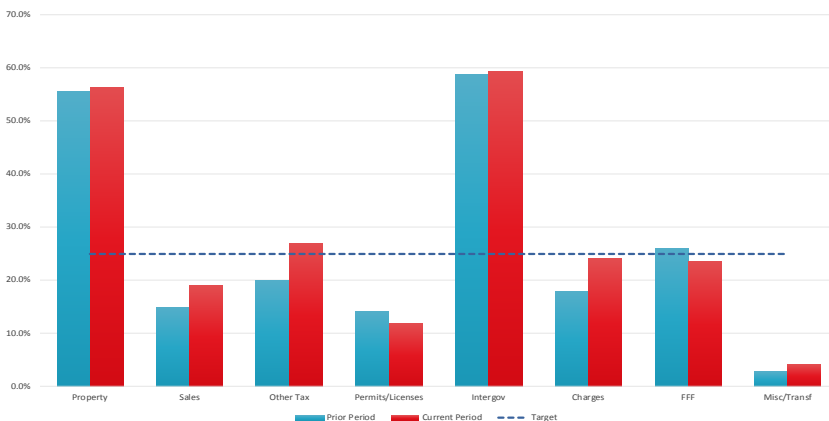


Figure 1: City General Fund Prior Year vs. Current Year

CITY GENERAL FUND EXPENDITURES

City General Fund Expenditures <i>numbers in 000s</i>	2018 Original Budget	2018 1st Qtr YTD Actual	% of Estimate
Personnel	\$ 107,038	\$ 26,005	24.3%
Services	\$ 21,417	\$ 5,000	23.3%
Supplies	\$ 4,242	\$ 821	19.4%
Grants, Claims	\$ 5,418	\$ 401	7.4%
Misc. & Transfers-Out	\$ 11,838	\$ -	0.0%
Capital Outlay	\$ 4,053	\$ 530	13.1%
Total	\$ 154,006	\$ 32,756	21.3%

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

Personnel expenditure spend rate is at 24.3% of the original budget. This is including overtime pay of personnel which has expended 34% of its portion of the original budget.

Services expenditures are at 23.3%. Major expenses paid in this category are transit contract fees, software maintenance, city jail expenses, and trash contract.

Supplies are below budget target by 5.6%, or \$239,500, of budget due to auto parts only expending 16% of budget thus far.

Grants, Claims are at 7.4% or \$401,000. Most of these transactions do not take place until the end of year.

City General Fund Expenditures <i>numbers in 000s</i>	2017 1st Qtr YTD Actual	2018 1st Qtr YTD Actual	Increase/Decrease
Personnel	\$ 25,979	\$ 26,005	\$ 26
Services	\$ 5,527	\$ 5,000	\$ (528)
Supplies	\$ 926	\$ 821	\$ (106)
Grants, Claims	\$ 259	\$ 401	\$ 142
Misc. & Transfers-Out	\$ -	\$ -	\$ -
Capital Outlay	\$ 792	\$ 530	\$ (262)
Total	\$ 33,483	\$ 32,756	\$ (727)

