UNIFIED GOVERNMENT

Of Wyandotte County and Kansas City, Kansas

Operating Budgets: 2024 Amended; 2025 Budget
Capital Improvement Program: 2025-2029

We are a vibrant, resilient community of compassionate and diverse neighbors, united for an equitable, healthy, prosperous future that is proudly Wyandotte.

OPERATING BUDGET

2024 Amended and 2025 Budget

CAPITAL BUDGET

Five year program 2024-2029

Photos: Thank you to the cities of Bonner Springs and Edwardsville for providing photos as well as the city of Kansas City, Kansas.

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

Available online at www.wycokck.org/budget
311 - myWyco - WYCOKCK.ORG - UG TV

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

BOARD OF COMMISSIONERS

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 Melissa Bynum
At-Large District 1

Honorable Tyrone Garner
Mayor/CEO

Honorable Tom Burroughs
At-Large District 2

Honorable Gayle Townsend District 1

Honorable William (Bill) Burns, Jr. District 2

Honorable Christian Ramirez District 3

Honorable Dr. Evelyn Hill District 4

Honorable Mike Kane District 5

Honorable Philip J. Lopez District 6

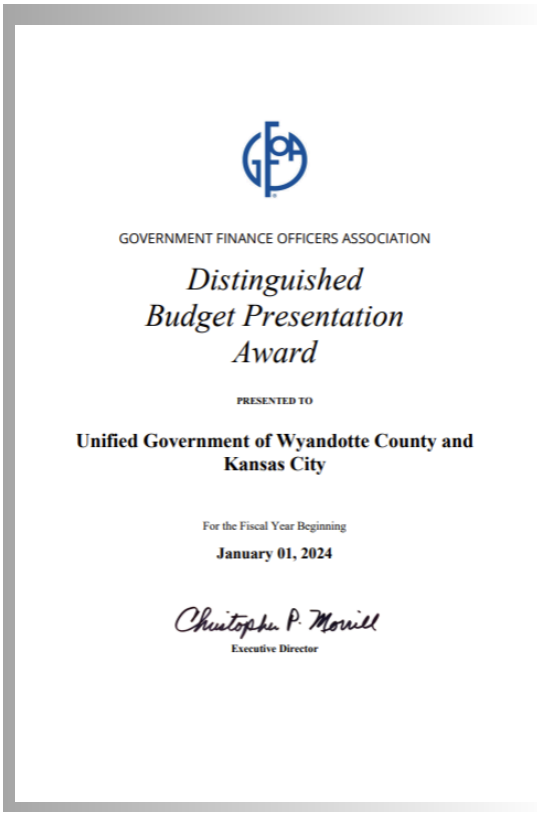
Honorable Chuck Stites District 7

Honorable Andrew Davis District 8

Distinguished Budget Presentation Award

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)

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. 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 9th consecutive year that the Unified Government has achieved this prestigious award. GFOA established the Distinguished Budget Presentation Awards Program in 1984 to encourage state and local governments to prepare budgets of the very highest quality reflecting guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting. Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting. Top-quality documents are essential if citizens with an interest in a government's finances are to be fully informed participants in the budget process. Better budgets contribute to better decision making and enhanced accountability.


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Unified Government of Wyandotte County and Kansas City

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

Prepared By

Budget, Strategy, & Research

Reginald Lindsey .....Budget Director
Michael Peterson .....Deputy Budget Director
Michael Grimm .....Research Director
Adrian Alemifar.....Senior Budget Analyst
Samuel Her.....Senior Budget Analyst
David Kelly.....Senior Budget Analyst
Bojan Lugonja.....Senior Budget Analyst
Shanna DePriest .....Senior Budget Analyst
Ghao Leal.....Professional Fiscal Assistant

Finance Department

Shelley Kneuvean .....Chief Financial Officer (CFO)
Debbie Jonscher .....Deputy CFO
Alyse Villarreal .....Debt Coordinator
Pam Kahao .....Accounting Manager

In Memory Of

Richard Rocha, former member of the budget team

A Special Thanks To

Renee Ramirez .....Human Resources Director

And The Entire UG Department Staff

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UNIFIED GOVERNMENT BUDGET

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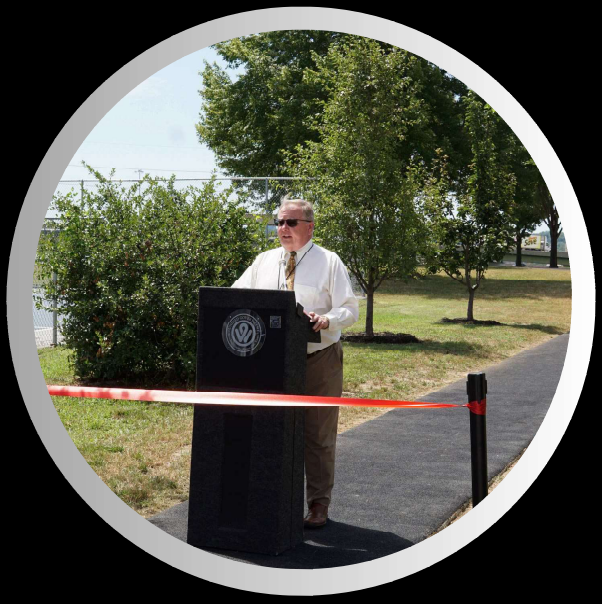
COUNTY ADMINISTRATOR'S MESSAGE



2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

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2025 Budget

PRESENTATION OF THE 2025 PROPOSED BUDGET

Commission Priorities

PRIORITY 1
UPHOLD FISCAL SUSTAINABILITY

PRIORITY 2
FOSTER ECONOMIC DEVELOPMENT

PRIORITY 3
FOCUS ON SERVICE & COMMUNICATION

PRIORITY 4
IMPROVE INFRASTRUCTURE

2025 Budget Engagement Process

Commission Budget Workshops

Special sessions with the UG Commission to review current state of city and county financials, revenue neutral and Municipal Cost Index impacts, proposed capital improvement projects, and reintroduce priority-based budgeting.

7 sessions

DotteTalks Conversations

UG staff hosted small group conversations in partnership with Neighborhood Business Revitalization Organizations across the county to hear input from the community and collaborate to create a balanced budget proposal through the budget simulator.

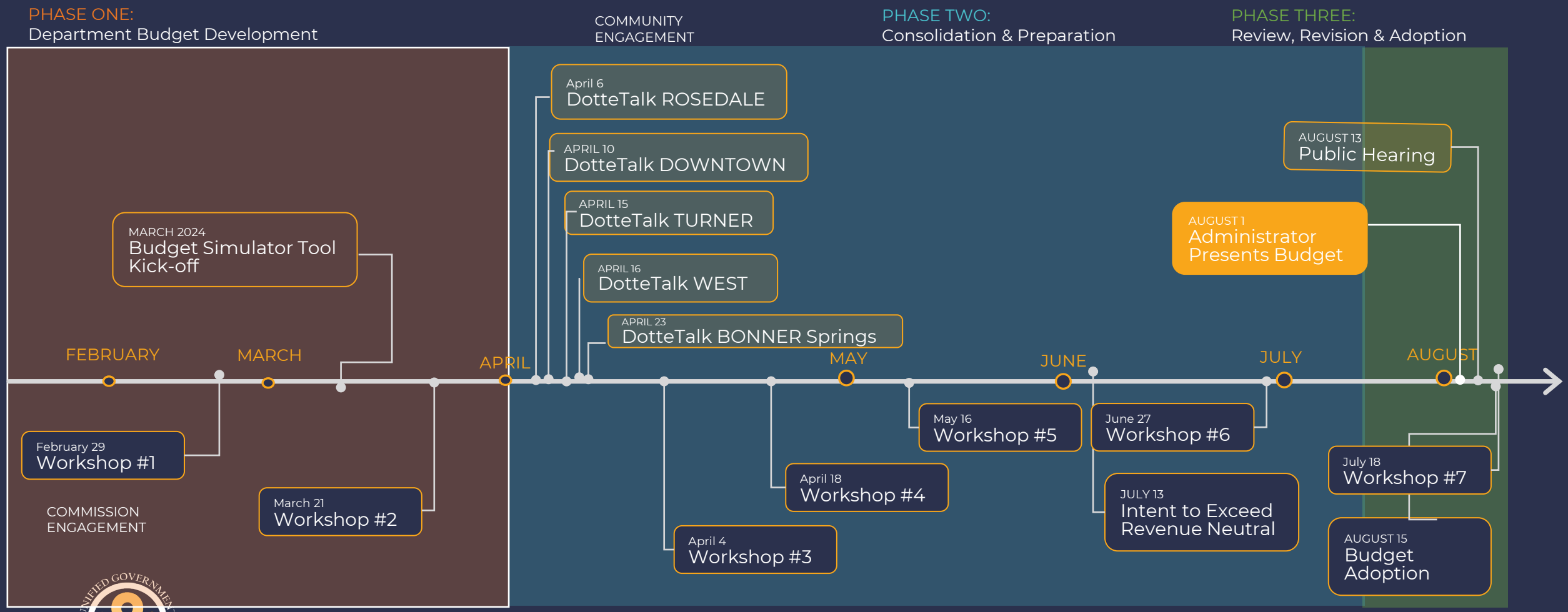
5 sessions

2025 City and County Budget Simulator

Relaunched the UG budget simulator with two versions: one for city services and one for county services. While a simulation, this is a dynamic platform that enables the community to propose changes to spending and revenue to create a balanced budget with comments.

118 city responses
79 county responses

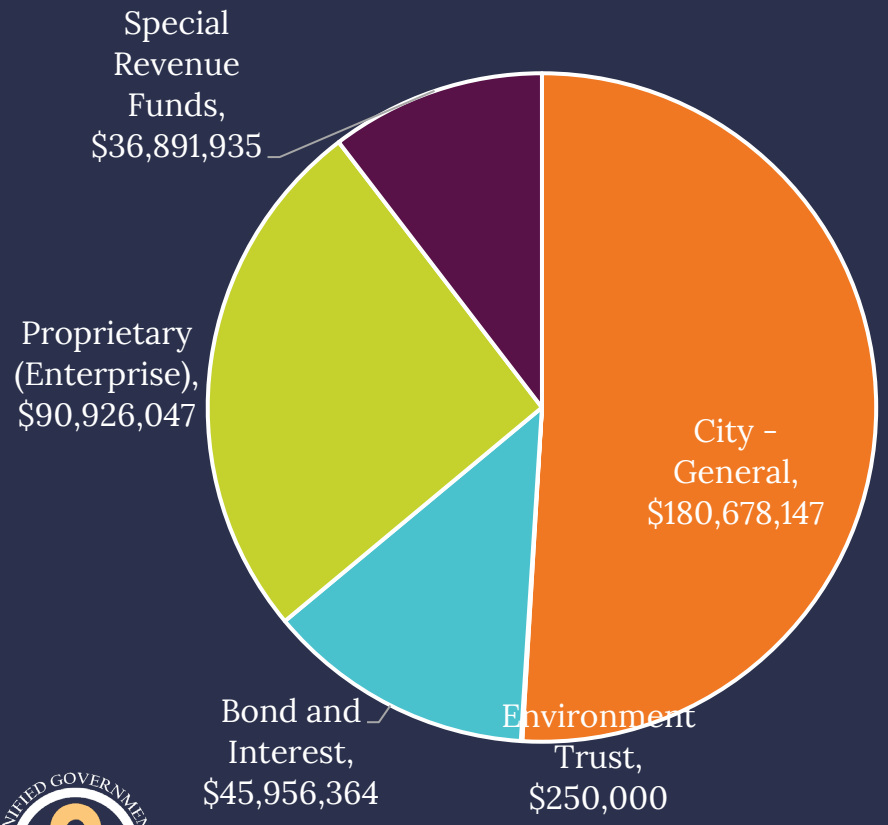
2025 Budget Process Timeline



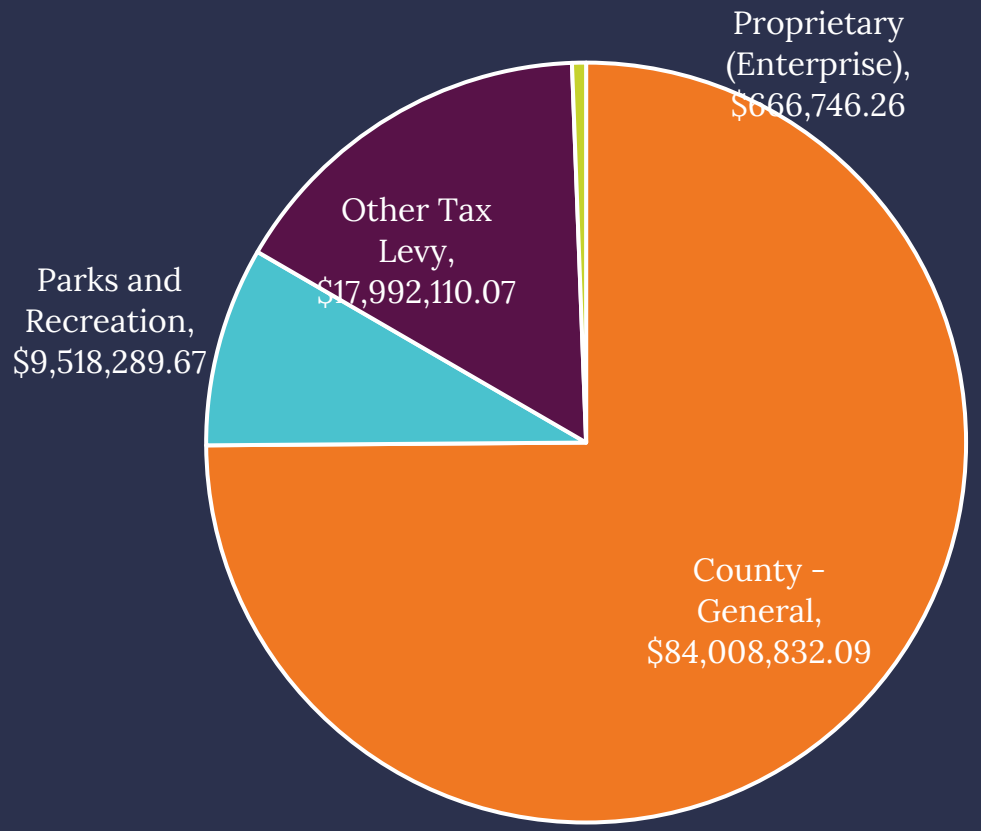
ALL FUNDS

2024 Budget (Current Year)

Kansas City, KS | $354M



Wyandotte County | $112M



2025 Budget: Where Do We Go From Here?

June 27, 2024
Full Commission Vote Not To Exceed Revenue Neutral for 2025

August 1, 2024
County Administrator Budget Recommendation

August 13, 2024 @ 6pm
Public Hearing on Budget

August 15, 2024 @ 7pm
Adoption of the 2025 Budget

Revenue Neutral Rate

Revenue neutral rate is the tax rate for the current tax year that would generate the same property tax revenue as levied the last tax year but using the current tax year's total assessed valuation.

(KSA 79-2988)

- What does this mean? The mill levy is reduced if the current property valuations have increased.
- Budget cuts needed due to inflationary cost increases and increased costs of goods, materials and personnel.
- This will impact services, programs, and infrastructure so prioritization is more important than ever. UG is undertaking a Priority Based Budgeting Process to assist with this effort.

Key Budget Considerations

- Statutory Requirement to Adopt a Balanced Budget
- Property Tax Relief (Revenue Neutral)
- Residential BPU Pilot Relief
- No use of fund balance to cover operating expenses
- Prioritized Employees - No layoffs (reduced vacant positions) & included cost of living adjustments
- No new general obligation debt to be issued in 2025 (not including enterprise funds)

City General Fund

PRESENTATION OF THE 2025 PROPOSED BUDGET

CITY GENERAL FUND	2024 Revenue	2025 Projections with RNR	2025 Final Estimate	Change
Taxes	**163,499,716**	**165,242,625**	**163,042,624**	**($2,200,001)**
Property Tax	*35,149,270*	*35,149,270*	*35,149,270*	*$0*
Sales & Use Tax	*55,834,674*	*58,795,674*	*58,795,674*	*$0*
BPU PILOT	*39,150,000*	*39,300,000*	*37,099,979*	*($2,200,021)*
Other Franchise Tax	*10,672,000*	*10,100,947*	*10,100,947*	*$0*
Other Taxes	*22,693,772*	*21,896,734*	*21,896,734*	*$0*
Licenses, Permits and Fees	**1,264,229**	**1,267,179**	**1,267,179**	**$0**
Intergovernmental	**840,800**	**835,700**	**835,700**	**$0**
Charges for Services	**3,623,630**	**5,130,551**	**5,130,551**	**$0**
Fines, Forfeitures and Penalties	**1,958,200**	**2,044,390**	**2,044,390**	**$0**
Interest Income	**800,000**	**800,000**	**800,000**	**$0**
Transfers In	**3,280,000**	**3,680,000**	**3,680,000**	**$0**
Miscellaneous	**3,929,053**	**4,078,588**	**4,205,309**	**$0**
Grand Total	**179,195,628**	**183,079,033**	**181,005,753**	

City General Fund Revenue Projections

- Flat Property Tax Revenue in 2025
- Original estimate expected $3.88 million in revenue increase from other sources
- Reduced BPU Pilot revenue for a 1% PILOT reduction for residential customers, senior waiver program, and other expected consumption changes due to GM

City General Fund: Base Assumptions

Available Resources for 2025: $1.3 million (net)

Flat Property Tax Revenue	$0
Original Projected Revenues	$3,883,405
Residential Pilot Relief of 1% and other adjustments	($2,200,021)
Correct the 2024 Structural Imbalance	($1,482,519)

Identified Expense Increases for 2025: $11.9 million

Employee Contractual/COLA Pay Increases	$4,250,000
Health Insurance 3% increase	$525,000
Higher than Anticipated UG Employment Levels	$2,350,000
IT software agreements and cyber security improvements	$550,000
Litigation Fund	$1,000,000
KCATA COVID Grant Funding Replacement for Public Transit	$2,400,000
Additional Funding for Projects / Equipment	$870,000

* Does not include any expansion requests from departments

Target Funding Gap to Close: $10.6 Million

(unable to fund all of the above items)

City General Fund Operational Adjustment – ($8.9M)

No employee layoffs & no new General Obligation Debt

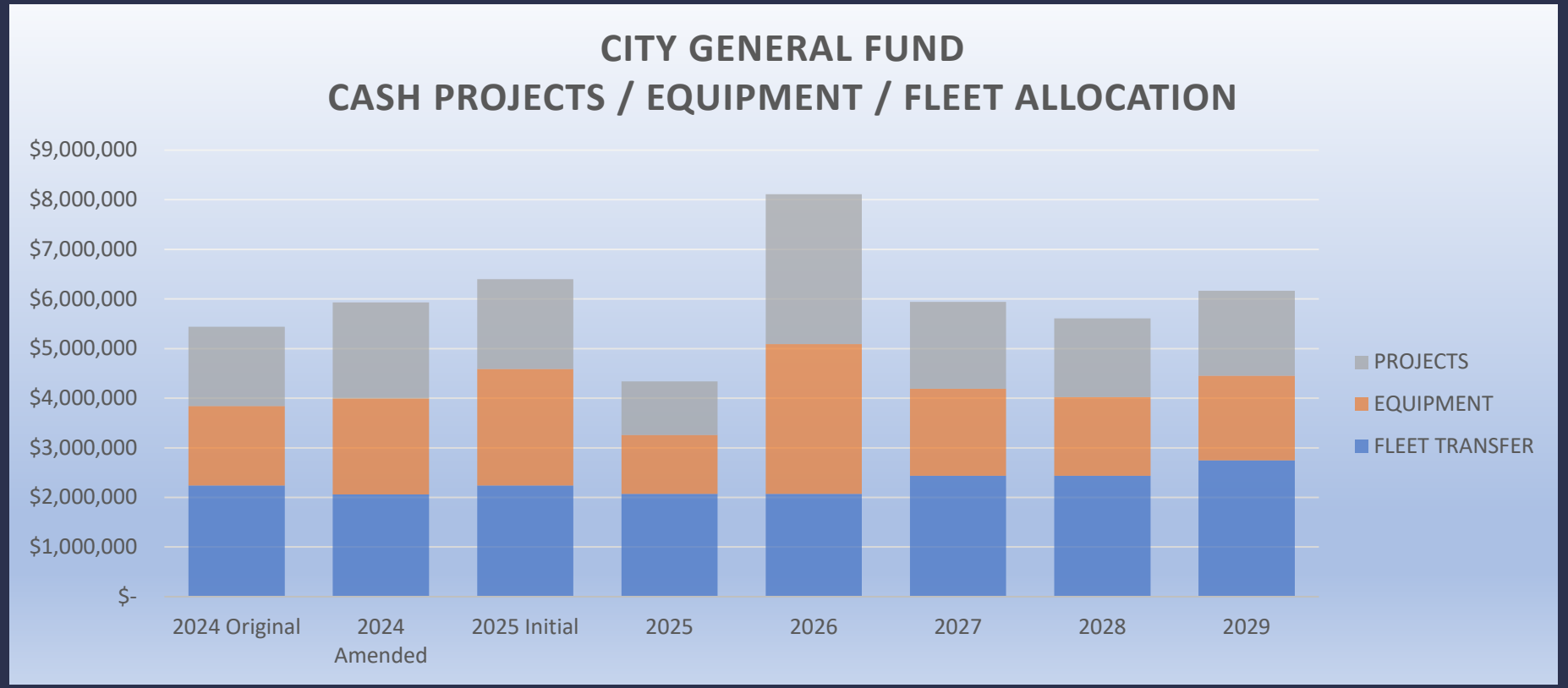
Department	$ Reduction Amount	Description
Transportation	(2,400,000)	Inability to backfill COVID funding gap, reduction in two transit fixed routes
Fire Department	($1,410,000)	Minimizing overtime and make multiple adjustments across line items to be considered from the Fire Master Plan
Fire Department – Continued	($950,000)	Offset costs with SAFER Grant at the Fairfax Station
Police Department	($1,985,000)	Minimizing overtime and multiple adjustments across line items
Parks & Recreation	($550,000)	Reducing 1 Abatement Team and reduce Landbank Lots Mowing Frequency
Communitywide	($440,000)	Reducing Funding for Outside Agencies Funded senior sales tax and utility waiver programs at 2024 Actual Expenses
County Administration	($387,000)	Freezing Intergovernmental Affairs funding and staffing levels

City General Fund Operational Adjustment – ($8.9M)

No employee layoffs & no new General Obligation Debt- Continued

Department	$ Reduction Amount	Description
Other Community Services	($620,000)	NRC reductions in funding for outside organizations Restructuring Economic Development and Reduction in funding for Mt. Carmel @ Willa Gilla
General Government	($550,000) net impact	Reduction in budget / legal ongoing staffing Reduction IT costs and technology service agreements Increased funding for cyber security
Public Works	($550,000)	Reduction of supplemental allocation to fleet services, reduction of vacancies
Mayor/ Commissioners	(160,000)	Reduction of vacant position and commission district funds
Legislative Auditor	$600,000 transfer	Shifting 70% from County to recognize shared services
Municipal Court	$35,550	Additional contractual cost of public defenders

CIP Changes (includes cash projects and obligated leases)



	2025 Initial Planned Expenses based on CIP	2025 Revised Expenses for CIP (cash and lease obligations)	Variance
Projects	1,810,000	1,080,000	(730,000)
Equipment	2,350,532	1,190,500	(1,160,032)
Fleet Allocation	2,240,000	2,070,000	(170,000)
Total Impact	**6,400,532**	**4,920,500**	**(2,060,032)**

City General Fund Key Points

- Eliminated 20 FTE positions recently vacated; removed another 41 positions that have been vacant for more than 2+ years
- Funded contractual pay increases and increases for all employees, health insurance increases & no layoffs
- Incorporated 1% residential BPU PILOT reduction, senior PILOT waiver program, and planned for partial GM shutdown in 2025
- Nearly every department decreased their operational costs
  - Only 3 departmental increases – IT Cyber Security, Legal Litigation Fund, and Municipal Court Public Defender

CITY GENERAL FUND	2024	2025 Proposed	Net Change	%
Total Revenue	179,195,628	181,005,753	1,810,125	1.0%
Personnel	133,020,000	133,930,000	910,000	0.7%
Contractual Services	19,924,745	19,595,721	(329,024)	-1.6%
Commodities	3,630,653	4,776,127	1,145,474	31.5%
Capital Outlay	3,287,950	2,254,568	(1,033,382)	-31.4%
Grants and Claims	6,984,836	6,707,608	(277,228)	-4.0%
Debt	10,723,433	10,972,296	248,863	2.3%
Transfers Out	2,492,050	2,152,050	(340,000)	-13.6%
Miscellaneous / Other	2,495	2,495	0	0%
Reserves & Contingencies	611,985	611,985	0	0%
Total Expense	180,678,147	181,002,850	324,703	0.2%
Net Change	(1,482,519)	2,902		

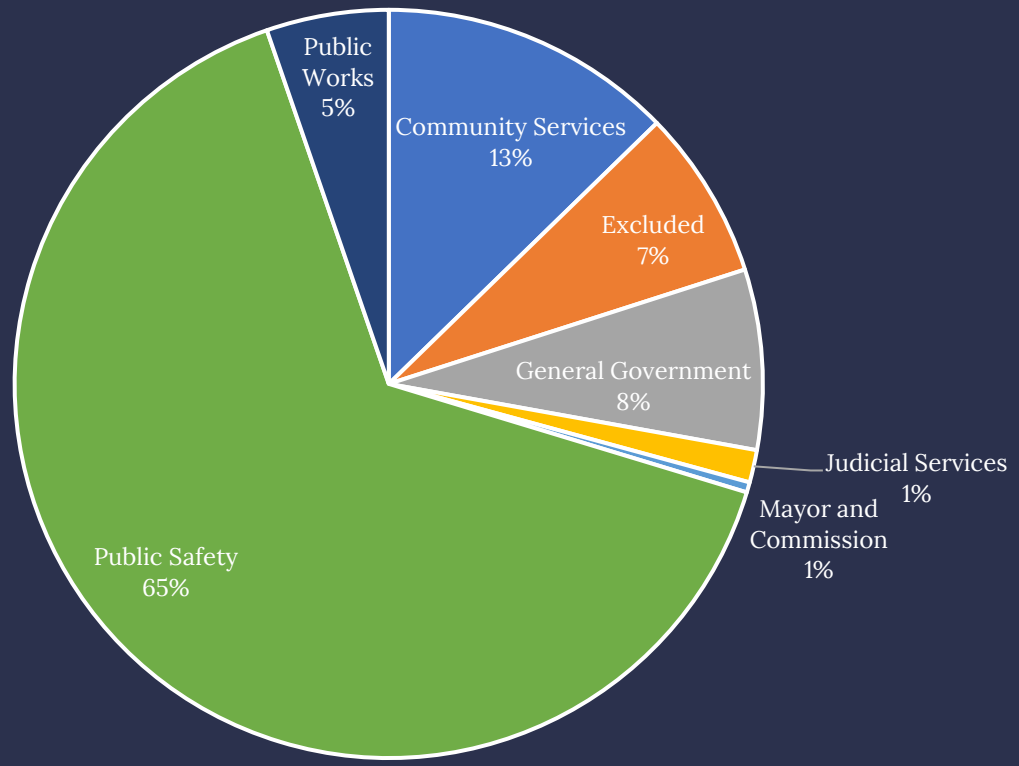
City General Fund Summary

- Flat Property Tax Revenue in 2025
- Original estimate expected $3.88 million in revenue increase from other sources
- Revised revenue estimate due to revisions in BPU PILOT projections
- Increased Revenue for 2025 $1,810,125
- Funded priority expenses with departmental reductions
- Balanced Budget for 2025

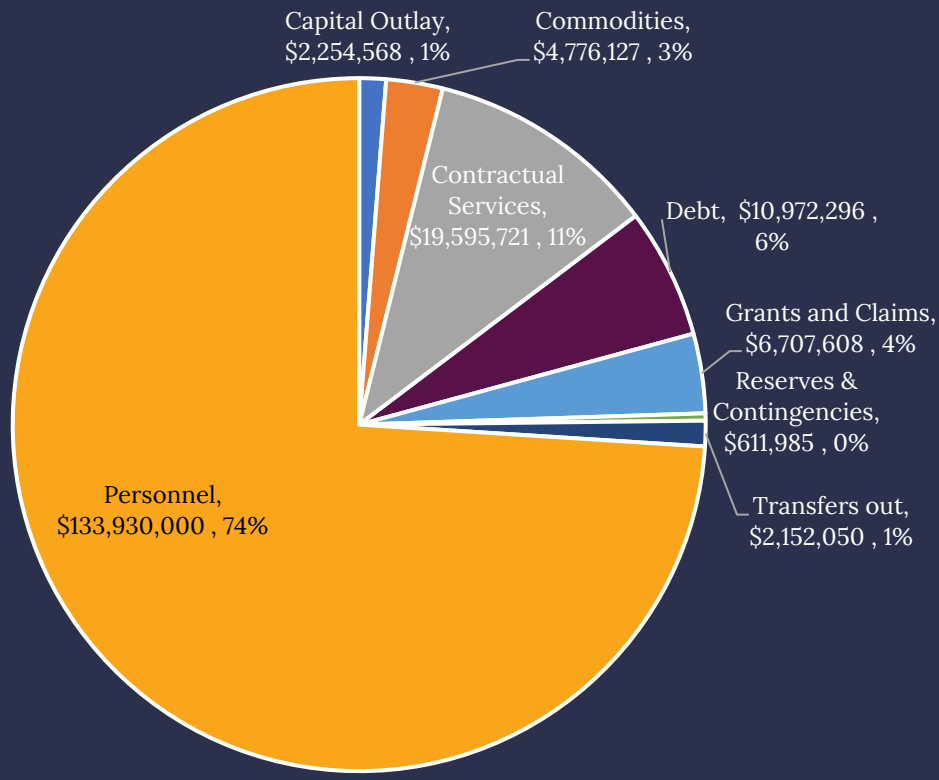
Kansas City, KS

City General Fund | $181M

Expenditures by Functional Area



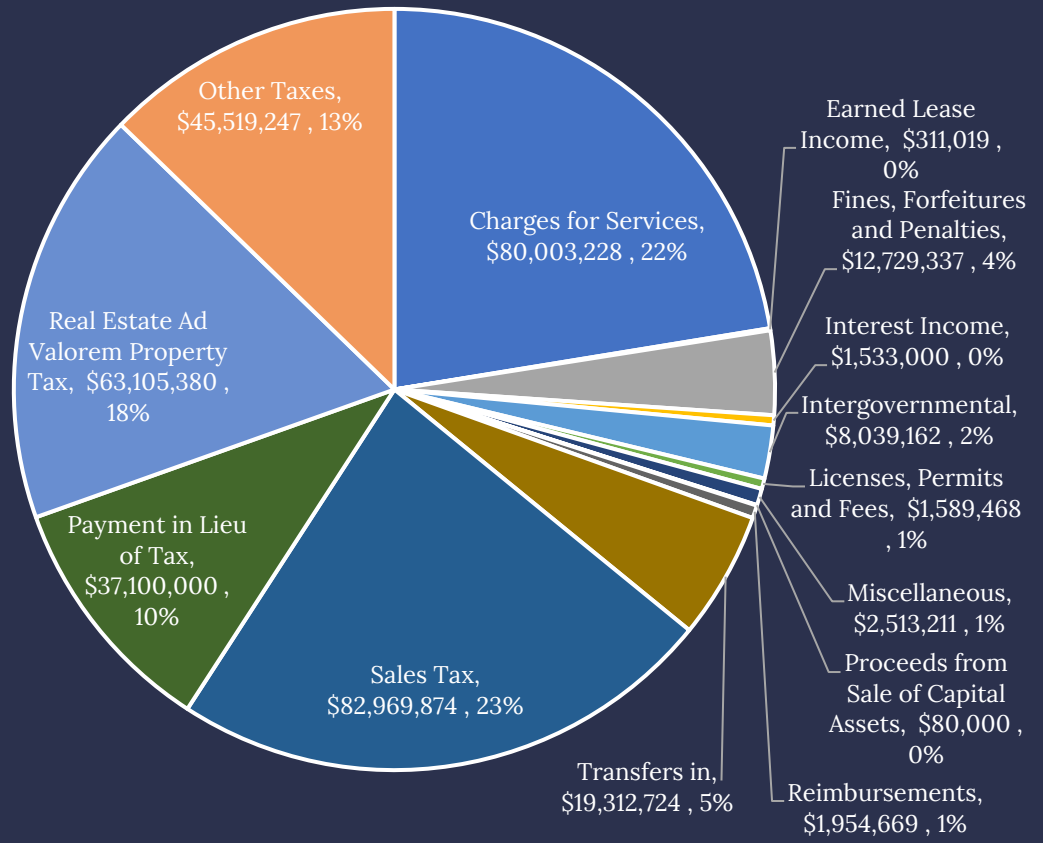
Expenditures by Cost Category



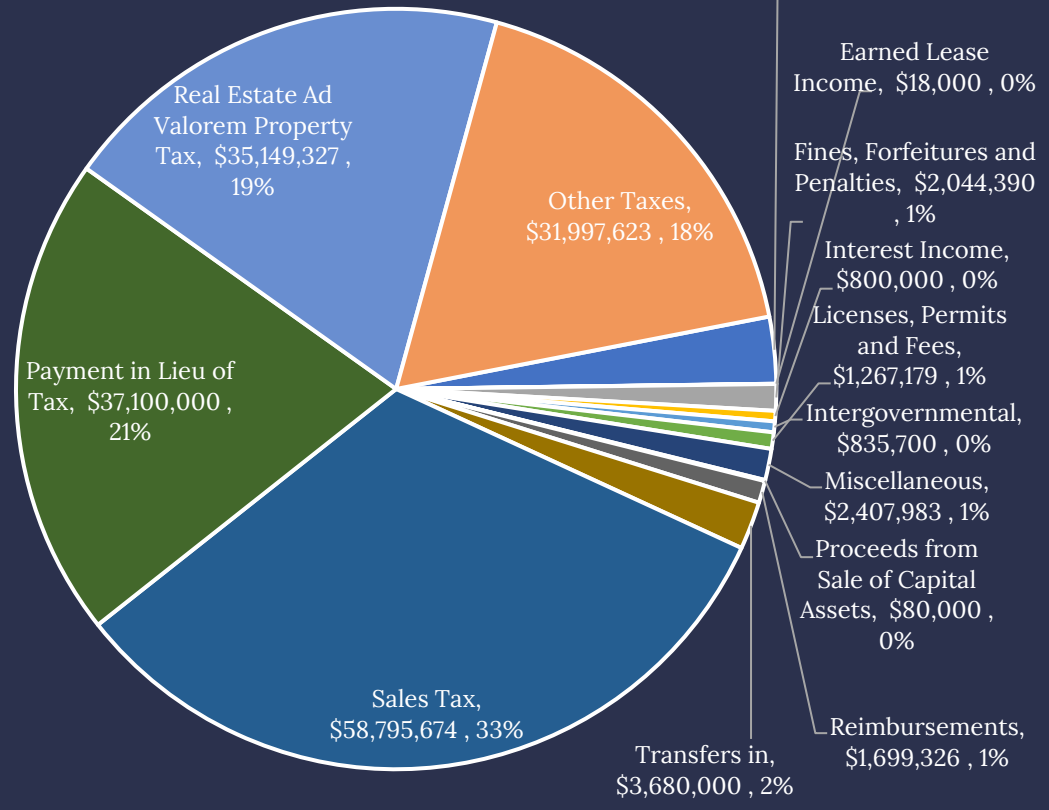
CITY FUNDS

2025 Revenue Sources

ALL CITY FUNDS | $356M



CITY GENERAL FUND | $181M



County General Fund

PRESENTATION OF THE 2025 PROPOSED BUDGET

County General Fund: Base Revenue Projections

COUNTY GENERAL FUND	24 Original	25 Proposed	Net Change
Taxes	**71,782,279**	**69,851,226**	**(1,931,053)**
Property Tax	*52,094,871*	*52,094,871*	*0*
Sales & Use Tax	*9,103,568*	*9,012,568*	*(91,000)*
Other Taxes	*10,583,840*	*8,743,787*	*(1,840,053)*
Licenses, Permits and Fees	**1,190,500**	**1,036,000**	**(154,500)**
Intergovernmental	**60,650**	**62,180**	**1,530**
Charges for Services	**1,835,500**	**2,411,436**	**575,936**
Fines, Forfeitures and Penalties	**2,327,586**	**2,486,955**	**159,369**
Interest Income	**3,600,000**	**2,500,000**	**(1,100,000)**
Miscellaneous	**1,178,515**	**1,216,345**	**37,830**
Grand Total	**81,975,030**	**79,564,141**	**(2,410,888)**

- No new Property Tax Revenue in 2025
- 2.9% Decline in Anticipated Revenues
  - ($2.4 million)

County General Fund: Base Assumptions

Initial Starting Resources: ($4.44 Million)

- **Structural Imbalance** ($2,033,802)
- **New Anticipated Revenues** ($2,410,888)

Anticipated Budget Impacts: $7.610 Million

- **Employee Contractual/COLA Pay Increases** $1,690,000
- **Health Insurance 3%** $250,000
- **Higher than Anticipated UG Employment Levels** $2,100,000
- **IT Software Agreements and Cyber Security** $550,000
- **Sheriff Inmate Contractual Cost Increases** $2,170,000
- **Enhanced Funding for Projects / Equipment** $850,000

Target Funding Gap to Close: $12.05 Million (unable to fully fund the gap)

County General Fund: Mill Realignment

Increases Revenue for the County General Fund (while keeping total county mill rate revenue neutral)

LEVY	2025 ORIGINAL Estimated MILL RATES (RNR)	2025 REALIGNED MILL RATES	CHANGE	% of LEVY	IMPACT
County	24.81	26.39	1.59	79.23%	3,576,444.93
Elections	0.79	0.69	(0.09)	2.08%	(207,700.23)
Parks	1.47	1.34	(0.13)	4.03%	(300,002.52)
Aging	0.92	0.80	(0.12)	2.40%	(280,700.00)
Mental Health	0.38	0.36	(0.03)	1.07%	(56,800.00)
Health	1.40	1.40	-	4.21%	0
Dev. Disabilities	0.31	0.28	(0.03)	0.84%	(71,000.00)
CIFI	0.89	-	(0.89)	0.00%	(2,012,242.18)
County Bond	2.33	2.05	(0.29)	6.14%	(648,000.00)
TOTAL COUNTY MILL RATE RNR	**33.31**	**33.31**	**0.00**	**100.00%**	**0**

County General Fund Highlights of Reductions ($5.4M)

No employee layoffs & no new General Obligation Debt

Department	$ Reduction Amount	Description
Sheriff's Office	($1,200,000)	Minimize overtime/vacant positions for savings – this is a GOAL as additional OT may be required due to significant court cases, vacancies, and jail/detention populations
Sheriff's Office – Continued	$1,170,000 Partial Funding Increase	Contractual costs for inmate housing, medical, and meals are increasing in 2025 as is the expected population headcount. The original request was $2,170,000 and adequate resources are not available in the County general fund to fully fund the need. Sheriff and Administration will work on ways to reduce costs to limit the additional costs.
Legislative Auditor	(600,000)	Shifting 70% of the cost to the City General Fund to recognize the shared service but no planned reduction in staffing or services
Police/ Fire Dispatch	(300,000)	Minimize dispatch overtime
Parks & Recreation	($210,000)	Reduction in frequency of mowing for Land Bank lots and reduced capital improvement expenses (other parks related reductions in the park fund)
Public Works	($240,000)	Reduction in mapping staffing and programming and dedicated funding for Loring Road maintenance
County Administration	($230,000)	Freezing Intergovernmental Affairs funding and reducing staffing levels

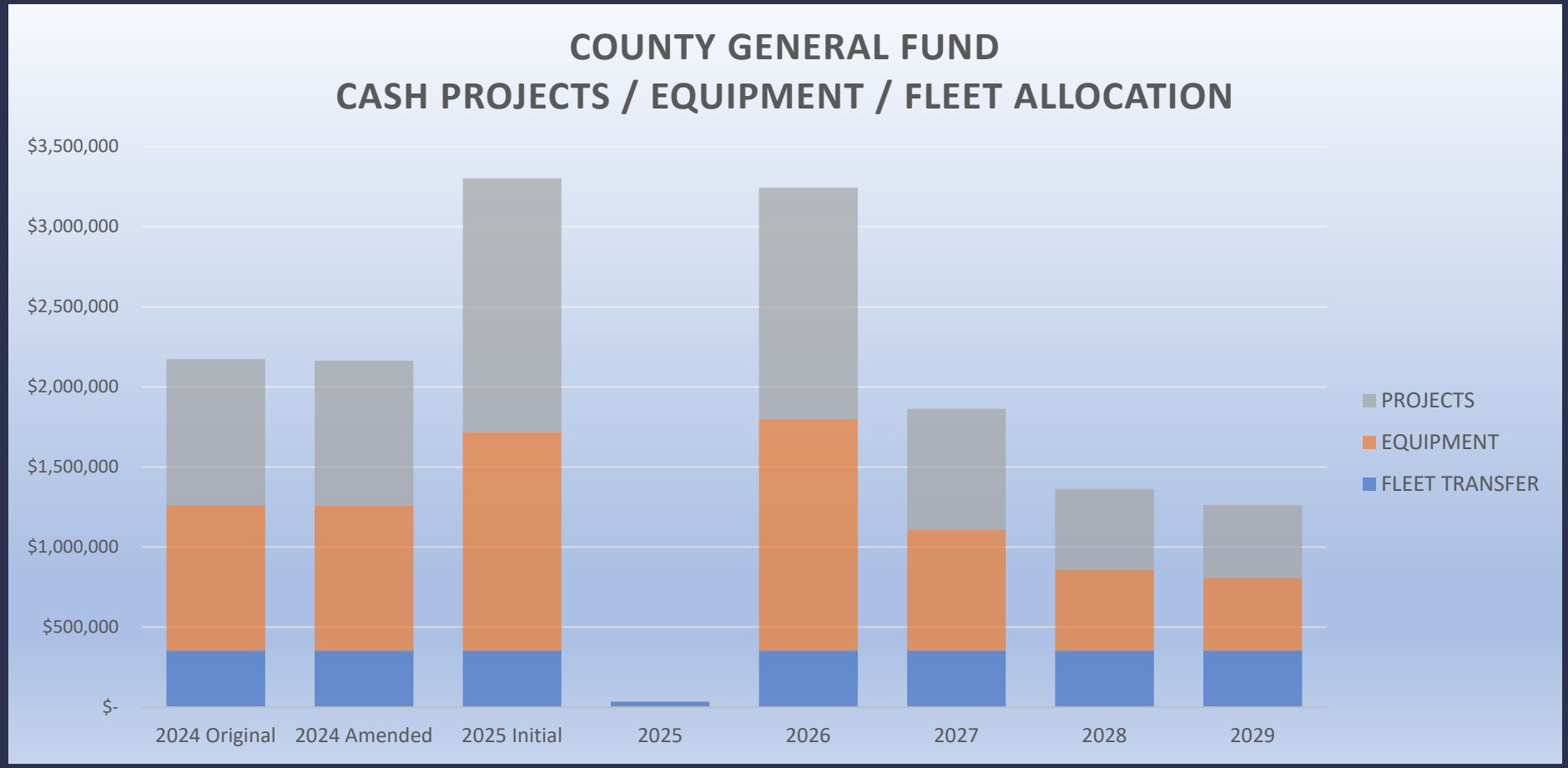
County General Fund Highlights of Reductions ($5.4M)

No employee layoffs & no new General Obligation Debt - Continued

Department	$ Reduction Amount	Description
Knowledge/ IT	(160,000) net reduction	IT miscellaneous reductions Increased funding for cyber security
General Government	(380,000)	Reduction in Appraiser positions and the reduction of Finance vacancies
Other Public Safety	($240,000)	Reduction in Community Corrections and Emergency Management Expenses
Mayor/ Commissioners	(43,000)	Reduction of vacant position and commission district discretionary funds
Other Community Services	($150,000)	Reduction of funding for outside organizations
District Attorney	$120,000 Funding Increase	Funded ongoing maintenance support for digitizing efforts Unable to fund the request for 4 additional victim advocates at this time

County General Fund CIP Changes from Initial Plan

No capital cash projects funded in 2025



	2025 Base Funding	2025 Proposed	Variance
Projects	1,585,000	0	(1,585,000)
Equipment	1,365,000	0	(1,365,000)
Fleet Allocation	343,000	35,000	(308,000)
Total Impact	**3,303,000**	**35,000**	**(3,268,000)**

Fund Balance Realignments

Strategic Realignment of Resources to meet 25% Fund Balance Reserve Policy across County Tax Levy Funds and Build Fund Balance for the County General Fund

Fund	Transfer Out	Transfer In	Post Transfer Balance
Elections	525,357		25%
Aging	1,023,709		25%
Mental Health	10,356		25%
Developmental Disability	482,828		25%
County General		1,775,015	7.5% (would have been 3% before these transfers)
Health		267,235	25%
Totals	**2,042,250**	**2,042,250**	

Fund Balance Transfers are NOT being used to balance operating budget expenses

County General Fund Budget Key Points

- Reduction of 16.3 positions/portions of recently filled or funded positions and additional positions that will reduce the funding liability of unfilled positions in the County General Fund
- Strategic realignment of resources and balances from other county tax levy funds in accordance with policy.
  - Identified 1.59 Mills that could be reallocated from other county levy funds to supplement the County General Fund shortfall.
  - Reallocation of fund balances to meet 25% thresholds across county funds with the remaining $1.77 million to supplement ongoing County General Fund Balance stability.
- Funded contractual pay increases and increases for all employees, health insurance increases
- Nearly every department reduced operating expenses and 3 departmental increases – IT (Cyber), Sheriff (contractual jail costs, partially funded), and District Attorney (software)
- Fund balance for County General Fund increased from anticipated 3% to 7.5% - goal is 25%

COUNTY GENERAL FUND	2024	2025 Proposed	Net Change	%
Total Original Revenue	81,975,030	79,564,141	(2,410,888)	3.6%
Mill Transfers	0	3,576,623		
Transfers In (fund balance)	0	1,775,015		
FINAL TOTAL REVENUE	81,975,030	84,915,779	2,940,749	3.6%
Personnel	56,500,000	57,300,000	800,000	1.4%
Contractual Services	19,527,612	20,237,046	709,434	3.6%
Commodities	2,481,166	2,582,021	100,855	4.1%
Capital Outlay	2,095,000	0	(2,095,000)	(100.0%)
Grants and Claims	1,185,785	1,117,287	(68,498)	(5.8%)
Transfers Out	1,853,000	1,535,000	(318,000)	(17.1%)
Reserves & Contingencies	365,051	350,051	(15,000)	(4.1%)
Miscellaneous / Other	1,218	1,776,233		
Total Expense	84,008,832	84,897,638	888,805	1.1%
Net Change	(2,033,802)	18,142	2,051,944	

CAO - 28

County General Fund Summary

- Flat Property Tax Revenue in 2025
- Increased Revenue for 2025 $2,940,749 due to transfer of county mills & fund balances from other county funds
- Funded priority expenses with departmental reductions
- Balanced Budget for 2025

Other Funds

- **Parks Combined Fund (city and county funds) – mill transfer offset by other revenue increases equals net reduction in revenue of ($259,026); structurally imbalanced in 2024 ($184,009) corrected in 2025; overall expense reduction of ($443,035)**
  - **6 FTEs recently vacant**
  - **Reduced county general fund capital expenses**

- **Health Fund (county) - structurally imbalanced in 2024 ($279,428) corrected in 2025; overall reductions ($362,176) * note ARPA funded positions to end December 2024 not included in this figure**

- **Solid Waste Fund (enterprise fund) - keeping residential monthly costs flat at $17.94 - Waste Management contract increasing $1.03; offset by reduction in services such as dumpster days, fewer household hazardous waste events, and yard waste center only opened for storm event**

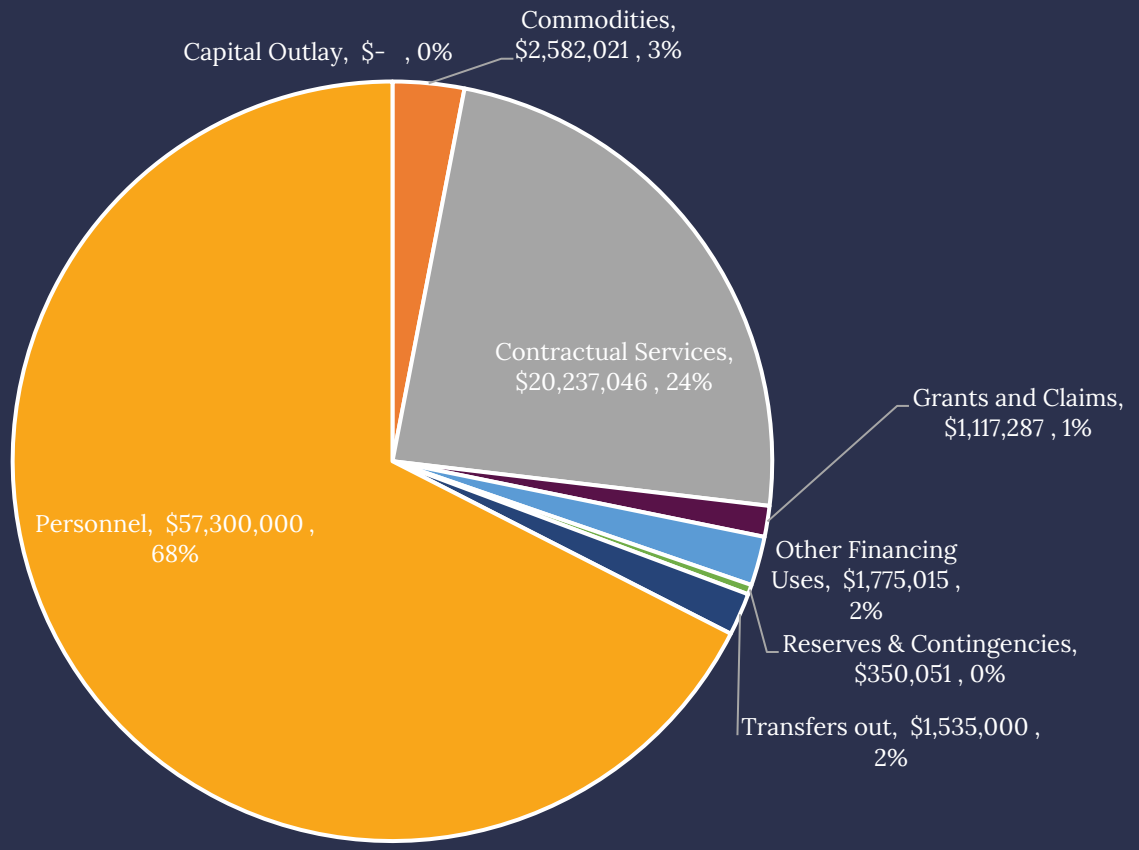
- **Wastewater Fund (enterprise fund) - 4% wastewater rate increase required by Consent Decree**

- **Stormwater Fund (enterprise fund) - Commission approved rate changes for 2024 – 2026; base rate for 2024 was $4.15 to $4.67 plus changes in lot size calculations**

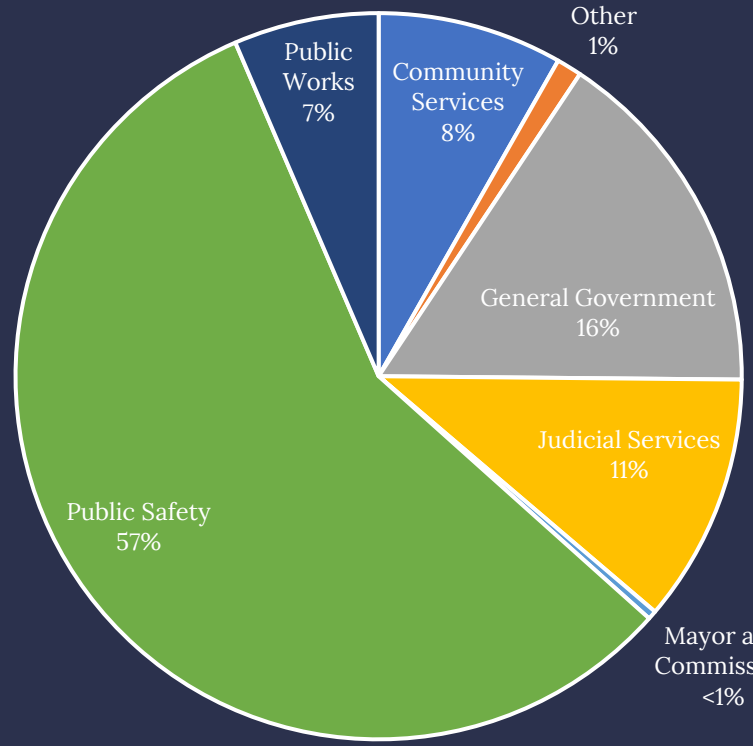
COUNTY GENERAL FUND

County General Fund | $84.9M

EXPENDITURES BY COST CATEGORY



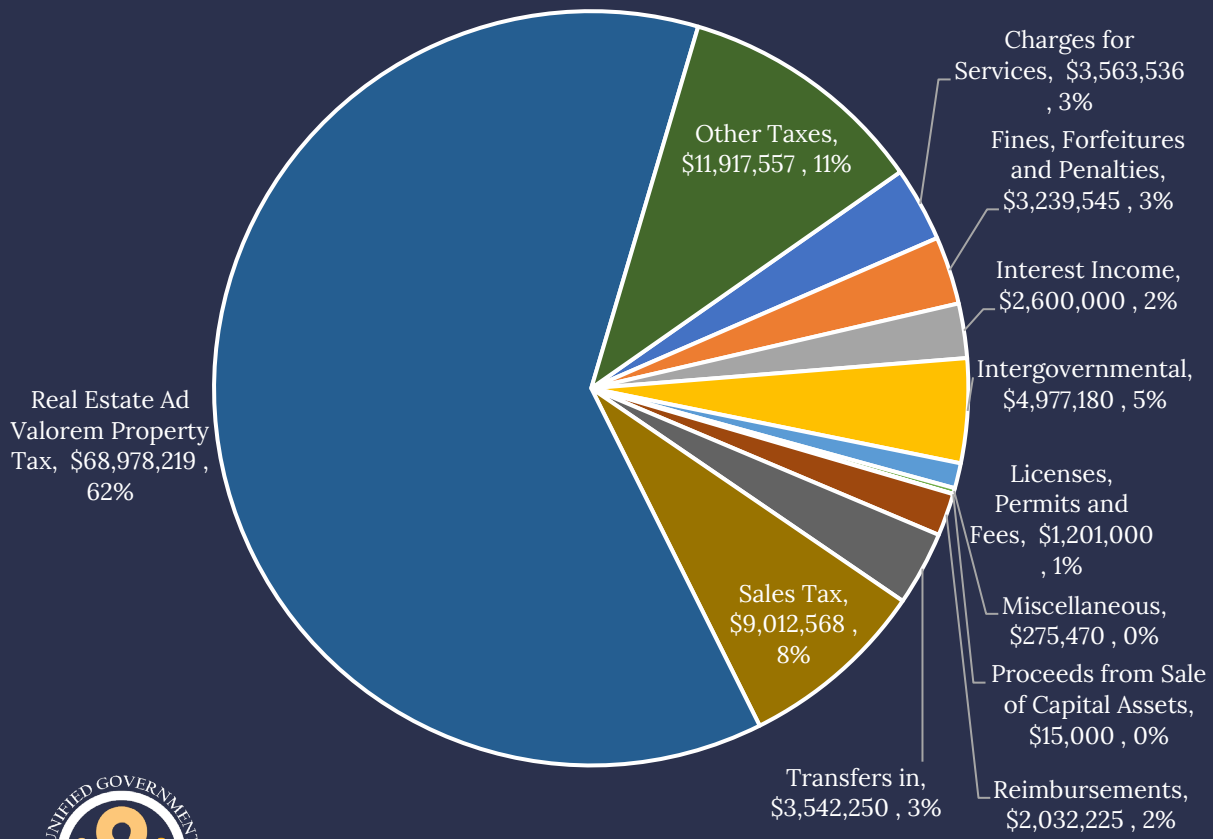
EXPENDITURES BY FUNCTIONAL AREA



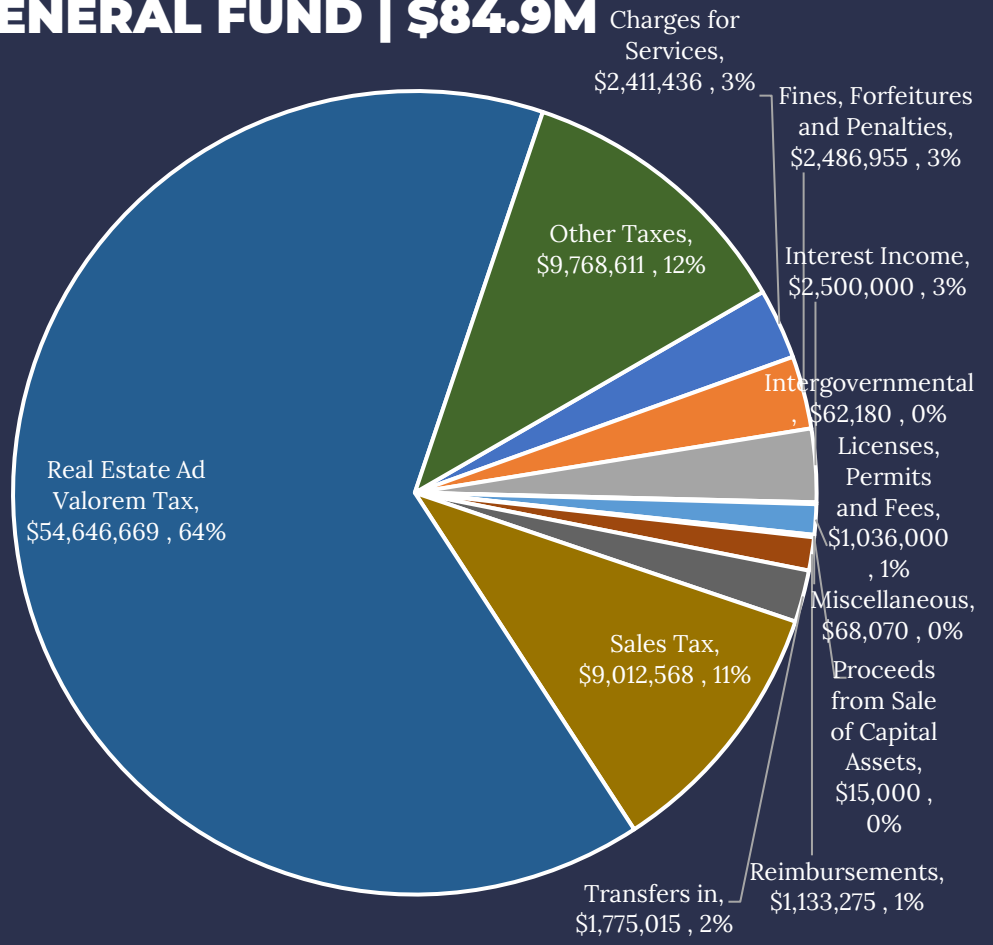
COUNTY FUNDS

2025 Revenue Sources

ALL COUNTY FUNDS | $111M



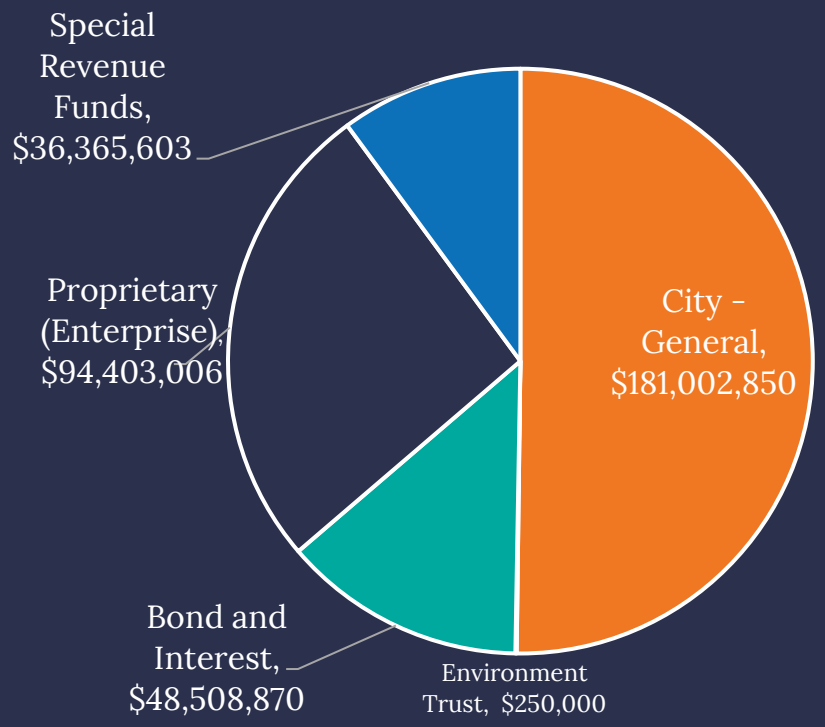
COUNTY GENERAL FUND | $84.9M



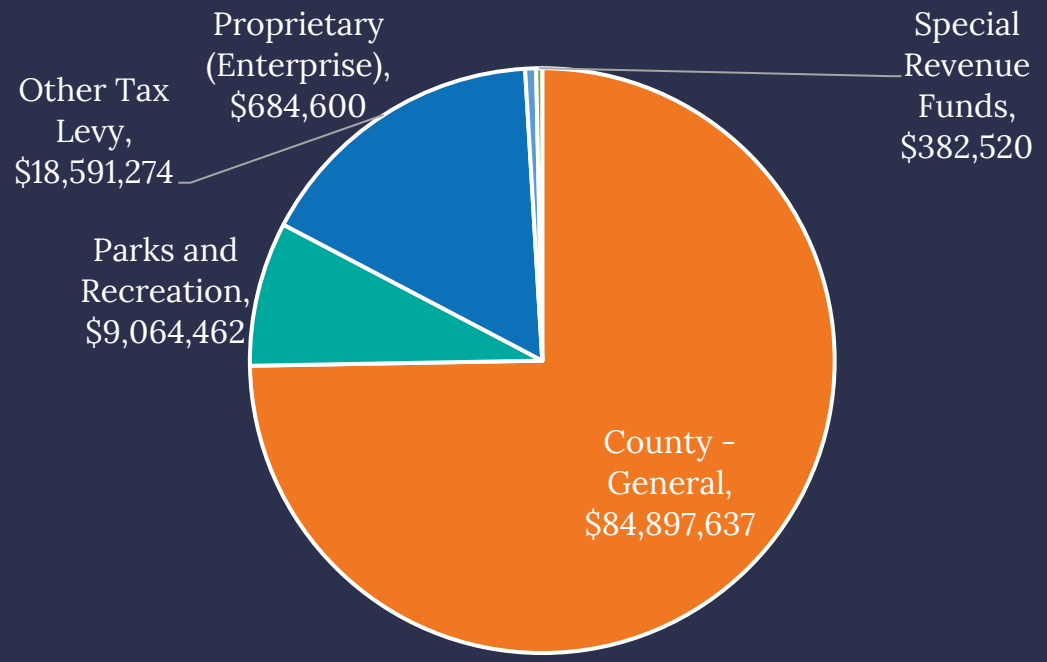
ALL FUNDS

2025 Budget

Kansas City, KS | $360M



Wyandotte County | $113M



Summary

- Compressed timeframe for budget process
- Prioritized Mayor and Commission Goals, Community Input, Employees, and Impact to the Community
- Broad based 2025 budget reductions
- Anticipate service impacts in 2025
- Two upcoming budget workshops:
  - August 7 @ 5pm (County Budget)
  - August 8 @ 5pm (City Budget)

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THE COMMISSION'S VISION, VALUES, AND STRATEGIC GOALS

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

VISION:

Uniquely Wyandotte

A vibrant intersection of diversity, opportunities, and distinctive neighborhoods.

An engaged community: healthy, fulfilled, and inspired.

Mission

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

Strategic Plan Values

Service Delivery

Responsive: Our attention is drawn to our community's needs resulting in services and programs that meet their needs.
Solution Driven: We are proactive and focused on solving the root problem not just address smaller issues as they come up.

People-Centered

Fair: We use trusted sources and our decisions are based on facts.
Respectful: We show our employees and community the respect they deserve.
Servant Leaders: We are committed to providing the best services to our community. We will do what it takes to get the job done.

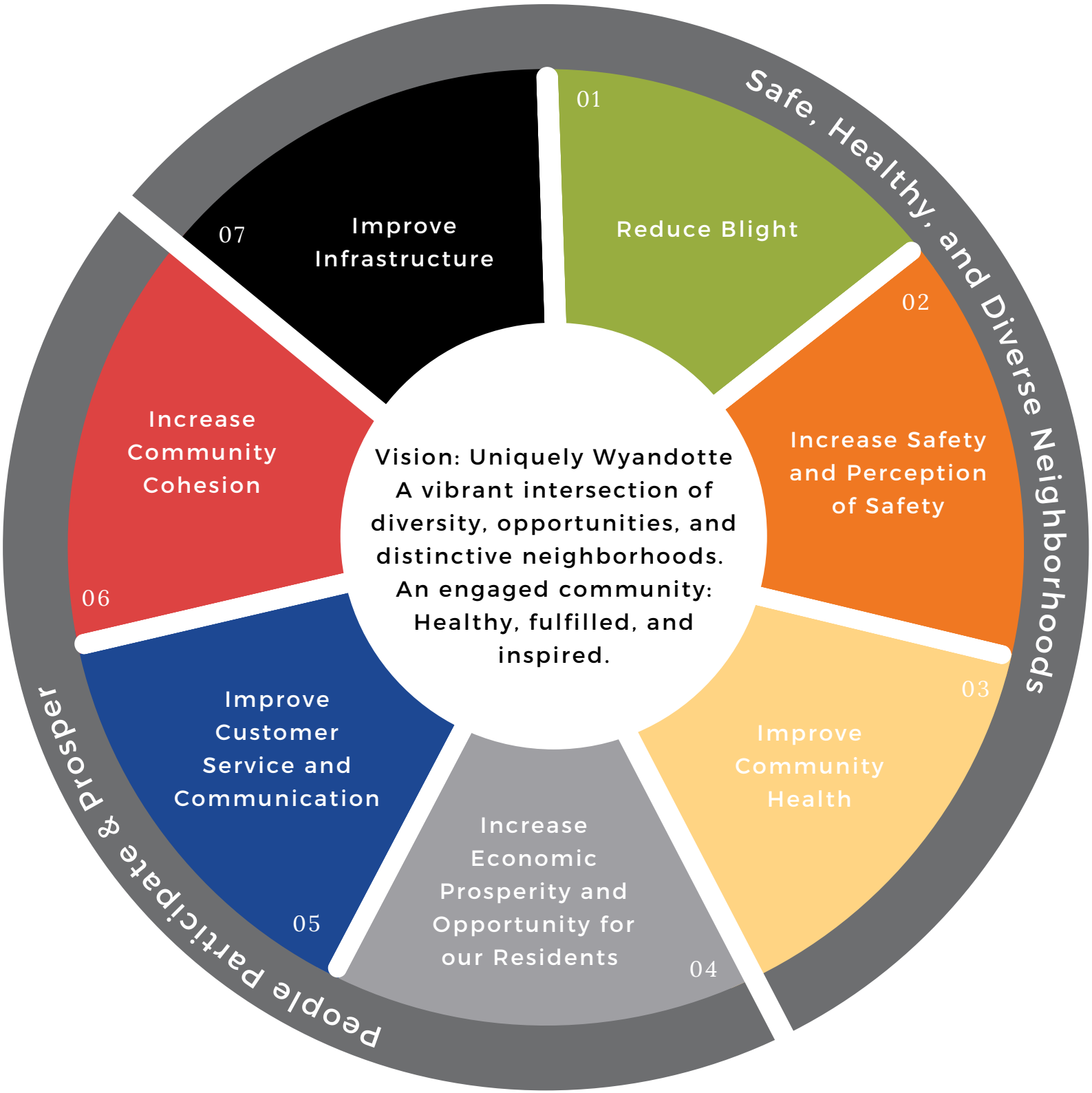
Decision Making

Honest: We use trusted sources and our decisions are based on facts.
Integrity: We stand by our decisions inside and outside of meetings - npot just behind close doors.
Inclusive: All voices are welcome here. We are a community with rich cultural and social diversity. We work toward decisions that benefit all parts of the community.
Transparent: We want to be honest and ope with our decisions/data. Citizens have access to services and information.
Bold: We are committed to the decisions we make and stand by them.
Nimble: Since the work environment is always changing, we have learned to be adaptable. We take advantage of opportunities as they come along.

Resource Management

Sustainable: We are resourceful and only use what we need. We meet the needs of current residents as we keep the future in need.
Stewardship: We are good stewards of our resources. We take care of what we have so it will be there for future generations.

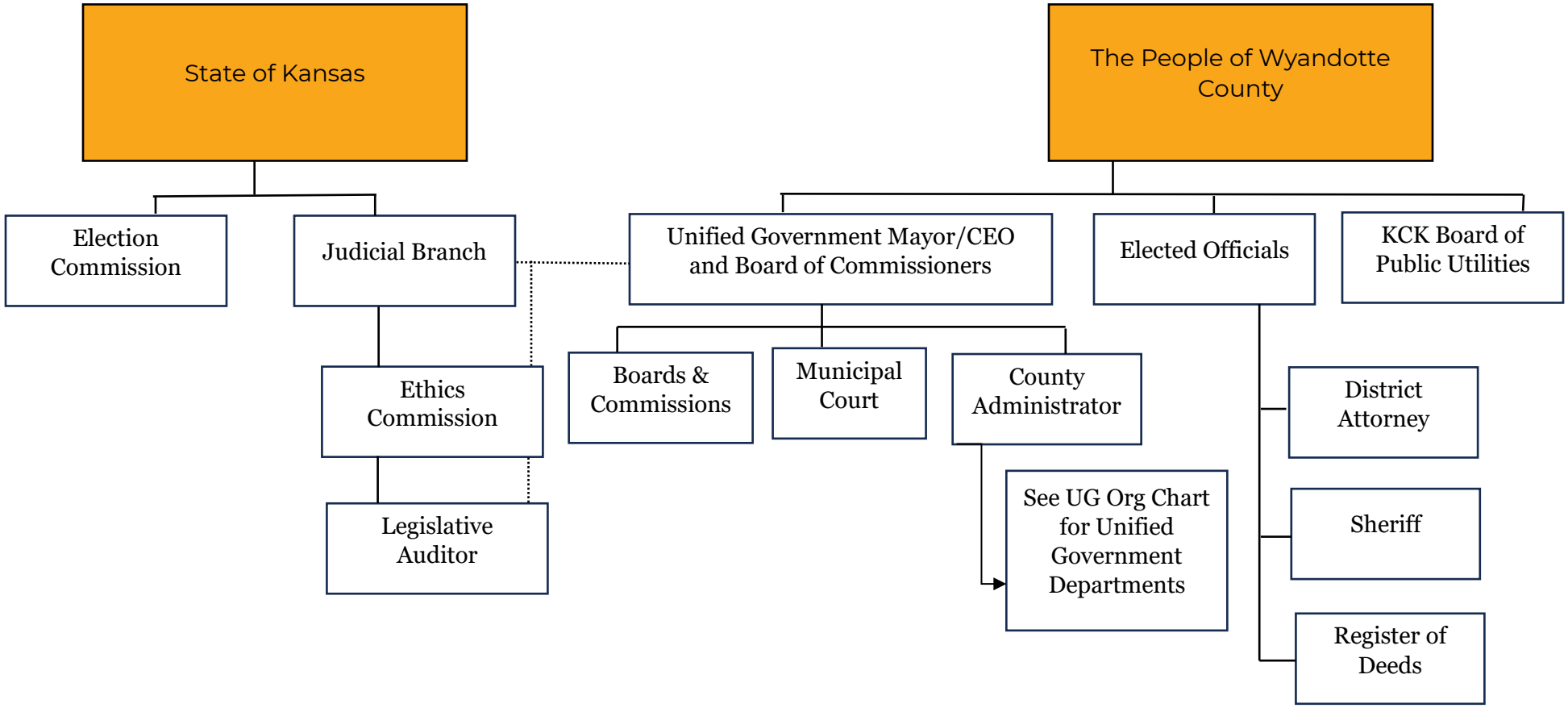
Strategic Plan Goals



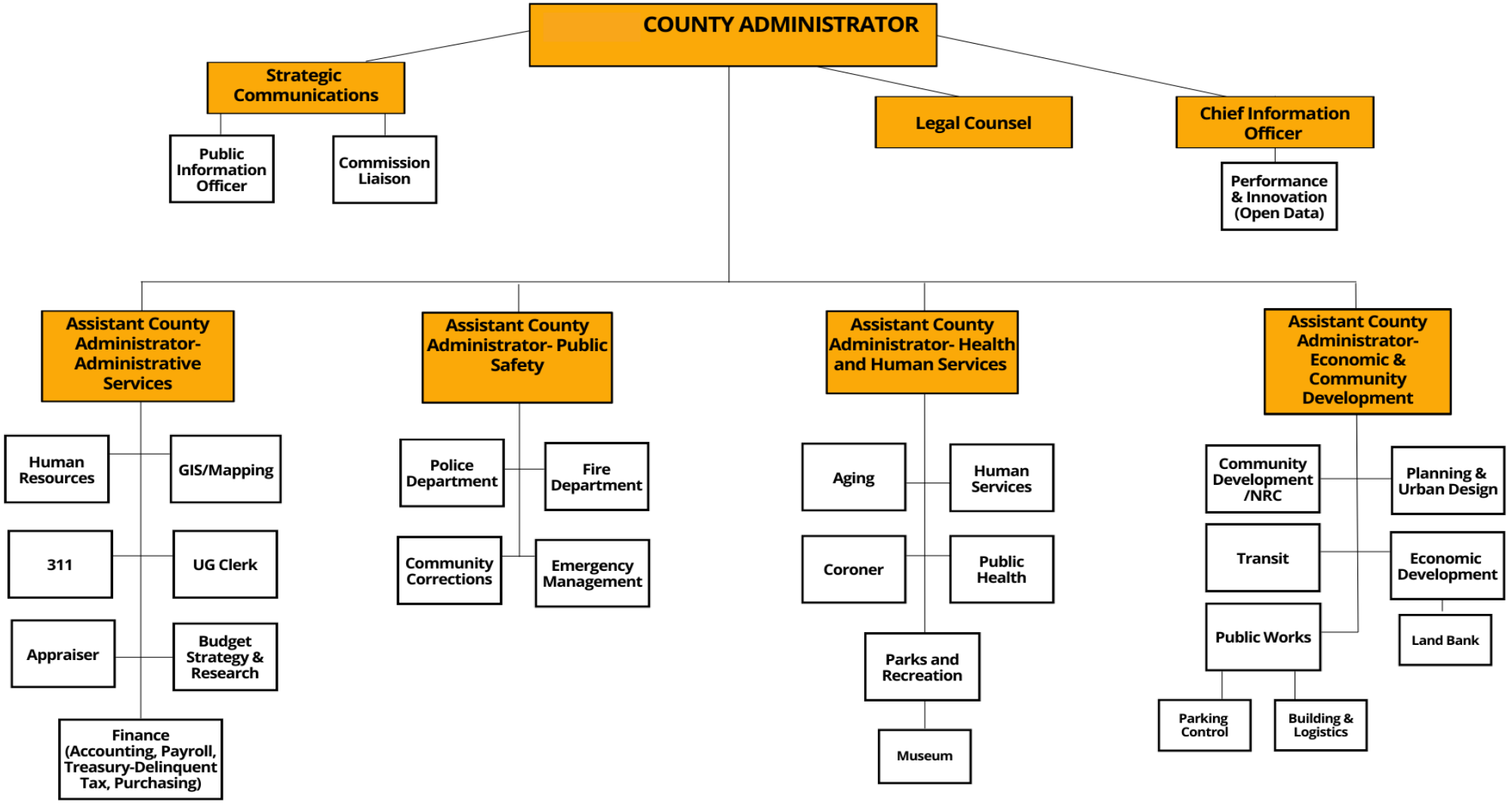
Unified Government of Wyandotte County and Kansas City, Kansas

Organizational Chart

Elected and Appointed Officials



Unified Government of Wyandotte County/Kansas City, Kansas
Organization Chart for Departments



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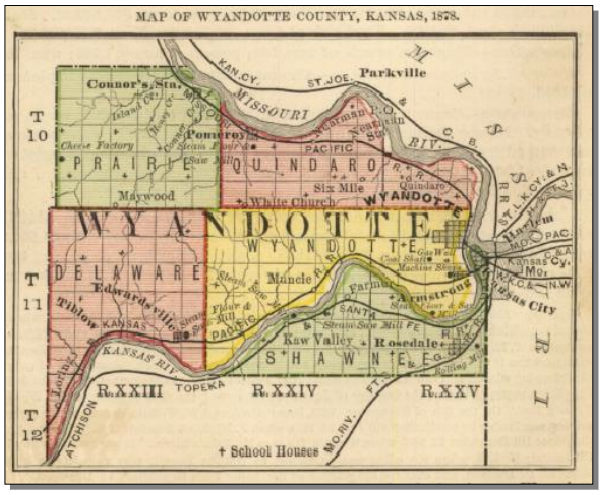
COMMUNITY PROFILE

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Community Profile

2024 AMENDED AND 2025 PROPOSED BUDGET

HISTORY



Wyandotte County was organized on January 29, 1859. The county contains the cities of Bonner Springs (part), Edwardsville, Kansas City and Lake Quivira (part), and was named for the Wyandot Indians (various spellings).

The Wyandot Indians arrived in the area from Ohio in 1843. They were responsible for the early cultivation of the land, barn buildings, planting of orchards, and road building. The Wyandot Constitutional Convention met on July 5, 1859, remained in session twenty-one days, and at the close gave Kansas a new constitution. This constitution was approved by the people on October 4, 1859. Other significant historical facts include: White Church was founded in 1832 and is the oldest church in Kansas still in use; the first county fair was held in 1863 on the levee in Wyandot and the first school district was organized in 1867 in the city of Wyandot.

Source: Kansas Historical Society

UNIFIED STORY

County citizens set the stage for today's economic development successes in 1997 when they overwhelmingly agreed to consolidate Wyandotte County and City of Kansas City, Kansas governments on April 1, 1997. The community was suffering from years of economic hardships and decline. Citizens were ready for a rebirth. The new form of government was the beginning of the landmark renaissance in the community.

The fresh political dynamic created by consolidation allowed the community to take new, bold approaches to many issues, including economic development. Soon after the Unified Government was launched, the economic development opportunity of a lifetime landed in Wyandotte County. The Kansas Speedway and Village West developments are the most successful economic developments ever built in the State of Kansas, turning mostly undeveloped land into one of the most popular tourist, shopping and entertainment attractions in the Midwest.

Form of Government & Structure

Mayor/Chief Executive, Commission, Administrator
Established October 1, 1997

Eleven-member Governing Body, including ten Commissioners and Mayor/Chief Executive. Unified Government elections are held every odd-numbered year with staggered terms of four years. The County Administrator is appointed and serves at the pleasure of the Mayor/CEO and the Commission.

Incorporated
Wyandotte County, 1859
& Kansas City, KS 1886

Major Services Provided by the Unified Government

- Public Safety
- Medical Transport
- Detention Services
- Emergency 9-1-1
- Elderly
- Public Health
- Public Transportation
- Snow Removal
- Recreation, Parks and Golf
- Demolition and Clearance
- Sewer Treatment
- Street/Bridge Construction & Maintenance
- Community Development Programs

Area in Square Miles (Includes Land & Water Miles)

- City of Kansas City ..... 128.26 sq. miles
- City of Bonner Springs..... 15.31 sq. miles
- City of Edwardsville ..... 9.30 sq. miles
- Delaware Township ..... 2.77 sq. miles
- Lake Quivira ..... 0.43 sq. miles

Total Square Miles..... 156.07 sq. miles

Elevation

Average Elevation..... 740 feet

Geographic & Climate

Kansas City is situated in "Tornado Alley," a broad region where cold air from the Rocky Mountains and Canada collides with warm air from the Gulf of Mexico, leading to the formation of powerful storms.

Seasonal Average

Spring (March – May)
Temperature 54.6
Precipitation ..... 10.7"

Summer (June – August)
Temperature 77.2
Precipitation ..... 12.5"

Fall (Sept. – November)
Temperature 57.5
Precipitation ..... 9.3"

Winter (Dec. – February)
Temperature 31.6
Precipitation ..... 4.2"

Social & Economic Characteristics

Population Density

1,093 Persons per Square Mile

Income

Per Capita Personal Income 2022 ..... $ 38,253
(Source: Bureau of Economic Analysis)

Median Household Income ..... $ 59,362
(Source: 2022 American Community Survey,
1-year estimate, US Census Bureau)

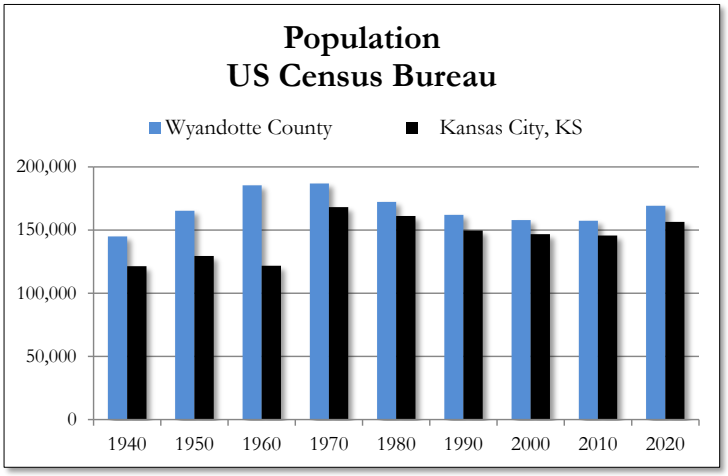
Educational Institutions in Wyandotte County

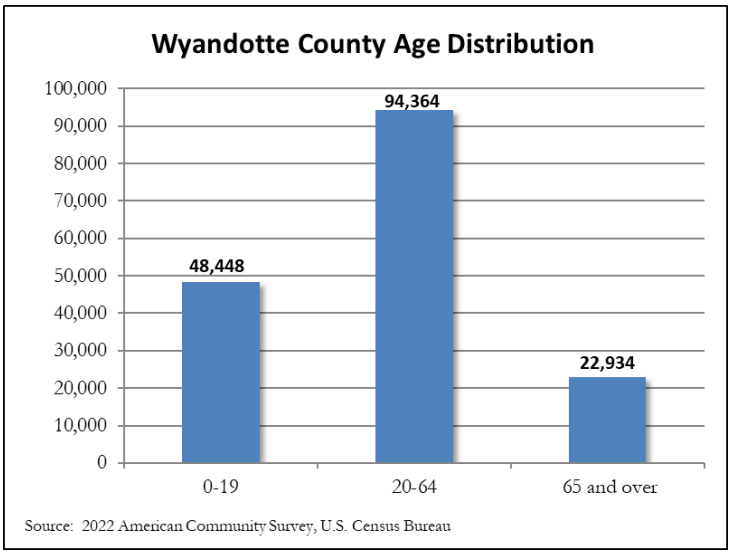
Kansas City has several school districts that provide services to the public and private students living in Wyandotte County:

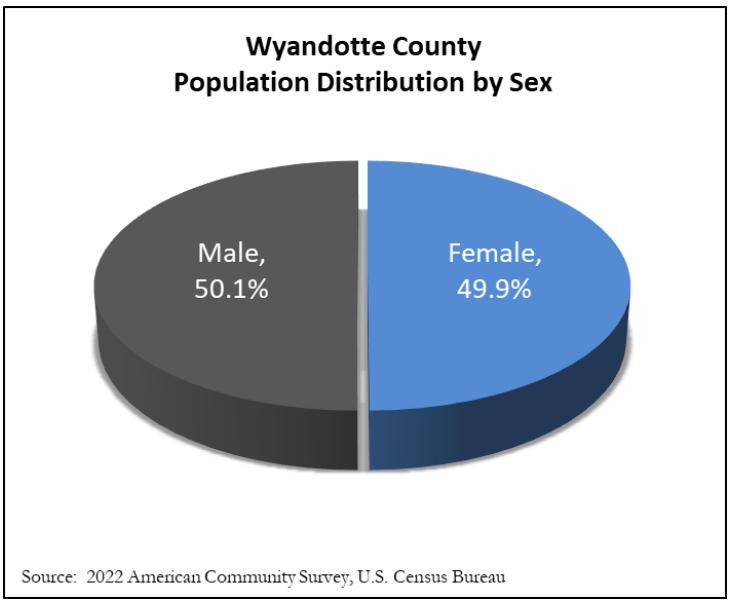
- Bonner Springs School District (USD #204)
- Kansas City Kansas School District (USD #500)
- Piper School District (USD #203)
- Turner School District (USD #202)
- The Archdiocese of KC in Kansas Catholic Schools

Additional Schools

- Area Educational Institutions
- Six Colleges, Universities and Professional Schools

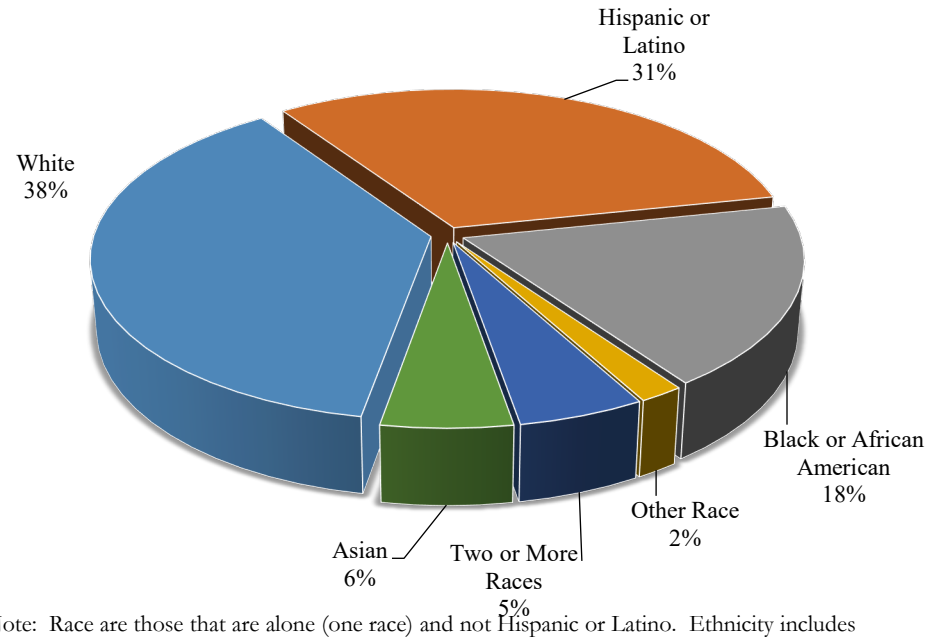






DISTRIBUTION OF POPULATION BY RACE

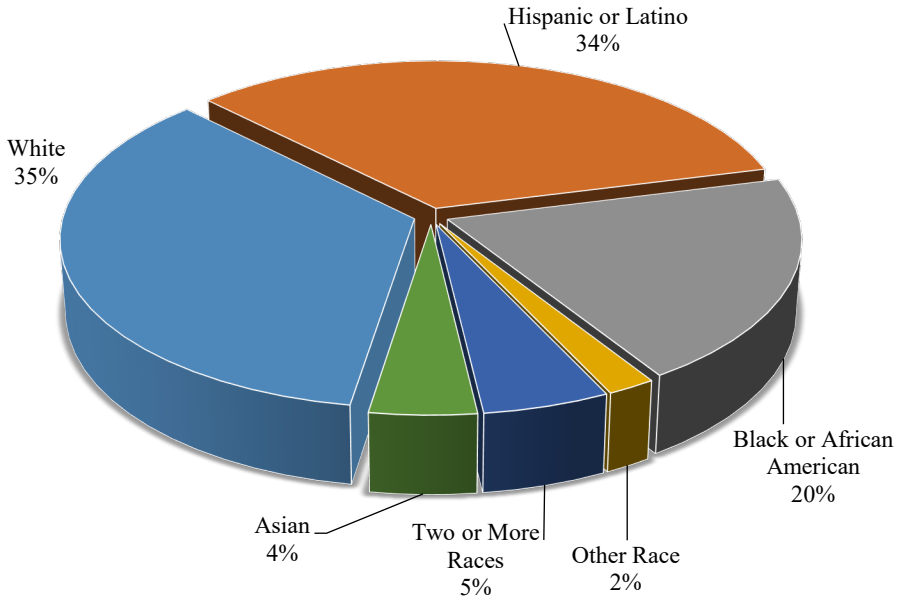
Race & Ethnicity Composition - Wyandotte County



Note: Race are those that are alone (one race) and not Hispanic or Latino. Ethnicity includes those who indicated they are Hispanic or Latino. Other races include American Indian & Alaska Native, Native Hawaiian/Pacific Islander and those who indicated they were of "some other race".

Source: 2022 American Community Survey, U.S. Census Bureau

Race & Ethnicity Composition - Kansas City, KS

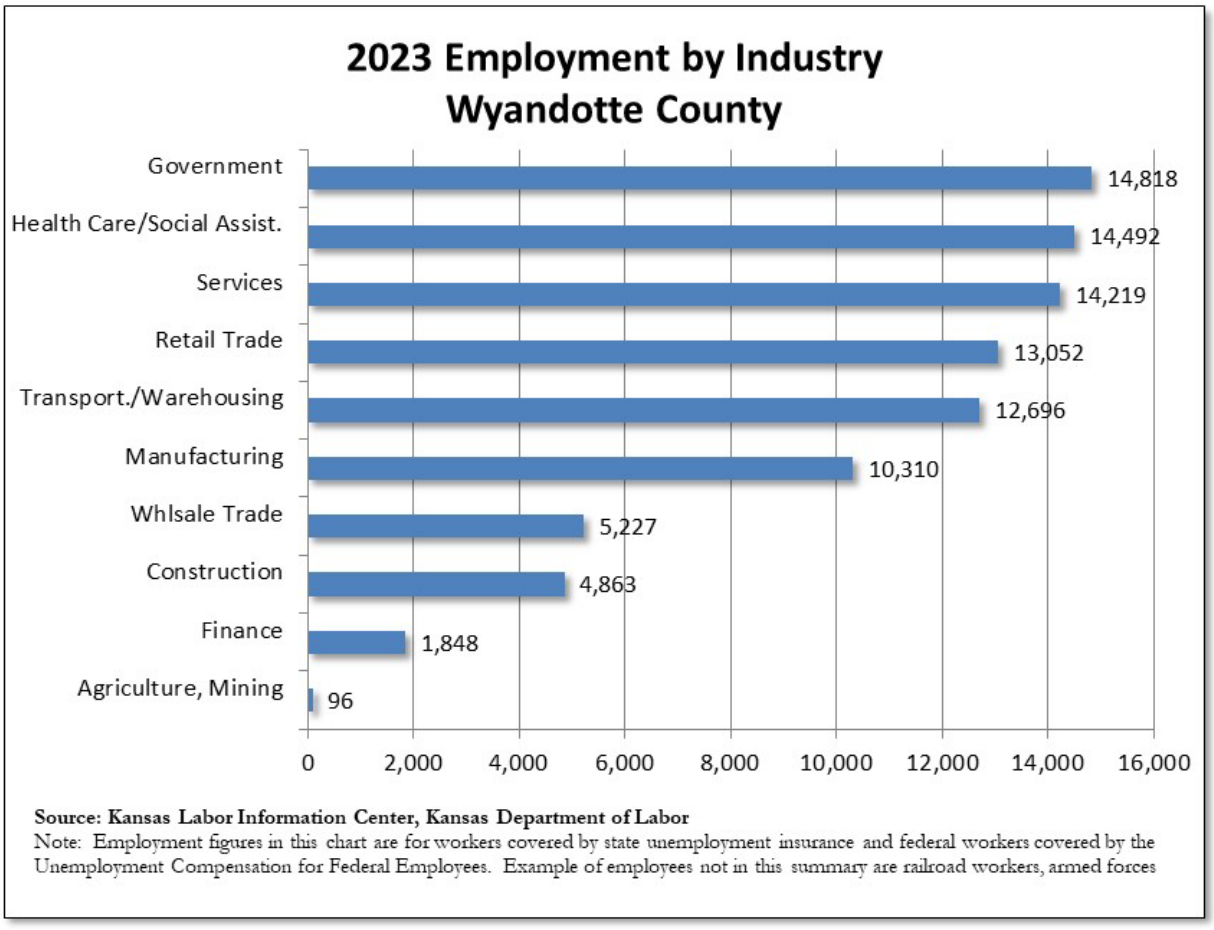


Note: Race are those that are alone (one race) and not Hispanic or Latino. Ethnicity includes those who indicated they are Hispanic or Latino. Other races include American Indian & Alaska Native, Native Hawaiian/Pacific Islander and those who indicated they were of "some other race".