Table 5: City General Fund Expenditures Year to Year Comparison

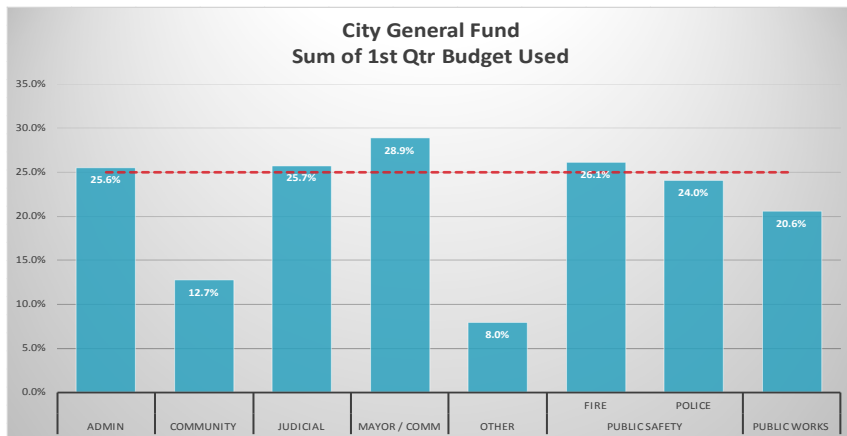


Figure 2: City General Fund Dept. Expenditures as a % of Budget

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

Capital Outlay spend rate ended the first quarter at 13.1% of the original budget. Capital equipment makes up 35% of the capital outlay budget. A portion of this budget is made up of new capital lease payments that do not start until the future year.

Most Departments are in line with spending targets for the year. Mayor/Commission, Fire, Judicial, and Admin came in over budget due to higher than budgeted personnel costs. The 'Other' category of departments in the city general fund, which ended the first quarter at 8.0% of budgeted expenditures, is comprised of reserves and internal service departments and makes up 15.1M or 9.7% of the expenditure budget for the city general fund.

COUNTY GENERAL FUND REVENUES

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

County General Fund Revenues <i>numbers in 000s</i>	2018 Original Budget	2018 1st Qtr YTD Actual	% Rev Collected
Property Tax	\$ 35,691	\$ 20,176	56.5%
Sales Tax	\$ 6,957	\$ 1,657	23.8%
Other Tax	\$ 9,497	\$ 3,131	33.0%
Permits/Licenses	\$ 1,175	\$ 207	17.7%
Intergovernmental Revenues	\$ 66	\$	0.2%
Charges for Service	\$ 1,559	\$ 376	24.1%
Fines, Forfeits, Fees	\$ 1,830	\$ 451	24.7%
Misc. & Transfers-In	\$ 2,840	\$ 589	20.7%
Total	\$ 59,613	\$ 26,588	44.6%

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

Tax Revenue collections are at 47.9% of the original budget. The first property tax installment has been received. This amounts to \$20.2M or 56.5%. Motor vehicle tax and delinquent collections are a significant component of the Tax and came in 36% and 32%, respectively.

Permits & Licenses are 7.3% below the revenue target for the first quarter. The primary category, auto licenses, are at 17% of budgeted collections for 2018.

County General Fund Revenues <i>numbers in 000s</i>	2017 1st Qtr YTD Actual	2018 1st Qtr YTD Actual	Increase/Decrease
Property Tax	\$ 19,415	\$ 20,176	\$ 761
Sales Tax	\$ 1,262	\$ 1,657	\$ 395
Other Tax	\$ 3,340	\$ 3,131	\$ (209)
Permits/Licenses	\$ 220	\$ 207	\$ (13)
Intergovernmental Revenues	\$	\$	\$
Charges for Service	\$ 217	\$ 376	\$ 158
Fines, Forfeits, Fees	\$ 662	\$ 451	\$ (210)
Misc. & Transfers-In	\$ 553	\$ 589	\$ 36
Total	\$ 25,670	\$ 26,588	\$ 918

Table 7: County General Fund Revenues Year to Year Comparison

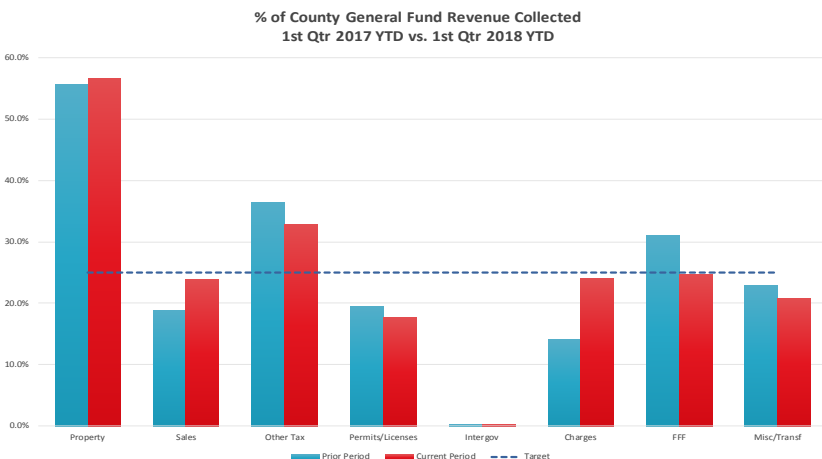


Figure 3: County General Fund Prior Year vs. Current Year

Forty-five percent (45%) of budgeted County General Fund revenue has been collected through March 31st, 2018. This is in line with last year. *Table 6* shows the actual collections by major revenue source category and the percent collected compared to the budget. *Table 7* shows that the revenues are trending along the same level as the same period last year.

Charges for Service has collected 24.1% of anticipated revenues. Jail fees make up 72% of the charges for service are at 27%.

Fines, Forfeits, Fees includes officer fees, treasurer fees, and development agreement penalties and is in line with the 25% target, but is \$210,000 below the amount collected through the same period last year.

Miscellaneous Revenue is currently at 20.7% to end the 1st Quarter of 2018.

COUNTY GENERAL FUND EXPENDITURES

County General Fund Expenditures <i>numbers in 000s</i>	2018 Original Budget	2018 1st Qtr YTD Actual	% of Estimate
Personnel	\$ 40,838	\$ 10,278	25.2%
Services	\$ 13,035	\$ 5,953	45.7%
Supplies	\$ 1,673	\$ 278	16.6%
Grants, Claims	\$ 1,308	\$ 333	25.5%
Misc. & Transfers-Out	\$ 1,024	\$ ()	0.0%
Capital Outlay	\$ 1,354	\$ 276	20.4%
Total	\$ 59,232	\$ 17,118	28.9%

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

Personnel expenditures ended the 1st quarter at 25.2% of the original budget. This includes overtime pay of personnel which has expended 47% of its portion of the original budget.

Services expenditures ended the quarter 20.7% above budget. Major expenses paid in this category are attorney and lawyers, external prisoner housing, and prisoner medical contracts. prisoner medical contracts have expended 98% of its portion of the budget.

Supplies ended the 1st quarter 8.4% below budgeted levels. Major expenses paid in this category are natural gas, fuel, and auto parts. Fuel came in at 20% of budget.

Grants, Claims ended the 1st quarter at 25.5% of budget while expending 67,000 less than in the same period prior year.

County General Fund Expenditures <i>numbers in 000s</i>	2017 1st Qtr YTD Actual	2018 1st Qtr YTD Actual	Increase/Decrease
Personnel	\$ 9,860	\$ 10,278	\$ 418
Services	\$ 2,787	\$ 5,953	\$ 3,166
Supplies	\$ 420	\$ 278	\$ (142)
Grants, Claims	\$ 400	\$ 333	\$ (67)
Misc. & Transfers-Out	\$	\$ ()	\$ ()
Capital Outlay	\$ 226	\$ 276	\$ 50
Total	\$ 13,693	\$ 17,118	\$ 3,425

Table 10: County General Fund Expenditures Year to Year Comparison

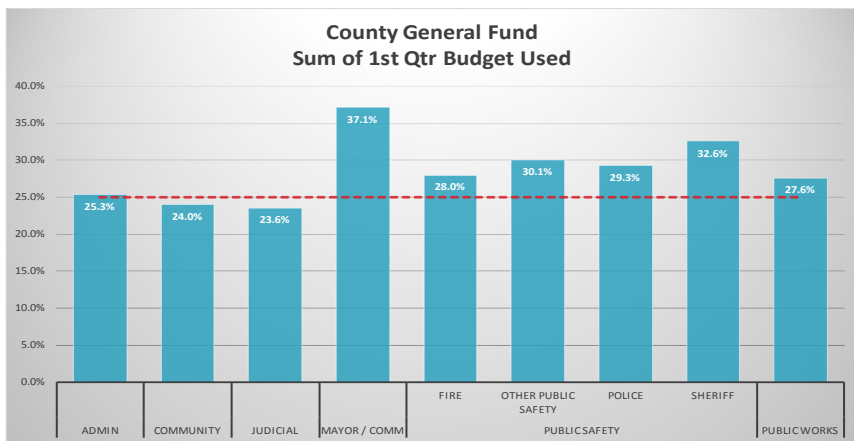


Figure 4: County General Fund Dept. Expenditures as a % of Budget

Misc. & Transfers-Out currently have no expenditures for the 1st quarter of 2018 and mostly occur closer to year end.