Source: 2022 American Community Survey, U.S. Census Bureau

EMPLOYMENT

Wyandotte County employment has become more diversified transforming from a predominantly industrial and manufacturing job base to a mix of health care, services, retail and transportation/warehousing, health care and other services.



Source: Kansas Labor Information Center, Kansas Department of Labor
Note: Employment figures in this chart are for workers covered by state unemployment insurance and federal workers covered by the Unemployment Compensation for Federal Employees. Example of employees not in this summary are railroad workers, armed forces

Industry	**2019**	**2020**	**2021**	**2022**	**2023**
Government	15,527	14,665	14,579	14,447	14,818
Health Care/Social Assist.	13,598	14,280	14,170	14,024	14,492
Services	15,155	13,590	12,466	14,242	14,219
Retail Trade	12,921	11,649	12,027	12,636	13,052
Transportation/ Warehousing	11,438	12,240	12,329	12,967	12,696
Manufacturing	10,125	9,918	10,129	10,632	10,310
Wholesale Trade	5,362	5,071	5,031	5,092	5,227
Construction	4,267	3,808	4,155	4,173	4,863
Finance	2,011	1,814	1,795	1,956	1,848
Agriculture, Mining	75	82	93	89	96
TOTAL	**90,479**	**87,117**	**86,774**	**90,258**	**91,621**

Labor Force and Unemployment

Wyandotte County Labor Force

	Labor Force	Employed	Unemployed	Unemployment Rate
2019	77,722	74,331	3,391	4.4%
2020	78,124	71,985	6,139	7.9%
2021	77,820	74,089	3,731	4.8%
2022	78,170	75,480	2,690	3.4%
2023	78,869	76,210	2,659	3.4%
2024 (thru May)	78,438	75,505	2,933	3.7%

Source: Kansas Department of Labor

Unemployment Rate

	2021	2022	2023	2024 (thru May)
Wyandotte County	4.8%	3.4%	3.4%	3.7%
Kansas City, KS	4.8%	3.5%	3.4%	3.8%

Source: Kansas Department of Labor

Top Employers

Employer	Product/Service	Approximate Number of Employees
Kansas University Health Systems	Hospital	8,500+
Kansas City, KS School District #500	Public education (K-12)	4,500-4,999
University of Kansas Medical Center	Medical teaching / Research Center	3,500-4,499
Amazon Fulfillment Center	Distribution	3,000-3,499
United Parcel Service	Transportation / Delivery	2,500-2,999
Unified Government of Wyandotte Co./KCK	Municipal Government	2,000-2,499
Associated Wholesale Grocers	Food Distributor	2,000-2,499
General Motors Corporation	Auto manufacturer	2,000-2,499
URBN Outfitters	Distribution	1,500-1,999
Providence Medical Center	Hospital	1,000-1,499

Tax Rates & Assessed Valuation

Kansas City, KS Sales Tax Rates (July 1, 2024 rates; excludes special districts)

State of Kansas*..... 6.500%
Kansas City, KS..... 1.625%
  General..... 1.000%
  EMS 0.250%
  Public Safety/..... 0.375%
  Infrastructure
Wyandotte County 1.000%

TOTAL.....9.125%

*Kansas House Bill 2106 effective 1/1/2023, reduces state sales tax on food to 4.0%; reduced to 2.0% on 1/1/24 & 0.0% on 1/1/25.

Franchise Tax Rates

Natural Gas
  Domestic 5.0%
  Industrial..... 3.0%
Cable Television 5.0%
Telephone 5.0%
Electricity, Water* 11.9%

*PILOT (Payment-in-lieu of taxes); fee for 2024; percent applied to gross revenues.

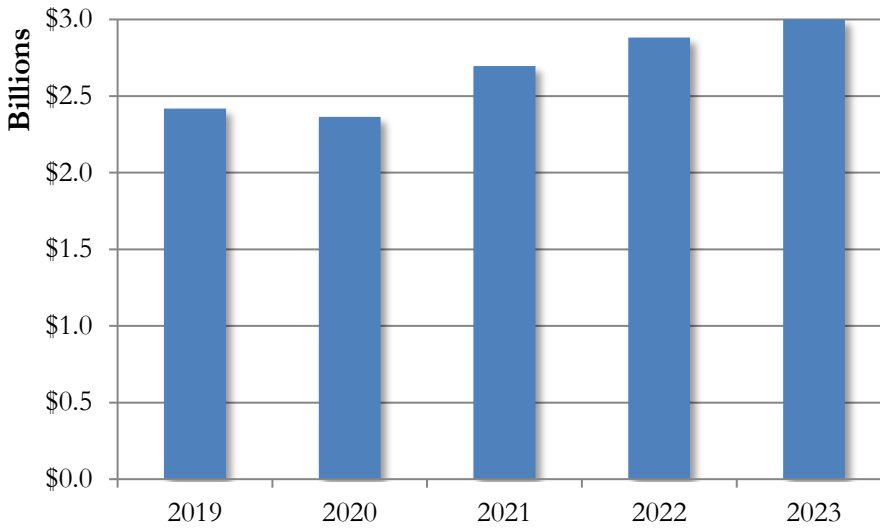
Assessed Valuation* (July 1, 2024 Estimated Valuation)

Kansas City, KS $1,987,782,984

Wyandotte County ...$2,234,867,987

*Does not include motor vehicle.

Retail Sales



*Current sales tax rates are as follows: State of Kansas 6.5%, Kansas City, KS 9.125%, Bonner Springs (Wyan. Co.) 9.250%, Edwardsville 9.0% and Lake Quivira (Wyan. Co.) 7.5%.

Source: Kansas Department of Revenue

Property Tax Rates

Taxing Entity	2023 Certified Mill Levy for 2024 Budget	2024 Proposed Mill Levy for 2025 Proposed Budget
Kansas City, KS	38.460	34.293
Wyandotte County	37.313	33.311
USD 500 (KCK)*	60.801	Not Applicable
USD 202 (Turner)	54.443	Not Applicable
USD 203 (Piper)	66.270	Not Applicable
USD 204 (Bonner Springs)	53.291	Not Applicable
County Library	5.444	4.880
State of Kansas	1.500	1.500
Community College	26.365	23.624
Bonner Springs	39.871	Not Applicable
Edwardsville	40.940	Not Applicable

**Includes USD 500 library levy of 11.165 mills.*

2024 Amended and 2025 Proposed Property Taxes Paid on a Home* in USD 500

Taxing Entity	2024 Budget (2023 Tax Rate)	2025 Budget (2024 Tax Rate) Proposed
Kansas City, Kansas	$ 884	$ 884
Wyandotte County	$ 858	$ 858
KCK Community College	$ 607	$ 607
USD 500 (KCK)**	$ 1,050	$ 1,107
USD 500 Library**	$ 257	$ 288
State of Kansas	$ 35	$ 39
Total Property Tax Bill	***$ 3,691***	***$ 3,783***

*Market value change from 2024 to 2025 represents an approximately 12% increase on a home is USD 500. In 2023 tax year (2024 budget) average home value is $200,000 and in 2024 tax year (2025 budget) average home value is $223,961.
**USD 500 mill levies have not yet been determined for 2024. Mill levies from 2023 used. General state school levy exemption has been deducted from the USD #500 total as follows: 2023 tax year, $92; 2024 tax year, $172.50.

UNIFIED GOVERNMENT MILL LEVIES

KCK Mill Levy	2023 Mill Levy for 2024 Certified Budget	2024 Proposed Mill Levy for 2025 Proposed Budget
KCK General Fund	21.421	18.550
KCK Bond and Interest	17.038	15.743
TOTAL CITY LEVY	*38.459*	*34.293*
Wyandotte County Mill Levy		
General Fund	28.180	24.806
General Fund-Consolidated Parks	1.652	1.474
Elections	0.880	0.786
Aging	1.035	0.924
Health Department	1.572	1.403
Mental Health	0.428	0.382
Developmental Disabilities	0.347	0.310
Bond and Interest	2.219	2.334
County Initiative Funding Infrast. (CIFI)	1.000	0.892
TOTAL COUNTY MILL LEVY	*37.313*	*33.311*

SERVICES PROVIDED BY OTHER GOVERNMENTAL UNITS

BUDGET OVERVIEW

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

What is the Budget?

Budgeting is not a "clerical" process nor is it an exercise in "counting the beans – where they come from and where they go." The National Advisory Council on State and Local Budgeting (NACSLB) calls the budget document "**arguably the single most important document prepared by governments."** The budget document is one of the single-most important documents produced each year by the Unified Government. It shares what money is available, where it goes, what services are provided and at what costs. The budget has four main functions. It is a Policy Document, a Financial Plan, an Operations Guide, and a Means of Communication.

Policy Document: This is the most significant function of the budget document. In its broad context, it pertains to long-term, organization-wide policies that establish broad goals, direct how and where resources are spent, and establish a framework for providing and funding services. As a Policy Document, the budget also describes the County's short-term financial and operational policies which influence the budget development process for the upcoming year, for example: the goals and objectives of the County's departments, new programs, staffing requirements, etc. Finally, the policy function articulates the most significant choices and decisions regarding key issues, priorities, ramifications and how these have changed from the current year.

Financial Plan: As a financial planning tool, the budget provides an explanation of the County's financial structure; descriptions of its funds; summaries of major revenues and expenditures; narratives for the major revenue sources; and assumptions associated with revenue estimates and trends. The budget provides a comprehensive discussion of capital projects and their impact on the operating budget, includes financial data and narrative on current debt levels and debt limits, and addresses the potential effect of existing debt levels on the future operations of the County.

Operations Guide: The budget document is designed to be a readable guide to the County's varied activities and services. It is a valuable resource which includes summary tables of personnel and positions, community statistical information, measurements of performance, and other information often referred to by department directors, managers, and the citizens.

Communications Device: To be an effective communication tool, the budget must be able to clearly explain significant budgetary issues, trends, and priorities; short-term and long-term financial strategies; capital improvement plans; and significant budgetary impacts to elected officials, department heads and their staff, and to the citizens for whom they work. The Unified Government strives to provide the most comprehensive, yet "readable" and usable document possible. The following section describes the budget process.

Budget Process Overview

Municipal governments across the country are charged with the responsibility of targeting limited revenues and scarce resources to viable and productive services. This places the governmental body in the critical position of balancing public interests with public expectations.
The County Administrator is charged with the responsibility of developing an annual operating and capital program budget which serves a variety of functions. First, it acts as a communication device to present the Board of Commissioners financial, strategic, operation and policy goals. Second, it serves as a policy document to outline how funds will be spent. Third, it outlines a financial plan that demonstrates a multi-year focus. Finally, it establishes an operations guide or roadmap for managers and department heads on issues surrounding personnel levels, performance targets and reorganization plans.

The Unified Government budget operates on a cash basis, calendar year from January 1 through December 31. However, adoption of the Annual Operating and Capital Budget takes place no later than October 1st of the prior year, as stipulated by Kansas State Law. In order to meet the August deadline, the annual budget process begins in February. This ensures that there is adequate time set aside for a comprehensive review and analysis of departmental requests. A copy of the 2022 Amended | 2023 Proposed budget calendar is included in this document.

The "Budget Cycle" has four phases: DEPARTMENTAL SUBMISSION; CONSOLIDATION AND PREPARATION; REVIEW, REVISION AND ADOPTION; AND IMPLEMENTATION. Each phase of the cycle is described as follows:

Phase 1: Departmental Submission:
The budget process begins with a Senior Managers Meeting and an orientation on the process, goals and expectations by the County Administrator at the end of the year.

Equipped with the updated schedules and directions the Departments prepare Capital Maintenance and Improvement Project (CMIP) Request, Operating Budgets and New Budget Initiatives.

Submissions include request for the following calendar year and revisions to the current year. (For example: The 2023 process included CMIP requests for 2022 thru 2027, Operating funds for 2023 and to revise 2022.

Phase 2: Consolidation and Preparation:
Consolidation and Preparation is a function of the Budget Department and Administrator's Office. As the deadlines for each type of submission approach Budget staff work closely with the departments to ensure that accurate and complete requests are submitted with adequate descriptions and justifications that allow a novice reader to understand the request.

The CMIP requests are gathered and batched first so that the Work Group can begin review of all the submissions in a very involved effort to rank and prioritize the requests. The review begins in February and consumes the entire month.

Finally, the Operating Budgets are submitted. That includes a line by line submission in every category. Departments may make zero sum changes to supplies and services, but genuine increases, new positions or programs must be submitted in a format very similar to the CMIP process, with detailed descriptions and justifications.

After review of the Budget Initiatives the recommended submissions are compiled with the CMIP projects and a budget document is prepared. That Draft is the Administrator's recommended Budget to the Board of Commissioners.

Phase 3: The Review, Revision and Adoption:
The Review, Revision and Adoption process begins with Administrator's Draft Recommendation. The Commission begins their review with a series of Budget Workshops. Through the Workshop process, the Commission reviews the submissions and adds, removes, or modifies items as they shape the budget to meet their goals for the planned Mill Levy Rate. This is an interactive process open to the public that engages the Administrator, Departments, the public and the Commission.

Through the process staff will address questions, concerns, and directives of the Commission until a final budget is reached that meets the Mill Levy target, that the majority of commissioners can agree upon.

Traditionally the Commission completes the process with one or more public hearings before approving a final Budget before the October 1st state deadline. Once approved the final Budget Document will be printed and submitted to the State by the UG Clerk.

Phase 4: Implementation:
The Implementation process happens as various points for the items approved through the Budget Cycle. Re-appropriations from the previous year are generally addressed in the spring and that money is immediately made available to the departments immediately after the requests are approved.

Items for the revised current year are adjusted by the Budget Office in September, after the approval process is completed. At that same time the Departments are provided with copies of the State Documents, the Annual Operating Budget for the coming year, the CMIP Budget for the next 5 years and the line items and revenue details that support the finished documents.

The Implementation process includes year-round monitoring of the budget, adjustments, and data collection, including Performance Measures. The Budget Office continues to compile this data and report to the Administrator's Office. This data is used to help direct the Budget Cycle for the next year.

Understanding the Budget Document

The budget document is separated in eight separate sections. These include:

1. Highlights and Issues
2. Commissioners' Vision, Values & Goals
3. Community Profile
4. Budget Overview & Policy
5. Financial Overview
6. Department Expenditure Budgets
    a. Mayor/CEO & Board of Commissioners
    b. General Government
    c. Public Safety
    d. Judicial Services
    e. Community Services
    f. Public Works
    g. Other Programs
7. 2023-2027 CMIP Equipment, Projects & Debts
8. Grant Inventory
9. Personnel Overview
10. Financial Policies

Highlights and Issues
The budget document begins with the annual budget message from the County Administrator. This letter provides an overview of the budget and signals the direction of the Unified Government for the next fiscal year. In addition, there is a copy of the County Administrator's PowerPoint presentation given to the Mayor and Commissioners highlighting the key budget points.

Financial Overview
This section consists of an overview of the budget process. Following this is a complete summary of revenues and expenditures by fund.

Departmental Sections (Office of the Mayor/CEO, Board of Commissioners, Administration, Public Safety, Judicial Services, Community Services, Public Works, & Other Programs)

Within these sections, each department's budget is presented. Every department provides a departmental overview, identifies important issues, highlights key accomplishments and outcomes, and outlines new initiatives. The department expense summary is succeeded by a department narrative.

Further, for those departments with individual divisions, a budget breakdown by division is provided. Each division offers an overview, identifies important issues, highlights key accomplishments and outcomes, and outlines new initiatives. Lastly, a division expense summary is also presented.

*For an example of a departmental budget and explanation, see the pages immediately following this summary.

Capital Maintenance Improvement Program
The Capital Maintenance Improvement Program (CMIP) section, consists of a highlight of the CMIP program and policy, summary level tables for overall CMIP as well as equipment and cash and debt projects, schedules of projects and equipment planned to take place over the next five years within each department and fund, and debt authorizations and project details for projects that will occur in the upcoming capital year. For each item, the total cost is shown, which year the cost will occur, and which fund will finance the acquisition/completion of the project.

Grant Inventory
This section contains summary and detail data on grants that the Unified Government has received, broken down into Federal, State, Local, or Private grant sourcing by Department.

Personnel Overview
The personnel overview contains a summary of the personnel across the Unified Government by Funding source and Department Function by Full Time Equivalents (FTE) as well as summary tables containing a listing of how many FTE's are budgeted in each fund and position classification. Following these tables is a listing of the Employer Paid Benefits Assumptions.

Financial Policies
This section lays out the Financial Policies as adopted by the Unified Government Commission.

Overview:
Provides brief explanation of division responsibilities and

Important Issues:
Discusses current topics, and/or future objectives specific to division.

Highlights:
Identifies accomplishments, outcomes, and outlines current and upcoming events and projects.

New Initiatives:
Reports on current projects and outlines new plans.

Department Overview:

The mission of the Wyandotte/Leavenworth Area Agency on Aging and Disability Resource Center is to act as the single point-of-entry, where older adults, persons with disabilities, and their caregivers can navigate through a network and become linked with information that allows them to make informed decisions about services and support, with a primary focus of maintaining independence in their own homes and communities.

The Area Agency on Aging (AAA) is responsible for planning, implementing, and administering services to seniors and the disabled at the local level. The focal point centers on services that allow consumers to remain independent in their own homes.

Important Issues:

- Navigation of services during the COVID-19 pandemic to the Nutrition programs' senior customers (Meals on Wheels and Congregate Meal sites) have been an essential issue for Aging. Eight (8) congregate meal sites are shut down, affecting approximately 150 customers. Congregate customers are offered the opportunity to receive non-perishable food items that have been pre-ordered. Home delivered clients have not faced interruptions to their delivery of either a frozen five (5) meal package or a chilled ten (10) meal package delivery.

Highlights:

- Giving the Basics is a program that offers personal hygiene supplies, such as incontinence briefs (free-of-charge), to older adults who lack available resources to provide the items. Often, because government insurance and health benefit plans do not cover these items, older adults go without medicine or food to purchase needed incontinence briefs. Fearing possible nursing home placement, older adults prioritize these items to remain independent in the community. The program allows older adults to live safely with dignity.

New Initiatives:

- Administrative Case Management (ACM) - In January 2020, the State Association of Area Agencies on Aging began a contract for ACM. The program allows Aging case managers to work with KanCare functionally eligible clients from the Frail Elderly (FE), Physically Disabled (PD), Brain Injury (BI), and PACE eligible customers. The ACM's will provide support and assistance to expedite the completion of our consumer's Medicaid applications.
- Choosing Healthy Appetizing Meals Plan Solutions for Seniors (CHAMPSS)- This program targets mobile seniors, 60 years of age or older, who can access transportation. It allows seniors to visit participating stores/restaurants at their convenience for a healthy, well-balanced meal. CHAMPSS meals are currently served at the Hy-Vee Mission site, and we recently opened a Wyandotte County site at the IHOP location in the Legends.
- Virtual Assessment Program- Due to COVID-19, Wyandotte - Leavenworth (WY/LV) Area Agency on Aging (AAA) will provide telecommunication services for qualified older adults. Virtual Voice is a remote telehealth communication system. Seniors will be offered an IPAD device to meet with their case managers; this service will allow social distancing to reduce the exposure of COVID-19 and ensure the safety of seniors and staff.

Department Expenditure Summary: Provides actual expenses for the previous year, original and amended budget for current year, and proposed budget for upcoming year.

Position Inventory Summary: Identifies actual FTE count for previous year, original and amended for current year, and proposed for upcoming year.

Expenditures by Fund: Breakdown by unit of actual expenditures for previous year, original and adopted expenditures for current year, and proposed expenditures for upcoming year.

Expenditures by Division / Program: Breakdown by unit of actual expenditures for previous year, original and adopted expenditures for current year, and proposed expenditures for upcoming year.

Budget Highlights: Significant changes that occurred during the budget cycle.

Unified Government of Wyandotte County/Kansas City Kansas

2021 Amended - 2022 Budget

Department: 0420 - Aging

Department Expenditure Summary

	2020 Actual	2021 Original	2021 Amended	2022 Budget
51 - Personnel Costs	$933,466	$980,844	$944,874	$907,662
52 - Contractual Services	$1,289,733	$1,415,866	$1,714,040	$2,907,362
53 - Commodities	$976,405	$808,167	$877,009	$1,429,659
54 - Capital Outlay	$24,418	0	0	0
58 - Reserves	0	$10,000	$10,000	$10,000
Total	$3,824,022	$3,144,877	$3,545,922	$5,255,182

Full Time Equivalent Positions

	2020 Actual	2021 Original	2021 Amended	2022 Budget
192 - Service Program Elderly	1.70	1.70	2.35	2.35
422 - Area Plan Administration	1.05	1.05	1.15	1.15
424 - Supportive Services	1.55	1.55	0.00	0.00
426 - Congregate Meals	0.00	0.00	1.60	1.60
427 - Senior Care Act	1.15	1.15	0.50	0.50
429 - Home Delivery Meals	1.40	1.40	0.75	0.75
436 - Senior Health Insurance Couns	0.10	0.10	0.31	0.31
437 - Family Caregiver Grant	.10	.10	0.00	0.00
441 - Aging & Disability RessourceCtr	4.05	4.05	4.69	4.69
Total	12.00	12.00	11.25	11.25

Expenditure By Fund

	2020 Actual	2021 Original	2021 Amended	2022 Budget
160 - County - General	$46,371	$50,000	$50,000	$50,000
165 - County - Aging	$315,939	$440,580	$495,828	$540,131
202 - Department of Aging Grant Fund	$2,461,711	$2,624,297	$2,999,994	$4,665,051
Total	$2,824,022	$3,114,877	$3,545,822	$5,255,182

Expenditure By Division

	2020 Actual	2021 Original	2021 Amended	2022 Budget
192 - Service Program Elderly	$316,939	$440,580	$495,828	$540,131
422 - Area Plan Administration	$132,712	$88,744	$83,837	$88,080
424 - Supportive Services	$308,513	$276,917	$321,423	$474,864
425 - Adult Protective Services (APS)	$3,021	0	$16,810	$16,810
426 - Congregate Meals	$353,367	$307,297	$326,314	$630,111
427 - Senior Care Act	$566,932	$540,751	$617,685	$1,493,591
429 - Home Delivery Meals	$862,047	$702,760	$502,046	$946,214
431 - Disease Prevention	$4,140	$26,000	$18,678	$37,752
433 - Grant Amendments	$1,604	$34,000	0	0
436 - Senior Health Insurance Couns	$11,344	$5,633	$41,431	$67,368
437 - Family Caregiver Grant	$62,662	$127,692	$127,167	$246,486
439 - Aging Special Projects	$3,400	$7,700	$38,368	$38,368
441 - Aging & Disability RessourceCtr	$306,350	$466,614	$566,660	$677,322
Total	$2,824,022	$3,114,877	$3,545,822	$5,255,182

Budget Changes

Division	Description	Fund	2021 Expenditure Change	2022 Expenditure Change	FTE Change
192 - Service Program Elderly	Increase Dental Services	165 - County - Aging	$7,500	$7,500	0.00
192 - Service Program Elderly	Increase to Assisted Transportation	165 - County - Aging	$5,000	$5,000	0.00
192 - Service Program Elderly	Increase to Lifeline Program	165 - County - Aging	$6,800	$6,800	0.00
192 - Service Program Elderly	Senior Center (Vernon)	165 - County - Aging	0	$5,550	0.00
Total			$19,300	$24,850	0.00

2024-2025 Budget Calendar

February

February 29, 2024
1st Budget Workshop
2025 Budget Process, CIP Overview

March

March 21, 2024
2nd Budget Workshop
Revenue Neutrality

Internal: 2024-2029 Proposed CIP Core Group Meetings

April

April 4, 2024: 3rd Budget Workshop: Revenue Neutrality

Community Dotte Talks
April 6, 2024: Rosedale Development Association
April 10, 2024: Downtown Shareholders
April 15, 2024: Turner Community Connection
April 16, 2024: UG Annex Building
April 23: Bonner Springs Library

April 18, 2024: 4th Budget Workshop: County Tax Levy Funds Operating Budgets

May

May 16, 2024
5th Budget Workshop
Capital Improvement Program

Internal: Organizational Deep Dive

2024-2025 Budget Calendar

June

June 6, 2024
Public Hearing

June 27, 2024
6th Budget Workshop
Vote on Revenue Neutral

July

July 18, 2024
7th Budget Workshop
Revenue Neutral Updates

Internal: Preparation of 2025 Proposed Budget

August

August 1, 2024: CAO presents 2025 Proposed Budget
August 13, 2024: Public Hearing
August 15, 2024: Budget Adoption Vote

September

Internal: 2024 Amended Budget load

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GLOSSARY OF TERMS

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Glossary of Terms

Agency Fund - A fund established to account for assets held by the Unified Government as a collection or paying agent for individuals, private organizations, other governmental units, or other funds.

Asset - Resources owned or held by the Unified Government which have monetary value.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

Ad Valorem Taxes - Ad Valorem taxes, referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Appropriation - An authorization made by the Board of Commissioners which permits the Unified Government to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - A value that is established for real or personal property for use as a basis for levying property taxes.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. Bonds are most frequently sold to raise funds for the construction of large capital projects.

Budget - A plan of financial operation containing an estimate of proposed expenditures for a specified period of time (budget fiscal year) indicating all planned revenues and expenses for the year.

Budget Amendment – A change in budgeted expenditure authority for any Unified Government agency or office.

Budgetary Control - The control or management of the Unified Government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Maintenance Improvements Program (CMIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the long-term needs of the Unified Government.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets.

Cash Basis - A basis of accounting and budgeting in which transactions are recognized only when cash is increased or decreased. The Unified Government's budget is prepared on a cash basis.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Contractual Services – Services rendered to the Unified Government by private firms, individuals, or other governmental agencies, Examples include utilities, rent, maintenance agreements, and professional services.

Debt Service - Expenditures to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund - A governmental accounting fund in which services provided are financed and operated similar to those of a private business - where the intent is that the costs (expenses, including depreciation) of providing goods and services be financed or recovered through user fees.

Expendable Trust Fund - A fund established to account for assets held by the Unified Government in a trustee capacity.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Expenses - Decreases in net total assets. Expenses represent the total cost of operations during a period of time regardless of the timing of the related expenditures.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which the Unified Government determines its financial position and the results of its operations. The Fiscal Year for the Unified Government is the same as the calendar year.

Fixed Assets - Assets of a long term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment The Unified Government has established a level of $5,000 for an Item to be

considered an asset; below $5,000, the item is considered to be a commodity.

Fund - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or functions.

Fund Balance - Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

Internal Services Fund - A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the Unified Government on a cost-reimbursement basis.

Levy - To impose taxes for the support of Unified Government activities.

Liability - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as Electricity, Office Supplies, or Asphalt.

Object Category - An expenditure classification, referring to the highest and most comprehensive level of classification. These include Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers/Refunds, and Debt Service.

Pay-As-You-Go Basis - A term used to describe the financial policy which finances its capital outlays from current revenues rather than by borrowing.

Personal Services - Expenditures for salaries, wages, and fringe benefits of Unified Government employees.

Program - A group of interdependent closely related services or activities contributing to a common objective.

Property Tax - See Ad Valorem Tax

Revenue - Funds that the Unified Government receives as income.

Revenue Category - A revenue classification, referring to the highest and most comprehensive classification. These include Taxes, Intergovernmental Revenue, Licenses & Permits, Charges for Services, Miscellaneous Revenue, and Transfers.

Special Revenue Fund - A fund created when the Unified Government receives revenue from a special source designated to be used for a specific purpose. In Kansas, many statutes exist whereby ad valorem taxes may be levied for specific purposes; when, received, this revenue is accounted for in the Special Revenue Fund created to account for the specific purpose of the statute.

Temporary Note - A short term debt issued for capital projects. In Kansas, temporary notes can be issued for no longer than four years.

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SUMMARY: BUDGETARY AND FINANCIAL POLICIES

For detailed policies, refer to the financial policies tab

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County
and Kansas City, Kansas

Commission Resolution:
R-35-18
Adopted: 07/26/2018

Summary:
Budgetary and Financial Policies

This is a condensed version of the budgetary and financial policies of the Unified Government of Wyandotte County and Kansas City, Kansas.

1. **Structural Balance**
   The budget for the Consolidated General Fund will be structurally balanced, with the sum of estimated revenues, transfers-in and appropriated Fund Balance is equal to expenditures and transfers-out.

2. **Long-Term Financial Plan**
   The proposed annual budget should include a five-year General Fund projection.

3. **Budget Process is an Annual Cycle**
   The annual budget process is used to develop service priorities and the level and type of resources to fund those services. Proposed mid-year changes to the budget and to service levels during the fiscal year will be minimized. Proposed mid-year changes will be evaluated programmatically and fiscally prior to adoption, and, if adopted, may have a lower priority compared to pre-existing programs and projects unless otherwise specified.

4. **User Fees to be Set Related Cost of Service**
   When possible, user fees will be set to fully recover costs, except where there is a greater public benefit through use of a lower fee. There will be an administrative process for in-depth review of all fees over time.

5. **One-Time Resources are for One-Time Uses**
   One-time resources will not be used to fund ongoing operations and are to be used for one-time purposes.

6. **Capital Projects Budgeted for Both One-Time and Ongoing Costs**
   Before approving any capital expenditure, the Unified Government Commission will consider the capital (one- time) costs, the operating (ongoing) components of staffing and maintenance costs, the replacement costs, and the expected approach to funding replacement.

7. **Fund Balance Policy**
   Fund Balance Policy for governmental funds establishes categories of fund balances - non-spendable, restricted, committed, assigned and unassigned. It also creates specific reserves - an operating reserve to be maintained in various funds and an economic uncertainty/ emergency reserve in the General Fund that may be accumulated in the future five years.

8. **Adequate Emergency and Operating Reserves will be Maintained**
   Operating reserves of the General Fund will be maintained at two-months of General Fund ongoing expenditures, including transfers. The Emergency General Fund reserve establishes a target of an additional one month of General Fund operating expenditures sought to be accumulated over the future five years. Specific operating reserves are also established for all other special revenue and enterprise funds in accordance with the financial policies and recommended practices.

10. Revenue Projections will be Conservative
Revenue projections are to be objectively prepared using a reasonably conservative approach.

11. Stable Revenue Sources will be Used to Fund Operations
Any revenue that has a highly variable component may have only a portion of it, or none of it, budgeted for operations.

12. Fiscal Impact Analysis
For proposed Unified Government Commission action, an analysis may be provided (fiscal impact analysis) of the projected or potential fiscal impact on current and future revenues or resources, expenditures, including staff resources, and on how the action may impact the Unified Government's financial or economic position.

13. Current Year Costs will be Funded or an Explanation Provided
The budget will include funding for all costs of operations for the current and budget year or will identify, provide general information on and discuss any costs not fully funded, including unfunded liabilities, unfunded lifecycle replacement costs, and deferred maintenance.

14. Financial Reporting will use Generally Accepted Accounting Standards
The Unified Government will prepare annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and will use a consistent approach to budgetary reporting. Both the basis of accounting and the basis of budgeting will be described in the appropriate documents.

15. Financial Status will be Reported
The Unified Government's Comprehensive Annual Financial Report (CAFR) will be made available after completion of the annual audit.

There will be quarterly reporting on the budgetary status of all the Unified Government's State certified funds, with emphasis on the three funds comprising the Consolidated General Fund. Any major or critical budgetary issues will be reported as soon as it is practical.

16. Financial Status of Major Funds will be Reviewed
The County Administration will annually present a brief report discussing the high-level financial status of each major fund of the Unified Government as part of the budget presentation. The report will be part of the proposed budget as a component of each fund's Fund Summary.

17. Appropriate Grants will be Sought
The Unified Government will seek grants that address Commission priorities and are believed to provide a substantial net benefit after considering the Government's cost to secure and administer the grant and the risk associated with unintentional non-compliance. The Unified Government shall maintain support to ensure compliance with grant terms and requirements.

18. Debt Maintained at Appropriate Levels
Debt limits follow State law. The term of debt will generally not exceed the life of the asset being acquired or constructed; capital leases for vehicles will be part of a comprehensive strategy; and debt will not be used to fund operations.

19. Investments will be Conservatively Managed
Investments shall be managed with the priorities of: safety of principal, liquidity (availability of cash), and yield (investment income).

20. A Long-Term General Financial Plan will be Maintained

A plan will be presented that outlines general approaches to maintaining and increasing revenues, growing Wyandotte County's economy for the purpose of revenue generation, and controlling and managing the cost of services and the method of delivery of services.

21. Financial Policies will be Reviewed

Financial policies will be reviewed at least annually. The County Administrator and Chief Financial Officer will report potential non-compliance on any proposed Commission action and will report annually on overall compliance and non-compliance with all the financial policies.

22. Administrative Procedures to be Consistent with Policy

Administrative procedures shall be consistent with the adopted Unified Government Commission budgetary and financial policies.

LONG-TERM FINANCIAL FORECAST

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

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CITY FINANCIAL OVERVIEW

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Kansas City

will meet on August 13, 2024 at 6:00 PM in the Commission Chambers of the Municipal Office Building (701 N 7th St, Kansas City, KS 66101) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Unified Government Budget Office, 701 N 7th Street, Room 510 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	163,817,980	21.4310	184,422,772	21.421	211,391,944	37,392,901	19.10100
Debt Service	42,465,489	17.0460	45,956,364	17.038	61,925,273	29,740,482	15.19200
Special Highway	7,301,287		9,080,578		9,195,474		
Sewer System Enterprise Fund	43,536,345		52,936,893		54,544,241		
Public Levee Enterprise Fund	321,200		388,840		392,600		
Sunflower Hills Golf Course	1,150,126		1,719,749		1,739,727		
Special Parks and Recreation	716,425		925,000		775,000		
Special Alcohol	743,096		1,077,023		1,053,858		
Tourism	3,331,401		7,151,046		7,240,638		
Wyandotte County 911	1,012,892		987,700		1,041,100		
Environmental Trust	295,500		250,000		250,000		
EMS Enterprise Fund	13,304,442		14,969,546		15,981,564		
Stormwater Enterprise	5,152,285		9,548,630		9,722,522		
Dedicated Sales Tax	9,316,215		17,007,767		16,517,788		
Stadium	391,840		858,600		858,600		
Special Assets	71		550,000		550,000		
Solid Waste	9,332,333		10,715,711		11,192,354		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	302,188,927	38.477	358,546,219	38.460	404,372,683	67,133,383	34.293
						*Revenue Neutral Rate***	*34.293*
Less: Transfers***	15,453,489		24,285,834		26,423,024		
Net Expenditure	286,735,438		334,260,385		377,949,659		
Total Tax Levied	58,285,658		67,134,272		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,514,834,176		1,745,582,158		1,957,641,006		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	364,520,000	384,990,000	396,870,000
Revenue Bonds	15,637,382	15,637,382	11,781,066
Other	337,996,205	247,438,000	430,334,180
Lease Purchase Principal	15,698,292	17,406,833	16,764,507
Total	733,851,879	665,472,215	855,749,753

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

****Transfers have not been adjusted to reduce transfers being made from non-budgeted funds.*

Shelley Kneuvean

Official Title: Chief Financial Officer

COUNTY FINANCIAL OVERVIEW

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Wyandotte County 2025

NOTICE OF BUDGET HEARING

The governing body of

Wyandotte County

will meet on August 13, 2024 at 6:00 PM in the Commission Chambers of the Municipal Office Building (701 N 7th St, Kansas City, KS 66101) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad Detailed budget information is available at Unified Government Budget Office, 701 N 7th Street, Room 510 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	79,061,158	29.191	88,241,352	28.179699	89,363,034	58,134,754	26.390
Debt Service	5,807,536	2.220	6,149,624	2.219159	10,062,656	4,509,354	2.047
County Elections	1,451,123	0.881	1,751,058	0.880169	2,704,396	1,528,818	0.694
Aging	1,892,447	1.036	1,876,013	1.035135	3,418,474	1,762,327	0.800
Mental Health	771,635	0.429	844,148	0.428437	992,693	786,438	0.357
Developmental Disabilities	505,564	0.347	877,100	0.347286	1,378,829	614,611	0.279
County Health	3,974,170	1.573	4,278,314	1.572069	5,168,751	3,090,681	1.403
County Initiative for Funding Infras	0	0.000	1,980,000	0.999593	0	0	0.000
Consolidated Parks General Fund	7,408,034	1.652	9,866,266	1.651621	11,621,131	2,954,100	1.341
Court Trustee	550,335		664,401		690,763		
Jail Commissary	30,498		325,000		100,000		
Register of Deeds Technology	143,582		400,170		160,170		
Clerk Technology	48,868		103,000		76,000		
Treasury Technology	77,470		85,000		85,000		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Non-Budgeted Funds-C							
Non-Budgeted Funds-D							
Totals	101,722,420	37.328	117,441,446	37.313	125,821,897	73,381,083	33.311
						*Revenue Neutral Rate ** *	*33.311*
Less: Transfers***	1,616,715		2,183,060		3,716,954		
Net Expenditure	100,105,705		115,258,386		122,104,943		
Total Tax Levied	63,815,761		73,382,559		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,709,577,444		1,966,666,777		2,202,908,466		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	9,845,000	8,710,000	7,545,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	48,493,806	45,625,102	42,724,313
Total	58,338,806	54,335,102	50,269,313

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

****Transfers have not been adjusted to reduce transfers being made from non-budgeted funds.*

Shelley Kneuvean
Chief Financial Officer

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Self-Supporting Municipal Improvement District

Wyandotte County

will meet on August 13, 2024 at 6:00 PM in the Commission Chambers of the Municipal Office Building (701 N 7th St, Kansas City, KS 66101) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Unified Government Budget Office, 701 N 7th Street, Room 510 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	319,239	10.707	383,836	10.706777	657,291	227,885	8.821
Totals	319,239	10.707	383,836	10.707	657,291	227,885	8.821
						*Revenue Neutral Rate***	*8.821*
Less: Transfers	0		0		0		
Net Expenditures	319,239		383,836		657,291		
Total Tax Levied	201,802		228,623		xxxxxxxxxxxxxxxx		
Assessed Valuation	18,847,624		21,353,111		25,834,374		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Shelley Kneuvean

Chief Financial Officer

NOTICE OF BUDGET HEARING

2025

The governing body of

Wyandotte County Library

Wyandotte County

will meet on August 13, 2024 at 6:00 PM in the Commission Chambers of the Municipal Office Building (701 N 7th St, Kansas City, KS 66101) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

etailed budget information is available at Unified Government Budget Office, 701 N 7th Street, Room 510 and will be available at this hearin

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,121,355	5.444	4,422,079	5.444	6,143,409	3,845,493	4.880
Totals	4,121,355	5.444	4,422,079	5.444	6,143,409	3,845,493	4.880
						*Revenue Neutral Rate***	*4.880*
Less: Transfers	0		0		0		
Net Expenditures	4,121,355		4,422,079		6,143,409		
Total Tax Levied	3,840,082		3,845,619		xxxxxxxxxxxxxxx		
Assessed Valuation	627,258,533		706,415,368		788,011,075		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Shelley Kneuvean

Chief Financial Officer

CITY REVENUES

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Revenue by Fund

	2023 ACTUAL	2024 AMENDED BUDGET	% Change 2023-2024	2025 PROPOSED BUDGET	% Change 2024-2025
CITY Funds					
Tax Levy Funds					
General Fund - City	167,539,755	181,239,013	8.2%	181,005,753	-0.1%
Bond and Interest - City	42,766,813	48,111,412	12.5%	49,750,329	3.4%
City Levy Funds Sub-total	**210,306,568**	**229,350,425**	**9.1%**	**230,756,082**	**0.6%**
Other Funds					
Alcohol	682,292	735,000	7.7%	772,000	5.0%
Dedicated Sales Tax	13,364,499	14,376,500	7.6%	14,256,500	-0.8%
Emergency Medical Services	15,346,197	15,875,000	3.4%	15,958,000	0.5%
Sewer System	52,988,492	54,045,132	2.0%	56,169,692	3.9%
Public Levee	344,881	332,114	-3.7%	301,019	-9.4%
Sunflower Hills Golf Course	1,376,748	1,616,000	17.4%	1,766,500	9.3%
Parks and Recreation	681,195	735,000	7.9%	772,000	5.0%
Travel and Tourism	4,676,158	4,700,000	0.5%	4,960,000	5.5%
Wyandotte Co. 911 Tax	965,773	1,000,000	3.5%	1,030,000	3.0%
Environmental Trust	278,721	250,000	-10.3%	250,000	0.0%
Stormwater	5,758,313	9,919,800	72.3%	10,714,947	8.0%
Stadium	250,000	265,000	6.0%	265,000	0.0%
Special Assets	0	0	0.0%	0	0.0%
Solid Waste	10,359,253	11,651,121	12.5%	11,535,117	-1.0%
City Other Funds Sub-total	**107,072,522**	**115,500,667**	**7.9%**	**118,750,775**	**2.8%**
Total City Funds	**317,379,090**	**344,851,092**	**8.7%**	**349,506,857**	**1.4%**

COUNTY REVENUES

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Revenue by Fund

	2023 ACTUAL	2024 AMENDED BUDGET	% Change 2023-2024	2025 PROPOSED BUDGET	% Change 2024-2025
COUNTY Funds					
Tax Levy Funds					
General Fund - County	76,253,905	80,947,527	6.2%	84,915,779	4.9%
General Fund - Consolidated Parks	8,498,810	9,333,965	9.8%	9,075,255	-2.8%
Bond and Interest - County	6,176,970	6,749,628	9.3%	6,946,013	2.9%
Aging	1,907,442	2,206,936	15.7%	1,929,541	-12.6%
Developmental Disabilities	694,266	787,261	13.4%	717,750	-8.8%
Elections	1,621,551	2,194,658	35.3%	1,745,926	-20.4%
Health	3,413,298	4,050,370	18.7%	4,365,911	7.8%
Mental Health	788,396	900,835	14.3%	844,584	-6.2%
County Initiative Funding Infrast. (CIFI)	0	2,020,340	0.0%	0	-100.0%
County Levy Funds Sub-total	**99,354,638**	**109,191,520**	**9.9%**	**110,540,759**	**1.2%**
Other Funds					
County Clerk Technology	39,653	45,000	13.5%	46,350	3.0%
Court Trustee	481,017	481,000	0.0%	500,240	4.0%
Jail Commissary	223,966	60,000	-73.2%	61,200	2.0%
Register of Deeds Technology	158,612	155,000	-2.3%	159,650	3.0%
Street and Highway	7,986,773	7,200,000	-9.9%	7,253,462	0.7%
County Treasurer Technology	39,653	45,000	13.5%	46,350	3.0%
County Other Funds Sub-total	**8,929,674**	**7,986,000**	-10.6%	**8,067,252**	1.0%
Total County Funds	**108,284,312**	**117,177,520**	8.2%	**118,608,011**	1.2%
TOTAL UG OPERATING BUDGET	**425,663,402**	**462,028,612**	8.5%	**468,114,868**	1.3%
County Library Fund*	4,266,306	4,418,654	3.6%	4,205,695	-4.8%
Total All Funds	**429,929,708**	**466,447,266**	**8.5%**	**472,320,563**	**1.3%**

**The County library mill levy is set by the County Library Board and not the Unified Board of Commissioners.*

CITY EXPENDITURES

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Expenditure by Fund & Mill Levies

	2024 AMENDED BUDGET	CERTIFIED MILL LEVY, 2024 BUDGET	2025 PROPOSED BUDGET	PROPOSED MILL LEVY, 2025 BUDGET	CHANGE IN MILL LEVY RATE FROM 2024
CITY Funds					
Tax Levy Funds					
General Fund - City	184,422,772	21.421	181,002,850	19.101	-2.320
Bond and Interest - City	45,956,364	17.038	48,508,870	15.192	-1.846
City Levy Funds Sub-total	**230,379,136**	**38.460**	**229,511,720**	**34.293**	**-4.167**
Other Funds					
Alcohol	1,077,023		1,053,858		
Dedicated Sales Tax	17,007,767		16,517,788		
Emergency Medical Services	14,969,546		15,981,564		
Sewer System	52,936,893		54,544,241		
Public Levee	388,840		392,600		
Sunflower Hills Golf Course	1,719,749		1,739,727		
Parks and Recreation	925,000		775,000		
Travel and Tourism	7,151,046		7,240,638		
Wyandotte Co. 911	987,700		1,041,100		
Environmental Trust	250,000		250,000		
Stormwater	9,548,630		9,722,522		
Stadium	858,600		858,600		
Special Assets	550,000		550,000		
Solid Waste	10,715,711		11,192,354		
City Other Funds Sub-total	**119,086,505**		**121,859,992**		
Total City Funds	**349,465,641**		**351,371,712**		

COUNTY EXPENDITURES

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Expenditure by Fund & Mill Levies

	2024 AMENDED BUDGET	CERTIFIED MILL LEVY, 2024 BUDGET	2025 PROPOSED BUDGET	PROPOSED MILL LEVY, 2025 BUDGET	CHANGE IN MILL LEVY RATE FROM 2024
COUNTY Funds					
Tax Levy Funds					
General Fund - County	88,241,352	28.180	84,897,637	26.390	-1.790
General Fund - Consolidated Parks	9,866,266	1.652	9,064,463	1.341	-0.311
Bond and Interest - County	6,149,624	2.219	6,944,548	2.047	-0.172
Aging	1,876,013	1.035	2,944,281	0.800	-0.235
Developmental Disabilities	877,100	0.347	1,199,391	0.279	-0.068
Elections	1,751,058	0.880	2,267,915	0.694	-0.186
Health	4,278,314	1.572	4,144,082	1.403	-0.169
Mental Health	844,148	0.428	844,148	0.357	-0.071
County Initiative Funding Infrast. (CIFI)	1,980,000	1.000	0	0.000	-1.000
County Levy Funds Sub-total	**115,863,875**	**37.313**	**112,306,465**	**33.311**	**-4.002**
Other Funds					
County Clerk Technology	103,000		76,000		
Court Trustee	664,401		690,763		
Jail Commissary	325,000		100,000		
Register of Deeds Technology	400,170		160,170		
Street and Highway	9,080,578		9,195,474		
County Treasurer Technology	85,000		85,000		
County Other Funds Sub-total	**10,658,149**		**10,307,407**		
Total County Funds	**126,522,024**		**122,613,872**		
TOTAL UG OPERATING BUDGET	**475,987,665**		**473,985,584**		
County Library Fund*	4,422,079		4,622,617		
Total All Funds	***480,409,744***		***478,608,201***		

**The County library mill levy is set by the County Library Board and not the Unified Board of Commissioners.*

CITY FUNDS

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Fund: FND110 - City - General

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 capital equipment and cash-funded capital projects.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$140,111,941	$149,508,468	$163,499,716	$162,065,173	$163,042,624
Licenses, Permits and Fees	$1,135,383	$1,140,395	$1,264,229	$1,239,778	$1,267,179
Intergovernmental	$4,477,543	$851,890	$840,800	$835,000	$835,700
Charges for Services	$12,349,615	$3,946,497	$3,623,630	$4,974,600	$5,130,551
Fines, Forfeitures and Penalties	$2,155,873	$2,567,830	$1,958,200	$2,611,900	$2,044,390
Interest Income	$544,284	$2,908,191	$800,000	$2,000,000	$800,000
Transfers In	$2,256,000	0	$3,280,000	$3,280,000	$3,680,000
Miscellaneous	$4,080,761	$6,616,483	$3,929,053	$4,232,562	$4,205,309
Total Revenues	**$167,111,400**	**$167,539,755**	**$179,195,628**	**$181,239,013**	**$181,005,753**
Expenses					
Personnel	$118,255,954	$127,967,357	$133,020,000	$135,300,000	$133,930,000
Contractual Services	$26,468,001	$17,269,013	$19,924,745	$20,323,355	$19,595,721
Commodities	$4,061,990	$4,997,495	$3,630,653	$3,952,086	$4,776,127
Capital Outlay	$3,615,952	$3,304,747	$3,287,950	$3,828,532	$2,254,568
Grants and Claims	$5,112,864	$437,770	$6,984,836	$7,534,836	$6,707,608
Debt	$516,452	$9,841,598	$10,723,433	$10,723,433	$10,972,296
Transfers Out	$10,211,611	0	$2,492,050	$2,146,050	$2,152,050
Miscellaneous / Other	0	0	$2,495	$2,495	$2,495
Reserves & Contingencies	0	0	$611,985	$611,985	$611,985
Total Expenses	**$168,242,824**	**$163,817,980**	**$180,678,147**	**$184,422,772**	**$181,002,850**
Net Change in Fund Balance	**($1,131,424)**	**$3,721,775**	**($1,482,519)**	**($3,183,759)**	**$2,902**
Cash Basis Ending Fund Balance	**$29,848,176**	**$33,569,951**	**$26,734,010**	**$30,386,192**	**$30,389,094**
ACFR Ending Fund Balance	**$44,401,208**	**$48,122,983**	**$41,581,749**	**$44,939,224**	**$44,942,126**

Fund: FND410 - Bond and Interest

The City Bond and Interest Fund includes the annual debt service (principal and interest) for debt issued by the City of Kansas City, Kansas. This fund accounts for those debt service payments, which are determined to be the responsibility of citizens of Kansas City, Kansas and not Wyandotte County. The primary source of revenue for the City Bond and Interest Fund is ad valorem property taxes and transfers from the Sewer Fund for sewer general obligation debt.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$27,710,557	$29,923,547	$34,719,096	$34,087,650	$34,260,378
Interest Income	$165,679	$300,623	$170,000	$160,000	$170,000
Transfers In	$10,066,440	$12,360,645	$13,829,484	$13,661,534	$15,117,724
Miscellaneous	$149,696	$181,998	$201,228	$202,228	$202,228
Total Revenues	**$38,092,372**	**$42,766,813**	**$48,919,808**	**$48,111,412**	**$49,750,329**
Expenses					
Contractual Services	$3,347	0	$30,000	$30,000	$30,000
Debt	$38,450,543	$42,172,645	$44,632,064	$44,632,064	$47,184,570
Transfers Out	$307,843	$292,844	$294,300	$294,300	$294,300
Reserves & Contingencies	0	0	$1,000,000	$1,000,000	$1,000,000
Total Expenses	**$38,761,733**	**$42,465,489**	**$45,956,364**	**$45,956,364**	**$48,508,870**
Net Change in Fund Balance	**($669,361)**	**$301,324**	**$2,963,444**	**$2,155,048**	**$1,241,459**
Cash Basis Ending Fund Balance	**$9,718,572**	**$10,019,896**	**$12,510,747**	**$12,174,944**	**$13,416,403**
ACFR Ending Fund Balance	**$9,501,756**	**$9,803,080**	**$12,306,371**	**$11,958,128**	**$13,199,587**

Fund: FND209 - Wyandotte County 911 Fund

The State of Kansas has enacted changes to 911 laws per the 911 Act per KSA 12-5362. Effective January 1, 2012, a new statewide 911 fee of $0.53 per month per subscriber account (telephone number capable of accessing 911) was imposed and that fee applies to hardwire, wireless and VoIP phones. Existing 911 taxes previously in place prior to January 1, 2012 will no longer apply. Monies in this fund shall be used only for purposes required or permitted under the Kansas 911 Act.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$944,756	$965,773	$979,200	$1,000,000	$1,030,000
Intergovernmental	$26,178	0	0	0	0
Miscellaneous	$21,381	0	0	0	0
Total Revenues	**$992,315**	**$965,773**	**$979,200**	**$1,000,000**	**$1,030,000**
Expenses					
Contractual Services	$798,522	$1,010,673	$932,400	$910,700	$964,100
Commodities	$3,349	$2,219	$52,000	$52,000	$52,000
Reserves & Contingencies	0	0	$25,000	$25,000	$25,000
Total Expenses	**$801,871**	**$1,012,892**	**$1,009,400**	**$987,700**	**$1,041,100**
Net Change in Fund Balance	**$190,444**	**($47,119)**	**($30,200)**	**$12,300**	**($11,100)**
Cash Basis Ending Fund Balance	**$358,029**	**$310,910**	**$293,483**	**$323,210**	**$312,110**
ACFR Ending Fund Balance	**$566,929**	**$519,810**	**$569,168**	**$532,110**	**$521,010**

Fund: FND212 - Dedicated Sales Tax

On April 13, 2010 Kansas City, Kansas voters approved a 10-year 3/8th cent sales tax. Voters approved a 10-year extension of this tax which will expire on June 30, 2030. The revenues generated from this sales tax are to be dedicated to public safety and infrastructure. Per the sales tax measure, these resources are dedicated for capital and operating needs of streets and public safety functions.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$13,136,055	$13,361,990	$13,787,000	$14,366,000	$14,246,000
Fines, Forfeitures and Penalties	$18,904	0	0	0	0
Miscellaneous	$191,747	$2,508	$10,500	$10,500	$10,500
Total Revenues	**$13,346,706**	**$13,364,499**	**$13,797,500**	**$14,376,500**	**$14,256,500**
Expenses					
Personnel	$5,149,282	$5,352,042	$5,984,813	$5,954,510	$6,204,531
Contractual Services	$1,024,719	$982,483	$1,304,383	$1,308,653	$1,300,653
Commodities	$745,259	$533,665	$1,162,974	$1,158,704	$578,704
Capital Outlay	$7,368,914	$2,448,025	$7,541,900	$7,571,900	$7,419,900
Transfers Out	$1,084,370	0	$1,014,000	$1,014,000	$1,014,000
Total Expenses	**$15,372,544**	**$9,316,215**	**$17,008,070**	**$17,007,767**	**$16,517,788**
Net Change in Fund Balance	**($2,025,838)**	**$4,048,284**	**($3,210,570)**	**($2,631,267)**	**($2,261,288)**
Cash Basis Ending Fund Balance	**$3,124,263**	**$7,172,547**	**$171,213**	**$4,541,279**	**$2,279,992**
ACFR Ending Fund Balance	**$12,190,799**	**$17,105,656**	**$6,422,481**	**$14,474,389**	**$12,213,101**

Fund: FND220 - Special Street & Hiway-City

The Street and Highway Fund is a special revenue fund, per KSA 12-1119, which accounts for the revenues received from the State of Kansas for road improvements. Revenues are allocations received from the State of Kansas from motor fuel tax collections. The allocation is based on the population of the city and county. The expenditures of these funds are limited to roadway development and maintenance. The Unified Government targets the revenues from this fund toward capital improvement projects and certain operating expenses related to roadway maintenance.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Intergovernmental	$7,585,256	$7,535,416	$7,412,210	$7,150,000	$7,203,462
Miscellaneous	$126,980	$451,357	$50,000	$50,000	$50,000
Total Revenues	**$7,712,236**	**$7,986,773**	**$7,462,210**	**$7,200,000**	**$7,253,462**
Expenses					
Personnel	$2,957,692	$3,148,331	$2,852,555	$2,814,285	$2,929,181
Contractual Services	$975,528	$1,187,789	$1,719,225	$1,719,225	$1,719,225
Commodities	$552,245	$805,341	$1,250,318	$1,250,318	$1,250,318
Capital Outlay	$1,749,974	$2,159,826	$2,447,750	$2,447,750	$2,447,750
Grants and Claims	0	0	$15,000	$15,000	$15,000
Transfers Out	$234,175	0	$550,000	$634,000	$634,000
Reserves & Contingencies	0	0	$200,000	$200,000	$200,000
Total Expenses	**$6,469,614**	**$7,301,287**	**$9,034,848**	**$9,080,578**	**$9,195,474**
Net Change in Fund Balance	**$1,242,622**	**$685,486**	**($1,572,638)**	**($1,880,578)**	**($1,942,013)**
Cash Basis Ending Fund Balance	**$4,513,230**	**$5,198,716**	**$596,753**	**$3,318,138**	**$1,376,125**
ACFR Ending Fund Balance	**$5,658,456**	**$6,901,078**	**$1,741,979**	**$5,020,500**	**$3,078,488**

Fund: FND221 - Special Parks and Recreation

The Parks and Recreation Fund is a special revenue fund, per KSA 79-41a04, used to account for the revenues and expenses of funds received from the tax levied on the sale of liquor in restaurants, clubs, and other entertainment venues. The tax revenue is split equally among the city general, alcohol and the parks and recreation funds. These revenues are used for funding park improvement projects and "special needs" programs.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$646,877	$681,195	$720,000	$735,000	$772,000
Intergovernmental	$124,296	0	0	0	0
Total Revenues	**$771,173**	**$681,195**	**$720,000**	**$735,000**	**$772,000**
Expenses					
Personnel	$188,234	$201,473	0	0	0
Contractual Services	$187,180	$180,889	0	0	0
Capital Outlay	$305,502	$334,063	$550,000	$650,000	$225,000
Transfers Out	$9,862	0	$125,000	$225,000	$500,000
Reserves & Contingencies	0	0	$50,000	$50,000	$50,000
Total Expenses	**$690,778**	**$716,425**	**$725,000**	**$925,000**	**$775,000**
Net Change in Fund Balance	**$80,395**	**($35,230)**	**($5,000)**	**($190,000)**	**($3,000)**
Cash Basis Ending Fund Balance	**$346,123**	**$310,893**	**$2,802**	**$120,893**	**$117,893**
ACFR Ending Fund Balance	**$602,510**	**$567,280**	**$59,637**	**$377,280**	**$374,280**

Fund: FND222 - Special Alcohol Program

The Special Alcohol Program Grant Fund, per KSA 79-41a04, is used to account for the revenues and expenses of two separate programs: Special Alcohol Grants and the Alcohol Diversion Program.

The Special Alcohol Grant Program receives one-third of the City's liquor tax from the 10 percent gross tax on alcohol sales in private clubs. Funds are restricted to providing services and or programs in alcohol prevention, treatment, or education.

The Alcohol Diversion Program represents alcohol diversion funding received by the Clerk of the Municipal Court for violators of K.S.A. 8-1567, driving under the influence of alcohol. Revenues collected are limited in use to program activities.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$646,877	$681,195	$720,000	$735,000	$772,000
Fines, Forfeitures and Penalties	0	$1,097	$698	0	0
Total Revenues	**$646,877**	**$682,292**	**$720,698**	**$735,000**	**$772,000**
Expenses					
Personnel	$421,628	$461,611	$677,961	$642,645	$669,480
Contractual Services	$171,022	$269,527	$216,261	$216,261	$216,261
Commodities	$42,169	$11,958	$18,117	$18,117	$18,117
Capital Outlay	0	0	0	$50,000	0
Transfers Out	$43,454	0	0	0	0
Reserves & Contingencies	0	0	$150,000	$150,000	$150,000
Total Expenses	**$678,273**	**$743,096**	**$1,062,339**	**$1,077,023**	**$1,053,858**
Net Change in Fund Balance	**($31,396)**	**($60,804)**	**($341,641)**	**($342,023)**	**($281,858)**
Cash Basis Ending Fund Balance	**$1,084,902**	**$1,024,098**	**$397,726**	**$682,076**	**$400,218**
ACFR Ending Fund Balance	**$1,086,836**	**$1,026,032**	**$399,660**	**$684,009**	**$402,152**

Fund: FND223 - Tourism & Convention Prom

The Travel and Tourism Fund is a special revenue fund used to account for the City's portion of the transient guest tax receipts. This tax is paid on hotel and motel lodging within the City and is assessed at 8% per Ordinance 03-08. The revenues are allocated to the Convention and Visitors' Bureau, Sister City Initiatives, and the operational and capital needs of the Reardon Center and Memorial Hall.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$4,180,526	$4,676,158	$5,200,000	$4,700,000	$4,960,000
Licenses, Permits and Fees	$610	0	0	0	0
Total Revenues	**$4,181,136**	**$4,676,158**	**$5,200,000**	**$4,700,000**	**$4,960,000**
Expenses					
Personnel	$53,382	$71,701	$420,152	$368,921	$383,513
Contractual Services	$280,427	$218,277	$675,475	$696,135	$725,475
Commodities	$2,731	$41,728	$207,850	$187,190	$157,850
Capital Outlay	$1,011,374	$1,246,304	$3,125,000	$3,475,000	$3,550,000
Grants and Claims	$1,431,875	$1,503,391	$1,523,800	$1,523,800	$1,523,800
Transfers Out	$659,250	0	$250,000	$250,000	$250,000
Miscellaneous / Other	0	$250,000	0	0	0
Reserves & Contingencies	0	0	$1,300,000	$650,000	$650,000
Total Expenses	**$3,439,039**	**$3,331,401**	**$7,502,277**	**$7,151,046**	**$7,240,638**
Net Change in Fund Balance	**$742,097**	**$1,344,757**	**($2,302,277)**	**($2,451,046)**	**($2,280,638)**
Cash Basis Ending Fund Balance	**$3,763,084**	**$5,107,841**	**$434,925**	**$2,656,795**	**$376,157**
ACFR Ending Fund Balance	**$6,021,095**	**$7,566,149**	**$1,579,239**	**$5,115,103**	**$2,834,465**

Fund: FND226 - Specials Assets

The Special Asset Fund is a special revenue fund established per Resolution No. 8-6-15 to record revenues and expenditures associated with the sale or acquisition of significant government assets, including land and buildings. During 2015 and 2016, the Unified Government sold the Legends Theater and the Hilton Garden Inn. This fund records the financial activity associated with the potential sale of these assets, and any related debt payments, operating expenditures, or future land acquisition expenditures may be budgeted from available cash balances in this fund.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Expenses					
Contractual Services	$154,603	$71	$250,000	$250,000	$250,000
Reserves & Contingencies	0	0	$300,000	$300,000	$300,000
Total Expenses	**$154,603**	**$71**	**$550,000**	**$550,000**	**$550,000**
Net Change in Fund Balance	**($154,603)**	**($71)**	**($550,000)**	**($550,000)**	**($550,000)**
Cash Basis Ending Fund Balance	**$1,588,328**	**$1,588,257**	**$339,965**	**$1,038,257**	**$488,257**
ACFR Ending Fund Balance	**$1,588,328**	**$1,588,257**	**$188,328**	**$1,038,257**	**$488,257**

Fund: FND560 - Sewer System

The Sewer System Enterprise Fund is the primary resource for expenditures of Water Pollution Control. All revenues generated are used to fund the debt service, maintenance, and operations of the primary and secondary sewage treatment operations.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$4,701	$5,946	$13,500	$13,500	$13,500
Licenses, Permits and Fees	$530,428	$541,585	$322,289	$322,289	$322,289
Charges for Services	$47,536,004	$51,065,271	$51,130,500	$53,139,500	$55,264,060
Interest Income	$347,013	$1,354,618	$375,000	$500,000	$500,000
Transfers In	$1,070,000	0	0	0	0
Miscellaneous	$471,878	$21,071	$69,843	$69,843	$69,843
Total Revenues	**$49,960,024**	**$52,988,492**	**$51,911,132**	**$54,045,132**	**$56,169,692**
Expenses					
Personnel	$11,114,670	$11,864,763	$12,085,968	$11,923,033	$12,328,510
Contractual Services	$3,416,659	$3,743,062	$5,169,109	$5,169,109	$5,322,617
Commodities	$4,718,254	$3,896,843	$6,041,661	$6,041,661	$6,041,661
Capital Outlay	$7,189,122	$6,143,939	$7,942,000	$7,942,000	$7,620,000
Grants and Claims	$5,786,610	$6,273,599	$6,449,999	$6,449,999	$6,449,999
Debt	$1,902,435	$1,722,096	$2,801,575	$2,801,575	$2,801,575
Transfers Out	$7,679,571	$9,892,043	$12,359,516	$12,359,516	$13,729,880
Reserves & Contingencies	0	0	$250,000	$250,000	$250,000
Total Expenses	**$41,807,321**	**$43,536,345**	**$53,099,828**	**$52,936,893**	**$54,544,241**
Net Change in Fund Balance	**$8,152,703**	**$9,452,147**	**($1,188,696)**	**$1,108,239**	**$1,625,451**
Cash Basis Ending Fund Balance	**$21,697,951**	**$31,150,098**	**$18,498,549**	**$32,258,337**	**$33,883,788**
ACFR Ending Fund Balance	**$4,379,476**	**$13,831,623**	**$1,170,187**	**$14,939,862**	**$16,565,313**

Fund: FND562 - Public Levee

The Public Levee Enterprise Fund is the primary source of revenues for the operation of the Public Levee facility in the Fairfax District. This facility consists of industrial spaces. In 2014 NorthPoint Development began redevelopment of the 25 acres of the public levee operations with the existing buildings has been demolished and in their place a new 396,000 square-foot industrial building has been constructed. The primary sources of revenues for this fund are rent and management leases for the property. These revenues are used to pay operating and debt service expenses for the facility.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Interest Income	$8,192	$12,766	$8,000	$8,000	$8,000
Miscellaneous	$332,115	$332,115	$334,862	$324,114	$293,019
Total Revenues	**$340,307**	**$344,881**	**$342,862**	**$332,114**	**$301,019**
Expenses					
Contractual Services	$67,418	$67,320	$75,600	$75,600	$75,600
Capital Outlay	$48,233	0	$10,000	$10,000	$10,000
Transfers Out	$253,940	$253,880	$253,240	$253,240	$257,000
Reserves & Contingencies	0	0	$50,000	$50,000	$50,000
Total Expenses	**$369,591**	**$321,200**	**$388,840**	**$388,840**	**$392,600**
Net Change in Fund Balance	**($29,284)**	**$23,681**	**($45,978)**	**($56,726)**	**($91,581)**
Cash Basis Ending Fund Balance	**$319,282**	**$342,963**	**$246,288**	**$286,237**	**$194,656**
ACFR Ending Fund Balance	**$205,380**	**$229,061**	**$111,150**	**$172,335**	**$80,754**

Fund: FND563 - Stormwater Enterprise

Revenue from this fund are received from the stormwater utility fee and are used to fund the operations, maintenance, capital improvements and debt service of the Unified Government's Municipal Separate Storm Sewer System (MS4).

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Licenses, Permits and Fees	0	$92,389	0	0	0
Intergovernmental	$288,896	0	0	0	0
Fines, Forfeitures and Penalties	$5,153,807	$5,551,551	$9,100,000	$9,189,800	$10,684,947
Interest Income	$34,622	$114,373	$30,000	$30,000	$30,000
Miscellaneous	$106,731	0	$700,000	$700,000	0
Total Revenues	**$5,584,056**	**$5,758,313**	**$9,830,000**	**$9,919,800**	**$10,714,947**
Expenses					
Personnel	$378,669	$670,417	$1,737,724	$1,706,026	$1,773,095
Contractual Services	$246,432	$251,089	$316,650	$316,650	$316,650
Commodities	$45	$1,998	$2,000	$2,000	$2,000
Capital Outlay	$2,366,003	$1,941,323	$4,117,800	$4,300,000	$4,250,000
Grants and Claims	$367,736	$322,736	$498,036	$657,226	$731,983
Transfers Out	$1,971,732	$1,964,722	$1,966,728	$1,966,728	$2,048,794
Reserves & Contingencies	0	0	$600,000	$600,000	$600,000
Total Expenses	**$5,330,617**	**$5,152,285**	**$9,238,938**	**$9,548,630**	**$9,722,522**
Net Change in Fund Balance	**$253,439**	**$606,028**	**$591,062**	**$371,170**	**$992,425**
Cash Basis Ending Fund Balance	**$989,367**	**$1,595,395**	**$721,550**	**$1,966,565**	**$2,958,990**
ACFR Ending Fund Balance	**$862,789**	**$1,468,817**	**$594,973**	**$1,839,987**	**$2,832,412**

Fund: FND564 - Emergency Medical Services

The Fire Department began providing emergency medical services on July 1, 2004. Sources of revenues are a one-fourth cent sales tax, which was passed by Kansas City, Kansas voters on June 8, 2004, and insurance, Medicare, Medicaid, and individual user payments.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$8,796,412	$8,907,991	$9,234,000	$9,800,000	$9,598,000
Intergovernmental	$315,482	0	0	0	0
Charges for Services	$4,315,565	$6,200,741	$5,467,000	$6,060,000	$6,345,000
Interest Income	$54,701	$75,849	$5,000	$5,000	$5,000
Miscellaneous	$8,556	$161,616	$10,000	$10,000	$10,000
Total Revenues	**$13,490,716**	**$15,346,197**	**$14,716,000**	**$15,875,000**	**$15,958,000**
Expenses					
Personnel	$7,859,391	$6,793,844	$7,110,724	$7,007,795	$7,339,540
Contractual Services	$996,980	$1,050,315	$1,024,440	$1,024,440	$1,024,713
Commodities	$835,652	$938,968	$853,572	$853,572	$853,572
Capital Outlay	$1,462,429	$1,188,576	$766,000	$766,000	$1,046,000
Grants and Claims	$532,739	$532,739	$532,739	$532,739	$532,739
Transfers Out	$2,467,667	$2,800,000	$4,770,000	$4,770,000	$5,170,000
Reserves & Contingencies	0	0	$15,000	$15,000	$15,000
Total Expenses	**$14,154,858**	**$13,304,442**	**$15,072,475**	**$14,969,546**	**$15,981,564**
Net Change in Fund Balance	**($664,142)**	**$2,041,755**	**($356,475)**	**$905,454**	**($23,564)**
Cash Basis Ending Fund Balance	**$1,126,921**	**$3,168,676**	**$1,363,530**	**$4,074,130**	**$4,050,565**
ACFR Ending Fund Balance	**$1,620,638**	**$3,662,393**	**$1,870,964**	**$4,567,847**	**$4,544,282**

Fund: FND565 - Sunflower Hills Golf Fund

The Sunflower Hills Golf Course Fund is an enterprise fund which accounts for the revenues and expenses of the Sunflower Hills Golf Course, which is a municipal (public) course. This fund represents the user fees generated from the use of the course by the public and related expenses for operation of the golf course. Revenues are generated from greens fees, cart rentals, and concessions.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Charges for Services	$1,082,780	$1,338,428	$1,526,000	$1,596,000	$1,746,500
Interest Income	$7,206	$17,875	$5,000	$5,000	$5,000
Transfers In	$15,000	$15,000	$15,000	$15,000	$15,000
Miscellaneous	0	$5,445	0	0	0
Total Revenues	**$1,104,986**	**$1,376,748**	**$1,546,000**	**$1,616,000**	**$1,766,500**
Expenses					
Personnel	$284,114	$339,901	$390,755	$440,348	$454,801
Contractual Services	$428,484	$324,750	$480,001	$480,001	$485,526
Commodities	$196,295	$181,323	$232,900	$232,900	$232,900
Capital Outlay	$113,731	$304,152	$291,500	$341,500	$341,500
Transfers Out	$13,149	0	0	$100,000	$100,000
Miscellaneous / Other	0	0	$60,000	0	0
Reserves & Contingencies	0	0	$94,129	$125,000	$125,000
Total Expenses	**$1,035,773**	**$1,150,126**	**$1,549,285**	**$1,719,749**	**$1,739,727**
Net Change in Fund Balance	**$69,213**	**$226,622**	**($3,285)**	**($103,749)**	**$26,773**
Cash Basis Ending Fund Balance	**$376,383**	**$603,005**	**$337,319**	**$499,256**	**$526,030**
ACFR Ending Fund Balance	**$291,152**	**$517,774**	**$232,956**	**$414,025**	**$440,798**

Fund: FND566 - Stadium (Monarchs)

The Legends Stadium Enterprise Fund records revenues and expenditures associated with the baseball stadium. The government purchased the stadium in 2014, with the issuance of $8.1 million in STAR bonds paid off in December 2016. A $2.2 million capital reserve was established with the additional funding for stadium maintenance projects. The government has entered into a multi-year management agreement with the Kansas City Monarchs baseball club.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Intergovernmental	$107,371	0	0	0	0
Interest Income	$56	0	$15,000	$15,000	$15,000
Transfers In	$250,000	$250,000	$250,000	$250,000	$250,000
Miscellaneous	$50,022	0	0	0	0
Total Revenues	**$407,449**	**$250,000**	**$265,000**	**$265,000**	**$265,000**
Expenses					
Contractual Services	$385,760	$391,840	$484,600	$484,600	$484,600
Commodities	$24,304	0	0	0	0
Reserves & Contingencies	0	0	$374,000	$374,000	$374,000
Total Expenses	**$410,064**	**$391,840**	**$858,600**	**$858,600**	**$858,600**
Net Change in Fund Balance	**($2,615)**	**($141,840)**	**($593,600)**	**($593,600)**	**($593,600)**
Cash Basis Ending Fund Balance	**$2,366,214**	**$2,224,374**	**$1,179,015**	**$1,630,774**	**$1,037,174**
ACFR Ending Fund Balance	**$483,209**	**$341,369**	**($703,991)**	**($252,231)**	**($845,831)**

Fund: FND567 - Solid Waste

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Charges for Services	0	$10,359,253	$10,550,000	$11,633,121	$11,517,117
Transfers In	0	0	$3,000	0	0
Miscellaneous	0	0	$15,000	$18,000	$18,000
Total Revenues	**0**	**$10,359,253**	**$10,568,000**	**$11,651,121**	**$11,535,117**
Expenses					
Personnel	0	$224,575	$411,984	$401,615	$414,232
Contractual Services	0	$8,838,091	$10,005,088	$10,005,161	$10,469,187
Commodities	0	$19,667	$36,008	$35,935	$35,935
Transfers Out	0	$250,000	$265,000	$273,000	$273,000
Total Expenses	**0**	**$9,332,333**	**$10,718,080**	**$10,715,711**	**$11,192,354**
Net Change in Fund Balance	**0**	**$1,026,920**	**($150,080)**	**$935,410**	**$342,763**
Cash Basis Ending Fund Balance	**0**	**$1,026,920**	**$23,208**	**$1,962,330**	**$2,305,092**
ACFR Ending Fund Balance	**0**	**0**	**$23,208**	**$935,410**	**$1,278,172**

Fund: FND701 - Environment Trust

The Environmental Trust Fund receives a portion of residential trash revenue for landfill-associated costs. The primary objective of this fund is to create a reserve for future landfill closure expenses. This fund also pays a portion of the residential trash and recycling contract, as well as special collection and disposal of solid waste.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Intergovernmental	$39,734	0	0	0	0
Charges for Services	$1,156,053	0	0	0	0
Transfers In	0	$250,000	$250,000	$250,000	$250,000
Miscellaneous	$99,351	$28,721	0	0	0
Total Revenues	**$1,295,138**	**$278,721**	**$250,000**	**$250,000**	**$250,000**
Expenses					
Contractual Services	$631,477	0	$20,000	$20,000	$20,000
Capital Outlay	$86,367	$295,500	$150,000	$150,000	$150,000
Reserves & Contingencies	0	0	$80,000	$80,000	$80,000
Total Expenses	**$717,844**	**$295,500**	**$250,000**	**$250,000**	**$250,000**
Net Change in Fund Balance	**$577,294**	**($16,779)**	**0**	**0**	**0**
Cash Basis Ending Fund Balance	**$903,852**	**$887,073**	**$314,272**	**$887,073**	**$887,073**
ACFR Ending Fund Balance	**$1,205,722**	**$1,188,943**	**$616,142**	**$1,188,943**	**$1,188,943**

UNIFIED GOVERNMENT
Wyandotte County Kansas City, Kansas

COUNTY FUNDS

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Fund: FND160 - County - General

The County General Fund is the principal operating 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.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$63,226,170	$65,456,070	$71,782,279	$70,779,624	$73,427,848
Licenses, Permits and Fees	$975,063	$979,304	$1,190,500	$1,006,000	$1,036,000
Intergovernmental	$2,613,026	$61,330	$60,650	$62,150	$62,180
Charges for Services	$1,711,918	$2,392,298	$1,835,500	$2,366,153	$2,411,436
Fines, Forfeitures and Penalties	$2,767,095	$2,749,726	$2,327,586	$2,985,150	$2,486,955
Interest Income	$2,690,620	$3,501,960	$3,600,000	$2,400,000	$2,500,000
Transfers In	0	$84,000	0	0	$1,775,015
Miscellaneous	$1,111,680	$1,029,217	$1,178,515	$1,348,450	$1,216,345
Total Revenues	**$75,095,572**	**$76,253,905**	**$81,975,030**	**$80,947,527**	**$84,915,779**
Expenses					
Personnel	$50,343,608	$55,516,118	$56,500,000	$58,600,000	$57,300,000
Contractual Services	$15,919,864	$17,582,040	$19,527,612	$20,757,393	$20,237,046
Commodities	$2,297,323	$1,932,168	$2,481,166	$2,792,006	$2,582,021
Capital Outlay	$1,677,349	$1,283,767	$2,095,000	$2,629,500	0
Grants and Claims	$1,317,976	$1,145,371	$1,185,785	$1,243,185	$1,117,287
Transfers Out	$2,884,886	$1,601,715	$1,853,000	$1,853,000	$1,535,000
Miscellaneous / Other	$18,070	($22)	$1,218	$1,218	$1,776,233
Reserves & Contingencies	0	0	$365,051	$365,051	$350,051
Total Expenses	**$74,459,076**	**$79,061,158**	**$84,008,832**	**$88,241,352**	**$84,897,637**
Net Change in Fund Balance	**$636,496**	**($2,807,253)**	**($2,033,802)**	**($7,293,825)**	**$18,141**
Cash Basis Ending Fund Balance	**$14,548,334**	**$11,741,081**	**$5,603,304**	**$4,447,256**	**$4,465,397**
ACFR Ending Fund Balance	**$18,397,279**	**$15,590,026**	**$8,734,830**	**$8,296,201**	**$8,314,342**

Fund: FND460 - County Bond and Interest Fund

The County Bond and Interest Fund includes the annual principal and interest payments on debt issued by the County for capital maintenance and improvement projects, equipment purchases, and legal judgments. The primary source of revenue is from ad valorem property taxes. This mill levy is authorized by KSA-10-113, which requires officials to levy enough taxes to pay annual interest on debt service.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$3,822,320	$4,196,144	$4,791,335	$4,763,628	$4,959,013
Interest Income	$46,524	$94,921	$60,000	$100,000	$100,000
Transfers In	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Miscellaneous	$387,278	$385,905	$390,000	$386,000	$387,000
Total Revenues	**$5,756,122**	**$6,176,970**	**$6,741,335**	**$6,749,628**	**$6,946,013**
Expenses					
Contractual Services	$729	0	$6,000	$6,000	$6,000
Capital Outlay	$203,676	$203,676	$205,000	$255,000	$255,000
Debt	$5,596,234	$5,603,860	$5,588,624	$5,588,624	$6,383,548
Reserves & Contingencies	0	0	$300,000	$300,000	$300,000
Total Expenses	**$5,800,639**	**$5,807,536**	**$6,099,624**	**$6,149,624**	**$6,944,548**
Net Change in Fund Balance	**($44,517)**	**$369,434**	**$641,711**	**$600,004**	**$1,465**
Cash Basis Ending Fund Balance	**$2,147,205**	**$2,516,639**	**$2,770,308**	**$3,116,643**	**$3,118,108**
ACFR Ending Fund Balance	**$2,147,204**	**$2,516,638**	**$2,770,307**	**$3,116,642**	**$3,118,107**

Fund: FND113 - Parks and Recreation

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 are allocated to this fund. In addition this fund receives an annual appropriation from the City General Fund shown under Intergovernmental Revenues.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$2,324,093	$2,993,692	$3,448,531	$3,460,315	$3,161,805
Licenses, Permits and Fees	0	$30,185	0	0	0
Intergovernmental	$4,250,000	$4,460,000	$4,900,000	$4,900,000	$4,900,000
Charges for Services	$750,291	$894,508	$872,400	$850,100	$897,100
Fines, Forfeitures and Penalties	0	($80)	0	0	0
Miscellaneous	$119,526	$120,505	$113,350	$123,550	$116,350
Total Revenues	**$7,443,910**	**$8,498,810**	**$9,334,281**	**$9,333,965**	**$9,075,255**
Expenses					
Personnel	$3,944,126	$4,594,295	$5,960,102	$5,323,503	$6,000,000
Contractual Services	$1,371,873	$1,829,156	$2,179,823	$2,223,681	$2,129,581
Commodities	$717,504	$656,630	$732,250	$790,967	$708,767
Capital Outlay	$648,379	$306,388	$190,000	$1,172,000	0
Grants and Claims	$6,237	$6,565	$10,005	$10,005	$10,005
Transfers Out	$470,961	$15,000	$295,000	$195,000	$15,000
Miscellaneous / Other	0	0	$1,110	$1,110	$1,110
Reserves & Contingencies	0	0	$150,000	$150,000	$200,000
Total Expenses	**$7,159,080**	**$7,408,034**	**$9,518,290**	**$9,866,266**	**$9,064,463**
Net Change in Fund Balance	**$284,830**	**$1,090,776**	**($184,009)**	**($532,301)**	**$10,792**
Cash Basis Ending Fund Balance	**$1,987,400**	**$3,078,177**	**$1,075,692**	**$2,545,876**	**$2,556,668**
ACFR Ending Fund Balance	**($1,518,849)**	**$3,821,927**	**$1,322,531**	**$3,289,626**	**$3,300,418**

Fund: FND162 - County - Elections

The Elections Levy Fund is used to account for the revenues and expenses related to communitywide elections in Wyandotte County. Revenue is used by the Election Commissioner's Office to conduct and oversee all elections: national, state, county, city, community college, school districts, drainage districts, and special elections. Revenues collected to fund these activities are generated from ad valorem property taxes and the local ad valorem tax reduction from the State of Kansas.

This fund was established by KSA 19-3435a, 25-2201a, and 39-417. The statutes state that any county having an election commissioner is authorized to make a tax levy in each year, in such amount as may be necessary in order to provide the necessary funding for the payment of the salaries and expenses of the office of the election commissioner and election expenses. The county may make a tax levy on the taxable tangible property in the county in an amount not greater than the amount necessary to pay the direct expense of elections which the county is required to pay.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$1,459,141	$1,619,498	$1,845,136	$1,840,577	$1,645,926
Intergovernmental	$37,009	0	0	0	0
Charges for Services	0	$353	$1,862	0	0
Miscellaneous	$18,358	$1,700	$18,353	$354,081	$100,000
Total Revenues	**$1,514,508**	**$1,621,551**	**$1,865,351**	**$2,194,658**	**$1,745,926**
Expenses					
Personnel	$806,017	$1,005,306	$1,053,920	$1,090,000	$1,130,000
Contractual Services	$440,154	$370,815	$508,278	$504,783	$464,783
Commodities	$84,774	$75,002	$122,525	$106,275	$97,775
Capital Outlay	$70,870	0	0	0	0
Transfers Out	$33,733	0	0	0	$525,357
Reserves & Contingencies	0	0	$50,000	$50,000	$50,000
Total Expenses	**$1,435,548**	**$1,451,123**	**$1,734,723**	**$1,751,058**	**$2,267,915**
Net Change in Fund Balance	**$78,960**	**$170,428**	**$130,628**	**$443,600**	**($521,988)**
Cash Basis Ending Fund Balance	**$344,441**	**$514,869**	**$392,125**	**$958,469**	**$436,481**
ACFR Ending Fund Balance	**$343,969**	**$514,397**	**$391,653**	**$957,997**	**$436,009**

Fund: FND165 - County - Aging

This fund was established by KSA 12-1680 to provide funds for service programs for the elderly. Grants to local providers of service for seniors age 60 and over who reside in Wyandotte County are funded by this mill levy. Services range from funding for three senior centers, providing two transportation systems, educating and monitoring clients with diabetes, providing hearing aids, eye exams and eyewear, providing attendant call services, Lifeline telephone reassurance, support groups, case management for Asian immigrants and connecting seniors with volunteers.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$1,715,685	$1,904,604	$2,169,866	$2,176,336	$1,898,941
Intergovernmental	$51,006	0	0	0	0
Transfers In	$266,800	0	0	0	0
Miscellaneous	$27,768	$2,838	$30,600	$30,600	$30,600
Total Revenues	**$2,061,259**	**$1,907,442**	**$2,200,466**	**$2,206,936**	**$1,929,541**
Expenses					
Personnel	$856,546	$1,331,128	$1,282,695	$1,055,198	$1,096,920
Contractual Services	$278,781	$212,509	$281,028	$281,528	$284,366
Commodities	$94,890	$141,813	$304,578	$304,078	$304,078
Capital Outlay	$225,445	$206,997	0	0	0
Grants and Claims	0	0	$209	$209	$209
Transfers Out	$37,319	0	$135,000	$135,000	$1,158,709
Reserves & Contingencies	0	0	$100,000	$100,000	$100,000
Total Expenses	**$1,492,981**	**$1,892,447**	**$2,103,510**	**$1,876,013**	**$2,944,281**
Net Change in Fund Balance	**$568,278**	**$14,995**	**$96,956**	**$330,923**	**($1,014,741)**
Cash Basis Ending Fund Balance	**$1,143,016**	**$1,158,011**	**$937,843**	**$1,488,933**	**$474,193**
ACFR Ending Fund Balance	**$1,257,429**	**$1,272,424**	**$1,018,600**	**$1,603,347**	**$588,606**

Fund: FND170 - County - Mental Health

The County Mental Health Levy Fund is authorized by KSA 19-4004, 19-4007, and 19-4011. This legislation allows the commissioners to levy taxes for the purpose of contracting services with nonprofit corporations to provide either mental health services or services for the intellectually/developmentally disabled, and to use tax dollars generated by this levy to pay the principal and interest on bonds issued to build mental health facilities.

A portion of the funds generated by this tax levy are used to help support the Wyandot Behavioral Health Network. This agency offers a wide variety of programs in the area of mental health services to the people of Wyandotte County. These services include sexual abuse services, child and adolescent services, community services, psychiatric services, and adult services. Wyandot Behavioral Health Network also receives funding from a variety of other private, public and independent sources.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$704,760	$788,396	$898,265	$900,835	$844,584
Total Revenues	**$704,760**	**$788,396**	**$898,265**	**$900,835**	**$844,584**
Expenses					
Grants and Claims	$708,401	$687,635	$834,148	$834,148	$834,148
Miscellaneous / Other	0	$84,000	0	0	0
Reserves & Contingencies	0	0	$10,000	$10,000	$10,000
Total Expenses	**$708,401**	**$771,635**	**$844,148**	**$844,148**	**$844,148**
Net Change in Fund Balance	**($3,641)**	**$16,761**	**$54,117**	**$56,687**	**$436**
Cash Basis Ending Fund Balance	**$74,661**	**$91,422**	**$65,816**	**$148,109**	**$148,545**
ACFR Ending Fund Balance	**$74,663**	**$91,424**	**$65,818**	**$148,111**	**$148,547**

Fund: FND171 - Developmental Disability

This levy fund helps support Wyandotte Developmental Disabilities services. The tax levy is authorized by KSA 19-4004, 19-4007, and 19-4011, which allows county commissioners to levy a tax for mental health or Intellectual and/or Developmental Disability (I/DD) services, and to provide funds to pay the principal and interest on bonds issued for the purpose of constructing a mental health or I/DD facility.

Funding helps provide services such as: job placement services for disabled and developmentally disabled clients; vocation services to help clients gain wage earning job skills; services to help individuals learn independent living skills; and a preschool designed to prepare disabled children for the school experience.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$546,012	$634,416	$723,087	$727,261	$657,750
Intergovernmental	$40,211	0	0	0	0
Miscellaneous	$53,367	$59,850	$50,000	$60,000	$60,000
Total Revenues	**$639,590**	**$694,266**	**$773,087**	**$787,261**	**$717,750**
Expenses					
Personnel	$215,920	$232,403	$237,104	$235,943	$245,406
Contractual Services	$261,083	$263,064	$388,657	$388,657	$368,657
Commodities	$4,264	$10,097	$17,500	$17,500	$17,500
Capital Outlay	0	0	$150,000	$150,000	0
Transfers Out	$4,221	0	0	0	$482,828
Reserves & Contingencies	0	0	$85,000	$85,000	$85,000
Total Expenses	**$485,488**	**$505,564**	**$878,261**	**$877,100**	**$1,199,391**
Net Change in Fund Balance	**$154,102**	**$188,702**	**($105,174)**	**($89,839)**	**($481,641)**
Cash Basis Ending Fund Balance	**$562,216**	**$750,918**	**$507,969**	**$661,079**	**$179,438**
ACFR Ending Fund Balance	**$566,898**	**$755,600**	**$507,888**	**$665,761**	**$184,120**

Fund: FND172 - County - Health Department

A county health levy is authorized by KSA 65-204 for the purpose of providing funds to assist in carrying out health laws, rules and regulations of the county and to provide funds for capital expenditures for county health purposes. Funds generated by this mill levy help support the County Health Department's operations.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$2,630,383	$2,897,266	$3,300,816	$3,309,170	$3,312,476
Licenses, Permits and Fees	$101,595	$72,630	$88,000	$70,000	$165,000
Intergovernmental	$35,850	$145,133	$15,000	$15,000	$15,000
Charges for Services	$876,385	$221,431	$288,500	$255,000	$255,000
Transfers In	0	0	0	0	$267,235
Miscellaneous	$206,102	$76,838	$380,100	$401,200	$351,200
Total Revenues	**$3,850,315**	**$3,413,298**	**$4,072,416**	**$4,050,370**	**$4,365,911**
Expenses					
Personnel	$2,912,651	$3,137,081	$3,190,000	$3,216,470	$3,166,029
Contractual Services	$582,661	$458,556	$611,503	$607,203	$556,795
Commodities	$83,454	$128,648	$200,281	$204,581	$171,198
Capital Outlay	$150,000	$49,885	$50,000	0	0
Grants and Claims	$200,000	$200,000	$200,000	$200,000	$200,000
Transfers Out	$186,988	0	$60	$60	$60
Reserves & Contingencies	0	0	$100,000	$50,000	$50,000
Total Expenses	**$4,115,754**	**$3,974,170**	**$4,351,844**	**$4,278,314**	**$4,144,082**
Net Change in Fund Balance	**($265,439)**	**($560,872)**	**($279,428)**	**($227,944)**	**$221,830**
Cash Basis Ending Fund Balance	**$1,591,656**	**$1,030,784**	**$712,038**	**$802,840**	**$1,024,669**
ACFR Ending Fund Balance	**$1,917,188**	**$1,356,316**	**$904,215**	**$1,128,372**	**$1,350,201**

Fund: FND181 - County - Jail Commissary Fund

The Jail Commissary Fund is a special revenue fund that was established per KSA 75-3728 to record the sales of health care, hygiene, clothing, food and snack products to inmates at the Adult Detention Center. In addition to the expenses of purchasing items for resale, the profits, if any, are to be used to directly benefit the inmates.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Miscellaneous	$168,869	$223,966	$60,000	$60,000	$61,200
Total Revenues	**$168,869**	**$223,966**	**$60,000**	**$60,000**	**$61,200**
Expenses					
Contractual Services	0	0	$500	$500	$500
Commodities	$27,025	$29,322	$99,500	$99,500	$99,500
Capital Outlay	0	0	0	$225,000	0
Debt	0	$1,176	0	0	0
Total Expenses	**$27,025**	**$30,498**	**$100,000**	**$325,000**	**$100,000**
Net Change in Fund Balance	**$141,844**	**$193,468**	**($40,000)**	**($265,000)**	**($38,800)**
Cash Basis Ending Fund Balance	**$489,652**	**$683,120**	**$324,652**	**$418,120**	**$379,320**
ACFR Ending Fund Balance	**$500,060**	**$693,528**	**$335,060**	**$428,528**	**$389,728**

Fund: FND185 - County Finance Infrastructure Program

As authorized by KSA 19-120 this is a multi-year capital improvement fund. Any county which has approved a multi-year capital improvement plan may create such a fund to assist in the funding of capital improvement projects. This fund may provide for the budgeted transfer of moneys from other county funds lawfully available for improvement purposes.

This fund uses tax levy previously required by the County Bond and Interest fund to finance capital improvement projects in Kansas City, Bonner Springs and Edwardsville. In 2009 this fund was suspended and is being re-established in the 2024 budget.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	0	0	$2,008,766	$2,020,340	0
Total Revenues	**0**	**0**	**$2,008,766**	**$2,020,340**	**0**
Expenses					
Grants and Claims	0	0	$1,900,000	$1,900,000	0
Reserves & Contingencies	0	0	$80,000	$80,000	0
Total Expenses	**0**	**0**	**$1,980,000**	**$1,980,000**	**0**
Net Change in Fund Balance	**0**	**0**	**$28,766**	**$40,340**	**0**
Cash Basis Ending Fund Balance	**0**	**0**	**$28,766**	**$40,340**	**$40,340**
ACFR Ending Fund Balance	**0**	**0**	**$28,766**	**$40,340**	**$40,340**

Fund: FND206 - Register of Deeds Tech Fund

The Register of Deeds Technology Fund, created in 2002 per KSA 28-115a, is a special revenue fund used to account for the revenues and expenses received from specified fees charged by the Register of Deeds in accordance with K.S.A. 28-115. As specified in state statute, "moneys in the Register of Deeds Technology Fund shall be used by the Register of Deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office."

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Fines, Forfeitures and Penalties	$193,560	$158,612	$150,000	$155,000	$159,650
Total Revenues	**$193,560**	**$158,612**	**$150,000**	**$155,000**	**$159,650**
Expenses					
Contractual Services	$124,899	$143,582	$160,170	$400,170	$160,170
Total Expenses	**$124,899**	**$143,582**	**$160,170**	**$400,170**	**$160,170**
Net Change in Fund Balance	**$68,661**	**$15,030**	**($10,170)**	**($245,170)**	**($520)**
Cash Basis Ending Fund Balance	**$277,176**	**$292,206**	**$256,836**	**$47,036**	**$46,516**
ACFR Ending Fund Balance	**$235,129**	**$250,159**	**$214,789**	**$4,989**	**$4,469**

Fund: FND207 - Clerk's Technology Fund

The County Clerk Technology Fund, created in 2014, is a special revenue fund used to account for the revenues and expenses received from specified fees charged by the Register of Deeds in accordance with KSA 28-180. As specified in state statute, moneys in the County Clerk Technology Fund shall be used "by the county clerk to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored and generated in the office of the county clerk."

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Fines, Forfeitures and Penalties	$48,390	$39,653	$60,000	$45,000	$46,350
Miscellaneous	$216	0	0	0	0
Total Revenues	**$48,606**	**$39,653**	**$60,000**	**$45,000**	**$46,350**
Expenses					
Contractual Services	$51,960	$48,868	$100,000	$93,000	$69,000
Commodities	0	0	$20,000	$10,000	$7,000
Total Expenses	**$51,960**	**$48,868**	**$120,000**	**$103,000**	**$76,000**
Net Change in Fund Balance	**($3,354)**	**($9,215)**	**($60,000)**	**($58,000)**	**($29,650)**
Cash Basis Ending Fund Balance	**$128,820**	**$119,606**	**$45,604**	**$61,606**	**$31,956**
ACFR Ending Fund Balance	**$186,717**	**$177,502**	**$77,068**	**$119,502**	**$89,852**

Fund: FND208 - Treasurer's Technology Fund

The Treasurers Technology Fund, created in 2014 per KSA 28-181, is a special revenue fund used to account for the revenues and expenses received from specified fees charged by the Register of Deeds in accordance with Kansas House Bill No. 2643. As specified in state statute, moneys in the Treasurers Technology Fund shall be used "by the county treasurer to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored and generated in the office of the county treasurer."

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Fines, Forfeitures and Penalties	$48,390	$39,653	$60,000	$45,000	$46,350
Total Revenues	**$48,390**	**$39,653**	**$60,000**	**$45,000**	**$46,350**
Expenses					
Contractual Services	$9,705	0	$5,000	$5,000	$5,000
Commodities	$16,772	$58,650	$51,000	$51,000	$12,350
Capital Outlay	$6,578	$18,820	$24,000	$24,000	$24,000
Reserves & Contingencies	0	0	$5,000	$5,000	$5,000
Total Expenses	**$33,055**	**$77,470**	**$85,000**	**$85,000**	**$46,350**
Net Change in Fund Balance	**$15,335**	**($37,817)**	**($25,000)**	**($40,000)**	**0**
Cash Basis Ending Fund Balance	**$120,806**	**$82,989**	**$70,806**	**$42,989**	**$42,989**
ACFR Ending Fund Balance	**$123,209**	**$85,392**	**$73,209**	**$45,392**	**$45,392**

Fund: FND570 - Court Trustee Fund

The Court Trustee Fund supports the activities of the Court Trustee Office. This office provides services to children and crime victims by establishing or enforcing court orders.

According to provisions set forth in KSA 20-380, the Court Trustee Office maintains a separate operations fund. All revenue generated by this office is used to pay for child support enforcement activities.

Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Fines, Forfeitures and Penalties	$378,396	$481,017	$350,000	$481,000	$500,240
Total Revenues	**$378,396**	**$481,017**	**$350,000**	**$481,000**	**$500,240**
Expenses					
Personnel	$430,911	$493,326	$524,346	$522,001	$542,200
Contractual Services	$62,682	$52,947	$98,508	$98,508	$98,508
Commodities	$3,454	$4,062	$8,492	$8,492	$8,492
Reserves & Contingencies	0	0	$35,400	$35,400	$35,400
Total Expenses	**$497,047**	**$550,335**	**$666,746**	**$664,401**	**$684,600**
Net Change in Fund Balance	**($118,651)**	**($69,318)**	**($316,746)**	**($183,401)**	**($184,360)**
Cash Basis Ending Fund Balance	**$636,696**	**$567,378**	**$30,409**	**$383,977**	**$199,617**
ACFR Ending Fund Balance	**$636,597**	**$567,279**	**$30,310**	**$383,878**	**$199,518**

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OTHER FUNDS

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

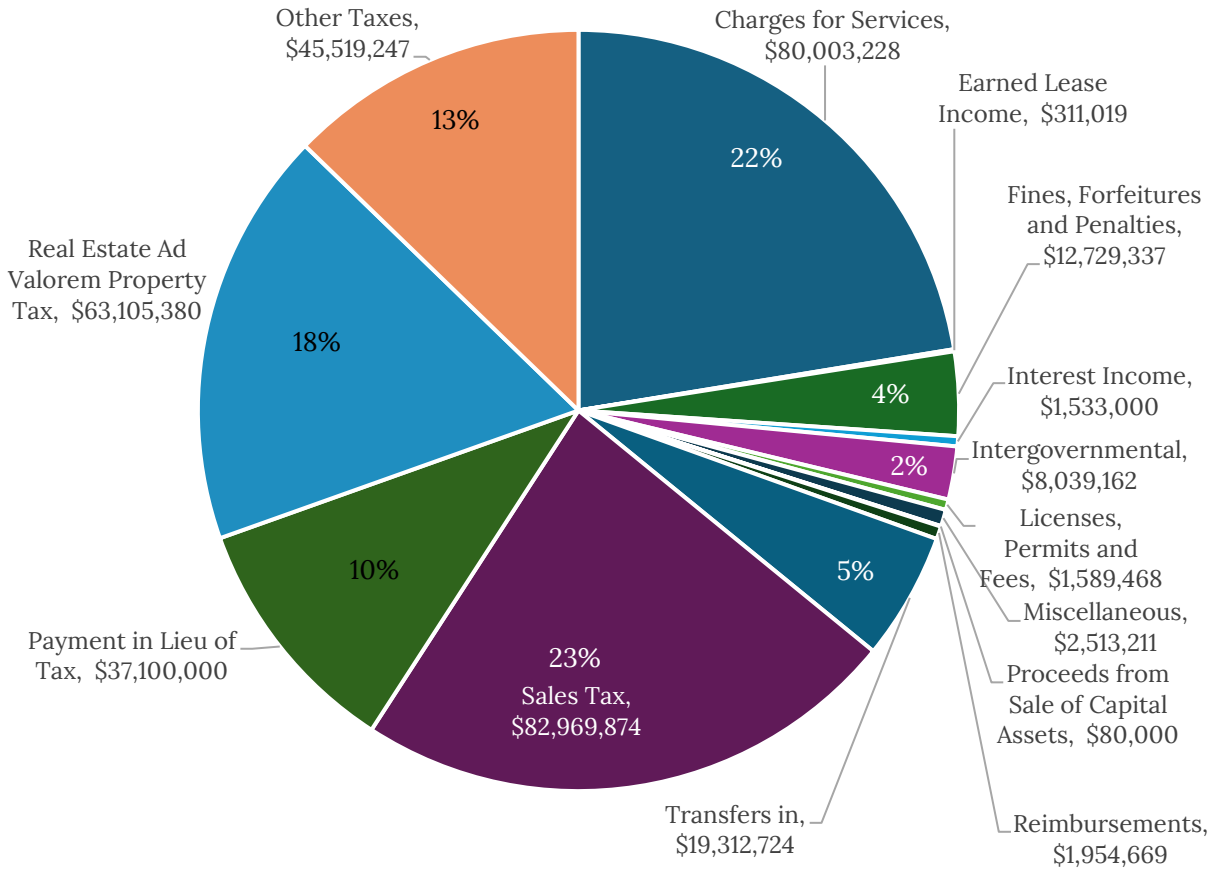
Fund: FND175 - County - Library

The County Library Fund allocates revenue to the Kansas City, KS School District #500 public library and the Bonner Springs City Library. The library tax is levied upon property owners and residents outside the USD #500 and Bonner Springs taxing districts. This includes Kansas City and Edwardsville property owners in the Bonner Springs School District and Piper and Turner School District property owners.

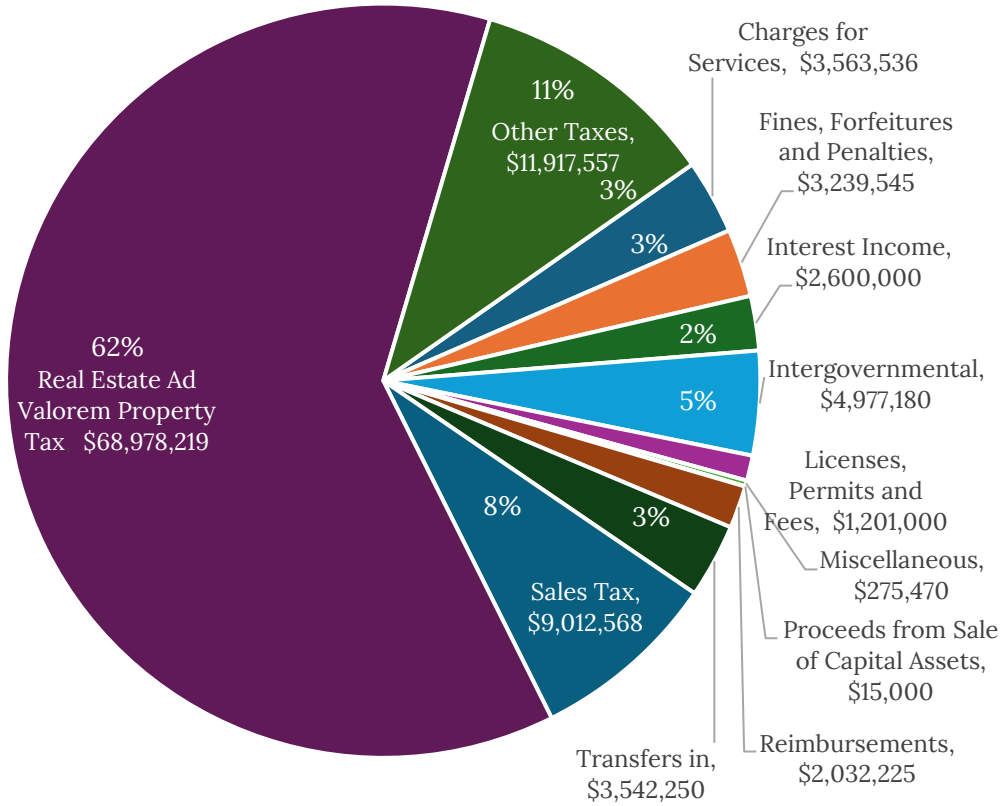
Account Type Description	2022 Actual	2023 Actual	2024 Original	2024 Amended	2025 Budget
Revenues					
Taxes	$3,607,029	$4,164,932	$4,216,237	$4,216,090	$4,185,695
Interest Income	$31,249	$101,374	$20,000	$20,000	$20,000
Miscellaneous	0	0	0	$182,564	0
Total Revenues	**$3,638,278**	**$4,266,306**	**$4,236,237**	**$4,418,654**	**$4,205,695**
Expenses					
Contractual Services	$255	0	$1,650	$1,650	$1,650
Miscellaneous / Other	$3,578,445	$4,121,355	$4,067,588	$4,067,588	$4,270,967
Reserves & Contingencies	0	0	$352,841	$352,841	$350,000
Total Expenses	**$3,578,700**	**$4,121,355**	**$4,422,079**	**$4,422,079**	**$4,622,617**
Net Change in Fund Balance	**$59,578**	**$144,951**	**($185,842)**	**($3,425)**	**($416,922)**
Cash Basis Ending Fund Balance	**$1,796,188**	**$1,941,139**	**$1,378,121**	**$1,937,714**	**$1,520,792**
ACFR Ending Fund Balance	**$1,796,185**	**$1,941,136**	**$1,378,118**	**$1,937,711**	**$1,520,789**

SOURCES OF SUPPORT
2025 BUDGETED REVENUES

KANSAS CITY, KS | $356M

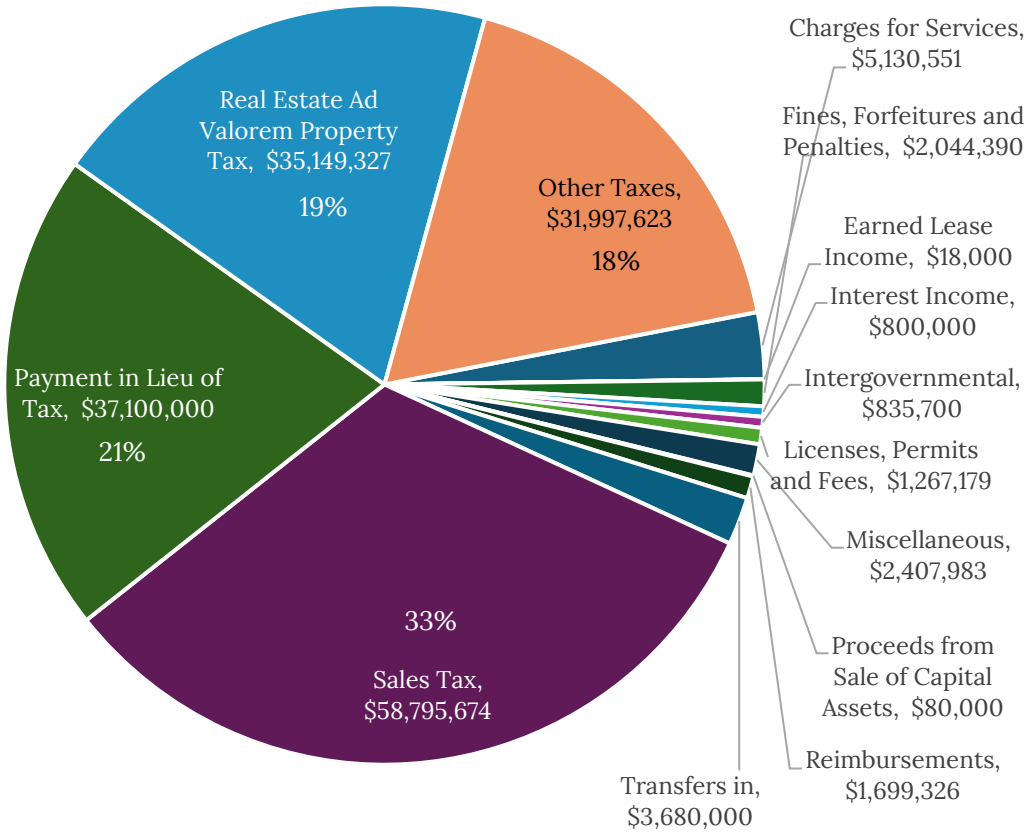


WYANDOTTE COUNTY | $111M

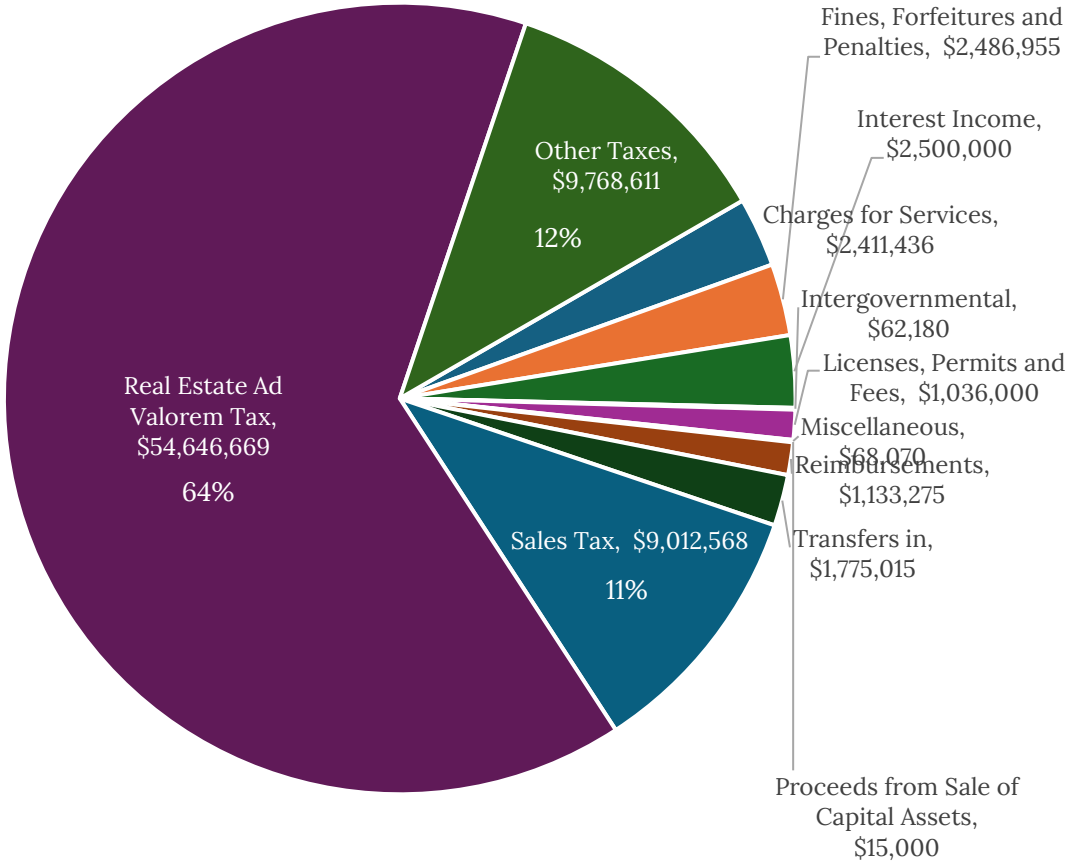


SOURCES OF SUPPORT
2025 BUDGETED REVENUES

CITY GENERAL FUND | $181M

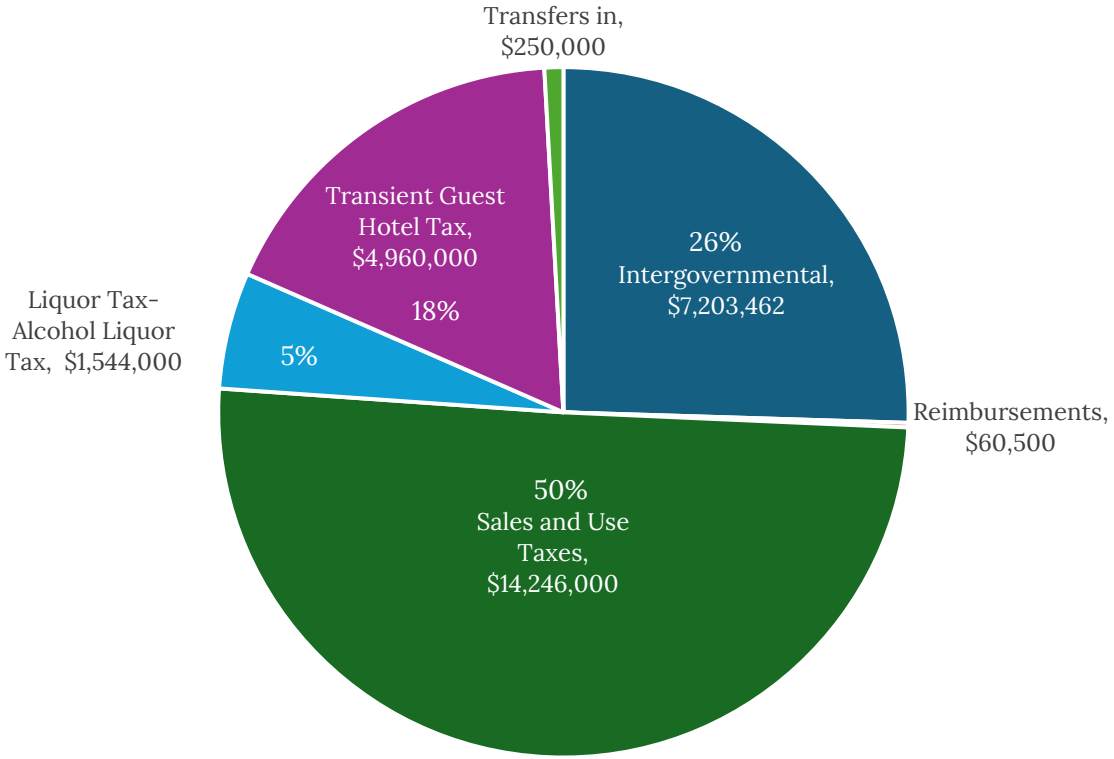


COUNTY GENERAL FUND | $84M

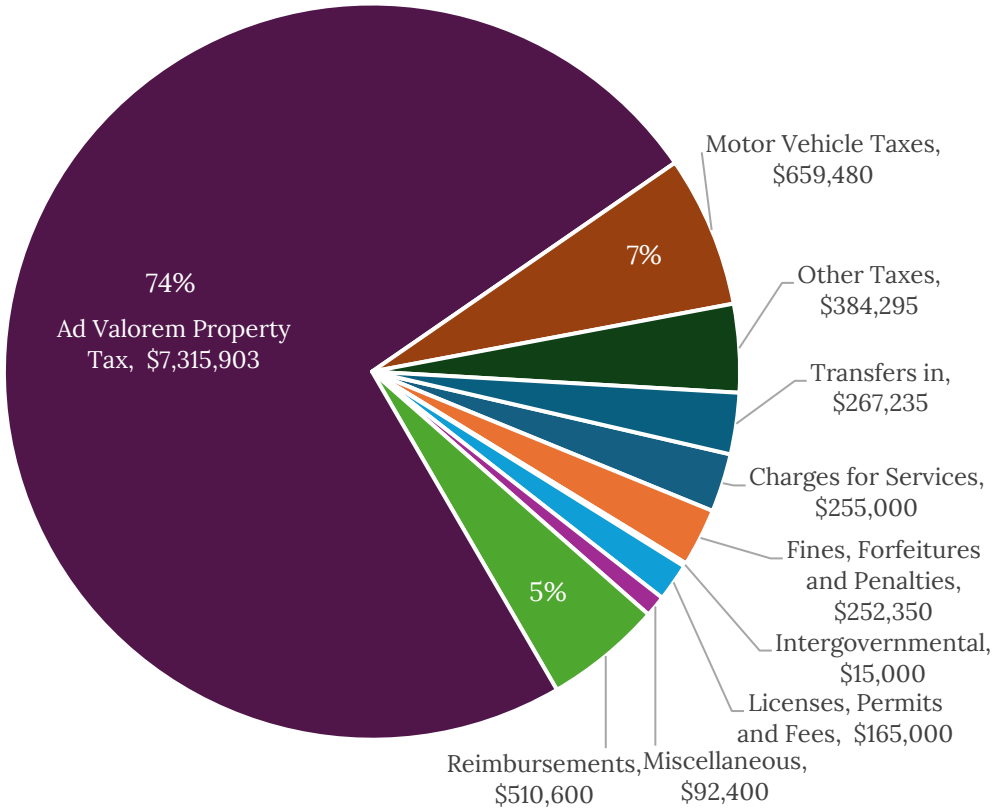


SOURCES OF SUPPORT
2025 BUDGETED REVENUES

KANSAS CITY, KS
NON-GENERAL/ENTERPRISE FUNDS | $28M

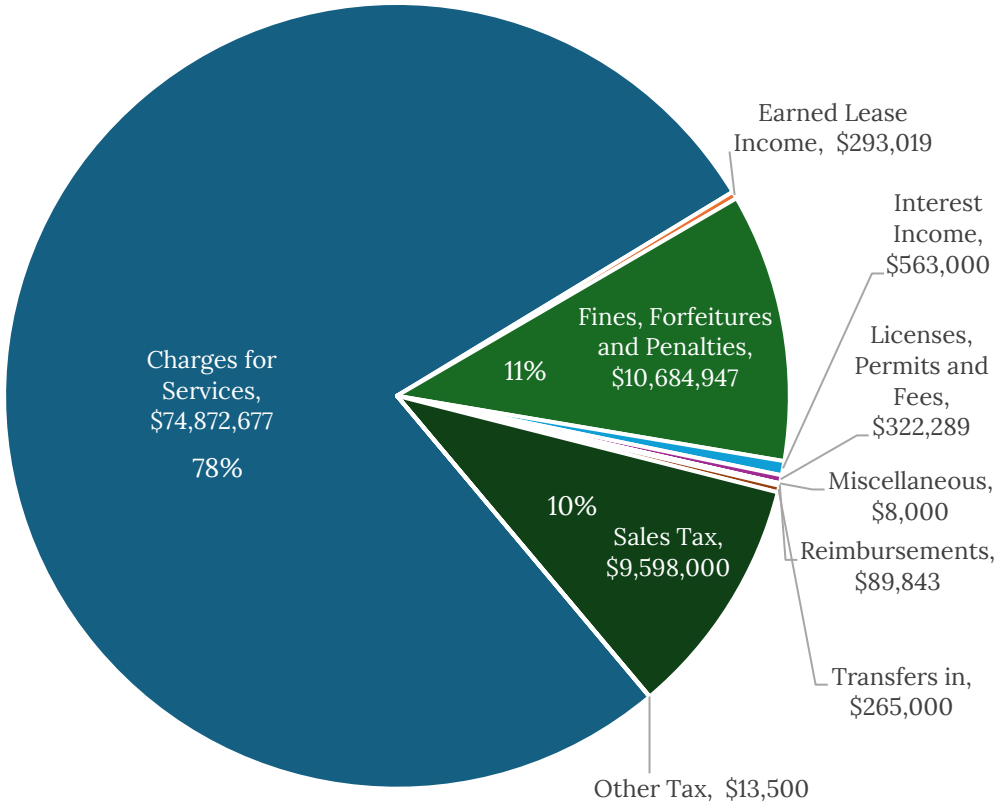


WYANDOTTE COUNTY
NON-GENERAL FUNDS| $M



SOURCES OF SUPPORT
2025 BUDGETED REVENUES

KANSAS CITY, KS ENTERPRISE FUNDS | $M



REVENUE SUMMARY

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County/Kansas City Kansas

2024 Amended - 2025 Budget
Revenue Detail By Fund

Revenue	2023 Actual	2024 Original	2024 Amended	2025 Budget	2025 Variance	% Change
FND110 - City - General						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	30,236,936	35,149,270	35,149,271	35,149,327	56	0.00 %
RC002 - Personal Property-Rec Vehicle	10,327	10,128	10,376	10,168	(208)	-2.00 %
RC003 - Personal Prop - Motor Vehicle	3,024,124	2,975,430	3,038,259	3,051,739	13,480	0.44 %
RC005 - IRB PILOT/Tax Abatement Tax	442,510	439,471	463,728	564,391	100,663	21.71 %
RC006 - Special Assessment Tax	1,661,056	357,000	400,000	425,000	25,000	6.25 %
RC007 - Motor Vehicle Rent Excise Tax	27,450	18,000	18,000	18,000	0	0.00 %
RC008 - Motor Vehicle Taxes-16/20M	6,621	6,604	6,649	6,580	(69)	-1.04 %
RC009 - Commercial MV Taxes	123,120	121,501	123,696	128,085	4,389	3.55 %
RC010 - Personal Property-Watercraft	0	11,942	10,117	10,119	3	0.02 %
RC013 - Sales Tax - County	16,947,356	16,210,037	15,810,000	16,205,000	395,000	2.50 %
RC014 - Sales Tax - City	21,754,762	19,957,629	19,329,000	19,812,000	483,000	2.50 %
RC015 - Compensating Use Tax-County	5,151,565	5,044,000	7,200,000	6,355,000	(845,000)	-11.74 %
RC016 - Compensating Use Tax-City	6,664,600	7,431,000	8,042,000	8,203,000	161,000	2.00 %
RC017 - Annual Appropriation Revenue	0	10,084,646	10,084,647	10,334,389	249,742	2.48 %
RC018 - Sales Tax - Tourism	0	195,000	0	0	0	0.00 %
RC019 - TDD Revenue	243,716	175,000	175,000	175,000	0	0.00 %
RC020 - CID Revenue	32,958	20,284	19,410	20,284	873	4.50 %
RC021 - Stadium Ticket Tax Revenue	1,512,791	1,400,000	1,130,000	1,130,000	0	0.00 %
RC022 - STAR Sales Tax County	3,172,329	3,267,957	3,267,957	3,267,957	0	0.00 %
RC023 - STAR Sales Tax City	5,011,529	4,794,658	4,794,658	4,794,658	0	0.00 %
RC024 - STAR Comp Use Tax County	79,840	64,918	64,918	64,918	0	0.00 %
RC025 - STAR Comp Use Tax City	116,330	93,141	93,141	93,141	0	0.00 %
RC026 - Franchise Tax-Video Service	57,017	150,000	75,000	75,000	0	0.00 %
RC027 - Franchise Tax-Gas	3,845,052	3,550,000	2,800,000	2,940,000	140,000	5.00 %
RC028 - Franchise Tax-Electricity	32,684,148	33,250,000	31,100,000	30,600,000	(500,000)	-1.61 %
RC029 - Franchise Tax-Sewer	5,970,000	6,100,300	6,259,490	6,334,247	74,757	1.19 %
RC030 - Franchise Tax-Water	5,735,281	5,900,000	6,100,000	6,500,000	400,000	6.56 %
RC031 - Franchise Tax-Cable Television	456,656	676,700	676,700	676,700	0	0.00 %
RC032 - Franchise Tax-Telephone	153,716	140,000	75,000	75,000	0	0.00 %
RC034 - Johnson Co Water Dist PILOT	0	55,000	0	0	0	0.00 %
RC035 - Liquor Tax-Alcohol Liquor Tax	661,835	720,000	715,000	750,000	35,000	4.90 %
RC037 - Occupation Business Tax	2,298,457	2,441,100	2,500,000	2,575,000	75,000	3.00 %
RC038 - Billboard Occupation Tax	149,235	149,000	153,321	157,921	4,600	3.00 %
RC040 - Other Taxes	1,182,394	1,260,000	1,200,000	1,260,000	60,000	5.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	920,491	1,000,000	950,000	1,000,000	50,000	5.26 %
RC043 - Delinquent-Spec Assessment Tax	225,329	280,000	229,836	280,000	50,164	21.83 %
41000 - Taxes Sub-Total	*150,559,530*	*163,499,716*	*162,065,173*	*163,042,624*	*977,450*	*0.60 %*
42000 - Licenses, Permits and Fees						
RC044 - Cereal Malt Beverag	14,710	13,500	14,650	15,090	440	3.00 %
RC046 - Child Care License	0	0	0	0	0	0.00 %
RC047 - Swimming Pool Permit	0	0	0	0	0	0.00 %
RC048 - Animal License	4,920	14,280	8,000	8,160	160	2.00 %
RC049 - Misc Business Permits	16,526	20,000	16,218	16,705	487	3.00 %
RC050 - Amusement Devices	11,012	5,000	11,012	11,342	330	3.00 %
RC051 - Security Guard Permits	30,757	43,860	32,240	32,885	645	2.00 %
RC052 - Contractor's License	48,765	65,000	53,440	55,043	1,603	3.00 %
RC053 - Other Regulatory License Fees	57,134	55,000	60,000	61,800	1,800	3.00 %

RC054 - Taxi Certification Permits	0	1,100	0	0	0	0.00 %
RC055 - Landlord Rental License	616,269	600,000	600,000	618,000	18,000	3.00 %
RC056 - Rental License Misc Fees	0	1,000	100	103	3	3.00 %
RC057 - Vacant Prop Registration Fee	67,575	77,000	77,000	79,310	2,310	3.00 %
RC058 - Land Disturbance Fees	0	22,175	22,175	22,175	0	0.00 %
RC059 - Right-of-Way Permits	215,206	270,528	270,528	270,528	0	0.00 %
RC060 - Blasting Permits	0	100	100	100	0	0.00 %
RC061 - Driveway Permits	5,716	12,654	12,654	12,654	0	0.00 %
RC063 - Hauling Permits	898	3,537	3,537	3,537	0	0.00 %
RC064 - Overweight Vehicle Permits	0	1,012	1,012	1,012	0	0.00 %
RC066 - Septic Tank Inspection Permit	50	0	0	0	0	0.00 %
RC067 - Garage Sale Permits	4,149	5,500	4,129	4,253	124	3.00 %
RC068 - Street Closing Permits	2,213	2,983	2,983	2,983	0	0.00 %
RC069 - Antique Vehicle License	0	0	0	0	0	0.00 %
RC070 - Fireworks Permits	44,496	50,000	50,000	51,500	1,500	3.00 %
RC071 - Auto Licenses	0	0	0	0	0	0.00 %
RC259 - Sewer Tapping & Connection Fees	0	0	0	0	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*1,140,395*	*1,264,229*	*1,239,778*	*1,267,179*	*27,401*	*2.21 %*
43000 - Intergovernmental						
RC073 - Federal - Other Grants	0	10,000	10,000	10,000	0	0.00 %
RC088 - State-KDOT	57,960	40,800	35,000	35,700	700	2.00 %
RC091 - Highway Connecting Links	313,930	310,000	310,000	310,000	0	0.00 %
RC093 - Gaming Revenue Allocation	480,000	480,000	480,000	480,000	0	0.00 %
43000 - Intergovernmental Sub-Total	*851,890*	*840,800*	*835,000*	*835,700*	*700*	*0.08 %*
44000 - Charges for Services						
RC099 - EMS Use Charges	0	0	0	0	0	0.00 %
RC103 - TaxAbatement IRB/NRA Appl Fees	465,466	210,000	460,000	460,000	0	0.00 %
RC104 - Court Costs	82,373	0	80,000	80,000	0	0.00 %
RC105 - Reproduction And Copying Fees	2,221	10,100	10,100	10,103	3	0.03 %
RC109 - Garnishment Fees	9,490	10,000	10,000	10,000	0	0.00 %
RC111 - Sale Of Books	0	100	0	0	0	0.00 %
RC112 - False Alarm Fee	88,125	40,000	100,000	102,000	2,000	2.00 %
RC113 - Sale of Reports/Photos/Prints	116,802	53,000	100,000	101,400	1,400	1.40 %
RC114 - Record Checks	1,802	300	400	408	8	2.00 %
RC115 - Jail Fee	6,243	11,730	12,000	12,240	240	2.00 %
RC116 - Animal Control - Vet Fees	29	1,000	0	0	0	0.00 %
RC117 - Animal Control-Boarding Fees	6,841	14,000	15,000	15,300	300	2.00 %
RC118 - Animal Control - Adoption Fees	88,216	68,000	100,000	102,000	2,000	2.00 %
RC120 - Parking - Lot Stamps	7,484	5,000	10,000	10,000	0	0.00 %
RC121 - Parking Meter Collections	270,277	100,000	100,000	100,000	0	0.00 %
RC122 - Parking - Lot Receipts	31,445	65,000	35,000	35,000	0	0.00 %
RC123 - Parking - Monthly Permits	126,042	150,000	130,000	130,000	0	0.00 %
RC125 - Rent - Miscellaneous	0	22,500	0	0	0	0.00 %
RC126 - Bus Fares - Senior Groups	0	300	0	0	0	0.00 %
RC127 - Bus Fares - Bus/ATA	7,955	55,000	15,000	55,000	40,000	266.67 %
RC128 - Bus Fares - Dial-A-Ride	3,193	0	0	0	0	0.00 %
RC129 - DUI Video & Reports	28	100	100	100	0	0.00 %
RC130 - Residential Trash Fees	2,806	0	0	0	0	0.00 %
RC134 - Environmental Waste Fee	0	0	0	0	0	0.00 %
RC137 - General Clinic	0	0	0	0	0	0.00 %
RC144 - Class Fees	0	500	0	0	0	0.00 %
RC145 - Special Facility Bldg Use Fees	0	32,000	32,000	32,000	0	0.00 %

RC148 - Memorial Hall Bldg Use Evt Fee	196,340	150,000	150,000	150,000	0	0.00 %
RC149 - Memorial Hall Utility Fee	0	20,000	20,000	20,000	0	0.00 %
RC152 - Sunflower Hills-Cart Rental Fe	0	0	0	0	0	0.00 %
RC154 - Youth Activity Fees	0	0	0	0	0	0.00 %
RC155 - Planning Fees	75,768	100,000	95,000	100,000	5,000	5.26 %
RC156 - Planning-Planning Review Fee	745,904	1,000,000	1,500,000	1,545,000	45,000	3.00 %
RC158 - Inspection-Bldg Inspection Fee	1,740,759	1,500,000	2,000,000	2,060,000	60,000	3.00 %
RC159 - Recreation Center Rentals	0	0	0	0	0	0.00 %
RC160 - County Park Shelter Rentals	0	0	0	0	0	0.00 %
RC161 - Park Shelter Rentals	0	0	0	0	0	0.00 %
RC208 - Contrib-Retiree Premiums	0	0	0	0	0	0.00 %
RC256 - Special Event Fees	0	0	0	0	0	0.00 %
RC302 - Marina Income	0	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*4,075,607*	*3,618,630*	*4,974,600*	*5,130,551*	*155,951*	*3.13 %*
45000 - Fines, Forfeitures and Penalties						
RC165 - Fines - Municipal Court	1,078,282	1,200,000	1,000,000	1,000,000	0	0.00 %
RC166 - Fines - Parking Violations	242,782	130,000	200,000	200,000	0	0.00 %
RC168 - Fines-Animal Control Stray Ani	200	500	200	204	4	2.00 %
RC170 - Fines-NRC Citations	102,083	101,000	101,000	104,030	3,030	3.00 %
RC172 - Penalty Fee Rental License	34,610	25,000	25,000	25,750	750	3.00 %
RC173 - Penalty Fee Occupation Tax	98,678	50,000	100,000	103,000	3,000	3.00 %
RC174 - Penalty Fee-Bad Check Collect	90	0	0	0	0	0.00 %
RC175 - Penalty-Development Agreement	1,010,078	375,000	1,100,000	550,000	(550,000)	-50.00 %
RC176 - Law Enforcement Training Fee	0	51,000	35,000	35,700	700	2.00 %
RC177 - Treasurer Fees	2	0	0	0	0	0.00 %
RC182 - Auto License Fees	0	0	0	0	0	0.00 %
RC183 - Code Enforcement Fees	0	0	25,000	0	(25,000)	-100.00 %
RC184 - Appeal Filing Fees	1,025	200	200	206	6	3.00 %
RC186 - Annex Usage Fees	0	0	0	0	0	0.00 %
RC187 - Tax Abatement Monitoring Fees	0	25,500	25,500	25,500	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*2,567,830*	*1,958,200*	*2,611,900*	*2,044,390*	*(567,510)*	*-21.73 %*
46000 - Interest Income						
RC190 - Interest - Investments	2,492,648	800,000	2,000,000	800,000	(1,200,000)	-60.00 %
RC191 - Interest on Delinquent Taxes	376	0	0	0	0	0.00 %
RC192 - Market Value Adjustment	415,167	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*2,908,191*	*800,000*	*2,000,000*	*800,000*	*(1,200,000)*	*-60.00 %*
47000 - Miscellaneous						
RC201 - Predevelopment Contributions	0	300,000	300,000	300,000	0	0.00 %
RC202 - Contributions and Donations	1,605,756	1,700,000	1,620,000	1,700,000	80,000	4.94 %
RC203 - Miscellaneous Receipts	9,355	11,400	13,900	13,983	83	0.60 %
RC211 - Reim Expense-Computer Charges	0	120	0	0	0	0.00 %
RC215 - Reim Expense-Economic Develop	140,081	150,000	150,000	150,000	0	0.00 %
RC216 - Reim Expense-Racetrack	0	40,000	40,000	40,000	0	0.00 %
RC231 - Reim Exp-Police Fed Task Force	333,184	193,800	200,000	204,000	4,000	2.00 %
47000 - Miscellaneous Sub-Total	*2,088,376*	*2,395,320*	*2,323,900*	*2,407,983*	*84,083*	*3.62 %*
47500 - Earned Lease Income						
RC196 - Ground Leases	18,000	18,000	18,000	18,000	0	0.00 %
47500 - Earned Lease Income Sub-Total	*18,000*	*18,000*	*18,000*	*18,000*	*0*	*0.00 %*
48000 - Reimbursements						
RC209 - Reim Expense-Indirect Costs	919,634	897,375	893,889	893,889	0	0.00 %
RC212 - Reim Expense-BPU	99,139	180,000	180,000	185,400	5,400	3.00 %
RC213 - Reim Expense-Insurance	63,727	200	255,000	0	(255,000)	-100.00 %

RC214 - Reim Expense-Other	342,981	191,100	307,365	442,321	134,956	43.91 %
RC217 - Reimbursed expense-Refunds	10,647	0	0	0	0	0.00 %
RC219 - Reim Expense-Overtime	260,673	156,100	165,000	168,300	3,300	2.00 %
RC220 - Reim Expense-Garage	0	9,008	9,008	9,008	0	0.00 %
RC221 - Reim Expense-Restitution	1,381	400	400	408	8	2.00 %
RC226 - Reimb Exp - Advertising	11,925	0	0	0	0	0.00 %
48000 - Reimbursements Sub-Total	*1,710,107*	*1,434,183*	*1,810,662*	*1,699,326*	*(111,336)*	*-6.15 %*
49000 - Proceeds from Sale of Capital Assets						
RC234 - Sale Of Fixed Assets	0	30,000	30,000	30,000	0	0.00 %
RC235 - Sale of Land	0	50,000	50,000	50,000	0	0.00 %
49000 - Proceeds from Sale of Capital Assets Sub-Total	*0*	*80,000*	*80,000*	*80,000*	*0*	*0.00 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	2,800,000	3,280,000	3,280,000	3,680,000	400,000	12.20 %
49500b - Transfers in Sub-Total	*2,800,000*	*3,280,000*	*3,280,000*	*3,680,000*	*400,000*	*12.20 %*
FND110 - City - General Sub-Total	**168,719,926**	**179,189,078**	**181,239,013**	**181,005,753**	**(233,260)**	**-0.13 %**
Expenditures	163,817,980	180,678,147	184,422,772	181,002,850	(3,419,922)	-1.85 %
Fund Balance Change	4,901,946	(1,489,069)	(3,183,759)	2,902	3,186,661	-100.09 %
FND209 - Wyandotte County 911 Fund						
41000 - Taxes						
RC033 - 911 Tax Fees	965,773	979,200	1,000,000	1,030,000	30,000	3.00 %
41000 - Taxes Sub-Total	*965,773*	*979,200*	*1,000,000*	*1,030,000*	*30,000*	*3.00 %*
FND209 - Wyandotte County 911 Fund Sub-Total	**965,773**	**979,200**	**1,000,000**	**1,030,000**	**30,000**	**3.00 %**
Expenditures	1,012,892	1,009,400	987,700	1,041,100	53,400	5.41 %
Fund Balance Change	(47,119)	(30,200)	12,300	(11,100)	(23,400)	-190.24 %
FND212 - Dedicated Sales Tax						
41000 - Taxes						
RC013 - Sales Tax - County	0	0	0	0	0	0.00 %
RC014 - Sales Tax - City	10,799,935	10,918,000	11,016,000	11,335,000	319,000	2.90 %
RC016 - Compensating Use Tax-City	2,562,056	2,869,000	3,350,000	2,911,000	(439,000)	-13.10 %
41000 - Taxes Sub-Total	*13,361,990*	*13,787,000*	*14,366,000*	*14,246,000*	*(120,000)*	*-0.84 %*
48000 - Reimbursements						
RC214 - Reim Expense-Other	2,213	10,000	10,000	10,000	0	0.00 %
RC217 - Reimbursed expense-Refunds	295	500	500	500	0	0.00 %
48000 - Reimbursements Sub-Total	*2,508*	*10,500*	*10,500*	*10,500*	*0*	*0.00 %*
FND212 - Dedicated Sales Tax Sub-Total	**13,364,499**	**13,797,500**	**14,376,500**	**14,256,500**	**(120,000)**	**-0.83 %**
Expenditures	9,316,215	17,008,070	17,007,767	16,517,788	(489,980)	-2.88 %
Fund Balance Change	4,048,284	(3,210,570)	(2,631,267)	(2,261,288)	369,980	-14.06 %
FND220 - Special Street & Hiway-City						
43000 - Intergovernmental						
RC088 - State-KDOT	0	200,000	0	200,000	200,000	100.00 %
RC255 - Special City/County Highway	7,122,138	7,212,210	7,150,000	7,003,462	(146,538)	-2.05 %
43000 - Intergovernmental Sub-Total	*7,122,138*	*7,412,210*	*7,150,000*	*7,203,462*	*53,462*	*0.75 %*
48000 - Reimbursements						
RC214 - Reim Expense-Other	451,067	50,000	50,000	50,000	0	0.00 %
RC217 - Reimbursed expense-Refunds	290	0	0	0	0	0.00 %
48000 - Reimbursements Sub-Total	*451,357*	*50,000*	*50,000*	*50,000*	*0*	*0.00 %*
FND220 - Special Street & Hiway-City Sub-Total	**7,573,495**	**7,462,210**	**7,200,000**	**7,253,462**	**53,462**	**0.74 %**
Expenditures	7,301,287	9,034,848	9,080,578	9,195,474	114,897	1.27 %

Fund Balance Change	272,207	(1,572,638)	(1,880,578)	(1,942,013)	(61,435)	3.27 %
FND221 - Special Parks and Recreation						
41000 - Taxes						
RC035 - Liquor Tax-Alcohol Liquor Tax	681,195	720,000	735,000	772,000	37,000	5.03 %
41000 - Taxes Sub-Total	*681,195*	*720,000*	*735,000*	*772,000*	*37,000*	*5.03 %*
FND221 - Special Parks and Recreation Sub-Total	**681,195**	**720,000**	**735,000**	**772,000**	**37,000**	**5.03 %**
Expenditures	716,425	725,000	925,000	775,000	(150,000)	-16.22 %
Fund Balance Change	(35,230)	(5,000)	(190,000)	(3,000)	187,000	-98.42 %
FND222 - Special Alcohol Program						
41000 - Taxes						
RC035 - Liquor Tax-Alcohol Liquor Tax	681,195	720,000	735,000	772,000	37,000	5.03 %
41000 - Taxes Sub-Total	*681,195*	*720,000*	*735,000*	*772,000*	*37,000*	*5.03 %*
45000 - Fines, Forfeitures and Penalties						
RC171 - Fines-Alcohol Substance Abuse	1,097	698	0	0	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*1,097*	*698*	*0*	*0*	*0*	*0.00 %*
FND222 - Special Alcohol Program Sub-Total	**682,292**	**720,698**	**735,000**	**772,000**	**37,000**	**5.03 %**
Expenditures	743,096	1,062,339	1,077,023	1,048,250	(28,773)	-2.67 %
Fund Balance Change	(60,804)	(341,641)	(342,023)	(276,250)	65,773	-19.23 %
FND223 - Tourism & Convention Prom						
41000 - Taxes						
RC039 - Transient Guest Hotel Tax	4,623,094	5,200,000	4,700,000	4,960,000	260,000	5.53 %
41000 - Taxes Sub-Total	*4,623,094*	*5,200,000*	*4,700,000*	*4,960,000*	*260,000*	*5.53 %*
FND223 - Tourism & Convention Prom Sub-Total	**4,623,094**	**5,200,000**	**4,700,000**	**4,960,000**	**260,000**	**5.53 %**
Expenditures	3,331,401	7,502,277	7,151,046	7,237,992	86,946	1.22 %
Fund Balance Change	1,291,693	(2,302,277)	(2,451,046)	(2,277,992)	173,054	-7.06 %
FND226 - Specials Assets						
Expenditures	71	550,000	550,000	550,000	0	0.00 %
Fund Balance Change	(71)	(550,000)	(550,000)	(550,000)	0	0.00 %
FND460 - County Bond and Interest Fund						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	3,556,609	4,102,485	4,102,486	4,238,792	136,307	3.32 %
RC002 - Personal Property-Rec Vehicle	1,288	1,270	1,365	1,325	(39)	-2.89 %
RC003 - Personal Prop - Motor Vehicle	343,757	339,346	364,375	360,253	(4,122)	-1.13 %
RC005 - IRB PILOT/Tax Abatement Tax	64,772	67,247	67,252	75,522	8,270	12.30 %
RC007 - Motor Vehicle Rent Excise Tax	2,844	2,000	3,000	3,200	200	6.67 %
RC008 - Motor Vehicle Taxes-16/20M	759	817	804	821	17	2.09 %
RC009 - Commercial MV Taxes	14,184	14,107	15,034	15,244	210	1.39 %
RC010 - Personal Property-Watercraft	0	1,563	1,312	1,355	44	3.32 %
RC021 - Stadium Ticket Tax Revenue	113,355	104,500	100,000	104,500	4,500	4.50 %
RC041 - Delinquent-Ad Valorem Prop Tax	98,577	158,000	108,000	158,000	50,000	46.30 %
41000 - Taxes Sub-Total	*4,196,144*	*4,791,335*	*4,763,628*	*4,959,013*	*195,386*	*4.10 %*
46000 - Interest Income						
RC190 - Interest - Investments	105,759	60,000	100,000	100,000	0	0.00 %
46000 - Interest Income Sub-Total	*105,759*	*60,000*	*100,000*	*100,000*	*0*	*0.00 %*

48000 - Reimbursements						
RC212 - Reim Expense-BPU	385,905	390,000	386,000	387,000	1,000	0.26 %
48000 - Reimbursements Sub-Total	*385,905*	*390,000*	*386,000*	*387,000*	*1,000*	*0.26 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	1,500,000	1,500,000	1,500,000	1,500,000	0	0.00 %
49500b - Transfers in Sub-Total	*1,500,000*	*1,500,000*	*1,500,000*	*1,500,000*	*0*	*0.00 %*
FND460 - County Bond and Interest Fund Sub-Total	**6,187,808**	**6,741,335**	**6,749,628**	**6,946,013**	**196,386**	**2.91 %**
Expenditures	5,807,536	6,099,624	6,149,624	6,944,548	794,924	12.93 %
Fund Balance Change	380,272	641,711	600,004	1,465	(598,538)	-99.76 %
FND560 - Sewer System						
41000 - Taxes						
RC006 - Special Assessment Tax	5,946	13,000	13,000	13,000	0	0.00 %
RC043 - Delinquent-Spec Assessment Tax	0	500	500	500	0	0.00 %
41000 - Taxes Sub-Total	*5,946*	*13,500*	*13,500*	*13,500*	*0*	*0.00 %*
42000 - Licenses, Permits and Fees						
RC062 - Excavation Permits	752	1,964	1,964	1,964	0	0.00 %
RC065 - Sewer Discharge Permits	6,425	35,325	35,325	35,325	0	0.00 %
RC259 - Sewer Tapping & Connection Fees	534,408	285,000	285,000	285,000	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*541,585*	*322,289*	*322,289*	*322,289*	*0*	*0.00 %*
44000 - Charges for Services						
RC131 - Sewer-Class 1A Abatement Fees	26,936,590	27,880,000	28,058,000	29,180,320	1,122,320	4.00 %
RC132 - Sewer-Class II Abatement Fees	12,356,823	11,235,000	12,871,000	13,385,840	514,840	4.00 %
RC133 - Sewer-Class III Abatement Fees	11,698,085	11,865,000	12,185,000	12,672,400	487,400	4.00 %
RC135 - Sewer - Septic Dumping Fees	15,624	150,000	25,000	25,000	0	0.00 %
RC138 - Laboratory Fees	58,150	0	0	0	0	0.00 %
RC157 - Inspection-Billing Serv Fees	0	500	500	500	0	0.00 %
44000 - Charges for Services Sub-Total	*51,065,271*	*51,130,500*	*53,139,500*	*55,264,060*	*2,124,560*	*4.00 %*
45000 - Fines, Forfeitures and Penalties						
RC177 - Treasurer Fees	0	0	0	0	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
46000 - Interest Income						
RC190 - Interest - Investments	1,509,283	375,000	500,000	500,000	0	0.00 %
RC192 - Market Value Adjustment	254,876	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*1,764,159*	*375,000*	*500,000*	*500,000*	*0*	*0.00 %*
47000 - Miscellaneous						
RC203 - Miscellaneous Receipts	12,234	5,000	5,000	5,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*12,234*	*5,000*	*5,000*	*5,000*	*0*	*0.00 %*
48000 - Reimbursements						
RC213 - Reim Expense-Insurance	0	25,000	25,000	25,000	0	0.00 %
RC214 - Reim Expense-Other	8,837	14,843	14,843	14,843	0	0.00 %
RC233 - Cancelled Prior Year PO's	0	25,000	25,000	25,000	0	0.00 %
48000 - Reimbursements Sub-Total	*8,837*	*64,843*	*64,843*	*64,843*	*0*	*0.00 %*
FND560 - Sewer System Sub-Total	**53,398,033**	**51,911,132**	**54,045,132**	**56,169,692**	**2,124,560**	**3.93 %**
Expenditures	43,536,345	53,099,828	52,936,893	54,544,241	1,607,348	3.04 %
Fund Balance Change	9,861,688	(1,188,696)	1,108,239	1,625,451	517,212	46.67 %
FND562 - Public Levee						

46000 - Interest Income						
RC190 - Interest - Investments	14,224	8,000	8,000	8,000	0	0.00 %
46000 - Interest Income Sub-Total	*14,224*	*8,000*	*8,000*	*8,000*	*0*	*0.00 %*
47500 - Earned Lease Income						
RC196 - Ground Leases	215,001	215,000	205,439	173,157	(32,282)	-15.71 %
RC197 - Public Levee-Grain Elev Lease	117,113	119,862	118,675	119,862	1,187	1.00 %
47500 - Earned Lease Income Sub-Total	*332,115*	*334,862*	*324,114*	*293,019*	*(31,095)*	*-9.59 %*
FND562 - Public Levee Sub-Total	**346,339**	**342,862**	**332,114**	**301,019**	**(31,095)**	**-9.36 %**
Expenditures	321,200	388,840	388,840	392,600	3,760	0.97 %
Fund Balance Change	25,139	(45,978)	(56,726)	(91,581)	(34,855)	61.44 %
FND563 - Stormwater Enterprise						
42000 - Licenses, Permits and Fees						
RC062 - Excavation Permits	92,389	0	0	0	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*92,389*	*0*	*0*	*0*	*0*	*0.00 %*
44000 - Charges for Services						
RC131 - Sewer-Class 1A Abatement Fees	0	0	0	0	0	0.00 %
RC132 - Sewer-Class II Abatement Fees	0	0	0	0	0	0.00 %
RC133 - Sewer-Class III Abatement Fees	0	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
45000 - Fines, Forfeitures and Penalties						
RC181 - Stormwater Use Fees	5,551,551	9,100,000	9,189,800	10,684,947	1,495,147	16.27 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*5,551,551*	*9,100,000*	*9,189,800*	*10,684,947*	*1,495,147*	*16.27 %*
46000 - Interest Income						
RC190 - Interest - Investments	127,432	30,000	30,000	30,000	0	0.00 %
46000 - Interest Income Sub-Total	*127,432*	*30,000*	*30,000*	*30,000*	*0*	*0.00 %*
47000 - Miscellaneous						
RC203 - Miscellaneous Receipts	0	700,000	700,000	0	(700,000)	-100.00 %
47000 - Miscellaneous Sub-Total	*0*	*700,000*	*700,000*	*0*	*(700,000)*	*-100.00 %*
FND563 - Stormwater Enterprise Sub-Total	**5,771,372**	**9,830,000**	**9,919,800**	**10,714,947**	**795,147**	**8.02 %**
Expenditures	5,152,285	9,238,938	9,548,630	9,722,522	173,893	1.82 %
Fund Balance Change	619,087	591,062	371,170	992,425	621,254	167.38 %
FND564 - Emergency Medical Services						
41000 - Taxes						
RC014 - Sales Tax - City	7,199,954	7,320,000	7,400,000	7,548,000	148,000	2.00 %
RC016 - Compensating Use Tax-City	1,708,037	1,914,000	2,400,000	2,050,000	(350,000)	-14.58 %
41000 - Taxes Sub-Total	*8,907,991*	*9,234,000*	*9,800,000*	*9,598,000*	*(202,000)*	*-2.06 %*
44000 - Charges for Services						
RC097 - EMS Event Fees	5,402	30,000	7,800	8,000	200	2.56 %
RC098 - EMS Memberships	7,697	15,000	14,000	15,000	1,000	7.14 %
RC099 - EMS Use Charges	6,181,335	5,300,000	5,900,000	6,200,000	300,000	5.08 %
RC100 - Collection Agency Revenue	0	2,000	18,200	2,000	(16,200)	-89.01 %
RC101 - Setoff Program Revenue	6,307	120,000	120,000	120,000	0	0.00 %
44000 - Charges for Services Sub-Total	*6,200,741*	*5,467,000*	*6,060,000*	*6,345,000*	*285,000*	*4.70 %*
46000 - Interest Income						
RC190 - Interest - Investments	75,849	5,000	5,000	5,000	0	0.00 %
46000 - Interest Income Sub-Total	*75,849*	*5,000*	*5,000*	*5,000*	*0*	*0.00 %*

47000 - Miscellaneous						
RC203 - Miscellaneous Receipts	16	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*16*	*0*	*0*	*0*	*0*	*0.00 %*
48000 - Reimbursements						
RC214 - Reim Expense-Other	26,958	10,000	10,000	10,000	0	0.00 %
RC217 - Reimbursed expense-Refunds	441	0	0	0	0	0.00 %
48000 - Reimbursements Sub-Total	*27,399*	*10,000*	*10,000*	*10,000*	*0*	*0.00 %*
49000 - Proceeds from Sale of Capital Assets						
RC234 - Sale Of Fixed Assets	134,200	0	0	0	0	0.00 %
49000 - Proceeds from Sale of Capital Assets Sub-Total	*134,200*	*0*	*0*	*0*	*0*	*0.00 %*
FND564 - Emergency Medical Services Sub-Total	**15,346,197**	**14,716,000**	**15,875,000**	**15,958,000**	**83,000**	**0.52 %**
Expenditures	13,304,442	15,072,475	14,969,546	15,981,564	1,012,018	6.76 %
Fund Balance Change	2,041,754	(356,475)	905,454	(23,564)	(929,018)	-102.60 %
FND565 - Sunflower Hills Golf Fund						
42000 - Licenses, Permits and Fees						
RC069 - Antique Vehicle License	0	0	0	0	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
44000 - Charges for Services						
RC150 - Sunflower Hills-Snack Bar Fees	21,949	16,000	16,000	16,000	0	0.00 %
RC151 - Sunflower Hills Golf-Green Fee	839,522	945,000	1,000,000	1,100,000	100,000	10.00 %
RC152 - Sunflower Hills-Cart Rental Fe	469,890	560,000	575,000	625,000	50,000	8.70 %
RC153 - Driving Range Income	4,411	5,000	5,000	5,500	500	10.00 %
44000 - Charges for Services Sub-Total	*1,335,772*	*1,526,000*	*1,596,000*	*1,746,500*	*150,500*	*9.43 %*
45000 - Fines, Forfeitures and Penalties						
RC177 - Treasurer Fees	0	0	0	0	0	0.00 %
RC182 - Auto License Fees	0	0	0	0	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
46000 - Interest Income						
RC190 - Interest - Investments	19,916	5,000	5,000	5,000	0	0.00 %
RC191 - Interest on Delinquent Taxes	0	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*19,916*	*5,000*	*5,000*	*5,000*	*0*	*0.00 %*
48000 - Reimbursements						
RC217 - Reimbursed expense-Refunds	5,445	0	0	0	0	0.00 %
48000 - Reimbursements Sub-Total	*5,445*	*0*	*0*	*0*	*0*	*0.00 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	15,000	15,000	15,000	15,000	0	0.00 %
49500b - Transfers in Sub-Total	*15,000*	*15,000*	*15,000*	*15,000*	*0*	*0.00 %*
FND565 - Sunflower Hills Golf Fund Sub-Total	**1,376,133**	**1,546,000**	**1,616,000**	**1,766,500**	**150,500**	**9.31 %**
Expenditures	1,150,126	1,549,285	1,694,536	1,711,124	16,588	0.98 %
Fund Balance Change	226,007	(3,285)	(78,536)	55,376	133,912	-170.51 %
FND566 - Stadium (Monarchs)						
46000 - Interest Income						
RC190 - Interest - Investments	0	15,000	15,000	15,000	0	0.00 %
46000 - Interest Income Sub-Total	*0*	*15,000*	*15,000*	*15,000*	*0*	*0.00 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	250,000	250,000	250,000	250,000	0	0.00 %
49500b - Transfers in Sub-Total	*250,000*	*250,000*	*250,000*	*250,000*	*0*	*0.00 %*
FND566 - Stadium (Monarchs) Sub-Total	**250,000**	**265,000**	**265,000**	**265,000**	**0**	**0.00 %**

Expenditures	391,840	858,600	858,600	858,600	0	0.00 %
Fund Balance Change	(141,840)	(593,600)	(593,600)	(593,600)	0	0.00 %
FND567 - Solid Waste						
44000 - Charges for Services						
RC128 - Bus Fares - Dial-A-Ride	0	0	0	0	0	0.00 %
RC130 - Residential Trash Fees	9,203,200	10,550,000	11,633,121	11,517,117	(116,004)	-1.00 %
RC134 - Environmental Waste Fee	1,156,053	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*10,359,253*	*10,550,000*	*11,633,121*	*11,517,117*	*(116,004)*	*-1.00 %*
46000 - Interest Income						
RC190 - Interest - Investments	39,418	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*39,418*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC202 - Contributions and Donations	0	0	0	0	0	0.00 %
RC203 - Miscellaneous Receipts	627	3,000	3,000	3,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*627*	*3,000*	*3,000*	*3,000*	*0*	*0.00 %*
48000 - Reimbursements						
RC214 - Reim Expense-Other	0	15,000	15,000	15,000	0	0.00 %
48000 - Reimbursements Sub-Total	*0*	*15,000*	*15,000*	*15,000*	*0*	*0.00 %*
FND567 - Solid Waste Sub-Total	**10,399,297**	**10,568,000**	**11,651,121**	**11,535,117**	**(116,004)**	**-1.00 %**
Expenditures	9,332,333	10,718,080	10,715,711	11,192,354	476,643	4.45 %
Fund Balance Change	1,066,964	(150,080)	935,410	342,763	(592,647)	-63.36 %
FND701 - Environment Trust						
44000 - Charges for Services						
RC134 - Environmental Waste Fee	0	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC203 - Miscellaneous Receipts	86	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*86*	*0*	*0*	*0*	*0*	*0.00 %*
48000 - Reimbursements						
RC214 - Reim Expense-Other	28,635	0	0	0	0	0.00 %
48000 - Reimbursements Sub-Total	*28,635*	*0*	*0*	*0*	*0*	*0.00 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	250,000	250,000	250,000	250,000	0	0.00 %
49500b - Transfers in Sub-Total	*250,000*	*250,000*	*250,000*	*250,000*	*0*	*0.00 %*
FND701 - Environment Trust Sub-Total	**278,721**	**250,000**	**250,000**	**250,000**	**0**	**0.00 %**
Expenditures	295,500	250,000	250,000	250,000	0	0.00 %
Fund Balance Change	(16,779)	0	0	0	0	0.00 %

Unified Government of Wyandotte County/Kansas City Kansas

2024 Amended - 2025 Budget
Revenue Detail By Fund

Revenue	2023 Actual	2024 Original	2024 Amended	2025 Budget	2025 Variance	% Change
FND113 - Parks and Recreation						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	2,652,010	3,053,296	3,053,297	2,776,854	(276,443)	-9.05 %
RC002 - Personal Property-Rec Vehicle	813	945	1,016	868	(148)	-14.53 %
RC003 - Personal Prop - Motor Vehicle	217,142	252,560	271,188	236,004	(35,184)	-12.97 %
RC005 - IRB PILOT/Tax Abatement Tax	48,511	50,049	50,052	56,208	6,156	12.30 %
RC007 - Motor Vehicle Rent Excise Tax	1,797	1,012	2,000	2,060	60	3.00 %
RC008 - Motor Vehicle Taxes-16/20M	479	608	599	538	(61)	-10.13 %
RC009 - Commercial MV Taxes	8,960	10,499	11,189	9,986	(1,203)	-10.75 %
RC010 - Personal Property-Watercraft	0	1,163	976	888	(88)	-9.05 %
RC037 - Occupation Business Tax	(310)	0	0	0	0	0.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	64,290	78,398	69,998	78,398	8,400	12.00 %
41000 - Taxes Sub-Total	*2,993,692*	*3,448,531*	*3,460,315*	*3,161,805*	*(298,511)*	*-8.63 %*
42000 - Licenses, Permits and Fees						
RC048 - Animal License	0	0	0	0	0	0.00 %
RC051 - Security Guard Permits	0	0	0	0	0	0.00 %
RC053 - Other Regulatory License Fees	(475)	0	0	0	0	0.00 %
RC055 - Landlord Rental License	0	0	0	0	0	0.00 %
RC067 - Garage Sale Permits	(330)	0	0	0	0	0.00 %
RC070 - Fireworks Permits	(17)	0	0	0	0	0.00 %
RC071 - Auto Licenses	0	0	0	0	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*(822)*	*0*	*0*	*0*	*0*	*0.00 %*
43000 - Intergovernmental						
RC094 - Annual Appropriation City Gen	4,460,000	4,900,000	4,900,000	4,900,000	0	0.00 %
43000 - Intergovernmental Sub-Total	*4,460,000*	*4,900,000*	*4,900,000*	*4,900,000*	*0*	*0.00 %*
44000 - Charges for Services						
RC104 - Court Costs	0	0	0	0	0	0.00 %
RC112 - False Alarm Fee	0	0	0	0	0	0.00 %
RC113 - Sale of Reports/Photos/Prints	83	0	0	0	0	0.00 %
RC118 - Animal Control - Adoption Fees	0	0	0	0	0	0.00 %
RC119 - Sale of Chemicals	5,520	10,000	6,000	6,000	0	0.00 %
RC121 - Parking Meter Collections	0	0	0	0	0	0.00 %
RC125 - Rent - Miscellaneous	27,718	20,000	27,000	27,000	0	0.00 %
RC137 - General Clinic	0	0	0	0	0	0.00 %
RC144 - Class Fees	147,953	19,500	12,000	12,000	0	0.00 %
RC147 - Swimming Pool Fees	22,233	9,000	9,000	9,000	0	0.00 %
RC152 - Sunflower Hills-Cart Rental Fe	0	0	0	0	0	0.00 %
RC154 - Youth Activity Fees	24,240	55,000	55,000	55,000	0	0.00 %
RC158 - Inspection-Bldg Inspection Fee	0	0	0	0	0	0.00 %
RC159 - Recreation Center Rentals	297,822	185,000	172,000	194,000	22,000	12.79 %
RC160 - County Park Shelter Rentals	177,326	0	0	0	0	0.00 %
RC161 - Park Shelter Rentals	69,133	100,000	110,000	110,000	0	0.00 %
RC162 - Renaissnace Festival	104,117	100,000	100,000	100,000	0	0.00 %
RC256 - Special Event Fees	11,696	5,000	15,000	15,000	0	0.00 %
RC302 - Marina Income	4,382	8,500	7,000	7,000	0	0.00 %
RC303 - Boating Permits	31,007	100,000	70,000	70,000	0	0.00 %
RC304 - Dock Rentals	0	180,000	170,000	175,000	5,000	2.94 %
RC305 - Marina Fuel	3,101	10,400	7,000	7,000	0	0.00 %
RC306 - Parks Licenses & Permits	0	0	50,100	50,100	0	0.00 %

RC307 - Adult League Fees	0	50,000	20,000	60,000	40,000	200.00 %
RC308 - Commission Fees	0	20,000	20,000	0	(20,000)	-100.00 %
44000 - Charges for Services Sub-Total	*926,329*	*872,400*	*850,100*	*897,100*	*47,000*	*5.53 %*
45000 - Fines, Forfeitures and Penalties						
RC173 - Penalty Fee Occupation Tax	(80)	0	0	0	0	0.00 %
RC177 - Treasurer Fees	0	0	0	0	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*(80)*	*0*	*0*	*0*	*0*	*0.00 %*
46000 - Interest Income						
RC191 - Interest on Delinquent Taxes	0	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC202 - Contributions and Donations	100,000	100,000	107,200	100,000	(7,200)	-6.72 %
RC203 - Miscellaneous Receipts	17,293	12,000	15,000	15,000	0	0.00 %
RC231 - Reim Exp-Police Fed Task Force	1,653	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*118,946*	*112,000*	*122,200*	*115,000*	*(7,200)*	*-5.89 %*
48000 - Reimbursements						
RC213 - Reim Expense-Insurance	0	300	300	300	0	0.00 %
RC214 - Reim Expense-Other	235	1,050	1,050	1,050	0	0.00 %
RC217 - Reimbursed expense-Refunds	1,210	0	0	0	0	0.00 %
RC228 - Reimb Exp - Abstract Fees	0	0	0	0	0	0.00 %
48000 - Reimbursements Sub-Total	*1,445*	*1,350*	*1,350*	*1,350*	*0*	*0.00 %*
FND113 - Parks and Recreation Sub-Total	**8,499,511**	**9,334,281**	**9,333,965**	**9,075,255**	**(258,711)**	**-2.77 %**
Expenditures	7,408,034	9,518,290	9,866,266	9,064,462	(801,804)	-8.13 %
Fund Balance Change	1,091,477	(184,009)	(532,301)	10,792	543,093	-102.03 %
FND160 - County - General						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	46,678,443	52,094,871	52,094,873	54,646,669	2,551,796	4.90 %
RC002 - Personal Property-Rec Vehicle	18,235	16,127	17,331	17,086	(245)	-1.41 %
RC003 - Personal Prop - Motor Vehicle	4,868,293	4,309,144	4,626,971	4,644,399	17,429	0.38 %
RC005 - IRB PILOT/Tax Abatement Tax	848,930	884,216	853,987	959,011	105,024	12.30 %
RC007 - Motor Vehicle Rent Excise Tax	40,276	22,700	41,484	42,729	1,245	3.00 %
RC008 - Motor Vehicle Taxes-16/20M	10,746	10,375	10,214	10,587	373	3.65 %
RC009 - Commercial MV Taxes	200,869	179,134	190,912	196,526	5,614	2.94 %
RC010 - Personal Property-Watercraft	0	19,847	16,654	17,470	816	4.90 %
RC013 - Sales Tax - County	5,615,832	6,093,296	5,600,000	5,740,000	140,000	2.50 %
RC015 - Compensating Use Tax-County	2,236,775	1,964,000	2,410,000	2,112,000	(298,000)	-12.37 %
RC022 - STAR Sales Tax County	1,138,877	1,137,962	1,137,962	1,137,962	0	0.00 %
RC024 - STAR Comp Use Tax County	28,654	22,606	22,606	22,606	0	0.00 %
RC031 - Franchise Tax-Cable Television	0	60,000	0	0	0	0.00 %
RC035 - Liquor Tax-Alcohol Liquor Tax	19,361	20,000	20,900	22,000	1,100	5.26 %
RC036 - Mortgage Registration Fee	0	0	0	0	0	0.00 %
RC037 - Occupation Business Tax	0	0	0	0	0	0.00 %
RC038 - Billboard Occupation Tax	0	0	0	0	0	0.00 %
RC040 - Other Taxes	2,364,787	2,448,000	2,435,731	2,508,803	73,072	3.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	1,385,993	2,500,000	1,300,000	1,350,000	50,000	3.85 %
41000 - Taxes Sub-Total	*65,456,070*	*71,782,279*	*70,779,624*	*73,427,848*	*2,648,224*	*3.74 %*
42000 - Licenses, Permits and Fees						
RC048 - Animal License	0	0	0	0	0	0.00 %
RC051 - Security Guard Permits	0	0	0	0	0	0.00 %
RC053 - Other Regulatory License Fees	15	0	0	0	0	0.00 %

RC055 - Landlord Rental License	0	0	0	0	0	0.00 %
RC057 - Vacant Prop Registration Fee	0	0	0	0	0	0.00 %
RC059 - Right-of-Way Permits	0	0	0	0	0	0.00 %
RC067 - Garage Sale Permits	0	0	0	0	0	0.00 %
RC069 - Antique Vehicle License	7,001	6,000	6,000	6,000	0	0.00 %
RC071 - Auto Licenses	972,288	1,184,500	1,000,000	1,030,000	30,000	3.00 %
42000 - Licenses, Permits and Fees Sub-Total	*979,304*	*1,190,500*	*1,006,000*	*1,036,000*	*30,000*	*2.98 %*
43000 - Intergovernmental						
RC084 - State-Other State Grants	1,200	0	1,500	1,530	30	2.00 %
RC092 - Other State Shared Revenues	9,274	10,000	10,000	10,000	0	0.00 %
RC094 - Annual Appropriation City Gen	50,000	50,000	50,000	50,000	0	0.00 %
RC255 - Special City/County Highway	856	650	650	650	0	0.00 %
43000 - Intergovernmental Sub-Total	*61,330*	*60,650*	*62,150*	*62,180*	*30*	*0.05 %*
44000 - Charges for Services						
RC104 - Court Costs	0	0	0	0	0	0.00 %
RC105 - Reproduction And Copying Fees	2,274	8,300	8,750	8,300	(450)	-5.14 %
RC106 - Computer Services	141,014	337,100	150,500	153,500	3,000	1.99 %
RC110 - Vending/Telephone Commissions	243,439	100,000	280,000	283,600	3,600	1.29 %
RC115 - Jail Fee	1,953,724	1,250,000	1,876,753	1,915,886	39,133	2.09 %
RC118 - Animal Control - Adoption Fees	0	0	0	0	0	0.00 %
RC122 - Parking - Lot Receipts	0	100	0	0	0	0.00 %
RC123 - Parking - Monthly Permits	155	90,000	150	150	0	0.00 %
RC125 - Rent - Miscellaneous	0	0	0	0	0	0.00 %
RC130 - Residential Trash Fees	0	0	0	0	0	0.00 %
RC137 - General Clinic	0	0	0	0	0	0.00 %
RC138 - Laboratory Fees	0	0	0	0	0	0.00 %
RC139 - Immunizations	0	0	0	0	0	0.00 %
RC144 - Class Fees	0	0	0	0	0	0.00 %
RC146 - Sandstone Facility Use Fee	50,000	50,000	50,000	50,000	0	0.00 %
RC151 - Sunflower Hills Golf-Green Fee	0	0	0	0	0	0.00 %
RC152 - Sunflower Hills-Cart Rental Fe	0	0	0	0	0	0.00 %
RC154 - Youth Activity Fees	0	0	0	0	0	0.00 %
RC156 - Planning-Planning Review Fee	0	0	0	0	0	0.00 %
RC158 - Inspection-Bldg Inspection Fee	1,691	0	0	0	0	0.00 %
RC159 - Recreation Center Rentals	0	0	0	0	0	0.00 %
RC161 - Park Shelter Rentals	0	0	0	0	0	0.00 %
RC207 - Contrib-Cobra Premiums	0	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*2,392,298*	*1,835,500*	*2,366,153*	*2,411,436*	*45,283*	*1.91 %*
45000 - Fines, Forfeitures and Penalties						
RC165 - Fines - Municipal Court	0	0	0	0	0	0.00 %
RC166 - Fines - Parking Violations	0	0	0	0	0	0.00 %
RC169 - Fines-Pre-Trial Services	27,572	21,400	29,500	30,090	590	2.00 %
RC170 - Fines-NRC Citations	0	0	0	0	0	0.00 %
RC172 - Penalty Fee Rental License	0	0	0	0	0	0.00 %
RC173 - Penalty Fee Occupation Tax	0	0	0	0	0	0.00 %
RC174 - Penalty Fee-Bad Check Collect	5,207	6,686	5,650	5,865	215	3.81 %
RC175 - Penalty-Development Agreement	1,010,078	375,000	1,100,000	550,000	(550,000)	-50.00 %
RC177 - Treasurer Fees	190,050	230,000	220,000	226,000	6,000	2.73 %
RC178 - Sheriff Officer Fees	94,664	75,000	100,000	102,000	2,000	2.00 %
RC179 - District Court Office Fees	99,292	102,000	95,000	96,900	1,900	2.00 %
RC182 - Auto License Fees	25,331	40,000	30,000	30,900	900	3.00 %
RC186 - Annex Usage Fees	94	0	0	0	0	0.00 %

RC188 - Diversion Application Fee	102,518	127,500	105,000	109,200	4,200	4.00 %
RC189 - Heritage Trust Fees	0	100,000	100,000	100,000	0	0.00 %
RC257 - Officer Fee	1,194,873	1,250,000	1,200,000	1,236,000	36,000	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*2,749,678*	*2,327,586*	*2,985,150*	*2,486,955*	*(498,195)*	*-16.69 %*
46000 - Interest Income						
RC190 - Interest - Investments	1,334,162	1,600,000	1,200,000	1,300,000	100,000	8.33 %
RC191 - Interest on Delinquent Taxes	1,262,774	2,000,000	1,200,000	1,200,000	0	0.00 %
RC192 - Market Value Adjustment	904,978	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*3,501,914*	*3,600,000*	*2,400,000*	*2,500,000*	*100,000*	*4.17 %*
47000 - Miscellaneous						
RC194 - Sand Royalties	2,287	1,500	2,400	2,500	100	4.17 %
RC200 - Landbank Sales	4,000	10,000	14,000	14,000	0	0.00 %
RC203 - Miscellaneous Receipts	39,028	70,500	51,500	51,570	70	0.14 %
47000 - Miscellaneous Sub-Total	*45,315*	*82,000*	*67,900*	*68,070*	*170*	*0.25 %*
47500 - Earned Lease Income						
RC198 - Reardon Center-Management Fee	0	0	0	0	0	0.00 %
47500 - Earned Lease Income Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
48000 - Reimbursements						
RC209 - Reim Expense-Indirect Costs	389,440	415,185	415,185	415,185	0	0.00 %
RC210 - Reim Expense-District Court	3,369	5,610	4,000	4,080	80	2.00 %
RC212 - Reim Expense-BPU	0	125,000	125,000	125,000	0	0.00 %
RC213 - Reim Expense-Insurance	0	0	141,000	0	(141,000)	-100.00 %
RC214 - Reim Expense-Other	162,854	112,820	119,615	121,320	1,705	1.43 %
RC217 - Reimbursed expense-Refunds	1,602	0	1,750	1,750	0	0.00 %
RC219 - Reim Expense-Overtime	8,004	3,000	10,000	13,000	3,000	30.00 %
RC221 - Reim Expense-Restitution	4,768	2,000	1,500	1,530	30	2.00 %
RC222 - Reim Expense-District Coroner	37,935	25,500	40,000	40,000	0	0.00 %
RC224 - Reimb-Juvenile Crt/Limited Act	6,272	10,200	6,500	6,630	130	2.00 %
RC227 - Reimb - NRA Fee	196,500	225,000	225,000	225,000	0	0.00 %
RC228 - Reimb Exp - Abstract Fees	156,766	121,000	126,000	129,780	3,780	3.00 %
RC233 - Cancelled Prior Year PO's	0	50,000	50,000	50,000	0	0.00 %
48000 - Reimbursements Sub-Total	*967,509*	*1,095,315*	*1,265,550*	*1,133,275*	*(132,275)*	*-10.45 %*
49000 - Proceeds from Sale of Capital Assets						
RC234 - Sale Of Fixed Assets	16,393	1,000	15,000	15,000	0	0.00 %
RC235 - Sale of Land	0	200	0	0	0	0.00 %
49000 - Proceeds from Sale of Capital Assets Sub-Total	*16,393*	*1,200*	*15,000*	*15,000*	*0*	*0.00 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	84,000	0	0	1,775,015	1,775,015	100.00 %
49500b - Transfers in Sub-Total	*84,000*	*0*	*0*	*1,775,015*	*1,775,015*	*100.00 %*
FND160 - County - General Sub-Total	**76,253,810**	**81,975,030**	**80,947,527**	**84,915,779**	**3,968,251**	**4.90 %**
Expenditures	79,061,158	84,008,832	88,241,352	84,897,637	(3,343,715)	-3.79 %
Fund Balance Change	(2,807,348)	(2,033,802)	(7,293,825)	18,142	7,311,967	-100.25 %
FND162 - County - Elections						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	1,410,626	1,627,139	1,627,139	1,437,089	(190,050)	-11.68 %
RC002 - Personal Property-Rec Vehicle	511	504	504	449	(54)	-10.80 %
RC003 - Personal Prop - Motor Vehicle	136,342	134,592	134,592	122,138	(12,454)	-9.25 %
RC005 - IRB PILOT/Tax Abatement Tax	25,690	26,672	26,674	29,954	3,280	12.30 %
RC007 - Motor Vehicle Rent Excise Tax	1,128	700	1,125	1,400	275	24.44 %
RC008 - Motor Vehicle Taxes-16/20M	301	324	319	278	(41)	-12.73 %

RC009 - Commercial MV Taxes	5,626	5,595	5,963	5,168	(795)	-13.33 %
RC010 - Personal Property-Watercraft	0	620	520	459	(61)	-11.68 %
RC041 - Delinquent-Ad Valorem Prop Tax	39,275	48,990	43,741	48,990	5,249	12.00 %
41000 - Taxes Sub-Total	*1,619,498*	*1,845,136*	*1,840,577*	*1,645,926*	*(194,651)*	*-10.58 %*
44000 - Charges for Services						
RC105 - Reproduction And Copying Fees	354	1,862	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*354*	*1,862*	*0*	*0*	*0*	*0.00 %*
48000 - Reimbursements						
RC214 - Reim Expense-Other	1,700	18,353	354,081	100,000	(254,081)	-71.76 %
48000 - Reimbursements Sub-Total	*1,700*	*18,353*	*354,081*	*100,000*	*(254,081)*	*-71.76 %*
FND162 - County - Elections Sub-Total	**1,621,552**	**1,865,351**	**2,194,658**	**1,745,926**	**(448,732)**	**-20.45 %**
Expenditures	1,451,123	1,734,723	1,751,058	2,264,450	513,392	29.32 %
Fund Balance Change	170,429	130,628	443,600	(518,524)	(962,124)	-216.89 %
FND165 - County - Aging						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	1,658,987	1,913,619	1,913,620	1,656,587	(257,033)	-13.43 %
RC002 - Personal Property-Rec Vehicle	601	592	637	518	(119)	-18.64 %
RC003 - Personal Prop - Motor Vehicle	160,347	158,289	169,964	140,793	(29,171)	-17.16 %
RC005 - IRB PILOT/Tax Abatement Tax	30,213	31,368	31,370	35,228	3,858	12.30 %
RC007 - Motor Vehicle Rent Excise Tax	1,327	800	1,400	1,500	100	7.14 %
RC008 - Motor Vehicle Taxes-16/20M	354	381	375	321	(54)	-14.46 %
RC009 - Commercial MV Taxes	6,616	6,580	7,013	5,958	(1,055)	-15.05 %
RC010 - Personal Property-Watercraft	0	729	612	530	(82)	-13.43 %
RC041 - Delinquent-Ad Valorem Prop Tax	46,160	57,507	51,345	57,507	6,161	12.00 %
41000 - Taxes Sub-Total	*1,904,604*	*2,169,866*	*2,176,336*	*1,898,941*	*(277,395)*	*-12.75 %*
47000 - Miscellaneous						
RC202 - Contributions and Donations	2,251	0	0	0	0	0.00 %
RC223 - Reimb-SPE	0	30,000	30,000	30,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*2,251*	*30,000*	*30,000*	*30,000*	*0*	*0.00 %*
48000 - Reimbursements						
RC214 - Reim Expense-Other	587	600	600	600	0	0.00 %
48000 - Reimbursements Sub-Total	*587*	*600*	*600*	*600*	*0*	*0.00 %*
FND165 - County - Aging Sub-Total	**1,907,442**	**2,200,466**	**2,206,936**	**1,929,541**	**(277,395)**	**-12.57 %**
Expenditures	1,892,447	2,103,510	1,876,013	2,944,281	1,068,268	56.94 %
Fund Balance Change	14,995	96,956	330,923	(1,014,741)	(1,345,663)	-406.64 %
FND170 - County - Mental Health						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	686,645	792,036	792,037	739,252	(52,785)	-6.66 %
RC002 - Personal Property-Rec Vehicle	248	245	263	231	(32)	-12.28 %
RC003 - Personal Prop - Motor Vehicle	66,367	65,515	70,347	62,829	(7,519)	-10.69 %
RC005 - IRB PILOT/Tax Abatement Tax	12,505	12,983	12,984	14,581	1,597	12.30 %
RC007 - Motor Vehicle Rent Excise Tax	549	400	550	750	200	36.36 %
RC008 - Motor Vehicle Taxes-16/20M	146	158	155	143	(12)	-7.77 %
RC009 - Commercial MV Taxes	2,738	2,724	2,903	2,659	(244)	-8.41 %
RC010 - Personal Property-Watercraft	0	302	253	236	(17)	-6.66 %
RC041 - Delinquent-Ad Valorem Prop Tax	19,197	23,903	21,342	23,903	2,561	12.00 %
41000 - Taxes Sub-Total	*788,396*	*898,265*	*900,835*	*844,584*	*(56,251)*	*-6.24 %*
FND170 - County - Mental Health Sub-Total	**788,396**	**898,265**	**900,835**	**844,584**	**(56,251)**	**-6.24 %**
Expenditures	771,635	844,148	844,148	854,504	10,356	1.23 %

Fund Balance Change	16,761	54,117	56,687	(9,920)	(66,607)	-117.50 %
FND171 - Developmental Disability						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	557,537	642,015	642,016	577,735	(64,281)	-10.01 %
RC002 - Personal Property-Rec Vehicle	201	199	214	181	(33)	-15.42 %
RC003 - Personal Prop - Motor Vehicle	49,631	53,106	57,023	49,101	(7,921)	-13.89 %
RC005 - IRB PILOT/Tax Abatement Tax	10,136	10,524	10,525	11,819	1,294	12.29 %
RC007 - Motor Vehicle Rent Excise Tax	365	300	300	300	0	0.00 %
RC008 - Motor Vehicle Taxes-16/20M	71	128	126	112	(14)	-11.08 %
RC009 - Commercial MV Taxes	2,220	2,208	2,353	2,078	(275)	-11.69 %
RC010 - Personal Property-Watercraft	0	245	205	185	(21)	-10.01 %
RC041 - Delinquent-Ad Valorem Prop Tax	14,254	14,363	14,500	16,240	1,740	12.00 %
41000 - Taxes Sub-Total	*634,416*	*723,087*	*727,261*	*657,750*	*(69,511)*	*-9.56 %*
48000 - Reimbursements						
RC214 - Reim Expense-Other	59,850	50,000	60,000	60,000	0	0.00 %
48000 - Reimbursements Sub-Total	*59,850*	*50,000*	*60,000*	*60,000*	*0*	*0.00 %*
FND171 - Developmental Disability Sub-Total	**694,266**	**773,087**	**787,261**	**717,750**	**(69,511)**	**-8.83 %**
Expenditures	505,564	878,261	877,100	1,197,779	320,679	36.56 %
Fund Balance Change	188,702	(105,174)	(89,839)	(480,029)	(390,190)	434.32 %
FND172 - County - Health Department						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	2,518,567	2,906,231	2,906,232	2,905,240	(992)	-0.03 %
RC002 - Personal Property-Rec Vehicle	912	900	967	908	(58)	-6.05 %
RC003 - Personal Prop - Motor Vehicle	247,685	240,395	258,126	246,915	(11,211)	-4.34 %
RC005 - IRB PILOT/Tax Abatement Tax	45,885	47,638	47,642	53,501	5,859	12.30 %
RC007 - Motor Vehicle Rent Excise Tax	2,095	1,400	1,400	1,400	0	0.00 %
RC008 - Motor Vehicle Taxes-16/20M	585	579	570	563	(7)	-1.22 %
RC009 - Commercial MV Taxes	10,048	9,993	10,650	10,448	(202)	-1.90 %
RC010 - Personal Property-Watercraft	0	1,107	929	929	0	-0.03 %
RC041 - Delinquent-Ad Valorem Prop Tax	71,489	92,572	82,654	92,572	9,918	12.00 %
41000 - Taxes Sub-Total	*2,897,266*	*3,300,816*	*3,309,170*	*3,312,476*	*3,306*	*0.10 %*
42000 - Licenses, Permits and Fees						
RC045 - Retail Grocery License	0	20,000	0	0	0	0.00 %
RC046 - Child Care License	18,490	22,000	22,000	22,000	0	0.00 %
RC047 - Swimming Pool Permit	19,700	18,000	18,000	19,000	1,000	5.56 %
RC063 - Hauling Permits	8,900	12,000	10,000	10,000	0	0.00 %
RC066 - Septic Tank Inspection Permit	25,540	16,000	20,000	24,000	4,000	20.00 %
RC069 - Antique Vehicle License	0	0	0	0	0	0.00 %
RC071 - Auto Licenses	0	0	0	0	0	0.00 %
RCPND001 - Tobacco Retail License	0	0	0	90,000	90,000	100.00 %
42000 - Licenses, Permits and Fees Sub-Total	*72,630*	*88,000*	*70,000*	*165,000*	*95,000*	*135.71 %*
43000 - Intergovernmental						
RC074 - Fed-Health Grants	0	0	0	0	0	0.00 %
RC086 - State-KDHE	55,900	15,000	15,000	15,000	0	0.00 %
43000 - Intergovernmental Sub-Total	*55,900*	*15,000*	*15,000*	*15,000*	*0*	*0.00 %*
44000 - Charges for Services						
RC137 - General Clinic	178,862	223,000	185,000	185,000	0	0.00 %
RC138 - Laboratory Fees	16,708	30,000	30,000	30,000	0	0.00 %
RC139 - Immunizations	25,561	35,000	40,000	40,000	0	0.00 %

RC140 - Home Loan Insp Fee	300	500	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*221,431*	*288,500*	*255,000*	*255,000*	*0*	*0.00 %*
45000 - Fines, Forfeitures and Penalties						
RC182 - Auto License Fees	0	0	0	0	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
46000 - Interest Income						
RC191 - Interest on Delinquent Taxes	0	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC202 - Contributions and Donations	6,000	100	0	0	0	0.00 %
RC203 - Miscellaneous Receipts	70,838	30,000	1,200	1,200	0	0.00 %
47000 - Miscellaneous Sub-Total	*76,838*	*30,100*	*1,200*	*1,200*	*0*	*0.00 %*
48000 - Reimbursements						
RC209 - Reim Expense-Indirect Costs	0	350,000	400,000	350,000	(50,000)	-12.50 %
48000 - Reimbursements Sub-Total	*0*	*350,000*	*400,000*	*350,000*	*(50,000)*	*-12.50 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	0	0	0	267,235	267,235	100.00 %
49500b - Transfers in Sub-Total	*0*	*0*	*0*	*267,235*	*267,235*	*100.00 %*
FND172 - County - Health Department Sub-Total	**3,324,065**	**4,072,416**	**4,050,370**	**4,365,911**	**315,541**	**7.79 %**
Expenditures	3,974,170	4,351,844	4,278,314	4,385,711	107,397	2.51 %
Fund Balance Change	(650,105)	(279,428)	(227,944)	(19,800)	208,144	-91.31 %
FND181 - County - Jail Commissary Fund						
47000 - Miscellaneous						
RC225 - Jail Commissary	223,966	60,000	60,000	61,200	1,200	2.00 %
47000 - Miscellaneous Sub-Total	*223,966*	*60,000*	*60,000*	*61,200*	*1,200*	*2.00 %*
FND181 - County - Jail Commissary Fund Sub-Total	**223,966**	**60,000**	**60,000**	**61,200**	**1,200**	**2.00 %**
Expenditures	30,498	100,000	325,000	100,000	(225,000)	-69.23 %
Fund Balance Change	193,468	(40,000)	(265,000)	(38,800)	226,200	-85.36 %
FND185 - County Finance Infrastructure Program						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	0	1,847,913	1,847,914	0	(1,847,914)	-100.00 %
RC002 - Personal Property-Rec Vehicle	0	572	572	0	(572)	-100.00 %
RC003 - Personal Prop - Motor Vehicle	0	152,854	164,128	0	(164,128)	-100.00 %
RC008 - Motor Vehicle Taxes-16/20M	0	368	362	0	(362)	-100.00 %
RC009 - Commercial MV Taxes	0	6,354	6,772	0	(6,772)	-100.00 %
RC010 - Personal Property-Watercraft	0	704	591	0	(591)	-100.00 %
41000 - Taxes Sub-Total	*0*	*2,008,766*	*2,020,340*	*0*	*(2,020,340)*	*-100.00 %*
FND185 - County Finance Infrastructure Program Sub-Total	**0**	**2,008,766**	**2,020,340**	**0**	**(2,020,340)**	**-100.00 %**
Expenditures	0	1,980,000	1,980,000	0	(1,980,000)	-100.00 %
Fund Balance Change	0	28,766	40,340	0	(40,340)	-100.00 %
FND206 - Register of Deeds Tech Fund						
45000 - Fines, Forfeitures and Penalties						
RC257 - Officer Fee	158,612	150,000	155,000	159,650	4,650	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*158,612*	*150,000*	*155,000*	*159,650*	*4,650*	*3.00 %*
FND206 - Register of Deeds Tech Fund Sub-Total	**158,612**	**150,000**	**155,000**	**159,650**	**4,650**	**3.00 %**
Expenditures	143,582	160,170	400,170	160,170	(240,000)	-59.97 %

Fund Balance Change	15,030	(10,170)	(245,170)	(520)	244,650	-99.79 %
FND207 - Clerk's Technology Fund						
45000 - Fines, Forfeitures and Penalties						
RC257 - Officer Fee	39,653	60,000	45,000	46,350	1,350	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*39,653*	*60,000*	*45,000*	*46,350*	*1,350*	*3.00 %*
FND207 - Clerk's Technology Fund Sub-Total	**39,653**	**60,000**	**45,000**	**46,350**	**1,350**	**3.00 %**
Expenditures	48,868	120,000	103,000	76,000	(27,000)	-26.21 %
Fund Balance Change	(9,215)	(60,000)	(58,000)	(29,650)	28,350	-48.88 %
FND208 - Treasurer's Technology Fund						
45000 - Fines, Forfeitures and Penalties						
RC257 - Officer Fee	39,653	60,000	45,000	46,350	1,350	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*39,653*	*60,000*	*45,000*	*46,350*	*1,350*	*3.00 %*
FND208 - Treasurer's Technology Fund Sub-Total	**39,653**	**60,000**	**45,000**	**46,350**	**1,350**	**3.00 %**
Expenditures	77,470	85,000	85,000	46,350	(38,650)	-45.47 %
Fund Balance Change	(37,817)	(25,000)	(40,000)	0	40,000	-100.00 %
FND460 - County Bond and Interest Fund						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	3,556,609	4,102,485	4,102,486	4,238,792	136,307	3.32 %
RC002 - Personal Property-Rec Vehicle	1,288	1,270	1,365	1,325	(39)	-2.89 %
RC003 - Personal Prop - Motor Vehicle	343,757	339,346	364,375	360,253	(4,122)	-1.13 %
RC005 - IRB PILOT/Tax Abatement Tax	64,772	67,247	67,252	75,522	8,270	12.30 %
RC007 - Motor Vehicle Rent Excise Tax	2,844	2,000	3,000	3,200	200	6.67 %
RC008 - Motor Vehicle Taxes-16/20M	759	817	804	821	17	2.09 %
RC009 - Commercial MV Taxes	14,184	14,107	15,034	15,244	210	1.39 %
RC010 - Personal Property-Watercraft	0	1,563	1,312	1,355	44	3.32 %
RC021 - Stadium Ticket Tax Revenue	113,355	104,500	100,000	104,500	4,500	4.50 %
RC041 - Delinquent-Ad Valorem Prop Tax	98,577	158,000	108,000	158,000	50,000	46.30 %
41000 - Taxes Sub-Total	*4,196,144*	*4,791,335*	*4,763,628*	*4,959,013*	*195,386*	*4.10 %*
46000 - Interest Income						
RC190 - Interest - Investments	105,759	60,000	100,000	100,000	0	0.00 %
46000 - Interest Income Sub-Total	*105,759*	*60,000*	*100,000*	*100,000*	*0*	*0.00 %*
48000 - Reimbursements						
RC212 - Reim Expense-BPU	385,905	390,000	386,000	387,000	1,000	0.26 %
48000 - Reimbursements Sub-Total	*385,905*	*390,000*	*386,000*	*387,000*	*1,000*	*0.26 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	1,500,000	1,500,000	1,500,000	1,500,000	0	0.00 %
49500b - Transfers in Sub-Total	*1,500,000*	*1,500,000*	*1,500,000*	*1,500,000*	*0*	*0.00 %*
FND460 - County Bond and Interest Fund Sub-Total	**6,187,808**	**6,741,335**	**6,749,628**	**6,946,013**	**196,386**	**2.91 %**
Expenditures	5,807,536	6,099,624	6,149,624	6,944,548	794,924	12.93 %
Fund Balance Change	380,272	641,711	600,004	1,465	(598,538)	-99.76 %
FND570 - Court Trustee Fund						
44000 - Charges for Services						
RC123 - Parking - Monthly Permits	0	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
45000 - Fines, Forfeitures and Penalties						
RC179 - District Court Office Fees	0	0	0	0	0	0.00 %
RC180 - District Court Trustee Fees	481,017	350,000	481,000	500,240	19,240	4.00 %

45000 - Fines, Forfeitures and Penalties Sub-Total	*481,017*	*350,000*	*481,000*	*500,240*	*19,240*	*4.00 %*
FND570 - Court Trustee Fund Sub-Total	**481,017**	**350,000**	**481,000**	**500,240**	**19,240**	**4.00 %**
Expenditures	550,335	666,746	664,401	684,600	20,199	3.04 %
Fund Balance Change	(69,318)	(316,746)	(183,401)	(184,360)	(959)	0.52 %

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DEDICATED SALES TAX

DEPARTMENT EXPENDITURE SUMMARY

2024 AMENDED-2025

UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County/Kansas City, Kansas
2024 Amended – 2025 Budget

Department Expenditure Summary
Dedicated Sales Tax

Police Department - Expenditure Summary

	2024 Budget		2024 Amended		2025 Budget	
	Expenditures	% of Budget	Expenditures	% of Budget	Expenditures	% of Budget
Personnel	$ 2,281,210	13%	$ 2,278,759	14%	$ 2,391,155	16%
Operating	$ 1,383,857	8%	$ 1,383,857	9%	$ 1,375,857	9%
Capital	$ 1,879,000	11%	$ 1,075,000	7%	$ 780,000	5%
Total	**$ 5,544,067**	33%	**$ 4,737,616**	**30%**	**$ 4,547,012**	**30%**

Fire Department - Expenditure Summary

	2024 Budget		2024 Amended		2025 Budget	
	Expenditures	% of Budget	Expenditures	% of Budget	Expenditures	% of Budget
Personnel	$ 3,703,603	22%	$ 3,675,751	23%	$ 3,813,375	25%
Operating	$ 883,500	5%	$ 883,500	6%	$ 303,500	2%
Capital	$ 1,151,900	7%	$ 971,900	6%	$ 1,084,900	7%
Total	**$ 5,739,003**	34%	**$ 5,531,151**	**35%**	**$ 5,201,775**	**34%**

Infrastructure - Expenditure Summary

	2024 Budget		2024 Amended		2025 Budget	
	Expenditures	% of Budget	Expenditures	% of Budget	Expenditures	% of Budget
Operating	$ 200,000	1%	$ 200,000	1%	$ 200,000	1%
Capital	$ 5,525,000	32%	$ 5,275,000	34%	$ 5,230,000	34%
Total	**$ 5,725,000**	34%	**$ 5,475,000**	**35%**	**$ 5,430,000**	**36%**

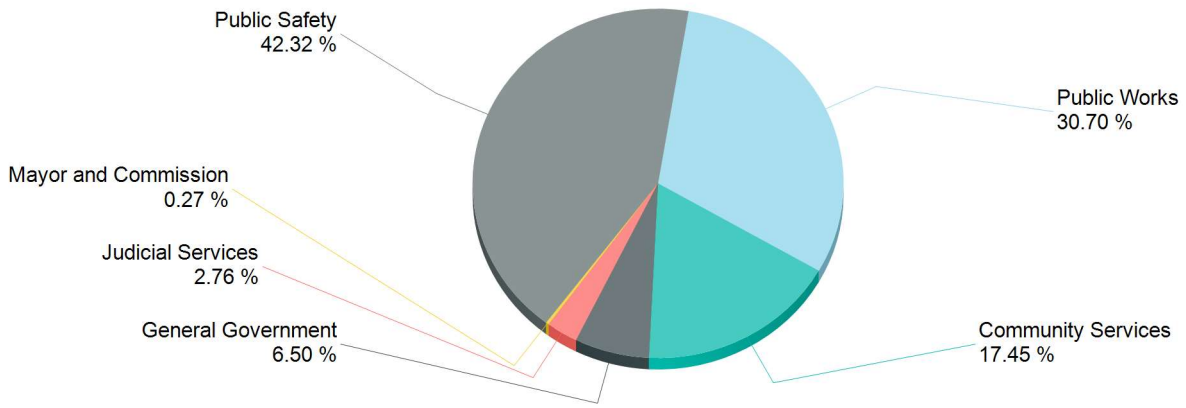
Dedicated Sales Tax - Dpt Exp Totals

	2024 Budget		2024 Amended		2025 Budget	
	Expenditures		Expenditures		Expenditures	
Totals	**$ 17,008,070**		**$ 15,743,767**		**$ 15,178,788**	

MAYOR AND COMMISSIONERS

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Section: Mayor and Commission



Departments / Divisions

Commissioners

- Commission Districts
- Commissioners Division

Office of the Mayor/CEO

- Office of the Mayor/CEO Division

Mayor Department Overview:
The Mayor/CEO and the Board of Commissioners comprise the Executive and Legislative branches of the Unified Government. The Mayor/CEO is a full-time position. The Mayor presides over meetings of the Board of Commissioners, sets the agenda, and casts a vote only in the case of a tie or as otherwise required. The Mayor has veto power over decisions made by the Commission which can be overridden by eight votes of the Commission. The Mayor represents the Unified Government at ceremonial and community events, meets with the public, and provides leadership on matters of community concern. The mayor appoints all members of all standing committees, except the chairperson, and appoints all members to serve on ad hoc committees created by the Unified Government and serve as an ex officio member to all of committees. The mayor recommends to the Unified Government all such actions and adoptions of ordinances, resolutions, rules, regulations, and policies as deemed necessary or expedient; provide leadership in the communication and interpretation of policy to the public. The Mayor provides leadership to the Unified Government in the development of long-range plans and policies and the development of priorities for actions and in planning for economic growth and stability of the Unified Government. The mayor represents or designates a representative of the Unified Government at all meetings, conferences, and negotiations relating to policy matters involving other units of government and legislative bodies.