Capital Outlay is 4.6% below the 1st quarter target. Capital equipment makes up 61% of the capital outlay budget. A portion of this budget is made up of new capital lease payments that do not start until the future year.

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

CONSOLIDATED PARKS GENERAL FUND REVENUES

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

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

Parks General Fund Revenues	2018 Original Budget	2018 1st Qtr YTD Actual	% Rev Collected
<i>numbers in 000s</i>			
Property Tax	\$ 1,592	\$ 900	56.5%
Other Tax	\$ 288	\$ 112	39.0%
Intergovernmental Revenues	\$ 3,700	\$ -	0.0%
Charges for Service	\$ 662	\$ 156	23.5%
Misc. & Transfers-In	\$ 101	\$ 100	99.1%
Total	\$ 6,343	\$ 1,268	20.0%

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

Twenty percent (20%) of budgeted Consolidated Parks General Fund revenue has been collected through March 31, 2018. Table 10 shows the actual collections for the major revenue sources and the percent collected compared to the budget. Table 11 shows that the revenues are trending along the same level as the same period last year with a significant increase in the intergovernmental revenues category.

Tax Revenue collections are at 53.8% of the original budget. First half property tax installments have been received. Delinquent revenue collections are at 33% of budget and motor vehicle collections are at 36% at the end of the 1st quarter.

Parks General Fund Revenues	2017 1st Qtr YTD Actual	2018 1st Qtr YTD Actual	Increase/Decrease
<i>numbers in 000s</i>			
Property Tax	\$ 867	\$ 900	\$ 33
Other Tax	\$ 119	\$ 112	\$ (6)
Intergovernmental Revenues	\$ -	\$ -	\$ -
Charges for Service	\$ 151	\$ 156	\$ 4
Misc. & Transfers-In	\$ 100	\$ 100	\$ -
Total	\$ 1,237	\$ 1,268	\$ 31

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

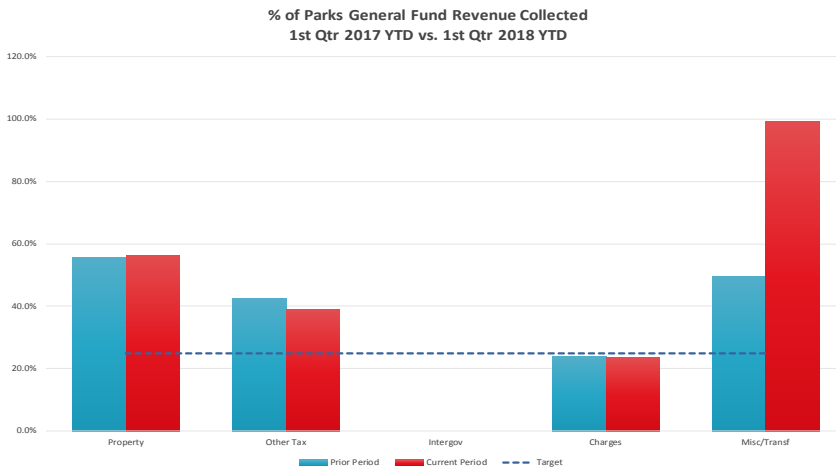


Figure 5: Consolidated Parks General Fund Prior Year vs. Current Year

Charges for Service include park shelter and field rentals and ended the 1st quarter slightly below the 25% target. Most of these fees are seasonal in nature.