Important Issues:
- Adopt a 2025 Revenue Neutral Budget.
- In partnership with Commission and County Administrator to provide tax relief to residents with a reduction in the BPU PILOT.
- Establish positive and working relationships with Commission and UG Staff
- Support an equitable and transparent government and provide superior customer service.
- In partnership with our Commission and County Administrator, reimagining the future of the Quindaro Townsite to include development along the Kansas River to Rock Island Bridge.
- Advocate for the redevelopment of the former Indian Springs site.
- Advocate for mixed income housing throughout Kansas City, Kansas
- Facilitate equitable development by identifying new business attractions and small business to support new revenue that does not place a burden on residents.
- Facilitate changes in business development processes that provide barriers for developers to successfully build in our county.
- In partnership with Commission and County Administrator to identify ways to eliminate our reliance on debt.
- Continue to provide opportunities for regular public input in the issues our community faces.

Department: Office of the Mayor/CEO

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$505,466	$536,486	$606,700	$516,330
Contractual Services	$57,921	$88,250	$88,250	$69,590
Commodities	$8,727	$8,895	$8,895	$8,895
Total	$572,114	$633,631	$703,845	$594,815

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Office of the Mayor/CEO Division	5.50	5.50	5.50	4.50
Total	5.50	5.50	5.50	4.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$404,338	$442,462	$523,724	$428,353
FND160 - County - General	$167,776	$191,169	$180,120	$166,462
Total	$572,114	$633,631	$703,845	$594,815

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Office of the Mayor/CEO Division	$572,114	$633,631	$703,845	$594,815
Total	$572,114	$633,631	$703,845	$594,815

DEPARTMENT: BOARD OF COMMISSIONERS

Commissioners Overview:
The Board of Commissioners consists of ten Commissioners: eight Commissioners represent individual districts, two serve at-large. All are part-time positions. Commissioners are responsible for making and approving policy for the Unified Government and community. The Board of Commissioners provides responsible legislation, ensures the safe and efficient operations of city/county government, and provides for the general health, welfare, and safety of citizens. The commission shall provide for the performance of all duties and obligations imposed upon the county and city by law. The commissioners shall have the power to adopt codes, ordinances, resolutions, and approve and adopt a budget. The commission shall adopt such codes and rules and regulations as may be necessary for the establishment of proper authority and direction for the administration of the affairs of the Unified Government. The Board of Commissioners is responsible for setting budget priorities, maintaining the financial welfare of the county, and appropriating funds to provide essential services for the citizens. Through strategic planning, the Commission set goals and objectives that address issues within the organization and throughout the community.

Important Issues:

- Adopt a 2025 Budget.
- Continue to evaluate the mill levy in relation to services and property taxes.
- Work with staff and commission to review and revise a Strategic Plan in relationship to community needs.
- Support an equitable and transparent government and provide superior customer service.
- Work with staff and commission on infrastructure needs and continued maintenance.

Department: Commissioners

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$606,765	$578,796	$530,032	$544,441
Contractual Services	$30,509	$131,445	$131,445	$61,445
Commodities	$2,759	$4,105	$4,105	$4,105
Total	$640,032	$714,346	$665,582	$609,991

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Commissioners Division	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$406,415	$474,547	$439,107	$403,572
FND160 - County - General	$233,617	$239,799	$226,475	$206,418
Total	$640,032	$714,346	$665,582	$609,991

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Commission Districts	$30,451	$130,000	$130,000	$60,000
Commissioners Division	$609,581	$584,346	$535,582	$549,991
Total	$640,032	$714,346	$665,582	$609,991

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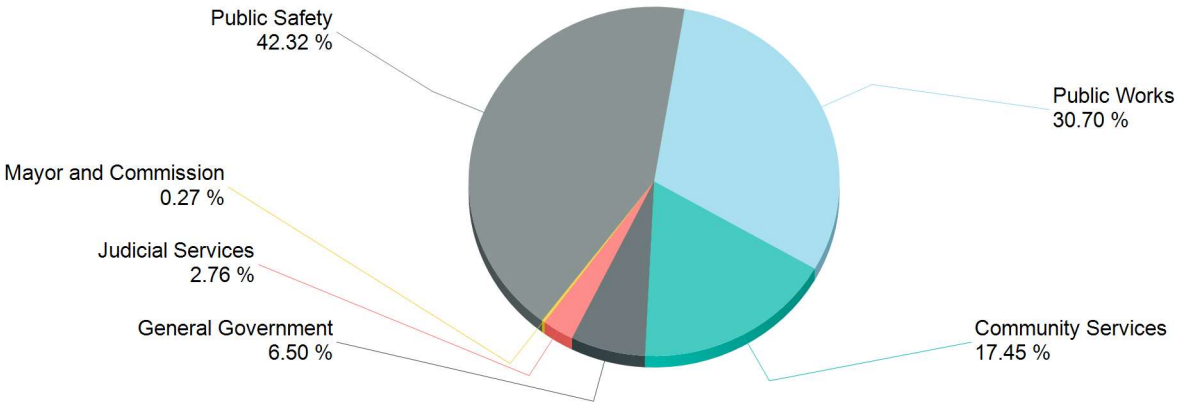
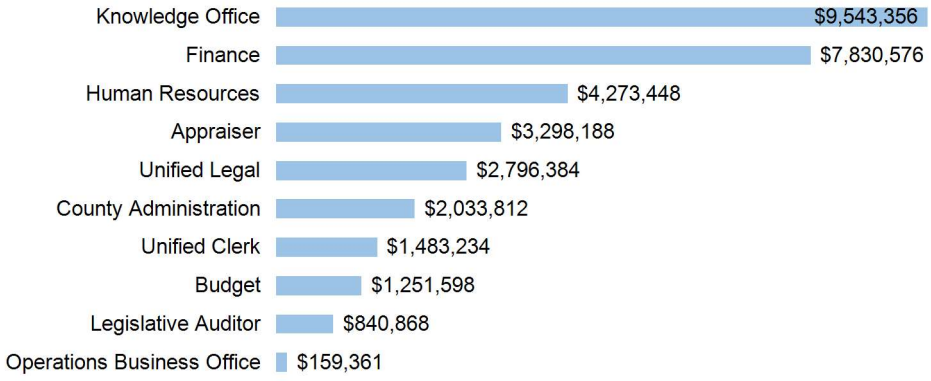
GENERAL GOVERNMENT

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Section: General Government





Departments / Divisions

Appraiser

- Appraiser Division

Budget

- Budget Division

County Administration

- County Administration Division
- Intergovernmental Affairs

Finance

- Auditing/Accounting
- Delinquent Tax Sale
- Finance Division
- Payroll
- Purchasing
- Treasurer's Office

Human Resources

- Employee Relations

Knowledge Office

- 311 Call Center Division
- Enterprise Systems Support
- Performance & Innovation
- Technology

Legislative Auditor

- Legislative Auditor Division

Operations Business Office

- Operation Services

Unified Clerk

- Tax Levy Management
- Unified Clerk Division

Unified Legal

- Unified Attorney Office

DEPARTMENT: APPRAISER

Department Overview:
The Appraiser's Office discovers, inspects, evaluates, and assigns a market or appraised value and classification to all taxable and exempt property in the County and otherwise implements all State laws, including administrative rules and regulations set by the Kansas Department of Revenue, Property Valuation Division (PVD). The resulting taxable assessed values become the total tax base of the County. The Appraiser's Office defends those values when appealed and will recommend adjustment, if necessary. The County Appraiser also administers all matters relating to the exemption of property and the filing of tax grievances by taxpayers. The mission of the Appraiser's Office is to provide uniform, fair and equitable values among all classes of property by maintaining the highest standards in appraisal practices and law, guided by the goals of quality customer service to the public, while providing a work environment that encourages staff's professional and personal growth.

Important Issues:
- Legislative changes continue to be a critical concern. Law changes could impact both the Appraiser's Office and adversely impact the County's tax base. In the 2024 session these items included a constitutional amendment to cap assessed value increases at either 3 or 4 percent.
- To ensure State compliance with PVD, as well as USPAP Standards to promote professional appraisal practices, outside appraisal services may be required/necessary.
- Continue to create partnerships with other UG Departments to enhance customer service for both internal and external users.

Highlights:
- Now administering the Neighborhood Revitalization Act.
- A comprehensive appraisal skill based/valuer training and designation program was implemented to encourage staff commitment and longevity.
- Internal reorganization with the goal of cross training all appraisers on all types of appraisals Residential, Commercial and Personal Property. Internal organization will be along these lines with geographic teams as opposed to divisions based on property type.
- Extensive public relations program continuing into 2025. 2024 highlights include nine hosted public meetings as well as meetings with the most taxing jurisdiction boards as well as numerous neighborhood groups. New printed material was developed including an appeal workbook with the goal of helping citizens understand the assessment and appeal processes.

New Initiatives:
- In conjunction with the Clerk and Treasurer's Offices working towards moving all Assessment and Taxation functions onto a single software package. This project will allow for much more efficient administration of all Property Tax functions. One additional benefit of this project would be moving two important services currently maintained by DOTS to the cloud.
- Orion Field Mobile is an integrated software solution for use on a tablet device. This project is in deployment.

Department: Appraiser

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$2,684,325	$2,853,374	$2,929,467	$2,863,339
Contractual Services	$138,345	$306,221	$306,221	$274,601
Commodities	$83,540	$39,500	$39,500	$39,500
Capital Outlay	0	0	0	$60,000
Transfers Out	0	$23,000	$23,000	0
Total	$2,906,210	$3,222,095	$3,298,188	$3,237,440

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Appraiser Division	32.00	32.00	32.00	30.00
Total	32.00	32.00	32.00	30.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$2,906,210	$3,222,095	$3,298,188	$3,177,440
FND635 - Fleet Maint & Vehicle Replace	0	0	0	$60,000
Total	$2,906,210	$3,222,095	$3,298,188	$3,237,440

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Appraiser Division	$2,906,210	$3,222,095	$3,298,188	$3,237,440
Total	$2,906,210	$3,222,095	$3,298,188	$3,237,440

DEPARTMENT: BUDGET, STRATEGY & RESEARCH

Department Overview:
Budget, Strategy & Research supports the Unified Government's elected officials, administrators, management, and departments in making financially prudent policy decisions that are aligned with the Commission's strategic goals. Budget, Strategy & Research collaborates with Human Resources, Payroll, Finance, and all operating departments to conduct detailed analysis of personnel cost inventories, capital outlay requests and revenue forecasting. It is also responsible for financial planning, which involves weighing budgetary uncertainties that stem from macroeconomic risks, federal and state budget adjustments, and changing mandates. The department is making strides in performance measures, which track progress toward meeting the organization's goals, and public outreach, which is imperative to crafting a document that reflects the community's values.

Highlights:
- Collaborated with community, elected body, and internal departments to build the Unified Government's first Revenue Neutral Budget.
- For the third year in a row, we held UG DotteTalks, a series of five community outreach sessions across the county to share information about UG's financial state, Commission priorities, and invite public input on how to accomplish a balanced budget. This year UG partnered with several Neighborhood Business Revitalization Organizations, including the Rosedale Development Association, Turner Community Connection, and the Downtown Shareholders who volunteered to co-host these events and help UG engage a broader audience.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 2023 Amended/2024 Adopted Budged. The award reflects the Government's commitment to meeting the highest principles of governmental budgeting.
- Aligned operating and capital budgets with Commission's strategic goals.

New Initiatives:
- Engaged in an effort to re-introduce Priority-Based Budgeting and how an organization develops its annual budget. Priority Based Budgeting is an approach that emphasizes budget decisions and the allocation of funds based on the needs of the community. This approach also emphasizes the resources available as a starting point - rather than the previous year's expenditures - and allocating funding to programs rather than departments.
- Continued to participate in Enterprise Resource Planning system implementation, including training fiscal staff on using the system and working with project managers to improve workflows to meet organizational needs.
- Forecasted revenues using the Government Finance Officers Association's best practices and internal data at the department level.

Department: Budget

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$879,355	$1,131,546	$1,138,230	$1,097,149
Contractual Services	$89,626	$98,013	$98,013	$59,013
Commodities	$15,134	$15,355	$15,355	$15,355
Total	$984,115	$1,244,914	$1,251,598	$1,171,517

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Budget Division	8.00	8.00	10.00	9.00
Strategic Planning & Performance	2.00	2.00	0.00	0.00
Total	10.00	10.00	10.00	9.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$681,622	$778,906	$783,463	$727,144
FND160 - County - General	$211,280	$374,212	$376,217	$349,393
FND560 - Sewer System	$91,212	$91,796	$91,918	$94,980
Total	$984,115	$1,244,914	$1,251,598	$1,171,517

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Budget Division	$901,228	$1,031,949	$1,251,598	$1,171,517
Strategic Planning & Performance	$82,887	$212,965	0	0
Total	$984,115	$1,244,914	$1,251,598	$1,171,517

DEPARTMENT: UNIFIED GOVERNMENT CLERK'S OFFICE

Department Overview:
The responsibilities of the Unified Government Clerk's Office are defined by statute in the capacity as both city and county clerk.

The UG Clerk, or Deputy UG Clerk, must attend all commission meetings per Kansas statutes. The UG Clerk's Office is responsible for transcribing all commission meetings and issue notice of meetings for 40 boards, committees, and task forces. In addition, the office maintains a record of all municipal ordinances and resolutions and the corporate seal of the Unified Government. The UG Clerk's Office administers the Utility and Sales rebates on behalf of the Unified Government.

The UG Clerk's Office has the responsibility to ensure the integrity of the overall County assessment roll, prepare and transmit statement of levies for all 15 taxing entities in the County to the State Director of Property Valuation adhering to strict deadlines and accurate computations. Primary daily functions include the receipt, update, and maintenance of property ownership related to deed filings, court-ordered ownership updates, and updating mailing addresses for tax statements.

The Records Center/Mailroom division assists departments in effectively managing and ensuring government records throughout their life cycle, from creation to ultimate destruction or archival retention. To ensure compliance with the Government Records Preservation Act, this division ensures records are stored in conditions which are not averse to their permanent preservation and properly arranged so that appropriate public access to such records is possible. The UG Clerk's Office is the official custodian for city and county records and is responsible for meeting statutory deadlines and compliance with the Kansas Open Records Act. The mailroom processes incoming, internal, and outgoing mail, as well as packages received from Amazon, UPS, FedEx, and private delivery services.

Highlights:
- KORA - Began the year with 15,516 pending requests, adding 3,776, for a total of 19,292 requests submitted & tracked using NextRequest. 3,727 requests were closed in a median response time of 6 days. Staff spent 223.07 hours fulfilling requests, generating $31,402.
- Senior Rebates - From January 2, 2024 – April 15, 2024, the Clerk's Office processed 1,345 rebate applications. UG Utility/Sales Tax Rebates totaled $464,034; and the State of Kansas property rebates totaled $429,006, for a combined total of $893,040.
- Commission/Standing Committee Meetings – 77 meetings were attended by UG Clerk's Office staff, representing 154.25 meeting hours.
- Mail – 101,360 pieces of incoming USPS mail and 11,064 packages were received and processed.
- Property Ownership – 6,391 documents filed with the Register of Deeds office were filed in 2023 prompting updates by the UG Clerk's Office:
- Records – 1,199 boxes of confidential documents authorized by various departments were shredded and destroyed by Records Center staff.

New Initiatives:
- Engaged a new Tax Levy Administrator in August 2023
- Digitized approval process of items to be heard by commission to reduce delay for items to appear on agendas.
- Continued inter-departmental collaboration to increase efficiencies.

Department: Unified Clerk

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$674,302	$941,508	$869,080	$897,789
Contractual Services	$418,456	$589,608	$582,608	$558,608
Commodities	$20,970	$41,546	$31,546	$28,546
Total	$1,113,728	$1,572,662	$1,483,234	$1,484,943

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Tax Levy Management	2.00	2.00	1.50	1.50
Unified Clerk Division	8.50	8.50	9.00	9.00
Total	10.50	10.50	10.50	10.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$409,451	$621,182	$589,365	$600,968
FND160 - County - General	$631,665	$831,479	$790,870	$807,975
FND207 - Clerk's Technology Fund	$72,611	$120,000	$103,000	$76,000
Total	$1,113,728	$1,572,662	$1,483,234	$1,484,943

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Tax Levy Management	$85,338	$226,885	$185,751	$190,196
Unified Clerk Division	$1,028,390	$1,345,777	$1,297,483	$1,294,747
Total	$1,113,728	$1,572,662	$1,483,234	$1,484,943

DEPARTMENT: COUNTY ADMINISTRATOR'S OFFICE

Department Overview:
The County Administrator's Office provides professional administration of policies, programs, and services to meet the goals established by the Board of Commissioners. The Office provides leadership and direction to County and City departments in the delivery of essential services to address the health, welfare, safety, economic opportunity, and quality of life for the citizens of Wyandotte County/Kansas.

Important Issues:
- Prepare and present an annual budget which aligns with the Revenue Neutral direction from the UG Commission.
- Attraction and retention of industrial/commercial development and residential housing through the use of adopted policies, including creative combinations of these policies with available land.
- Develop a culture of customer service to both external customers and internal departments. This will be accomplished through innovation, business process improvement, and enhanced internal and external communications via a variety of platforms and means along with employee training.
- Finalize a long-range financial approach with the governing body that is sustainable and establish a realistic approach to meeting the Commission operational goals.
- Continue assessing organizational operations and using this information in future budget processes with the Commission.
- Direct Strategic economic development planning efforts.
- Prepare area as a host area for the KC2026 World Cup events.

Highlights:
- Completed internal audits on five departments and economic development.
- Continue to support and implement the Enterprise Resource Planning (ERP) project.
- Realign current SOAR strategies to support programmatic business profile while creating a central point of contact for reporting and improved performance.
- Started Priority-Based-Budgeting process.

New Initiatives:
- Support progress of continued development in the community with Economic Development initiatives such as the Rock Island Bridge, 500 Block of Minnesota, 4th and Minnesota, KCKCC Downtown campus, and developments out in the Western part of WYCO.
- Review, realign and deploy strategic initiatives across the organization to streamline UG business strategies for more efficient service to UG customers.
- Focus on the maintenance of our current infrastructure, including Stormwater, Wolcott Treatment Plant, City Hall Stabilization, and working on consent decree projects.
- Creating a new Intergovernmental Relations office, to include grant writing for UG departments for 2026.

Department: County Administration

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,591,228	$1,918,201	$1,766,692	$1,389,148
Contractual Services	$142,148	$257,470	$249,207	$187,357
Commodities	$8,104	$9,650	$17,913	$13,448
Total	$1,741,480	$2,185,321	$2,033,812	$1,589,953

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
County Administration Division	9.75	9.75	9.75	6.75
Intergovernmental Affairs	4.00	4.00	2.00	0.00
Total	10.75	13.75	11.75	6.75

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,289,397	$1,537,811	$1,431,754	$1,167,474
FND160 - County - General	$452,082	$647,510	$602,058	$422,480
Total	$1,741,480	$2,185,321	$2,033,812	$1,589,953

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
County Administration Division	$1,741,480	$1,546,853	$1,495,446	$1,435,218
Intergovernmental Affairs	0	$638,468	$538,366	$154,735
Total	$1,741,480	$2,185,321	$2,033,812	$1,589,953

DEPARTMENT: STRATEGIC COMMUNICATIONS

Department Overview:
The Strategic Communications Division is focused on improving overall communications at the Unified Government by standardizing processes; streamlining information sharing through better coordination; and leveraging innovative tools to reach our community and stakeholders in a timely, effective manner. With the slow evolution of our capacity by adding a new digital content coordinator in Summer 2024, 2025 will focus on implementing brand guidelines, outreach and communication standards, and training to facilitate communications within our organization and with our community.

Important Issues:
- Wyandotte County needs to establish a strong online presence to improve our website content to support economic development.
- It is important to address governance, accessibility, content management, and standards for our website and other communication channels as part of broader organizational change management.
- The Unified Government needs to define high standards for communication and customer service across and clarify expectations for multi-lingual communications, community engagement, and visual representation to ensure a consistent look and feel across ALL communications.
- Leveraging data can help decision-makers and the community understand the priorities and trade-offs. Strategic Communications is partnered with Budget, Strategy & Research to introduce an overhauled community survey in Fall 2024.

Highlights:
- Launched a UG video recruitment campaign to be incorporated into Workday recruitment portal and shared via social media.
- Leveraged ARPA funds to grow various enewsletters by more than 35,549 subscribers since launch in May 2023.
- Developed a monthly UG-wide staff newsletter and UG STAT to support internal communications and information sharing with our elected officials.
- Hosted the first-annual Homeowner Resource Fair in March 2024 for more than 300 participants to connect community members to various programs and services provided by the UG and our partners.
- Supported community outreach for several departments to expand participation, such as the Clerk's Tax Rebate Program mailer.
- Launched public-facing media alert subscriptions to provide even more access to the latest information from the Unified Government.
- Supported the County Administrator's effort for change management through the facilitation of strategic planning sessions, development of a new mission statement, etc.

New Initiatives:
- Launch a capital replacement plan for broadcasting technology as part of our relaunch of UGTV.
- Leverage Workday as an internal communication tool.
- Create a UG-wide marketing and media strategy with clear goals and measures of success.
- Introduce second edition of newsletter from the UG with program updates (Spring/Fall).

Department: Strategic Communications

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$422,186	$468,769	$471,036	$556,907
Contractual Services	$150,498	$221,791	$171,791	$197,910
Commodities	$13,002	$24,748	$24,748	$32,800
Capital Outlay	0	0	$50,000	$280,000
Total	$585,686	$715,308	$717,575	$1,067,617

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Strategic Communications Division	4.00	4.00	4.00	5.00
Total	4.00	4.00	4.00	5.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$434,507	$465,716	$467,303	$825,262
FND160 - County - General	$141,936	$249,592	$250,272	$242,355
FND266 - Other Grants	$9,242	0	0	0
Total	$585,686	$715,308	$717,575	$1,067,617

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Strategic Communications Division	$585,686	$715,308	$717,575	$1,067,617
Total	$585,686	$715,308	$717,575	$1,067,617

DEPARTMENT: FINANCE
DIVISION: ADMINISTRATION

Department Overview:
Our vision is to be a resource to the Unified Government (UG) organization turning ideas and plans supporting our community into reality utilizing a fiscally responsible, collaborative, results-oriented approach.

The Finance Department mission is to partner with UG departments in fulfilling their own missions, to optimize UG resources and act as the stewards of UG assets, to provide risk mitigation and act as consultants for strategic decision making, to administer compliance with Federal, State, and local regulations, and to safeguard and monitor the Unified Government's financial resources by providing analysis to administration, elected officials, and the public.

The Chief Financial Officer provides strategic financial advice to the County Administrator and Commissioners, and oversight and guidance to the Finance Department. The Finance Department is responsible for the collection and distribution of all revenues, payment of all expenses, the processing of payments to all employees, administration of all debt, review of economic development proposals, preparation of the Annual Comprehensive Financial Report, assists the Budget Department with the annual Operating and Capital Budget, and assists departments with administration of grant activities. The Department also develops the long-term financial forecast and financial policies. These responsibilities are achieved by the dedicated staff of six divisions, including Capital and Economic Development Financing Administration, Accounting, Payroll, Procurement, Grants Management, and Treasury, which includes the Revenue and Property Tax Administration, Motor Vehicle Registration, and Delinquent Revenue programs.

Important Issues:
- Emphasize the importance of a structurally balanced budget and General Fund reserve policy target by maintaining reserves at 2-months (17%) of operating expenditures and working towards a 3-month reserve (25%).
- Maintain our credit ratings of Standard & Poor's (AA) and Moody's (A1).
- Continue cashflow analysis and long-range financial planning, recognizing the benefits of remaining resilient in the face of expected economic challenges.
- Enhance financial transparency through timely and informative reports of the Government's financial, budgetary and investment performance.
- Build staff capacity and satisfaction through opportunities for professional achievement.
- Ensure the optimum tools and training are provided to UG staff to augment the Finance Department's customer service to our internal customers and residents.

Highlights:
- Work with Administration on Commission initiatives.
- Payroll, Absence and Time Tracking (PATT) modules went live in December 2023 starting with Pay period one for 2024.

New Initiatives:
- Continue commitment to enhance revenues through evaluation of opportunities for adjustments to the Government's various charges for services.

Unified Government of Wyandotte County/Kansas City Kansas

2024 Amended - 2025 Budget

Department: Finance

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$5,122,654	$6,359,351	$6,324,476	$6,446,621
Contractual Services	$1,978,166	$1,339,303	$1,339,703	$1,339,703
Commodities	$735,979	$132,366	$131,966	$93,316
Capital Outlay	$18,820	$24,000	$24,000	$24,000
Grants and Claims	$3,259,466	$4,331	$4,331	$4,331
Miscellaneous / Other	$5,474,230	$1,100	$1,100	$1,100
Reserves & Contingencies	0	$5,000	$5,000	$5,000
Agency Fund - Tax Distribution	0	0	0	0
Total	$16,589,315	$7,865,451	$7,830,576	$7,914,071

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Auditing/Accounting	9.00	9.00	9.00	9.00
Delinquent Tax Sale	8.00	8.00	8.00	7.00
Finance Division	6.00	6.00	6.00	7.00
Payroll	5.00	5.00	5.00	5.00
Purchasing	7.00	7.00	7.00	6.00
Treasurer's Office	40.50	40.50	40.00	40.00
Total	75.50	75.50	75.00	74.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$2,968,292	$2,407,294	$2,540,540	$2,628,372
FND113 - Parks and Recreation	$3,945	$3,064	$3,064	$3,064
FND160 - County - General	$3,999,174	$5,010,225	$4,841,849	$4,870,021
FND162 - County - Elections	$28,438	$3,613	$3,613	$3,613
FND165 - County - Aging	$4,451	$3,457	$3,457	$3,457
FND171 - Developmental Disability	$1,775	$1,379	$1,379	$1,379
FND172 - County - Health Department	$12,369	$10,248	$10,248	$10,248
FND208 - Treasurer's Technology Fund	$77,469	$85,000	$85,000	$46,350
FND225 - Community Development Grants	$5,562	$4,608	$4,608	$4,608
FND262 - Department of Aging Grants	$925	$1,277	$1,277	$1,277
FND263 - Health Department Grants	$1,080	$1,491	$1,491	$1,491
FND264 - Community Corrections Grants	$1,822	0	0	0
FND266 - Other Grants	$443,126	$171,284	$171,253	$174,423
FND560 - Sewer System	$104,049	$160,506	$160,793	$163,764
FND565 - Sunflower Hills Golf Fund	$490	$676	$676	$676
FND570 - Court Trustee Fund	$1,389	$1,328	$1,328	$1,328
FND790 - Tax Collection Fund	$8,663	0	0	0
FND791 - Tax Distribution Fund	0	0	0	0
Total	**$7,663,019**	$7,865,451	$7,830,576	$7,914,071

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Auditing/Accounting	$1,339,988	$1,303,329	$1,299,528	$1,328,818

Delinquent Tax Sale	$516,550	$884,516	$844,940	$756,678
Finance Division	$1,045,936	$844,451	$866,097	$1,008,030
Payroll	$548,283	$469,569	$448,471	$470,765
Purchasing	$809,075	$987,420	$993,111	$919,149
Treasurer's Office	$3,256,359	$3,376,167	$3,378,428	$3,430,631
Total	$6,176,203	$7,865,451	$7,830,576	$7,914,071

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DEPARTMENT: FINANCE
DIVISION: ACCOUNTING

Division Overview:
The Accounting Division is responsible for maintaining the general ledger of the Unified Government where all financial transactions are recorded. This entails timely, accurate, ethical recording, and tracking of all financial transactions. In turn, these transactions are generated into meaningful reports that are distributed for use by citizen groups, legislative officials, bond raters and investors, and Unified Government departments.

The division also coordinates the annual audit of the Unified Government's financial system and prepares the Annual Comprehensive Financial Report, as well as other requested reports.

Important Issues:
- Improve upon the Accounting Division's measurement and communication system to provide economic and social information about the Unified Government that allows citizens and Commission members to make informed judgements and decisions leading to an optimum allocation of resources and the accomplishment of organization's strategic goals.
- Continue to update the comprehensive set of policies to ensure proper internal controls.
- Identify opportunities for improvement by meeting with staff to gain an understanding of how their work can be streamlined and conduct process training resulting from this review. Staff are encouraged to enhance their abilities and professionalism through training requirements established by division policies.
- Implementation of best practices to potentially streamline workload and improve accuracy, cycle times, response times, data quality and employee satisfaction.

Highlights:
- Issued 27,283 supplier payments for goods and services closing the procure to pay cycle for over 37,000 supplier invoices.
- Completed the 2022 ACFR and Financial audit.
- Submit for Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for our 12/31/22 Annual Comprehensive Financial Report (ACFR).
- Completed the 2022 ACFR and financial audit.
- Successful implementation of the Workday Enterprise Resource Planning (ERP) in 2023

New Initiatives:
- Create a reconciliation & review process for balance sheet accounts to assets & liabilities are properly recorded and cleared in the transaction cycle.
- Working collaboratively with operating departments, explore technology solutions for streamlining the UG's accounting processes and procedures to best serve internal and external customers.
- Establish and redesign some workflow processes related to payroll deductions and accruals for Payroll module that went live in 2024.
- Reviewing best practices post-conversion which could add efficiency to current processes. Continue to look for and develop solutions that build efficiency to service delivery.

Department: Finance

Division: Auditing/Accounting

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$751,007	$893,567	$889,766	$919,056
Contractual Services	$585,440	$394,632	$394,632	$394,632
Commodities	$3,541	$15,130	$15,130	$15,130
Total	$1,339,988	$1,303,329	$1,299,528	$1,328,818

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Auditing/Accounting	9.00	9.00	9.00	9.00
Total	9.00	9.00	9.00	9.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$844,316	$781,188	$825,291	$844,751
FND160 - County - General	$415,609	$384,963	$336,773	$343,631
FND560 - Sewer System	$80,062	$137,178	$137,464	$140,435
Total	$1,339,988	$1,303,329	$1,299,528	$1,328,818

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Auditing/Accounting	$1,339,988	$1,303,329	$1,299,528	$1,328,818
Total	$1,339,988	$1,303,329	$1,299,528	$1,328,818

DEPARTMENT: FINANCE

DIVISION: CAPITAL AND ECONOMIC DEVELOPMENT FINANCING ADMINISTRATION

Divisions Overview:
Capital and Economic Development Financing Administration Division coordinates the debt financing of capital projects and manages the financial administration for all economic development financing districts, including Sales Tax and Revenue (STAR), Community Improvement District (CID), Transportation Development District (TDD), and Tax Increment Financing (TIF) applications in conjunction with UG Administration, Legal, and Economic Development Departments. It also reviews development proposals for cost and benefit viability.

Important Issues:
- **Economic Development Agreement Compliance:** Monitor, account, and comply with various economic development agreements.
- **Project Proposal Review:** Assess the costs and benefits of economic development project proposals to ensure financial viability.
- **Bond Investor Relations:** Continue enhance the bond investor relations program through the BondLink website, improving access to information for UG bondholders, prospective investors and other stakeholders, potentially reduce borrowing costs on future bond sales.
- **Debt Disclosure and Compliance:** Monitor compliance with all outstanding debt-related continuing disclosure agreements and arbitrage rebate calculations, as required by Securities and Exchange Commission (SEC), Municipal Securities Rulemaking Board (MSRB) and the Internal Revenue Service (IRS).
- **Tax-Exempt Bond Compliance:** Coordinate review of tax-exempt bond compliance for bonded capital projects.
- **Debt Service Management:** Ensure timely debt service payments and manage the processes for issuing new debt or refinancing existing debt, including both bonds and capital leases.
- **Debt Records Management:** Maintain and regularly update records of all debt obligations, including bonds, notes, and leases.

Highlights:
- Maintained credit ratings by Standard & Poor's (AA) and Moody's (A1), both with stable outlook; commercial development, strong liquidity and budget flexibility viewed positively.
- Annually update debt forecast to ensure resources can support future GO debt projects.
- Financed 20-yr City GO bonds ($34.1 million) at rate of 3.55%, 10-yr County GO bonds ($5.76 million) at a rate of 2.97% and a 1-yr municipal temporary note issuances for $54.9 million at a rate of 3.68%.
- Lease-financed $2.48 million in capital equipment for the Fire, Parks, and Public Works Departments. Also completed the annual amendment process for 2024 equipment lease purchase agreement.

Initiatives:
- **Debt Portfolio Optimization:** Develop and implement strategies to manage and optimize the debt portfolio, including identifying refinancing opportunities to achieve cost savings.
- **Enhanced Transparency:** Improve financial transparency and communication with stakeholders through regular updates and detailed reports on debt management activities.

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DEPARTMENT: FINANCE

DIVISION: TREASURY – DELINQUENT REVENUE

Division Overview:
The Department of Delinquent Revenue Collections is responsible for the oversight and collection of delinquent revenues owed to the Unified Government by way of a Judicial Tax Sale Process.

Important Issues:
- Delinquent Revenue will continue to optimize revenue collection in accordance with statutory law.
- Delinquent Revenue will continue partnership with the Land Bank to move parcels to the Tax Sale with the intended purpose of transferring them to the Land Bank.

Highlights:
- The Delinquent Real Estate division is working to intervene in tax delinquency issues earlier in the cycle.
- Delinquent Real Estate maintains an “in-person” presence during the tax sale at Memorial Hall to meet the needs of the community and offering on site customer service.
- Delinquent Real Estate has been able lower the amount of properties and the number of tax sales held on a yearly basis. This has been reduced from 2 to 1 a year.

New Initiatives:
- Execution of an enhancement to the system of record to produce DRE Payment Plans electronically. The system enhancement will also aid in helping to streamline the payment plan reporting.
- Implementation of a proactive plan for reaching out to the community to contact residents before tax sale eligible. This will be accomplished by mailing out letters to property owners that owe $300 or less in delinquent property taxes.
- Implementation of a training program to improve customer experience.

Department: Finance

Division: Delinquent Tax Sale

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$441,697	$720,873	$681,297	$593,035
Contractual Services	$72,462	$151,193	$151,193	$151,193
Commodities	$2,390	$12,450	$12,450	$12,450
Total	$516,550	$884,516	$844,940	$756,678

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Delinquent Tax Sale	8.00	8.00	8.00	7.00
Total	8.00	8.00	8.00	7.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$516,550	$884,516	$844,940	$756,678
Total	$516,550	$884,516	$844,940	$756,678

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Delinquent Tax	$516,550	$884,516	$844,940	$756,678
Total	$516,550	$884,516	$844,940	$756,678

DEPARTMENT: FINANCE

DIVISION: GRANTS MANAGEMENT

Division Overview:
The Grants Management Division within the Finance Department is tasked with collaborating with UG departments with grant-seeking efforts as well as providing guidance and assistance to all departments in managing their grant pursuits, administration, and reporting processes. The mission of Grants Management is to increase the Unified Government's capacity to compete for federal, state, and private grants and to effectively assist in the full life cycle of grant management from award through closeout. Our aim is to increase grant-related revenue, limit the Unified Government's exposure to any grant-related audit findings, and improve the efficiency and impact of programs and services funded through grant dollars.

Important Issues:
- Ensure that grant-related activity is consistent with the strategic priorities of the Board of Commissioners and administration.
- Ensure the integrity of the Unified Government's reputation amongst grantmaking entities, which includes federal, state and private funders.
- Ensure accountability for financial and programmatic elements of grant management as well as the detection and mitigation of potential grant-related problems.
- Serve as a resource for all stages of grant's lifecycle including grant pursuits, post-award management, and closeout for all departments.
- Centralize grant pursuits and management to promote collaboration and coordination of the grants process between all departments.

Highlights:
- Updated commission on ARPA spending.
- Work with consultant to monitor ARPA funds for immediate needs, internal capital projects and sub-recipient projects.
- Continued submittal of ARPA Quarterly Reports to the US Treasury Department.
- Staff assisted departments with set up of grants in Workday ERP System.

New Initiatives:
- Fill the Grants Financial Administrator (GFA) in 2024.
- The GFA will work with the Interdepartmental grant group to apply a strategic and targeted plan for grant applications.
- Evaluate the need and research for new software solutions to enhance grant management.
- Update ARPA website for current data related to capital and sub-recipient spending.

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DEPARTMENT: FINANCE
DIVISION: PAYROLL

Division Overview:
The Payroll Division is responsible for the accurate and timely processing of pay to over 2,500 employees of the Unified Government, with sworn employees being paid one week and civilians paid the opposite week. In addition to monitoring time entry and processing payrolls, the Division is responsible for individual employee maintenance items, such as deductions, donations, garnishments, tax withholdings, and beneficiaries. The Division handles all employee verifications. The Division weekly transmits to Surency and Mission Square. The Payroll Division prepares and distributes the annual W-2 forms and prepares the information necessary for the Kansas Employees Public Retirement System (KPERS) to distribute annual statements.

Important Issues:
- Work through new processes with Surency, KPERs, and Mission Square.
- Transition employees to the updated W4 in Workday.
- Improve reporting capabilities with Workday.
- Transition temporary election workers into the payroll system.

Highlights:
- Live with Workday payroll.
- KPERS audit.
- Processed approximately 7,600 payroll checks each month with few errors or omissions by the department.
- Processed and distributed 2,599 W-2s ahead of deadline.
- Absence and Time Tracking to optimize Workday processes.
- Transitioned time entry to Police and Sheriff department.

New Initiatives:
- Design and development of Workday related to payroll, absence, and timekeeping activities.

Department: Finance

Division: Payroll

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$524,692	$451,052	$429,954	$452,248
Contractual Services	$19,325	$13,197	$13,197	$13,197
Commodities	$4,266	$5,320	$5,320	$5,320
Total	$548,283	$469,569	$448,471	$470,765

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Payroll	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$328,554	$284,701	$272,042	$285,561
FND160 - County - General	$219,728	$184,868	$176,429	$185,204
Total	$548,283	$469,569	$448,471	$470,765

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Payroll	$548,283	$469,569	$448,471	$470,765
Total	$548,283	$469,569	$448,471	$470,765

DEPARTMENT: FINANCE

DIVISION: Purchasing

Division Overview:
The Procurement Department's prime responsibility is to ensure the acquisition of supplies and services are obtained at competitive prices, and in compliance with all applicable laws, regulations, policies and procedures. While creating an environment of strategic collaboration with department through continuous process improvement.

Important Issues:
- Complete Visa Purchasing Policy.
- Update Procurement Policy Manual.
- Disparity Study.

Highlights:
- Launched DotteBiz, an online resource to assist and support Wyandotte County Businesses.
- Centralized Contact Management portal will be available to internal and external customers by July 2024. It will allow full visibility of Contracts, Renewal and Certificate of Insurance in one location.
- Procured Compliance Management Software to assist in establishing, tracking, and outreach of MBE, WBE Goals.
- Partnering with the City of KCMO initiative, Local Business Enterprise (LBE) Certification.

New Initiatives:
- Build better relationships with Departments and Suppliers by initiating Supplier Meet & Greet, Roundtable Events that provide valuable insight to enhance communication and innovation.
- Develop online training for Procurement and Visa Cards.
- Develop updated P-Card and Procurement Policy.
- Develop templates for procurement forms and solicitation Bid and RFP documents.
- Launch new features to analyze and build on the DotteBiz platform to meet the challenges that exist with our local businesses to find meaningful solutions.
- Increase the number of outreach events for our community.

Department: Finance

Division: Purchasing

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$380,937	$624,152	$629,843	$555,881
Contractual Services	$425,669	$352,696	$352,696	$352,696
Commodities	$2,469	$10,572	$10,572	$10,572
Total	$809,075	$987,420	$993,111	$919,149

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Purchasing	7.00	7.00	7.00	6.00
Total	7.00	7.00	7.00	6.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$564,648	$614,627	$667,482	$617,280
FND113 - Parks and Recreation	$3,945	$3,064	$3,064	$3,064
FND160 - County - General	$129,771	$282,223	$235,060	$211,299
FND162 - County - Elections	$28,438	$3,613	$3,613	$3,613
FND165 - County - Aging	$4,451	$3,457	$3,457	$3,457
FND171 - Developmental Disability	$1,775	$1,379	$1,379	$1,379
FND172 - County - Health Department	$12,369	$10,248	$10,248	$10,248
FND225 - Community Development Grants	$5,562	$4,608	$4,608	$4,608
FND262 - Department of Aging Grants	$925	$1,277	$1,277	$1,277
FND263 - Health Department Grants	$1,080	$1,491	$1,491	$1,491
FND264 - Community Corrections Grants	$1,822	0	0	0
FND266 - Other Grants	$28,440	$36,512	$36,512	$36,512
FND560 - Sewer System	$23,971	$22,917	$22,917	$22,917
FND565 - Sunflower Hills Golf Fund	$490	$676	$676	$676
FND570 - Court Trustee Fund	$1,389	$1,328	$1,328	$1,328
Total	$809,075	$987,420	$993,111	$919,149

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Procurement	$809,075	$987,420	$993,111	$919,149
Total	$809,075	$987,420	$993,111	$919,149

DEPARTMENT: FINANCE

DIVISION: TREASURY – MOTOR VEHICLE

Division Overview:
The Motor Vehicle Administration issues and administers all vehicle registrations, tags and renewals and processes all vehicle titles for the residents of Wyandotte County. The Administration is in two locations, one in the Courthouse and one in the western portion of the county at the Annex Office.

Important Issues:

- Provide quality customer service through efficient payment processing, with access to online and mobile application payment systems, accurate billing and payment. information, timely responses to customer questions, and friendly and knowledgeable staff.
- Evaluate changes being made at the State and how they affect the customer experience for registering vehicles in the County.

Highlights:

- Processed 114,099 renewals and 34,559 new titles during 2023.
- Installed televisions in lobbies at both locations to provide valuable information to constituents while visiting the offices.

New Initiatives:

- Continue to enhance our processes to allow earlier availability of appointments and easier flow of walk-in customers.
- Enhance our marketing efforts with PayIt to spotlight both English and Spanish marketing around the convenience of online renewing.
- Work with Procurement to implement new online and in office payments service provider.
- Implementation of a training program to improve customer experience.
- Upgrade computers for changes needed in Motor Vehicle Registration System (MoVRS) for registrations and renewals completed in the office.

Department: Finance

Division: Treasurer's Office

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$2,359,270	$2,935,409	$2,937,670	$3,028,523
Contractual Services	$494,461	$320,642	$320,642	$320,642
Commodities	$723,228	$85,685	$85,685	$47,035
Capital Outlay	$18,820	$24,000	$24,000	$24,000
Grants and Claims	$3,259,474	$4,331	$4,331	$4,331
Miscellaneous / Other	$5,474,230	$1,100	$1,100	$1,100
Reserves & Contingencies	0	$5,000	$5,000	$5,000
Agency Fund - Tax Distribution	$333,188,480	0	0	0
Total	$345,517,962	$3,376,167	$3,378,428	$3,430,631

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Treasurer's Office	40.50	40.50	40.00	40.00
Total	40.50	40.50	40.00	40.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$786,077	$238,147	$204,442	$210,172
FND160 - County - General	$2,530,977	$3,053,020	$3,088,986	$3,174,109
FND208 - Treasurer's Technology Fund	$77,469	$85,000	$85,000	$46,350
FND790 - Tax Collection Fund	$8,663	0	0	0
FND791 - Tax Distribution Fund	$342,114,776	0	0	0
Total	$345,517,962	$3,376,167	$3,378,428	$3,430,631

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Motor Vehicle	$1,839,696	$2,287,574	$2,375,508	$2,448,171
Treasury	$343,678,266	$1,088,593	$1,002,920	$982,460
Total	$345,517,962	$3,376,167	$3,378,428	$3,430,631

DEPARTMENT: FINANCE

DIVISION: TREASURY – PROPERTY TAX ADMINISTRATION

Division Overview:
The Treasury-Property Tax Administration of the Treasury Division collects all Unified Government tax revenue related to real estate and personal property for all governments in the County. This includes the process of distributing the taxes to taxing entities multiple times during the year. The Administration manages some banking activities and all investment activities for the Unified Government. The Administration is in two locations, one in the Courthouse and one in the western portion of the county at the Annex Office.

Important Issues:
- Provide quality customer service through efficient payment processing, with access to online and mobile application payment systems, accurate billing and payment information, timely responses to customer questions, and friendly and knowledgeable staff.
- Continuous review of investment structure and strategies.

Highlights:
- Real Estate and Personal Property Tax Office relocated to its own office.
- December 31, 2023, earned an investment yield-to-maturity of 3.60% on the Government's portfolio, compared to the one-year Treasury benchmark of 4.79%.
- Total Interest Earnings for 2023 were $6,554,628.
- Completed the annual local bank investment certification and annual investment offer.
- Conduct the selection process for the Unified Government's banking services.

New Initiatives:
- Formalize existing polices and develop new policies such as the blank check mail-in process, seasonal tax lockbox policy and the return check policy.
- Enhance the MyWyco app to bundle multiple properties as a payment option.
- Work with Procurement to implement new online and in office payments service provider.
- Train and retrain all staff on topics that include but are not limited to optimal customer service skills, culture and DEI.

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DEPARTMENT: HUMAN RESOURCES

Department Overview:
The Human Resources Department is responsible for providing strategic employment-related planning and administrative activities that align with the organization's overall goals. This includes maintaining the classification/compensation program, training/development, recruitment/selection of employees, risk management/safety, workers' compensation, labor relations and negotiations and oversight of the Unified Government's health insurance plan and other defined benefits. Other responsibilities include administering the pre-employment physicals/drug screens, substance abuse policy for all employee groups as required by UG policy and DOT federal law. Human Resources has championed an initiative for the UG workplace to embrace inclusiveness, be equitable, and embrace diversity and provide training to raise awareness of our differences that creates a culture of respect for all.

Important Issues:
- HR partners with UG Departments, community stakeholders and education partners to recruit civilian and sworn vacancies creating a workforce with a servant leadership mindset. HR has partnered with Strategic Communications team on a recruitment campaign to rebrand the UG which showcases our many career fields and marketing those videos on social media.
- Workday on-boarding and new hire orientation has brought transparency to workflows and makes it simpler for individuals to apply for vacancies.
- Inclusion, Equity and Diversity (IE&D) are the foundation of workforces made to feel valued and respected. The HR Training Administrator has assumed IED program development responsibilities, working with outside partners to develop and provide training. Adequate funding is essential to full development of the program beyond training activities.

Highlights:
- Human Resources was highlighted in *Forbes* magazine as a case study example for United Healthcare due to the success of the employee wellness center, pharmacy, fitness center and wellness incentive program.
- HR implementation of the Workday ERP system ($8 Million project) for paperless processes included implementation of several HR modules to include Human Resources Management, Absence, Compensation, Learning Management and Talent and Performance allowing us to be more innovative, transparent, and strategic in our business processes.
- Human Resources in conjunction with KCKPD and Wyandotte County Sheriff's Office promoted our Dispatcher Cadet and Correction Specialist Cadet programs throughout our local high schools. We have one Dispatch Cadet and three Correction Specialist Cadets who will transition from the cadet program to full time employment with the Unified Government. This initiative has created opportunities for high school students to attain skill sets that have made them employable within our government and county.

New Initiatives:
- Ensure strategic alignment with compensation processes to include third party compensation and equity study analysis, revisions on class specifications and federally mandated changes to FLSA and its impacts on compensation plan. It is important to maintain the existing funding for a compensation study for measurement with external markets.
- Revise current policies and procedures to align with an inclusive and safe workplace and provide strategic workforce planning to our internal stakeholders.

Department: Human Resources

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,738,637	$1,828,326	$1,826,854	$1,887,769
Contractual Services	$4,193,699	$2,306,323	$2,306,323	$2,293,133
Commodities	$38,122	$140,271	$140,271	$123,042
Total	$5,970,458	$4,274,920	$4,273,448	$4,303,944

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Employee Relations	17.00	17.00	17.00	17.00
Total	17.00	17.00	17.00	17.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,228,960	$1,231,618	$1,230,753	$1,258,253
FND160 - County - General	$823,625	$860,208	$859,620	$860,851
FND266 - Other Grants	$840	0	0	0
FND560 - Sewer System	$52,588	$53,094	$53,075	$54,841
FND631 - Employees Hospitalization	$3,864,445	$2,130,000	$2,130,000	$2,130,000
Total	$5,970,458	$4,274,920	$4,273,448	$4,303,944

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Employee Relations	$5,970,458	$4,274,920	$4,273,448	$4,303,944
Total	$5,970,458	$4,274,920	$4,273,448	$4,303,944

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Department: Knowledge Office

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$3,264,218	$3,474,624	$3,401,961	$3,526,744
Contractual Services	$4,861,421	$5,421,569	$5,406,053	$5,702,181
Commodities	$71,994	$110,342	$110,342	$110,342
Capital Outlay	$946,241	$652,508	$625,000	$115,000
Transfers Out	$275,887	0	0	0
Total	$9,419,761	$9,659,043	$9,543,356	$9,454,266

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
311 Call Center Division	7.00	7.00	6.00	6.00
Enterprise Systems Support	8.00	8.00	8.00	8.00
Performance & Innovation	7.00	7.00	6.00	6.00
Technology	15.00	15.00	16.00	16.00
Total	37.00	37.00	36.00	36.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$5,078,590	$5,551,344	$5,670,945	$5,725,105
FND160 - County - General	$3,303,847	$4,102,700	$3,867,412	$3,724,162
FND172 - County - Health Department	0	$5,000	$5,000	$5,000
FND971 - City Project Fund	$240,306	0	0	0
FND972 - County Project Fund	$185,569	0	0	0
FND990 - Internal Improvement	$611,448	0	0	0
Total	$9,419,761	$9,659,043	$9,543,356	$9,454,266

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
311 Call Center Division	$384,415	$659,336	$581,648	$590,792
Enterprise Systems Support	$3,099,403	$3,598,771	$3,796,894	$3,844,081
Knowledge Administration	$546,223	0	0	0
Performance & Innovation	$1,206,008	$870,827	$708,900	$762,367
Technology	$4,183,711	$4,530,110	$4,455,915	$4,257,026
Total	$9,419,761	$9,659,043	$9,543,356	$9,454,266

Department: Knowledge Office

Division: 311 Call Center Division

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$349,481	$537,356	$459,668	$474,601
Contractual Services	$30,601	$117,621	$117,621	$111,832
Commodities	$1,915	$4,359	$4,359	$4,359
Capital Outlay	$2,419	0	0	0
Total	$384,415	$659,336	$581,648	$590,792

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
311 Call Center Division	7.00	7.00	6.00	6.00
Total	7.00	7.00	6.00	6.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$12,124	$361,308	$378,369	$389,365
FND160 - County - General	$372,291	$298,028	$203,280	$201,428
Total	$384,415	$659,336	$581,648	$590,792

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
311 Call Center	$384,415	$659,336	$581,648	$590,792
Total	$384,415	$659,336	$581,648	$590,792

Department: Knowledge Office

Division: Enterprise Systems Support

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$137,230	$922,497	$920,620	$951,186
Contractual Services	$2,073,520	$2,626,274	$2,626,274	$2,892,895
Capital Outlay	$612,766	$50,000	$250,000	0
Transfers Out	$275,887	0	0	0
Total	$3,099,403	$3,598,771	$3,796,894	$3,844,081

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Enterprise Systems Support	8.00	8.00	8.00	8.00
Total	8.00	8.00	8.00	8.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,589,914	$2,370,979	$2,414,120	$2,377,712
FND160 - County - General	$622,153	$1,222,792	$1,377,774	$1,461,370
FND172 - County - Health Department	0	$5,000	$5,000	$5,000
FND560 - Sewer System	0	0	0	0
FND971 - City Project Fund	$165,306	0	0	0
FND972 - County Project Fund	$110,581	0	0	0
FND990 - Internal Improvement	$611,448	0	0	0
Total	$3,099,403	$3,598,771	$3,796,894	$3,844,081

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Enterprise Systems Support	$3,099,403	$3,598,771	$3,796,894	$3,844,081
Total	$3,099,403	$3,598,771	$3,796,894	$3,844,081

DEPARTMENT: KNOWLEDGE

DIVISION: PERFORMANCE & INNOVATION

Division Overview:
The P&I Department is comprised of three divisions.

- The Project Management Team increases the UG's capacity in performance management, project management, stakeholder management and data-driven decision making. P&I focuses on leveraging business process improvement, data analysis, strong requirements definition, software selection, software implementation, change management, risk management, research, and training to support UG departments in increasing their performance and service capabilities.
- The 3-1-1 Contact Center provides residents with a point of contact via the telephone, Web, mobile app, or email. 3-1-1 strives to improve the UG's customer service capabilities. 3-1-1 employees provide a wide range of information and services, helping residents navigate local government, find quick answers to common questions, and connect to community resources.
- The Workday Management Team drives the governance of the Workday product including managing security, training, change control and providing the structure for continuous process improvement, performance analytics, integrations management, and strategic planning to harness the potential of the ERP investment.

Important Issues:

- Project Management Teams will be focused on continued implementations including Municipal Court and Jail Management systems. Additional project assignments will strain resources. New software systems such as electronic medical records, tax management, and electronic citizen communications will be best deployed with adequate project management, change management and business analyst resources. The capacity in these disciplines is restricted by current projects and team size.
- 3-1-1 is wrapping up a 12-month data/process evaluation. Initial findings indicate 3-1-1 has conflicting internal/external expectations. Isolating possible improvement is complicated by these challenges. Findings show that we could benefit from a platform upgrade, however without defined expectations, service level agreement and improved business processes, a singular focus on technology investments will likely not yield optimized results.
- The Workday Team will transition from Enterprise Resource Planning System (WORKDAY) implementation to product optimization. In 2024/2025 the team will focus on codifying product management while expanding functionality in areas such as employee self-service time entry, integration with the Accela Permitting System, and increased access to training.
- In the modern cyber landscape, local governments are increasingly targeted by cyber threats. To protect sensitive data, ensure continuity of operations, and maintain public trust, investing in cyber security is and will continue to be a priority. The allocated budget would allow for critical funding for next-generation firewalls, endpoint/email protection, monitoring/backup solutions, and cybersecurity training. Our internal strategies will strengthen the security posture for the Unified Government and have a positive impact on overall business continuity.

New Initiatives:

- Project Management will focus on delivery structure, including methodology, capacity, and project complexity assessment allowing for strategic planning and resource allocation.
- The Project Management Team has been assigned to the Accela Permitting Platform Modernization Project. This project will include moving the platform from an on-premises to a SaaS solution, integrating with 5 additional platforms across the UG, and completing a business process review and improvement strategy plan. Successful implementation is expected to greatly improve the experience for end users.
- 3-1-1 will be completing strategic planning that will include tactical problem-resolution and exploration of stakeholder needs. Following completion, a comprehensive recommendation package will be shared with stakeholders and administration.
- Standardization of the Workday product governance processes will be a focus. This will include cross functional strategic planning using data and customer experience to optimize functionality.

Department: Knowledge Office

Division: Performance & Innovation

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$650,011	$408,993	$330,090	$353,494
Contractual Services	$243,221	$391,176	$375,660	$390,723
Commodities	$6,719	$3,150	$3,150	$3,150
Capital Outlay	$306,057	$67,508	0	$15,000
Total	$1,206,008	$870,827	$708,900	$762,367

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Performance & Innovation	7.00	7.00	6.00	6.00
Total	7.00	7.00	6.00	6.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,085,474	$705,669	$567,413	$613,859
FND160 - County - General	$120,533	$165,158	$141,487	$148,508
Total	$1,206,008	$870,827	$708,900	$762,367

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Performance and Innovation	$1,206,008	$870,827	$708,900	$762,367
Total	$1,206,008	$870,827	$708,900	$762,367

DEPARTMENT: KNOWLEDGE
DIVISION: TECHNOLOGY

Mission Statement:
To create, foster, and maintain an open, inclusive environment; providing first-class customer service and technology to Unified Government departments.

Overview:
The Department of Technical Services (DOTS) provides technical architecture and support services across the Unified Government. DOTS manages the core technology infrastructure for the UG, including the UG network, phone service, UG datacenter, desktop applications, and provides support for department's major business systems. DOTS supports organizational initiatives and leads efforts in moving to a cloud first organization. DOTS Desktop support division provides on-call support for departments and maintains a high-level of customer service and satisfaction. DOTS creates and maintains an environment that is conducive to innovative and continuous process improvement, through technology and collaboration.

Important Issues:
- Provision, secure, monitor, and route Internet traffic through new high-speed fiber network.
- Connecting additional UG facilities to fiber network, including Community Centers.
- Modernizing the technical architecture of UG data storage and software systems.
- Continuing the foundation of our Cloud infrastructure in Microsoft Government Cloud.
- Replacing outdated network infrastructure that is critical to operations and redundancy.

Highlights:
- Procured Cyber Security insurance for the entire Unified Government.
- Deployed additional security tools for monitoring network, applications, and user identity.
- Procured KnowBe4 cyber security training tools for the organization.
- Increasing our security footprint with additional Sophos tools related to Managed Threats Response 24x7 monitoring.
- Continuing to move all internal SharePoint sites to SharePoint online in the Azure cloud.
- Moved our internal help desk to a Software as a Service (SAS) platform.
- Continuing replacement of aging network and wireless infrastructure in various locations to provide performance and increase Wi-Fi coverage.
- Continue efforts to migrate of users' personal files to OneDrive (O365) for security and redundancy.
- Increased our internal UG Fiber footprint to include new and few existing facilities.

New Initiatives:
- Working with AT&T to install IP-Flex circuits to replace legacy telephony infrastructure.
- Migrate departments using legacy software to Nice-In-Contact a Cloud hosted Solution.
- Exploring options for migration of file shares to the cloud storage reducing on-premises storage investments.

Department: Knowledge Office

Division: Technology

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$2,127,496	$1,605,779	$1,691,584	$1,747,462
Contractual Services	$1,967,856	$2,286,498	$2,286,498	$2,306,730
Commodities	$63,360	$102,833	$102,833	$102,833
Capital Outlay	$25,000	$535,000	$375,000	$100,000
Total	$4,183,711	$4,530,110	$4,455,915	$4,257,026

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Technology	15.00	15.00	16.00	16.00
Total	15.00	15.00	16.00	16.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$2,066,029	$2,113,388	$2,311,043	$2,344,170
FND160 - County - General	$1,967,694	$2,416,723	$2,144,872	$1,912,856
FND971 - City Project Fund	$75,000	0	0	0
FND972 - County Project Fund	$74,988	0	0	0
Total	$4,183,711	$4,530,110	$4,455,915	$4,257,026

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Cybersecurity Support	$156,232	$182,942	$178,943	$184,933
Data Processing	$1,133,214	$40,000	$40,000	$40,000
Integrated Technology Services	$1,974,930	$3,847,168	$4,161,972	$3,957,092
Telecommunications	$919,335	$460,000	$75,000	$75,000
Total	$4,183,711	$4,530,110	$4,455,915	$4,257,026

DEPARTMENT: KNOWLEDGE

DIVISION: Cyber Security

Division Overview:

- TIn the modern cyber landscape, local governments are increasingly targeted by cyber threats. To protect sensitive data, ensure continuity of operations, and maintain public trust, investing in cyber security is and will continue to be a priority. The allocated budget would allow for critical funding for next-generation firewalls, endpoint/email protection, monitoring/backup solutions, and cybersecurity training. These areas will strengthen the security posture for the Unified Government and have a positive impact on overall business continuity.

New Initiatives:

- • Next-generation firewalls are critical for advanced threat detection and prevention capabilities ensuring the security and integrity of the Unified Government's infrastructure.
- • Multi factor authentication (MFA) is essential for enhancing security by requiring multiple forms of verification before granting access to systems. This added layer of protection significantly reduces the risk of unauthorized access.
- • Monitoring solutions are crucial for providing proactive and continuous oversight of the network, detecting and responding to potential threats in real time.
- • Backup solutions are essential for ensuring data recovery and continuity of operations in the event of data loss.
- • Cyber security training is vital for fostering a culture of awareness and compliance with best practices.
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DEPARTMENT: LEGAL

Department Overview:
The Legal Department represents the Unified Government in all legal matters affecting the Unified Government and the Board of Public Utilities, and its mission is to provides quality and cost-effective legal services, both in its role as a city and as a county, the Board of Public Utilities, and other Boards and Commissions of the Unified Government. The department provides legal opinions for elected officials, the County Administrator, General Manager and UG and BPU staff; is responsible for all litigation filed against or on behalf of any of those entities; reviews and prepares contracts; drafts and reviews policies, ordinances and resolutions; provides representation in lawsuits, rate hearings, claims and tax appeal cases; oversees delinquent tax sales; acquires property through the eminent domain process; prosecutes all violations of city ordinances in Municipal Court, attends all meetings of the Commission, standing committees, BPU , and hires legal department attorneys, staff and outside attorneys as may be necessary to effectively carry out the legal duties of the Unified Government.

Important Issues:
- Updated and implemented the City's Marijuana Diversion Policy for Municipal Court.
- Working with the Mayor and Commissioners on Ordinance updates for mobile vending (food trucks).
- Worked with Public Works on contracts to build the Kaw Point Biosolids plant.

Highlights:
- Won a dismissal of a seven-year long $1.2M lawsuit.
- UG attorneys assisted with more than 3,700 KORA requests in 2023 and have already assisted with more than 1,400 in 2024.
- Administered a successful online tax sale in August 2023 generating $1.4M in revenue.
- Administered an in-person tax sale of difficult properties in December 2023 generating $55K in revenue.
- Defended the county against the Dark Store theory in the valuation appeal of Cabela's/Bass Pro, Kohl's and Nebraska Furniture Mart.
- Participated in on-campus interviews at two area law schools attracting new candidates.
- Drafted right-of-way and fiber optic agreements for Rosedale Park and the Rock Island Bridge.
- Drafted an agreement with Proctor and Gamble involving the levee trailhead which brought in a $450,000 donation by P&G to the project.
- Represented and advised BPU in various lawsuits and claims alleging negligence and recovered $500,000 in construction damages.
- Continuing to support Economic Development, new and existing projects.

New Initiatives:
- Post litigation analysis/wrap-ups with County Administrator and department heads.
- We are developing HighQ processes for more analytical metrics.

Department: Unified Legal

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$2,151,309	$2,454,071	$2,676,287	$2,640,316
Contractual Services	$48,041	$101,663	$101,663	$101,663
Commodities	$7,094	$12,586	$12,586	$12,586
Capital Outlay	$35,464	0	0	0
Reserves & Contingencies	0	$5,848	$5,848	$5,848
Total	$2,241,908	$2,574,168	$2,796,384	$2,760,413

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Unified Attorney Office	22.50	22.50	22.50	21.00
Total	22.50	22.50	22.50	21.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,474,250	$1,727,283	$1,970,496	$1,907,460
FND160 - County - General	$509,311	$637,058	$442,995	$457,249
FND266 - Other Grants	$84,290	$87,856	$204,782	$211,587
FND560 - Sewer System	$138,593	$121,971	$178,111	$184,116
FND971 - City Project Fund	$35,464	0	0	0
Total	$2,241,908	$2,574,168	$2,796,384	$2,760,413

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Unified Attorney Office	$2,241,908	$2,574,168	$2,796,384	$2,760,413
Total	$2,241,908	$2,574,168	$2,796,384	$2,760,413

DEPARTMENT: LEGISLATIVE AUDITOR

Department Overview:
The Office of the Legislative Auditor was established in the Charter of the Unified Government. The Legislative Auditor conducts independent reviews of the operations of the Unified Government through performance and financial audits. The Unified Government Ethics Program promotes public trust through an independent Ethics Commission. The Ethics Administrator provides Ethics training for all Unified Government Employees and Board Members and conducts investigations. The Law Enforcement Legislative Auditor is responsible for auditing the Police and Sheriff's Departments.

Important Issues:

- Compliance with Government Auditing Standards requires a peer review every three years of the Legislative Auditor's Office.
- Conduct performance audits to help protect Unified Government assets, increase productivity, and correct inefficient practices.
- Conduct follow-up audits to measure progress of initial recommendations.
- Oversees the Unified Government Ethics Program.
- Provides oversight of the Unified Government Cash Management Committee.
- Oversight role in the RFP process.

Highlights:

- Ethics Administrator provides Ethics training for all employees, UG Boards, and elected officials.
- The Legislative Auditor's Office is required by Government Auditing Standards to have 80 hours of Certified Professional Training for each employee every two years. The start of this two-year period began in 2023.
- In 2024, a peer review is scheduled to be conducted by the Association of Local Governmental Auditors of the Unified Government Legislative Auditor's Office. The peer review is required by Government Auditing Standards established the Government Accountability Office (GAO). The most recent peer review covering 2018 through 2020 concluded that the Legislative Auditor internal quality control system was designed and operated to provide reasonable assurance of compliance with Government Auditing Standards.

Department: Legislative Auditor

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$786,939	$736,409	$756,525	$781,623
Contractual Services	$67,946	$81,639	$81,639	$76,639
Commodities	$2,753	$2,704	$2,704	$2,704
Total	$857,637	$820,752	$840,868	$860,966

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Legislative Auditor Division	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00

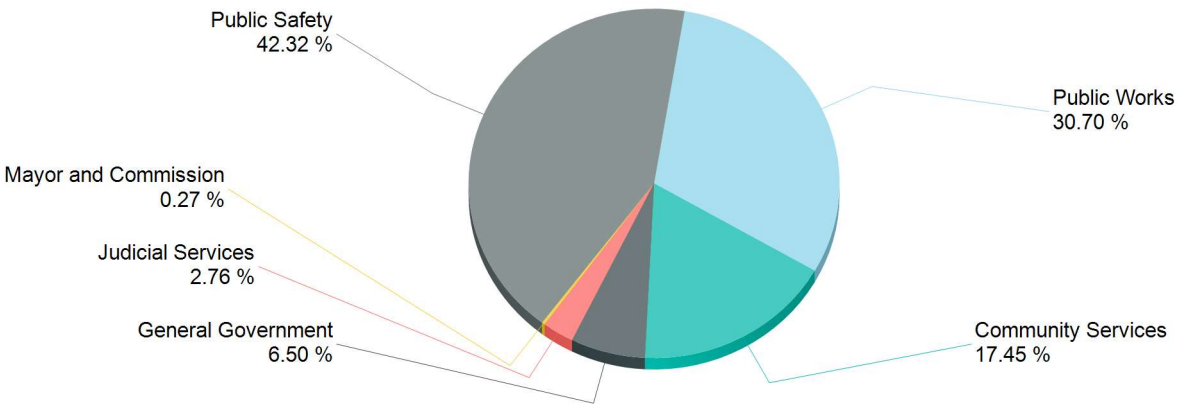
Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	0	0	0	$602,676
FND160 - County - General	$857,637	$820,752	$840,868	$258,290
Total	$857,637	$820,752	$840,868	$860,966

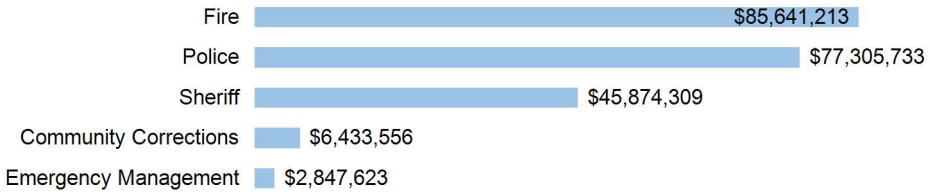
Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Legislative Auditor Division	$857,637	$820,752	$840,868	$860,966
Total	$857,637	$820,752	$840,868	$860,966

PUBLIC SAFETY

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Section: Public Safety





Departments / Divisions

Community Corrections

- Alcohol/Drug Treatment
- Community Corrections Division
- Juvenile Services
- Pre-Trial Services

Emergency Management

- Emergency Management Division

Fire

- Emergency Medical Services
- Fire Administrative
- Fire Communications
- Fire Equipment/Supplies
- Fire Prevention
- Fire Suppression
- Fire Training

Police

- Investigations Bureau
- Operations Bureau
- Police Administration
- Services Bureau

Sheriff

- Detention Bureau - Adult
- Detention Bureau - Juvenile
- Field Bureau - Community & Support Services
- Sheriff Administration

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DEPARTMENT: COMMUNITY CORRECTIONS

Department Overview:
The Department of Community Corrections is responsible for the intervention, supervision, and monitoring of adult and youthful offenders on probation, conditional release from State Correctional Facilities, bond supervision, house arrest/electronic monitoring, system case expeditor services and Specialty Drug/Alcohol and Behavioral Health Courts. The department is composed of four divisions: Adult Services, Youth Services, Pre-Trial/House Arrest Services and Criminal Justice Program Services.

Important Issues:
- The State of Kansas needs to invest more money and resources into social services statewide, including mental health, foster care, child welfare, education, drug and alcohol treatment and corrections. Improving the quantity and quality of these services would create an environment where individuals in our local criminal justice system would have improved chances of successfully completing supervision.
- The Kansas Department of Corrections needs additional funds from the Kansas Legislature for Adult Behavioral Health Services.

Highlights:
- **(Pre-Trial H/A)** The youth house arrest new cases increased from (72) in 2021 to (101) in 2023. That's an increase of 29% youth served.
- **(Adult)** The adult division ended FY23 with a successful discharge rate of 81.4%. A 1% increase over the prior year. The state average was 75%.
- **(Youth)** The total number of youths placed at the state correctional facility has declined from 67 youth in 2011 to 22 in 2023.

New Initiatives:
- **(Adult Services) Expanded Use of Carey Guides** - The Carey Guides are a set of evidence-based tools designed to support probationers faced with various challenges. The guides will provide staff with a structured approach to addressing a range of topics, such as employment, education, housing, companions, and mental health. By using the Carey Guides, staff can ensure our supervision practices are tailored to the individual needs of each probationer.
- **(Youth Services) The Parent Project** - The Parent Project is a program designed to empower parents by teaching positive parenting skills that work towards increasing their youth's school attendance, grades, and prosocial behavior both in and out of the home. Parents of strong-willed children will have opportunities throughout the year to attend a 10-week long program that provides dinner to parents and allows parents to build a parent support system so that they may continue to support one another post program completion. The Parent Project program focuses on improving the domains of family, peers, leisure, education, personality, and behavior.

Department: Community Corrections

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$4,059,508	$5,334,623	$5,367,700	$5,382,482
Contractual Services	$1,212,022	$846,396	$846,396	$846,396
Commodities	$114,950	$105,854	$105,854	$105,854
Capital Outlay	0	$28,600	$78,600	0
Grants and Claims	$8,333	$5,000	$5,000	$5,000
Transfers Out	0	$30,006	$30,006	$6
Total	$5,394,814	$6,350,479	$6,433,556	$6,339,738

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Alcohol/Drug Treatment	4.50	4.50	2.90	2.90
Community Corrections Division	26.60	26.60	27.10	26.10
Juvenile Services	20.90	19.90	22.00	22.00
Pre-Trial Services	10.00	9.00	9.00	8.00
Total	62.00	60.00	61.00	59.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$854,766	$1,111,823	$1,177,598	$1,019,606
FND222 - Special Alcohol Program	$726,974	$912,339	$927,023	$898,250
FND264 - Community Corrections Grants	$3,813,074	$4,297,717	$4,300,336	$4,421,883
FND635 - Fleet Maint & Vehicle Replace	0	$28,600	$28,600	0
Total	$5,394,814	$6,350,479	$6,433,556	$6,339,738

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Alcohol/Drug Treatment	$564,323	$620,504	$531,408	$490,833
Community Corrections Division	$1,978,843	$2,609,612	$2,657,015	$2,654,845
Juvenile Services	$2,110,320	$2,168,513	$2,294,382	$2,356,617
Pre-Trial Services	$741,328	$951,849	$950,751	$837,443
Total	$5,394,814	$6,350,479	$6,433,556	$6,339,738

Department: Community Corrections

Division: Alcohol/Drug Treatment

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$378,414	$423,910	$284,814	$294,239
Contractual Services	$181,819	$188,477	$188,477	$188,477
Commodities	$4,090	$8,117	$8,117	$8,117
Capital Outlay	0	0	$50,000	0
Total	$564,323	$620,504	$531,408	$490,833

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Alcohol/Drug Treatment	4.50	4.50	2.90	2.90
Total	4.50	4.50	2.90	2.90

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND222 - Special Alcohol Program	$564,323	$620,504	$531,408	$490,833
Total	$564,323	$620,504	$531,408	$490,833

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Alcohol/Drug Treatment	$564,323	$620,504	$531,408	$490,833
Total	$564,323	$620,504	$531,408	$490,833

Department: Community Corrections

Division: Community Corrections Division

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,652,482	$2,352,304	$2,399,707	$2,397,537
Contractual Services	$255,931	$225,443	$225,443	$225,443
Commodities	$70,430	$31,863	$31,863	$31,863
Transfers Out	0	$2	$2	$2
Total	$1,978,843	$2,609,612	$2,657,015	$2,654,845

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Community Corrections Division	26.60	26.60	27.10	26.10
Total	26.60	26.60	27.10	26.10

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$111,216	$188,573	$255,447	$182,163
FND222 - Special Alcohol Program	$162,651	$291,835	$395,614	$407,416
FND264 - Community Corrections Grants	$1,704,976	$2,129,204	$2,005,954	$2,065,265
Total	$1,978,843	$2,609,612	$2,657,015	$2,654,845

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Adult Services	$1,978,843	$2,609,612	$2,657,015	$2,654,845
Total	$1,978,843	$2,609,612	$2,657,015	$2,654,845

Department: Community Corrections

Division: Juvenile Services

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,329,968	$1,755,063	$1,880,932	$1,943,167
Contractual Services	$740,383	$355,102	$355,102	$355,102
Commodities	$31,635	$53,344	$53,344	$53,344
Grants and Claims	$8,333	$5,000	$5,000	$5,000
Transfers Out	0	$4	$4	$4
Total	$2,110,320	$2,168,513	$2,294,382	$2,356,617

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Juvenile Services	20.90	19.90	22.00	22.00
Total	20.90	19.90	22.00	22.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$2,222	0	0	0
FND264 - Community Corrections Grants	$2,108,098	$2,168,513	$2,294,382	$2,356,617
Total	$2,110,320	$2,168,513	$2,294,382	$2,356,617

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Juvenile Services	$2,110,320	$2,168,513	$2,294,382	$2,356,617
Total	$2,110,320	$2,168,513	$2,294,382	$2,356,617

Department: Community Corrections

Division: Pre-Trial Services

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$698,645	$803,345	$802,247	$747,539
Contractual Services	$33,889	$77,374	$77,374	$77,374
Commodities	$8,795	$12,530	$12,530	$12,530
Capital Outlay	0	$28,600	$28,600	0
Transfers Out	0	$30,000	$30,000	0
Total	$741,328	$951,849	$950,751	$837,443

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Pre-Trial Services	10.00	9.00	9.00	8.00
Total	10.00	9.00	9.00	8.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$741,328	$923,249	$922,151	$837,443
FND635 - Fleet Maint & Vehicle Replace	0	$28,600	$28,600	0
Total	$741,328	$951,849	$950,751	$837,443

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Pre-Trial Services	$741,328	$951,849	$950,751	$837,443
Total	$741,328	$951,849	$950,751	$837,443

DEPARTMENT: EMERGENCY MANAGEMENT

Department Overview:
The mission of the Emergency Management Department is to mitigate, prepare for, respond to and recover from all possible hazards that would create a state of emergency within Wyandotte County. It also coordinates activities between Wyandotte County and other governmental agencies including city, state, and federal entities. The department is responsible for developing, updating, and exercising an all-hazards County Emergency Operations Plan, a Hazard Mitigation Plan and many other plans such as a Debris Management Plan. Major responsibilities include managing the county-wide Outdoor Warning System (84 sirens), maintaining and operating the Mobile Command Center and the coordination of other resources for first responder public safety agencies, including mutual aid requests. The department also manages the day-to-day operations of the County Wide Radio System including user issues, equipment acquisition, programming, and interoperability agreements.

Important Issues:
- The current APX series public safety radios that were purchased in 2011 as part of the new digital public safety radio system are no longer serviceable due to planned end of life by Motorola. All portable radios for all three fire departments have been purchased, programmed with updated templates, and were deployed by June of 2023. 775 Law Enforcement portable radios have also been acquired, programmed, and deployed as of April 2024. The new units will have a usable service life of 7 to 10 years. Mobile radios will be ordered, received, programmed, and deployed by the end of the calendar year.
- Focus on maintaining good communications with the public via various modes and methods such as neighborhood meetings, social media, mass media (TV, Radio and Print)
- Maintaining a notification system for reliable communications during emergency situations. This system is currently being used daily by County responder agencies as a replacement for ineffective pager systems including Law Enforcement, Fire and Sheriff departments. Exploring expanding the system to include public notification.
- Both the County Emergency Operations Plan and Hazard Mitigation are due this year for revision and adoption of the updates.
- Rebuilding in the basement of City Hall continues following the water supply rupture that flooded all the basement and several floors above the Emergency Operations Center.
- Several critical UG buildings do not have backup power to maintain operations. Attempting to address this issue with a plan to develop mobile generators to supply back up power. This project is underway but moving slowly. The department COOP plan was utilized to minimize downtime and maintain operational readiness.

Highlights:
- The Community Emergency Response Team (CERT) and the Radio Amateur Civil Emergency Service (RACES) teams are being resurrected by the remaining dedicated community volunteers. The most recent CERT class graduated eleven new members. Volunteer groups all over the country have been severely impacted in the wake of COVID.

New Initiatives:
- Work continues restructuring the camera system to transition to the new fiber network.
- Revise policies and procedures that will be impacted by changes in the County Emergency Operations Plan.
- Support Water Pollution Control in the development of their new SCADA radio system.

Department: Emergency Management

Division: Emergency Management Division

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$431,539	$628,693	$604,628	$624,438
Contractual Services	$806,244	$1,029,875	$1,042,075	$1,034,183
Commodities	$114,220	$326,420	$332,420	$251,420
Capital Outlay	$4,130,868	$655,000	$868,500	$215,000
Debt	$157,305	0	0	0
Total	$5,640,177	$2,639,988	$2,847,623	$2,125,041

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Emergency Management Division	6.25	6.25	6.25	6.25
Total	6.25	6.25	6.25	6.25

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$182,374	0	$1,700	$1,700
FND160 - County - General	$1,505,360	$2,383,587	$2,588,947	$1,797,910
FND223 - Tourism & Convention Prom	0	$150,000	$150,000	$150,000
FND266 - Other Grants	$2,535	$106,401	$106,977	$110,431
FND635 - Fleet Maint & Vehicle Replace	0	0	0	$65,000
FND990 - Internal Improvement	$3,949,907	0	0	0
Total	$5,640,177	$2,639,988	$2,847,623	$2,125,041

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Emergency Management	$5,045,859	$1,829,886	$2,037,521	$1,314,939
WyCo Radio Communications	$594,318	$810,102	$810,102	$810,102
Total	$5,640,177	$2,639,988	$2,847,623	$2,125,041

DEPARTMENT: FIRE

Department Overview:
The Kansas City Kansas Fire Department (KCKFD) is committed to provide excellent public safety service to our community in the areas of Fire Prevention, Fire Suppression, Emergency Medical Services, Hazardous Materials Mitigation, Special Operations Rescue, Public Education and All-Hazards Response. The members of the KCKFD are committed to providing these services in a professional, effective, and prompt manner. The department is ready and is prepared to respond to any type of emergency and non-emergency calls for assistance at any time.

Important Issues:
- Actively pursue, engage, and recruit individuals that have not traditionally thought of the Fire Department as a career.
- Maintaining adequate staffing for the safety of the public and our firefighters.
- Compliance with National Fire Protection Association (NFPA) minimal standards, National Institute for Occupational Safety and Health (NIOSH) guidelines, and Occupational Safety and Health Administration (OSHA) regulations should be observed.
- Rebuild, remodel, or rehabilitate current fire stations and support facilities to bring them in compliance with existing codes and standards.
- Seek to reach the Fire Service industry minimum standard for apparatus and ambulance replacement schedule.

Highlights:
- Responded to 36,162 emergency incidents which represents 100 emergency calls for assistance in 2023.
- Seek new funding opportunities, including grants, and legislative initiatives to accelerate departmental improvements.
- Vetted and implemented new programmatic software to improve the overall operational efficacy of the Department.
- Began contract negotiations with International Association of Fire Fighters (IAFF) Local 64.
- Establish location and begin land acquisition and construction for new Muncie Fire Station 20.

New Initiatives:
- Evaluate operational efficiencies.
- Evaluate the strategy for Station rebuild, remodel, and rehabilitation through 2036.
- Develop and revise department General Orders and Standard Operating Guidelines.
- Initiating processes to assist in lowering Insurance Services Office (ISO) rating to include preplans, training, and updating reserve fleet.
- Continue the negotiations process with International Association of Fire Fighters Local 64.
- Formulate and initiate leadership development and succession planning.
- Develop a climate of inclusivity by encouraging and developing leaders who will engage with the Department and the community on all levels.
- Present and implement the Joint Fire Department Master Plan.

Unified Government of Wyandotte County/Kansas City Kansas

2024 Amended - 2025 Budget

Department: Fire

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$69,750,344	$69,449,262	$69,138,267	$69,845,106
Contractual Services	$2,609,257	$2,528,351	$2,536,074	$2,583,396
Commodities	$2,832,427	$2,903,906	$2,905,183	$2,905,183
Capital Outlay	$3,354,655	$4,929,950	$5,321,950	$5,782,950
Grants and Claims	$532,739	$532,739	$532,739	$532,739
Transfers Out	$2,800,000	$5,448,000	$5,448,000	$5,848,000
Total	$81,879,423	$85,792,208	$85,882,213	$87,497,374

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Emergency Medical Services	86.00	87.00	85.00	85.00
Fire Administrative	11.00	12.00	11.00	11.00
Fire Communications	18.00	17.00	17.00	17.00
Fire Equipment/Supplies	5.00	6.00	6.00	6.00
Fire Prevention	5.00	5.00	5.00	5.00
Fire Suppression	342.00	347.00	347.00	329.00
Fire Training	11.00	14.00	13.00	13.00
Total	478.00	488.00	484.00	466.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$59,936,268	$61,075,705	$61,561,128	$61,194,367
FND160 - County - General	$1,591,160	$1,531,690	$1,564,985	$1,614,304
FND212 - Dedicated Sales Tax	$4,613,746	$5,739,003	$5,711,151	$5,381,775
FND266 - Other Grants	$2,112,161	$439,932	0	$928,962
FND269 - Gifts and Donations	0	$5,961	$5,961	$5,961
FND564 - Emergency Medical Services	$13,310,015	$14,822,916	$14,719,987	$15,732,005
FND635 - Fleet Maint & Vehicle Replace	$70,507	$2,177,000	$2,319,000	$2,640,000
FND971 - City Project Fund	$245,565	0	0	0
Total	$81,879,423	$85,792,208	$85,882,213	$87,497,374

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Emergency Medical Services	$18,651,063	$21,062,403	$20,909,752	$22,058,462
Fire Administrative	$4,641,123	$5,230,306	$5,012,342	$5,441,153
Fire Communications	$1,591,160	$1,531,690	$1,564,985	$1,614,304
Fire Equipment/Supplies	$2,792,170	$3,888,328	$4,364,792	$4,202,994
Fire Prevention	$856,150	$835,745	$841,310	$873,270
Fire Suppression	$51,533,509	$51,315,327	$51,341,904	$51,395,654
Fire Training	$1,814,248	$1,928,408	$1,847,127	$1,911,538
Total	$81,879,423	$85,792,208	$85,882,213	$87,497,374

DEPARTMENT: FIRE

DIVISION: ADMINISTRATION

Division Overview:
Administration is the central office of the Fire Department. This branch provides support for all divisions within the Fire Department. Administration is responsible for all strategic planning, timekeeping, payroll, fiscal administration, budget development, capital project planning, and personnel record keeping. Administration ensures that the Department complies with all applicable National Fire Protection Association standards to the best of its ability.