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

CONS. PARKS GENERAL FUND EXPENDITURES

Parks General Fund Expenditures <i>numbers in 000s</i>	2018 Original Budget	2018 1st Qtr YTD Actual	% of Estimate
Personnel	\$ 4,151	\$ 1,002	24.1%
Services	\$ 1,107	\$ 109	9.8%
Supplies	\$ 535	\$ 191	35.6%
Grants, Claims	\$ 11	\$ 2	18.5%
Misc. & Transfers-Out	\$ 151	\$ -	0.0%
Capital Outlay	\$ 495	\$ 97	19.6%
Total	\$ 6,450	\$ 1,400	21.7%

Personnel expenditures for the 1st quarter 2018 ended at 24.1% of the original budget, \$72,000 above same period last year.

Services ended the 1st quarter 15.2% under budget at 9.8%. Expenditures run higher in the summer months when Parks and Recreation operations are more active.

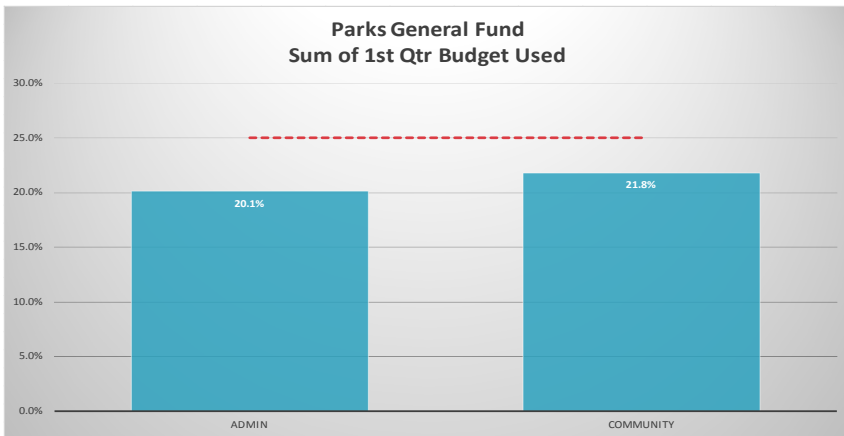
Table 12: Consolidated Parks General Fund YTD Expenditures as a % of Budget

Supplies are 10.6% higher than 1st quarter targets. Items accounting for this include fish supplies, which have expended 90% of budget, and maintenance and construction materials which have expended 34% of budget.

Misc. & Transfers-Out ended the 1st quarter with no expenditures.

Parks General Fund Expenditures <i>numbers in 000s</i>	2017 1st Qtr YTD Actual	2018 1st Qtr YTD Actual	Increase/Decrease
Personnel	\$ 930	\$ 1,002	\$ 72
Services	\$ 118	\$ 109	\$ (9)
Supplies	\$ 192	\$ 191	\$ (1)
Grants, Claims	\$ 6	\$ 2	\$ (4)
Misc. & Transfers-Out	\$ -	\$ -	\$ -
Capital Outlay	\$ 7	\$ 97	\$ 90
Total	\$ 1,253	\$ 1,400	\$ 147

Table 13: Consolidated Parks Expenditures Year to Year Comparison



Capital Outlay is below amended budget by 5.4%. Capital equipment makes up 51%, or \$250,000, of the capital outlay budget. Capital projects make up 49%, or \$249,000, of the capital budget. A portion of the capital budget is made up of new capital lease payments that do not start until the future year.

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

Parks and Recreation, or Community Services, is a majority of the Consolidated Parks Fund making up 99.8% of the fund. Spending for Parks and Recreation is in line spending targets for the original budget. Across all expenditure categories the department was in line with spending targets with the exception of early year encumbrances of annual contractual amounts.