Important Issues:
- Work towards compliance with National Fire Protection Association Standards and Occupational Safety and Health Administration regulation.
- Ensure that residents receive the highest standard of service through the monitoring of surveys and community interaction.
- Focus on our Fire Department's capabilities and resources, which must be continuously updated with staffing, equipment, and training that prioritizes public protection and firefighters' safety.
- Ensure the Department's wellness/fitness programs are implemented and improved over time to adjust to the ever-changing health concerns of the profession.
- Maintain adequate staffing of qualified members for safety and accountability.
- Ensure that all administrative tasks, such as managing the budget, processing payroll, and employee timekeeping, are completed promptly and efficiently.
- Delivery service with a strong emphasis on customer satisfaction.
- Continue to focus on the recruitment to include impacted class members from our community.

Highlights:
- Completion of new Station 16 in Turner (combined with Station 17).
- Secured a Federal Emergency Management Agency (FEMA) and Staffing for Adequate Fire and Emergency Response (SAFER) grant for 17 new positions.
- Responded to 36,162 calls for service with an average of 100 daily responses in 2023.
- The KCKFD is working towards the Insurance Services Office (ISO) Public Protection. Classification survey to maintain or improve our current Class 2 ISO rating.

New Initiatives:
- Initiate the construction of the next fire station replacement (Station 20 Muncie).
- Implement the strategic plan in partnership with IAFF Local 64.
- Revise and update General Orders and Standard Operating Procedures to ensure professional standards and safety are met for the KCKFD and the citizens.
- Initiate a firefighter wellness program to aid personnel in meeting national standards for health.
- Explore funding possibilities for a new training facility.

Department: Fire

Division: Fire Administrative

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,865,716	$2,278,531	$2,130,567	$2,205,405
Contractual Services	$788,774	$881,726	$886,477	$933,450
Commodities	$61,861	$53,071	$54,348	$54,348
Capital Outlay	$1,924,772	$2,019,950	$1,940,950	$2,247,950
Total	$4,641,123	$5,233,278	$5,012,342	$5,441,153

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Administrative	11.00	12.00	11.00	11.00
Total	11.00	12.00	11.00	11.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$3,774,482	$3,897,411	$3,758,447	$3,880,258
FND160 - County - General	0	0	0	0
FND212 - Dedicated Sales Tax	$621,076	$879,934	$879,934	$864,934
FND269 - Gifts and Donations	0	$5,961	$5,961	$5,961
FND564 - Emergency Medical Services	0	$50,000	$50,000	$70,000
FND635 - Fleet Maint & Vehicle Replace	0	$397,000	$318,000	$620,000
FND971 - City Project Fund	$245,565	0	0	0
Total	$4,641,123	$5,230,306	$5,012,342	$5,441,153

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Administration	$4,641,123	$5,230,306	$5,012,342	$5,441,153
Total	$4,641,123	$5,230,306	$5,012,342	$5,441,153

DEPARTMENT: FIRE

DIVISION: COMMUNICATIONS

Division Overview:
The KCKFD Communications Division operates out of the Unified Government's Emergency Communications Center and is responsible for answering and dispatching all calls for service for the Fire Departments of Kansas City, Kansas, Edwardsville, and Bonner Springs. The Fire Communications Division is tasked with managing the effective utilization of resources for the Fire Department and maintaining adequate emergency response coverage for the citizens and visitors of Wyandotte County.

Important Issues:
- Fill vacancies for Fire/EMS Dispatchers to alleviate staffing issues and develop proactive plans to manage future vacancies.
- Increase number of dispatching positions to minimize overtime requirements and balance workload of current personnel.
- Implement additional Communications Supervisor position to address deficiency in operational-level supervision and maintain consistent supervisory presence across all shifts.

Highlights:
- The KCKFD Communications Division handled 57,988 telephone calls in 2023, a 2% increase over the previous year averaging 160 calls per day.
- Effectively dispatched all Fire and Emergency Medical Services (EMS) calls for agencies within Wyandotte County with emphasis on customer service, standards of cover, and patient care.
- Continued quality assurance initiatives by reviewing emergency cases and ensuring compliance with dispatch protocols and consistent management of emergency calls for service.
- Maintained high proficiency levels in call taking metrics through continued utilization of quality assurance measures.
- Successfully implemented automatic aid agreement between Kansas City Kansas, Bonner Springs, and Edwardsville Fire Departments, resulting in a fundamental positive shift in resource deployment strategy across entirety of KCK/Wyandotte County service area.

New Initiatives:
- Continue to use International Academies of Emergency Dispatch (IAED) Center of Excellence guidelines as a guide for continuous improvement, with a focus on meeting or exceeding all standards.
- Continue to review and revise Communications Division protocols to maintain and improve operational effectiveness.
- Adopt and implement updated International Academies of Emergency Dispatch (IAED) medical priority dispatch protocol version 14.0.
- Integrate protocol updates into dispatcher continuing education requirements.
- Examine viability of tiered response deployment model for emergency medical incidents.
- Explore automated station alerting options to enhance efficiency and consistency of dispatching operations.

Department: Fire

Division: Fire Communications

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,570,656	$1,507,487	$1,540,782	$1,590,026
Contractual Services	$4,027	$7,061	$10,033	$10,109
Commodities	$16,476	$14,170	$14,170	$14,170
Total	$1,591,160	$1,528,718	$1,564,985	$1,614,304

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Communications	17.00	17.00	17.00	17.00
Total	17.00	17.00	17.00	17.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$1,591,160	$1,531,690	$1,564,985	$1,614,304
Total	$1,591,160	$1,531,690	$1,564,985	$1,614,304

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Communications	$1,591,160	$1,531,690	$1,564,985	$1,614,304
Total	$1,591,160	$1,531,690	$1,564,985	$1,614,304

DEPARTMENT: FIRE
DIVISION: EMERGENCY MEDICAL SERVICES

Division Overview:
The Fire Department is responsible for providing emergency medical services (EMS) to the citizens and visitors of Kansas City, Kansas. The Department's delivery of EMS includes advanced life support (ALS), basic life support (BLS) first responder service, and ALS transport ambulance. Fire Department first responder units are deployed throughout the city in strategic locations in order to meet a response time standard of four minutes or less 90% of the time. Fire Department ambulances are deployed to meet a response time standard of 9:59 minutes or less 90% of the time. Firefighter/Paramedics and Firefighter/EMTs are certified by the State of Kansas and operate under the supervision of the Department's Medical Director.

Priorities:
- Improve joint Community Paramedic program in conjunction with Vibrant HealthCare.
- Improve the Quality Assurance/Quality Improvement (QA/QI) process and streamline ImageTrend input/output processes.
- Improve the PSTrax software and launch the narcotics tracking for compliance with the Drug Enforcement Administration.
- Purchasing 26 Zoll X Series Defibrillator Monitors starts in the first quarter of 2025.
- Start the request for proposal to secure a billing company to increase revenue stream.
- Onboard a new Account Recovery Specialist to improve revenues.

Highlights:
- Purchased two used ambulances from the Fire Department of New York City to be delivered in July of 2024.
- Purchasing two new and one refurbished ambulance in the FY2024 Budget to be delivered in the summer of 2025.
- Secure a letter of intent for the pre-purchase of two new ambulances and one refurbished for the FY2025 Budget that will be delivered before May of 2026.
- Quality Assurance is continuing to improve and update all medical protocols.
- Emergency Medical Services Medicare Compliance process and education should be completed in the fall of 2024.
- Recertified with Medicare.
- Recertified with Kansas Medicaid.
- Complete Cost Data Analysis for Medicare for a service fee increase.
- Represent Kansas City Kansas Fire Department, through the County Administrator's Office, at both the U.S. Capital and State Capital.

Department: Fire

Division: Emergency Medical Services

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$12,149,424	$11,892,720	$11,660,069	$12,129,505
Contractual Services	$889,005	$863,372	$863,372	$863,645
Commodities	$935,385	$853,572	$853,572	$853,572
Capital Outlay	$1,344,510	$2,240,000	$2,320,000	$2,599,000
Grants and Claims	$532,739	$532,739	$532,739	$532,739
Transfers Out	$2,800,000	$4,680,000	$4,680,000	$5,080,000
Total	$18,651,063	$21,062,403	$20,909,752	$22,058,462

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Emergency Medical Services	86.00	87.00	85.00	85.00
Total	86.00	87.00	85.00	85.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$5,026,503	$4,691,128	$4,646,661	$4,837,110
FND212 - Dedicated Sales Tax	$352,415	$323,224	$331,420	$340,346
FND266 - Other Grants	$148,434	$155,134	0	0
FND564 - Emergency Medical Services	$13,109,518	$14,482,916	$14,441,671	$15,372,005
FND635 - Fleet Maint & Vehicle Replace	$14,194	$1,410,000	$1,490,000	$1,509,000
Total	$18,651,063	$21,062,403	$20,909,752	$22,058,462

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Emergency Medical Services	$18,651,063	$21,062,403	$20,909,752	$22,058,462
Total	$18,651,063	$21,062,403	$20,909,752	$22,058,462

DEPARTMENT: FIRE
DIVISION: OPERATIONS

Division Overview:
The Fire Operations Division is responsible for the preservation of life, health, and property. Personnel are responsible for the protection of life, and property from fire, as well as man-made and natural disasters. In addition, public safety personnel respond to all hazardous materials and other special operations incidents within the community. This division operates out of 18 fire stations, staffing 33 companies seven days a week, 24 hours a day. Personnel from the division respond to all structure fires, emergency medical calls, heavy rescue, extrication calls, water rescue, trench rescue, rope rescue, hazardous material calls and all other specialized calls for service.

Important Issues:
- Address issues with the recruitment of Firefighter/Emergency Medical Technicians and Firefighter/Paramedic positions.
- Continue to increase our presence in the community through public education.
- Implement policies and strategies that address operational issues.
- Emphasize the obligation to safely operate fire apparatus either emergent or non-emergent.
- Continue efforts to improve firefighter and emergency scene safety through increased compliance with National Fire Protection Association Standards 1521, 1582, and 1710.
- Continue our commitment to deliver prompt and efficient response times for all emergencies.
- Research new technology to improve the level of service provided to the residents of Kansas City, Kansas and improvements in firefighter safety.
- Address exposure as it relates to occupational cancer in the fire service.
- Continue to update strategies to improve firefighter safety.

Highlights:
- Improved overall customer service. Currently, 99.4% satisfaction customer survey rating.
- Continued progress with Health and Wellness initiative to include Life-Scan Medical physicals.
- Continue to ensure the operational functionality of over 6000 fire hydrants in Kansas City, Kansas.
- Introduce new training concepts, strategy, and tactics based on new data and better understanding of current, relevant scientific evidence-based research.
- Responded to 36,162 total calls for service with an average of 100 daily responses.
- All crew members participate in Minimum Company Standard's training.
- Combined Safety Officers and Battalion Chiefs in single response vehicle.
- Blue Card Command Program in conjunction with Low Rise and High Rise Response Guidelines.

New Initiatives:
- Increase safety on fire scenes for all members by providing additional Risk Management training.
- Planned strategic and operational safeguards for firefighting, hazardous materials, technical rescues, and emergency medical services emphasizing the competencies that reflect evolving best practices.
- Upgrade apparatus fleet to improve readiness and safety of equipment.

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DEPARTMENT: FIRE
DIVISION: SPECIAL OPERATIONS

Division Overview:
The Fire Special Operations Division provides the citizens, visitors and businesses of Kansas City Kansas, Wyandotte County, the Kansas City Metropolitan Region, the State of Kansas, and the Nation with specialized emergency response teams. The specialty teams are technical rescue which includes but is not limited to: rope rescue, confined space rescue, swiftwater rescue, trench rescue, structural collapse rescue, a canine search team, and hazardous materials response.

Important Issues:
- Reduced State Homeland Security Grant Program funds for critical, worn out, and obsolete equipment replacement has made sustaining Special Operations capabilities challenging.
- Purchase Radiation Identifinder R425 and XplorIR Handheld Gas Identification System for the Hazardous Materials Team at a cost of $80,000 (grant funds).
- Replace the Rescue Support Unit to be more efficient and reliable for local, regional, statewide, and national response.
- Continue to expand the capabilities and proficiency of personnel through a realistic training program.

Highlights:
- Purchasing a new Rescue unit to replace the obsolete Rescue Support Unit.
- Purchasing new hazardous materials response vehicles to replace two obsolete units.
- Purchasing Blackline Detectors to replace aging equipment with Kansas State Homeland Security Grant Program Funding.
- Sending newly assigned Hazardous Materials personnel to Anniston, AL for a Hazardous Materials Technician course, at the expense of the Federal Government.
- Hazardous materials and rescue personnel have assisted the Training Division with department wide and academy instruction as well as providing instruction to neighboring regional fire and police departments.
- Special Operations crews provided mutual aid to multiple regional agencies for hazardous materials and technical rescue incidents.

New Initiatives:
- Expanding our role within Kansas Search and Rescue to provide more efficient deployments both intrastate and interstate.
- Exploring the possibility of statewide hazardous materials response through the Office of the State Fire Marshal to be more efficient and effective.
- Hazardous materials and rescue personnel will continue to train with regional fire departments for large scale events and continue to work within the Unified Government structure to strengthen our ability to respond to hazardous materials and technical rescue emergencies.
- Incorporating drone technology in preparing for and responding to specialized operational events.

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DEPARTMENT: FIRE
DIVISION: PREVENTION

Division Overview:
The Division of Fire Prevention is supervised by the Fire Marshal. The division has three functions: Fire Prevention, Fire Investigation, and Community Safety/Public Education. The Inspections Unit is responsible for enforcing state and local ordinances regarding fire codes, the storage of explosive and flammable materials, the installation and maintenance of fire protection systems, and the means and adequacy of exits in all places of business and public assembly. The Inspections Unit is responsible for the review of new construction plans to ensure compliance with applicable codes, and the inspections of schools, multi-family, commercial, industrial, and institutional occupancies. The Fire Investigations Unit is responsible for investigating all fires and determining their origin and cause. If a fire is determined to be intentionally set, investigators will work with local, state, and federal law enforcement to ensure those responsible are held accountable for their actions.

Important issues:
- Inspection of all schools, day care centers, high rises, detention facilities, places of assembly, and businesses that store/utilize hazardous materials.
- Education programs for vulnerable populations, schools, community groups, and businesses covering fire extinguisher training, fire drills, fire safety, cardiopulmonary resuscitation (CPR), and home safety checks.
- Enforcement of municipal ordinances related to Chapter 15 of the City Code of Ordinances.
- Approve, inspect, and monitor the sales and storage of consumer fireworks.
- Review construction and development plans for Fire and Life Safety compliance.

Highlights:
- Increased service fee collections from $4,828 (2022) to $10,019 (2023).
- Conducted 544 fire investigations (including seven civilian fire fatalities) in 2023 resulting in ten arrests, 21 municipal summons and eight warnings issued.
- Performed 247 commercial plans reviews with 238 related field inspections.
- Processed 1337 Residential Open Burning permits for KCK residents.
- Conducted 2820 building inspections resulting in 4767 violations discovered and corrected.
- Installed 176 smoke/carbon monoxide detectors and 26 carbon monoxide detectors in qualified homes.
- Attended 196 Public Relations events/safety events reaching over 33,000 participants.

New Initiatives:
- Complete review and amendments for the 2024 International Code Council codes to allow the Unified Government (UG) to adopt the series in early 2025.
- Track the increasing number of false fire alarms to allow for fines to be assessed.
- Add six additional International Fire Code Operational Permits to the inspection's software and inspections process.
- Update Fire Prevention's fee schedule with the UG to align with the Metropolitan area.
- Cross-train two Fire Inspectors in Plans Review to provide redundancy to prevent delays in development projects in KCK.
- Explore service fee for conducting Fire Prevention Inspections.

Department: Fire

Division: Fire Prevention

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$840,888	$820,164	$825,729	$857,689
Contractual Services	$2,185	$2,230	$2,230	$2,230
Commodities	$13,077	$13,351	$13,351	$13,351
Total	$856,150	$835,745	$841,310	$873,270

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Prevention	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$856,150	$835,745	$841,310	$873,270
Total	$856,150	$835,745	$841,310	$873,270

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Prevention	$856,150	$835,745	$841,310	$873,270
Total	$856,150	$835,745	$841,310	$873,270

DEPARTMENT: FIRE
DIVISION: SUPPRESSIONS

Division Overview:
The Fire Operations Division is responsible for the preservation of life, health, and property. Personnel are responsible for the protection of life, and property from fire, as well as man-made and natural disasters. In addition, public safety personnel respond to all hazardous materials and other special operations incidents within the community. This division operates out of 18 fire stations, staffing 33 companies seven days a week, 24 hours a day. Personnel from the division respond to all structure fires, emergency medical calls, heavy rescue, extrication calls, water rescue, trench rescue, rope rescue, hazardous material calls and all other specialized calls for service.

Important Issues:
- Address issues with the recruitment of Firefighter/Emergency Medical Technicians and Firefighter/Paramedic positions.
- Continue to increase our presence in the community through public education.
- Implement policies and strategies that address operational issues.
- Emphasize the obligation to safely operate fire apparatus either emergent or non-emergent.
- Continue efforts to improve firefighter and emergency scene safety through increased compliance with National Fire Protection Association Standards 1521, 1582, and 1710.
- Continue our commitment to deliver prompt and efficient response times for all emergencies.
- Research new technology to improve the level of service provided to the residents of Kansas City, Kansas and improvements in firefighter safety.
- Address exposure as it relates to occupational cancer in the fire service.
- Continue to update strategies to improve firefighter safety.

Highlights:
- Improved overall customer service. Currently, 99.4% satisfaction customer survey rating.
- Continued progress with Health and Wellness initiative to include Life-Scan Medical physicals.
- Continue to ensure the operational functionality of over 6000 fire hydrants in Kansas City, Kansas.
- Introduce new training concepts, strategy, and tactics based on new data and better understanding of current, relevant scientific evidence-based research.
- Responded to 36,162 total calls for service with an average of 100 daily responses.
- All crew members participate in Minimum Company Standard's training.
- Combined Safety Officers and Battalion Chiefs in single response vehicle.
- Blue Card Command Program in conjunction with Low Rise and High Rise Response Guidelines.

New Initiatives:
- Increase safety on fire scenes for all members by providing additional Risk Management training.
- Planned strategic and operational safeguards for firefighting, hazardous materials, technical rescues, and emergency medical services emphasizing the competencies that reflect evolving best practices.
- Upgrade apparatus fleet to improve readiness and safety of equipment.

Department: Fire

Division: Fire Suppression

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$50,940,964	$50,743,516	$50,525,884	$50,451,634
Contractual Services	$401,591	$335,637	$335,637	$335,637
Commodities	$105,581	$80,383	$80,383	$80,383
Capital Outlay	$85,373	$400,000	$400,000	$528,000
Total	$51,533,509	$51,559,536	$51,341,904	$51,395,654

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Suppression	342.00	349.00	347.00	329.00
Total	342.00	349.00	347.00	329.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$45,891,161	$47,128,685	$47,476,107	$46,344,197
FND212 - Dedicated Sales Tax	$3,478,123	$3,501,845	$3,465,797	$3,722,495
FND266 - Other Grants	$1,963,728	$284,797	0	$928,962
FND564 - Emergency Medical Services	$200,497	$200,000	$200,000	$200,000
FND635 - Fleet Maint & Vehicle Replace	0	$200,000	$200,000	$200,000
Total	$51,533,509	$51,315,327	$51,341,904	$51,395,654

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Suppression	$51,533,509	$51,315,327	$51,341,904	$51,395,654
Total	$51,533,509	$51,315,327	$51,341,904	$51,395,654

DEPARTMENT: FIRE
DIVISION: TRAINING

Division Overview:
The Fire Training Division is charged with the responsibility of providing the initial training, maintaining, and improving the capabilities of Fire Department personnel through professionally oriented and comprehensive programs. The environment that our crews are exposed to daily is ever changing. Newly developed materials used in today's building construction can create highly toxic atmospheres and increased potential for sudden structure failure resulting in death and injury. The Training Division is responsible for ensuring that firefighters are properly prepared to safely mitigate all emergency scenes where they are called to respond. There are three programs within this Division: Fire Training, Emergency Medical Services (EMS) Training, and the Fire Academy for new recruits.

Important Issues:
- Assist in providing a culture of safety for all Fire Department operations.
- Increase safety awareness and procedures for all activities.
- Increase overall delivery of hands-on fire suppression training activities.
- Continued support of professional development.
- Increase the number of experienced and certified training personnel to meet national standards.
- Coordinate the delivery of EMS Training to all Fire Department personnel.
- Enhance customer service training.

Highlights:
- Recertified 251 employees with the Kansas Board of Emergency Medical Services in 2023.
- Facilitated and coordinated preplanning tours of new and existing structures.
- NFPA Standard 1001 FFI and FFII certification for all new firefighter recruits.
- Completed in-service training successfully to earn EMS hours for re-certification.
- Conducted multiple firefighter training academies.
- Track and oversee KCKFD members attending Paramedic School.
- Delivered customer service and preventing harassment classes to KCKFD members.
- Provided credentialed training courses that offer certification for professional development.
- Conducted Fire Apparatus Operator course for pumper and aerial apparatus operations.
- Delivered Traffic Incident Management training for KCKFD members.

New Initiatives:
- Expand Blue Card Command training.
- Education and training on Firefighter cancer awareness and reduction.
- Review current training curriculum to ensure compliance with national standards.
- Streamline tracking and training attendance through the utilization of a software program.
- Host site for National Fire Academy, International Association of Fire Fighters, International Society of Fire Service Instructors, and Kansas Fire & Rescue Training Institute courses.
- Present the National Fire Academy New Fire Chief (Challenging Issues) in August 2024.
- Use the Center for Domestic Preparedness in Anniston, AL for hazardous materials training.

Department: Fire

Division: Fire Training

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,637,856	$1,595,247	$1,670,725	$1,735,136
Contractual Services	$110,901	$115,582	$115,582	$115,582
Commodities	$65,491	$60,820	$60,820	$60,820
Total	$1,814,248	$1,771,649	$1,847,127	$1,911,538

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Training	11.00	13.00	13.00	13.00
Total	11.00	13.00	13.00	13.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,814,248	$1,928,408	$1,847,127	$1,911,538
Total	$1,814,248	$1,928,408	$1,847,127	$1,911,538

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Training	$1,814,248	$1,928,408	$1,847,127	$1,911,538
Total	$1,814,248	$1,928,408	$1,847,127	$1,911,538

DEPARTMENT: FIRE

DIVISION: SUPPORT SERVICES – VEHICLES AND EQUIPMENT REPAIR AND REPLACEMENT

Division Overview:
The Support Services Division is responsible for maintaining all Fire Department vehicles, heavy machinery, small tools, appliances, and Self-Contained Breathing Apparatus (SCBA). Currently, the Fire Department has over 90 vehicles including pumpers, quints, aerials, ambulances, brush trucks, rescues, a water tanker, an SCBA cascade air truck, hazardous materials response vehicles, command vehicles, and special operations equipment including rescue tools, rescue boats, and specialized rescue vehicles. A significant portion of time and effort is spent on preventive maintenance to reduce the dollars spent on unscheduled repairs. All Fire Department vehicles are inspected and serviced at least three times yearly and repaired by mechanics as needed. Equipment is tested annually as required and repaired in-house by certified technicians whenever possible.

Important Issues:
- An aging fleet has increased the need for recurring maintenance and repair of vehicles.
- With each year of service, the necessary repairs become costlier and sometimes it can be more cost-effective to replace. Many units still in service have reached their end-of-life.
- Equipment and parts have become increasingly challenging to acquire due to national supply chain issues while costs continue to rise.
- The lead time and cost to acquire new fire trucks and ambulances has increased dramatically.
- Federal emissions standards have caused a substantial increase in the initial purchase price of apparatus and in ongoing maintenance.

Highlights:
- The following new apparatus will be placed in service this year: one pumper, one aerial, two Hazardous Materials units, and one rescue.
- Two pumpers and one tractor-drawn aerial are being purchased this year for delivery in 2026.
- New staff cars are being leased this year to replace aging vehicles and reduce capital expenditure.
- An operations management software system (PSTrax) has been implemented for managing equipment and vehicle maintenance allowing the tracking and forecasting of costs.
- A new quartermaster's facility was constructed to better organize inventory and streamline the ordering of equipment.
- Battalion Chiefs and Safety Officers were consolidated to a single vehicle to reduce maintenance and the number of vehicles to be replaced.

New Initiatives:
- Placing a fleet of "ready reserve" apparatus in service to reduce down time when crews must change rigs for maintenance. These vehicles are available to be staffed immediately in the event of an emergency.
- Implementing a comprehensive program to ensure mandated annual testing of equipment is conducted and tracked to ensure compliance.
- Planning for the replacement of gear and equipment in annual increments to create a manageable and predictable cost for capital expenses.
- Continue replacing and repairing vehicles to have an adequate front line and reserve fleet.

Department: Fire

Division: Fire Equipment/Supplies

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$744,840	$699,046	$784,510	$875,712
Contractual Services	$412,773	$322,743	$322,743	$322,743
Commodities	$1,634,556	$1,828,539	$1,828,539	$1,828,539
Capital Outlay	0	$100,000	$661,000	$408,000
Transfers Out	0	$768,000	$768,000	$768,000
Total	$2,792,170	$3,718,328	$4,364,792	$4,202,994

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Equipment/Supplies	5.00	6.00	6.00	6.00
Total	5.00	6.00	6.00	6.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$2,573,724	$2,594,328	$2,991,476	$3,347,994
FND212 - Dedicated Sales Tax	$162,133	$1,034,000	$1,034,000	$454,000
FND564 - Emergency Medical Services	0	$90,000	$28,317	$90,000
FND635 - Fleet Maint & Vehicle Replace	$56,313	$170,000	$311,000	$311,000
Total	$2,792,170	$3,888,328	$4,364,792	$4,202,994

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fire Equipment and Supplies	$1,192,616	$2,498,703	$2,901,246	$2,656,288
Fire Fleet Maintenance	$1,599,554	$1,389,625	$1,463,546	$1,546,706
Total	$2,792,170	$3,888,328	$4,364,792	$4,202,994

DEPARTMENT: POLICE
DIVISION: CHIEF'S OFFICE

Department Overview:
The mission of the Kansas City, Kansas Police Department is Building Community T.I.E.S. (Transparency, Integrity, Engagement, Safety) through enhancement of quality of life for residents and visitors through effective crime reduction, preservation of the peace, and responsiveness to social changes in the community. The Chief's Office is committed to a police-community partnership focusing on proactive policing and crime prevention by providing a platform for residents to voice their concerns and developing and implementing innovative policing practices.

Important Issues:
- Crime: With the current trend in the reduction of violent crime from previous years we have the ability to focus on another significant danger to our community. Illegal narcotics, especially Fentanyl, continue to plague our community and as we try to educate the populace to the dangers, we are also committed to stopping it at the source as we increase our enforcement by seizing the drugs and the weapons that the pushers use to move their drugs.
- Officer Safety: There are many dangers that a police officer experiences and not all of them are on the street. The abuse of alcohol and depression remain prevalent in Law Enforcement as normal human beings are forced to cope with the violence and tragedy that they see every day. We continue to operate our Wellness program and we are currently seeking new ways to combat this issue.
- Community Engagement: We continue to reach out to the community through initiatives like: Open houses for the stations so that the community and come and meet the officers working in their neighborhoods, Tackling Crime Together football camp remains popular, and we just completed our Annual Peace Walk which saw good numbers coming out to join the event.
- Recruiting: The department strives to recruit in a very competitive job market as all neighboring jurisdictions and agencies are vying for the same staffing resources. However, with the advent of a sharp increase in the pay disparity between KCMO and KCK, we have noticed a severe drop in our recruiting numbers.

Highlights:
- The department's Enterprise leasing agreement is still an ongoing process by accepting Ford Explorer vehicles and providing Used Ford Explorers to Enterprise to sell, which should provide for some of the expense in replenishing our aging and abused fleet. Additional vehicles will need to be ordered for 2025/2026 to replace those obtained in 2023.
- The 3rd Annual "Tackling Conflict Together" football camp was a success as registration numbers exceeded those of last year's event. It was an excellent opportunity for the police department to interact with younger members of the community over a shared enjoyment of the sport.

New Initiatives:
- Plans for a new police station in West Patrol continue as we attempt to identify an available location for the new station.
- The Police Department recently purchased a Mobile Video Game Center which is a furnished 24' box trailer with (4) PS 5's and (4) Xbox X's and Switch gaming system. The trailer has been wrapped to feature the motto "One Pill Can Kill" while we have (2) screens dedicated to playing the departments P.A.L. made commercial espousing the dangers of Fentanyl on a continual loop. It proved very popular at the last community event.

Unified Government of Wyandotte County/Kansas City Kansas

2024 Amended - 2025 Budget

Department: Police

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$57,431,914	$63,065,988	$63,009,454	$64,098,208
Contractual Services	$5,628,226	$6,004,697	$5,986,284	$6,196,850
Commodities	$2,288,662	$1,651,282	$1,647,995	$1,647,995
Capital Outlay	$2,764,699	$4,364,392	$4,347,482	$3,115,482
Grants and Claims	($70)	$1,855	$1,855	$1,855
Transfers Out	0	$1,984,000	$1,984,000	$1,984,000
Miscellaneous / Other	0	$663	$663	$663
Reserves & Contingencies	0	$328,000	$328,000	$328,000
Total	$68,113,431	$77,400,877	$77,305,733	$77,373,053

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Investigations Bureau	69.50	68.50	71.30	71.30
Operations Bureau	267.00	267.00	260.85	260.85
Police Administration	47.50	47.50	49.85	45.35
Services Bureau	123.25	123.25	127.75	124.75
Total	507.25	506.25	509.75	502.25

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$55,813,338	$61,332,234	$60,961,984	$61,245,797
FND160 - County - General	$4,521,772	$6,086,547	$5,953,289	$5,723,727
FND209 - Wyandotte County 911 Fund	$1,021,034	$1,009,400	$987,700	$1,041,100
FND212 - Dedicated Sales Tax	$3,947,284	$5,544,067	$5,571,616	$5,381,012
FND248 - Police Department Grants	$637,006	0	$696,139	$723,322
FND266 - Other Grants	$1,127,525	$1,046,329	$782,706	$812,795
FND269 - Gifts and Donations	$22,169	0	0	0
FND274 - SLETF - Federal Forfeitures	$243,759	$135,000	$135,000	$135,000
FND275 - SLETF - State Forfeitures	$33,089	$163,300	$163,300	$163,300
FND276 - SLETF - Drug Tax	$96,678	$100,000	$100,000	$100,000
FND635 - Fleet Maint & Vehicle Replace	$611,908	$1,984,000	$1,954,000	$2,047,000
FND990 - Internal Improvement	$37,870	0	0	0
Total	$68,113,431	$77,400,877	$77,305,733	$77,373,053

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Investigations Bureau	$9,633,099	$10,455,728	$10,757,601	$11,150,035
Operations Bureau	$34,669,470	$37,152,372	$36,046,185	$37,078,720
Police Administration	$8,317,993	$9,255,666	$9,719,570	$9,519,557
Services Bureau	$15,492,870	$20,537,112	$20,782,377	$19,624,741
Total	$68,113,431	$77,400,877	$77,305,733	$77,373,053

Department: Police

Division: Operations Bureau

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$33,030,784	$35,235,154	$34,159,072	$35,151,607
Contractual Services	$124,081	$99,585	$99,880	$99,880
Commodities	$186,016	$134,633	$134,233	$134,233
Capital Outlay	$1,328,589	$1,380,000	$1,350,000	$1,390,000
Reserves & Contingencies	0	$303,000	$303,000	$303,000
Total	$34,669,470	$37,152,372	$36,046,185	$37,078,720

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Operations Bureau	267.00	267.00	260.85	260.85
Total	267.00	267.00	260.85	260.85

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$31,927,326	$33,866,559	$32,787,964	$33,692,907
FND212 - Dedicated Sales Tax	$1,935,593	$1,507,513	$1,427,906	$1,511,392
FND248 - Police Department Grants	0	0	$82,015	$86,121
FND274 - SLETF - Federal Forfeitures	$242,494	$135,000	$135,000	$135,000
FND275 - SLETF - State Forfeitures	$33,089	$163,300	$163,300	$163,300
FND276 - SLETF - Drug Tax	$96,678	$100,000	$100,000	$100,000
FND635 - Fleet Maint & Vehicle Replace	$434,289	$1,380,000	$1,350,000	$1,390,000
FND971 - City Project Fund	0	0	0	0
Total	$34,669,470	$37,152,372	$36,046,185	$37,078,720

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Canine Unit	$6,246	$37,462	$7,462	$47,462
Community Policing	$3,270,804	$3,190,090	$3,178,974	$3,214,460
Field Operations Administration	$866,587	$960,729	$931,310	$968,344
Narcotics Unit	$5,002,098	$5,314,067	$4,951,298	$5,160,062
Patrol Activities	$21,702,805	$23,704,813	$23,190,377	$23,917,896
SCORE Unit	$2,041,455	$2,058,667	$1,846,527	$1,873,551
Traffic Support Unit	$1,779,474	$1,886,544	$1,940,237	$1,896,946
Total	$34,669,470	$37,152,372	$36,046,185	$37,078,720

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DEPARTMENT: POLICE

DIVISION: BUREAU OF INVESTIGATIONS

Bureau Overview:
The Bureau of Investigations (BOI) mission is to provide the highest level of professional responsive service to the citizens of Kansas City, Kansas. The Bureau consists of the following units: Criminal Investigations Division (CID), which is tasked with investigations of felony crimes that occur within the jurisdiction; Special Investigations Division, which is tasked with violent crime reduction efforts, crimes against children, adult sex crimes and cold case investigations. Crime Scene Investigation Unit, which is responsible for identifying, collecting, preserving, and packaging physical evidence at the scene of a crime; Property/Evidence Logistics and Storage, which is responsible for maintaining Police Department property; Victim Services, which provides assistance and support services directly to victims of crimes; Police and Fire Chaplin Services, which provides help for community members, families of police officers, law enforcement personnel, and victims by offering counselling other services; Administrative Services Unit (ASU), which consists of a small staff of office assistants who transcribe statements and manage case files for detectives; Animal Services Unit, whose responsibilities include capturing and impounding dangerous or stray animals as well as investigating cases of animal cruelty and enforcing licensing laws; Narcotics unit and Task Force Officers/Detectives which investigate narcotic activity, firearms violations, fugitive apprehension, violent gang activity and work with federal agencies combating drugs and violent crime; lastly, the Real Time Intelligence Crime Center (RTICC) who assist in gathering intelligence for all investigations and provides real time intel for the patrol officers and monitor camera systems for optimal support for all officers.

Important Issues:
- Existing staff vacancies within the Criminal Investigation Division (CID), Special Investigations Division, Crime Scene Investigation Unit, Property Unit, Violent Crime Task Force, Narcotics Group 41A, Victim Services Unit and Animal Services Unit.
- Lack human trafficking resources and detective positions.
- Expand digital cameras, license plate readers, and gunshot detection infrastructure throughout the city.
- Add Drones as First Responder (DFR) program to aid Patrol Bureau in calls for service.
- Provide cutting edge technology and training for RTICC civilian and LE staff.

Highlights:
- Shuffled the detective bureau hours to help support high crime peak times to 1500-0600 coverage.
- Implementation of Clearview AI within CID and RTICC to assist with investigations.
- Expanded the Narcotics TFO Group 41A with 4 Drug Enforcement Administration (DEA) agents that are housed in HQ and added DEA analyst.
- Filled the DEA HIDTA (High Intensity Drug Trafficking Area) Task Force Officer position.
- Animal Services Unit acquired a state-of-the-art X-Ray machine that was donated to KCKPD ASU.
- Added 4 Summer Kennel Tech positions to assist ASU for the summer months.
- Implemented a new Gun Squad to investigate subjects who possess illegal guns and are committing gun violence in KCK.

New Initiatives:
- Adding 4 Crime Analyst positions to the RTICC.
- Implementing a Part-time warrant apprehension team that consists of 4 detectives and 4 patrol officers.
- Increasing Fusus camera registry and real time monitoring by extending the hours.
- Lease/purchase a modular building for ASU that will house a kennel tech, Vet tech and surgery rooms. This will allow us to have extra kennel space for overflow due to us being at capacity.

Department: Police

Division: Investigations Bureau

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$9,325,156	$9,808,216	$10,106,319	$10,341,753
Contractual Services	$73,320	$96,704	$100,974	$100,974
Commodities	$41,058	$50,808	$50,308	$50,308
Capital Outlay	$193,617	$500,000	$500,000	$657,000
Grants and Claims	($52)	0	0	0
Total	$9,633,099	$10,455,728	$10,757,601	$11,150,035

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Investigations Bureau	69.50	68.50	71.30	71.30
Total	69.50	68.50	71.30	71.30

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$8,857,919	$9,309,833	$9,548,346	$9,761,022
FND212 - Dedicated Sales Tax	$212,462	$164,998	$222,597	$230,492
FND248 - Police Department Grants	$165,338	0	$450,094	$464,958
FND266 - Other Grants	$247,380	$480,897	$36,564	$36,564
FND635 - Fleet Maint & Vehicle Replace	$150,000	$500,000	$500,000	$657,000
Total	$9,633,099	$10,455,728	$10,757,601	$11,150,035

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Crimes Against Persons/Property	$7,025,327	$7,938,211	$8,028,591	$8,176,558
Police Identification	$1,829,055	$1,656,501	$1,786,450	$1,997,967
Police Investigations	$480,031	$570,041	$651,629	$672,484
Property Room	$298,686	$290,974	$290,932	$303,027
Total	$9,633,099	$10,455,728	$10,757,601	$11,150,035

DEPARTMENT: POLICE

DIVISION: PATROL BUREAU

Bureau Overview:
The Patrol Bureau strives to build strong relationships of mutual trust between police personnel and the community members they serve. This is critical to maintaining public safety and effective policing. We rely on the cooperation of community members to provide information about crime in their neighborhoods, and to work with us to devise solutions to crime and disorder problems. Similarly, community members' willingness to trust the police depends on whether they believe that police actions reflect community values and incorporate the principles of procedural justice and legitimacy. To meet these goals, the following Units and police personnel are assigned to the Patrol Bureau: Uniform Patrol Divisions, Community Policing, School Resource Officers, Special Operations Unit, K-9 Unit, Traffic Unit, Crisis Intervention Team, the Explosive Ordinance Device Unit, and the Crisis Negotiator Team.

Important Issues:
- In 2023, violent crime decreased from 1,831 (2022) to 1,461 (2023) incidents for a -20%.
- The Crisis Intervention Team is staffed with 1 sworn officer and two civilian mental health correspondents who work full time with individuals in our community that are experiencing mental health crisis and need mental health services. During this period, the CIT team facilitated 168 hospital admissions, 25 diversions from jail, and 29 diversions from hospital emergency rooms. With the addition of a second civilian mental health co-responder, the department has significantly increased the portion of a given day where patrol officers can receive assistance in deescalating situations and diverting those suffering from mental illness from the criminal justice system when appropriate.
- Facilities:
    - East Patrol needs to be centralized in the East Patrol Division.
- Increase Community Partnership and Engagement.
- In 2023, a full-time police officer (SRO) was added to the Kansas School for the Blind.
- Upgrading technology for the mobile command post that is used for high-risk police operations.

Highlights:
- In 2023, the KCKPD Patrol Bureau handled 128,499 calls for service within Kansas City Kansas. The Patrol Bureau handled 99% of those calls for service. Of the calls for service 5,763 arrests were completed with 429 ending some type of use of force which is 5.1%. 99.7% of our department calls for service did not require a use of force in 2023.
- The Patrol Bureau engaged in a total of 29 vehicle pursuits in 2023, with 19 of the pursuits being terminated by the pursuing officer or the supervisor.
- Side Show enforcement activity, in conjunction KCMO PD and KHP.

New Initiatives:
- The RFQ process has begun to select an architect for the new West Patrol Station, which will be fully funded in 2026.
- E- Ticketing project: all officers have been trained and implementation will occur in 2024.
- Training for the ATV's began in 2024, and implementation will occur at the first NASCAR race.
- Planned purchase of an armored vehicle to increase safety for Special Operations Unit Officers conducting high-risk arrests of violent subjects.
- Added two part-time SRO Positions to assist in back filling vacant school positions.

Department: Police

Division: Police Administration

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$6,066,414	$6,339,956	$6,803,860	$6,856,847
Contractual Services	$1,387,636	$1,962,564	$1,962,264	$1,909,264
Commodities	$635,366	$636,838	$637,138	$637,138
Capital Outlay	$228,573	$315,000	$315,000	$115,000
Grants and Claims	$3	$1,308	$1,308	$1,308
Total	$8,317,993	$9,255,666	$9,719,570	$9,519,557

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Police Administration	47.50	47.50	49.85	45.35
Total	47.50	47.50	49.85	45.35

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$6,533,442	$7,744,984	$7,863,622	$7,552,163
FND212 - Dedicated Sales Tax	$805,110	$950,250	$950,776	$1,023,921
FND248 - Police Department Grants	$77,125	0	$164,030	$172,243
FND266 - Other Grants	$880,146	$560,432	$741,142	$771,231
FND269 - Gifts and Donations	$22,169	0	0	0
FND635 - Fleet Maint & Vehicle Replace	0	0	0	0
Total	$8,317,993	$9,255,666	$9,719,570	$9,519,557

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Cadet Program	0	0	0	0
Community and Support Services	$500,473	$368,342	$452,547	$306,703
Planning & Research	$252,041	$473,816	$488,606	$448,281
Police Administration	$1,307,869	$2,033,190	$2,275,104	$2,114,380
Police Chief's Office	$3,043,256	$3,091,669	$3,093,452	$3,155,083
Police Internal Affairs	$794,497	$763,350	$939,625	$970,972
Training Academy	$2,419,857	$2,525,299	$2,470,238	$2,524,138
Total	$8,317,993	$9,255,666	$9,719,570	$9,519,557

DEPARTMENT: POLICE
DIVISION: BUREAU OF SERVICES

Bureau Overview:
The Bureau of Services' mission is to provide the highest level of technical, indirect, and direct support to the Kansas City, Kansas Police Department (KCKPD) personnel and the citizens of Kansas City, Kansas. The Bureau consists of the following units: the Communications Unit, where emergency and non-emergency calls are received on a daily basis requesting service from both Police and Fire; Records Unit, which processes all police reports completed by department personnel, handles input and removal of critical information into federal databases like NCIC, handles Kansas Open Records Requests, and provides walk-in and phone-in police reporting services, freeing up patrol personnel to handle higher priority calls for service; Information and Technology Unit, which supports technology employed by the KCKPD and Communications Center to combat crime, and processes alarm permits for both commercial and private alarms within Kansas City, Kansas.

Important Issues:
- Staffing and Full Employment (This remains exceptionally critical in the Communications and Records Units).
- CAD-RMS New World Systems Optimization.
- Record Management Enhancement and Service Improvements.
- Alarm Services Systems Improvements and Optimization.
- Keeping pace with technological standards and innovations in communications, personnel management, and related issues.
- Ensuring network and data security, resiliency, and recovery capabilities.

Highlights (2024):
- Started Student Work-study at Communications
- Enhancements to the security camera system.
- Improvements to the report processing system to make reports available to investigators and the public more quickly.
- Launched electronic submission of case data to KBI's Incident Based Reporting System.
- Paperless traffic ticket and misdemeanor summons expected to launch by Summer 2024
- Working on payroll and absence integrations between Telestaff and Workday.
- Preparing to add microfiche/microfilm and old records system info into current Record Management system.

New Initiatives:
- Setting up a mobile app for CAD and related information for department phones.
- Researching multifactor authentication for implementation.
- Planning and preparing for a more efficient alarm registration system.
- Setting up a phone tender to answer phone calls on our non-emergency line.
- Pursuing enhancements to our online reporting system, including multilingual services, quick connect, and supplemental reporting.

Department: Police

Division: Services Bureau

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$9,009,560	$11,682,663	$11,940,203	$11,748,001
Contractual Services	$4,043,190	$3,845,844	$3,823,166	$4,086,732
Commodities	$1,426,222	$829,003	$826,316	$826,316
Capital Outlay	$1,013,919	$2,169,392	$2,182,482	$953,482
Grants and Claims	($21)	$547	$547	$547
Transfers Out	0	$1,984,000	$1,984,000	$1,984,000
Miscellaneous / Other	0	$663	$663	$663
Reserves & Contingencies	0	$25,000	$25,000	$25,000
Total	$15,492,870	$20,537,112	$20,782,377	$19,624,741

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Services Bureau	123.25	123.25	127.75	124.75
Total	123.25	123.25	127.75	124.75

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$8,494,651	$10,410,858	$10,762,051	$10,239,705
FND160 - County - General	$4,521,772	$6,086,547	$5,953,289	$5,723,727
FND209 - Wyandotte County 911 Fund	$1,021,034	$1,009,400	$987,700	$1,041,100
FND212 - Dedicated Sales Tax	$994,119	$2,921,306	$2,970,337	$2,615,208
FND248 - Police Department Grants	$394,542	0	0	0
FND266 - Other Grants	0	$5,000	$5,000	$5,000
FND274 - SLETF - Federal Forfeitures	$1,265	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$27,619	$104,000	$104,000	0
FND990 - Internal Improvement	$37,870	0	0	0
Total	$15,492,870	$20,537,112	$20,782,377	$19,624,741

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Administrative Services	$6,183,826	$6,642,640	$6,778,733	$6,115,820
Animal Services Unit	$858,483	$1,284,560	$1,363,259	$1,206,607
Criminal Intel Unit	$674,940	$285,503	$286,343	$295,824
Dignitary Protection	$116,813	$754,900	$606,953	$631,433
Police Building Security	$1,365,676	$1,796,182	$1,829,349	$1,508,498
Police Dispatch	$5,255,986	$6,282,381	$6,409,135	$6,278,900
Police Fleet Replacement	$27,619	$1,984,000	$1,984,000	$1,984,000
Police Vehicle and Body Camera	$625,099	$1,085,964	$1,101,784	$1,167,054
Teleserve	$384,428	$420,982	$422,821	$436,604
Total	$15,492,870	$20,537,112	$20,782,377	$19,624,741

DEPARTMENT: SHERIFF'S OFFICE

Department Overview:
Kansas sheriffs maintain a number of explicit statutory duties, including the following general duties: **(**K.S.A. 19-811): *the Sheriff has charge and custody of the jail; K.S.A. 19-812: the Sheriff shall serve and execute…all process, writs, etc. …and shall attend (provide security) upon the several courts of record held in his/her county…;*(*K.S.A. 19-813): it is the duty of the Sheriff to keep and preserve the peace in his/her county…* These duties are broad and cannot be usurped by a Board of County Commissioners. The Sheriff's Administration oversees the daily functions of the Sheriff's Office mission. The Department's mission is to serve the courts and citizens of Wyandotte County demonstrating integrity and professionalism in our operations, while promoting a healthy and productive work environment, and maintaining efficiency and effectiveness in support of the criminal justice system.

Important Issues:
- Overtime costs remain excessive in the Detention Division due to challenges in maintaining staff and the high number of persons incarcerated in the detention center.
- Hiring and retention of qualified personnel, especially Deputies/Juvenile Detention Officers, remains our biggest challenge as well as threat to our mission completion. We currently have 25 Deputy vacancies and 14 Juvenile Detention Center positions.
- While dealing with an aging building it has been identified that some upgrades are needed regarding the detention kitchen equipment. These items are a Skillet braising pan, Gas steamer, Dish wash machine. These types of repairs/replacements are costly.
- The Sheriff's Office continues making strides to replace our aging vehicle fleet. The average age of our vehicles is 5.85+ years, with an average mileage of 77,119 miles per vehicle. The Sheriff's Office Patrol Boat is currently being built. We anticipate delivery in the Fall 2024.

Highlights and New Initiatives:
- Our newly created Media Specialist position has been filled and that employee starts at the beginning of June 2024.
- JDC is currently enhancing its out of custody programming. Our mission is to provide services as an alternative to detention for our youth.
- To keep the Detention Division up to date with current technological processes we are replacing our current Jail Management System via an RFP process.
- The Sheriff's Office, in partnership with Wyandot Inc., has implemented a co-responder program to assist with calls for service for community members in crisis and to provide resources offered by Wyandot Inc. to other members of the community. The program is grant funded until September 2024 through the Health Department.
- Courthouse Security is currently staffed with 15 Security Officers, 1 Supervisor and we are utilizing 3 contracted employees to supplement our critically low manpower. The Sheriff's Office utilized grant funding to install 33 new cameras and replace 18 old cameras to update the safety and security of the courthouse complex. Court security processed 306,000 people into the courthouses in 2023.
- In 2024, the Sheriff's Office implemented ArcGIS software to meet the needs of the Judicial Services Division. The software cost was free to the Sheriff's Office. It is expected to lower supervisor's manhours that were previously devoted to data entry and statistical analysis.

Unified Government of Wyandotte County/Kansas City Kansas

2024 Amended - 2025 Budget

Department: Sheriff

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$27,962,705	$34,035,874	$34,490,086	$34,822,368
Contractual Services	$8,383,332	$7,673,895	$9,131,435	$8,783,037
Commodities	$982,001	$988,624	$964,778	$964,778
Capital Outlay	$748,077	$760,000	$985,000	$35,000
Grants and Claims	$648	$2,892	$2,892	$2,892
Transfers Out	$101,715	$304,503	$300,000	$35,000
Miscellaneous / Other	0	$118	$118	$118
Total	$38,178,478	$43,765,906	$45,874,309	$44,643,193

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Detention Bureau - Adult	142.00	142.00	144.25	140.75
Detention Bureau - Juvenile	42.00	42.00	48.00	51.00
Field Bureau - Community & Support Services	24.00	24.00	24.00	63.00
Field Bureau - Operations	0.00	0.00	0.00	40.00
Sheriff Administration	89.25	89.25	88.00	9.00
Total	297.25	297.25	304.25	303.75

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$37,283,662	$42,872,860	$44,546,925	$43,783,406
FND181 - County - Jail Commissary Fund	$28,622	$100,000	$325,000	$100,000
FND249 - Transit Grants	0	$73,679	0	0
FND264 - Community Corrections Grants	$522,358	$719,367	$702,384	$724,787
FND266 - Other Grants	$175,058	0	0	0
FND269 - Gifts and Donations	$158,704	0	0	0
FND275 - SLETF - State Forfeitures	($5,238)	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$15,312	0	$300,000	$35,000
Total	$38,178,478	$43,765,906	$45,874,309	$44,643,193

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Detention Bureau - Adult	$20,987,188	$24,679,261	$26,066,663	$25,780,479
Detention Bureau - Juvenile	$2,526,232	$3,699,381	$4,194,183	$4,490,302
Field Bureau - Community & Support Services	0	$2,149,217	$2,120,212	$5,682,771
Field Bureau - Operations	0	0	0	$5,694,779
Sheriff Administration	$14,665,057	$13,238,047	$13,493,251	$2,994,861
Total	$38,178,478	$43,765,906	$45,874,309	$44,643,193

DEPARTMENT: SHERIFF'S OFFICE

DIVISION: COMMUNITY AND SUPPORT SERVICES

Division Overview:
The Community and Support Services Division of the Wyandotte County Sheriff's Office includes the Training Unit; Records Unit; Offender Registration/Concealed Carry Permit Unit; Court House Security; Juvenile Intake and Assessment Center (JIAC), and the SRO. Community and Support Services personnel are also responsible for all Information Technology issues, Body-worn Cameras, and In-car cameras. The Division provides support services to the Operations Division, Adult Detention Center, Juvenile Detention Center, and outside agencies as needed.

Important Issues:
- Maintain the proper level of staffing in the Records Unit, Juvenile Intake and Assessment Center, and Courthouse Security in four buildings providing customer service on a 24-hour,7 day per week basis.
- Train all deputies and maintain all appropriate training records; schedule and report annual in-service training for all sworn law enforcement certified deputies; maintain firearms qualification certification and corresponding records.
- Register violent, drug, and sex offenders, as mandated by Kansas statute; enforce all required paperwork for the Kansas Attorney General (over 1,500 offenders).
- Process and assess the needs of approximately 451 children through the Juvenile Intake and Assessment Center, with the goal of mitigating further involvement in the juvenile justice system.

Highlights and New Initiatives:

OFFENDER REGISTRATION/CONCEALED CARRY HANDGUN PERMITS
Wyandotte County currently has 1538 total registered offenders. 785 are Registered Sex offenders, 435 are drug offenders, and 346 are violent offenders. The Unit also completes approximately 12 conceal carry applications and fingerprints 103 individuals per month. The unit has 1 position unfilled.

RECORDS UNIT
The Records Unit authorized strength is 10 Records clerks, 1 Utility clerk, 4 Warrant clerks, 1 Civil clerk, 1 Transportation clerk and 1 Sheriff Receptionist clerk. We currently have 3 Records Clerk positions unfilled with one starting 4/11/2024 and two in background for the remaining positions.

TRAINING UNIT
Responsible for the training of jail deputies, cadets, and the continued training for all members of the agency. This entails ensuring the standards set by KSCPOST for certified staff are being met or exceeded. Sworn Deputies receive a minimum of 40 hours continued training per year and Detention Deputies receive a minimum of 24 hours continued training per year.

JUVENILE INTAKE AND ASSESSMENT CENTER
JIAC is now staffed with 4 Intake Staff, 1 Sr Intake Specialist and Director Mary Pollock. We currently have 2 Full time positions unfilled. From July 2023-February 2024, JIAC processed 451 youth. Of the 451 intakes, 75 were Police Protective Custody youth, and 201 were Notice to Appears. There were 151 NTA's issued that were NOT complied with.

COURTHOUSE SECURITY
Courthouse Security is currently staffed with 15 Security Officers, 1 Supervisor and we are utilizing 3 contracted employees to supplement our critically low manpower. The Sheriff's Office utilized grant funding to install 33 new cameras and replace 18 old cameras to update the safety and security of the courthouse complex. Court security processed 306,000 people into the courthouses in 2023.

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DEPARTMENT: SHERIFF'S OFFICE
DIVISION: DETENTION

Division Overview:
The Wyandotte County Detention Division provides a safe, secure, and humane environment for staff and persons, both adult and juvenile, lawfully incarcerated by the criminal justice system. The Juvenile Detention Center (JDC) provides short-term care and secure custody to juveniles who are awaiting placement or release to parents/guardians. We provide the basic needs for both adult and juvenile detainees such as shelter, food, clothing, medical care, mental health, and basic hygienic needs. Our duty is to prevent the abridgement of adult & juvenile detainees' legal rights during detainment. We detain each adult and juvenile in a safe and humane environment, while maintaining the level of security necessary to prevent escape. We ensure that adult and juvenile detainees are free from fear, assault, or any type of intimidation by staff and other detainees.
The Adult Detention Center (ADC) and Juvenile Detention Center shall:

- Adhere to regulations of the Department of Family Services (DFS) and the Kansas Department of Corrections (KDOC) regarding juvenile residents.
- Adhere to performance standards required by Detention Center policies, state statues, Supreme Court, and Circuit Court case law.
- Continue to hire qualified applicants to fill vacancies developed by attrition to maintain DFS and KDOC mandatory staffing guidelines regarding Juvenile Detention Officers.
- Develop and promote exceptionally qualified supervisory and command personnel to ensure the effective and efficient operation of the JDC and ADC facilities.

Important Issues:

- With critical employee shortages, ADC and JDC continue to focus on staffing plans to manage the populations within the facility and more importantly pay attention to recruitment strategies and staff retention.
- While dealing with an aging building it has been identified that some upgrades are needed regarding the detention kitchen equipment. These items are a Skillet braising pan, Gas steamer, Dish wash machine.
- The Adult Detention Center continues seeking alternative methods of housing detainees to include double bunking and farm outs to offset rising housing costs with the goal to return all farm-outs as staffing levels improve.
- We are adding an additional 34 feeder doors to individual cells for custody and control.
- We are also repairing 3 cell windows in E-pod.

Highlights and New Initiatives:

- JDC is currently enhancing its out of custody programming. Our mission is to provide services as an alternative to detention for our youth.
- In 2023 JDC added 9 cell tray/feeding slots for security and safety when providing Residents their meal trays.
- The current JDC Building is three years old, and our focus is to maintain its current operating status through minor upgrades as we operate going forward. In 2024, we will paint all classrooms to restore them to their natural state.
- JDC added 60 microphones to their security camera system in 2023 for added security.
- To keep the Detention Division up to date with current technological processes we are replacing our current Jail Management System via an RFP process.

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DEPARTMENT: SHERIFF'S OFFICE
DIVISION: OPERATIONS

Division Overview:
The Operations Division of the Sheriff's Office provides services to the citizens of the cities of Kansas City, Bonner Springs, Edwardsville, and Lake Quivira, as well as the unincorporated areas of the County. The Operations Division also provides service for the three court systems of the Unified Government: Wyandotte County District Court, Wyandotte County Juvenile Court and Kansas City, Kansas Municipal Court.

Important Issues:

- Serve civil process for the Wyandotte County District Court.
- Serve the courts, comprised of 18 Divisions, by transporting housed inmates to court for first appearances, status hearings, preliminary hearings, and trials.
- Execute court orders pertaining to Probate, Evictions, Tax Sales, Mortgage Foreclosures, Replevin Orders, Protection from Abuse orders, civil court hearings, child custody issues, etc.
- Enforce state statutes, city, and county ordinances, investigate crimes, prepare cases for review by the District Attorney, and execute search and arrest warrants.
- Responsible for transporting all prisoners to and from penal institutions for district court extraditions and all court appearances.
- Responsible for transporting all district court inmates to the appropriate penal institutions after sentencing for incarceration.
- Responsible for patrolling, answering calls for service, and investigating crimes in 54 parks and 13 cemeteries in Wyandotte County.
- Attempt to recover lost revenue for the Unified Government by assigning deputies to vehicle registration enforcement and collecting bad checks written to the Unified Government.

Highlights and New Initiatives:
In 2024, the Sheriff's Office implemented ArcGIS software to meet the needs of the Judicial Services Division. The software was free to the Sheriff's Office. It is expected to lower supervisor's manhours that were previously devoted to data entry and statistical analysis.

The Sheriff's Office, in partnership with Wyandot Inc., has implemented a co-responder program to assist with calls for service for community members in crisis and to provide resources offered by Wyandot Inc. to other members of the community. The program is grant funded until September 2024 through the Health Department.

In 2024 the Sheriff's Office has begun the implementation of the LERMS case management system currently utilized by Kansas City Kansas Police Department (KCKPD). This system will replace the antiquated paper system currently utilized by the Sheriff's Office for reports, civil process tracking and case management.

The Sheriff's Office has implemented a new Domestic Violence Protocol requiring a Lethality Assessment to be completed on calls for service involving Domestic Violence. The Lethality Assessment is designed to identify the most dangerous perpetrators of Domestic Violence with a team-based approach on victim safety and offender accountability.

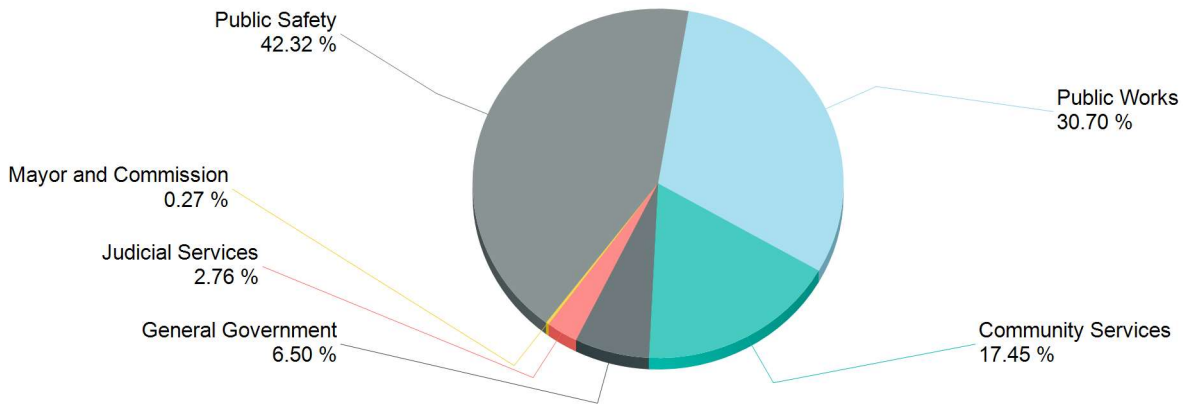
The Sheriff's Office was awarded a congressional grant. These funds will be used to purchase new MDT's in patrol, a fentanyl testing hood and evidence drying hood giving the Sheriff's Office greater safety when handling narcotics and evidence.

The Sheriff's Office continues making strides to replace our aging vehicle fleet. The average age of our vehicles is 5.85+ years, with an average mileage of 77,119 miles per vehicle. The Sheriff's Office Patrol Boat is currently being built. We anticipate delivery in the Fall 2024.

JUDICIAL SERVICES

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Section: Judicial Services



Departments / Divisions

Court Trustees

- Court Trustees Division

District Attorney

- Community Integrity Unit
- District Attorney Division

District Courts

- District Court
- Process Servers

Municipal Court

- Municipal Court Division

DEPARTMENT: COURT TRUSTEE

Department Overview:
The Court Trustee is a department created by K.S.A. 20-375 et seq., and amendments thereto, to enforce duties of support and restitution imposed by any court order, decree or judgment, whether interlocutory or final, whether incidental to a proceeding for divorce, separate maintenance or otherwise. The Court Trustee Department's expenses are paid from fees collected when child support or spousal support/maintenance passes through the central unit for collection and disbursements of support payments pursuant to K.S.A. 39-7,135, and amendments thereto. Heretofore, the Court Trustee Department, including reference to the Department as a whole or individual staff members, is referred to collectively as, Court Trustee.

- The Court Trustee may pursue any civil action that would be available to the obligor or obligee in establishing and enforcing payment of support or restitution.
- The Court Trustee may file any pleadings establishing and enforcing payment of support or restitution, including but not limited to, establishing a child's paternity and enforcing appropriate orders for support of said child.
- The Court Trustee may prepare motions and orders to withhold income of obligors and monitors and amends income withholding orders, when necessary.
- The Court Trustee maintains all records of actions taken to enforce the District Court's orders regarding child support, spousal support/maintenance, and restitution.
- The Court Trustee works in cooperation with multiple non-profit organizations whose purpose is to assist individuals with employment training, placement, and coaching. The training and guidance offered by these organizations provide a great opportunity for individuals who have support orders subject to enforcement by the Court Trustee or are in contempt status for failure to pay support.
- The District Court Chief Judge has assigned the Court Trustee the duties of pursuing the collection of funds from forfeited bonds when criminal or traffic defendants fail to appear for their scheduled hearings. (Administrative Order 2018 MV 000130). The Court Trustee prepares all pleadings for bond forfeiture cases and appears at the associated hearings. A portion of the funds collected are retained by the Court Trustee to cover expenses incurred in the collection of forfeited bonds.

Important Issues:
The Court Trustee stays current with technological advances to streamline the processes for parents involved in support and restitution cases. A continuing influx of non-English speaking families presents its own challenges to the District Court as well as the Court Trustee. The Court Trustee has prioritized hiring bilingual staff to serve the needs of Spanish speaking families who utilize the services of the department.

Department: Court Trustees

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$468,790	$524,346	$522,001	$542,200
Contractual Services	$52,058	$97,180	$97,180	$97,180
Commodities	$4,062	$8,492	$8,492	$8,492
Reserves & Contingencies	0	$35,400	$35,400	$35,400
Total	$524,909	$665,418	$663,073	$683,272

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Court Trustees Division	8.50	8.50	8.50	8.50
Total	8.50	8.50	8.50	8.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND570 - Court Trustee Fund	$524,909	$665,418	$663,073	$683,272
Total	$524,909	$665,418	$663,073	$683,272

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Court Trustees Division	$524,909	$665,418	$663,073	$683,272
Total	$524,909	$665,418	$663,073	$683,272

DEPARTMENT: DISTRICT ATTORNEY'S OFFICE

Department Overview:
The Mission of the Office of the District Attorney (DA), as ministers of justice, is to ensure the fair and just administration of justice throughout Wyandotte County. The office is guided by ever-changing law and appellate decisions. The Office of the District Attorney is a statutorily created state office found only in the six most populated judicial districts in Kansas. The DA is the Chief Law Enforcement Official for the 29th Judicial District of Kansas.

The DA is an elected official and serves as an executive officer in a given judicial district.

The chief duties of the District Attorney are to file and prosecute adult and juvenile criminal cases that occur within the judicial district. Other duties include protecting children through Children in Need of Care (CINC) cases, consumer protection matters, involuntary commitments involving persons that may harm others or themselves, truancy and preparing search warrants and other orders for law enforcement agencies. The DA defends convictions before the appellate courts of Kansas.

Highlights:

- WYCO DA Liaison Boards – The liaison boards are a way for the district attorney to interact with Wyandotte County residents from various walks of life. They offer perspective and opinions on matters affecting office policy, as it potentially pertains to the community at-large. Current liaison boards include the Community Liaison Board and the Inter-Faith Based Liaison Board.
- Community Integrity Unit (CIU) - The focus for the Community Integrity Unit is to ensure post-conviction justice. The CIU examines post-conviction claims of innocence where credible and verifiable evidence of innocence or manifest injustice exists, or new technologies exist to test or retest remaining evidence. It also holds law enforcement accountable with the establishment of a bilingual hotline for residents to register complaints, which is then independently investigated by the CIU.
- Digitizing & Archiving Old Cases. Moving, indexing, and scanning over 60 years of case files.
- Community Outreach- Utilizing social media platforms to reach multiple generations throughout Wyandotte County. DA Perspectives: DA's YouTube channel where the District Attorney discusses a variety of legal issues with subject matter experts. Facebook, X/Twitter and Tik Tok are also utilized.
- New Case Management Software -The office brought on *PROSECUTOR*byKarpel in April 2024. It is the U.S. judicial system's leading criminal case management software because of its ability to streamline workflows, cut costs, and increase the capabilities and speed of prosecutors. Our office worked with law enforcement agencies to train on case intake in the new system.
- Youth Court - Youth Court was established by the office in the fall of 2023. The program is helmed by high school students, under the guidance of law teachers and the Wyandotte County District Attorney's Office. They are assigned low-level misdemeanors committed by their fellow students. The rulings made are binding and very low-level sentences are handed out if a guilty verdict is reached.

Department: District Attorney

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$5,885,413	$6,679,865	$6,854,497	$7,081,555
Contractual Services	$653,690	$776,991	$896,991	$794,399
Commodities	$43,247	$49,547	$49,547	$49,547
Capital Outlay	$706,065	0	$385,000	0
Debt	$30,333	0	0	0
Total	$7,318,748	$7,506,404	$8,186,036	$7,925,501

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Community Integrity Unit	4.50		5.50	5.50
District Attorney Division	65.00	67.50	65.00	65.00
Total	69.50	67.50	70.50	70.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$6,476,650	$7,159,736	$7,852,609	$7,691,248
FND266 - Other Grants	$154,867	$177,136	$163,896	$169,226
FND274 - SLETF - Federal Forfeitures	$2,580	$64,984	$64,984	$64,984
FND275 - SLETF - State Forfeitures	$3,460	$104,547	$104,547	$43
FND972 - County Project Fund	$25,858	0	0	0
FND990 - Internal Improvement	$655,333	0	0	0
Total	$7,318,748	$7,506,404	$8,186,036	$7,925,501

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Community Integrity Unit	$171,592	$390,437	$478,299	$493,446
District Attorney Division	$7,147,157	$7,115,967	$7,707,737	$7,432,055
Total	$7,318,749	$7,506,404	$8,186,036	$7,925,501

Department: District Attorney

Division: Community Integrity Unit

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$176,878	$370,787	$458,649	$473,796
Contractual Services	$371	$17,750	$17,750	$17,750
Commodities	$47	$1,900	$1,900	$1,900
Total	$177,297	$390,437	$478,299	$493,446

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Community Integrity Unit	4.50	4.50	5.50	5.50
Total	4.50	4.50	5.50	5.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$177,297	$372,955	$461,490	$476,133
FND266 - Other Grants	0	$17,481	$16,809	$17,313
Total	$177,297	$390,437	$478,299	$493,446

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Community Integrity Unit	$177,297	$390,437	$478,299	$493,446
Total	$177,297	$390,437	$478,299	$493,446

Department: District Attorney

Division: District Attorney Division

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$5,826,992	$6,503,288	$6,395,848	$6,607,758
Contractual Services	$652,955	$759,241	$879,241	$776,649
Commodities	$43,200	$47,647	$47,647	$47,647
Capital Outlay	$706,065	0	$385,000	0
Debt	$30,333	0	0	0
Total	$7,259,545	$7,310,176	$7,707,737	$7,432,055

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
District Attorney Division	65.00	65.00	65.00	65.00
Total	65.00	65.00	65.00	65.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$6,413,842	$6,980,990	$7,391,119	$7,215,115
FND266 - Other Grants	$158,471	$159,655	$147,087	$151,913
FND274 - SLETF - Federal Forfeitures	$2,580	$64,984	$64,984	$64,984
FND275 - SLETF - State Forfeitures	$3,460	$104,547	$104,547	$43
FND972 - County Project Fund	$25,858	0	0	0
FND990 - Internal Improvement	$655,333	0	0	0
Total	$7,259,545	$7,310,176	$7,707,737	$7,432,055

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
DA Diversion	$272,194	$381,912	$305,700	$315,629
District Attorney	$6,987,351	$6,928,264	$7,402,037	$7,116,425
Total	$7,259,545	$7,310,176	$7,707,737	$7,432,055

DEPARTMENT: DISTRICT COURT

Department Overview:
The District Court has sixteen District Judges, under the supervision and direction of the Chief Judge. The District Judges handle approximately forty thousand cases that are filed annually in Wyandotte County. The cases are handled in a timely and efficient manner to provide the public with judiciary services at a minimum of cost to the taxpayers. District Court is comprised of the following areas:

- District Court Services is responsible for coordinating jurors, recording and transcribing all court proceedings, and programming services for all divisions, judges, and staff.
- Domestic Court Services provides court-ordered services in child custody and visitation disputes. The Division does home study investigations, case management dispute resolutions, supervises visitations, and divorce education programs.
- Civil Court is responsible for the filing, issuing, recording, scheduling and maintenance of civil and child support enforcement records. Probate, adoption, mental illness, marriage, and license records are a part of this Division. Juveniles, child abuse cases, and adult probationers are processed within this Division.
- Criminal Court is responsible for the filing, recording, and maintenance of all criminal cases and Municipal Court appeals filed with the District Court.
- Juvenile Court handles all court-related functions dealing with juvenile offenders and children in need of care. It utilizes the philosophy of a “balanced approach,” recognizing the importance and needs of the community, as well as the families, victims, and systems involved with the juvenile offender.
- Adult Court Services processes referred cases, prepares pre-sentence investigations, supervises probationers, and screens applicants for diversion.
- Court Administrator’s Office supervises and coordinates the administrative functions and operations of the District Court. The office supervises and directs the activities of non-judicial personnel and handles all payroll, employment and personnel matters, purchasing/accounting and budget matters.

Important Issues:
- The influx of non-English speaking persons continues to require additional translation expenses.
- We have added Veteran’s Treatment Court to our list of Specialty Courts. Behavioral Health Court and Drug Treatment Court expenses have increased, due to the State’s reduced funding for mental health/drug treatment facilities.
- District Court experienced two different cyber-attacks in the last two years. Additional costs have been incurred since District Court technology is no longer supported by the Unified Government. All technology costs now fall under District Court. Some examples: telephones, laptops and equipment, servers and storage, cyber security etc.
- There has also been an increase in pay for our Contract Attorneys, Pro Tem Judges, and Court Appointed Counsel.
- District Court has incurred new costs with the implementation of the new Judicial Branch Case Management System.

Department: District Courts

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$824,198	$828,846	$735,616	$762,920
Contractual Services	$1,260,925	$1,741,243	$1,741,243	$1,741,243
Commodities	$456,844	$308,988	$308,988	$308,988
Total	$2,541,968	$2,879,077	$2,785,847	$2,813,151

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
District Court	2.25	2.25	2.25	2.25
Process Servers	10.00	10.00	10.00	10.00
Total	12.25	12.25	12.25	12.25

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$2,516,744	$2,879,077	$2,785,847	$2,813,151
FND266 - Other Grants	$25,224	0	0	0
Total	$2,541,968	$2,879,077	$2,785,847	$2,813,151

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
District Court	$1,820,827	$2,131,401	$2,046,190	$2,051,309
Process Servers	$721,141	$747,676	$739,657	$761,842
Total	$2,541,968	$2,879,077	$2,785,847	$2,813,151

Department: District Courts

Division: District Court

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$138,304	$135,668	$50,457	$55,576
Contractual Services	$1,230,390	$1,688,645	$1,688,645	$1,688,645
Commodities	$455,907	$307,088	$307,088	$307,088
Total	$1,824,601	$2,131,401	$2,046,190	$2,051,309

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
District Court	2.25	2.25	2.25	2.25
Total	2.25	2.25	2.25	2.25

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$1,799,377	$2,131,401	$2,046,190	$2,051,309
FND266 - Other Grants	$25,224	0	0	0
Total	$1,824,601	$2,131,401	$2,046,190	$2,051,309

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Court Administrator	$10,805	$50,729	$50,729	$50,729
District Court Divisions	$833,721	$940,586	$940,586	$940,586
District Court Services	$941,646	$923,358	$838,147	$843,266
Domestic Court Services	$8,000	$50,229	$50,229	$50,229
Sex Predator Defense	$20,411	$106,499	$106,499	$106,499
State Cases	$10,019	$60,000	$60,000	$60,000
Total	$1,824,601	$2,131,401	$2,046,190	$2,051,309

Department: District Courts

Division: Process Servers

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$697,573	$693,178	$685,159	$707,344
Contractual Services	$32,035	$52,598	$52,598	$52,598
Commodities	$938	$1,900	$1,900	$1,900
Total	$730,546	$747,676	$739,657	$761,842

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Process Servers	10.00	10.00	10.00	10.00
Total	10.00	10.00	10.00	10.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$730,546	$747,676	$739,657	$761,842
Total	$730,546	$747,676	$739,657	$761,842

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Process Servers	$730,546	$747,676	$739,657	$761,842
Total	$730,546	$747,676	$739,657	$761,842

DEPARTMENT: MUNICIPAL COURT

Department Overview:
The Municipal Court was established, and operates, pursuant to K.S.A. 12-4501 et seq. and chapter 23 of the Code of City Ordinances. The Municipal Court is considered a court of limited jurisdiction, having responsibility for all adult misdemeanors which occur in the City of Kansas City, Kansas, with a few exceptions, and is responsible for the collection of payments from violators. The Court is also required to report convictions to the State of Kansas. The Municipal Court acts on tickets written by Kansas City Kansas Police, Wyandotte County Sheriff's Office, Railroad Police, KU Med Center Police, Kansas City Kansas Community College, USD 500, Kansas City Kansas Code Enforcement Officers, Kansas City Kansas Animal Control Officers, and Parking Control Officers. The Court has a Probation Division, which is managed directly by the Municipal Court.

The mission of the Municipal Court is to serve with fairness, honesty, and integrity.

Current Challenges:

- The Court has begun implementation of a new court management software system – Municipal Justice by Tyler Technologies, which includes a probation component (Enterprise Supervision). A final executed agreement was signed on 8/30/2023, with initial project meetings started in early November. Since that time, it has been moving slowly, specifically due to issues with obtaining our data from Regional Justice Information Systems (REJIS) – as of 5/7/2024, Tyler has yet to obtain a first data pull from REJIS. We have been able to move forward with some of the components of Enterprise Supervision; however, this too will soon slow down without the necessary data from REJIS.
- The Court has been working with the Kansas City Kansas Police Department (KCKPD) on their rollout of a new eCitation system (Enforcement Mobile), which is also a Tyler Technologies system. The Court's work on this has been ongoing since November (2023) – we are very near to "go live," which we anticipate being before the end of June.
- After having been without defense counsel services for 9 months, a contract for legal services was signed on 10/27/2023 - our new contract vendor is Perry and Trent, L.L.C. Due to being without defense counsel services for so long, the backlog of defense counsel cases was substantial. The contract vendor is working diligently on the backlog of cases, while keeping current cases current. There is still a fair amount of work to be done but significant progress has been made.

Cost Savings 2024 – 2025:
The majority of our operating budget is comprised of service/contract obligations, such as defense counsel, interpretation, and court management software. We have submitted a 2025 budget that is very close to the 2024 budget – only a very slight increase in a couple of line items. We continue to search for cost savings where we can.

- Utilization of the PropioOne application (video interpretation services) results in significant cost savings. Video interpretation is $.73 per minute, with an average call lasting 10 minutes or less – which equates to a cost of $7.30. An in-person interpreter, per contract cost, would be $130.
- We have reduced / are reducing costs to our citizens by:
    - Elimination of the $30 court cost fee.
    - Offering classes through Municipal Court (Risk Engagement Assessment Liaison) at no cost to the participant – classes taken through an outside vendor range in cost from $100 to $150 (on average).
    - We hope to continue the Suspended License Intervention Program (SLIP) as this program results in significant cost savings for our citizens.

Department: Municipal Court

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,830,359	$1,904,081	$1,968,286	$2,032,722
Contractual Services	$171,391	$419,833	$579,833	$579,833
Commodities	$20,163	$16,400	$26,400	$26,400
Grants and Claims	$3,382	$2,340	$2,340	$2,340
Miscellaneous / Other	0	$1,782	$1,782	$1,782
Total	$2,025,295	$2,344,436	$2,578,641	$2,643,077

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Municipal Court Division	23.00	23.00	24.00	24.00
Total	23.00	23.00	24.00	24.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$2,025,295	$2,344,436	$2,578,641	$2,643,077
Total	$2,025,295	$2,344,436	$2,578,641	$2,643,077

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Municipal Court Division	$2,025,295	$2,344,436	$2,578,641	$2,643,077
Total	$2,025,295	$2,344,436	$2,578,641	$2,643,077

Department: Municipal Court

Division: Municipal Court Division

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,830,359	$1,904,081	$1,968,286	$2,032,722
Contractual Services	$171,391	$419,833	$579,833	$579,833
Commodities	$20,163	$16,400	$26,400	$26,400
Grants and Claims	$3,382	$2,340	$2,340	$2,340
Miscellaneous / Other	0	$1,782	$1,782	$1,782
Total	$2,025,295	$2,344,436	$2,578,641	$2,643,077

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Municipal Court Division	23.00	23.00	24.00	24.00
Total	23.00	23.00	24.00	24.00

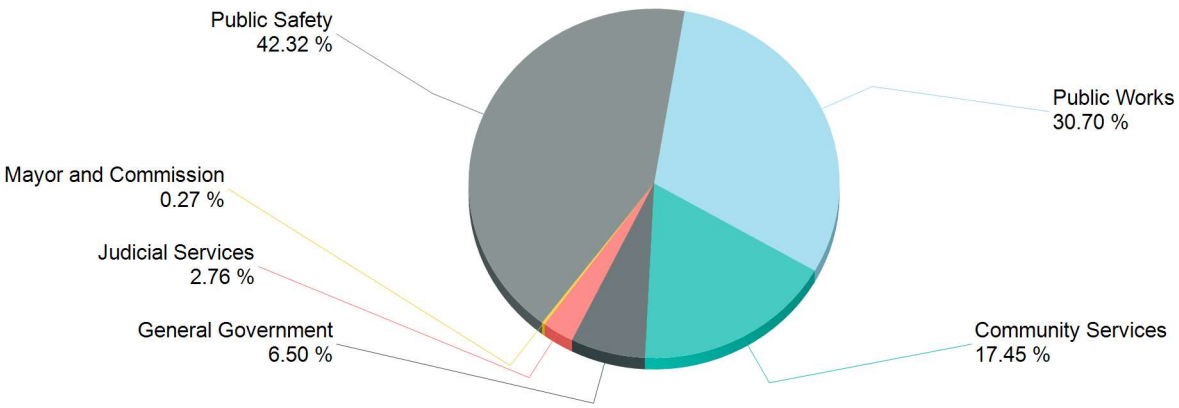
Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$2,025,295	$2,344,436	$2,578,641	$2,643,077
Total	$2,025,295	$2,344,436	$2,578,641	$2,643,077

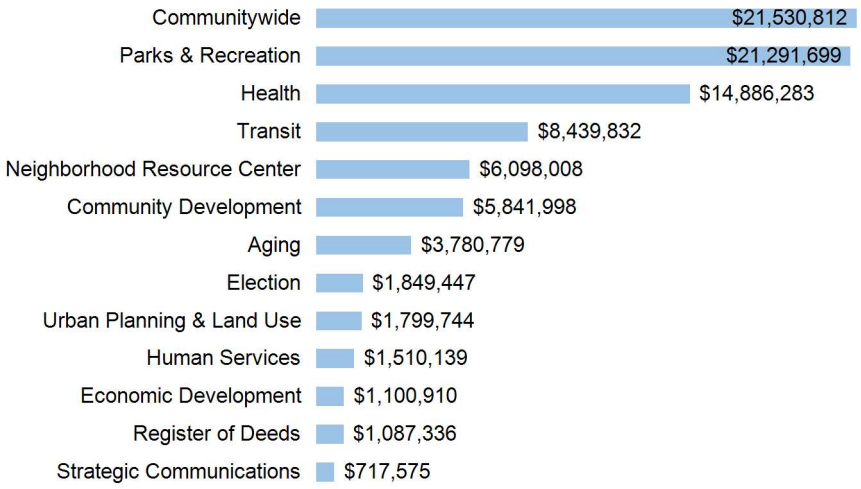
Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Municipal Court Administration	$2,025,295	$2,344,436	$2,578,641	$2,643,077
Total	$2,025,295	$2,344,436	$2,578,641	$2,643,077

COMMUNITY SERVICES

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Section: Community Services





Departments / Divisions

Aging

- Service Program Elderly

Community Development

- Community Development Division

Communitywide

- Community Programs
- Community-wide Projects
- Outside Agencies
- Passthrough
- Special Assets
- Special Community Grants
- Stadium

Economic Development

- Economic Development Division
- Land Bank

Election

- Election Division

Health

- Clinical Services
- Health Administration
- Public Health

Human Services

- Human Relations/Human Services

Neighborhood Resource Center

- Administrative
- Building Inspection
- Livable Neighborhoods
- NRC Administration
- Property Maintenance Enforcement

Parks & Recreation

- Historical Museum
- Park Administration
- Park Rangers
- Parks
- Property Maintenance
- Recreation
- Sunflower Hills Golf Course

Register of Deeds

- Register of Deeds Division

Strategic Communications

Strategic Communications Division

Transit

Transit Division

Urban Planning & Land Use

Planning & Zoning

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DEPARTMENT: WYANDOTTE/LEAVENWORTH AREA AGENCY ON AGING & DISABILITY RESOURCE CENTER

Department Overview:
The purpose of the Wyandotte/Leavenworth Area Agency on Aging and Disability Resource Center is to serve as the single point-of-entry, or "no wrong door", where older adults, persons with disabilities, and their caregivers can obtain information and assistance on resources within the community that helps with a single issue or complex decisions. An Options Counselor will walk the customer through available resources meeting their needs.

The Wyandotte/Leavenworth Area Agency on Aging (AAA) is 1 of 11 AAA's across Kansas serving all 105 counties. AAA's are responsible for planning, implementing, and administering services to seniors and the disabled at the local level and found in every county across the nation.

Important Issues:
- *Wait List Established for Community Living Programs*- Due to the current need in our community for personal care services and homemakers, the agency started wait lists for these needed services. Without these services, people are at risk of nursing home placement.
- *Meals on Wheels Delivery Change to Private Sector*- Effective March 1, 2024, senior meal delivery transitioned to a private sector provider.

Highlights:
- *Older Americans Month May 2024*- This year's national theme is "Powered by Connection", focusing on how positive meaningful life connections have on the well-being and health of older adults. The Aging Department hosted a Sock Hop for the community with an estimated 250 participants. Mayor Garner and other Unified Government leadership joined in the celebration.

New Initiatives:
- *Aging Department Joins Community Podcast*- Rik Van Dyke, MSW, Program Manager, was featured on the podcast called *Kansas City Community Hour* hosted by Martha Kehr, Communications and Listener Outreach Coordinator. The podcast featured several programs available through the Aging Department and how listeners could contact the agency. This event will be ongoing.
- *SSI/SSDI Outreach, Access, and Recovery (SOAR)* - The Aging Department will serve as a pilot agency with SOAR through the nursing home screening process. SOAR helps to end homelessness through increased access to disability benefits and addiction resources.
- *Community Living Programs Transition to Electronic Case File Retention*- When the agency reached capacity for paper case file retention (7 years upon closure), Community Living Programs turned to SharePoint for a solution. Staff met with Unified Government IT key staff who worked together to develop an electronic database for storage. Currently, there are over 15,000 files stored in the cloud as opposed to stacked in boxes or over-crowded filing cabinets, saving the agency time, money, and space.
- *Senior Medicare Patrol*- The agency has partnered with the Kansas Department for Aging and Disability Services (KDADS) through a new RFP process which will require increased attention to elder fraud and financial abuse. This project will connect potential fraud cases directly to the Attorney General's Office for investigation and prosecution, saving Kansas potentially millions of dollars each year.
- *Seeking New Meal Providers*- Meals on Wheels will be selecting new providers.

Department: Aging

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,055,277	$1,094,861	$1,129,880	$1,167,054
Contractual Services	$1,512,549	$3,005,856	$1,503,403	$1,453,403
Commodities	$636,072	$1,465,802	$745,000	$745,000
Grants and Claims	$180,658	0	$377,496	$377,496
Transfers Out	0	$15,000	$15,000	$15,000
Reserves & Contingencies	0	$10,000	$10,000	$10,000
Total	$3,384,556	$5,591,519	$3,780,779	$3,767,953

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Service Program Elderly	12.00	12.00	12.00	12.00
Total	12.00	12.00	12.00	12.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$32,679	$50,000	$50,000	0
FND165 - County - Aging	$527,032	$823,593	$665,788	$673,153
FND262 - Department of Aging Grants	$2,824,846	$4,717,926	$3,064,991	$3,094,800
Total	$3,384,556	$5,591,519	$3,780,779	$3,767,953

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Service Program Elderly	$3,384,556	$5,591,519	$3,780,779	$3,767,953
Total	$3,384,556	$5,591,519	$3,780,779	$3,767,953

DEPARTMENT: COMMUNITY DEVELOPMENT

Department Overview:
The Department of Community Development is responsible for enhancing and increasing decent housing, public facilities, and services that promote neighborhood revitalization in the urban core of Kansas City, Kansas. The Department is supported through entitlement grants from the U.S. Department of Housing and Urban Development (HUD). These entitlement grants include Community Development Block Grant (CDBG) Home Investment Partnership Program Grant (HOME), and Emergency Solutions Grant (ESG) funds.

A minimum of 70% of funding must support activities that meet at least one of HUDS's three national objectives: benefit low- and moderate-income persons; prevent or eliminate slum and blight; and meet other urgent needs of the community, such as natural disasters. The CDBG program supports a myriad of activities including, but not limited to housing rehabilitation, infrastructure investments, economic development, public facilities, public services, and program administration. HOME funds may be used to carry out multi-year housing strategies through acquisition, owner-occupied home rehabilitation, rental assistance, and/or new housing construction. In addition, a minimum of 15% of the annual HOME allocation must be set aside for nonprofit Community Housing Development Organizations (CHDO's). These organizations undertake rehabilitation and new construction activities that benefit low to moderate income individuals and families. The ESG Program is designed to address the needs of those at-risk of or experiencing homelessness by increasing access to essential social services, emergency shelters, transitional housing, and other services.

Important Issues:
Activities carried out in Community Development are predicated on the Consolidated Annual Performance Evaluation Report (CAPER). This five-year report covers the years 2022-2026. The plan outlines existing and projected housing, homeless, and public services need within the community. These activities are funded by three federal entitlement grants: Community Development Block Grant, HOME Investment Partnership Program Grant, and the Emergency Solutions Grant Programs.

The total HUD allocation HUD 2024 Fiscal Year is $3,149,642. This represents a 9% decrease in FY 2023 allocation of $3,433,157. The breakdown is as follows:

- HOME – $741,712 23% reduction in FY2023 allocation ($968,472)
- CDBG – $2,208,226 3% reduction over fiscal 2023 ($2,272,2220)
- ESG – $199,704 3.5% increase in the FY 2023 allocation ($192,463)

Although there was a slight increase in funding for homeless activities, there was a slight dip in CDBG funding, and a very significant reduction in HOME funding. Such continued reductions in federal government investment will eventually jeopardize the long-term viability of Community Development programming.

New Initiatives:
The U.S. Department of Housing and Urban Development awarded the Unified Government an allocation totaling $3,197,903 in HOME Funds from the American Rescue Plan. The Commission approved a plan to utilize the funds to focus on non-congregate shelter. HOME ARP funds must be expended by September 2030.

Department: Community Development

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$788,226	$1,134,221	$1,099,983	$1,135,764
Contractual Services	$329,992	$517,563	$447,214	$525,214
Commodities	$3,084	$10,716	$10,716	$10,716
Capital Outlay	$684,855	0	$1,224,677	0
Grants and Claims	$2,637,017	$3,059,408	$3,059,408	$3,059,408
Total	$4,443,174	$4,721,908	$5,841,998	$4,731,103

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Community Development Division	12.00	12.00	12.00	12.00
Total	12.00	12.00	12.00	12.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$240,834	$263,000	$192,651	$124,651
FND225 - Community Development Grants	$4,202,340	$4,458,908	$5,649,347	$4,606,452
Total	$4,443,174	$4,721,908	$5,841,998	$4,731,103

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Community Development Division	$4,443,174	$4,721,908	$5,841,998	$4,731,103
Total	$4,443,174	$4,721,908	$5,841,998	$4,731,103

DEPARTMENT: ECONOMIC DEVELOPMENT

Department Overview:
The Economic Development Department (ED) plays an important role in helping our community grow the economic base, raise household income, add quality job opportunities, and realize desired amenities. ED Staff diligently pursues a diverse array of new development projects, supports small business growth and attraction, improves neighborhoods through Land Bank initiatives, and develops cross-functional strategies that create a strong and resilient community. By working closely with the Wyandotte County Economic Development Council (WYEDC) and other agencies, ED strives to produce better conditions for economic growth, workforce development, employment, and a high quality of life in neighborhoods.

Goals:

- Develop an economic plan that identifies employment sectors and marketing strategies.
- A fully staffed Economic Development Department.
- Facilitate investment, urban regeneration and job growth across Kansas City, Kansas.
- Develop comprehensive strategies that support business and the residential growth of neighborhoods and commercial corridors with a focus on infill properties and job wealth.
- Making KCK a leading small business friendly community with a continued focus on resiliency after the COVID-19 pandemic.
- Work to have a more visible working relationship with Small Business Assistant Center.

Highlights:

- Obtained a FUSE Fellow Housing Coordinator who is assisting with the development of a Housing Strategy that will be included as the Housing Element of the upcoming Citywide Comprehensive Plan.
- Updating the Land Bank policy to better serve the community, support neighborhood revitalization, and more clearly define the difference between policy, procedure, and strategy.
- The Land Bank continues to focus on infill development with over 450 projects in the pipeline and over 45 under construction or completed on previously vacant properties. Additionally, 90 structures have been rehabbed and placed back on the tax rolls for a total increase in appraised value of approximately $6 million.
- A new Land Bank online platform tool was created to streamline the application intake, review, community input and approval process.
- Continuing with the annual award and distribution of $50,000 in grants to small businesses, specifically to build resiliency and capacity of local entrepreneurs.
- The Neighborhood Revitalization Act (NRA) Plan assists an average of 50 homeowners and business-owners annually to invest in their properties without experiencing a significant increase in property taxes. On an interim basis, this task is being managed by the County Assessor's Office.
- Continuing with the implementation of the EPA's Brownfields Coalition Assessment Grant in coordination with KCMO to have more properties undergo environmental site assessments and remediation work.
- Ongoing assistance with the ongoing Kaw River redevelopment including the Yards II apartments project and the Rock Island Bridge all now under construction.
- After a long delay, the American Royal project has finally broken ground with preliminary grading currently underway.

Department: Economic Development

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$89,267	$717,608	$724,571	$601,933
Contractual Services	$425,591	$316,652	$316,652	$316,652
Commodities	$1,061	$9,687	$9,687	$9,687
Capital Outlay	$2,968,891	0	0	0
Grants and Claims	$2,200	$50,000	$50,000	$50,000
Total	$3,487,011	$1,093,947	$1,100,910	$978,272

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Economic Development Division	6.00	6.00	6.00	4.00
Land Bank	1.00	1.00	1.00	1.00
Total	7.00	7.00	7.00	5.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$343,038	$828,684	$864,867	$737,820
FND160 - County - General	$7,323	$265,264	$236,043	$240,452
FND223 - Tourism & Convention Prom	$872,045	0	0	0
FND266 - Other Grants	$186,620	0	0	0
FND269 - Gifts and Donations	$152,985	0	0	0
FND971 - City Project Fund	$1,925,000	0	0	0
Total	$3,487,011	$1,093,947	$1,100,910	$978,272

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Economic Development Division	$3,479,688	$858,168	$864,867	$737,820
Land Bank	$7,323	$235,780	$236,043	$240,452
Total	$3,487,011	$1,093,947	$1,100,910	$978,272

Department: Economic Development

Division: Economic Development Division

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$84,968	$585,076	$591,775	$464,728
Contractual Services	$422,591	$214,592	$214,592	$214,592
Commodities	$1,037	$8,500	$8,500	$8,500
Capital Outlay	$2,968,891	0	0	0
Grants and Claims	$2,200	$50,000	$50,000	$50,000
Total	$3,479,688	$858,168	$864,867	$737,820

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Economic Development Division	6.00	6.00	6.00	4.00
Total	6.00	6.00	6.00	4.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$343,038	$828,684	$864,867	$737,820
FND160 - County - General	0	$29,484	0	0
FND223 - Tourism & Convention Prom	$872,045	0	0	0
FND266 - Other Grants	$186,620	0	0	0
FND269 - Gifts and Donations	$152,985	0	0	0
FND971 - City Project Fund	$1,925,000	0	0	0
Total	$3,479,688	$858,168	$864,867	$737,820

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Economic Development	$3,479,688	$858,168	$864,867	$737,820
Total	$3,479,688	$858,168	$864,867	$737,820

Department: Economic Development

Division: Land Bank

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$4,299	$132,533	$132,796	$137,205
Contractual Services	$3,000	$102,060	$102,060	$102,060
Commodities	$24	$1,187	$1,187	$1,187
Total	$7,323	$235,780	$236,043	$240,452

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Land Bank	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$7,323	$235,780	$236,043	$240,452
Total	$7,323	$235,780	$236,043	$240,452

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Land Bank	$7,323	$235,780	$236,043	$240,452
Total	$7,323	$235,780	$236,043	$240,452

DEPARTMENT: ELECTION OFFICE

Mission Statement:
The Wyandotte County Election Office is dedicated to conducting fair, transparent, and secure elections for the citizens of Wyandotte County.

Overview:
The Wyandotte County Election office is responsible for administering all Federal, State, and Local elections that fall within the jurisdiction of Wyandotte County. This includes:

- Conducing elections in Wyandotte County according to State and Federal laws.
- Answering public calls and questions pertaining to the election process.
- Processing new and updated voter registration requests, and continuously performing list maintenance activities on the voter registration database to ensure the accuracy of voter registration.
- Find and retain ADA accessible Polling Places and Early In-Person Polling Places.
- Recruit, train, and retain election workers to support the voters of Wyandotte County.
- Ensure the accuracy and security of every vote cast by testing all equipment prior to and after every election and ensuring that every voter who wishes to vote is issued the correct ballot.
- Research and recommend that provisional ballots be counted or rejected, according to state law, to the Wyandotte County Commissioners who set as the Board of County Commissioners.
- Work with Federal and State partners to ensure the physical and cyber security of elections.

Highlights:

- Elections are designated as critical infrastructure by the U.S. Department of Homeland Security. This designation ensures the safety, security, and accessibility of both the physical and cyber security of election systems.
- During the 2023 calendar year, the Wyandotte County Election Office conducted the following activities:
    - Elections conducted: 2
    - Voter outreach/education by letter, postcard, and statutory mailings: 239,138
    - Changes to voter registrant information processed: 34,152
    - Documents processed provided by voters: 30,958
    - Total voters processed in 2023: 20,308
    - Conducting four elections during the 2024 calendar year.

New Initiatives:

- Enhancing the security of the election office through a grant provided by the Kansas Secretary of States Office
- Expanding the availability of paper ballots at Early In-Person voting locations to include all five early voting locations:
    - Edwardsville Community Center
    - Eisenhower Recreation Center
    - Joe Amayo/Argentine Community Center
    - Patricia Diane Kane Community Center
    - Wyandotte County Election Office

Department: Election

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$979,912	$1,203,246	$1,192,002	$1,230,581
Contractual Services	$371,915	$504,665	$501,170	$461,170
Commodities	$75,002	$122,525	$106,275	$97,775
Capital Outlay	$877	0	0	0
Reserves & Contingencies	0	$50,000	$50,000	$50,000
Total	$1,427,707	$1,880,436	$1,849,447	$1,839,526

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Election Division	19.25	19.25	19.25	14.25
Total	19.25	19.25	19.25	14.25

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$877	0	0	0
FND162 - County - Elections	$1,426,830	$1,880,436	$1,849,447	$1,839,526
Total	$1,427,707	$1,880,436	$1,849,447	$1,839,526

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Election Division	$1,427,707	$1,880,436	$1,849,447	$1,839,526
Total	$1,427,707	$1,880,436	$1,849,447	$1,839,526

DEPARTMENT: UNIFIED GOVERNMENT PUBLIC HEALTH DEPARTMENT (UGPHD)

Department Overview:
The Health Department's mission is to prevent disease, promote wellness, and protect and improve the health and environment of Wyandotte County.

Important Issues:

- The Unified Government Public Health Department underwent a leadership change in October 2023 and with this change has come several other changes including a new Organizational Chart that is designed to improve efficiency and financial sustainability with an increase focus on accessing additional funding streams.
- The UGPHD completed its 2024 -2028 Strategic Plan which highlights six areas for the Public Health Department to focus on over the next several years:
    - Decrease Maternal/Infant Mortality
    - Promote Mental Health; Reduce Health Problems related to Substance Use and Substance Use Disorder.
    - Reduce Health Problems related to Violence.
    - Ensure Equitable Access to Clean Non-Hazardous Environment at Home, Work, School and Play.
    - Increase Organizational Effectiveness.
    - Increase Healthcare Access – is part of the Community Health Improvement Plan (CHIP).

Highlights:

- The UGPHD received $294,840 over a 3-year period as part of a Centers for Disease Control (CDC) pass through grant from Kansas Department of Health and Environment (KDHE) for strengthening U.S. Public Health Infrastructure, Workforce, and Data Systems. In the UGPHD's plan submitted to and approved by KDHE we will offer Continuing Education/Tuition Assistance to Health Department staff, provide hiring bonuses for Registered Nurses, and purchase a subscription for a Performance Management software package.

New Initiatives:

- The UGPHD became Nationally Accredited through the Public Health Accreditation Board (PHAB) on November 17, 2020. One of the requirements of this accomplishment is that it necessitates the UGPHD to go through Public Health reaccreditation process every 5 years. Thus, we are starting the process of reviewing and providing documentation of the requirements to be able to apply for reaccreditation when it is due in 2025.
- In 2023 the UGPHD underwent a Clinical Services Evaluation and Strategic Planning process. One of the recommendations from this report was to enhance marketing, branding, and communications of the UGPHD services to the community. In an effort to fulfil this recommendation, the UGPHD is working to develop some new marketing strategies which include educating the public on the new foci of the UGPHD post Covid.

Department: Health

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$7,453,226	$8,002,039	$8,728,232	$8,861,776
Contractual Services	$3,728,034	$3,584,165	$3,579,865	$3,529,456
Commodities	$355,769	$674,826	$679,126	$645,743
Capital Outlay	$95,590	$50,000	0	0
Grants and Claims	$1,100,649	$1,849,000	$1,849,000	$1,849,000
Transfers Out	0	$60	$60	$60
Reserves & Contingencies	0	$100,000	$50,000	$50,000
Total	$12,733,266	$14,260,090	$14,886,283	$14,936,035

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Clinical Services	54.00	54.00	54.50	53.50
Health Administration	17.00	17.00	19.50	18.50
Public Health	21.50	21.50	25.50	25.50
Total	92.50	92.50	99.50	97.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$660,547	$977,328	$977,294	$979,327
FND172 - County - Health Department	$3,873,403	$4,476,205	$4,498,237	$4,373,660
FND263 - Health Department Grants	$6,248,369	$8,220,032	$8,813,519	$8,967,608
FND266 - Other Grants	$1,933,011	$586,525	$597,232	$615,440
FND269 - Gifts and Donations	$17,936	0	0	0
Total	$12,733,266	$14,260,090	$14,886,283	$14,936,035

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Clinical Services	$6,230,261	$7,115,746	$7,113,228	$7,165,497
Health Administration	$5,042,145	$2,241,762	$2,491,311	$2,440,412
Public Health	$1,460,861	$4,902,582	$5,281,743	$5,330,126
Total	$12,733,266	$14,260,090	$14,886,283	$14,936,035

Department: Health

Division: Health Administration

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$2,000,655	$1,308,967	$1,608,516	$1,577,067
Contractual Services	$1,749,266	$489,835	$486,835	$468,385
Commodities	$130,529	$142,900	$145,900	$144,900
Capital Outlay	$61,047	$50,000	0	0
Grants and Claims	$1,100,649	$200,000	$200,000	$200,000
Transfers Out	0	$60	$60	$60
Reserves & Contingencies	0	$100,000	$50,000	$50,000
Total	$5,042,145	$2,291,762	$2,491,311	$2,440,412

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Health Administration	17.00	17.00	19.50	18.50
Total	17.00	17.00	19.50	18.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$21,361	$65,000	$65,000	$65,000
FND172 - County - Health Department	$1,583,362	$1,336,982	$1,511,242	$1,435,901
FND263 - Health Department Grants	$1,486,474	$343,255	$357,837	$364,071
FND266 - Other Grants	$1,933,011	$546,525	$557,232	$575,440
FND269 - Gifts and Donations	$17,936	0	0	0
Total	$5,042,145	$2,291,762	$2,491,311	$2,440,412

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Health Department Administration	$5,042,145	$2,291,762	$2,491,311	$2,440,412
Total	$5,042,145	$2,291,762	$2,491,311	$2,440,412

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DEPARTMENT: UNIFIED GOVERNMENT PUBLIC HEALTH DEPARTMENT (UGPHD)
DIVISION: CLINICAL SERVICES

Division Overview:
The Health Department's mission is to prevent disease, promote wellness, and protect and improve the health and environment of Wyandotte County.

Important Issues:

- There is currently a Hepatitis A outbreak that is primarily associated with persons experiencing homelessness and/or drug use, both injectable and non-injectable. Hepatitis A is a very contagious reportable disease and vaccination is the most effective way to prevent it. We have received 100 doses of vaccine from KDHE and have been working with community partners at Heart to Heart, Crosslines and Willa Gill to provide this vaccine to the high-risk population within our community.
- Duchesne, a primary care safety net clinic that has provided services to the uninsured population of Wyandotte County for 35 years will be closing its doors on June 3, 2024, potentially leaving approximately 1500 mostly uninsured clients seeking healthcare elsewhere. The UGPHD has been in conversations of how-to best help and coordinate the transition of care to alternative providers.
- As of June 30, 2024, Providence Medical Center will no longer provide Labor and Delivery care/services on their Wyandotte County campus leaving Kansas University the only prenatal delivery hospital within Wyandotte County.

Highlights:

- Wyandotte County has some of the lowest Childhood immunization rates in the State. Two local school districts have especially low vaccination rates. The UGPHD received a grant from the National Association of City and County Health Officials to investigate the reasons for the high rates of vaccine hesitancy within these school districts population and formulate a plan to improve vaccination rates in the county.
- With a dedicated FTE for the UGPHD's Fetal Infant Mortality Review Community Action Team (FIMR CAT) the UGPHD was able to apply for and receive a grant through National FIMR to begin implementation of several strategies prioritized by the Community Action Team including providing safe sleep environments to at-risk parents and plan for and hold a bereavement event for families affected by fetal/infant loss.

New Initiatives:

- In response to the Clinical Services Evaluation recommendations completed last year the UGPHD has started a Request for Proposal process to select and transition to a new Electronic Medical Record (EMR) system due to several inefficiencies and patient safety concerns with the current system.
- On March 8, 2024, the UGPHD started a minor care clinic initiative to provide a limited number of services to include work and sports physicals, urinary tract infection testing and treatment, ear/sinus infection evaluation and treatment.
- The UGPHD has started piloting a satellite clinic at the Bonner Springs Community Center. This satellite clinic occurs on the 1st & 3rd Thursday of the month from 9:00am to 11:30am. The first clinic was April 18, 2024.

Department: Health

Division: Clinical Services

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$4,141,793	$4,727,768	$4,775,250	$4,862,445
Contractual Services	$1,917,036	$1,888,902	$1,888,902	$1,876,859
Commodities	$161,539	$449,076	$449,076	$426,193
Capital Outlay	$9,893	0	0	0
Total	$6,230,261	$7,065,746	$7,113,228	$7,165,497

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Clinical Services	54.00	54.00	54.50	53.50
Total	54.00	54.00	54.50	53.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$639,186	$912,328	$912,294	$914,327
FND172 - County - Health Department	$1,599,048	$2,149,160	$2,140,254	$2,096,900
FND225 - Community Development Grants	0	0	0	0
FND263 - Health Department Grants	$3,992,027	$4,004,257	$4,060,680	$4,154,270
Total	$6,230,261	$7,065,746	$7,113,228	$7,165,497

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
County Coroner	$639,186	$912,328	$912,294	$914,327
Epidemiology	$925,396	$692,663	$655,851	$669,613
Family Planning	$782,631	$856,803	$775,002	$786,781
General Clinic	$124,090	$1,023,474	$945,299	$947,391
Lab	$93,111	$145,219	$206,015	$211,729
Maternal & Child Health	$856,024	$1,141,037	$1,209,167	$1,234,120
Medical Records	$238,062	$291,425	$375,556	$317,346
Personal Health Services	$2,428,582	0	0	0
WIC & Early Childhood	$143,179	$2,002,796	$2,034,044	$2,084,190
Total	$6,230,261	$7,065,746	$7,113,228	$7,165,497

DEPARTMENT: UNIFIED GOVERNMENT PUBLIC HEALTH DEPARTMENT (UGPHD)
DIVISION: PUBLIC HEALTH

Division Overview:
The Health Department's mission is to prevent disease, promote wellness, and protect and improve the health and environment of Wyandotte County.

Important Issues:
- New KCKPS Health Curriculum: Health educators have been providing sexual health education to 9th grade students in KCK Public Schools. In Fall 2024, the school district will start a new health curriculum that covers this material, a positive step towards sustaining this education for students.
- Discontinue Redundant School Inspections: Governor Kelly signed HB2754 on April 12, exempting local governments from performing school sanitary inspections. These inspections are redundant to ones already performed by the state; if discontinuing these local school sanitary inspections is approved by the County Commissioners this could free up Health Department inspections staff for other work.

Highlights:
- Launched 2024-2028 CHIP: The Health Department with over 100 organizational partners launched the 2024-2028 Community Health Improvement Plan (CHIP) in early 2024. Assessment showed similar barriers to health as in the previous plan, so the focus remains on affordable housing, access to living wage jobs, access to healthcare services, and violence prevention. One noteworthy addition is mental health and substance use (Behavioral Health). Overdose deaths and mental health issues rose dramatically during COVID and remain crisis health issues in our community.
- Good Samaritan Overdose Law: The policy team worked with Kansas moms who have lost children to drug overdose to advocate for a bill that provides immunity from prosecution for certain drug crimes when persons provide medical assistance during an overdose. Both chambers have passed the bill, and it sits on Governor Kelly's desk.
- New partnership with KCK Housing Authority: Working with the Mayor's Taskforce on Unhoused & Neighbors in Need and the CHIP Safe & Affordable Housing Team, the HD assisted the Housing Authority in securing financial support from the Health Forward Foundation to recruit new landlords into Section 8 voucher programs and provide financial assistance to tenants for security deposits and other initial rental costs.
- Lead Remediation Program: The kNOw Lead KCK program has received seven (7) applications from families in need; two risk assessments have been completed and a contractor walk-thru will be held at the end of May. Lead remediation work will begin in June 2024, with the goal to remediate 85 homes by December 2026.

New Initiatives:
- Tobacco Retail License Program. The Commission passed a local tobacco retail license on 12/7/23, adding a $600 annual license fee for the 160+ tobacco retailers in Wyandotte which funds compliance checks to ensure retailers are not selling to youth under 21. License applications will be released to retailers Nov 1, 2024, and the program starts 2025.
- Substance Use Program: In response to high rates of addiction and overdose, the Health Department has rapidly expanded its substance use program. New initiatives in 2024 include a Medication Assisted Treatment partnership, and Narcan vending machines.

Department: Health

Division: Public Health

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,310,778	$1,965,305	$2,344,466	$2,422,264
Contractual Services	$61,732	$1,205,428	$1,204,128	$1,184,213
Commodities	$63,701	$82,850	$84,150	$74,650
Capital Outlay	$24,650	0	0	0
Grants and Claims	0	$1,649,000	$1,649,000	$1,649,000
Total	$1,460,861	$4,902,582	$5,281,743	$5,330,126

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Public Health	21.50	21.50	25.50	25.50
Total	21.50	21.50	25.50	25.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND172 - County - Health Department	$690,993	$990,062	$846,741	$840,859
FND263 - Health Department Grants	$769,868	$3,872,520	$4,395,002	$4,449,267
FND266 - Other Grants	0	$40,000	$40,000	$40,000
Total	$1,460,861	$4,902,582	$5,281,743	$5,330,126

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Air Pollution	$427,119	$676,103	$614,466	$630,792
Child Care	$147,115	$265,906	$280,837	$285,630
Community Health	$16,529	$958,136	$1,121,484	$1,142,802
Environmental	$400,799	$2,748,274	$3,146,370	$3,156,203
Health Education	$442,384	0	0	($5,000)
Personal Responsibly Education	$24,426	0	0	0
Planning & Operations	$2,489	0	0	0
Strategic Operations & Communications	0	$254,162	$118,586	$119,700
Total	$1,460,861	$4,902,582	$5,281,743	$5,330,126

DEPARTMENT: COUNTY CORONER

Department Overview:
The County Coroner's office is established by the State of Kansas (KSA 22a-226). The County Coroner takes charge of dead bodies, makes inquiries regarding the cause of death, and provides a Coroner's Report to the Clerk of the District Court for District 29, Wyandotte County. The County Coroner designates a qualified pathologist to conduct autopsies as necessary.

Highlights:

- The coroner's office relocated to the Wyandotte County Public Health Department last July. The Administrative Coordinator is easily accessible to those on FIMR and Youth Death Review Committees and for other divisions within the health department.
- The Administrative Coordinator still works closely with Dr. Hossain and the private pathology group, Forensic Medical.
- The Coroner's Office continues to contract with third party vendors. Dr. Hossain as our District Coroner and Forensic Medical to provide autopsy services and to take reports of deaths as the come in.

New Initiatives:

- The office would like to convert all the death investigation files currently on microfilm to a digital format. This has not been done yet as so many of the costs of this department are totally out of our control. We have wanted to do this for many years, but there are always more important budget issues.
- Until the conversion of microfilm to digital format, a microfilm printer is periodically needed.

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DEPARTMENT: HUMAN SERVICES

Department Overview:
The mission of the Human Services Department is to work in concert with interrelated departments, community partners, stakeholders, individuals, and families to provide access, education, and empowerment to promote self-sufficiency to a diverse service population while maintaining a commitment to ensuring a quality delivery of services.

Highlights:

- Provided Landlord/Tenant Training to educate and empower citizens about their rental rights and responsibilities.
- Provide technical assistance and information regarding landlord and tenant's rental rights and responsibilities. Sponsor Landlord and Tenant Trainings to empower individuals in the community and educate landlords on subjects such as discrimination, protected class, reasonable accommodation etc.
- Collaboration with KCK School District to educate students, teachers, and parents about Intellectual Developmental Disability (I/DD) access to services. Mailed out over 100 packets to school personnel to encourage invitation to speak at school sponsored events to promote education regarding Intellectual and Developmental Disability (I/DD) services.
- Organizing and hosting the Annual Wyandotte County Ethnic Festival event.
- Host health/provider fairs to provide education about services and support to our most vulnerable populations.
- Participation in the Core4 project to educate students in Metro about jobs in Human Services.
- Implemented web-based application, brochures and information for ease accessing information regarding services available through Human Services.
- Human Services webpage now has a Contact Us link for the community to directly email any questions or concerns they have regarding community issues, services, and support. A calendar of events section on the webpage was also created.
- Continuing education training for onsite Dispute/Mediation staff.
- Advisory Commission on Human Relations and Disability Issues linking with Community to provide ongoing education and awareness of Fair Housing, Public Accommodation and recently passed Non-Discrimination Ordinance.

New Initiatives:

- CDDO will be offering for the fourth year a Summer Day Program Initiative for Intellectual and Developmentally Disabled citizens of our community. This program will assist families of disabled adults who remain at home with little to no social and community outlet while they continue to wait State funded services.

Department: Human Services

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$731,209	$764,802	$761,152	$786,354
Contractual Services	$411,285	$480,308	$480,308	$460,308
Commodities	$11,987	$33,679	$33,679	$33,679
Capital Outlay	0	$150,000	$150,000	0
Reserves & Contingencies	0	$85,000	$85,000	$85,000
Total	$1,154,481	$1,513,789	$1,510,139	$1,365,341

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Human Relations/Human Services	8.00	8.00	8.00	8.00
Total	8.00	8.00	8.00	8.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$88,601	$94,072	$93,738	$96,509
FND171 - Developmental Disability	$497,652	$876,882	$875,721	$713,572
FND259 - Human Services Grants	$546,776	$542,835	$540,680	$555,260
FND266 - Other Grants	$20,220	0	0	0
FND269 - Gifts and Donations	$1,233	0	0	0
Total	$1,154,481	$1,513,789	$1,510,139	$1,365,341

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Human Relations/Human Services	$1,154,481	$1,513,789	$1,510,139	$1,365,341
Total	$1,154,481	$1,513,789	$1,510,139	$1,365,341

DEPARTMENT: HUMAN SERVICES

DIVISION: COMMUNITY DEVELOPMENTAL DISABILITIES ORGANIZATION

Division Overview:
The Wyandotte County Developmental Disabilities Organization (WCDDO) is charged with the responsibility of arranging services for the Intellectual and/or Developmental Disabilities (I/DD) population in Wyandotte County. WCDDO contracts with local providers to provide I/DD services and we provide the quality oversite of those agencies and services in the county. WCDDO also determines eligibility for services, funding as well as administering the functional assessment for new and current persons served in the State of Kansas database. This division is funded 65% grant and 35% mill levy funds.

Important Issues:

- There are over 800 individuals who have been identified as I/DD in Wyandotte County. There are currently 211 individuals waiting for I/DD services due to lack of state funding. The average wait on this list is 10 years.
- The grant program is to assist with various unmet needs of IDD persons within the Wyandotte CDDO service area. The range and scope of products, goods and services should promote the health, safety, and welfare of the recipient. The grant program covers medically necessary procedures, equipment, and supplies *(not otherwise paid by Medicaid).* Medicaid eligible services or products can be considered if there is no Medicaid funding available.

Highlights:

- In FY2024 over 20 individuals were offered funding from the Statewide waitlist.
- 119 individuals received needed medical, dental, program services, equipment, Special Olympics activities other emergent needs paid for through State and local funds.

New Initiatives:

- Work in collaboration with the Wyandotte Comprehensive Special Education Cooperative, UMKC, Vocational Rehabilitation and local business owners in the Pilot of a Life Skill III class that will focus on gaining on the job training.
- Develop a plan in collaboration with Council of Community members and affiliates to address capacity issues in the event of available wait list funds and emergencies situations.
- CDDO continue to work with their volunteer committee to address concerns in the areas of health care, civil rights, housing, education, support availability, employment, family support, and social security.
- CDDO plans to continue hosting I/DD Fair that is made up of local I/DD providers and managed care organizations. The goal is to provide families with information about services and provide opportunities for families to meet and greet our local service providers.
- Continue to partake in job fairs and trade shows to distribute information for awareness of Intellectual / Developmental Disabilities.
- Summer Grant Program for individuals 18 years or older on the Statewide waitlist. 3-month program for 30 eligible individuals to access with a total program cost of over $60,000 dedicated to the program.

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DEPARTMENT: HUMAN SERVICES
DIVISION: DISPUTE RESOLUTION

Division Overview:
The Dispute Resolutions Office (DRO) is instrumental in resolving hundreds of petty offenses. Misdemeanor cases handled by DRO include the following: phone harassment, assault, battery, petty theft (criminal damage of $1000.00 or less; petty theft of $1,500 or less), and landlord/tenant issues. Most referrals come from the Police Department, Animal Services, Code Enforcement, Municipal Courts and/or other Unified Government sources in addition to citizen complaints.

Important Issues:
- Dispute resolution continues to provide opportunities for educating the public regarding best practices when navigating the DRO process.

Highlights:
- Approximately 90% of cases referred are resolved without additional court involvement.
- The DRO electronically and manually files on average 200 police reports monthly.
- The Dispute Resolution mediator is a State approved Mediator.
- The DRO Mediator is solely responsible for reviewing misdemeanor police reports filed by alleged victims to validate that all required information by the prosecutor's office is complete and accurate on the Police report for victims who choose not to have their cases mediated but would rather attempt to prosecute.
- DRO participates in the Annual Ethnic Festival providing information and education regarding the role of Dispute Resolution and the impact to the community.
- Participant in the monthly Livable Neighborhood providing information to the public.
- Annual and semiannual training in Landlord/Tenant rights and education and continued training in Mediation coursework.
- Provides Quarterly to Semi-Annual training of the Dispute Resolution Process to each level of the KCKPD.
- Attending Fair Housing Policy Training to provide continued education to the public.
- DRO developed a requested training for Code Enforcement on how to handle and diffuse difficult situations when encountering residents.

New Initiatives:
- Develop an online application process for Dispute/Mediation requests from citizens.
- Develop and offer training for dispute/conflict resolution for those departments who interface with the public.

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DEPARTMENT: NEIGHBORHOOD RESOURCE CENTER

Department Overview:
The Neighborhood Resource Center (NRC) consists of the following divisions: Building and Rental Inspections, Property Maintenance Compliance, Administrative and Livable Neighborhoods. NRC assists with coordinating resources to identify and address challenges facing the community's neighborhoods and businesses. The NRC works collaboratively with other departments to form a single resource center. These departments include Community Policing, Planning and Urban Design, Fire, Public Works, Parks and Recreation, Public Health, Legal, and Community Development. The NRC also supports development efforts through assigning staff and supporting the Developmental Review Committee (DRC).

Important Issues:
- We plan to bring a recommendation to the governing body within the next year for the adoption of new codes. These codes include the Building, Fire, Residential, Electrical, Plumbing, Mechanical, Energy, Property Maintenance and Existing Building codes. Staff are starting to work with other local jurisdictions to review the 2024 edition of these Codes. There has been a delay in this process due to some outstanding issues with the final version of the Energy code that delayed the publication of some books and reference materials. We work with other local jurisdictions to try and be uniform in the building codes adopted and related amendments.
- Maintain ability to continue training and education for staff on Codes and Ordinances to ensure professional and accurate enforcement of codes and standards.
- Vehicles are very important for the functionality of our Building, Property Maintenance and Business License field staff. A few years ago, we sold off several of our oldest fleet vehicles and utilized the new Enterprise Program. When we entered the program the only vehicle available was the Chevrolet Traverse. This year we had a change to get a smaller car to increase efficiency as well as reduce the monthly payments. We hope to replace the rest of our UG owned fleet utilizing the Enterprise program soon.
- Safety of staff while operating in the field and interacting with the public.
- Any reductions to our 2025 Budget/Programs may impact our efficiency and effectiveness.

New Initiatives/Goals:
- Working with staff to develop new customer service goals and objectives.
- Working with DOTS, Planning and Public Works plan to successfully upgrade and move our Accela application to the cloud. By moving this application to the cloud, it will allow staff to access their work from anywhere they have an internet connection. Ever since our “hack” staff has not been able to access our application/database outside of our office.
- Developing our processes within the new Accela platform to be able to track and collect additional data to help us improve our services and development review timeline.
- Develop our Business Licensing processes in the new Accela platform to help us manage all the interactions between other departments required to give input associated with business process requests.
- Upgrading and relocating our Accela application to the cloud we will be able to utilize the ProjectDox application that was purchased during the pandemic This application is a plan review software that our customers can use and interact with to submit and follow development review plan review process until approval and issuance of permit(s).

Department: Neighborhood Resource Center

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$3,989,588	$4,788,367	$4,617,122	$5,013,714
Contractual Services	$776,919	$1,143,444	$1,093,444	$852,880
Commodities	$93,649	$120,788	$120,788	$120,788
Capital Outlay	$20,423	$115,000	$115,000	$160,000
Grants and Claims	$29,626	$51,104	$36,604	$826
Transfers Out	0	$115,000	$115,000	$115,000
Miscellaneous / Other	0	$50	$50	$50
Total	$4,910,206	$6,333,753	$6,098,008	$6,263,258

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Administrative	18.00	18.00	18.00	18.00
Building Inspection	11.00	11.00	11.00	11.00
Livable Neighborhoods	2.00	2.00	2.00	0.00
NRC Administration	2.00	2.00	2.00	2.00
Property Maintenance Enforcement	23.00	23.00	22.00	27.00
Total	56.00	56.00	55.00	58.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$4,883,683	$6,084,253	$5,913,008	$6,033,258
FND160 - County - General	$26,523	$50,000	$50,000	$50,000
FND225 - Community Development Grants	0	$20,000	$20,000	$20,000
FND249 - Transit Grants	0	$64,500	0	0
FND635 - Fleet Maint & Vehicle Replace	0	$115,000	$115,000	$160,000
Total	$4,910,206	$6,333,753	$6,098,008	$6,263,258

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Administrative	$1,176,388	$1,526,708	$1,417,040	$1,469,073
Building Inspection	$1,051,270	$1,209,619	$1,203,038	$1,237,333
Livable Neighborhoods	$367,660	$553,403	$488,955	$130,000
NRC Administration	$644,700	$672,205	$663,226	$672,325
Property Maintenance Enforcement	$1,670,188	$2,371,819	$2,325,748	$2,754,527
Total	$4,910,206	$6,333,753	$6,098,008	$6,263,258

DEPARTMENT: NEIGHBORHOOD RESOURCE CENTER
DIVISION: ADMINISTRATIVE

Division Overview:
The Administrative Division is responsible for ensuring good customer service for both the external and internal customers of the Neighborhood Resource Center including all clerical functions needed for each division/program. We support all the NRC Divisions including Building/Rental Inspections, Property Maintenance Compliance and Livable Neighborhoods. The Administrative Division also includes the licensing portion of the Residential Rental License and Inspection program as well as Business License/Occupation Tax. The Business License/Occupation Tax is responsible for the enforcement of numerous Unified Government taxation and regulated licensing ordinances.

Important Issues:
- The License Administrator and two License Inspectors are all new to the division, having all started within approximately the last 13 months. In addition, we have two new clerical staff charged with assisting Business License hired within the last 6 months. With all the personnel being new to their positions, there is an expected learning curve as well as taking new looks at current ordinances.
- The two business license inspectors have been visiting delinquent businesses throughout our city in efforts to collect the occupational taxes due. We are hopeful that continued efforts in this area will show some great results and bring the delinquent number down considerably.
- Food trucks have become a hot topic for many in the Unified Government as well as the citizens of Kansas City, Kansas. Business License personnel have worked with various departments to provide education to both food truck owners and citizens. Staff have also worked to assist food truck owners to get licensed with proper inspections and certifications to operate.

Highlights:
- This division has continued efforts to bring staffing levels back up to pre-pandemic levels. Although we have struggled, we are making ground and currently as of May 10th, our division is one employee short of finally being fully staffed. Hoping to make recommendations to hire soon to bring us to full staff.
- We are continuing to highlight the importance of customer service and what that is for both internal and external customers. Discussions and brainstorming ways to promote good customer service are being had in staff meetings.
- Among regular daily duties, Business License staff will also be collecting for several special events throughout the city with vendor participation: NASCAR races, fireworks stand, 3rd Fridays art walks, Central Avenue Betterment Association (CABA) events, special events at Legends field, the Wyandotte County Fair and World Series of BBQ.

New Initiatives:
- The first download of our current Accela database was transferred on April 8th to what will be our new Accela SAAS solution. This download kicks off efforts of the new upgrade and implementation projected completion date later this year. The Accela SAAS solution moves our database to the cloud and provides many advantages to the UG.
- The mailing of this year's Rental license renewals was sent along with a brochure from the Property Maintenance Compliance Division regarding the most common property maintenance violations. This was an effort to help educate both landlords and tenants and to assist them in not allowing their property to become in violation. We will continue to try to find new ways to communicate with the public and our customers.
- Continue to look at and work on customer service efforts and develop benchmarks to aim for.

Department: Neighborhood Resource Center

Division: Administrative

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,134,669	$1,456,999	$1,347,331	$1,391,441
Contractual Services	$34,093	$53,460	$53,460	$61,383
Commodities	$7,955	$15,728	$15,728	$15,728
Grants and Claims	($329)	$521	$521	$521
Total	$1,176,388	$1,526,708	$1,417,040	$1,469,073

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Administrative	18.00	18.00	18.00	18.00
Total	18.00	18.00	18.00	18.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,176,388	$1,526,708	$1,417,040	$1,469,073
Total	$1,176,388	$1,526,708	$1,417,040	$1,469,073

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Business License Enforcement	$243,302	$423,359	$283,272	$292,324
Rental License Program	$933,086	$1,103,349	$1,133,768	$1,176,749
Total	$1,176,388	$1,526,708	$1,417,040	$1,469,073

DEPARTMENT: NEIGHBORHOOD RESOURCE CENTER
DIVISION: BUILDING INSPECTION

Division Overview:
The Building Inspection program is meant to ensure the public's safety by verifying that structures are built to a minimum standard and to promote a quality of life through the encouragement of sound building practices. The staff is responsible for reviewing plans, issuing all construction permits and enforcing structural, architectural, mechanical, plumbing, electrical, residential, energy, and building safety codes as adopted. This division enforces ordinances regarding property maintenance and building codes for residential rental property within the city. The program is in place to improve the quality of residential rental property and to assist in addressing neighborhood issues that arise around these properties. The staff serves as a general resource to the community on building code requirements as well as construction practices and methods.

Important Issues:
- Meeting of expected timelines for residential and commercial plan reviews and promptly issue permits for approved projects.
- Perform all required inspections for permitted projects. This includes the rehabilitation of existing structures and new construction projects.
- Manager and supervisors working to fill vacant positions in the division. As a result, 5 new inspectors have been hired and are currently in training. We will continue to pursue filling all our open positions.
- Continue efforts to cross train Building Inspectors and Rental Inspectors. Cross training of inspection staff helps maintain a quality level of service during times when staff is reduced due to leave of absence.

New Initiatives/Goals:
- Members of the division are participating in a code adoption committee, attending meetings with code officials from surrounding communities. The intent of the committee is to create an amended adoption ordinance for the 2024 set of model codes as uniform as possible to all local communities. This is an effort to resolve the issue often communicated by customers that each city has different requirements.
- Training of newly hired inspection staff to become more self-sufficient when working individually in the performance of inspections.
- Education of new staff in preparation of taking the International Code Council (ICC) Certification exams in 2024 and 2025.
- Work with Accela personnel as Accella is moved from UG server to the Accela cloud creating a better user environment. As Accela updates progress the intent is to bring Project Dox plan review software online for use by internal and external users.
- Monitor departmental inspection results for construction projects that are near completion and determine if the building may be occupied safely to make it easier for applicants to obtain a Temporary Certificate of Occupancy (TCO). Track TCO’s issued through completion.

Department: Neighborhood Resource Center

Division: Building Inspection

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,014,678	$1,049,404	$1,042,823	$1,077,118
Contractual Services	$11,546	$19,183	$19,183	$19,183
Commodities	$25,030	$25,677	$25,677	$25,677
Capital Outlay	0	$115,000	$115,000	$115,000
Grants and Claims	$15	$305	$305	$305
Miscellaneous / Other	0	$50	$50	$50
Total	$1,051,270	$1,209,619	$1,203,038	$1,237,333

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Building Inspection	11.00	11.00	11.00	11.00
Total	11.00	11.00	11.00	11.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,051,270	$1,094,619	$1,088,038	$1,122,333
FND635 - Fleet Maint & Vehicle Replace	0	$115,000	$115,000	$115,000
Total	$1,051,270	$1,209,619	$1,203,038	$1,237,333

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Building Inspection	$1,051,270	$1,209,619	$1,203,038	$1,237,333
Total	$1,051,270	$1,209,619	$1,203,038	$1,237,333

DEPARTMENT: NEIGHBORHOOD RESOURCE CENTER
DIVISION: LIVABLE NEIGHBORHOODS

Division Overview:
Livable Neighborhoods (LN) improves the quality of life in our community through strategic neighborhood and government partnerships. The LN office coordinates the Unified Government (UG) neighborhood assistance grants, provides services to assist volunteer neighborhood groups, coordinates training for the community, manages eight Neighborhood Business Revitalization (NBR) contracts, manages the Livable Neighborhoods Task Force, serves as liaison between neighborhood leaders and UG staff, coordinates minor home repair services, distributes information about community resources/program and citywide initiatives.

Important Issues:
- Continue funding the annual UG Neighborhood Group Assistance Grants.
- Continue funding NBR contracts. It is my recommendation that for 2025 a competitive process for these contracts be used, with a multi-year contract. In addition, LN would still like to advocate for an increase in funding for NBRs as their funding has remained the same for over 10 years.
- Continue to provide Community Development Block Grant funding for the Livable Neighborhoods Task force operating expenses.
- Continue to fund the LN minor home repair program. LN would like to seek additional funding opportunities and partners for this work as well as other housing related issues.

Highlights:
- Livable Neighborhoods Task Force (LNTF) applied for and was awarded a $42,000 grant from Health Forward Foundation to provide direct financial support to neighborhood groups.
- Livable Neighborhoods Task Force has been named as a co-lead on the Community Health Improvement Plan: Violence Prevention – Community Connectedness.
- We currently have 55 neighborhood groups who are active and in good standing registered with the office.
- We continue to provide broad outreach to our neighborhood groups through our voice broadcasting service, monthly newsletter, weekly e-newsletter, Facebook Page, and Instagram Account.
- Host hybrid public meeting every month (approximately 70 in attendance) with city updates and presentations on programs and initiatives going on throughout the city.

New Initiatives:
- Implementing LNTF strategic plan of community connectedness and neighborhood public safety.
    - Monthly Community Connectedness committee focusing on re-engaging neighbors and neighborhood groups.
    - Monthly Connect WyCo Coalition meeting focused on improving the built environment in neighborhoods and the greater community.
- Update and print Starting a New Neighborhood Group guide.
- Working cross departmentally to meet the goals of Communities for All Ages.

Department: Neighborhood Resource Center

Division: Livable Neighborhoods

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$59,332	$154,732	$154,784	0
Contractual Services	$278,388	$348,393	$298,393	$130,000
Grants and Claims	$29,940	$50,278	$35,778	0
Total	$367,660	$553,403	$488,955	$130,000

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Livable Neighborhoods	2.00	2.00	2.00	0.00
Total	2.00	2.00	2.00	0.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$367,660	$468,903	$468,955	$110,000
FND225 - Community Development Grants	0	$20,000	$20,000	$20,000
FND249 - Transit Grants	0	$64,500	0	0
Total	$367,660	$553,403	$488,955	$130,000

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Livable Neighborhoods	$367,660	$553,403	$488,955	$130,000
Total	$367,660	$553,403	$488,955	$130,000

DEPARTMENT: NEIGHBORHOOD RESOURCE CENTER
DIVISION: PROPERTY MAINTENANCE COMPLIANCE

Division Overview:
Property Maintenance Compliance is charged with the enforcement of minimum housing standards, property maintenance standards, regulations for various zoning uses and the demolition of structures which are dangerous, blighted and structurally unsound. The scope of our jurisdiction is limited to those issues which exist on private property and may be in violation of specific sections of chapters 8, 27, and 31 of the city's code of ordinances, Property Maintenance Compliance partners with other divisions within the Unified Government to ensure that the citizens of Kansas City, Kansas live in a safe and healthy environment. Property Maintenance Compliance also seeks input from various neighborhood groups and neighborhood business revitalization organizations to help develop priorities for the community, resolve neighborhood issues, and educate the public about the available resources and services provided by the Unified Government.

Important Issues:
- Property Maintenance Compliance will be working to hire and train new Inspectors to fill vacancies.
- Issues with Landbank properties continue to be an issue with Property Maintenance Compliance. Although we have no jurisdiction over publicly owned properties, we continue to bear much of the burden of complaints from our neighborhood partners and the citizens of KCK. We will continue to partner with Landbank and Parks & Recreation to address these issues in an efficient and effective manner.
- We continue to work through issues involving Accela and the Accela Mobile app. By moving to the Accela Cloud, we hope to be closer to having Accela fully implemented, integrated, and user-friendly system to allow us to spend more time in the field addressing the concerns of the citizens rather than performing data entry.

New Initiatives/Goals:
- With over 50 Neighborhood Groups recognized by Livable Neighborhoods, many of which meet monthly, we are working to better streamline our communication with Community Policing to recognize and address properties of concern identified by the Neighborhood Groups. Our goal is to then partner with our Community Officers directly so they have first-hand knowledge of the action taken and can report the information back to the groups.
- We are still working to reincorporate the Municipal Court process back into our standard operating procedures of enforcement. This would work in conjunction with our current Administrative Citation process. Our goal is to establish criteria for which properties will go through either process. We have held off from readopting this practice due to being unable to gain Legal's approval on our proposed policy.
- We continue to emphasize International Code Council (ICC) certification throughout the division. We will look to expand this training to include those for whom certification is not required but wish to expand their knowledge base and credibility for career development. Certification will be an emphasis for all future promotion within the division.

Department: Neighborhood Resource Center

Division: Property Maintenance Enforcement

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,377,485	$1,815,629	$1,769,558	$2,233,431
Contractual Services	$255,059	$507,567	$507,567	$427,473
Commodities	$37,645	$48,623	$48,623	$48,623
Capital Outlay	0	0	0	$45,000
Grants and Claims	0	0	0	0
Total	$1,670,188	$2,371,819	$2,325,748	$2,754,527

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Property Maintenance Enforcement	23.00	23.00	22.00	27.00
Total	23.00	23.00	22.00	27.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,643,665	$2,321,819	$2,275,748	$2,659,527
FND160 - County - General	$26,523	$50,000	$50,000	$50,000
FND635 - Fleet Maint & Vehicle Replace	0	0	0	$45,000
Total	$1,670,188	$2,371,819	$2,325,748	$2,754,527

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Clearance and Demolition	$323,323	$576,336	$576,594	$499,967
Property Maintenance Enforcement	$1,346,866	$1,795,483	$1,749,154	$2,254,560
Total	$1,670,188	$2,371,819	$2,325,748	$2,754,527

DEPARTMENT: PARKS & RECREATIONS

Department Overview:
The mission of the Parks and Recreation Department is to enrich the quality of life for our community through safe, well-maintained parks and facilities that promote diverse recreation activities, health, wellness, learning, and fun. This is accomplished by implementing the Department's vision, which is to provide excellent services that create a happy and healthy community where all residents can play, learn, work, and live.

The Department oversees the maintenance, repair, and development of, as well as recreation programming that occurs in, 3 regional parks, 4 community parks, 47 neighborhood parks, 6 recreation/community center buildings, 3 banquet halls, 3 lakes, 3 spray parks and 1 pool across a 2,600-acre park system. Additionally, the Department is responsible for implementing the mowing program for land bank lots and medians, managing the blight abatement team, managing Sunflower Hills Golf Course, and supporting the Wyandotte County Museum.

Important Issues:
- Continue ongoing strategy to address aging park system and equipment replacement while operating within the budget guidelines by implementing a proper asset tracking system.
- Beautify the community by maintaining mowing regularity and increasing landscaping capability.
- Strategically manage facilities to provide the greatest benefit possible to residents.
- Recruitment and retention of staff, and lack of funded positions needed to operate Parks.

Highlights:
- For the third year in a row, the Department partnered with YMCA, USD 500, GEHA and the Hunt Family Foundation to offer the "Joe Delaney Learn to Swim Program" at Parkwood Pool.
- Department staff are managing the Wyandotte County Lake marina again in 2024.
- Retrofit Klamm Park tennis courts to install 3 new post-tensioned tennis courts and 8 new post-tensioned pickleball courts.
- Multiple Parks Division vehicles which reached their end-of-life status were replaced with quality used ones, versus new, generating a savings of ~$100,000.
- A Beautification Supervisor was hired to direct the Department's city beautification initiatives.
- Beginning in 2024, maintenance of street medians that contain trees, brush, grass, and other forms of flora has been contracted out so that horticulturalists may focus energy on other aspects of beautification.

New Initiatives:
- Community Development Block Grant funds are funding improvements to multiple parks
- Staff plan to utilize the Waters Edge Aquatic Design Professionals study to strategically guide aquatic investment throughout the park system.
- Utilize Congressional Earmark Funds to construct a new walking loop in Klamm Park and perform significant improvements at Kensington Park.

Department: Parks & Recreation

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$6,435,054	$8,433,017	$8,291,160	$7,339,537
Contractual Services	$3,747,093	$3,973,769	$4,038,437	$3,741,846
Commodities	$962,381	$1,181,676	$1,219,583	$1,088,543
Capital Outlay	$3,799,435	$3,415,500	$6,803,847	$2,989,000
Grants and Claims	$6,571	$7,562	$7,562	$7,562
Debt	$374,210	0	0	0
Transfers Out	$15,000	$565,000	$605,000	$656,000
Miscellaneous / Other	0	$1,110	$1,110	$1,110
Reserves & Contingencies	0	$294,129	$325,000	$375,000
Total	$15,339,744	$17,871,763	$21,291,699	$16,198,599

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Historical Museum	3.00	3.00	3.00	3.00
Park Administration	5.00	5.00	5.00	5.00
Park Rangers	2.00	2.00	2.00	0.00
Parks	56.50	56.50	54.50	51.25
Property Maintenance	8.00	11.00	8.75	0.00
Recreation	27.00	27.00	26.50	25.75
Sunflower Hills Golf Course	4.00	4.00	4.75	4.75
Total	105.50	105.50	104.50	89.75

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,643,171	$1,679,390	$1,650,005	$801,486
FND113 - Parks and Recreation	$7,718,052	$10,027,965	$10,838,135	$9,297,774
FND160 - County - General	$923,012	$880,464	$968,832	$527,371
FND212 - Dedicated Sales Tax	$215,000	$250,000	$250,000	$325,000
FND221 - Special Parks and Recreation	$941,248	$725,000	$925,000	$775,000
FND223 - Tourism & Convention Prom	$402,148	$804,505	$753,691	$838,817
FND225 - Community Development Grants	0	0	$816,347	0
FND266 - Other Grants	$111,860	$1,400,000	$2,800,000	0
FND269 - Gifts and Donations	0	0	0	$88,375
FND560 - Sewer System	$32,700	$32,700	$32,700	$32,700
FND562 - Public Levee	0	$10,000	$10,000	$10,000
FND565 - Sunflower Hills Golf Fund	$1,149,982	$1,512,738	$1,657,989	$1,674,577
FND635 - Fleet Maint & Vehicle Replace	$12,168	$549,000	$589,000	$627,500
FND971 - City Project Fund	$366,040	0	0	0
FND972 - County Project Fund	$163,459	0	0	0
FND990 - Internal Improvement	$1,660,905	0	0	$1,200,000
Total	$15,339,744	$17,871,763	$21,291,699	$16,198,599

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Historical Museum	$343,523	$338,744	$359,365	$370,821

Park Administration	$830,001	$1,046,868	$1,087,994	$1,222,564
Park Rangers	$144,312	$235,265	$243,931	0
Parks	$8,781,316	$9,705,830	$12,898,075	$8,766,355
Property Maintenance	$2,132,862	$2,448,478	$2,364,401	$1,481,895
Recreation	$1,957,747	$2,523,838	$2,579,944	$2,582,386
Sunflower Hills Golf Course	$1,149,982	$1,572,738	$1,757,989	$1,774,577
Total	$15,339,744	$17,871,763	$21,291,699	$16,198,599

Department: Parks & Recreation

Division: Park Administration

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$470,490	$482,289	$531,415	$546,836
Contractual Services	$211,485	$212,140	$208,140	$277,290
Commodities	$133,027	$133,379	$129,379	$129,379
Grants and Claims	0	$2,950	$2,950	$2,950
Transfers Out	$15,000	$15,000	$15,000	$15,000
Miscellaneous / Other	0	$1,110	$1,110	$1,110
Reserves & Contingencies	0	$200,000	$200,000	$250,000
Total	$830,001	$1,046,868	$1,087,994	$1,222,564

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Park Administration	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$5,170	$5,547	$5,547	$5,547
FND113 - Parks and Recreation	$721,118	$988,028	$1,029,154	$1,163,724
FND160 - County - General	$41,825	$3,293	$3,293	$3,293
FND221 - Special Parks and Recreation	$59,421	$50,000	$50,000	$50,000
FND266 - Other Grants	$2,467	0	0	0
Total	$830,001	$1,046,868	$1,087,994	$1,222,564

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Parks and Recreation Admin	$830,001	$1,046,868	$1,087,994	$1,222,564
Total	$830,001	$1,046,868	$1,087,994	$1,222,564

Department: Parks & Recreation

Division: Park Rangers

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$144,312	$235,265	$243,931	0
Total	$144,312	$235,265	$243,931	0

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Park Rangers	2.00	2.00	2.00	0.00
Total	2.00	2.00	2.00	0.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$144,312	$235,265	$243,931	0
Total	$144,312	$235,265	$243,931	0

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Park Rangers	$144,312	$235,265	$243,931	0
Total	$144,312	$235,265	$243,931	0

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DEPARTMENT: PARKS & RECREATIONS
DIVISION: PARKS

Division Overview:
The Parks Division oversees the daily maintenance, repair, and development of 3 regional parks, 4 community parks, 47 neighborhood parks, 6 recreation/community center buildings, 3 banquet halls, 3 spray parks and 1 pool across a 2,600-acre park system.

Important Issues:
- Strategically address aging park facilities and equipment replacement by implementing a modern asset tracking system.
- Staffing levels in the Division are inadequate to meet the service level and maintenance demands of a park system the size of the UG system.
- Increased vandalism in parks continues to be an expensive problem.
- Rebuild the failed rock wall located inside Wyandotte County Lake Park.

Highlights:
- Old tennis courts at Quindaro Park were removed and two post-tensioned concrete basketball courts installed.
- Built new St. Margaret's Walking Trail, which consists of a 1/3-mile, 5 ft. wide concrete loop complete with rubber surfacing.
- Klamm Park tennis courts overhauled with the addition of pickleball courts.
- Kensington Park basketball court replaced with post-tensioned concrete court.
- At Clopper Field installed a new walking trail loop and repaved parking areas.
- Four regulation pickleball courts were installed at Wyandotte County Lake Park adjacent to the new fitness court.
- Phases IV & V of the Wyandotte County Lake Park waterline replacement project were completed.
- The Eisenhower Park tennis courts were resurfaced.
- Wyandotte County Lake Park's Shelter 10 was renovated.
- The West Maintenance Shop at Wyandotte County Lake Park has been completed. This was a rebuild of the previous shop which burned down in 2018.
- The Department partnered with KABOOM! and The CarMax Foundation to perform improvements at Parkwood Park, including the installation of a new playground.
- Edgerton Park received a new swing set replacement.

New Initiatives:
- Working with KCK Public Schools and Piper Public Schools on ways to partner to provide additional facilities and recreation opportunities.
- The Department is embarking on obtaining an asset management software system to adequately service the Department's needs.
- The Department hired its first Beautification Supervisor to oversee the horticultural team and increase community beautification.
- The Jersey Creek Park basketball court will be renovated.
- Electric heating will be installed at various facilities in Wyandotte County Lake Park.
- Wyandotte County Lake Park's Shelter 14 will be improved.

Department: Parks & Recreation

Division: Parks

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$3,096,597	$4,368,283	$4,370,181	$4,201,360
Contractual Services	$1,534,094	$1,580,785	$1,537,928	$1,567,268
Commodities	$341,878	$492,150	$527,007	$497,667
Capital Outlay	$3,427,959	$2,980,000	$6,278,347	$2,422,500
Grants and Claims	$6,580	$4,612	$4,612	$4,612
Debt	$374,210	0	0	0
Transfers Out	0	$280,000	$180,000	0
Total	$8,781,316	$9,705,830	$12,898,075	$8,693,407

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Parks	56.50	53.50	54.50	50.50
Total	56.50	53.50	54.50	50.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$30,526	0	0	0
FND113 - Parks and Recreation	$5,134,486	$6,346,325	$7,273,037	$5,742,090
FND160 - County - General	$6,246	0	0	0
FND212 - Dedicated Sales Tax	$215,000	$250,000	$250,000	$200,000
FND221 - Special Parks and Recreation	$739,795	$550,000	$650,000	$225,000
FND223 - Tourism & Convention Prom	$384,859	$744,505	$693,691	$778,817
FND225 - Community Development Grants	0	0	$816,347	0
FND266 - Other Grants	$80,000	$1,400,000	$2,800,000	0
FND269 - Gifts and Donations	0	0	0	$10,000
FND562 - Public Levee	0	$10,000	$10,000	$10,000
FND635 - Fleet Maint & Vehicle Replace	0	$405,000	$405,000	$527,500
FND971 - City Project Fund	$366,040	0	0	0
FND972 - County Project Fund	$163,459	0	0	0
FND990 - Internal Improvement	$1,660,905	0	0	$1,200,000
Total	$8,781,316	$9,705,830	$12,898,075	$8,693,407

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Banquet Halls	$350,280	$390,035	$480,295	$342,687
Beautification	$196,719	$529,505	$478,691	$488,817
Parks Administration	$1,635,589	$2,237,046	$2,344,056	$2,045,826
Parks Fleet Maintenance	$9,062	0	$110,000	$110,000
Parks Improvements	$2,907,639	$1,850,000	$5,508,347	$1,795,000
Parks Maintenance	$3,329,516	$3,799,432	$3,850,276	$3,784,009
Parks Operations	$349,284	$702,755	$69,794	$70,451
WyCo Lake Marina	$3,229	$197,057	$56,617	$56,617
Total	$8,781,316	$9,705,830	$12,898,075	$8,693,407

DEPARTMENT: PARKS & RECREATIONS
DIVISION: RECREATION

Division Overview:
The Recreation Division is responsible for all recreation programming including youth and adult sports, recreation programs, and seasonal special events. These programs are conducted at the Department's 6 recreation/community centers, athletic fields, swimming pool and parks.

Important Issues:
- Continue to improve the Department's awareness through marketing and community engagement.
- Developed Division operational staffing model, that is not fully funded, that would enable the Division to offer enhanced recreational services to youth and adults and expand hours of community center operations beyond the current 40 hours.
- Improve facility standards to focus on ADA accessibility and fire suppression.

Highlights:
- The Kensington Gym floor was removed and replaced, creating a safer playing environment for the department's sports leagues and recreation play.
- Gym floors at Joe E. Amayo, Armourdale, Beatrice L. Lee, and Earl Watson Sr. community centers were buffed, sealed, polished, and striped.
- Hosted Inaugural Thanksgiving Family Fun Day, providing a free meal donated by Applebee's with family-friendly entertainment to 85 residents.
- Offered spring break programming at Beatrice L. Lee Community Center that focused on cooking and basketball skills.
- Operated two KDHE-licensed Summer Camps at Eisenhower and Beatrice L. Lee community centers, providing engaging activities for youth ages 5-12.
- Worked with Strategic Communications to increase marketing visibility of the Department's events and activities.
- Partnered with the Wyandotte County Parks Foundation to provide over 500 gifts at the Department's annual Donuts with Santa event.
- Contracted with Waters Edge Aquatic Design to perform a conditions assessment of Parkwood Pool to develop a data-driven strategic plan for aquatics.
- Completed Code Footprints for Armourdale and Earl Watson Sr. community centers to allow for additional programming.
- Worked with local high school coaches to offer free or low-cost sports clinics, allowing youth to develop fundamental skills for their desired sport.

New Initiatives:
- Expanding partnership with YMCA, GEHA, and the Hunt Family Foundation to offer the "Joe Delaney Learn to Swim Program" to community members at Parkwood Pool.
- Offering a Summer Camp that focuses on the Performing Arts to broaden the scope of activities provided.

Department: Parks & Recreation

Division: Recreation

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,272,164	$1,785,072	$1,738,603	$1,767,120
Contractual Services	$432,653	$478,834	$574,209	$505,334
Commodities	$252,945	$259,932	$267,132	$184,932
Capital Outlay	0	0	0	$125,000
Grants and Claims	($15)	0	0	0
Total	$1,957,747	$2,523,838	$2,579,944	$2,582,386

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Recreation	27.00	27.00	26.50	25.75
Total	27.00	27.00	26.50	25.75

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND113 - Parks and Recreation	$1,769,033	$2,463,838	$2,519,944	$2,319,011
FND212 - Dedicated Sales Tax	0	0	0	$125,000
FND221 - Special Parks and Recreation	$142,032	0	0	0
FND223 - Tourism & Convention Prom	$17,289	$60,000	$60,000	$60,000
FND266 - Other Grants	$29,394	0	0	0
FND269 - Gifts and Donations	0	0	0	$78,375
Total	$1,957,747	$2,523,838	$2,579,944	$2,582,386

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Adult Athletics	$106,406	$121,314	$165,162	$153,385
Aquatics	$262,587	$344,260	$315,921	$466,386
Community Centers	$812,745	$1,084,950	$1,130,229	$1,091,145
Recreation Administration	$200,189	$209,964	$193,245	$198,791
Recreation Programs	$465,627	$644,185	$704,133	$601,173
Youth Athletics	$110,193	$119,164	$71,255	$71,507
Total	$1,957,747	$2,523,838	$2,579,944	$2,582,386

Department: Parks & Recreation

Division: Property Maintenance

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$815,620	$911,582	$711,505	$34,254
Contractual Services	$1,223,967	$1,206,396	$1,222,396	$888,142
Commodities	$33,001	$36,500	$36,500	$18,500
Capital Outlay	$60,275	$84,000	$84,000	0
Transfers Out	0	$210,000	$310,000	$541,000
Total	$2,132,862	$2,448,478	$2,364,401	$1,481,895

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Property Maintenance	8.00	11.00	8.75	0.00
Total	8.00	11.00	8.75	0.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,607,474	$1,673,843	$1,644,458	$795,939
FND113 - Parks and Recreation	$93,414	$229,774	$16,000	0
FND160 - County - General	$387,106	$303,161	$362,243	$153,256
FND221 - Special Parks and Recreation	0	$125,000	$225,000	$500,000
FND560 - Sewer System	$32,700	$32,700	$32,700	$32,700
FND635 - Fleet Maint & Vehicle Replace	$12,168	$84,000	$84,000	0
Total	$2,132,862	$2,448,478	$2,364,401	$1,481,895

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Property Maintenance	$2,132,862	$2,448,478	$2,364,401	$1,481,895
Total	$2,132,862	$2,448,478	$2,364,401	$1,481,895

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DEPARTMENT: PARKS & RECREATIONS
DIVISION: SUNFLOWER HILLS GOLF COURSE

Division Overview:
Opened in May of 1977, Sunflower Hills is an 18-hole championship, municipal golf course designed by renowned architect Roger Packard. Measuring over 7,000 yards from the Championship tees, Sunflower Hills has five sets of tees, large rolling greens, zoysia fairways, numerous bunkers, and water hazards.

Important Issues:
- Consider options of how to best replace the Clubhouse in a future-thinking, impactful way that will provide the best golf experience for Sunflower Hills patrons for decades to come.
- Work to ensure that revenues continue to sustain their current, ever-increasing trajectory.
- Continuing to teach the game of golf to the next generation via the Sunflower Hills Junior Programs.

Highlights:
- 43,000+ rounds of golf were played in 2023 (best since 2000).
- 250+ junior golfers participated in Sunflower Hills Junior Programs.
- Pump house repairs and a full pump replacement occurred to ensure the continued viability of Sunflower Hills.
- A Clubhouse facility assessment was conducted to evaluate the feasibility of its future usage potential.
- Sunflower Hills has witnessed a continuously increasing amount of revenue since 2020.
- Total rounds of golf played are up 24% in Quarter 1 of 2024, versus Quarter 1 of 2023.

New Initiatives:
- Contract with a firm to create a high-level revenue analytical study which may support the direction of how a new Clubhouse may be utilized.
- Partner with a golf course architect to create a conceptual design of the new Clubhouse.

Department: Parks & Recreation

Division: Sunflower Hills Golf Course

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$331,279	$354,884	$379,264	$390,327
Contractual Services	$326,172	$479,325	$479,325	$484,850
Commodities	$181,323	$232,900	$232,900	$232,900
Capital Outlay	$311,202	$351,500	$441,500	$441,500
Grants and Claims	$6	0	0	0
Transfers Out	0	$60,000	$100,000	$100,000
Reserves & Contingencies	0	$94,129	$125,000	$125,000
Total	$1,149,982	$1,572,738	$1,757,989	$1,774,577

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Sunflower Hills Golf Course	4.00	4.00	4.75	4.75
Total	4.00	4.00	4.75	4.75

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND565 - Sunflower Hills Golf Fund	$1,149,982	$1,512,738	$1,657,989	$1,674,577
FND635 - Fleet Maint & Vehicle Replace	0	$60,000	$100,000	$100,000
Total	$1,149,982	$1,572,738	$1,757,989	$1,774,577

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Sunflower Hills Golf Course	$1,149,982	$1,572,738	$1,757,989	$1,774,577
Total	$1,149,982	$1,572,738	$1,757,989	$1,774,577

DEPARTMENT: PARKS & RECREATIONS
DIVISION: HISTORICAL MUSEUM

Division Overview:
The mission of the Wyandotte County Museum is to identify, collect, preserve, interpret, and disseminate material and information pertaining to Wyandotte County history to assist the public in understanding, appreciating, and assisting in the preservation of the heritage of this county.

Important Issues:
- The 2022 community survey highlighted the public's interest in a wide variety of local history topics.
- Museum staff strive to address these interests and increase community engagement and impact by creating relevant and relatable historical content, exhibits, programs, and outreach.
- The Museum also functions as a county archive, responding to daily research inquiries regarding ancestry; county history, documents, and photographs; and records for 20 cemeteries.

Highlights:
- During 2023-2024, the Museum served over 8,000 people.
- The Museum continues to reach community members through social media. During 2023-2024, the Museum reached 1.5 million people and had a following of 12,500 people through Facebook.
- The Museum's third Vista Service Member has digitized over 30,000 cemetery records during 2023-2024, supporting the Museum's ability to respond quickly and successfully to cemetery inquiries.
- In addition to our self-serve research finding aids and web resources, the Museum has responded to about 700 research inquiries in 2023-2024. Staff receive requests via Open Forms, telephone, email, and in-person. Requests inform prioritization of records processing.

New Initiatives:
- 2023-2024 temporary exhibits included *Wyandotte County Schools*, *Civil Rights in Wyandotte County*, and *New Acquisitions*. Exhibits are designed to be ready for travelling display in community spaces, including libraries, festivals, and other public community venues.
- Efforts to engage with communities in Wyandotte County have resulted in current collaborative projects that include a documentary on Junius G. Groves the Potato King, a KCPT and independent filmmaker partnership, and Museum exhibit and programming as part of the Wyandot Nation of Kansas led project Trespassers Beware: Fort Conley and Wyandot Women of Kansas.
- In support of county residents and in preparation for the 2026 World Cup, the Museum has begun the Exhibits & Engagement initiative to connect with and highlight the extraordinary people and history of Wyandotte County. The Museum will be working closely with UG Parks and Recreation and Strategic Communications, Wyandotte County Historical Society and Museum, and community partners to achieve project goals.

Department: Parks & Recreation

Division: Historical Museum

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$304,592	$295,640	$316,261	$326,693
Contractual Services	$18,723	$16,289	$16,439	$18,963
Commodities	$20,207	$26,815	$26,665	$25,165
Total	$343,523	$338,744	$359,365	$370,821

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Historical Museum	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$343,523	$338,744	$359,365	$370,821
Total	$343,523	$338,744	$359,365	$370,821

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Historical Museum	$343,523	$338,744	$359,365	$370,821
Total	$343,523	$338,744	$359,365	$370,821

DEPARTMENT: REGISTER OF DEEDS

Department Overview:
The Register of Deeds serves as custodian and maintains a perpetual, comprehensive set of public records dating back to the late 1850's (K.S.A. 19-1204). These include legal documents such as deeds, mortgages, powers of attorney, subdivision plats, etc.

Important Issues:
- The Register of Deeds greatest challenge is to preserve millions of documents recorded in various formats. Future access to records cannot be guaranteed unless they can be preserved for as long as needed.
- Plans for the use of the Register of Deeds technology resources by developing and scheduling record preservation and record reformatting projects.
- Promote sound preservation practices that address ease of use and archival priorities.
- Implement statutory changes, system upgrades, program, and procedure evaluation, and staff development to ensure a high level of customer service for our citizens.

Highlights:
- Continuation of the records preservation process. Developing and implementing management policies for access and storage of digital files. These projects are funded under the Register of Deeds technology fund.
- Completed conversion of over 570,000 images from Paper Vision into Laredo. Laredo now has a complete set of recorded documents starting with the year 1975 going forward.

New Initiatives:
- Memorandum of Understanding has been added to the website for businesses interested in e-filing.
- 72% of documents filed are through e-file.
- In the process of a media conversion of 800,000 images from Paper Vision into Laredo, going back to 1955.
- Free Property Fraud Alert offered.
- Promote a customer friendly environment within the office.

Department: Register of Deeds

Division: Register of Deeds Division

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$662,104	$657,222	$666,622	$688,721
Contractual Services	$151,597	$175,994	$415,994	$175,994
Commodities	$4,467	$4,720	$4,720	$4,720
Total	$818,168	$837,936	$1,087,336	$869,435

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Register of Deeds Division	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND160 - County - General	$674,586	$677,766	$687,166	$709,265
FND206 - Register of Deeds Tech Fund	$143,582	$160,170	$400,170	$160,170
Total	$818,168	$837,936	$1,087,336	$869,435

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Register of Deeds	$818,168	$837,936	$1,087,336	$869,435
Total	$818,168	$837,936	$1,087,336	$869,435

DEPARTMENT: TRANSPORTATION

Department Overview:
To provide an equitable, convenient, safe and affordable public transportation network. The Transportation Department operates local fixed route service along major travel corridors, Micro transit within a dedicated service zone, Bikeshare in select areas, and complementary Americans with Disabilities Act (ADA) paratransit service for persons with disabilities, throughout Wyandotte County. In addition to these services, Unified Government Transportation contracts with the Kansas City Area Transportation Authority (KCATA) to supplement public transportation in Kansas City, Kansas.

Important Issues:
- Identifying sustainable funding
- Adequately funding services and programs
- Attracting, recruiting, hiring, and retaining Transit Operators
- Timely replacement of vehicles as they meet their useful life
- Appropriately maintaining existing fleet
- Managing staffing levels to meet service demands
- Navigating regional zero-fare initiative
- Sufficient revenue replacement due to zero-fare
- Defensive driving for all Transit Operators (hands-on training)
- Contractual transportation agreement with the KCATA
- World Cup 2026 strategy and tactical plan
- Bus shelter replacements

Highlights:
- Implemented IRIS system for on-demand booking for microtransit and paratransit services
- Conducted route analysis in conjunction with KCATA
- Partnered with Health Department to launch the WyCo Health Link Program
- Updated the 2024 Public Transit Agency Safety Plan (PTASP)
- Developed the FFY2024 Title VI Program Compliance Plan for Federal Motor Carrier Safety Administration (FMCSA) grant award opportunities
- Launched the Midtown to Legends microtransit zone
- Upgraded revenue vehicles GPS tablets
- Reinstated Safety Committee
- Purchased new bus benches for high priority dilapidated sites

New and Ongoing Initiatives:
- Hybrid support vehicles
- 7th Street Corridor Project
- State Avenue Corridor Project
- Urban Outfitters Express Route
- Expanding paratransit shifts to meet ongoing demand
- Launch Northeast microtransit zone
- Anti-loitering bus shelter infrastructure

Department: Transit

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$3,395,218	$3,936,870	$3,879,322	$4,003,774
Contractual Services	$4,329,966	$4,403,384	$3,457,884	$3,463,164
Commodities	$317,862	$333,127	$332,627	$332,627
Capital Outlay	$685,317	$165,000	$525,000	$455,000
Transfers Out	0	$245,000	$245,000	$245,000
Total	$8,728,362	$9,083,380	$8,439,832	$8,499,565

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Transit Division	48.00	48.00	48.00	48.00
Total	48.00	48.00	48.00	48.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$5,845,917	$6,503,894	$6,546,877	$6,599,416
FND165 - County - Aging	$1,802,890	$1,417,647	$1,347,955	$1,385,149
FND223 - Tourism & Convention Prom	$59,474	$60,000	$60,000	$60,000
FND249 - Transit Grants	$42,612	$976,840	0	0
FND266 - Other Grants	$973,392	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$4,077	$125,000	$485,000	$455,000
Total	$8,728,362	$9,083,380	$8,439,832	$8,499,565

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Transit Division	$8,728,362	$9,083,380	$8,439,832	$8,499,565
Total	$8,728,362	$9,083,380	$8,439,832	$8,499,565

DEPARTMENT: PLANNING AND URBAN DESIGN

Department Overview:
The Department of Planning and Urban Design's (Planning) mission is to enhance the long-term value and livability of Kansas City, Kansas for everyone. We foster a culture of constant improvement to better the built, natural, social, and cultural environments through our strategic planning, historic preservation, urban design, development review, and zoning enforcement efforts. In collaboration with our many partners, we support elected officials and empower residents to realize their shared vision of the future. Planning administers the City Planning Commission, Board of Zoning Appeals, Kansas City, Kansas (KCK) Landmarks Commission and on an interim basis the Wyandotte County Land Bank.

Important Issues:
- Reassessing workflows and executing other best practices to improve customer service and more timely reviews.
- Ongoing implementation of the recently adopted Citywide Comprehensive Plan ("PlanKCK"), as well as the Housing Strategy, Historic Preservation Plan and Countywide Strategic Mobility Plan ("goDotte").
- Alignment of UG resources to implement the Comprehensive, Area and other Plans through development review.
- Participate in multiple interjurisdictional long-range planning projects, including the Countywide Vision Zero Action Plan in 2024.

Highlights: (completed or to be completed by the end of 2024, including FY2023):
- Achieved NFIP Floodplain CRS Score upgrade to 6.
- May 2023 adoption of a new Short-Term Rental ordinance.
- August 2023 completion for the first ever Countywide market analysis, which continues to serve the public and private sector to support investment in Wyandotte County.
- November 2023 adoption of Plan KCK.
- November 2023 completion of a zoning interpretation to clarify the allowance of mixed-use project in commercial zones and their relevant standards.
- January 2024 creation of a new State historic commercial district in Downtown KCK. Anticipated federal nomination and determination of "Main Street" program by the State of Kansas.
- February 2024 creation of a new Community Development Corporation (Wyandotte Innovations Initiative) in collaboration with the FUSE Housing Fellow to support urban core housing infill.
- Selected a lead development team to redevelop the 4th and Minnesota site in Downtown KCK after a Request for Qualifications (RFQ)/Request for Proposals (RFP) process.
- Finalized Memorandum of Understanding with SHPO to allow the UG to conduct State historic reviews.
- Anticipated selection of a lead development team for the former Indian Springs Mall site after a Request for Qualifications (RFQ)/Request for Proposals (RFP) process.
- Anticipated completion of the $1.2 million grant funded project to design and build phase 1 of the Northeast KCK Heritage Trail from Kaw Point to Jersey Creek.
- Anticipated completion of the Rainbow Boulevard Complete Corridor implementation plan in collaboration with multiple partner cities and the Mid-America Regional Council (MARC).
- Anticipated update of the Wyandotte County Land Bank policy and procedures.
- Secured outside funding for a second FUSE Fellow for Resiliency, and FUSE Fellow for Housing.
- Execution of Phase 2 of the KCK Bikeshare program using a $100,000 grant to acquire 25 more e-bikes to be deployed in the Village West area ahead of the World Cup in 2026.
- Continued update of the Planning website to be more user-friendly.
- Continued collaboration with various regional entities, agencies, and other UG coordinating committees, such as the Inter-Department Grants Working Group.
- Continued on-going enforcement efforts and site inspections, including a short-term rental blitz completed in January 2024.

Department: Urban Planning & Land Use

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,339,690	$1,397,961	$1,374,120	$1,395,909
Contractual Services	$327,598	$394,874	$394,874	$395,147
Commodities	$13,775	$20,750	$20,750	$20,750
Capital Outlay	$350,000	0	0	($15,964)
Grants and Claims	0	$10,000	$10,000	$10,000
Total	$2,031,063	$1,823,585	$1,799,744	$1,805,842

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Planning & Zoning	14.50	14.50	14.50	14.50
Total	14.50	14.50	14.50	14.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,626,438	$1,773,585	$1,749,744	$1,755,842
FND266 - Other Grants	$54,625	0	0	0
FND563 - Stormwater Enterprise	0	$50,000	$50,000	$50,000
FND971 - City Project Fund	$300,000	0	0	0
FND972 - County Project Fund	$50,000	0	0	0
Total	$2,031,063	$1,823,585	$1,799,744	$1,805,842

Expenditure By Division				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Planning & Zoning	$2,031,063	$1,823,585	$1,799,744	$1,805,842
Total	$2,031,063	$1,823,585	$1,799,744	$1,805,842

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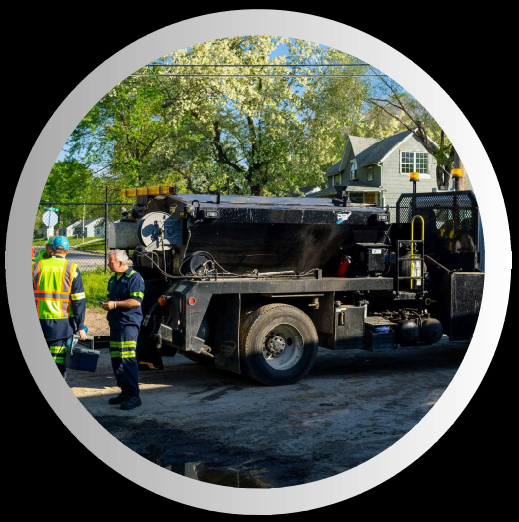
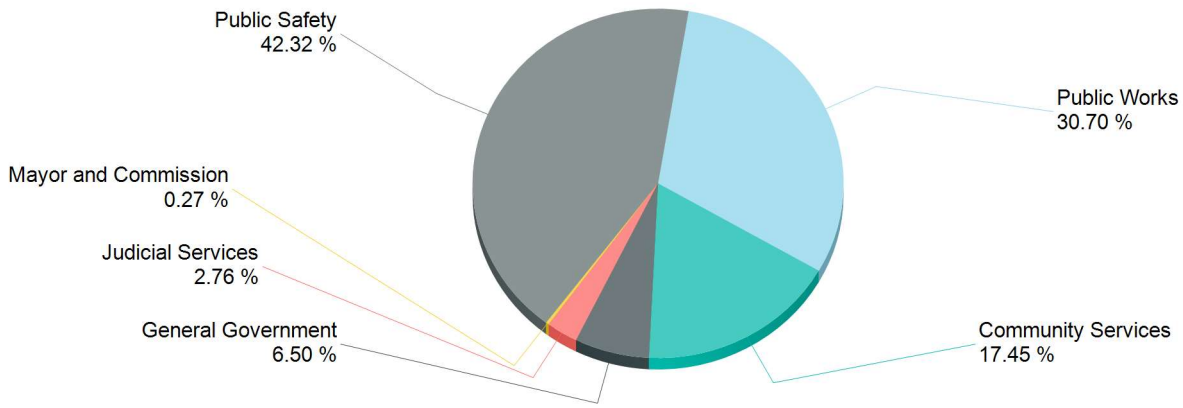
PUBLIC WORKS



2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Section: Public Works



Departments / Divisions

Public Works

- Buildings & Logistics
- CMIP Engineering/Design Services
- Fleet Services
- Geo Spatial Services Division
- Parking Control Enforcement
- Public Levee
- Public Services Operations
- Solid Waste Management
- Street Maintenance
- Water Pollution Control

DEPARTMENT: PUBLIC WORKS

Department Overview:
The Public Works Department is responsible for the management, maintenance, and replacement of public infrastructure, including public buildings. The Department consists of the divisions of Buildings & Logistics, Streets, Solid Waste & Recycling, Fleet Maintenance, Engineering, Parking Control, GSS (Geospatial Services) and Water Pollution Control (wastewater and stormwater) as well as Public Works Administration.

Important Issues:
- Street and bridge conditions continue to decline. Increased and sustained funding is needed to prevent further decline.
- More building square footage than necessary.
- Inflation and supply chain issues continue to challenge cost saving efforts.
- The lack of appropriate trash & recycling containers contributes to increased litter.

Highlights:
- Accreditation by the American Public Works Association- projected to be complete by 2025.
- New CMIP Selection Process is excellent and evolving each year. This provides transparency in project selection while complementing Priority Based Budgeting (PBB).
- Continuous improvement initiatives.
- Due to the work around team culture, employee retention has been excellent.
- New Software applications to ensure assets life cycle.
- Inter-department public works survey.
- Updating Public Works strategic plan.
- Partnered with Re.Use.Full on plastic recycling challenge for all Wyandotte County.

New Initiatives:
- Exploring Artificial Intelligence to gain efficiency.
- Recycle campaign.
- Trash and recycle carts for all Wyandotte County residents.
- Reinventing the leadership roundtables.
- Website enhancements.

Department: Public Works

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$26,807,798	$34,489,513	$32,539,048	$33,116,703
Contractual Services	$17,918,883	$21,417,025	$21,533,157	$22,179,697
Commodities	$8,685,902	$12,359,299	$12,360,226	$12,245,424
Capital Outlay	$61,181,204	$76,432,610	$98,903,918	$155,413,909
Grants and Claims	$6,598,434	$6,909,304	$7,068,494	$7,143,251
Debt	$63,512,221	0	0	0
Transfers Out	$10,145,923	$15,663,534	$15,577,484	$17,083,674
Reserves & Contingencies	0	$400,000	$400,000	$385,000
Total	$194,850,365	$167,671,285	$188,382,327	$247,567,658

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Buildings & Logistics	53.75	53.75	55.00	55.00
CMIP Engineering/Design Services	16.25	16.25	17.25	16.00
Fleet Services	30.00	30.00	29.00	29.00
Geo Spatial Services Division	7.50	8.00	8.00	7.00
Parking Control Enforcement	5.00	8.63	8.63	8.63
Public Services Operations	7.75	7.75	7.75	6.75
Solid Waste Management	4.50	4.50	4.50	4.50
Street Maintenance	72.00	72.00	72.00	70.50
Water Pollution Control	129.50	129.50	129.50	129.50
Total	326.25	330.38	331.63	326.88

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$8,421,424	$11,002,513	$10,521,616	$9,947,333
FND160 - County - General	$5,589,235	$7,113,186	$6,732,335	$6,119,245
FND186 - Economic Development Sales Tax	0	$5,000	$5,000	$5,000
FND212 - Dedicated Sales Tax	$887,042	$5,475,000	$5,475,000	$5,430,000
FND220 - Special Street & Hiway-City	$7,258,798	$9,805,624	$9,851,353	$9,966,249
FND223 - Tourism & Convention Prom	$240,679	$3,263,972	$3,613,555	$3,615,375
FND249 - Transit Grants	0	0	0	0
FND266 - Other Grants	$2,691,840	$900,000	$8,082,667	$8,838,159
FND560 - Sewer System	$41,050,749	$50,646,004	$50,426,548	$52,017,335
FND561 - State Revolving Loan Fund	0	$2,441,000	0	$37,000,000
FND562 - Public Levee	$321,200	$378,840	$378,840	$382,600
FND563 - Stormwater Enterprise	$3,294,854	$8,938,009	$9,247,701	$9,421,593
FND567 - Solid Waste	$9,088,152	$10,653,880	$10,715,711	$11,192,354
FND631 - Employees Hospitalization	$40,503	$42,250	$42,250	$43,266
FND635 - Fleet Maint & Vehicle Replace	$6,048,848	$9,920,507	$9,644,250	$9,889,148
FND701 - Environment Trust	$295,500	$170,000	$170,000	$170,000
FND971 - City Project Fund	$116,102	$950,000	$988,000	0
FND972 - County Project Fund	$125,290	0	0	0
FND990 - Internal Improvement	$109,380,150	$45,463,500	$62,487,500	$83,530,000

FND999 - Outside Funding Source	0	$500,000	0	0
Total	$194,850,365	$167,671,285	$188,382,327	$247,567,658

Expenditure By Division				
	2023 Actual	**2024 Original**	**2024 Amended**	**2025 Budget**
Buildings & Logistics	$44,259,703	$20,855,876	$19,600,079	$9,994,136
CMIP Engineering/Design Services	$17,804,571	$38,497,429	$35,650,111	$63,637,414
Fleet Services	$6,508,231	$8,274,947	$7,684,250	$7,491,148
Geo Spatial Services Division	$693,975	$1,087,396	$1,096,262	$999,236
Parking Control Enforcement	$470,378	$606,851	$593,381	$611,665
Public Levee	$321,200	$378,840	$378,840	$382,600
Public Services Operations	$1,193,444	$4,089,252	$4,436,171	$4,242,504
Solid Waste Management	$9,383,652	$10,838,400	$10,963,571	$11,440,214
Street Maintenance	$13,894,072	$11,852,482	$11,651,327	$11,622,576
Water Pollution Control	$100,321,140	$74,239,812	$96,328,336	$137,146,164
Total	$194,850,365	$167,671,285	$188,382,327	$247,567,658

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DEPARTMENT: PUBLIC WORKS
DIVISION: BUILDINGS AND LOGISTICS

Division Overview:
The mission of Buildings and Logistics is to provide a safe, functional, and comfortable working environment for Unified Government Employees and the Public we serve. This Division oversees and performs maintenance and repair for all UG owned and operated facilities and grounds. Our primary focus centers around a dozen major downtown buildings and satellite structures and ten large parking lot structures and areas throughout the county. Custodial is employed by this division in major/minor structures covering approximately 800,000sq.ft. of office space, public areas, and bathrooms.

Important Issues:
- Continued analysis of Building Infrastructure Facility Condition Index (FCI) for the purposes of strategic sustainability of UG Structure Inventory.
- Optimizing available and/or projected floor space needed for government operations.
- Implementing a work order system.
- Implementing an interactive Preventive Maintenance System.
- Continued Inflationary Pressures and their potential effects on cost-of-service delivery.

Highlights:
- New Fire Station No. 16 is completed and in service.
- New Fire Station No. 20 Project currently under review.
- New West Patrol Division.
- Court House Renovations for Roof, Masonry, HVAC, Fire Detection & Electrical to start soon.
- Crime Scene Investigation project build continues towards completion.
- City Hall stabilization continues.
- ARPA Funds dedicated to the rehabilitation of deteriorating facility infrastructures are coming on-line and scheduled for start-ups in 2024.
- Memorial Hall Upgrades to accommodate 2026 World Cup Event.

New Initiatives:
- Organizational strategy to liquidate facilities replaced by new construction.
- Continued good stewardship towards the use of Energy and Natural Resource Consumption.
- Work with Administration towards the acquisition of property for the purpose of building a new Wrap-Around Services/Food Kitchen.

Department: Public Works

Division: Buildings & Logistics

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$4,582,628	$6,705,533	$5,578,736	$5,740,483
Contractual Services	$2,563,274	$2,619,930	$2,619,930	$2,628,240
Commodities	$595,599	$775,413	$775,413	$775,413
Capital Outlay	$7,852,331	$10,565,000	$10,436,000	$675,000
Debt	$28,665,872	0	0	0
Transfers Out	0	$40,000	$40,000	$40,000
Reserves & Contingencies	0	$150,000	$150,000	$135,000
Total	$44,259,703	$20,855,876	$19,600,079	$9,994,136

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Buildings & Logistics	53.75	53.75	55.00	55.00
Total	53.75	53.75	55.00	55.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$3,202,652	$4,631,231	$4,404,194	$4,027,545
FND160 - County - General	$4,514,446	$5,828,200	$5,449,855	$5,107,726
FND186 - Economic Development Sales Tax	0	$5,000	$5,000	$5,000
FND223 - Tourism & Convention Prom	$236,636	$1,209,196	$1,558,779	$810,599
FND266 - Other Grants	$40,500	0	0	0
FND631 - Employees Hospitalization	$40,503	$42,250	$42,250	$43,266
FND635 - Fleet Maint & Vehicle Replace	0	$40,000	$40,000	0
FND972 - County Project Fund	$49,290	0	0	0
FND990 - Internal Improvement	$36,175,676	$9,100,000	$8,100,000	0
Total	$44,259,703	$20,855,876	$19,600,079	$9,994,136

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Building Administration	$1,323,320	$1,633,282	$1,836,262	$1,976,521
Facilities	$42,936,382	$19,222,594	$17,763,817	$8,017,615
Total	$44,259,703	$20,855,876	$19,600,079	$9,994,136

DEPARTMENT: PUBLIC WORKS
DIVISION: BUSINESS OFFICE

Division Overview:
The Business Office of Public Works is responsible for providing support in a variety of ways to the Department; training and guidance, performance management, strategic planning, asset management program, internal and external customer service, budget reviews and analyses, community engagement, and assists with the department's daily operations. It is also responsible for implementing policies and procedures, processing accounts payable, permitting, personnel-related issues, and administrative operations.

Important Issues:
- Team development, leadership development at all levels, and organizational culture.
- Customer experience and public education, awareness, and messaging.
- Written protocols for various business processes.
- Continuing working with infrastructure outcomes.

Highlights:
- Coordinated Annual Public Works' Roundtable for Public Works, Transit, Communications and Treasury staff. Various topics were discussed such as leadership principles, work culture and strategies and outcomes.
- Work with administrative staff to work cohesively and develop consistent and efficient processes.

New Initiatives:
- Revise and update the hiring and onboarding process to include workday changes.
- Update and improve permitting online services.
- Succession planning for administrative staff.
- Coordinating four roundtable sessions throughout the year, including other departments within the organization.
- Consolidate services such as asset management and administrative teams across multiple divisions.

Department: Public Works

Division: Public Services Operations

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$752,566	$1,023,733	$1,043,462	$960,972
Contractual Services	$115,205	$390,102	$387,102	$387,102
Commodities	$2,937	$5,653	$8,653	$8,653
Capital Outlay	0	$100,000	$234,000	$100,000
Grants and Claims	$322,736	$453,036	$612,226	$686,983
Transfers Out	0	$2,066,728	$2,150,728	$2,098,794
Total	$1,193,444	$4,039,252	$4,436,171	$4,242,504

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Public Services Operations	7.75	7.75	7.75	6.75
Total	7.75	7.75	7.75	6.75

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$553,046	$963,384	$1,049,643	$1,007,563
FND160 - County - General	$30,096	$52,789	$41,416	$42,282
FND220 - Special Street & Hiway-City	$139,022	$240,086	$324,133	$144,764
FND223 - Tourism & Convention Prom	$4,043	$4,776	$4,776	$4,776
FND560 - Sewer System	$144,501	$243,804	$238,599	$242,693
FND563 - Stormwater Enterprise	$322,736	$2,434,414	$2,593,604	$2,750,427
FND635 - Fleet Maint & Vehicle Replace	0	$100,000	$184,000	$50,000
Total	$1,193,444	$4,039,252	$4,436,171	$4,242,504

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Asset Management	$181,317	$311,463	$373,609	$384,266
Public Services Operations	$1,012,127	$3,727,789	$4,062,561	$3,858,238
Total	$1,193,444	$4,039,252	$4,436,171	$4,242,504

DEPARTMENT: PUBLIC WORKS

DIVISION: ENGINEERING

Division Overview:
The Engineering team is responsible for the design, construction, inspection, and maintenance of infrastructure in Kansas City, Kansas. This includes roads, bridges, sewer systems, stormwater management systems, and more. The Engineering team also provides technical assistance to other city departments and agencies. If it looks like construction, the Public Works' Engineering team is involved. Their team includes the County Engineer, the City Traffic Engineer, the City Stormwater Engineer, Project Engineers, and Project Managers. Engineers are responsible for the design and planning of new projects. They are committed to providing safe, reliable, and efficient infrastructure for residents, businesses, and visitors, and they work hard to ensure that all projects are designed and constructed to meet the highest standards of quality and safety. The division also works to maintain existing structures in a timely and cost-effective manner.

Important Issues:
- The UG's Average Pavement Condition Index (PCI) has dropped from 56 to 51 and continues a downward trend.
- The UG has 296 total bridge structures. The average lifespan of those structures is 50 years. Currently the UG has 241 structures that were built before 1980. In the next 5 years over 80% of the UG's bridge structures will be at or beyond their design life.
- Closures and opportunity to find funding for the replacement of the Kansas and Central Avenue Bridges.
- Continued implementation of the new Stormwater fee. There is a lot of coordination being done with BPU (as the UG's billing agent) to continually improve the process for the rate payers.

Highlights:
- Hutton and Leavenworth Road Intersection Reconstruction: This project will improve the safety and operation of the intersection and connect to the recent improvements completed on Hutton Road. Construction will be completed in the summer of 2024. PW has partnered with the Piper School District to design the decorative features that will be installed in the middle of the roundabout at a later date.
- The following grant opportunities were applied for regarding Bridges.
- Kansas Avenue: MEGA grant applications were submitted in 2023. We were not awarded the grant. The application was revised for a resubmittal in 2024 however, the UG was not able to garner the appropriate support from KCMO. We will continue to work to a resubmittal in 2025.
- Central Avenue: An application was submitted for a Planning and Design grant for the replacement of this structure in early 2024. If awarded this grant will be leveraged to follow up with a construction submittal.
- Legal Structure Package: An application was submitted in early 2024 for a Planning and Design grant to help establish a plan for maintenance and replacement of approximately 80 legal bridges throughout the County.

New Initiatives:
- Implementation of a new Project Management Software within in PW Engineering. This software will allow consistency in project workflow, project tracking, vendor payments, and project reporting.
- Work with Asset Management Division to develop a web-based construction map. This map will allow the public to see what construction work.

Department: Public Works

Division: CMIP Engineering/Design Services

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$1,840,018	$2,215,835	$2,308,739	$2,271,521
Contractual Services	$879,056	$1,185,473	$1,185,473	$1,187,503
Commodities	$17,585	$7,931	$7,931	$7,931
Capital Outlay	$8,145,771	$32,058,840	$32,096,668	$60,119,159
Grants and Claims	0	$300	$300	$300
Debt	$6,922,140	0	0	0
Transfers Out	0	$29,050	$51,000	$51,000
Total	$17,804,571	$35,497,429	$35,650,111	$63,637,414

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
CMIP Engineering/Design Services	16.25	16.25	17.25	16.00
Total	16.25	16.25	17.25	16.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$1,139,226	$1,293,243	$1,264,700	$1,391,243
FND160 - County - General	$300,000	0	0	0
FND212 - Dedicated Sales Tax	$887,042	$5,375,000	$5,375,000	$5,330,000
FND220 - Special Street & Hiway-City	$1,468,828	$2,313,000	$2,313,000	$2,313,000
FND223 - Tourism & Convention Prom	0	$2,050,000	$2,050,000	$2,800,000
FND266 - Other Grants	$2,651,340	$900,000	$8,082,667	$8,838,159
FND560 - Sewer System	$642,471	$623,416	$627,419	$645,902
FND561 - State Revolving Loan Fund	0	$2,441,000	0	$37,000,000
FND563 - Stormwater Enterprise	$2,464,579	$4,876,730	$5,148,324	$5,118,110
FND635 - Fleet Maint & Vehicle Replace	0	$29,040	$51,000	$51,000
FND971 - City Project Fund	$40,102	$950,000	$988,000	0
FND990 - Internal Improvement	$8,210,983	$14,146,000	$9,750,000	$150,000
FND999 - Outside Funding Source	0	$500,000	0	0
Total	$17,804,571	$35,497,429	$35,650,111	$63,637,414

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
CMIP Engineering/Design Services	$17,804,571	$35,497,429	$35,650,111	$63,637,414
Total	$17,804,571	$35,497,429	$35,650,111	$63,637,414

DEPARTMENT: PUBLIC WORKS
DIVISION: FLEET SERVICES

Division Overview:
Fleet Services is responsible for the maintenance, procurement, and disposal of all Unified Government vehicles, including all Police & Sheriff units, EMS units (ambulances), but excluding fire apparatus. Fleet is a complete service provider that also maintains a record of vehicle repairs, fuel usage, and parts inventory. Fleet Services also maintains an inventory of all Unified Government equipment, oversees peripheral services such as the car wash, fuel island, fleet campus needs & upkeep, and Kansas Department of Health Environment (KDHE) fuel sites.