Budget to Actual through March 31st 2018
First Quarter

Tax Levy Funds	REVENUES			EXPENDITURES		
	2018 Original Budget	2018 YTD Actual	% of Budget	2018 Original Budget	2018 YTD Actual	% of Budget
City General Fund	\$ 153,498	\$ 42,138	27.5%	\$ 154,006	\$ 32,756	21.3%
City Bond & Interest	\$ 31,843	\$ 11,729	36.8%	\$ 33,216	\$ 6,154	18.5%
County General Fund	\$ 59,613	\$ 26,588	44.6%	\$ 59,232	\$ 17,118	28.9%
Cons. Parks General Fund	\$ 6,343	\$ 1,268	20.0%	\$ 6,450	\$ 1,400	21.7%
County Bond & Interest	\$ 3,454	\$ 1,597	46.2%	\$ 4,157	\$ 339	8.2%
CIFI	\$ -	\$ -		\$ -	\$ -	
Aging	\$ 1,773	\$ 754	42.5%	\$ 1,884	\$ 451	23.9%
Developmental Disabilities	\$ 467	\$ 259	55.6%	\$ 598	\$ 51	8.5%
Elections	\$ 1,185	\$ 636	53.7%	\$ 1,478	\$ 302	20.4%
Health	\$ 3,138	\$ 1,253	39.9%	\$ 3,394	\$ 714	21.0%
Mental Health	\$ 572	\$ 309	54.1%	\$ 580	\$ 135	23.3%
Total UG Tax Levy Funds	\$ 261,886	\$ 86,533	33.0%	\$ 264,994	\$ 59,419	22.4%
Other Funds	2018 Original Budget	2018 YTD Actual	% of Budget	2018 Original Budget	2018 YTD Actual	% of Budget
Wyandotte County 911	\$ 800	\$ 210	26.3%	\$ 860	\$ 485	56.4%
Alcohol	\$ 548	\$ 124	22.7%	\$ 784	\$ 61	7.8%
Court Trustee	\$ 420	\$ 111	26.4%	\$ 583	\$ 89	15.3%
Dedicated Sales Tax	\$ 10,364	\$ 2,342	22.6%	\$ 11,078	\$ 2,552	23.0%
Emergency Medical Services	\$ 11,547	\$ 2,746	23.8%	\$ 11,803	\$ 2,292	19.4%
Environmental Trust	\$ 1,067	\$ 281	26.4%	\$ 1,130	\$ 131	11.6%
Jail Commissary	\$ 25	\$ 11	43.5%	\$ 60	\$ -	0.4%
Parks & Recreation	\$ 548	\$ 124	22.7%	\$ 583	\$ 185	31.7%
Public Levee	\$ 330	\$ 100	30.3%	\$ 457	\$ 16	3.4%
Register of Deeds Technology	\$ 155	\$ 36	23.3%	\$ 170	\$ -	0.0%
Clerk Technology	\$ 42	\$ 9	21.5%	\$ 58	\$ 3	5.0%
Treasury Technology	\$ 42	\$ 9	21.5%	\$ 31	\$ 4	14.2%
Sewer System	\$ 39,803	\$ 6,146	15.4%	\$ 43,918	\$ 7,975	18.2%
Stormwater	\$ 3,415	\$ 846	24.8%	\$ 4,067	\$ 180	4.4%
Street & Highway	\$ 7,030	\$ 1,751	24.9%	\$ 7,565	\$ 2,049	27.1%
Sunflower Hills Golf Course	\$ 780	\$ 36	4.6%	\$ 787	\$ 302	38.4%
Travel & Tourism	\$ 3,437	\$ 830	24.2%	\$ 4,098	\$ 1,109	27.1%
Stadium	\$ 314	\$ 30	9.7%	\$ 661	\$ 184	27.9%
Special Assets	\$ -	\$ -		\$ 4,250	\$ -	0.0%
Total Other Funds	\$ 80,667	\$ 15,744	19.5%	\$ 92,942	\$ 17,618	19.0%
Total Funds	\$ 342,553	\$ 102,277	29.9%	\$ 357,936	\$ 77,038	21.5%
County Library	\$ 2,820	\$ 1,573	55.8%	\$ 3,124	\$ 1,573	50.4%
Total ALL Funds	\$ 345,373	\$ 103,850	30.1%	\$ 361,060	\$ 78,611	21.8%