Important Issues:
- The ambulance fleet has grown from 11 to 18 since 2004 and kept beyond their recommended life cycle.
- The take home vehicle policy increases the organization's fueling costs and creates risk.
- Funding for Entry-Level Driver Training (ELDT) Training.
- Inflation on pricing for vehicles and parts.
- Software costs: annual fleet software, fuel software and subscriptions.
- Fleet Motor Pool (loaner vehicles) have always been hand-me-downs and are far beyond their useful life, safety of units becoming a concern.
- Internal equipment & technology is aging/failing.

Highlights:
- The ELDT Program saved $109,220.00 in dollars by providing in-house training.
- 116 units (vehicles/equipment/pallets) liquidated for a value of $305K+ through online platform.
- Revenue from Enterprise sales & trade-ins is valued at over $1 million.
- 80+ vehicles/equipment procured for a value of $2.8 million, a $1.7 million difference made in part by the Enterprise Lease Program.
- Reduced the cost of batteries by $15K annually by utilizing a new vendor & warranty program.
- Reduced the average age of Fleet vehicles and equipment from 12 years to 6 years.
- Kicked-off a pilot program with Fastenal utilizing a vending machine for consumables.
- Acquired a rollback for towing buses, ambulances, and other heavy vehicles.
- Billback of Motor Pool usage for proper budget funding and replacement.
- Hosted the Kansas City Kansas Police Department (KCKPD) Cadets and Police Athletic League (PAL) Students over the summer.
- The Internal Survey produced positive feedback and continued growth.

New & Continuing Initiatives:
- Finalizing fuel island upgrades at the final location of 4.
- Upgrading to fast close doors and heating in cold storage facility.
- Carwash overhaul to provide a much needed, in-house service.
- Opportunity to purchase Enterprise Lease units for further cost-savings.
- Implement a Beautification Committee for the Fleet Campus.
- Purchase a container for storage of spare parts to save money.
- Have 75% of the Fleet Technicians complete a 15-week Electric Vehicle Safety & Training course through Kansas City Kansas Community College (KCKCC).
- Parts Room Reorganization to produce less than a 5% variant and reduce costs by 10%.
- Purchase an alignment machine to bring this work in-house for cost savings.
- Vehicle & Equipment Replacement Program implementation.

Department: Public Works

Division: Fleet Services

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$2,508,203	$2,942,125	$2,551,428	$2,641,541
Contractual Services	$455,439	$723,678	$723,678	$740,463
Commodities	$2,974,325	$3,881,244	$3,881,244	$3,881,244
Capital Outlay	$570,266	$525,000	$525,000	$225,000
Grants and Claims	($2)	$2,900	$2,900	$2,900
Transfers Out	0	$200,000	0	0
Total	$6,508,231	$8,274,947	$7,684,250	$7,491,148

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Fleet Services	30.00	30.00	29.00	29.00
Total	30.00	30.00	29.00	29.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$330,463	$440,000	$240,000	0
FND160 - County - General	$60,000	$60,000	$60,000	0
FND635 - Fleet Maint & Vehicle Replace	$5,965,768	$7,774,947	$7,384,250	$7,491,148
FND971 - City Project Fund	$76,000	0	0	0
FND972 - County Project Fund	$76,000	0	0	0
Total	$6,508,231	$8,274,947	$7,684,250	$7,491,148

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Centralized Garage	$6,508,231	$8,274,947	$7,684,250	$7,491,148
Total	$6,508,231	$8,274,947	$7,684,250	$7,491,148

DEPARTMENT: PUBLIC WORKS
DIVISION: GEOSPATIAL SERVICES

Mission Statement:
To provide first-class geospatial data and technology, along with high-quality customer service, to the Unified Government, residents, businesses, and regional organizations.

Division Overview:
GeoSpatial Services (GSS) develops and maintains mapping and Geographic Information Systems (GIS) databases and applications, provides technical and operational support for GIS-related hardware and software, and offers GIS training for Unified Government (UG) staff. GSS provides essential mapping products and services to the residents and businesses of Wyandotte County. Data maintained by GSS includes land parcel information, street networks, political boundaries, emergency response facilities, recreational facilities, and other associated data about UG operations. GSS also provides analytical capabilities, helping UG departments tackle complex challenges by visualizing data to enhance decision-making.

Important Issues:
- Staff vacancies leave GSS struggling to meet organizational needs.
- Geospatial data is a first-class data type. Geospatial data continues to be developed and valued as an asset within the UG. Having authoritative trusted and accessible geospatial data is a priority.
- GIS software and servers need to be upgraded to address functionality and security needs.
- Demand for GIS analysis and support continues to increase for Planning & Urban Design, Economic Development, Landbank, Community Development, Neighborhood Resource center (NRC), Police, Fire, and Sheriff.

Highlights:
- Monthly GIS data support for public safety Computer Aided Dispatch (CAD) system.
- Continued direct support of Fire Department for tasks such as station planning, burn permits, hydrant inspections, driver map testing.
- Acquired new ortho aerial photography with a flight date of spring 2024.
- Continued use of Azure cloud for GIS infrastructure.
- Support of authoritative situs address database and related workflows.
- Increased GIS software proficiency of UG GIS users through instructor led training.

New Initiatives:
- Update to impervious surface data layer utilized for storm water utility rate calculations.
- Collaborate with the Tax Administration Group to digitally transform decades-old workflow for land records and parcel mapping.
- Upgrades to enterprise GIS infrastructure in the Azure Cloud.
- Develop and implement data onboarding process.
- Implement tools to analyze and optimize the health of our infrastructure.

Department: Public Works

Division: Geo Spatial Services Division

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$610,117	$874,972	$883,838	$818,312
Contractual Services	$78,449	$206,074	$206,074	$174,574
Commodities	$5,409	$6,350	$6,350	$6,350
Total	$693,975	$1,087,396	$1,096,262	$999,236

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Geo Spatial Services Division	7.50	8.00	8.00	7.00
Total	7.50	8.00	8.00	7.00

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$9,282	$30,000	$30,000	$30,000
FND160 - County - General	$684,693	$1,057,396	$1,066,262	$969,236
Total	$693,975	$1,087,396	$1,096,262	$999,236

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Geo Spatial Services	$693,975	$1,087,396	$1,096,262	$999,236
Total	$693,975	$1,087,396	$1,096,262	$999,236

DEPARTMENT: PUBLIC WORKS
DIVISION: PARKING CONTROL

Division Overview:
The Parking Control Division is committed to providing a positive parking experience while maintaining the parking system and providing safe crossings at established school locations. We are innovative, inspired servants focused on delivering high quality and efficient service to the community, students, and employees.

The Parking Control Division is responsible for the enforcement of Municipal Parking Ordinances, the sale and assignment of monthly parking spaces to UG employees, area businesses, as well as overseeing the School Crossing Guard program. Parking Control Officers patrol designated areas within the Unified Government of Wyandotte County/Kansas City, Kansas, which includes UG parking facilities, parking meters, and on-street parking in highly dense and populated areas of the city.

Important Issues:
- Provide parking enforcement during business hours.
- Respond to complaints and inquiries in a timely and efficient manner.
- Supervise and maintain the School Crossing Guard program according to Kansas State Guidelines.
- Handle new requests for parking in a fair, orderly, and timely manner.
- Provide great customer service to internal and external customers.

Highlights:
- Met with a representative of Park Mobile to discuss modernizing our current parking meters with a digital payment solution.
- Continue to work with Buildings and Logistics on providing notification on various parking repair projects.
- Met with staff to discuss implementing the e-ticketing system.
- Participated in the UG 2024 Career Expo.
- Assisted in the Mayor's Christmas Tree lighting by patrolling, blocking off the street, and assisted with events.

New Initiatives:
- Research areas to conduct a Downtown Parking Study to evaluate existing parking demands and operating conditions.
- To continue with the process and discussion to modernize and upgrade the current Parking Meters.

Department: Public Works

Division: Parking Control Enforcement

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$439,366	$551,225	$537,755	$554,673
Contractual Services	$22,592	$43,502	$43,502	$44,868
Commodities	$8,010	$12,105	$12,105	$12,105
Grants and Claims	$410	$19	$19	$19
Total	$470,378	$606,851	$593,381	$611,665

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Parking Control Enforcement	5.00	8.63	8.63	8.63
Total	5.00	8.63	8.63	8.63

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$470,378	$606,851	$593,381	$611,665
Total	$470,378	$606,851	$593,381	$611,665

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Parking Control Enforcement	$470,378	$478,911	$470,315	$484,943
School Crossing Guards	0	$127,940	$123,065	$126,721
Total	$470,378	$606,851	$593,381	$611,665

DEPARTMENT: PUBLIC WORKS
DIVISION: SOLID WASTE

Division Overview:
The Solid Waste Division manages and administers all programs related to solid waste, including contracted weekly trash disposal, weekly curbside recycling, residential household hazardous waste collection, and disposal. Additionally, the Division works to develop green activities and clean-ups, such as Dumpster Days and e-waste collection events. The Division assists with graffiti removal and neighborhood clean-up events. All the activities in this regard are performed under the guidance of regulatory agencies such as the Environmental Protection Agency (EPA) and Kansas Department of Health & Environment (KDHE).

Important issues:
- Outdated service model.
- Long-term planning for contract expiration.
- Lack of containerized trash and recycling contributes to litter.
- Bulky items can disrupt the timely collection and recycling of residential trash.
- 3-1-1 Call Center.
- Low recycling rates.

Highlights:
- The continuing Household Hazardous Waste event is scheduled for seven (7) collection events from April through October.
- Fully staffed, part-time employee at the Recycling & Yard Waste Center
- Partnered with Re.Use.Full in a recycling challenge
- The continuing Dumpster Day event is scheduled for two (2) collection events.
- Trash & recycle missed pick-ups have decreased.
- Collaboration with MARC on recycling analysis of UG facilities.

New Initiatives:
- Collaborate with Waste Management on the carting initiative.
- Update Adopt-A-Spot program.
- Public education, such as presenting at career fairs, local schools, neighborhood groups and townhall meetings.
- Launched recycling challenge.
- District Clean-up events

Department: Public Works

Division: Solid Waste Management

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$224,576	$411,984	$401,615	$414,232
Contractual Services	$8,844,217	$9,960,888	$10,080,020	$10,544,047
Commodities	$19,668	$36,008	$35,935	$35,935
Capital Outlay	$295,500	$164,520	$173,000	$173,000
Grants and Claims	($309)	0	0	0
Transfers Out	0	$265,000	$273,000	$273,000
Total	$9,383,652	$10,838,400	$10,963,571	$11,440,214

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Solid Waste Management	4.50	4.50	4.50	4.50
Total	4.50	4.50	4.50	4.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	0	0	$54,859	$54,859
FND567 - Solid Waste	$9,088,152	$10,635,880	$10,715,711	$11,192,354
FND635 - Fleet Maint & Vehicle Replace	0	$14,520	$23,000	$23,000
FND701 - Environment Trust	$295,500	$170,000	$170,000	$170,000
Total	$9,383,652	$10,838,400	$10,963,571	$11,440,214

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Solid Waste Management	$9,383,652	$10,838,400	$10,963,571	$11,440,214
Total	$9,383,652	$10,838,400	$10,963,571	$11,440,214

DEPARTMENT: PUBLIC WORKS
DIVISION: STREET MAINTENANCE

Division Overview:
The Street Maintenance team plays a crucial role in ensuring the safety and cleanliness of roads in Kansas City, Kansas. They are responsible for maintaining more than 2,400 lane miles of improved roadway and alleys, providing essential services such as pavement maintenance, mowing of publicly owned properties, signage services, snow removal, street sweeping, and right-of-way management. As one of the first responders to emergencies, the Street team is always on standby to address any issues related to roads, ensuring that residents and visitors have a safe and efficient means of transportation. They also provide critical support for special events such as neighborhood clean-ups, parades, and other community activities, contributing to the overall beautification of the city. The Street Maintenance team is an integral part of the Kansas City community, providing necessary services to ensure that the roads are safe, clean, and visually appealing.

Important issues:
- Increase in the number of potholes due to deteriorating pavements and curbs.
- The pavement condition index declined from 56 in 2018 to 51 in 2022.
- Pressure to do more with not enough staff or equipment.
- Current staffing levels make it difficult to keep up with Right-of-Way (ROW) mowing and guardrail repairs.
- Continued Inflation causing rising materials costs.
- Aging equipment requiring more repairs.
- Continued supply chain issues creating delays for materials, equipment purchases, and equipment repairs.

Highlights:
- In 2023 to current the Street Division accomplished the following: Repaired 20,578 potholes using 739 tons of asphalt; Removed over 4,450 cubic yards of debris via street sweeping; Repaired and/or installed over 2,500 traffic signs; Removed illegally dumped debris totaling 317 tires, 97 cubic yards of brush, and 745 cubic yards of trash; Spent 2,003.75 man-hours maintaining vegetation in Unified Government right of way; Responded to and treated 12 winter storm events; Crack sealed 5.9 miles of road; Replaced 236 Linear feet of concrete curb line; Changed uniform vendor resulting in an annual savings of $35,000+.
- Implementing an in-house salt brine system has proven to be a game-changer, enhancing road safety, and reducing operational costs. By producing our own brine solution, we can proactively pre-treat routes well in advance of a storm, ensuring more streets receive comprehensive coverage before the inclement weather arrives. This proactive approach significantly improves road conditions and minimizes hazards for motorists. Moreover, the ability to mix the brine in-house eliminates the need for a middleman vendor, resulting in substantial cost savings. 2023-2024 we used 4,250 Gallons which only cost us $297.50. By cutting out the markup associated with purchasing pre-made brine, we can allocate those funds more effectively, further optimizing our winter maintenance operations.

New Initiatives:
Key Changes for 2024
- Since 2023 we have recruited 7 New employees, and we are now in the process of employing 8 more.
- Finalizing the Career Development Plan.
- Overlay of the Fleet Center parking lot while correcting issues from the past that negatively impacted the site’s stormwater collection and discharge.

Department: Public Works

Division: Street Maintenance

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$5,299,606	$6,500,819	$6,301,664	$6,382,701
Contractual Services	$1,193,474	$1,327,048	$1,327,048	$1,359,063
Commodities	$1,165,470	$1,593,815	$1,591,815	$1,477,013
Capital Outlay	$2,324,559	$1,777,750	$1,347,750	$1,566,750
Grants and Claims	$2,000	$3,050	$3,050	$3,050
Debt	$3,908,963	0	0	0
Transfers Out	0	$450,000	$450,000	$634,000
Reserves & Contingencies	0	$200,000	$200,000	$200,000
Total	$13,894,072	$11,852,482	$11,221,327	$11,622,576

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Street Maintenance	72.00	72.00	72.00	70.50
Total	72.00	72.00	72.00	70.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND110 - City - General	$2,716,376	$3,037,805	$2,884,839	$2,824,459
FND160 - County - General	0	$114,802	$114,802	0
FND212 - Dedicated Sales Tax	0	$100,000	$100,000	$100,000
FND220 - Special Street & Hiway-City	$5,650,949	$7,252,538	$7,214,220	$7,508,485
FND249 - Transit Grants	0	$2,000	0	0
FND563 - Stormwater Enterprise	$314,260	$465,336	$457,467	$470,632
FND635 - Fleet Maint & Vehicle Replace	$83,080	$450,000	$450,000	$719,000
FND990 - Internal Improvement	$5,129,406	$430,000	0	0
Total	$13,894,072	$11,852,482	$11,221,327	$11,622,576

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Street Improvements	$5,129,406	$430,000	0	0
Streets Maintenance	$8,764,666	$11,422,482	$11,221,327	$11,622,576
Total	$13,894,072	$11,852,482	$11,221,327	$11,622,576

DEPARTMENT: PUBLIC WORKS
DIVISION: WATER POLLUTION CONTROL

Division Overview:
The Water Pollution Control (WPC) team is an essential component of Kansas City's success, providing sewer services, managing stormwater runoff, and protecting water quality. Their work is critical to safeguarding local streams, rivers, and lakes, ensuring they remain clean and safe for both people and wildlife. WPC operates and maintains an extensive network of treatment plants, sewer pipes, pump stations, and water quality monitoring facilities throughout the city. By collecting data on water quality, the WPC can assess the overall health of the waterways and identify areas where improvements are needed. Their work has been instrumental in providing reliable and cost-effective wastewater and stormwater treatment for over a century.
Residential customers, businesses, and visitors have all benefited from their efforts, enjoying safe water treatment and a healthier environment.

Important issues:
- Consent Decree – WPC oversees the Unified Government's (UG) Integrated Overflow Control Plan (IOCP) as outlined in a Consent Decree between the UG, the Environmental Protection Agency, and the Department of Justice. The plan was enacted in 2013 and finalized in 2020. The IOCP outlines the UG's approach to minimizing negative impacts on water-on-water quality while maintaining a viable sanitary/combined/storm sewer system within the community.
- Flood Pump Stations – Security is a big concern with vandalism and theft that has resulted in major damage to these vital assets that protect our lower lined areas during highwater events. Security steps have been taken for better protection and 24/7 monitoring.
- Succession Planning – With an 18% vacancy rate we have teamed up with UG Human Resources, Strategic Communications, and IBEW with a specific goal to improve recruitment efforts. Efforts include but are not limited to, renaming positions to better represent work being done, recruitment videos, data-driven approach, a new Sewer Maintenance Facility, Certification rewards, etc. Key WPC positions are eligible for retirement soon and/or leaving to other organizations, both public and private. WPC continues its focus on plans to retain and capture knowledge, mentoring/training staff for future opportunities, and performing equity studies and adjustments that retain talent.

Highlights:
- Argentine Industrial District (AID*)* – A new AID pump station opened in 2024 after two years of upgrades.
- Sewer Maintenance Relocation –A centralized sewer maintenance facility will improve operational efficiencies and allow for quicker response times. Completion of the new facility is scheduled for the fall of 2024.
- City of Edwardsville Interlocal Agreement – This will be the first year of five. This relationship has already built higher revenues to cover the cost of servicing City of Edwardsville wastewater and help with joint efficiencies for consistent flow to our Plant 20 location.

New Initiatives:
After several years of effort, the co-rebranding project is now complete and set to launch in late 2024. The introduction of our new brand will enable us to foster a positive connection within the UG and the community, showcasing our professionalism, commitment to quality service, and breadth of responsibilities. Rebranding provides us with the chance to modernize our name to harmonize with other industry organizations, positioning us more favorably when seeking grants, earmarks, and other funding opportunities.

Department: Public Works

Division: Water Pollution Control

Department Expenditure Summary				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Personnel	$10,550,718	$13,263,287	$12,931,811	$13,332,268
Contractual Services	$3,699,856	$4,884,730	$4,884,730	$5,038,238
Commodities	$3,896,900	$6,040,780	$6,040,780	$6,040,780
Capital Outlay	$41,992,778	$31,241,500	$53,661,500	$92,555,000
Grants and Claims	$6,273,599	$6,449,999	$6,449,999	$6,449,999
Debt	$24,015,246	0	0	0
Transfers Out	$9,892,043	$12,359,516	$12,359,516	$13,729,880
Total	$100,321,140	$74,239,812	$96,328,336	$137,146,164

Full Time Equivalent Positions				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Water Pollution Control	129.50	129.50	129.50	129.50
Total	129.50	129.50	129.50	129.50

Expenditure By Fund				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
FND560 - Sewer System	$40,263,776	$49,778,784	$49,560,530	$51,128,740
FND563 - Stormwater Enterprise	$193,278	$1,161,528	$1,048,306	$1,082,424
FND635 - Fleet Maint & Vehicle Replace	0	$1,512,000	$1,512,000	$1,555,000
FND990 - Internal Improvement	$59,864,086	$21,787,500	$44,207,500	$83,380,000
Total	$100,321,140	$74,239,812	$96,328,336	$137,146,164

Expenditure By Cost Center				
	2023 Actual	2024 Original	2024 Amended	2025 Budget
Kaw Point Maintenance	$1,800,772	$643,423	$642,777	$652,293
Pump Stations	$192,542	$557,000	$557,000	$557,000
Sewer Improvements	$54,990,423	$21,787,500	$33,707,500	$28,780,000
Wolcott Plant	$117,728	$276,104	$174,000	$174,000
WPC Administration	$26,049,572	$29,538,033	$40,017,154	$85,191,180
WPC Environmental Control	$742,158	$1,071,294	$982,189	$1,008,868
WPC Kaw Point	$4,909,851	$7,688,784	$7,717,503	$7,837,803
WPC Plant 20/Pump Station Prog	$1,237,464	$1,922,626	$1,988,087	$2,029,144
WPC Sewer Maintenance	$9,050,563	$8,445,956	$8,403,731	$8,707,936
WPC Storm Sewers	$1,230,067	$2,309,093	$2,138,394	$2,207,941
Total	$100,321,140	$74,239,812	$96,328,336	$137,146,164

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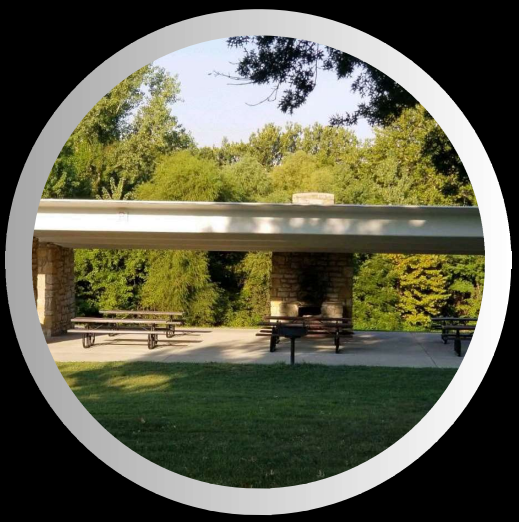
OTHER PROGRAMS



2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

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CAPITAL IMPROVEMENT PROGRAM (CIP)

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

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CAPITAL EQUIPMENT

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

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CAPITAL EQUIPMENT SCHEDULE

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

UNIFIED GOVERNMENT

2025 - 2029 Proposed Capital Improvement Program (CIP)

Capital Equipment Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND110 - City - General												
Fire												
		1		030LF02004 - 2019 - Aerials (2) (2019-2028 LF)	244,000	244,000	244,000	244,000	244,000	244,000	-	1,220,000
		1		030LF03001 - Air/lights/Rehab/MCI Truck 2016 (2019-2028 LF)	67,000	67,000	67,000	67,000	67,000	67,000	-	335,000
		4		030LF05002 - Haz Mat Support Unit (2022-2031 LF)	70,000	70,000	70,000	70,000	70,000	70,000	70,000	420,000
		2		030LF06001 - 1 Heavy Rescue Unit 2021 (2022-2031 LF)	72,050	72,050	72,050	72,050	72,050	72,050	72,050	432,300
		2		030LF06003 - 1 Heavy Rescue Unit (2022-2031 LF)	65,000	65,000	65,000	65,000	65,000	65,000	65,000	390,000
		1		030LF10003 - 3456 - Pumpers 2015 (2017-2026 LF)	75,000	75,000	75,000	75,000	-	-	-	225,000
		1		030LF10004 - 3464a - Pumper 2015 (2017-2026 LF)	75,000	75,000	75,000	75,000	-	-	-	225,000
		1	☒	030LF10006 - Pumpers (4) 2019 (2020-2026 LF)	72,000	72,000	72,000	142,000	-	-	-	286,000
		1		030LF12001 - Pumper Tanker 2015 (2017-2026 LF)	75,000	75,000	75,000	75,000	-	-	-	225,000
		1		030LF51006 - Monitor/Defibrillator Repl/Autopulse (Direct LF 2022-2026)	100,000	100,000	100,000	252,000	170,000	170,000	170,000	962,000
				030LF10015 - Pumper 2023 - FS15 (2023-2032 LF)	100,000	100,000	97,000	99,000	101,000	98,000	100,000	595,000
		1		AUTO - 3750 - Hurst eDraulic Extrication Equipment (2) years	-	250,000	-	250,000	-	-	-	500,000
				Fire Total	**1,015,050**	**1,265,050**	**1,012,050**	**1,486,050**	**789,050**	**786,050**	**477,050**	**5,815,300**
Knowledge Office												
		1		24074003 - Phone System Upgrade	25,000	25,000	25,000	25,000	25,000	25,000	25,000	150,000
		2		24078016 - UG Timekeeping implementation	-	-	15,000	-	-	-	-	15,000
				Knowledge Office Total	**25,000**	**25,000**	**40,000**	**25,000**	**25,000**	**25,000**	**25,000**	**165,000**
Police												
		1		AUTO - 2561 - EOD Robot	-	-	-	420,000	-	-	-	420,000
				AUTO - 3747 - Animal Services Incinerator	-	-	-	110,000	-	-	-	110,000
		1		AUTO - 3730 - Computer Voice Stress Analyzer (CVSA) Machines	-	-	-	30,000	30,000	30,000	30,000	120,000
		1	☒	02072001 - Mobile Data Computers	75,000	75,000	-	100,000	100,000	100,000	100,000	475,000
		1	☒	02078002 - Network Equipment (Network Switches)	90,000	90,000	-	90,000	100,000	100,000	100,000	480,000
		1		02078003 - Upgrade Internet Equipment (Firewall)	70,000	70,000	-	-	90,000	90,000	-	250,000
		1	☒	02078007 - Server Infrastructure	-	-	-	-	175,000	-	300,000	475,000
		3		02082004 - Traffic/LPR Camera Project	55,000	55,000	-	320,000	80,000	90,000	350,000	895,000
		1		020LF54001 - Taser Mandatory Carry (Direct LF)	55,392	138,482	138,482	138,482	138,482	138,482	150,000	842,410
				AUTO - 3740 - Drones as First Responders	-	-	-	175,000	100,000	100,000	100,000	475,000
		1		02068002 - UG Security Updates	75,000	75,000	-	75,000	75,000	75,000	75,000	375,000
		3	☒	02068011 - UG Security - ID Cards/Card Readers	90,000	90,000	-	-	-	-	-	90,000
				Police Total	**510,392**	**593,482**	**138,482**	**1,458,482**	**888,482**	**723,482**	**1,205,000**	**5,007,410**
Public Works												
		3		04070005 - Computer Equipment	50,000	50,000	-	50,000	50,000	50,000	-	200,000
				Public Works Total	**50,000**	**50,000**	**-**	**50,000**	**50,000**	**50,000**	**-**	**200,000**
				FND110 - City - General Total	**1,600,442**	**1,933,532**	**1,190,532**	**3,019,532**	**1,752,532**	**1,584,532**	**1,707,050**	**11,187,710**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND160 - County - General												
Emergency Management												
		3		00650006 - Legacy Radio Replacement	100,000	100,000	-	100,000	100,000	100,000	100,000	500,000
		1		00650009 - Replace Radio Links for Camera System	-	40,000	-	-	-	-	-	40,000
		1		AUTO - 2573 - Satellite Dishes for Communications Trlrs & Mobile Cmd Vehicle	120,000	150,000	-	-	-	-	-	150,000
		1		AUTO - 2574 - Everbridge Contact HR Database Management	-	-	-	25,000	-	-	-	25,000
		1		AUTO - 3742 - Radio System Backhaul Network	-	-	-	700,000	-	-	-	700,000
		2		PRG00312 - Emergency Power Generators, Mobile & Fixed	120,000	120,000	-	120,000	120,000	120,000	120,000	600,000
				Emergency Management Total	**340,000**	**410,000**	**-**	**945,000**	**220,000**	**220,000**	**220,000**	**2,015,000**
Knowledge Office												
		1		24072011 - 1761 - Replace UPS batteries	50,000	50,000	-	50,000	75,000	50,000	50,000	275,000
		1		AUTO - 3767 - Upgrade Core Switches	-	175,000	-	-	-	-	-	175,000
		1		AUTO - 3770 - Computer Equipment Replacement	-	50,000	-	50,000	50,000	50,000	-	200,000
				Knowledge Office Total	**50,000**	**275,000**	**-**	**100,000**	**125,000**	**100,000**	**50,000**	**650,000**
Police												
		3	☒	02068011 - UG Security - ID Cards/Card Readers	60,000	60,000	-	-	-	-	-	60,000
				Police Total	**60,000**	**60,000**	**-**	**-**	**-**	**-**	**-**	**60,000**
Sheriff												
		1		20070003 - Security Electronics	35,000	35,000	-	35,000	50,000	60,000	60,000	240,000
		1		AUTO - 2554 - Adult Detention Center Kitchen Equipment	-	-	-	200,000	-	-	-	200,000
		5		AUTO - 3738 - ADC Spartan Mattresses	-	-	-	-	55,110	-	-	55,110
		3		PNDG - 2460 - Staff Locker Rooms	-	-	-	-	75,000	-	-	75,000
		1	☒	20001003 - Equipment for Vehicles	50,000	-	-	-	-	-	-	-
		1	☒	20001005 - 8 Replacement Vehicles per Year	250,000	-	-	-	-	-	-	-
		1		20050006 - Courthouse Security/UG Security Updates	75,000	75,000	-	75,000	75,000	75,000	75,000	375,000
		3		AUTO - 2552 - Update/Replace Detention/Administration Computers	50,000	50,000	-	50,000	50,000	50,000	50,000	250,000
		5		AUTO - 3669 - CSI Equipment	-	-	-	-	105,000	-	-	105,000
		1		AUTO - 3678 - Mobile Data Terminals	-	-	-	41,000	-	-	-	41,000
				Sheriff Total	**460,000**	**160,000**	**-**	**401,000**	**410,110**	**185,000**	**185,000**	**1,341,110**
				FND160 - County - General Total	**910,000**	**905,000**	**-**	**1,446,000**	**755,110**	**505,000**	**455,000**	**4,066,110**
FND181 - County - Jail Commissary Fund												
Other Public Safety												
		1		AUTO - 3704 - Mail Contraband Scanner	-	225,000	-	-	-	-	-	225,000
				Other Public Safety Total	**-**	**225,000**	**-**	**-**	**-**	**-**	**-**	**225,000**
				FND181 - County - Jail Commissary Fund Total	**-**	**225,000**	**-**	**-**	**-**	**-**	**-**	**225,000**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND212 - Dedicated Sales Tax												
Fire												
		3		030LF02008 - 2021 Aerial/Quint (2022-2031 LF)	114,000	114,000	114,000	114,000	114,000	114,000	114,000	684,000
		1		030LF01004 - Aerial 2021 (2022 - 2031 LF)	109,300	109,300	109,300	109,300	109,300	109,300	109,300	655,800
		5		030LF02006 - Aerial/Quint (2023-2033 LF)	130,000	130,000	130,000	130,000	130,000	130,000	130,000	780,000
		3		030LF05001 - Haz Mat OP Unit (2022-2031 LF)	51,000	51,000	51,000	51,000	51,000	51,000	51,000	306,000
		2		030LF10007 - Pumper 2021 (2022-2031 LF)	67,800	67,800	67,800	67,800	67,800	67,800	67,800	406,800
		4		030LF10011 - Pumper (2023-2032 LF)	86,000	86,000	86,000	86,000	86,000	86,000	86,000	516,000
		4		030LF10012 - Pumper (2022-2031 LF)	71,000	71,000	71,000	71,000	71,000	71,000	71,000	426,000
		2		030LF10014 - Pumper 2021 (2022-2031 LF)	67,800	67,800	67,800	67,800	67,800	67,800	67,800	406,800
		1		03051004 - Thermal Imaging Cameras	75,000	75,000	60,000	-	-	-	-	135,000
				Fire Total	**771,900**	**771,900**	**756,900**	**696,900**	**696,900**	**696,900**	**696,900**	**4,316,400**
Police												
		3		02088003 - SOU ICOR Robot	-	-	-	75,000	-	-	-	75,000
		1	☒	02072001 - Mobile Data Computers	-	-	75,000	-	-	-	-	75,000
		1		02076001 - Key Fobs (3 yr cycle)	35,000	35,000	-	-	45,000	-	-	80,000
		1	☒	02078002 - Network Equipment (Network Switches)	-	-	90,000	-	-	-	-	90,000
		1		02078005 - Storage Area Network	300,000	300,000	-	150,000	-	300,000	-	750,000
		1	☒	02078007 - Server Infrastructure	-	-	300,000	-	-	-	-	300,000
				Police Total	**335,000**	**335,000**	**465,000**	**225,000**	**45,000**	**300,000**	**-**	**1,370,000**
				FND212 - Dedicated Sales Tax Total	**1,106,900**	**1,106,900**	**1,221,900**	**921,900**	**741,900**	**996,900**	**696,900**	**5,686,400**
FND220 - Special Street & Hiway-City												
Public Works												
		3		040LF10003 - Dump Trucks (10) 2017 (2019-2025LF)	170,000	170,000	170,000	-	-	-	-	340,000
		3		040LF10004 - Dump Trucks (10) 2018 (2019-2025 LF)	171,000	171,000	171,000	-	-	-	-	342,000
		3		040LF10005 - Dump Trucks (2022-2028 LF)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	750,000
		3		040LF11001 - Motor Graders (2) 2017 (2018-2027 LF)	25,000	25,000	25,000	25,000	25,000	-	-	100,000
		3		040LF12001 - Pothole Patcher (1) (2018 (2019-2025 LF)	35,000	35,000	35,000	-	-	-	-	70,000
		3		040LF14001 - Skid Steer and Trailer 2020 (2021-2025LF)	21,000	21,000	21,000	-	-	-	-	42,000
		2		040LF15003 - Salt Spreaders 2021 (2021-2027 LF)	25,000	25,000	25,000	25,000	-	-	-	75,000
		3		040LF15004 - Salt Spreaders 2022 (2022 -2028 LF)	37,500	37,500	37,500	37,500	37,500	37,500	-	187,500
		3		040LF16003 - Snowplows 2021 (2022-2028 LF)	19,250	19,250	19,250	19,250	19,250	19,250	-	96,250
		3		040LF17001 - Street Flusher (2021-2027 LF)	32,000	32,000	32,000	32,000	32,000	-	-	128,000
		3		040LF18001 - Street Striper 2018 (2019-2028 LF)	40,000	40,000	40,000	40,000	40,000	40,000	-	200,000
		3		040LF20004 - Street Sweeper 2021 (2021-2027 LF)	36,000	36,000	36,000	36,000	36,000	-	-	144,000
		3		040LF21003 - Wheel Loader w/bucket (LF 2021-2027)	35,000	35,000	35,000	35,000	35,000	-	-	140,000
		3		040LF23001 - Spray Patcher (1) (2021-2027 LF)	40,000	40,000	40,000	40,000	40,000	-	-	160,000
		1		AUTO - 3634 - Street Sweeper 2023 (2023-2029 LF)	36,000	36,000	36,000	36,000	36,000	36,000	36,000	216,000
				Public Works Total	**847,750**	**847,750**	**847,750**	**450,750**	**425,750**	**257,750**	**161,000**	**2,990,750**
				FND220 - Special Street & Hiway-City Total	**847,750**	**847,750**	**847,750**	**450,750**	**425,750**	**257,750**	**161,000**	**2,990,750**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND222 - Special Alcohol Program												
Community Corrections												
		1		AUTO - 3734 - 2nd Floor Drapes/chairs	-	50,000	-	-	-	-	-	50,000
				Community Corrections Total	**-**	**50,000**	**-**	**-**	**-**	**-**	**-**	**50,000**
				FND222 - Special Alcohol Program Total	**-**	**50,000**	**-**	**-**	**-**	**-**	**-**	**50,000**
FND249 - Transit Grants												
Transit												
		3		08210004 - Light Duty Cutaway Buses - 10	-	-	-	1,400,000	-	-	-	1,400,000
				Transit Total	**-**	**-**	**-**	**1,400,000**	**-**	**-**	**-**	**1,400,000**
				FND249 - Transit Grants Total	**-**	**-**	**-**	**1,400,000**	**-**	**-**	**-**	**1,400,000**
FND460 - County Bond and Interest Fund												
Election												
		1		0117 - Voting Equipment 2017 (2018-2027 LF)	150,000	200,000	200,000	200,000	200,000	-	-	800,000
				Election Total	**150,000**	**200,000**	**200,000**	**200,000**	**200,000**	**-**	**-**	**800,000**
Public Works												
		3		0111 - Energy Building Upgrades (2011-2025 LF)	55,000	55,000	55,000	-	-	-	-	110,000
				Public Works Total	**55,000**	**55,000**	**55,000**	**-**	**-**	**-**	**-**	**110,000**
				FND460 - County Bond and Interest Fund Total	**205,000**	**255,000**	**255,000**	**200,000**	**200,000**	**-**	**-**	**910,000**
FND560 - Sewer System												
Public Works												
		2		04050006 - Lab Equipment	160,000	160,000	175,000	185,000	200,000	210,000	225,000	1,155,000
	☒	1		04070006 - WPC Computer Equipment	125,000	125,000	125,000	125,000	227,000	235,000	242,000	1,079,000
				Public Works Total	**285,000**	**285,000**	**300,000**	**310,000**	**427,000**	**445,000**	**467,000**	**2,234,000**
				FND560 - Sewer System Total	**285,000**	**285,000**	**300,000**	**310,000**	**427,000**	**445,000**	**467,000**	**2,234,000**
FND564 - Emergency Medical Services												
Fire												
		1		03051007 - X-Series Monitor Upgrade Repl Program (Direct LF 2025-2029)	-	-	260,000	260,000	260,000	260,000	260,000	1,300,000
		1		030LF10005 - Pumpers - 1 2016 (2019-2028 LF)	80,000	80,000	80,000	80,000	80,000	80,000	-	400,000
		1		030LF22001 - Fire Truck Aerial 2017 (2020-2029 LF)	120,000	120,000	120,000	120,000	120,000	120,000	120,000	720,000
		1		030LF23001 - Fire Truck Pumper 2017 (2019-2028 LF)	88,000	88,000	88,000	88,000	88,000	88,000	-	440,000
		1		030LF23002 - Fire Truck Pumper 2017 (2019-2028 LF)	88,000	88,000	88,000	88,000	88,000	88,000	-	440,000
		1		030LF24001 - Fire Truck Quint 2017 (2020-2029 LF)	112,000	112,000	112,000	112,000	112,000	112,000	112,000	672,000
		1		03051005 - Stryker Replacement Program	50,000	50,000	70,000	70,000	70,000	70,000	-	330,000
		1	☒	030LF10006 - Pumpers (4) 2019 (2020-2026 LF)	228,000	228,000	228,000	425,000	-	-	-	881,000
				Fire Total	**766,000**	**766,000**	**1,046,000**	**1,243,000**	**818,000**	**818,000**	**492,000**	**5,183,000**
				FND564 - Emergency Medical Services Total	**766,000**	**766,000**	**1,046,000**	**1,243,000**	**818,000**	**818,000**	**492,000**	**5,183,000**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND565 - Sunflower Hills Golf Fund												
Parks & Recreation												
		3		060LF40008 - Greens Mowers 2020 (2022-2026 LF)	12,650	12,650	12,650	12,650	-	-	-	37,950
		2		060LF40009 - Large Utility Cart 2020 (2022-2026 LF)	4,350	4,350	4,350	4,350	-	-	-	13,050
		2		060LF40010 - Rough Mower (LF 2022-2026)	24,500	24,500	24,500	24,500	-	-	-	73,500
				Parks & Recreation Total	**41,500**	**41,500**	**41,500**	**41,500**	**-**	**-**	**-**	**124,500**
				FND565 - Sunflower Hills Golf Fund Total	**41,500**	**41,500**	**41,500**	**41,500**	**-**	**-**	**-**	**124,500**
FND635 - Fleet Maint & Vehicle Replace												
Appraiser												
		3		47005002 - Vehicle/Fleet Maintenance	-	-	60,000	20,000	10,000	-	-	90,000
				Appraiser Total	**-**	**-**	**60,000**	**20,000**	**10,000**	**-**	**-**	**90,000**
Community Corrections												
		1		130010001 - Pre-Trial- 2 Replacement Vehicles	28,600	28,600	-	-	-	-	-	28,600
				Community Corrections Total	**28,600**	**28,600**	**-**	**-**	**-**	**-**	**-**	**28,600**
Emergency Management												
		1		00605001 - New Vehicle	-	-	65,000	-	-	-	-	65,000
				Emergency Management Total	**-**	**-**	**65,000**	**-**	**-**	**-**	**-**	**65,000**
Fire												
		2		03004002 - Ambulance Repl 2-3 per year	1,100,000	1,300,000	1,300,000	1,600,000	1,760,000	1,936,000	2,129,600	10,025,600
		3		03032008 - Support Vehicle(s)	180,000	118,000	137,000	308,000	340,000	374,000	411,000	1,688,000
		4		030LF02009 - 2024 Aerial TDA (2024-2034 LF)	130,000	72,000	72,000	72,000	72,000	72,000	72,000	432,000
		2		03021001 - Light/Air/Utility Vehicle	-	-	232,000	-	-	-	-	232,000
		3		03032003 - Support Vehicle(s)	150,000	150,000	-	100,000	100,000	100,000	100,000	550,000
		3		AUTO - 3674 - 2025 Pumper (2)	-	-	220,000	220,000	220,000	220,000	220,000	1,100,000
		1		AUTO - 3675 - 2024 Aerial TDA	168,000	168,000	168,000	168,000	168,000	168,000	168,000	1,008,000
		1		AUTO - 3676 - 2025 Aerial Tower	-	-	-	210,000	210,000	210,000	210,000	840,000
				AUTO - 3718 - Emergency Fire Pumper (2023-2032 LF)	90,000	90,000	90,000	90,000	90,000	90,000	90,000	540,000
		1		AUTO - 3827 - Fire Vehicle Equity Lease Program	-	141,000	141,000	141,000	141,000	141,000	141,000	846,000
		3		AUTO - 3611 - Pumpers (2) (2024-2033 LF)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
				AUTO - 3717 - Emergency Replacement Aerial (2023-2032 LF)	80,000	80,000	80,000	80,000	80,000	80,000	80,000	480,000
				Fire Total	**2,098,000**	**2,319,000**	**2,640,000**	**3,189,000**	**3,381,000**	**3,591,000**	**3,821,600**	**18,941,600**
Neighborhood Resource Center												
		1		AUTO - 2567 - NRC Vehicle Equity Lease Program	115,000	115,000	115,000	115,000	115,000	115,000	115,000	690,000
		1		06045005 - Abatement Equipment Replacement	84,000	84,000	45,000	92,000	94,000	97,000	100,000	512,000
				Neighborhood Resource Center Total	**199,000**	**199,000**	**160,000**	**207,000**	**209,000**	**212,000**	**215,000**	**1,202,000**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
Parks & Recreation												
		1		06005001 - Vehicles	125,000	167,000	340,000	355,000	320,000	160,000	220,000	1,562,000
	☒	1		06010001 - Mowing/Maintenance Equipment	160,000	128,000	27,500	50,000	-	60,000	60,000	325,500
		3		06020001 - Tractors/Maintenance Equipment	120,000	-	50,000	25,000	-	130,000	-	205,000
		1		AUTO - 3825 - Parks & Rec Vehicle Equity Lease Program	-	110,000	110,000	110,000	110,000	110,000	110,000	660,000
		3		PNDG - 2453 - Trash Truck Replacement	-	-	-	-	-	150,000	-	150,000
				AUTO - 2578 - Golf Course Maintenance Equipment	60,000	100,000	100,000	100,000	100,000	100,000	100,000	600,000
				Parks & Recreation Total	**465,000**	**505,000**	**627,500**	**640,000**	**530,000**	**710,000**	**490,000**	**3,502,500**
Police												
		1		02015002 - Police Motorcycles	-	-	-	52,000	-	79,100	-	131,100
		3		02020004 - K9 Vehicle Replacement	30,000	-	40,000	-	-	-	-	40,000
		1		AUTO - 3645 - Patrol Vehicle Equity Lease Program	1,350,000	1,350,000	1,350,000	1,650,000	1,650,000	1,650,000	1,650,000	9,300,000
		3		AUTO - 3659 - Special Operations Unit (SOU) Equipment Van	-	-	-	85,000	-	-	-	85,000
		1		02015003 - CSI Vans	-	-	157,000	-	-	-	-	157,000
		1		AUTO - 3646 - Detective/Command Equity Lease Program	500,000	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
		3		02025002 - KCKPD Multi-Purpose Truck	-	-	-	82,000	-	-	-	82,000
		1		02015005 - ASU Vehicles/Carriers	104,000	104,000	-	208,000	318,000	-	-	630,000
		3		02015006 - Technical Services Vehicles	-	-	-	54,000	72,000	-	-	126,000
				Police Total	**1,984,000**	**1,954,000**	**2,047,000**	**2,631,000**	**2,540,000**	**2,229,100**	**2,150,000**	**13,551,100**
Public Works												
		1		AUTO - 2550 - Fleet Equipment	160,000	160,000	160,000	160,000	160,000	160,000	170,000	970,000
				AUTO - 3703 - Fleet Vehicles	40,000	40,000	40,000	40,000	40,000	40,000	-	200,000
	☒	2		04001005 - WPC Fleet Vehicles	291,000	291,000	300,000	310,000	325,000	330,000	340,000	1,896,000
	☒	2		04001006 - WPC Special Vehicles	975,000	975,000	1,000,000	1,025,000	1,050,000	1,100,000	1,125,000	6,275,000
	☒	2		04050008 - WPC Equipment and Accessories	246,000	246,000	255,000	265,000	275,000	290,000	300,000	1,631,000
		2		04003030 - Public Works Engineering Equity Lease Program	29,040	51,000	51,000	51,000	51,000	51,000	51,000	306,000
		3		04001001 - Vehicles	-	-	50,000	50,000	50,000	50,000	-	200,000
		2		04040001 - Public Works Street Department Vehicle Equity Lease Program	100,000	184,000	184,000	184,000	184,000	184,000	184,000	1,104,000
		3		04003040 - Public Works Solid Waste Equity Lease Program	-	23,000	23,000	23,000	23,000	23,000	23,000	138,000
		3		04003001 - Pickup Trucks F-1500	-	-	120,000	-	-	120,000	-	240,000
		3		04024001 - Mini Excavator (1)	70,000	70,000	-	-	-	-	-	70,000
		3		AUTO - 2605a - Hotbox Pothole Patcher (1) (2025-2031 LF)	-	-	35,000	35,000	35,000	35,000	35,000	175,000

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
		3		AUTO - 3614 - Street Maintenance Equipment	-	-	-	450,000	500,000	525,000	550,000	2,025,000
		1		AUTO - 3660 - Mowing Equipment LF 2023-2029	80,000	80,000	80,000	80,000	80,000	80,000	80,000	480,000
		1		AUTO - 3662 - Street Maintenance Equipment	300,000	300,000	300,000	-	-	-	-	600,000
		2		04008002 - Work Truck with Plow	40,000	40,000	-	-	-	-	-	40,000
				Public Works Total	**2,331,040**	**2,460,000**	**2,598,000**	**2,673,000**	**2,773,000**	**2,988,000**	**2,858,000**	**16,350,000**
Sheriff												
		1	☒	20001003 - Equipment for Vehicles	-	50,000	-	35,000	60,000	60,000	80,000	285,000
		1	☒	20001005 - 8 Replacement Vehicles per Year	-	215,000	-	115,000	300,000	335,000	365,000	1,330,000
		1		AUTO - 3826 - Sheriff Vehicle Equity Lease Program	-	35,000	35,000	35,000	35,000	35,000	35,000	210,000
				Sheriff Total	**-**	**300,000**	**35,000**	**185,000**	**395,000**	**430,000**	**480,000**	**1,825,000**
Transit												
		1		08205002 - Buses 2025 (2)	-	-	210,000	-	-	-	-	210,000
		1		08215003 - Ford Transit Vans - 6 (2025)	-	-	-	480,000	-	-	-	480,000
		1		082LF10005 - Light Duty Cutaway Bus - 6 (2029)	-	-	-	-	-	-	630,000	630,000
		3		082LF10006 - Light Duty Cutaway Buses - 4 (2024-2027 LF)	125,000	125,000	125,000	125,000	125,000	-	-	500,000
		3		082LF10008 - Light Duty Cutaway Buses - 3 (2028-2031 LF)	-	-	-	-	-	78,750	78,750	157,500
		3		082LF10009 - Light Duty Cutaway Buses - 3 (2028-2031 LF)	-	-	-	-	-	78,750	78,750	157,500
		1		AUTO - 3728 - Fleet Replacement	-	310,000	120,000	310,000	310,000	310,000	-	1,360,000
		1		AUTO - 3733 - Support Vehicle	-	50,000	-	-	-	-	-	50,000
				Transit Total	**125,000**	**485,000**	**455,000**	**915,000**	**435,000**	**467,500**	**787,500**	**3,545,000**
				FND635 - Fleet Maint & Vehicle Replace Total	**7,230,640**	**8,250,600**	**8,687,500**	**10,460,000**	**10,273,000**	**10,627,600**	**10,802,100**	**59,100,800**
				Capital Equipment Summary Total	**12,993,232**	**14,666,282**	**13,590,182**	**19,492,682**	**15,393,292**	**15,234,782**	**14,781,050**	**93,158,270**

CASH PROJECTS SCHEDULE

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND110 - City - General												
Knowledge Office												
		3		PRJ7308 - Infrastructure Migration	75,000	75,000	75,000	75,000	75,000	75,000	75,000	450,000
		1		PRJ-010073 - E-Signature Solutions	50,000	50,000	-	-	-	-	-	50,000
				Knowledge Office Total	**125,000**	**125,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**500,000**
Police												
				AUTO - 3759 - South Patrol HVAC Replacement	-	-	-	-	-	-	75,000	75,000
		1	☒	PRJ-000002 - PDHQ Window & Door Replacement	115,000	115,000	-	120,000	-	-	-	235,000
		1		PRJ-010069 - PDHQ Brick Refacement	200,000	200,000	-	-	-	-	-	200,000
	☒	1		PRJ8420 - Police Station Major Facility Improvements	-	-	-	100,000	100,000	100,000	100,000	400,000
		3		PRJ-010075 - New World Enterprise Records	100,000	-	-	200,000	-	-	-	200,000
		1	☒	PRJ7405 - Vehicle and Body-Worn Camera Program (Direct Lease)	350,000	350,000	150,000	550,000	550,000	550,000	550,000	2,700,000
				Police Total	**765,000**	**665,000**	**150,000**	**970,000**	**650,000**	**650,000**	**725,000**	**3,810,000**
Public Works												
		1	☒	PRJ-000003 - Fleet Center Resurface	240,000	240,000	-	-	-	-	-	240,000
		5		PRG00269 - PW Asset Mgmt Sys Integrations (Move to Operating, 2022)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000
	☒	3	☒	PRG00272 - Sidewalk Gap Program	-	-	200,000	-	-	-	-	200,000
		1	☒	AUTO - 3815 - Building Security Upgrade	-	-	-	175,000	-	-	-	175,000
		3		PNDG - 2481 - City Hall Office Renovation	-	-	-	75,000	75,000	-	-	150,000
	☒	1		PRG00020 - Annual Facilities/Parking Maintenance & Repair, 2025	200,000	200,000	200,000	200,000	200,000	700,000	700,000	2,200,000
	☒	1	☒	PRG00237 - Capital Project Reserves	100,000	125,000	125,000	125,000	100,000	100,000	100,000	675,000
	☒	3	☒	PRG00249 - Annual Hardscaping/Landscaping	100,000	125,000	-	125,000	125,000	125,000	125,000	625,000
				Public Works Total	**690,000**	**740,000**	**575,000**	**750,000**	**550,000**	**975,000**	**975,000**	**4,565,000**
Strategic Communications												
		1	☒	PRJ-010070 - Broadcast System Replacement	-	-	280,000	-	-	-	-	280,000
				Strategic Communications Total	**-**	**-**	**280,000**	**-**	**-**	**-**	**-**	**280,000**
Transit												
		1		08290001 - Grant Match Bus Route Improvements	40,000	40,000	-	40,000	40,000	40,000	40,000	200,000
				Transit Total	**40,000**	**40,000**	**-**	**40,000**	**40,000**	**40,000**	**40,000**	**200,000**
				FND110 - City - General Total	**1,620,000**	**1,570,000**	**1,080,000**	**1,835,000**	**1,315,000**	**1,740,000**	**1,815,000**	**9,355,000**
FND113 - Parks and Recreation												
Parks & Recreation												
		1	☒	PRG00300 - Annual Shelter Repair/Maint	15,000	15,000	-	200,000	200,000	200,000	200,000	815,000
				PRJ-000006 - Boston Daniels Park	-	150,000	-	-	-	-	-	150,000
		1		PRJ-010068 - Electric Heating at WyCo Lake Park Buildings	175,000	175,000	-	-	-	-	-	175,000
		1		PRJ4430 - WYCO Lake Rock Wall Replacement	-	832,000	-	-	-	-	-	832,000
		3	☒	PRG00239 - Community Center Improvements	-	-	-	425,000	425,000	425,000	425,000	1,700,000
				Parks & Recreation Total	**190,000**	**1,172,000**	**-**	**625,000**	**625,000**	**625,000**	**625,000**	**3,672,000**
				FND113 - Parks and Recreation Total	**190,000**	**1,172,000**	**-**	**625,000**	**625,000**	**625,000**	**625,000**	**3,672,000**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND160 - County - General												
Appraiser												
		1		AUTO - 3817 - Tax Management System Replacement	-	-	-	600,000	1,000,000	-	-	1,600,000
		1		PRJ7302 - Street Level Imagery	-	-	-	-	200,000	-	-	200,000
				Appraiser Total	**-**	**-**	**-**	**600,000**	**1,200,000**	**-**	**-**	**1,800,000**
District Attorney												
		1		AUTO - 3771 - Office Space Renovation	-	-	-	8,000	-	-	-	8,000
		1		District Attorney Software Upgrades and Integrations - District Attny Software Upgrades and Integrations	385,000	385,000	-	-	-	-	-	385,000
				District Attorney Total	**385,000**	**385,000**	**-**	**8,000**	**-**	**-**	**-**	**393,000**
Emergency Management												
		1		AUTO - 3737 - Public Emergency Notification	-	60,000	-	-	-	-	-	60,000
		1		PRG00319 - Outdoor Warning Systems	40,000	40,000	-	40,000	40,000	40,000	40,000	200,000
		3		PRJ-000012 - Upgrade EOC Audio-Visual System	100,000	100,000	-	-	-	-	-	100,000
		5		PRJ-010076 - Everbridge Contact HR Database	25,000	25,000	-	-	-	-	-	25,000
				Emergency Management Total	**165,000**	**225,000**	**-**	**40,000**	**40,000**	**40,000**	**40,000**	**385,000**
Knowledge Office												
		1		PRJ7315 - Jail Management System (JMS)	-	200,000	-	-	-	-	-	200,000
				Knowledge Office Total	**-**	**200,000**	**-**	**-**	**-**	**-**	**-**	**200,000**
Public Works												
		1	☒	PRJ-000003 - Fleet Center Resurface	60,000	60,000	-	-	-	-	-	60,000
				PRJ-000014 - Loring Pavement Preservation	-	-	-	-	500,000	-	-	500,000
		1	☒	AUTO - 3815 - Building Security Upgrade	-	-	-	175,000	-	-	-	175,000
	☒	1	☒	PRG00237 - Capital Project Reserves	100,000	125,000	-	125,000	125,000	100,000	100,000	575,000
	☒	3	☒	PRG00249 - Annual Hardscaping/Landscaping	100,000	125,000	-	125,000	125,000	125,000	125,000	625,000
	☒	3		PRJ8695 - Facilities Improvements-County	75,000	100,000	-	100,000	100,000	100,000	100,000	500,000
				Public Works Total	**335,000**	**410,000**	**-**	**525,000**	**850,000**	**325,000**	**325,000**	**2,435,000**
Sheriff												
		3		AUTO - 3739 - Jail Feeder Door Slots	-	-	-	-	87,282	107,424	-	194,706
		1		PRJ-010074 - Jail Intake Remodel	300,000	300,000	-	200,000	-	-	-	500,000
		1		AUTO - 2555 - Security Remodel of Sheriff Reception and Detention Reception Areas	-	-	-	100,000	-	-	-	100,000
		3		PNDG - 2461 - Operations Sworn Staff Workspace	-	-	-	-	85,000	-	-	85,000
				Sheriff Total	**300,000**	**300,000**	**-**	**300,000**	**172,282**	**107,424**	**-**	**879,706**
Strategic Communications												
		1	☒	PRJ-010070 - Broadcast System Replacement	50,000	50,000	-	120,000	-	-	-	170,000
				Strategic Communications Total	**50,000**	**50,000**	**-**	**120,000**	**-**	**-**	**-**	**170,000**
				FND160 - County - General Total	**1,235,000**	**1,570,000**	**-**	**1,593,000**	**2,262,282**	**472,424**	**365,000**	**6,262,706**
FND171 - Developmental Disability												
Human Services												
				PRJ-010072 - Implementation of CMS	150,000	150,000	-	-	-	-	-	150,000
				Human Services Total	**150,000**	**150,000**	**-**	**-**	**-**	**-**	**-**	**150,000**
				FND171 - Developmental Disability Total	**150,000**	**150,000**	**-**	**-**	**-**	**-**	**-**	**150,000**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND212 - Dedicated Sales Tax												
Fire												
	☒	1		PRG00315 - Fire Station Facility Improvements	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
		1		PRJ8095 - Fire Stations Generator Project	-	-	128,000	132,000	133,500	133,500	200,000	727,000
				Fire Total	**200,000**	**200,000**	**328,000**	**332,000**	**333,500**	**333,500**	**400,000**	**1,927,000**
Parks & Recreation												
		1	☒	AUTO - 3744 - Parkwood Pool Improvements	-	-	125,000	-	-	-	-	125,000
		3		PRG00321 - Replace Playground Equipment	125,000	125,000	100,000	200,000	200,000	200,000	200,000	1,025,000
		3	☒	PRG00239 - Community Center Improvements	125,000	125,000	100,000	125,000	125,000	125,000	125,000	725,000
				Parks & Recreation Total	**250,000**	**250,000**	**325,000**	**325,000**	**325,000**	**325,000**	**325,000**	**1,875,000**
Police												
		1	☒	PRJ-000002 - PDHQ Window & Door Replacement	-	-	115,000	-	-	-	-	115,000
		1		PRJ-010077 - Digital Archive of Microfiche, Microfilm, and Cards	710,000	740,000	-	-	-	-	-	740,000
		1	☒	PRJ7405 - Vehicle and Body-Worn Camera Program (Direct Lease)	-	-	200,000	-	-	-	-	200,000
				Police Total	**710,000**	**740,000**	**315,000**	**-**	**-**	**-**	**-**	**1,055,000**
Public Works												
	☒	1	☒	PRG00011 - Annual Pavement Preservation Program, 2025	3,875,000	3,875,000	4,030,000	4,191,200	4,358,848	4,533,202	4,714,530	25,702,780
	☒	1		PRG00258 - Annual Neighborhood ADA Pedestrian Handicapped Ramps 2025	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
	☒	3		PRG00259 - Neigh Curb/Sidewalk Repair	500,000	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
	☒	1		PRG00260 - Emergency Street Repairs	500,000	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
	☒	3	☒	PRG00272 - Sidewalk Gap Program	200,000	200,000	-	200,000	200,000	200,000	200,000	1,000,000
				Public Works Total	**5,275,000**	**5,275,000**	**5,230,000**	**5,591,200**	**5,758,848**	**5,933,202**	**6,114,530**	**33,902,780**
				FND212 - Dedicated Sales Tax Total	**6,435,000**	**6,465,000**	**6,198,000**	**6,248,200**	**6,417,348**	**6,591,702**	**6,839,530**	**38,759,780**
FND220 - Special Street & Hiway-City												
Public Works												
	☒	1	☒	PRG00011 - Annual Pavement Preservation Program, 2025	1,500,000	1,500,000	1,500,000	-	-	-	-	3,000,000
	☒	1		PRG00262 - Annual Neighborhood Street Repair, 2022	100,000	100,000	100,000	100,000	100,000	100,000	100,000	600,000
				Public Works Total	**1,600,000**	**1,600,000**	**1,600,000**	**100,000**	**100,000**	**100,000**	**100,000**	**3,600,000**
				FND220 - Special Street & Hiway-City Total	**1,600,000**	**1,600,000**	**1,600,000**	**100,000**	**100,000**	**100,000**	**100,000**	**3,600,000**
FND221 - Special Parks and Recreation												
Parks & Recreation												
		3		AUTO - 3741 - Parking Lot Improvements	-	-	-	300,000	300,000	300,000	300,000	1,200,000
		1	☒	AUTO - 3744 - Parkwood Pool Improvements	-	-	-	250,000	250,000	250,000	250,000	1,000,000
		1	☒	PRG00300 - Annual Shelter Repair/Maint	100,000	100,000	100,000	-	-	-	-	200,000
		3		PRJ-000007 - Park Sidewalk & Trail Improvements	-	-	-	125,000	-	-	-	125,000
		3		PRJ-000011 - Neighborhood Park Improvements	250,000	300,000	125,000	250,000	250,000	250,000	250,000	1,425,000
		1		PRJ-010071 - Parks Asset Management System	150,000	250,000	-	-	-	-	-	250,000
		1		PRJ4041 - New Park in UG District 5	-	-	-	500,000	500,000	-	-	1,000,000
		3	☒	PRG00239 - Community Center Improvements	-	-	-	-	-	-	-	-
				Parks & Recreation Total	**500,000**	**650,000**	**225,000**	**1,425,000**	**1,300,000**	**800,000**	**800,000**	**5,200,000**
				FND221 - Special Parks and Recreation Total	**500,000**	**650,000**	**225,000**	**1,425,000**	**1,300,000**	**800,000**	**800,000**	**5,200,000**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND223 - Tourism & Convention Prom												
Emergency Management												
		1		PRJ-010080 - Camera Security System for Azura Amphitheater	150,000	150,000	150,000	-	-	-	-	300,000
				Emergency Management Total	**150,000**	**150,000**	**150,000**	**-**	**-**	**-**	**-**	**300,000**
Parks & Recreation												
		3		AUTO - 3752 - Rock Island Bridge Park Development	-	-	150,000	1,000,000	-	-	-	1,150,000
		3		AUTO - 3755 - Rosedale Arch Improvements	-	-	-	100,000	-	-	-	100,000
	☒	5		PRG00279 - Trail Network Dev Prog	100,000	100,000	100,000	100,000	100,000	100,000	100,000	600,000
		1		PRJ-010065 - Korean/Vietnam Veteran War Memorial	75,000	75,000	-	-	-	-	-	75,000
		3		PRJ4406 - Davis Hall Renovations	-	-	-	350,000	-	-	-	350,000
				Parks & Recreation Total	**175,000**	**175,000**	**250,000**	**1,550,000**	**100,000**	**100,000**	**100,000**	**2,275,000**
Public Works												
		1	☒	PRJ-010066 - RIB Utility Connections	350,000	-	-	-	-	-	-	-
		1		PRJ-010067 - RIB Access Ramp/ Trail Connections	1,700,000	2,050,000	2,800,000	1,800,000	-	-	-	6,650,000
		1		PRJ-010054 - Memorial Hall World Cup upgrades	700,000	1,050,000	300,000	-	-	-	-	1,350,000
	☒	1		PRJ8210 - Memorial Hall Facility Improvements	50,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000
				Public Works Total	**2,800,000**	**3,150,000**	**3,150,000**	**1,850,000**	**50,000**	**50,000**	**50,000**	**8,300,000**
				FND223 - Tourism & Convention Prom Total	**3,125,000**	**3,475,000**	**3,550,000**	**3,400,000**	**150,000**	**150,000**	**150,000**	**10,875,000**
FND225 - Community Development Grants												
Parks & Recreation												
		3		AUTO - 3769 - Park Improvements - Klamm and Kensington	-	796,038	-	-	-	-	-	796,038
		1		PRJ-010051 - Klamm Park & Quindaro Park Tennis Courts	-	816,347	-	-	-	-	-	816,347
		1		PRJ-010058 - Clopper Field Reconstruction	-	428,639	-	-	-	-	-	428,639
				Parks & Recreation Total	**-**	**2,041,024**	**-**	**-**	**-**	**-**	**-**	**2,041,024**
				FND225 - Community Development Grants Total	**-**	**2,041,024**	**-**	**-**	**-**	**-**	**-**	**2,041,024**
FND266 - Other Grants												
Parks & Recreation												
				PNDG - 3716 - Klamm Park Trail	400,000	400,000	-	-	-	-	-	400,000
		1		PNDG-3715 - Park Improvements	1,000,000	1,000,000	-	-	-	-	-	1,000,000
		1		PRJ2077 - Wyandotte County Parks Trail	-	700,000	-	-	-	-	-	700,000
		1		PRJ2078 - Pierson Park Trail	-	700,000	-	-	-	-	-	700,000
				Parks & Recreation Total	**1,400,000**	**2,800,000**	**-**	**-**	**-**	**-**	**-**	**2,800,000**
Public Works												
		1		AUTO - 3721 - FEMA CTP-TA Stormwater Studies	120,000	120,000	-	-	-	-	-	120,000
		1		AUTO - 3722 - FEMA CTP-TA BLE Stormwater Studies	425,000	425,000	-	-	-	-	-	425,000
		1		AUTO - 3723 - USACE-PSA Armourdale-Muncie Bluffs Watershed Study	860,000	860,000	-	-	-	-	-	860,000
		1		AUTO - 3735 - 55th and Metropolitan Intersection Improvements KDOT HSIP	-	-	-	1,500,000	-	-	-	1,500,000
		5		AUTO - 3736 - KCK Heritage Trail ARPA/MARC CRPM	-	240,000	1,200,000	-	-	-	-	1,440,000
		1		AUTO - 3748 - 6th Street Urban Trail - HUD CPF/MARC STBG	-	1,500,000	3,000,000	-	-	-	-	4,500,000
		1		AUTO - 3749 - Sumner Green Stormwater Corridor HUD CPF	-	-	1,500,000	-	-	-	-	1,500,000
		5		AUTO - 3820 - UG Levee Trail and P&G Trailhead Proctor & Gamble MOU	-	275,000	-	-	-	-	-	275,000
		5		PNDG - 2483 - UG Levee Trail P&G Trailhead MARC CMAQ	800,000	1,250,000	-	-	-	-	-	1,250,000

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
		3		PRJ-010042 - UG Levee Trail James Street Trailhead MARC CMAQ	-	500,000	-	-	-	-	-	500,000
		1	☒	PRJ-010066 - RIB Utility Connections	-	556,000	-	-	-	-	-	556,000
		1		PRJ5062 - Wyandotte High Lombardy Drive ARPA	500,000	500,000	500,000	2,365,907	-	-	-	3,365,907
		1		PRJ5063 - Eighth Street Park and Stormwater Management ARPA	1,856,667	1,856,667	2,488,159	-	-	-	-	4,344,826
		1		PRJ5067 - USACE-GI Jersey Creek Naturalization Investigation	-	-	150,000	500,000	500,000	350,000	-	1,500,000
				Public Works Total	**4,561,667**	**8,082,667**	**8,838,159**	**4,365,907**	**500,000**	**350,000**	**-**	**22,136,733**
				FND266 - Other Grants Total	**5,961,667**	**10,882,667**	**8,838,159**	**4,365,907**	**500,000**	**350,000**	**-**	**24,936,733**
FND560 - Sewer System												
Public Works												
	☒	1		PRG00211 - Annual Sewer Emergency System Repairs	383,000	383,000	402,000	425,000	445,000	465,000	490,000	2,610,000
		1		PRG00226 - Annual Pump Station Repair & Replacement	1,768,000	1,768,000	1,950,000	2,150,000	2,250,000	2,350,000	2,500,000	12,968,000
	☒	1		PRG00227 - Annual Sanitary Sewer Rehab	1,588,000	1,588,000	1,950,000	1,950,000	2,050,000	2,100,000	2,200,000	11,838,000
	☒	1		PRG00230 - Annual Treatment Plant Repairs	1,850,000	1,850,000	2,000,000	2,250,000	2,450,000	2,350,000	2,575,000	13,475,000
	☒	3		PRG00233 - Annual Sanitary Sewer System Capacity Upgrades, 2025	240,000	240,000	-	-	-	-	-	240,000
	☒	1		PRG00313 - Wastewater Management, Compliance, and Planning Program	1,018,000	1,018,000	1,018,000	1,025,000	1,025,000	1,025,000	1,025,000	6,136,000
	☒	1		PRG00314 - Annual Stream Crossing Repairs	810,000	810,000	-	-	-	-	-	810,000
				Public Works Total	**7,657,000**	**7,657,000**	**7,320,000**	**7,800,000**	**8,220,000**	**8,290,000**	**8,790,000**	**48,077,000**
				FND560 - Sewer System Total	**7,657,000**	**7,657,000**	**7,320,000**	**7,800,000**	**8,220,000**	**8,290,000**	**8,790,000**	**48,077,000**
FND562 - Public Levee												
Parks & Recreation												
	☒	3		PRG00253 - Kaw Point River Front Park	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000
				Parks & Recreation Total	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**60,000**
				FND562 - Public Levee Total	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**60,000**
FND563 - Stormwater Enterprise												
Public Works												
		3		AUTO - 2557 - Watershed Management and Planning Program	-	-	750,000	750,000	750,000	500,000	500,000	3,250,000
	☒	1		PRG00221 - Annual Hillside Deterioration Program	100,000	100,000	-	-	-	-	-	100,000
	☒	3		PRG00238 - Cash Resv Debt Mgmt Major Cap	250,000	250,000	-	-	200,000	150,000	100,000	700,000
	☒	1		PRG00273 - Stormwater Systems Maintenance Program	2,917,800	3,000,000	2,750,000	2,650,000	2,000,000	1,500,000	1,250,000	13,150,000
	☒	1		PRG00275 - Stormwater Environ Compliance	400,000	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
	☒	3		PRG00276 - Stormwater Prelim Eng Studies	100,000	200,000	-	-	-	-	-	200,000
	☒	1		PRG00280 - Turkey Creek Flood Control Annual Maintenance Program	150,000	150,000	150,000	157,500	165,375	173,644	182,326	978,845
		1		PRG00324 - Stormwater Asset Management Investment	200,000	200,000	200,000	200,000	150,000	100,000	75,000	925,000
				Public Works Total	**4,117,800**	**4,300,000**	**4,250,000**	**4,157,500**	**3,665,375**	**2,823,644**	**2,507,326**	**21,703,845**
				FND563 - Stormwater Enterprise Total	**4,117,800**	**4,300,000**	**4,250,000**	**4,157,500**	**3,665,375**	**2,823,644**	**2,507,326**	**21,703,845**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
FND565 - Sunflower Hills Golf Fund												
Parks & Recreation												
		1		AUTO - 3818 - SHGC Clubhouse	-	250,000	250,000	-	-	-	-	500,000
		3		PRG00322 - Course Improvements	200,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000
				PRJ-010048 - Sunflower Hills Clubhouse Replacement	50,000	-	-	-	-	-	-	-
				Parks & Recreation Total	**250,000**	**300,000**	**300,000**	**50,000**	**50,000**	**50,000**	**50,000**	**800,000**
				FND565 - Sunflower Hills Golf Fund Total	**250,000**	**300,000**	**300,000**	**50,000**	**50,000**	**50,000**	**50,000**	**800,000**
FND701 - Environment Trust												
Public Works												
		1		PRG00212 - Annl Maint/Monitor-Garland	150,000	150,000	150,000	150,000	150,000	150,000	150,000	900,000
				Public Works Total	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**900,000**
				FND701 - Environment Trust Total	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**900,000**
FND971 - City Project Fund												
Police												
		1		AUTO - 3732 - WPS Steel Outbuildings	-	-	-	-	-	-	2,000,000	2,000,000
				Police Total	**-**	**-**	**-**	**-**	**-**	**-**	**2,000,000**	**2,000,000**
Public Works												
	☒	1	☒	PRG00011 - Annual Pavement Preservation Program, 2025	950,000	988,000	-	-	-	-	-	988,000
				Public Works Total	**950,000**	**988,000**	**-**	**-**	**-**	**-**	**-**	**988,000**
				FND971 - City Project Fund Total	**950,000**	**988,000**	**-**	**-**	**-**	**-**	**2,000,000**	**2,988,000**
FND991 - Non-Debt Internal Improvement												
Public Works												
				PRG00088 - Fairfax Industrial Area TDD	130,000	130,000	120,000	120,000	120,000	-	-	490,000
				Public Works Total	**130,000**	**130,000**	**120,000**	**120,000**	**120,000**	**-**	**-**	**490,000**
				FND991 - Non-Debt Internal Improvement Total	**130,000**	**130,000**	**120,000**	**120,000**	**120,000**	**-**	**-**	**490,000**
				Capital Cash Project Summary Total	**34,081,467**	**43,110,691**	**33,641,159**	**31,879,607**	**24,885,005**	**22,152,770**	**24,201,856**	**179,871,088**

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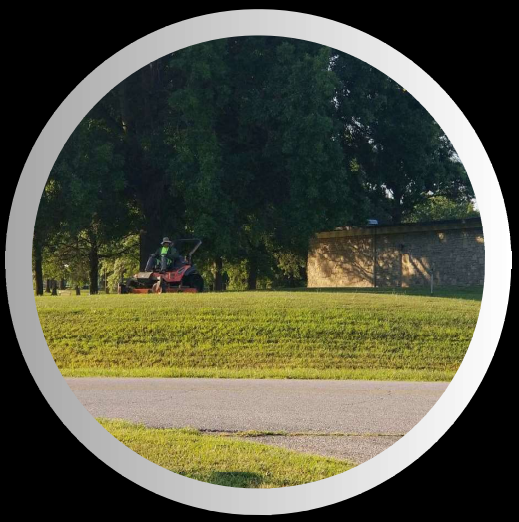
DEBT PROJECTS SCHEDULE



2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
DEBT FINANCED PROJECTS

Project Type	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
City Debt Projects												
Streets												
	☒	1	☒	PRG00011 - Annual Pavement Preservation Program, 2025	4,400,000	4,400,000	-	4,400,000	4,400,000	4,400,000	4,400,000	22,000,000
	☒	3		PRG00014 - Annual Alley Improvement Program, 2025	300,000	300,000	-	375,000	468,750	585,938	732,422	2,462,110
	☒	1		PRG00017 - Annual Concrete Repair Program, 2025	2,000,000	2,000,000	-	2,080,000	2,163,200	2,249,728	2,339,717	10,832,645
	☒	1	☒	PRG00258 - Annual Neighborhood ADA Pedestrian Handicapped Ramps, 2025	800,000	800,000	-	800,000	800,000	800,000	800,000	4,000,000
				Maintenance Total	**7,500,000**	**7,500,000**	**-**	**7,655,000**	**7,831,950**	**8,035,666**	**8,272,139**	**39,294,755**
	☒	3		PRG00288 - Fiber Connectivity Projects, 2025	430,000	430,000	-	430,000	450,000	450,000	430,000	2,190,000
				Rehab & Reconstruction Total	**430,000**	**430,000**	**-**	**430,000**	**450,000**	**450,000**	**430,000**	**2,190,000**
				Streets Total	**7,930,000**	**7,930,000**	**-**	**8,085,000**	**8,281,950**	**8,485,666**	**8,702,139**	**41,484,755**
Bridges												
		1		AUTO - 3690 - Kansas Avenue Bridge Replacement Design	-	-	-	-	-	5,000,000	-	5,000,000
		1		AUTO - 3743 - Bridge #260, K5 & 107th St, Replacement	-	-	-	600,000	-	-	-	600,000
		1		AUTO - 3746 - Bridge #282, Holiday Drive, Replacement	-	-	-	700,000	-	-	-	700,000
		1		AUTO - 3819 - Central Avenue Bridge Design	-	-	-	-	-	-	5,000,000	5,000,000
	☒	1		PRG00019 - Annual Bridge Repair, 2025	600,000	600,000	-	1,500,000	2,000,000	4,000,000	4,000,000	12,100,000
				Bridges Total	**600,000**	**600,000**	**-**	**2,800,000**	**2,000,000**	**9,000,000**	**9,000,000**	**23,400,000**
Traffic Engineering												
	☒	3		PRG00155 - Annual Priority Traffic Signal Replacements, 2025	800,000	800,000	-	800,000	882,000	926,100	972,405	4,380,505
				Traffic Engineering Total	**800,000**	**800,000**	**-**	**800,000**	**882,000**	**926,100**	**972,405**	**4,380,505**
Facilities												
	☒	1		PRG00013 - Annual ADA Modif-UG Facilities, 2025	200,000	200,000	-	200,000	200,000	200,000	200,000	1,000,000
	☒	1	☒	PRG00020 - Annual Facilities/Parking Maintenance & Repair, 2025	200,000	300,000	-	700,000	700,000	700,000	-	2,400,000
	☒	1		PRG00219 - Annual Elevator Upgrades, 2025	200,000	200,000	-	400,000	600,000	-	500,000	1,700,000
		1		PRJ8176 - City Hall Structure Study and Stabilization	300,000	300,000	-	-	-	-	-	300,000
				Buildings & Logistics Total	**900,000**	**1,000,000**	**-**	**1,300,000**	**1,500,000**	**900,000**	**700,000**	**5,400,000**
		1		AUTO - 3760 - Fire Station Replacement	-	-	-	-	-	1,000,000	7,000,000	8,000,000
		1		AUTO - 3768 - Fire Station 8 Replacement	-	-	-	-	-	-	-	-
		3		PRJ8085 - Fire Station 20 Replacement	4,400,000	4,400,000	-	5,425,000	2,000,000	-	-	11,825,000
				Fire Total	**4,400,000**	**4,400,000**	**-**	**5,425,000**	**2,000,000**	**1,000,000**	**7,000,000**	**19,825,000**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
DEBT FINANCED PROJECTS

Project Type	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
		1		PRJ-010043 - KCKPD West Patrol Station	500,000	500,000	-	500,000	4,500,000	450,000	-	5,950,000
		1		PRJ8228 - PDHQ Chiller System	1,300,000	200,000	-	-	-	-	-	200,000
				Police Total	**1,800,000**	**700,000**	**-**	**500,000**	**4,500,000**	**450,000**	**-**	**6,150,000**
		3		PNDG - 2474 - Salt Dome Expansion Project - Fleet Ctr	-	-	-	1,000,000	-	-	-	1,000,000
				Other Depts Total	**-**	**-**	**-**	**1,000,000**	**-**	**-**	**-**	**1,000,000**
				Facilities Total	**7,100,000**	**6,100,000**	**-**	**8,225,000**	**8,000,000**	**2,350,000**	**7,700,000**	**32,375,000**
Community Projects												
		5	☒	AUTO - 3736 - KCK Heritage Trail ARPA/MARC CRPM	-	-	-	300,000	-	-	-	300,000
		1	☒	AUTO - 3748 - 6th Street Urban Trail - HUD CPF/MARC STBG	-	-	-	200,000	-	-	-	200,000
	☒	3		PRG00247 - Fairfax Infrastructure Improvements, 2025	100,000	100,000	-	100,000	100,000	100,000	100,000	500,000
		1		PRJ-010041 - KCK Riverfront Park	300,000	450,000	-	2,100,000	2,500,000	-	-	5,050,000
		3	☒	PRJ-010042 - UG Levee Trail James Street Trailhead MARC CMAQ	200,000	200,000	-	-	-	-	-	200,000
				Community Projects Total	**600,000**	**750,000**	**-**	**2,700,000**	**2,600,000**	**100,000**	**100,000**	**6,250,000**
				City Debt Projects	**17,030,000**	**16,180,000**	**-**	**22,610,000**	**21,763,950**	**20,861,766**	**26,474,544**	**107,890,260**
Other Debt Projects												
Sewer System												
		1		AUTO - 3821 - Annual SSO Control Measure Overflow Reduction Program, 2025	-	-	1,000,000	5,000,000	-	-	-	6,000,000
	☒	1		PRG00229 - Annual Wastewater System Renewal, 2025	9,000,000	9,000,000	10,000,000	11,000,000	11,500,000	14,000,000	14,000,000	69,500,000
	☒	3		PRG00232 - Annual CSO Control Measures Overflow Reduction Program, 2025	5,000,000	15,000,000	15,000,000	7,000,000	4,000,000	4,000,000	25,000,000	70,000,000
	☒	3	☒	PRG00233 - Annual Sanitary Sewer System Capacity Upgrades, 2025	1,600,000	1,600,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,100,000
	☒	3		PRG00268 - Annual Monitoring and Control Improvements, 2025	1,000,000	1,000,000	-	1,000,000	-	1,000,000	-	3,000,000
		1		PRJ6039 - Relocation of Sewer Maintenance Facilities	5,187,500	5,187,500	-	-	-	-	-	5,187,500
		1		PRJ6045 - Kaw Point Biosolids Digestion	-	10,500,000	54,600,000	45,000,000	-	-	-	110,100,000
				Sewer System Total	**21,787,500**	**42,287,500**	**82,300,000**	**70,700,000**	**17,200,000**	**20,700,000**	**40,700,000**	**273,887,500**
State Revolving Loan Fund												
		1		AUTO - 3754 - 2024 SRF Jersey Creek CSO and Stormwater Program	-	-	37,000,000	11,000,000	11,000,000	11,000,000	740,790	70,740,790
				State Revolving Loan Fund Total	**-**	**-**	**37,000,000**	**11,000,000**	**11,000,000**	**11,000,000**	**740,790**	**70,740,790**

UNIFIED GOVERNMENT
2025 - 2029 Proposed Capital Improvement Program (CIP)
DEBT FINANCED PROJECTS

Project Type	Annual	Dept Priority	MSF	CIP	2024 Original	2024 Amended	2025	2026	2027	2028	2029	FY24-29
Storm Water Utility												
		1		AUTO - 3683 - Turkey Creek Channel/Tunnel Repair	-	-	-	-	5,000,000	-	-	5,000,000
	☒	3		PRG00274 - Stormwater Capacity and Water Quality Enhancements	-	1,920,000	1,080,000	-	-	-	-	3,000,000
	☒	1		PRG00278 - Annual Stream Bank Stabilization Improvements, 2025	100,000	100,000	-	-	-	-	-	100,000
		1	☒	PRJ5067 - USACE-GI Jersey Creek Naturalization Investigation	100,000	-	150,000	500,000	500,000	350,000	-	1,500,000
				Storm Water Utility Total	**200,000**	**2,020,000**	**1,230,000**	**500,000**	**5,500,000**	**350,000**	**-**	**9,600,000**
Public Building Commission												
		1		AUTO - 2576 - Remodel Emergency Operations Center	-	-	-	1,750,000	-	-	-	1,750,000
		1		PRJ-010044 - Community Care Center	2,000,000	2,000,000	-	-	-	-	-	2,000,000
		1		PRJ8220 - Courthouse	-	-	-	1,000,000	-	-	-	1,000,000
		3		PRJ8229 - Treasury Offices Consolidation	-	-	-	-	2,100,000	-	-	2,100,000
				Public Building Commission Total	**2,000,000**	**2,000,000**	**-**	**2,750,000**	**2,100,000**	**-**	**-**	**6,850,000**
County Debt Projects												
		1		AUTO - 2580 - WYCO Lake Roads	-	-	1,200,000	-	-	-	-	1,200,000
		1		AUTO - 3765 - Wyandotte County Park Water Line Replacement	-	-	-	250,000	250,000	250,000	250,000	1,000,000
				County Debt Projects Total	**-**	**-**	**1,200,000**	**250,000**	**250,000**	**250,000**	**250,000**	**2,200,000**
				Other Debt Projects	**23,987,500**	**46,307,500**	**121,730,000**	**85,200,000**	**36,050,000**	**32,300,000**	**41,690,790**	**363,278,290**
				All Debt Projects Total	**41,017,500**	**62,487,500**	**121,730,000**	**107,810,000**	**57,813,950**	**53,161,766**	**68,165,334**	**471,168,550**

GRANT INVENTORY

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Unified Government Grant Inventory

(By Department)

By Department		Funding Allocation
Area Agency on Aging		
Federal	$	913,950
Federal & State	$	1,386,510
State	$	187,930
Area Agency on Aging Total	**$**	**2,488,390**
Community Development		
Federal	$	3,149,642
Community Development Total	**$**	**3,149,642**
Health		
Federal	$	9,234,758
Federal & State	$	1,076,136
State	$	1,151,564
Private/Local	$	130,000
Private	$	554,062
Health Total	**$**	**12,146,520**
Human Services		
Federal	$	583,262
Human Services Total	**$**	**583,262**
Police Department		
Federal	$	5,347,418
State	$	534,578
Police Department Total	**$**	**5,881,996**
Community Corrections		
State	$	3,674,621
Community Corrections Total	**$**	**3,674,621**
Neighborhood Resource Center		
Federal	$	20,000
Neighborhood Resource Center Total	**$**	**20,000**
Parks & Recreation		
Federal	$	1,400,000
Parks & Recreation Total	**$**	**1,400,000**
Sheriff		
Federal	$	400,780
Sheriff Total	**$**	**400,780**

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Unified Government Grant Inventory

(By Department)

By Department		Funding Allocation
Transit		
State	$	2,417,990
Transit Total	**$**	**2,417,990**
Public Works		
Federal	$	39,714,199
State	$	1,900,000
Public Works Total	**$**	**41,614,199**
Public Works		
Federal	$	3,240,000
Public Works Total	**$**	**3,240,000**
Community Corrections / Sheriff's Office		
State	$	2,506,228
Community Corrections / Sheriff's Office Total	**$**	**2,506,228**
Fire Department		
Federal	$	5,075,375
Fire Department Total	**$**	**5,075,375**
Planning		
Federal	$	11,635,000
Planning Total	**$**	**11,635,000**
Grand Total	**$**	**96,234,002**

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Unified Government Grant Inventory

(By Funding Source)

By Funding Source		Funding Allocation
Federal		
Area Agency on Aging	$	913,950
Community Development	$	3,149,642
Health	$	9,234,758
Human Services	$	583,262
Police Department	$	5,347,418
Neighborhood Resource Center	$	20,000
Parks & Recreation	$	1,400,000
Sheriff	$	400,780
Public Works	$	39,714,199
Public Works	$	3,240,000
Fire Department	$	5,075,375
Planning	$	11,635,000
Federal Total	**$**	**80,714,383**
Federal & State		
Area Agency on Aging	$	1,386,510
Health	$	1,076,136
Federal & State Total	**$**	**2,462,646**
State		
Area Agency on Aging	$	187,930
Health	$	1,151,564
Police Department	$	534,578
Community Corrections	$	3,674,621
Transit	$	2,417,990
Public Works	$	1,900,000
Community Corrections / Sheriff's Office	$	2,506,228
State Total	**$**	**12,372,911**
Private/Local		
Health	$	130,000
Private/Local Total	**$**	**130,000**
Private		
Health	$	554,062
Private Total	**$**	**554,062**
Grand Total	**$**	**96,234,002**

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Federal		
Area Agency on Aging	**$**	**913,950**
Federal Administration		
Administration cost associated with the Title III Older American Act programs	$	110,827
Title III-B Supportive Services		
The program provides a range of home and community-based long-term care services to frail, older individuals and their families. Through this program, the aging network provides older Americans of all income levels with long-term care services and helps coordinate the delivery of services funded by other federal, state, local, and private sources.	$	290,194
Title III-C(1) Congregate Meals		
The Congregate Nutrition Services section of the OAA authorizes meals and related nutrition services in congregate settings, which help to keep older Americans healthy and prevent the need for more costly medical interventions. In addition to serving healthy meals, the program presents opportunities for social engagement, information on healthy aging, and meaningful volunteer roles, all of which contribute to an older individual's overall health and well-being.	$	354,849
Title III-D Disease Prevention/Health Promotion		
It provides grants to states and territories based on their share of the population aged 60 and older for programs that support healthy lifestyles and promote healthy behaviors. Our grant is used for Wyandotte County fitness programs.	$	19,769
Title III-E Family Caregiver		
Provides a variety of services to address the needs of informal, unpaid family caregivers. Benefits: The Program is designed to reduce caregiver burden, enable caregivers to remain in the workforce, and prevent or delay the need for a higher level of care for the care receiver.	$	138,311
Community Development	**$**	**3,149,642**
Community Development Block Grant (CDBG)		
To develop viable communitoes by providing decent housing, a suitable living environment, and opportunities to expand economic opportunities, principally for low and moderate income persons.	$	2,208,226
Emergency Solutions Grant (ESG)		
To assist individuals and families quickly regain stability in permanent housing after experiencing a housing crisis or homelessness.	$	199,704

Unified Government Grant Inventory

By Funding Source		Funding Allocation
HOME Investment Partnership (HOME) To support affordable housing initiatives by providing funds for downpayment assistance to low and moderate income buyers, Community Housing Development Organizations and Non profit housing agencies.	$	741,712
Health	**$**	**9,234,758**
Air Pollution Federal 105 Improve air quality by compliance and enforcement for Industry, emission inventory, air planning activities for air toxics, regional haze, ozone and particulate matter.	$	110,601
HCW VISTA Corporation for National Community Service CNCS Carrying out a anti-poverty Americorps VISTA project. Places 16 VISTA volunteers in 6 UG departments and 3 community organizations	$	171,453
Local Public Health Preparedness Improve on health and medical preparedness by expanding the role of existing staff.	$	104,062
Maternal Infant & Early Childhood Home Visitor Implement evidence-based home visiting services in Wyandotte County.	$	512,040
Section 103 Monitoring Operate the National Air Monitoring Stations and State/Local Air Monitoring Stations.	$	20,000
Women, Infants, and Children (WIC) Conduct the Special Supplemental Nutrition Program for Women, Infants, and Children.	$	1,219,833
ELC K-12 Re-opening Schools Design and implement a testing strategy to reduce outbreaks, keep school districts open, minimize shcool absenteeism	$	206,907
HUD Lead Lead Based Paint Hazard Reduction Grant	$	3,930,347
IAP Supplemental #4 Vaccine Equity Expanding and enhancing access to vaccine for the prvention of COVID-19 in Kansas.	$	300,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
NACCHO IOPSLL		
Impletmenting Overdose Strategies at the Local Level	$	293,515
AmeriCorps Kansas		
Facilitate the Implementation of Americorps Kansas	$	216,000
SAMSHA Integrating Mental and Behavioral Health Resources		
Integrating Mental and Behavioral Health Resources	$	750,000
DOJ Expansion of SUD Recovery Connections 3 yr		
Expansion of Substance Use Disorder Recovery connection in WyCo Specialty Courts.	$	1,300,000
NACCHO Vaccine Hesitancy		
Equipping Local Health Department to Address Vaccine Hesitancy	$	100,000
Human Services	**$**	**583,262**
State Aid Grant		
Provide administrative duties for I/DD programs in the State of Kansas, more specifically in Wyandotte County.	$	144,607
Wyandotte County Developmental Disabilities Organization (WCDDO) Administration		
Support the cost of transportation, case management, housing and medical services for I/DD customers in Wyandotte County.	$	438,655
Police Department	**$**	**5,347,418**
High Intensity Drug Trafficking Area - Drug Enforcement Agency (HIDTA-DEA)		
Reimbursement of Task Force Officer Overtime Expenses, Rental Vehicle, Fuel	$	58,652
FY22 COPS Hiring Program		
Funding will be used for twelve entry-level patrolmen for a three-year period; as a result, twelve veteran officers will be assigned to Impact Squads within our three patrol divisions	$	3,580,392
FY23 COPS Equipment and Technology		
Funding will be used to further the establishment of our Real-Time Intelligence Crime Center.	$	905,000
FY23 Justice Assistance Grant (JAG)		
Funding will be used to purchase equipment items for our Narcotics Unit as well as senior command training	$	103,380

Unified Government Grant Inventory

By Funding Source		Funding Allocation
FY22 Crime Gun Intelligence Center (CGIC)		
Funding will be used to establish a Crime Gun Intelligence Center within the Police Department in partnership with the ATF	$	699,994
Neighborhood Resource Center	**$**	**20,000**
Community Development Block Grant (CDBG)		
CDBG grant funds are used for Livable Neighborhoods Task Force's personal accounts to cover their nonprofit costs of supplies (for flyers and neighborhood needs), training/travel, marketing, licensing/certifications, cell phone, equipment and insurance.	$	20,000
Parks & Recreation	**$**	**1,400,000**
Community Project Funding		
Community Project Funding (CPF) is an opportunity in the federal appropriations process to shape meaningful policy outcomes at the local level. CPF empowers members of Congress to direct aid to specific projects in their districts and ensures that they are responsive to local needs. Allocated funds will support improvement in parks located east of I-635.	$	1,000,000
Community Project Funding (CPF) is an opportunity in the federal appropriations process to shape meaningful policy outcomes at the local level. CPF empowers members of Congress to direct aid to specific projects in their districts and ensures that they are responsive to local needs. Allocated funds will support the installation of a new walking trail at Klamm Park.	$	400,000
Sheriff	**$**	**400,780**
State Criminal Alien Assist		
SCAAP - Special funds	$	82,974
COPS Tech & Equip Program FY22		
purchase of a use of force simulator	$	165,000
SHF Justice Assistance Grant 2024		
purchase new/replacement cameras for Courthouse and Court Services Buildings and new server	$	152,806
Public Works	**$**	**39,714,199**
Sumner Green Corridor Study		
Sumner Green Corridor Study	$	1,000,000
Kaw Point Wastewater Treatment Plant Project		
Kaw Point Treatment Plant Modernization	$	2,000,000
CMAQ (Congestion Mitigation and Air Quality)		
P&G Trail Head	$	800,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
TA (Transportation Alternatives)		
James Street Trail Head	$	500,000
STBG (Surface Transportation Block Grant)		
6th Street Urban Trail/Complete Street Project	$	3,000,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
HBP (Highway Bridge Program, Off-system)		
Bridge 311 Replacement	$	1,000,000
Combined Sewer Separation 15 & 81 Jersey Creek Basin		
Combined Sewer Separation 15 & 81	$	2,000,000
Wyandotte High/Lombardy Drive Area		
Green Infrastructure	$	3,365,907
Green Infrastructure - 8th Street Park		
8th Street Park - Parks and Stormwater Improvements	$	6,201,492
EPA Community Grant-Kaw Point Improvements		
Kaw Point Modernization/Biosolids Grant	$	2,000,000
USDA Fertilizer Production Expansion Program		
Kaw Point Modernization/Biosolids Grant	$	17,846,800
Public Works	**$**	**3,240,000**
TA (Transportation Alternatives)		
Safe Routes to Outreach & education (non-infrastructure)	$	300,000
CPF (Community Project Funding)		
6th Street Urban Trail/Complete Street Project	$	1,500,000
CRP (Carbon Reduction Program)		
Northeast KCK Heritage Trail	$	1,440,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Fire Department	**$**	**5,075,375**
Staffing for Adequate Fire and Emergency Response (SAFER) Grant		
The Staffing for Adequate Fire and Emergency Response Grants (SAFER) was created to provide funding directly to fire departments and volunteer firefighter interest organizations to help them increase or maintain the number of trained, "front line" firefighters available in their communities.	$	5,075,375
Planning	**$**	**11,635,000**
Safe Streets for All		
Vision Zero Action Plan	$	1,000,000
MARC Planning Sustainable Places		
Rainbow Boulevard Complete Streets Study	$	120,000
RAISE Grant		
Bi-State Sustainable Reinvestment Corridor Study	$	5,000,000
RAISE Grant 2.0		
Phase 2 East-West Transit Study from KU Med to Truman Sports Complex	$	4,500,000
Carbon Reduction Grant		
Phase 1 NEKCK Heritage Trail Design/Build implementation	$	1,000,000
Community Challenge Grant		
Community for All Ages implementaiton - public benches	$	15,000
Federal Total	**$**	**80,714,383**
Federal & State		
Area Agency on Aging	**$**	**1,386,510**
Aging and Disability Resource Center (ADRC)		
Aging and Disability Resource Centers (ADRCs) serve as single points of entry into the long-term services and supports (LTSS) system for older adults, people with disabilities, caregivers, veterans and families.	$	375,000
Senior Care Act (SCA)		
The Senior Care Act program is a non-Medicaid program that assists elderly individuals with personal care so that they may remain living at home. Certain family members are allowed to be hired and paid as the personal care provider. Services may include: Case Management, Homemaker, and Attendant care.	$	729,082
Title III-C(2) Home Delivered Meals		

Unified Government Grant Inventory

By Funding Source		Funding Allocation
The Home-Delivered Nutrition Services of the OAA authorizes meals and related nutrition services for older individuals and their spouses of any age. Home-delivered meals are often the first in-home service that an older adult receives, and the program is a primary access point for other home- and community-based services.	$	282,428
Health	**$**	**1,076,136**
Child Care Licensing		
Maintain and improve the regulatory program for child care at the local level.	$	107,844
Family Planning		
Maintain and improve the regulatory program for child care at the local level.	$	370,456
Immunization Action Plan		
Achieve and sustain an optimal childhood immunization coverage rate.	$	45,080
Materal and Child Health (MCH)		
Families to receive services that are family-centered, community-based collaborative, comprehensive, flexible, culturally competent and developmentally appropriate.	$	476,468
Teen Pregnancy Targeted Case Management		
Provide case management services to pregnant and parenting clients enrolled in Medicaid.	$	76,288
Federal & State Total	**$**	**2,462,646**
State		
Area Agency on Aging	**$**	**187,930**
Medicare Improvements for Patients and Providers Act (MIPPA)		
The Medicare Improvement for Patients and Providers Act (MIPPA) program supports states and tribes through grants to provide outreach and assistance to eligible Medicare beneficiaries to apply for benefit programs that help to lower the costs of their Medicare premiums and deductibles. MIPPA grants provide targeted funding to State Health Insurance Assistance Programs (SHIP), Area Agencies on Aging (AAA), and Aging and Disability Resource Centers (ADRC). Grantees help educate beneficiaries about the Low-Income Subsidy (LIS) program for Medicare Part D, Medicare Savings Programs (MSPs), and Medicare Preventive Services. This initiative includes special efforts to target rural areas and Native American elders.	$	14,250
Senior Health Insurance Counseling for Kansas (SHICK)		

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Senior Health Insurance Counseling for Kansas (SHICK) is a free program offering Kansans an opportunity to talk with trained, community volunteers and get answers to questions about Medicare and other insurance issues. SHICK provides you with many resources that will help you with your questions about Medicare.	$	13,705
Senior Medicare Patrol (SMP)		
Senior Medicare Patrol (SMP) helps Medicare and Medicaid beneficiaries avoid, detect, and report health care fraud. They both protect beneficiaries and help preserve the integrity of the Medicare and Medicaid programs by recovering and avoiding the billions of dollars typically lost to health care fraud each year.	$	9,975
Administrative Case Management (ACM)		
Administrative Case Management specifically geared towards HCBS Medicaid customers by providing assistance to adults in acquiring and utilizing benefits and services such as housing, medication, transportation, medical assistance, social security, and employment.	$	20,000
Client Assessment, Referral and Evaluation (CARE)		
CARE is the federal PASRR requirement for nursing home admission process to identify Level II needs for appropriate placement. helps people find appropriate long term care services and collects data on the need for home and community based services.The assessment is a personal interview with you (and your family or other caregivers such as a guardian/conservator when appropriate) to evaluate your health and functional abilities.	$	130,000
Health	**$**	**1,151,564**
Air Quality State		
Implement Kansas Air Quality Act and Kansas Air Quality Regulations.	$	281,898
Chronic Disease Risk Reduction		
Increase number of multi unit dwellings with smoke-free policies, improve cessaation referral system with providers and employers	$	105,000
Dept of Health Care Finance (DHCF) Outreach, Prevention and Early Intervention		
Provide Healthy Family Services to families in Wyandotte County.	$	202,668
State Formula		
Funding for Local Health Departments based on Maintenance of Effort and Population.	$	255,158
TB Indigent		
Control the spread of Tuberculosis by coordinating care for persons infected or active.	$	12,000
Workforce Development		

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Transform the Kansas public health through infrastracture improvements to public health workforce.	$	294,840
Police Department	**$**	**534,578**
Victims of Crime Act (VOCA) (2024)		
Provide services to victims of crime and empowering victims by providing them the tools they need to overcome the trauma of their victimization.	$	371,541
Violence Against Women Act (VAWA) (2024)		
Provide funding to continue our lethality assessment program to support domestic violence victims. This grant will sustatin the efforts initiated as a result of previous grant funding (FY21 Improving Criminal Justice Responses). Fudinging will support a Program Coordinator position as well as provide direct support to victims served by this program.	$	145,411
FY24 Justice Assistance Grant		
This grant was awarded through the Kansas Criminal Justice Coordinating Council and is shared with the Sheriff's Department. The entire award amount is $170,432, but the Police Department's portion is only $17,626. Funds for the Police Department will be used to support fentanyl enforcement and education efforts.	$	17,626
Community Corrections	**$**	**3,674,621**
FY2025 Adult Comprehensive Plan Grant		
Adult probation services, personnel, supplies/equipment, and treatment.	$	1,934,859
FY2024 - 2025 Juvenile Corrections Advisory Board Grant		
Evidence-based community correctional programs for justice-involved youth.	$	938,756
FY2024 - 2025 Juvenile Reinvestment Grant		
Enhanced evidence-based correctional programming for justice-involved youth.	$	801,006
Transit	**$**	**2,417,990**
Access, Innovation and Collaboration (AIC)		
AIC Grant will support capital costs associated with the Fleet Center bus facility, fleet modernization, paratransit software enhancement, accident management systems, non-emergency medical transportation and expanding micro-transit services.	$	1,452,632
SFY25 KDOT		
The KDOT annual grant allocation supports the ongoing contractual agreement with the Kansas City Area Transportation Authority (KCATA). Services provide fixed route, paratransit, and on-demand transit services in the Wyandotte County community.	$	965,358
Public Works	**$**	**1,900,000**

Unified Government Grant Inventory

By Funding Source		Funding Allocation
HSIP (Highway Safety Improvement Program)		
55th & Metropolitan Intersection Improvements	$	1,500,000
City Connecting Link Improvement Program		
Rainbow Resurfacing from W. 39th Ave. to SW Blvd.	$	400,000
Community Corrections / Sheriff's Office	**$**	**2,506,228**
FY2025 Juvenile Comprehensive Plan Grant		
Juvenile intake and probation services, personnel, supplies/equipment, and treatment.	$	2,506,228
State Total	**$**	**12,372,911**
Private/Local		
Health	**$**	**130,000**
HCW VISTA Cost Sharing		
VISTA Stipend's funding from several UG departments and community organizations	$	130,000
Private/Local Total	**$**	**130,000**
Private		
Health	**$**	**554,062**
Wyandotte Health Foundation		
Radiology collaborative with the safety net clinics.	$	104,062
HFF CHIP Core Support		
Provide Core Support for the Community Health Improvement Plan (CHIP)	$	150,000
HHF Special CHIP Initiative		
Provide support for a 5-year, county-wide effort to implement a Community Health Improvement Plan	$	100,000
Sunflower Foundation Kansas Fights Addiction		
Purchase and distribute medication-assisted treatment such as suboxone to un-underinsured individuals in WyCo	$	200,000
Private Total	**$**	**554,062**
Grand Total	**$**	**96,234,002**

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PERSONNEL OVERVIEW

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

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POSITION INVENTORY

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Aging	Director	1.00	1.00	1.00	1.00
	Fiscal Officer	1.00	1.00	1.00	1.00
	Fiscal Support Specialist	1.00	1.00	1.00	1.00
	Professional Program Assistant	1.00	1.00	1.00	1.00
	Program Coordinator	2.00	2.00	2.00	2.00
	Program Specialist	6.00	6.00	6.00	6.00
Aging Total		**12.00**	**12.00**	**12.00**	**12.00**
Appraiser	Administrative Coordinator	1.00	1.00	1.00	1.00
	Administrative Support Assistant (AFSCME)	3.00	3.00	3.00	3.00
	Administrative Support Specialist	2.50	2.00	2.00	2.00
	Appraiser	9.00	9.00	9.00	7.00
	Appraiser Supervisor	1.00	1.00	1.00	1.00
	Director	1.00	1.00	1.00	1.00
	Information Systems Analyst	1.00	1.00	1.00	1.00
	Manager	1.00	1.00	1.00	1.00
	Professional Assistant	1.00	1.00	1.00	1.00
	Professional Program Assistant	1.00	1.00	1.00	1.00
	Program Coordinator	4.00	4.00	4.00	4.00
	Program Supervisor	2.00	2.00	2.00	2.00
	Real Estate Appraiser	5.00	5.00	5.00	5.00
Appraiser Total		**32.50**	**32.00**	**32.00**	**30.00**
Budget	Assistant Budget Manager	1.00	1.00	1.00	1.00
	Director	1.00	1.00	1.00	1.00
	Fiscal Officer	1.00	1.00	1.00	1.00
	Management Analyst	5.00	5.00	5.00	5.00
	Manager	1.00	1.00	1.00	1.00
	Professional Fiscal Assistant	1.00	1.00	1.00	0.00
Budget Total		**10.00**	**10.00**	**10.00**	**9.00**
Commissioners	Commissioner	3.00	3.00	3.00	3.00
	Professional Assistant	2.00	2.00	2.00	2.00
Commissioners Total		**5.00**	**5.00**	**5.00**	**5.00**
Community Corrections	Administrative Support Specialist	3.00	3.00	3.00	3.00
	Director	1.00	1.00	1.00	1.00
	Fiscal Officer	0.00	0.00	1.00	1.00
	Intensive Supervision Administrator	4.00	4.00	4.00	4.00
	Intensive Supervision Officer	29.00	28.00	29.00	29.00
	Intensive Supervision Supervisor	6.00	6.00	6.00	6.00
	Manager	1.00	1.00	0.00	0.00
	Pre-Trial Coordinator	2.00	2.00	2.00	2.00
	Professional Program Assistant	5.00	4.00	4.00	3.00
	Program Coordinator	1.00	1.00	1.00	1.00

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Community Corrections	Program Specialist	2.00	2.00	2.00	2.00
	Program Supervisor	5.00	5.00	5.00	5.00
	Surveillance Officer	3.00	3.00	3.00	2.00
Community Corrections Total		**62.00**	**60.00**	**61.00**	**59.00**
Community Development	Director	1.00	1.00	1.00	1.00
	Fiscal Officer	1.00	1.00	1.00	1.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
	Program Coordinator	5.00	5.00	5.00	5.00
	Program Supervisor	2.00	2.00	2.00	2.00
	Program Technician I	1.00	1.00	1.00	1.00
	Program Technician II	1.00	1.00	1.00	1.00
Community Development Total		**12.00**	**12.00**	**12.00**	**12.00**
Communitywide	School Crossing Guard	3.63	0.00	0.00	0.00
Communitywide Total		**3.63**	**0.00**	**0.00**	**0.00**
County Administration	Assistant to Administrator	1.00	2.00	0.00	0.00
	County Administrator	1.00	1.00	1.00	1.00
	Director	2.00	0.00	0.00	0.00
	Executive Director (20)	0.00	0.00	1.00	0.00
	Executive Director (21)	4.00	4.00	3.00	2.00
	Intern	1.00	1.00	1.00	0.00
	Management Analyst	0.00	2.00	2.00	0.00
	Manager	0.00	1.00	1.00	0.00
	Professional Assistant	1.75	1.75	1.75	1.75
	Program Coordinator	0.00	1.00	1.00	0.00
	Executive Assistant to the Administrator	0.00	0.00	2.00	1.00
	Deputy County Administrator	0.00	0.00	0.00	1.00
County Administration Total		**10.75**	**13.75**	**13.75**	**6.75**
Court Trustees	Administrative Support Specialist (State)	1.00	1.00	1.00	1.00
	Case Manager	1.00	1.00	1.00	1.00
	Court Trustee	1.00	1.00	1.00	1.00
	Paralegal	1.00	1.00	1.00	1.00
	Secretary I	0.50	0.50	0.50	0.50
	Senior Case Manager	2.00	2.00	2.00	2.00
	Trial Court Clerk II	2.00	2.00	2.00	2.00
Court Trustees Total		**8.50**	**8.50**	**8.50**	**8.50**
District Attorney	Administrative Support Specialist	22.00	22.00	22.00	22.00
	Administrative Support Supervisor	3.00	3.00	3.00	3.00
	Assistant District Attorney I	8.00	8.00	8.00	8.00
	Assistant District Attorney II	3.00	3.00	5.00	5.00
	Assistant District Attorney III	8.00	8.00	5.00	5.00
	Assistant District Attorney/Special Assign.	3.00	3.00	2.00	2.00
	Chief Deputy District Attorney	1.00	1.00	1.00	1.00
	Chief Investigator to the District Atty	2.00	2.00	2.00	2.00

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Position Inventory by

(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
District Attorney	Deputy District Attorney	3.00	3.00	3.00	3.00
	District Attorney	1.00	1.00	1.00	1.00
	Information Systems Analyst	2.00	2.00	3.00	3.00
	Intern	0.50	0.50	2.50	2.50
	Investigator	4.00	4.00	4.00	4.00
	Manager	1.00	1.00	1.00	1.00
	Media Relations Specialist	1.00	1.00	1.00	1.00
	Professional Program Assistant	4.00	4.00	5.00	5.00
	Senior Assistant District Attorney	1.00	1.00	2.00	2.00
District Attorney Total		**67.50**	**67.50**	**70.50**	**70.50**
District Courts	Administrative Support Specialist	1.00	1.00	1.00	1.00
	Bonding Clerk	0.25	0.25	0.25	0.25
	Law Clerk	0.75	0.75	0.75	0.75
	Process Server	8.00	8.00	8.00	8.00
	Program Coordinator	1.00	1.00	1.00	1.00
	Trial Court Clerk II	1.25	1.25	1.25	1.25
District Courts Total		**12.25**	**12.25**	**12.25**	**12.25**
Economic Development	Director	1.00	0.00	0.00	1.00
	Land Bank Administrator	1.00	1.00	1.00	1.00
	Management Analyst	1.00	1.00	1.00	0.00
	Manager	1.00	3.00	3.00	2.00
	Professional Program Assistant	1.00	1.00	1.00	1.00
	Program Coordinator	1.00	1.00	1.00	0.00
Economic Development Total		**6.00**	**7.00**	**7.00**	**5.00**
Election	Administrative Coordinator	1.00	1.00	1.00	1.00
	Administrative Support Specialist	4.00	4.00	4.00	4.00
	Deputy Election Commissioner	1.00	1.00	1.00	1.00
	Election Commissioner	1.00	1.00	1.00	1.00
	Election Worker	9.25	9.25	9.25	4.25
	Manager	1.00	1.00	1.00	1.00
	Program Coordinator	2.00	2.00	2.00	2.00
Election Total		**19.25**	**19.25**	**19.25**	**14.25**
Emergency Management	Director	1.00	1.00	1.00	1.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00
	Intern	0.25	0.25	0.25	0.25
	Management Analyst	1.00	1.00	1.00	1.00
	Manager	1.00	1.00	1.00	1.00
	Professional Assistant	1.00	1.00	1.00	1.00
	Program Coordinator	1.00	1.00	1.00	1.00
Emergency Management Total		**6.25**	**6.25**	**6.25**	**6.25**
Finance	Administrative Coordinator	2.00	2.00	2.00	2.00
	Administrative Support Specialist (AFSCME)	3.00	3.00	3.00	3.00
	Buyer	3.00	3.00	3.00	3.00

Unified Government of Wyandotte County/Kansas City, Kansas
2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Finance	Compliance Officer	1.00	1.00	1.00	1.00
	Debt Coordinator	1.00	1.00	1.00	1.00
	Director	1.00	1.00	1.00	2.00
	Executive Director (21)	1.00	1.00	1.00	1.00
	Fiscal Officer	5.00	5.00	5.00	5.00
	Fiscal Support Assistant (AFSCME)	24.50	24.50	24.00	24.00
	Fiscal Support Specialist (AFSCME)	7.00	7.00	7.00	7.00
	Fiscal Support Supervisor	4.00	4.00	4.00	4.00
	Lead Fiscal Support Specialist (AFSCME)	2.00	2.00	2.00	2.00
	Management Analyst	2.00	1.00	1.00	1.00
	Manager	5.00	5.00	5.00	3.00
	Professional Assistant	1.00	1.00	1.00	1.00
	Professional Fiscal Assistant	6.00	6.00	6.00	6.00
	Program Coordinator	2.00	2.00	2.00	1.00
	Program Supervisor	0.00	0.00	0.00	1.00
	Real Estate Abstractor	4.00	4.00	4.00	4.00
	Treasurer	1.00	1.00	1.00	1.00
	Treasury Manager	1.00	1.00	1.00	1.00
Finance Total		**76.50**	**75.50**	**75.00**	**74.00**
Fire	Administrative Coordinator	2.00	2.00	2.00	2.00
	Administrative Support Specialist	1.00	1.00	1.00	1.00
	Assistant Fire Chief	10.00	10.00	10.00	10.00
	Battalion Chief	13.00	13.00	13.00	13.00
	BC Fire Investigator	3.00	3.00	3.00	3.00
	Certified Plans Review Inspector	1.00	1.00	1.00	1.00
	Deputy Fire Chief	2.00	2.00	3.00	3.00
	Fire Apparatus Operator	66.00	68.00	69.00	66.00
	Fire Captain (24)	78.00	80.00	81.00	78.00
	Fire Captain (40)	0.00	0.00	1.00	1.00
	Fire Chief	1.00	1.00	1.00	1.00
	Fire Communications Dispatcher (40)	13.00	13.00	10.00	10.00
	Fire Mechanic	2.00	2.00	3.00	3.00
	Fire Prevention Inspector (Sworn)	3.00	3.00	5.00	5.00
	Fire Training Instructor (Sworn)	5.00	5.00	5.00	5.00
	Firefighter/EMT	170.00	175.00	175.00	169.00
	Firefighter/Paramedic	93.00	92.00	83.00	77.00
	First Deputy Fire Chief	1.00	1.00	0.00	0.00
	Fiscal Officer	1.00	1.00	0.00	0.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00
	Lead Fire Communications Dispatcher	0.00	0.00	3.00	3.00
	Lead Fire Mechanic	1.00	1.00	1.00	1.00
	Management Analyst	0.00	0.00	1.00	1.00
	Manager	1.00	1.00	2.00	2.00
	Professional Assistant	2.00	2.00	2.00	2.00

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Fire	Program Supervisor	2.00	2.00	1.00	1.00
	Trainee	6.00	6.00	6.00	6.00
	Fire Prevention Inspector (Civillian)	0.00	0.00	1.00	1.00
Fire Total		**478.00**	**486.00**	**484.00**	**466.00**
Health	Administrative Coordinator	1.75	1.75	0.75	0.75
	Administrative Support Assistant	2.00	2.00	1.00	1.00
	Administrative Support Specialist	8.00	8.00	9.00	8.00
	Administrative Support Supervisor	1.00	1.00	1.00	1.00
	Deputy Director	2.00	2.00	1.00	1.00
	Dietitian	4.00	4.00	4.00	4.00
	Dietitian Supervisor	1.00	1.00	1.00	1.00
	Director	1.00	1.00	1.00	1.00
	Disease Intervention Specialist	1.00	1.00	1.00	1.00
	Environmental Compliance Supervisor	1.00	1.00	1.00	1.00
	Environmental Health Specialist	2.00	2.00	3.00	3.00
	Environmental Scientist	2.00	2.00	2.00	2.00
	Fiscal Support Specialist	0.50	0.50	0.50	0.50
	Information Systems Analyst	1.00	1.00	1.00	1.00
	Licensed Practical Nurse	3.00	3.00	3.00	3.00
	Management Analyst	3.00	3.00	4.50	3.50
	Manager	6.00	6.00	5.00	5.00
	Media Relations Specialist	1.00	1.00	1.00	1.00
	Medical Laboratory Supervisor	1.00	1.00	1.00	1.00
	Medical Technologist	1.00	1.00	1.00	1.00
	Nurse Practioner	1.75	1.75	1.75	1.75
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
	Professional Program Assistant	0.00	0.00	1.00	1.00
	Program Aide	1.50	1.50	1.50	1.50
	Program Coordinator	23.00	23.00	25.00	25.00
	Program Specialist	7.50	5.00	6.00	6.00
	Program Supervisor	9.00	9.00	9.00	9.00
	Project Engineer	1.00	1.00	1.00	1.00
	Public Health Nurse	4.00	4.00	4.00	4.00
	Public Health Nurse Supervisor	2.00	2.00	2.00	2.00
	Social Worker	1.00	1.00	1.00	1.00
	Public Health AmeriCorps Member	0.00	0.00	0.50	0.50
	Health Outreach Worker	0.00	0.00	3.00	3.00
Health Total		**95.00**	**92.50**	**99.50**	**97.50**
Human Resources	Administrative Coordinator	1.00	1.00	1.00	1.00
	Director	1.00	1.00	1.00	1.00
	Human Resources Analyst	5.00	5.00	4.00	4.00
	Human Resources Partner	5.00	5.00	5.00	5.00
	Manager	1.00	1.00	1.00	1.00
	Professional Assistant	1.00	1.00	1.00	1.00
	Senior Human Resources Partner	3.00	3.00	4.00	4.00
Human Resources Total		**17.00**	**17.00**	**17.00**	**17.00**

Unified Government of Wyandotte County/Kansas City, Kansas
2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Human Services	Administrative Support Specialist	1.00	1.00	1.00	1.00
	Director	1.00	1.00	1.00	1.00
	Dispute Resolutions Counselor	1.00	1.00	1.00	1.00
	Fiscal Officer	1.00	1.00	1.00	1.00
	Program Coordinator	4.00	4.00	4.00	4.00
Human Services Total		**8.00**	**8.00**	**8.00**	**8.00**
Knowledge Office	Administrative Coordinator	1.00	1.00	1.00	1.00
	Administrative Support Specialist	1.00	1.00	1.00	1.00
	Administrative Support Specialist (AFSCME)	1.00	1.00	1.00	1.00
	Computer Support Specialist	1.00	1.00	1.00	1.00
	Director	2.00	2.00	2.00	2.00
	Executive Director (21)	1.00	1.00	1.00	1.00
	Information Systems Analyst	9.75	9.75	9.75	9.75
	Information Systems Coordinator	12.00	12.00	11.00	11.00
	Information Systems Manager	2.00	2.00	2.00	2.00
	Intern	0.25	0.25	0.25	0.25
	Management Analyst	1.00	1.00	1.00	1.00
	Manager	1.00	1.00	1.00	1.00
	Office Assistant III	2.00	2.00	2.00	2.00
	Program Coordinator	1.00	1.00	1.00	1.00
	Program Technician I	1.00	1.00	1.00	1.00
Knowledge Office Total		**37.00**	**37.00**	**36.00**	**36.00**
Legislative Auditor	Auditor	2.00	2.00	2.00	2.00
	Law Enforcement Auditor	1.00	1.00	1.00	1.00
	Legislative Auditor	1.00	1.00	1.00	1.00
	Manager	1.00	1.00	1.00	1.00
	Program Coordinator	1.00	1.00	1.00	1.00
	Program Supervisor	1.00	1.00	1.00	1.00
Legislative Auditor Total		**7.00**	**7.00**	**7.00**	**7.00**
Municipal Court	Court Clerk I	9.00	9.00	9.00	9.00
	Court Clerk II	5.00	5.00	5.00	5.00
	Judge Pro-Tem	0.00	0.00	1.00	1.00
	Manager	1.00	1.00	1.00	1.00
	Municipal Court Judge	2.00	2.00	2.00	2.00
	Probation Officer	2.00	2.00	2.00	2.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
	Program Coordinator	2.00	2.00	2.00	2.00
	Program Supervisor	1.00	1.00	1.00	1.00
Municipal Court Total		**23.00**	**23.00**	**24.00**	**24.00**
Neighborhood Resource Center	Administrative Support Specialist	5.00	5.00	5.00	5.00
	Administrative Support Specialist (AFSCME)	1.00	1.00	1.00	1.00
	Administrative Support Supervisor	1.00	1.00	1.00	1.00
	Building Inspector I	4.00	4.00	5.00	5.00

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Neighborhood Resource Center	Building Inspector I - Certified	3.00	3.00	1.00	1.00
	Building Inspector II - Certified	1.00	1.00	1.00	1.00
	Commercial Plans Examiner	1.00	1.00	1.00	1.00
	Director	1.00	1.00	1.00	1.00
	Enforcement Specialist	4.00	4.00	0.00	0.00
	Fiscal Assistant I (AFSCME)	1.00	1.00	1.00	1.00
	Fiscal Support Specialist	3.00	3.00	3.00	3.00
	Fiscal Support Specialist (AFSCME)	1.00	1.00	1.00	1.00
	General Laborer	0.00	0.00	0.00	1.00
	Groundskeeper II	0.00	0.00	0.00	2.00
	Information Systems Analyst	1.00	1.00	1.00	1.00
	Inspections Supervisor	4.00	4.00	4.00	4.00
	Inspector	10.00	10.00	11.00	11.00
	License Inspector I	2.00	2.00	2.00	2.00
	Manager	3.00	3.00	3.00	3.00
	Office Assistant III	1.00	1.00	1.00	1.00
	Operations Superintendent	0.00	0.00	0.00	1.00
	Permits Technician	1.00	1.00	1.00	1.00
	Professional Program Assistant	1.00	1.00	1.00	0.00
	Program Coordinator	2.00	2.00	2.00	2.00
	Program Supervisor	1.00	1.00	1.00	1.00
	Property Maintenance Inspector	1.00	1.00	1.00	1.00
	Senior Property Maintenance Inspector	3.00	3.00	6.00	6.00
Neighborhood Resource Center Total		**56.00**	**56.00**	**55.00**	**58.00**
Office of the Mayor/CEO	Chief of Staff	1.00	1.00	1.00	1.00
	Executive Assistant to Mayor	1.50	1.50	1.00	1.00
	Executive Coordinator to Mayor	2.00	2.00	1.50	1.50
	Mayor/CEO	1.00	1.00	1.00	1.00
	Executive Assistant to the Administrator	0.00	0.00	1.00	0.00
Office of the Mayor/CEO Total		**5.50**	**5.50**	**5.50**	**4.50**
Operations Business Office	Professional Assistant	1.00	1.00	1.00	1.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
Operations Business Office Total		**2.00**	**2.00**	**2.00**	**2.00**
Parks & Recreation	Administrative Support Specialist	2.00	2.00	3.00	3.00
	Administrative Support Supervisor	1.00	1.00	1.00	1.00
	Building and Grounds Specialist	2.00	2.00	2.00	2.00
	Caretaker	6.00	6.00	6.00	6.00
	Deputy - KPERS 12	1.00	1.00	1.00	0.00
	Deputy - KPF 8	1.00	1.00	1.00	0.00
	Director	1.00	1.00	1.00	1.00
	Fiscal Officer	1.00	1.00	1.00	1.00
	General Laborer	1.00	1.00	1.00	0.00
	Golf Course Superintendent	1.00	1.00	1.00	1.00
	Golf Course Supervisor	1.00	1.00	1.00	1.00
	Groundskeeper I	10.00	10.00	10.00	7.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Parks & Recreation	Groundskeeper II	10.00	10.00	10.00	7.00
	Groundskeeper III	5.00	5.00	5.00	5.00
	Groundskeeper IV	4.00	4.00	4.00	4.00
	Groundskeeper V	2.00	2.00	2.00	2.00
	Horticulturalist I	2.00	4.00	4.00	2.00
	Horticulturalist II	1.00	1.00	1.00	1.00
	Horticulturalist III	1.00	1.00	1.00	1.00
	Horticulturalist IV	1.00	1.00	1.00	1.00
	Management Analyst	1.00	1.00	1.00	1.00
	Manager	3.00	3.00	3.00	3.00
	Marina Specialist	2.00	2.00	0.25	0.25
	Museum Curator	1.00	1.00	2.00	2.00
	Museum Program & Ground Specialist	1.00	1.00	0.00	0.00
	Operations General Superintendent	1.00	1.00	1.00	1.00
	Operations Superintendent	4.00	4.00	4.00	3.00
	Operations Supervisor	4.00	4.00	4.00	3.00
	Park Maintenance Technician I	4.00	4.00	3.00	3.00
	Park Maintenance Technician II	2.00	2.00	2.00	2.00
	Park Maintenance Technician III	2.00	2.00	2.00	2.00
	Program Aide	3.00	3.00	3.00	2.00
	Program Coordinator	5.00	5.00	5.00	4.00
	Recreation Instructor	0.75	0.75	0.75	0.75
	Recreation Leader	0.75	0.75	0.75	0.75
	Recreation Specialist	11.00	11.00	11.00	11.00
	Summer Laborer	5.00	4.00	4.25	4.25
	Park Maintenance Technician IV	0.00	0.00	1.00	1.00
Parks & Recreation Total		**104.50**	**105.50**	**105.00**	**90.00**
Police	Administrative Coordinator	5.00	5.00	5.00	5.00
	Administrative Support Specialist	2.00	2.00	2.00	2.00
	Administrative Support Specialist (AFSCME)	1.00	1.00	1.00	1.00
	Administrative Support Supervisor	1.00	1.00	1.00	1.00
	Animal Services Officer	7.00	7.00	7.00	7.00
	Assistant Police Chief	1.00	1.00	1.00	1.00
	Chief of Police	1.00	1.00	1.00	1.00
	Deputy Chief/Colonel	3.00	3.00	3.00	3.00
	Detective	52.00	52.00	52.00	52.00
	Fingerprint/Identification Technician	1.00	1.00	1.00	1.00
	Fiscal Support Specialist	1.00	1.00	0.00	0.00
	Information Systems Analyst	4.00	4.00	4.00	4.00
	Information Systems Coordinator	7.00	7.00	8.00	8.00
	Information Systems Manager	1.00	1.00	1.00	1.00
	Lead Dispatcher	2.00	2.00	2.00	2.00
	Management Analyst	1.00	1.00	0.00	0.00
	Manager	1.00	1.00	2.00	2.00
	Media Relations Specialist	1.00	1.00	1.00	1.00
	Office Assistant III	14.00	13.00	13.00	13.00
	Patrol Officer	246.00	246.00	243.00	243.00

Unified Government of Wyandotte County/Kansas City, Kansas
2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Police	**Police Captain**	25.00	25.00	24.00	24.00
	Police Major	7.00	7.00	7.00	7.00
	Police Outreach Cadet	4.50	4.50	5.50	0.00
	Police Sergeant	35.00	35.00	35.00	35.00
	Professional Assistant	5.00	5.00	6.00	6.00
	Professional Fiscal Assistant	0.00	0.00	1.00	1.00
	Professional Program Assistant	4.00	4.00	4.00	4.00
	Program Aide	0.50	0.50	1.00	1.00
	Program Coordinator	5.00	5.00	5.00	5.00
	Program Supervisor	4.00	4.00	4.00	4.00
	Program Technician I	3.00	3.00	3.00	3.00
	Public Safety Dispatcher	34.00	34.00	34.00	34.00
	Security Officer, Armed	11.00	11.00	15.00	15.00
	Security Officer, Unarmed	7.75	7.75	4.00	4.00
	911 Call Operator	9.50	9.50	10.25	10.25
	Security Officer Supervisor	0.00	0.00	1.00	1.00
	Summer Kennel Technician	0.00	0.00	2.00	0.00
Police Total		**507.25**	**506.25**	**509.75**	**502.25**
Public Works	**Administrative Coordinator**	1.00	1.00	1.00	1.00
	Administrative Support Specialist	2.00	2.00	3.00	3.00
	Architect	1.00	1.00	1.00	1.00
	Building Custodian/Messenger	1.00	1.00	1.00	1.00
	Building Engineer	2.00	2.00	2.00	2.00
	Building Maintenance Worker	1.00	1.00	1.00	1.00
	Building Trades Carpenter	2.00	2.00	2.00	2.00
	Building Trades Laborer	2.00	2.00	2.00	2.00
	Building Trades Plumber	2.00	2.00	2.00	2.00
	Caretaker	17.75	17.75	18.00	18.00
	Computer Specialist I	1.00	1.00	0.00	0.00
	Concrete Specialist	4.00	4.00	4.00	3.00
	Construction Inspector II	3.00	3.00	3.00	3.00
	Construction Worker I	10.00	10.00	10.00	10.00
	Construction Worker II	3.00	3.00	4.00	4.00
	Construction Worker III	5.00	5.00	5.00	5.00
	Construction Worker/Welder	1.00	1.00	0.00	0.00
	Custodian Supervisor	2.00	2.00	2.00	2.00
	Director	3.00	3.00	3.00	3.00
	Engineer/Project Mgr I	4.00	4.00	7.00	7.00
	Engineer/Project Mgr II	1.00	1.00	1.00	0.00
	Engineer/Project Mgr III	5.00	5.00	3.00	3.00
	Engineering Support Supervisor	1.00	1.00	1.00	1.00
	Environmental Scientist	2.00	2.00	2.00	2.00
	Equipment Operator I	7.00	7.00	7.00	7.00
	Equipment Operator II	15.00	15.00	15.00	15.00
	Equipment Operator III	10.00	10.00	10.00	10.00
	Equipment Operator IV	4.00	4.00	4.00	4.00
	Equipment Operator V	2.00	2.00	2.00	2.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Public Works	Executive Director (19)	1.00	1.00	1.00	1.00
	Facilities Maintenance Specialist	7.00	7.00	7.00	7.00
	Facilities Maintenance Technician (AFSCME)	3.00	3.00	3.00	3.00
	Finisher	1.00	1.00	1.00	1.00
	Fiscal Officer	1.00	1.00	1.00	1.00
	Flare Technician I	0.50	0.50	0.50	0.50
	Flare Technician II	4.50	4.50	4.50	4.00
	Fleet Maintenance Technician I	4.00	4.00	4.00	4.00
	Fleet Maintenance Technician II (Heavy)	6.00	6.00	7.00	7.00
	Fleet Maintenance Technician II (Light)	8.00	8.00	7.00	7.00
	Fleet Service Worker	1.00	1.00	0.00	0.00
	Fleet Welder	1.00	1.00	1.00	1.00
	General Laborer	12.50	12.50	12.50	12.50
	Information Systems Analyst	7.50	8.00	8.00	7.00
	Information Systems Coordinator	4.00	4.00	4.00	4.00
	Information Systems Manager	1.00	1.00	1.00	1.00
	Instrument Tech/Electrician Helper	2.00	2.00	2.00	2.00
	Instrument Technician	1.00	1.00	1.00	1.00
	Intern	0.25	0.25	0.25	0.00
	Laboratory Technician	4.00	4.00	4.00	4.00
	Lead Carpenter	1.00	1.00	1.00	1.00
	Lead Engineer/Project Mgr	1.00	1.00	1.00	1.00
	Lead Fleet Maintenance Technician	3.00	3.00	3.00	3.00
	Maintenance Electrician	4.00	4.00	4.00	4.00
	Management Analyst	1.00	1.00	1.00	1.00
	Manager	10.00	10.00	10.00	10.00
	Operations and Maintenance Superintendent	2.00	2.00	2.00	2.00
	Operations General Superintendent	8.00	8.00	8.00	8.00
	Operations Superintendent	6.00	6.00	6.00	6.00
	Operations Supervisor	6.00	6.00	6.00	6.00
	Parking Control Officer I	3.00	3.00	2.00	2.00
	Parking Control Officer II	1.00	1.00	2.00	2.00
	Parts Clerk	2.00	2.00	2.00	2.00
	Plant Operator I	3.00	3.00	3.00	3.00
	Plant Operator II	13.00	13.00	13.00	13.00
	Plant Operator III	7.00	7.00	7.00	7.00
	Professional Assistant	2.00	2.00	2.00	2.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
	Professional Program Assistant	4.00	4.00	4.00	4.00
	Program Coordinator	5.00	5.00	6.00	5.00
	Program Specialist	2.00	2.00	2.00	2.00
	Program Supervisor	5.00	5.00	5.00	5.00
	Public Works Admin	1.00	1.00	1.00	1.00
	School Crossing Guard	0.00	3.63	3.63	3.63
	Senior Engineer/Project Mgr	2.00	2.00	1.00	1.00
	Senior Lead Engineer	2.00	2.00	2.00	2.00
	Sewer Maintenance Worker I	8.00	8.00	8.00	8.00
	Sewer Maintenance Worker II	12.00	12.00	12.00	12.00

Unified Government of Wyandotte County/Kansas City, Kansas
2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Public Works	Sewer Maintenance Worker III	3.00	3.00	3.00	3.00
	Skilled Tradesperson	3.00	3.00	3.00	3.00
	Storekeeper/Clerk	1.00	1.00	1.00	1.00
	Summer Laborer	0.25	0.25	0.25	0.25
	Utility Maintenance Mechanic I	3.00	3.00	3.00	3.00
	Utility Maintenance Mechanic II	4.00	4.00	3.00	3.00
	Utility Maintenance Mechanic III	8.00	8.00	9.00	9.00
	Wastewater / Collection Systems Manager	4.00	4.00	5.00	5.00
Public Works Total		**326.25**	**330.38**	**331.63**	**326.88**
Register of Deeds	Administrative Support Assistant (AFSCME)	1.00	1.00	1.00	1.00
	Administrative Support Specialist (AFSCME)	2.00	2.00	2.00	2.00
	Administrative Support Supervisor	1.00	1.00	1.00	1.00
	Deputy Register of Deeds	1.00	1.00	1.00	1.00
	Program Specialist	1.00	1.00	1.00	1.00
	Register of Deeds	1.00	1.00	1.00	1.00
Register of Deeds Total		**7.00**	**7.00**	**7.00**	**7.00**
Sheriff	Administrative Coordinator	3.00	3.00	2.00	2.00
	Administrative Support Specialist	2.00	2.00	0.00	0.00
	Chief Deputy ADC & Operations	0.00	0.00	1.00	1.00
	Classification Technician	4.00	4.00	4.00	4.00
	Clerk	14.00	14.00	14.00	14.00
	Correctional Specialist	12.00	12.00	11.00	11.00
	Court Liaison Officer	1.00	1.00	1.00	1.00
	Deputy - KPERS 12	84.00	84.00	86.00	87.00
	Deputy - KPERS 8	5.00	5.00	0.00	0.00
	Deputy - KPF 12	18.00	18.00	18.00	18.00
	Deputy - KPF 8	33.00	33.00	35.00	36.00
	Facilities Maintenance Specialist	1.00	1.00	1.00	1.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00
	Juvenile Care Coordinator	1.00	1.00	1.00	1.00
	Juvenile Care Worker II	5.00	5.00	5.00	5.00
	Juvenile Detention Administrator	1.00	1.00	1.00	1.00
	Juvenile Detention Officer I	34.00	34.00	42.00	42.00
	Juvenile Intake Assessment Specialist	4.75	4.75	6.75	6.75
	Manager	1.00	1.00	1.00	1.00
	Media Relations Specialist	0.00	0.00	1.00	1.00
	Professional Assistant	1.00	1.00	3.00	3.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
	Program Coordinator	1.00	1.00	1.00	1.00
	Program Specialist	2.00	2.00	0.00	0.00
	Program Supervisor	2.00	2.00	2.00	2.00
	Programs Assistant	2.00	2.00	2.00	2.00
	Security Officer, Armed	21.00	21.00	21.00	21.00
	Senior Juvenile Intake Specialist	1.00	1.00	1.00	1.00
	Sheriff	1.00	1.00	1.00	1.00
	Sheriff Captain	8.00	8.00	8.00	8.00

Unified Government of Wyandotte County/Kansas City, Kansas
2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Sheriff	Sheriff Investigator	5.00	5.00	5.00	5.00
	Sheriff Lieutenant Colonel	1.00	1.00	2.00	2.00
	Sheriff Major	5.00	5.00	4.00	4.00
	Sheriff Sergeant	13.00	13.00	13.00	13.00
	Sheriff Warden Commander	1.00	1.00	0.00	0.00
	Trainee	0.00	0.00	2.50	0.00
	Warrants Clerk	4.00	4.00	4.00	4.00
	Sheriff Outreach Cadet	2.50	2.50	0.00	0.00
	DEPUTY-KPERS	1.00	1.00	0.00	0.00
	Security Officer Supervisor	0.00	0.00	1.00	1.00
	Senior Utility Clerk	0.00	0.00	1.00	1.00
Sheriff Total		**297.25**	**297.25**	**304.25**	**303.75**
Strategic Communications	Director	1.00	1.00	1.00	1.00
	Media Relations Specialist	3.00	3.00	3.00	3.00
	Professional Program Assistant	0.00	0.00	0.00	1.00
Strategic Communications Total		**4.00**	**4.00**	**4.00**	**5.00**
Transit	Director	1.00	1.00	1.00	1.00
	Dispatcher II	4.00	4.00	3.00	3.00
	General Laborer	1.00	1.00	2.00	2.00
	Lead Transit Operator	3.00	3.00	3.00	3.00
	Manager	1.00	1.00	1.00	1.00
	Operations General Superintendent	1.00	1.00	1.00	1.00
	Program Coordinator	1.00	1.00	1.00	1.00
	Transit Operator	36.00	36.00	36.00	36.00
Transit Total		**48.00**	**48.00**	**48.00**	**48.00**
Unified Clerk	Administrative Coordinator	1.00	1.00	1.00	1.00
	Administrative Support Assistant	1.00	1.00	1.00	1.00
	Administrative Support Specialist	4.50	4.50	3.50	3.50
	Director	1.00	1.00	1.00	1.00
	Mail and Records Ctr Clerk	1.00	1.00	1.00	1.00
	Manager	2.00	2.00	2.00	2.00
	Professional Assistant	0.00	0.00	1.00	1.00
Unified Clerk Total		**10.50**	**10.50**	**10.50**	**10.50**
Unified Legal	Administrative Coordinator	1.00	1.00	1.00	1.00
	Administrative Support Specialist	1.00	1.00	1.00	1.00
	Administrative Support Supervisor	1.00	1.00	0.00	0.00
	Attorney	3.00	3.00	3.00	2.00
	Attorney II	2.00	2.00	0.00	0.00
	Chief Deputy Counsel	2.00	2.00	2.00	2.00
	Chief Legal Counsel	1.00	1.00	1.00	1.00
	Intern	0.50	0.50	0.50	0.00
	Professional Assistant	2.00	2.00	3.00	3.00
	Professional Program Assistant	1.00	1.00	1.00	1.00

Unified Government of Wyandotte County/Kansas City, Kansas
2024 Amended – 2025 Budget

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Unified Legal	**Program Specialist**	1.00	1.00	1.00	1.00
	Prosecutor	2.00	2.00	2.00	2.00
	Senior Attorney	5.00	5.00	7.00	7.00
Unified Legal Total		**22.50**	**22.50**	**22.50**	**21.00**
Urban Planning & Land Use	**Director**	1.00	1.00	1.00	1.00
	Enforcement Specialist	2.00	2.00	2.00	2.00
	Engineer/Project Mgr I	2.00	2.00	2.00	2.00
	Engineering Support Supervisor	1.00	1.00	0.00	0.00
	Intern	0.50	0.50	0.50	0.50
	Lead Engineer/Project Mgr	1.00	1.00	1.00	1.00
	Lead Planner	1.00	1.00	1.00	1.00
	Planner	5.00	5.00	5.00	5.00
	Professional Assistant	1.00	1.00	2.00	2.00
Urban Planning & Land Use Total		**14.50**	**14.50**	**14.50**	**14.50**
Grand Total		**2414.38**	**2420.88**	**2439.63**	**2373.38**

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

Position Inventory by Fund

(In Full Time Equivalents)

Fund	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Consolidated General				
FND160 - County - General	656.10	656.30	658.42	641.17
FND110 - City - General	1,085.34	1,114.76	1,121.84	1,075.09
Consolidated General Total	**1,741.44**	**1,771.06**	**1,780.26**	**1,716.26**
Other Tax Levy				
FND113 - Parks and Recreation	83.50	84.50	82.50	78.25
FND162 - County - Elections	19.25	19.25	19.25	14.25
FND172 - County - Health Department	40.55	39.95	38.75	36.75
FND171 - Developmental Disability	2.45	2.45	2.45	2.45
FND165 - County - Aging	17.49	17.49	14.70	14.70
Other Tax Levy Total	**163.24**	**163.64**	**157.65**	**146.40**
Special Revenue				
FND212 - Dedicated Sales Tax	50.25	49.25	50.25	50.25
FND221 - Special Parks and Recreation	3.00	0.00	0.00	0.00
FND223 - Tourism & Convention Prom	3.00	5.00	5.00	5.00
FND220 - Special Street & Hiway-City	39.70	37.70	37.70	37.70
FND222 - Special Alcohol Program	7.25	7.25	6.90	6.90
Special Revenue Total	**103.20**	**99.20**	**99.85**	**99.85**
Proprietary (Enterprise)				
FND560 - Sewer System	131.27	126.27	127.27	127.27
FND570 - Court Trustee Fund	8.50	8.50	8.50	8.50
FND563 - Stormwater Enterprise	15.50	22.50	22.50	22.50
FND564 - Emergency Medical Services	47.00	47.00	47.00	47.00
FND567 - Solid Waste	4.50	4.50	4.50	4.50
FND565 - Sunflower Hills Golf Fund	4.00	4.00	4.75	4.75
Proprietary (Enterprise) Total	**210.77**	**212.77**	**214.52**	**214.52**
Certified Funds Total	**2,218.65**	**2,246.67**	**2,252.28**	**2,177.03**

Unified Government of Wyandotte County/Kansas City, Kansas

2024 Amended – 2025 Budget

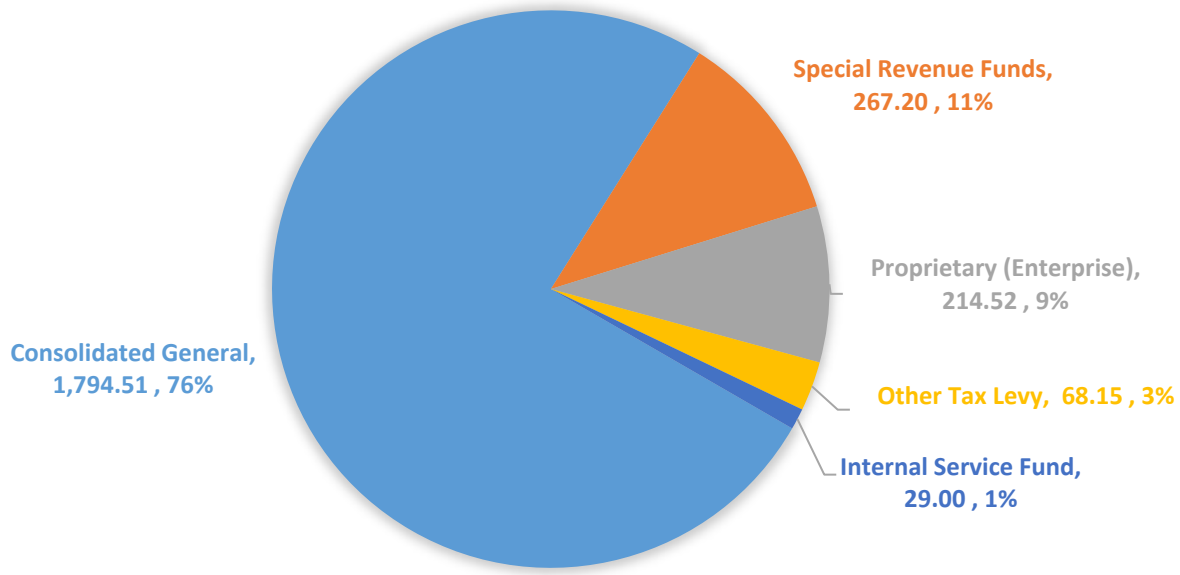
Position Inventory by Fund

(In Full Time Equivalents)

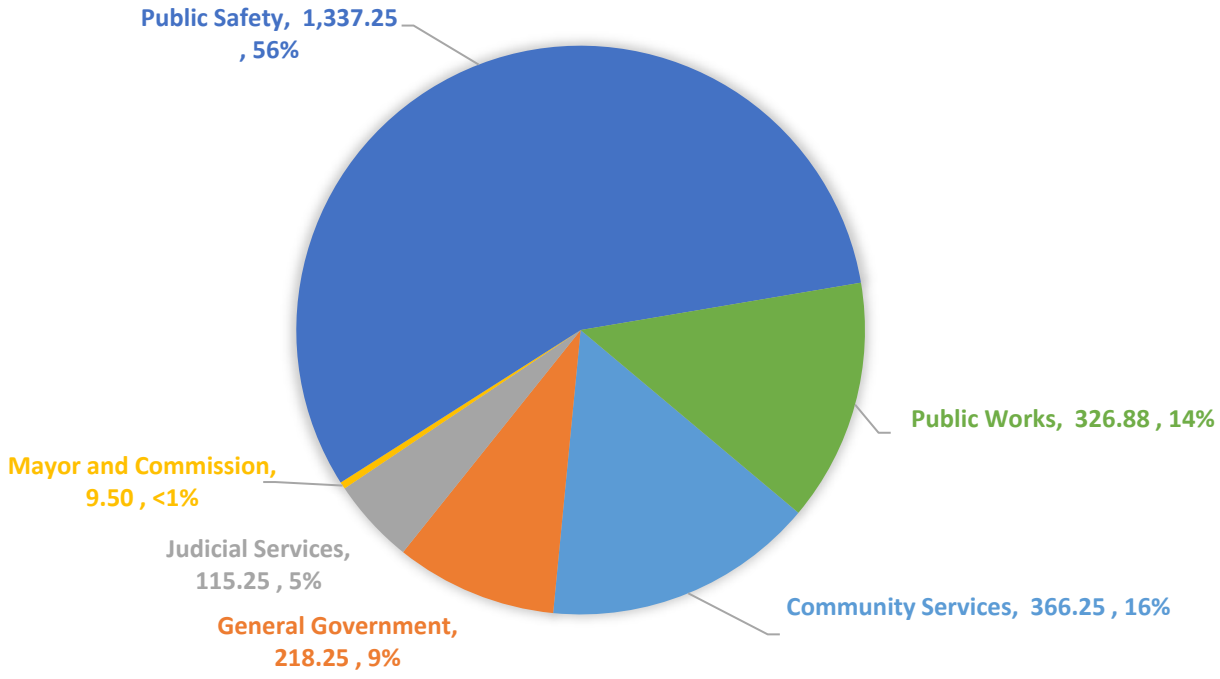
Fund	2023 Amended	2024 Budget	2024 Amended	2025 Budget
Internal Service Fund				
FND635 - Fleet Maint & Vehicle Replace	30.00	30.00	29.00	29.00
Internal Service Fund Total	**30.00**	**30.00**	**29.00**	**29.00**
Grants				
FND225 - Community Development Grants	12.30	12.00	12.00	12.00
FND259 - Human Services Grants	4.55	4.55	4.55	4.55
FND262 - Department of Aging Grants	7.96	7.96	9.95	9.95
FND263 - Health Department Grants	47.15	45.55	53.50	53.50
FND264 - Community Corrections Grants	51.50	50.50	50.10	50.10
FND266 - Other Grants	42.27	23.65	19.75	28.75
FND248 - Police Department Grants	0.00	0.00	8.50	8.50
FND248 - Police Department Grants	**165.73**	**144.21**	**158.35**	**167.35**
Other Funds Total	**195.73**	**174.21**	**187.35**	**196.35**
Grand Total	**2,414.38**	**2,420.88**	**2,439.63**	**2,373.38**

2025 Position FTE Summary

FTE SUMMARY BY FUNDING SOURCE



FTE SUMMARY BY DEPARTMENT FUNCTIONAL AREA



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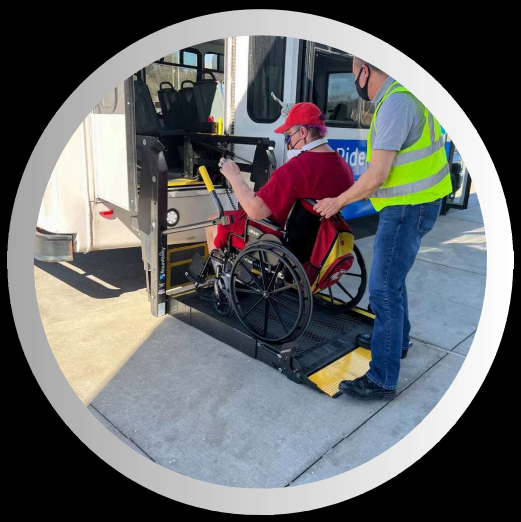
EMPLOYER PAID BENEFITS ASSUMPTIONS

2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Employer Paid Benefit Assumptions

Employer Paid Benefits	2024 Original	2024 Amended	2025 Budget
Health Insurance (Traditional Plan)			
Single Coverage	$ 11,458	$ 10,708	$ 11,458
Family Coverage	$ 27,297	$ 25,511	$ 27,297
Health Insurance (Health Savings Account)			
Single Coverage	$ 10,312	$ 9,637	$ 10,312
Family Coverage	$ 24,215	$ 22,631	$ 24,215
Dental Insurance			
Single Coverage	$ 364	$ 364	$ 364
Family Coverage	$ 856	$ 856	$ 856
Vision Insurance			
Single Coverage	$ 52	$ 52	$ 52
Family Coverage	$ 112	$ 112	$ 112
Standard Life Insurance			
Single Coverage	$ 28	$ 28	$ 28
Family Coverage	$ 28	$ 28	$ 28
Health Insurance Waiver	$ 1,800	$ 1,800	$ 1,800
KPERS Civilian Rates	9.26%	9.43%	9.26%
KPERS Fire & Police Rates	23.10%	22.86%	23.10%
KPERS Sheriff	23.10%	22.86%	23.10%
KPERS Retired From Different Employer	9.26%	8.43%	9.26%
FICA (Social Security)	6.20%	6.20%	6.20%
FICA (Medicare)	1.45%	1.45%	1.45%
Unemployment	0.10%	0.10%	0.10%

FINANCIAL POLICIES



2024 AMENDED-2025
UNIFIED GOVERNMENT BUDGET

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution:
R-35-18
Adopted: 07/26/2018

Summary:
Budgetary and Financial Policies

This is a condensed version of the budgetary and financial policies of the Unified Government of Wyandotte County and Kansas City, Kansas.

1. Structural Balance
The budget for the Consolidated General Fund will be structurally balanced, with the sum of estimated revenues, transfers-in and appropriated Fund Balance is equal to expenditures and transfers-out.

2. Long-Term Financial Plan
The proposed annual budget should include a five-year General Fund projection.

3. Budget Process is an Annual Cycle
The annual budget process is used to develop service priorities and the level and type of resources to fund those services. Proposed mid-year changes to the budget and to service levels during the fiscal year will be minimized. Proposed mid-year changes will be evaluated programmatically and fiscally prior to adoption, and, if adopted, may have a lower priority compared to pre-existing programs and projects unless otherwise specified.

4. User Fees to be Set Related Cost of Service
When possible, user fees will be set to fully recover costs, except where there is a greater public benefit through use of a lower fee. There will be an administrative process for in-depth review of all fees over time.

5. One-Time Resources are for One-Time Uses
One-time resources will not be used to fund ongoing operations and are to be used for one-time purposes.

6. Capital Projects Budgeted for Both One-Time and Ongoing Costs
Before approving any capital expenditure, the Unified Government Commission will consider the capital (one- time) costs, the operating (ongoing) components of staffing and maintenance costs, the replacement costs, and the expected approach to funding replacement.

7. Fund Balance Policy
Fund Balance Policy for governmental funds establishes categories of fund balances - non-spendable, restricted, committed, assigned and unassigned. It also creates specific reserves - an operating reserve to be maintained in various funds and an economic uncertainty/ emergency reserve in the General Fund that may be accumulated in the future five years.

8. Adequate Emergency and Operating Reserves will be Maintained

Operating reserves of the General Fund will be maintained at two-months of General Fund ongoing expenditures, including transfers. The Emergency General Fund reserve establishes a target of an additional one month of General Fund operating expenditures sought to be accumulated over the future five years. Specific operating reserves are also established for all other special revenue and enterprise funds in accordance with the financial policies and recommended practices.

10. Revenue Projections will be Conservative

Revenue projections are to be objectively prepared using a reasonably conservative approach.

11. Stable Revenue Sources will be Used to Fund Operations

Any revenue that has a highly variable component may have only a portion of it, or none of it, budgeted for operations.

12. Fiscal Impact Analysis

For proposed Unified Government Commission action, an analysis may be provided (fiscal impact analysis) of the projected or potential fiscal impact on current and future revenues or resources, expenditures, including staff resources, and on how the action may impact the Unified Government's financial or economic position.

13. Current Year Costs will be Funded or an Explanation Provided

The budget will include funding for all costs of operations for the current and budget year or will identify, provide general information on and discuss any costs not fully funded, including unfunded liabilities, unfunded lifecycle replacement costs, and deferred maintenance.

14. Financial Reporting will use Generally Accepted Accounting Standards

The Unified Government will prepare annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and will use a consistent approach to budgetary reporting. Both the basis of accounting and the basis of budgeting will be described in the appropriate documents.

15. Financial Status will be Reported

The Unified Government's Comprehensive Annual Financial Report (CAFR) will be made available after completion of the annual audit.

There will be quarterly reporting on the budgetary status of all the Unified Government's State certified funds, with emphasis on the three funds comprising the Consolidated General Fund. Any major or critical budgetary issues will be reported as soon as it is practical.

16. Financial Status of Major Funds will be Reviewed

The County Administration will annually present a brief report discussing the high-level financial status of each major fund of the Unified Government as part of the budget presentation. The report will be part of the proposed budget as a component of each fund's Fund Summary.

17. Appropriate Grants will be Sought

The Unified Government will seek grants that address Commission priorities and are believed to provide a substantial net benefit after considering the Government's cost to secure and administer the grant and the risk associated with unintentional non-compliance. The Unified Government shall maintain support to ensure compliance with grant terms and requirements.

18. Debt Maintained at Appropriate Levels

Debt limits follow State law. The term of debt will generally not exceed the life of the asset being acquired or constructed; capital leases for vehicles will be part of a comprehensive strategy; and debt will not be used to fund operations.

19. Investments will be Conservatively Managed

Investments shall be managed with the priorities of: safety of principal, liquidity (availability of cash), and yield (investment income).

20. A Long-Term General Financial Plan will be Maintained

A plan will be presented that outlines general approaches to maintaining and increasing revenues, growing Wyandotte County's economy for the purpose of revenue generation, and controlling and managing the cost of services and the method of delivery of services.

21. Financial Policies will be Reviewed

Financial policies will be reviewed at least annually. The County Administrator and Chief Financial Officer will report potential non-compliance on any proposed Commission action and will report annually on overall compliance and non-compliance with all the financial policies.

22. Administrative Procedures to be Consistent with Policy

Administrative procedures shall be consistent with the adopted Unified Government Commission budgetary and financial policies.

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution:
R-35-18
Adopted: 07/26/2018

Operating and Capital Budget Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

The Operating and Capital Budget is developed on an annual basis through departmental business plans to achieve operational objectives. Together, these documents and activities provide a comprehensive plan to deliver efficient services to residents and stakeholders of the Unified Government in a manner that aligns resources with the policy, goals, mission, and vision of the Board of Commissioners.

The formulation of the Operating and Capital Budget, including the publication of a comprehensive budget document, is one the most important financial activities that the Unified Government undertakes each year. This budget policy is intended to provide guidelines to assist in the formulation and consideration of broader implications of financial discussions and decisions, which ultimately assist in completing financial planning cycles that deliver the best value to residents.

III. Applicability and Scope:

This policy shall apply to all Funds under the budgetary and fiscal control of the Mayor and the Board of Commissioners.

IV. Policy:

A. Basis of Budgeting

1. Governmental, Special Revenue and Enterprise Fund Types - Budgets for these Fund types are adopted on the Cash Basis of Accounting.
2. Cash Basis of Accounting includes the following budgetary treatments:
    a. Changes in the fair value of investments are not treated as adjustments to revenue in the annual operating budget;
    b. Debt service and capital lease principal payments are treated as expenses in theannual operating budget;
    c. Depreciation expense is not recognized in theannual operating budget; and

d. Capital purchases are recognized as expense in the annual operating budget.

B. Budgetary Control

1. The Unified Government must comply with the Kansas budget law, K.S.A. 79-2925 et seq., and the Kansas cash basis law, K.S.A. 10-1101 et seq. The budget law requires local governments to adopt a balanced budget and not to raise taxes or spend moneys other than as provided in the budget. State law requires the Unified Government to adopt an annual balanced budget by formal resolution for the General Fund, special revenue funds, debt service funds and enterprise funds in use. The Board of Commissioners is allowed to adopt and operate under a project-length balanced budget for each capital Project Fund. Both the budget law and the cash basis law make it unlawful to create any indebtedness in excess of the amount of money budgeted and appropriated for the purpose during the current budget year. Any contract of the municipality creating indebtedness, in violation of the law is declared void. Accordingly, multi-year contracts must have a provision that allows cancellation of the contract if the funding to pay the obligation is not appropriated for the budget year.
2. The Unified Government's budgeting system is a program-based line item process. Departments prepare operating and capital program budgets at a detailed level. Department management is responsible for administering their respective Programs within the financial constraints described by the budget as adopted.
3. At a minimum, the Legal Level of Control is for each Fund for which a budget is adopted, although for administrative oversight each department director is responsible for managing to their respective department's adopted budget. The level of control is established at the fund level by State statutes, which also permits the transfer of budgeted amounts from one category to another within the same Fund. Budgets cannot be moved between departments without obtaining approval from the County Administrator, or his/her designee. The Unified Government further controls spending by requiring that no expenditures be committed that would exceed the amount appropriated for the spending category (e.g. Personnel, Services, Commodities, Capital) without the department first obtaining approval.
4. Nothing in either the budget or cash basis laws prohibits revisions of budgets from one account within the General Fund to another account in the General Fund, if needed. The following types of budget revisions require approval from both from the department director and County Administrator, or his/her designee:
    a. An appropriation of contingency budgets,
    b. An appropriation of reserve budgets,
    c. Revisions that move budgetary appropriations between operating and capital budgets, and
    d. Budget revisions within a Fund that equal to or are greater than $10,000.
5. The following financial transaction processing actions require Budget Director approval before execution:

   a. Pre-Bid Contracts,
   b. Capital Project Contracts,
   c. Capital Equipment Contracts, and
   d. Changing status of an unfunded personnel position to funded or creation of a new personnel position.

6. The following budgetary controls will be adhered to by all departments and divisions:
   a. Reallocating budgets from *personnel (salary and benefits) accounts* require department director, chief financial officer, and County Administrator's Office approvals.
   b. Budget appropriations may be moved between other accounts with department director approval.
   c. *Moving budget appropriations are allowed from one division to another division* within the same Fund's cost category. Additionally, *all such budget appropriation revisions* must be approved by the department director and the transferring division manager.
   d. Commission approval is required for budget amendments at the fund level, in accordance with K.S.A. 79-2929a.
7. Special budgetary controls and reporting requirements are in effect for the following four categories of budget expenditures:
   a. Commission review is necessary for discretionary expenditures that exceed $50,000 and do not impact operations or present an immediate health and safety concern. *Discretionary expenses include legal settlements (excluding legal fees), new capital projects, property acquisition payments, or other initiatives not previously reviewed by the governing body*.
   b. The County Administrator is authorized to approve budget revisions that exceed $50,000 for matters involving health and safety concerns, other emergencies or to sustain on-going operations, subject to approval by the Mayor or the Mayor pro-tem, if the Mayor is absent. These revisions will be reported to the next scheduled meeting of the Economic Development and Finance Standing Committee.
   c. The County Administrator is authorized to approve budget revisions between $10,000 to $50,000 for emergencies, health and safety concerns, new capital projects, legal settlements, property acquisition, or to sustain on-going government operations. These revisions will be reported to the Economic Development and Finance Standing Committee on a quarterly basis.
   d. Routine day-to-day department expenditure budget revisions, less than $10,000, are managed by the department directors and are subject to the County Administrator's budget controls set forth in this policy and do not require Commission review.
8. The Chief Financial Officer and the Budget Director will provide updates on the Unified Government's financial position of all State certified applicable Funds by quarterly reporting to the Economic Development and Finance Standing Committee, Mayor and the Board of Commissioners the status of actual expenditures, expenses, and revenues compared to the adopted budget, with estimated fund balances/net positions (also refer to the Accounting, Auditing

and Financial Reporting Policy). Further, the Chief Financial Officer and the Budget Director will ensure that department management has access to timely and accurate financial data.

C. Balanced Budget

1. The Unified Government shall adopt a balanced budget for each Fund in which this policy covers. All Unified Government Tax Levy Funds' budgets are required to balance according to Kansas Stated Statute (K.S.A 79-2967). A budget resolution is balanced when the sum of estimated revenues and appropriated Fund Balances/Net Position is equal to appropriations.
2. Operating revenues, other financing sources and resources from fund balances/net position must fully cover operating expenditures / expenses, including debt service and other financing uses. Operating expenditures / expenses for the purposes of balancing the annual budget shall include that year's contribution to capital Funds deemed required to maintain existing assets. Further, Operating expenditures / expenses shall include the portion of Funds required to maintain the viability of internal service Funds for the purposes in which they were created.
3. Minimum operating reserves policy levels must be maintained unless reserves are being used in accordance with the purposes permitted by the Unified Government's policy (see Unified Government reserves policies for further guidance).
4. The balancing of Operating Revenues with Operating Expenditures (as defined above) is a goal that should be applied over a period of time which extends beyond current appropriations. Temporary shortages, or operating deficits, can and do occur, but they shall not be tolerated as extended trends. The Unified Government cannot develop a legacy of shortages or a legacy of mixing one-time revenue sources to Fund operational costs and expect to continue the delivery of services.

D. Form of the Budget

1. Unified Government Vision - The budget shall be constructed around the-Board of Commissioners vision for the long-term direction of Unified Government services and the associated desired culture and environment. When appropriate, a needs assessment of stakeholders' priorities, challenges and opportunities shall be integrated into the visioning process to assist with the establishment of both short-term and long-term goals.
2. Financial Plans - The Unified Government's departments shall create plans that describe their operational needs. These plans shall address the appropriate level of Funding required to meet stakeholders needs based upon the Unified Government vision previously established. Such Funding requests will be prepared in a financially sustainable manner. Operational plans should contain the identification of opportunities and challenges associated with implementing the stakeholders' priorities and vision of the Board of Commissioners.
3. Programmatic Budgeting - The budget shall be based on Programs in order to provide insight into the costs of the lines of service that the Unified Government provides. Deliverables and specific actions shall be detailed at

the Programmatic level, which support the goals and vision outlined within the plan and Unified Government vision.

4. Cost Allocation - The budget shall be prepared in a manner that reflects the full cost of providing services. Internal service Funds shall be maintained to account for services provided primarily to departments within the Unified Government.
5. Financial Information - The budget shall display estimated beginning Fund Balances (Budgetary Basis); estimated revenue and receipts; appropriated expenditures or expenses; and the estimated year-end Fund Balances (Budgetary Basis).

E. Estimates of Revenue, Expenditures, and Expenses

1. Objective Estimates - The Unified Government shall take an objective and analytical approach to forecasting revenues, expenditures and expenses as accurately as possible. Though the Unified Government will use the best information available to estimate revenues, including millage rates and tax revenues, accurately, absolute certainty is impossible. Should revenues be overestimated, the spending plans and priorities established during the budget process shall be used to propose appropriation and/or spending reductions as required to bring the budget into balance.
2. Regular Monitoring of Projections - The Finance Department shall monitor revenue incomes and expenditure/expense outflows to assess the implications of the annual budget in order to provide timely updates on actual financial performance.
3. Long-Term Forecasts - The Finance Department shall develop and maintain long-term financial forecasts, at least five years into the future, in order to help the Unified Government management and elected officials assess its long-term financial sustainability.

F. Stakeholder Participation

The Unified Government shall provide meaningful opportunities for the stakeholders to provide input into the financial planning and budget process, before a budget is adopted.

G. Create Value for the Stakeholders

The Unified Government seeks to maximize the value each stakeholder receives through its spending. Accordingly, staff should develop budget tools and methods to measure and maximize value, particularly by critically examining existing spending patterns.

H. Address Long-Term Liabilities

The Unified Government shall fully Fund current portions of long-term liabilities in order to maintain the trust of creditors and avoid accumulating excessive liabilities over the long-term.

I. Responsibilities and Calendar

The Unified Government's fiscal year runs from January 1 through December 31. The County Administrator shall submit or cause to be submitted annually to the Mayor and

Board of Commissioners, typically in early July, a proposed budget governing expenditures/expenses of all applicable Unified Government Funds, including capital outlay and public works projects, for the following year. The procedures for budget preparation, submission to the Mayor and Board of Commissioners, review by the Mayor and Board of Commissioners, public review, notice, and public hearings are provided in State law as well as in the Unified Government practice. State budget law requires the budget be adopted by the Mayor and Board of Commissioners and submitted to the County Clerk of the Unified Government by August 25th of the prior year to which it applies, which budget, when so adopted shall constitute the Mayor and Board of Commissioners' appropriation of all applicable Funds for such year.

J. Budget Amendments

Amendments shall be considered and adopted by the Mayor and Board of Commissioners. If unexpected or unfunded expenditures must be made, department directors are expected to manage their available resources and reevaluate priorities before requesting a budget amendment. Budget Amendments require formal approval of the UG Commission as allowed by State Statute for any current fiscal year budget, at the fund level, for the current fiscal year operating budget if sufficient funds are available. A budget amendment may only be made for previously unbudgeted increases in revenue estimates, with the exception of ad valorem property tax revenues. Criteria for amending a fund's budget include: a) emergencies, b) federal and state mandates, and c) other circumstances which could not be anticipated. A budget may not be amended solely due to additional revenues have become available. The Chief Financial Officer submits to the Commission a request to amend the budget. The request contains explanations written by the director(s) of the department(s) requesting additional budget appropriation with a proposal for financing the additional appropriation. To amend the budget, a notice of public hearing to amend the budget must be published in the local newspaper. Ten days after the publication, the public hearing may be held at which time the governing body has the option of approving or denying the request.

K. Operating Carryover and Surplus

A fiscal year-end operating surplus may occur when there is a net increase in fund balance or when there is a positive budget variance at the Fund-level. Such a surplus will be reviewed by the Commission for potential use based on the following priorities: a) increase reserves, b) tax or fee reductions, c) paying down liabilities of internal service funds with negative financial positions, d) examine opportunities for pre-payment and accelerated payoff of debt, and e) increase funds for capital facilities.

L. Priorities for Funding

The County has many Funding requirements established by the United States Federal Government and the State of Kansas. The Unified Government is directed by a large body of laws, Program mandates, rules, and policies which can dictate its operations. It is the Unified Government's policy to effectively and efficiently manage its operations in conformity with these legal directives.

V. Quality Control and Quality Assurance:

It is the responsibility of the Budget Director to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. Adopted Budget Resolution - The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures/expenses for the upcoming fiscal year by Fund.

B. Balanced Budget - A budget is balanced when the sum of estimated revenues and appropriated Fund Balances/Net Position is equal to appropriations.

C. Capital Maintenance and Improvement Budget – The Amended Current Year and Year One of the Capital Improvement Plan shall be appropriated with the annual budget and accounted for within a capital project Fund(s).

D. Capital Maintenance and Improvement Plan (CMIP) - A plan that describes the capital projects and associated Funding sources the Unified Government intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities, equipment and other capital assets, and the maintenance thereof.

E. Cash Basis of Accounting / Kansas Cash Basis Law – Cash basis of accounting is the practice of recording revenues when cash is received and recording expenses when the expense is paid. Kansas cash basis law, K.S.A. 10-1101 et seq. is designed to prohibit cities and counties from spending cash the entity does not have or incurring obligations that cannot be met promptly. The law makes it unlawful to create any indebtedness in excess of the amount budgeted and appropriated for the purpose during the current budget year. Any contract of the municipality creating indebtedness, in violation of the law, would be declared void. Accordingly, multi-year contracts must have a provision that allow for the cancellation of contracts if the funding to pay the obligation was not appropriated for the budget year. There are certain exceptions to the cash basis law in the Kansas statutes, specifically pertaining to the issuance of certain types of government debt.

F. Full Accrual Basis of Accounting - Under this basis of accounting, transactions and events are recognized as revenues and expenses when they occur, regardless of timing of related cash flow.

G. Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (general Fund, special revenue Funds, capital project Funds, debt service, proprietary Funds (internal service and enterprise Funds) and Fiduciary Funds (trust Funds, agency Funds).

H. Fund Balance (CAFR) - Fund balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental Fund as reported in the Comprehensive Annual Financial Report (CAFR).

I. Fund Balance (Budgetary) – Fund Balance for Budgetary Purposes begins with the beginning of the year unencumbered fund balance as reported in the CAFR's Schedule of Budgetary Accounts, Budget and Actual Budgetary Basis (non-GAAP) for the respective fund, plus all revenues less all expenditures recorded on a cash basis for the respective fiscal year.
J. Legal Level of Control - The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority.
K. Modified Accrual Basis of Accounting - Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.
L. Net Position - The residual of all other elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.
M. Operating Revenue - Revenues from regular taxes, fees, fines, permits, charges for service and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.
N. Operating Expenditures/Expenses - Expenditures/expenses are made to pay for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating Expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental Fund types; expenses within proprietary Fund types.
O. Other Financing Sources - The other financing sources category normally is used only for items that authoritative reporting standards have identified as such. Those items are: the issuance of long-term debt; inception of a capital lease; debt service on demand bonds reported as Fund liabilities; sales of capital assets; insurance recoveries; and transfers.
P. Other Financing Uses - The other financing uses category serves to report the following events and transactions: original issue discount on debt; payments to advance refunding escrow agent; reclassification of demand bonds as Fund liabilities; and transfers.
Q. Program - A set of activities, operations, or organizational units designed and directed to accomplish a specific service outcomes or objectives for a defined customer.

VIII. Related Documents and References:

A. Budget process manuals and budget resolutions
B. Capital Asset and Equipment Investment and Management Policy
C. General Fund Operating and Economic Uncertainty/Emergency Reserve Policy
D. Special Revenue Funds Operating Reserve Policy
E. Enterprise and Internal Service Funds Operating Reserve Policy
F. Long-Term Financial Planning Policy
G. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution:
R-35-18
Adopted: 07/26/2018

Revenue and User Fee Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

Local governments create value for the public by providing services and creating stable institutions, which contribute to an orderly society. Revenues are central to constituents' perceptions of the value governments create for them for two reasons. First, sufficient and stable revenues are needed to consistently produce the programs and services that constituents prefer. Second, "public value" is not just a function of the services constituents receive, but also what and how they pay for those services – revenue sources that are fair and consistent will be more acceptable to the public.

This Revenue and User Fee Policy establishes standards and guidelines that support efficient and fair revenue streams. The goals are a broad philosophy that supports how the government will manage revenues in terms of diversification and stabilization, equity, relation to economic development, and collections.

III. Applicability and Scope:

This policy shall apply to all Funds under the budgetary and fiscal control of the Mayor and the Board of Commissioners.

IV. Policy:

A. Revenues Goals

1. Diversification and Stabilization – The goal of Unified Government is to maintain diverse and stable revenue sources. Three primary revenue sources, including property tax, sales tax, and franchise or payment in-lieu of tax provide a strong revenue base. Nearly 60% of revenue received by the UG is from the three sources stated above. A combination of other charges for services, various fees, fines and other miscellaneous revenues broaden the revenue base.

2. Equity – The Unified Government strives to maintain a sound and fair tax appraisal system, consistent with State statutes. The County's diversified tax structure results

in property, sales or franchise tax payments from most residents and businesses. For example, a business receiving a property tax incentive or abatement is still subject to the local utility franchise or PILOT charges (payment-in-lieu of tax).

3. Relation to Economic Development – Tax incentives will be provided to encourage investment in both residential and commercial sectors that stimulate growth and provide future fiscal and economic impact to the community. Tax incentives will be consistent with the government's tax abatement and economic development policies.

4. Collections - The collection of delinquent taxes is a high priority. Delinquent taxpayer notifications, tax sales, and the Kansas set-off program are important tools used by the government to reduce delinquency and increase governmental revenues

B. Non-Recurring and Volatile Revenues

Non-recurring revenues should not be used on a continual basis to balance the budget. Capital investment is a more appropriate use of the funds.

C. New Revenues and Changes to Revenues

New revenue sources will be evaluated in terms of their fairness, economic impact and cost.

D. Revenue Estimates

Because revenues are sensitive to local and regional economic conditions, the UG takes a conservative forecasting approach in projecting revenues. Forecasting of revenues should consider prior year trends and current economic conditions. Staff will estimate annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate. Revenue budget estimates shall be supported with documented variable assumptions (base, rate, etc.). Revenue initiating departments shall provide guidance to the Finance Department in the formulation of revenue estimates. Additionally, revenue forecasts should be monitored on an ongoing basis and adjusted as necessary.

E. Earmarking

In order to maximize the flexibility of current and future UG administrations, it is the goal of this policy to limit the use of earmarking specific revenues for specific programmatic expenditures.

F. User Fees

For services that benefit specific users, the County Administrator shall establish and collect fees to fully or partially recover the costs of providing those services and determine the appropriate cost recovery level in establishing the fees. Where feasible and desirable, the UG shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

Utility rates and enterprise funds user fees shall be set at levels sufficient to recover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The UG shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.

G. Property Taxes

The UG shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Unified Government citizens.

V. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer and the Budget Director to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. Cash Basis of Accounting / Kansas Cash Basis Law – Cash basis of accounting is the practice of recording revenues when cash is received and recording expenses when the expense is paid. Kansas cash basis law, K.S.A. 10-1101 et seq. is designed to prohibit cities and counties from spending cash the entity does not have or incurring obligations that cannot be met promptly. The law makes it unlawful to create any indebtedness in excess of the amount budgeted and appropriated for the purpose during the current budget year. Any contract of the municipality creating indebtedness, in violation of the law, would be declared void. Accordingly, multi-year contracts must have a provision that allow for the cancellation of contracts if the funding to pay the obligation was not appropriated for the budget year. There are certain exceptions to the cash basis law in the Kansas statutes, specifically pertaining to the issuance of certain types of government debt.

B. Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (general Fund, special revenue Funds, capital project Funds, debt service, proprietary Funds (internal service and enterprise Funds) and Fiduciary Funds (trust Funds, agency Funds).

C. Non-Recurring Revenues – Revenues that are one-time in nature causing a pike in revenues. Recurring revenues will show mild fluctuations depending on the economy and other factors that fluctuate within a range such as one to five percent. This type of fluctuation is distinguished from a revenue spike that shows unusually large increases for one or two years (over five percent). Economic booms and recessions can create such revenue spikes. The increased revenues (above the normal fluctuation) will be considered one-time or non-recurring revenues.

D. Operating Revenue - Revenues from regular taxes, fees, fines, permits, charges for service and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.
E. Other Financing Sources - The other financing sources category normally is used only for items that authoritative reporting standards have identified as such. Those items are: the issuance of long-term debt; inception of a capital lease; debt service on demand bonds reported as Fund liabilities; sales of capital assets; insurance recoveries; and transfers.
F. Program - A set of activities, operations, or organizational units designed and directed to accomplish a specific service outcomes or objectives for a defined customer.
G. User Fees – A revenue or charge for services assessed to recover all or a portion of the cost of providing the services rendered.

VIII. Related Documents and References:

A. Budget process manuals and budget resolutions
B. Operating and Capital Budget Policy
C. Expenditure Policy
D. Long-Term Financial Planning Policy
E. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution: R-35-18
Adopted: 07/26/2018

Expenditure Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

A fundamental level of integrity, directness, and transparency must characterize how local governments spend the public funds entrusted to their stewardship. Beyond that, however, expenditures must be directed to services that citizens prefer. The Expenditure Policy establishes standards and guidelines that support efficiency in government services delivery.

III. Applicability and Scope:

This policy shall apply to all Funds under the budgetary and fiscal control of the Mayor and the Board of Commissioners.

IV. Policy:

A. Funding Operations: A primary goal of the Unified Government is to provide both equitable and cost-effective services to citizens to ensure the ongoing health, safety, and welfare of residents. The Unified Government recognizes that to provide its services in an era of declining revenues and increased costs, tax levies may be increased. It is the goal of the Board of Commissioners that operating expenditures for all related funds must be supported by the operating revenues generated by the respective fund, and that expenditures will not expand beyond the Government's ability to pay for them with current revenues.

Each year the UG Commission adopts an operating budget and a 5-year Capital Maintenance Improvement Program to fund these services. Maintenance, equipment and other capital improvements, including debt financed projects, are funded at targeted levels for current and future years. Grant funds are also utilized to provide services. When a grant concludes staff will evaluate the program for future continuation.

B. Personnel Compensation and Authorization: The UG recognizes that personnel represent our greatest asset to providing excellent customer service and promoting organizational values. This policy directs that the Government: a) maintain

compensation packages that are sufficient to attract and retain quality employees; b) ensure that compensation packages are competitive with other public-sector employees; and c) establish the personnel budgets necessary to provide quality service.

Because the largest expense in the Unified Government is related to employee pay and benefits, the Commission acknowledges that reduction in those areas might be necessary to minimize the tax burden. When those instances arise, employees will be treated in a fair and respectable manner. The Government expects to provide a competitive compensation package that is sufficient in attracting and retaining quality employees in the public sector. Personnel budgets will be maintained to fund Commission authorized positions and salary adjustments. Staff positions should not exceed the authorized level indicated in the funded personnel inventory. New grant funded position requests require both commission and administration approval. Administration will authorize the filling of vacant positions, giving consideration to budget availability.

C. **Funding Non-Current Liabilities:** Maintenance and replacement funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained. Capital improvement budgets will be strategically invested to support the commission and community vision. The UG recognizes that pension/other post-employment benefits (OPEB) costs are a significant future liability. It is important to review policies to minimize future cost impacts.

D. **Efficiency**: The Unified Government will endeavor to achieve service levels that will make efficient use of its limited resources. In such, the staff are committed to:
    a. analyzing systems and procedures to remove unnecessary requirements;
    b. evaluating new technologies and capital investments;
    c. developing skills and abilities of Unified Government employees;
    d. developing methods of recognizing and rewarding exceptional employee performance;
    e. establishing a systematic, ongoing process for periodic final reviews of operations; and
    f. maintaining the right balance between centralization and decentralization in managing the Government's support services functions.

V. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer and the Budget Director to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy. These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. Adopted Budget Resolution - The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures/expenses for the upcoming fiscal year by Fund.
B. Balanced Budget - A budget is balanced when the sum of estimated revenues and appropriated Fund Balances/Net Position is equal to appropriations.
C. Capital Maintenance and Improvement Plan (CMIP) - A plan that describes the capital projects and associated Funding sources the Unified Government intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities, equipment and other capital assets, and the maintenance thereof.
D. Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives. Funds can be divided into various types, depending on their purpose. These types include Governmental (general Fund, special revenue Funds, capital project Funds, debt service, proprietary Funds (internal service and enterprise Funds) and Fiduciary Funds (trust Funds, agency Funds).
E. Legal Level of Control - The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority.
F. Non-Recurring Expenditures – Expenditures that are one-time in nature causing a pike in costs. Recurring expenditures will show mild fluctuations depending on the economy and other factors that fluctuate within a range such as one to five percent. This type of fluctuation is distinguished from an expenditures spike that shows unusually large increases for one or two years (over five percent). Economic booms and recessions can create such expenditures spikes. The increased expenditure (above the normal fluctuation) will be considered one-time or non-recurring expenditures.
G. Operating Expenditures - Expenditures from personnel costs, contractual services, commodities and similar uses. Operating expenditures exclude capital outlay, equipment acquisitions, transfers-out, long-term debt payments used to finance capital projects and other financial uses
H. Other Financing Uses - The other financing uses category normally is used only for items that authoritative reporting standards have identified as such. Those items are: the issuance of long-term debt; inception of a capital lease; debt service on demand bonds reported as Fund liabilities; and transfers.
I. Program - A set of activities, operations, or organizational units designed and directed to accomplish a specific service outcomes or objectives for a defined customer.

VIII. Related Documents and References:

A. Budget process manuals and budget resolutions
B. Operating and Capital Budget Policy
C. Revenue and User Fee Policy
D. Long-Term Financial Planning Policy
E. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution: R-10-21
Adopted: 02/11/2021

Capital Asset and Equipment Investment and Management Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

Capital assets and equipment have a major impact on the ability of the Unified Government to deliver services, economic vitality and overall quality of life for Wyandotte County and Kansas City, Kansas stakeholders. The purpose of this policy is to provide guidelines to complete a comprehensive process that allocates limited resources in capital investment and improved management decisions.

III. Applicability and Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the Mayor and the Board of Commissioners.

IV. Policy:

A. Roles and Process of the CMIP - The Finance Department is responsible for coordinating the CMIP process and compiling the CMIP document. Other key roles include:

1. CMIP - Each year, Unified Government staff shall develop a five-year long-range CMIP that describes and prioritizes the capital projects the Unified Government intends to undertake.

2. Review of Capital Project Proposals – The Finance Department will coordinate a financial capital project review process within the annual budget calendar.

    a. Full Consideration of Operating and Maintenance Costs - Adequate resources should be identified to operate and maintain existing assets as well as proposed expanded assets before funding is allocated to any new Capital Project.

3. Stakeholder Participation - The Unified Government shall provide meaningful opportunities for stakeholders to provide input into the CMIP development before the plan is adopted.

4. UG Commission Responsibilities - (link to plans) All projects submitted for consideration of inclusion within the CMIP, with minor and occasional exceptions, should be based, when possible, on investments called for by master plans and/or capital assets needs assessments that have been formally reviewed and adopted by the UG Board of Commissioners. Operating and maintenance cost estimates will be reflected in departmental operating plans.

5. Approval of the CMIP – The Planning Commission shall review draft CMIP proposals, suggest changes they believe are in the best interest of the community and recommend a CMIP to the Board of Commissioners. The Board of Commissioners shall review and approve the CMIP. Amendments to the CMIP shall be considered and adopted by the Board of Commissioners at regular meetings except for specific adjustments when limited authority is delegated to the County Administrator, Chief Financial Officer, and the Budget Director, as prescribed within the Operating and Capital Budget Policy.

B. CMIP Project Selection - An objective set of criteria will be used to assess and evaluate project proposals. Major road construction, buildings and parks projects will be evaluated using a weighted matrix of the following criteria. The weighting of these criteria will be set with guidance from the UG Board of Commissioners and Planning Commission. Although specific criteria may be updated from time to time, the following concepts are core principles to be considered in the development of such criteria:

1. Long-Term Forecasts - Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.

2. Revenue Generation or Economic Development Advantages – Projects should be given priority that demonstrate the potential to have a positive return on investment, either through expected increases in assessed valuation or other economic values that could generate future additional revenues.

3. Impact on Other Projects - Projects should not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate. Project coordination will be properly sequenced both internally and alongside external stakeholders operating in Wyandotte County/Kansas City, Ks.

4. Allow for Funding of Preliminary Activities - For some projects it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable. Therefore, these preliminary engineering/planning should also be evaluated, analyzed and prioritized appropriately.

5. Full Lifecycle Costing - Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.

6. Predictable Project Timing and Scope - Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

7. Population Served – An estimate of the population that would directly benefit from a project should be considered in the prioritization of project selection.

8. Capacity Needs – Using volumetric data, traffic counts, or daily visitors to evaluate the current and future needs of systems to prioritize projects that improve the overall function of network assets.

9. Community Sites – The social impact of projects near community locations should be considered in project selection.

10. Commerce – Projects that enhance the economic viability of future and existing commercial corridors should be considered during project selection.

11. Master Plans – UG master plans for zoning, transportation, trails, parks, bus routes and bike lanes should be considered in project selection.

12. Safety – The safety of the public interacting with UG infrastructure should be considered in project selection.

13. Infrastructure Condition – A combination of condition ratings, consequence of failure analysis, and likelihood of failure estimates should be considered in project selection.

C. Balanced CMIP - The adopted CMIP is a balanced five-year plan. This means that for the entire five-year period, resources will be equal to project expenditures in the CMIP. Expenditures in the CMIP must weigh the full costs of proposed projects in relation to funding sources. It is possible that the plan will have more expenditures than revenues in any single year, but this imbalance will be addressed through the use of interim financing as needed. However, over the life of the five-year plan all expenditures will be provided for with identified revenues. All unfunded projects will be retained on the unfunded list for further consideration in the future.

D. CMIP Funding Strategy - The operating budget includes capital projects and equipment that are generally of a recurring nature and are appropriated for one year only. Changes from year to year for annual or reoccurring projects represent incremental variances in the cost of doing business. Capital projects that result in procurement or construction of major physical assets for the UG are to be aligned with the Government's financial forecast. Resources for the capital plan can come from the same resources as the operating budget, but the costlier projects are

funded by bond and temporary note financing. The Unified Government has provided financial resources for the CMIP through three primary methods: 1) various local dedicated taxes, charges for services revenues, grants, partnerships with non-profits and/or corporations, and other funding sources from external entities, 2) Pay-As-You-Go, and 3) Debt financing. These funding methods are expected to be used for future CMlPs. Guidelines are provided below to assist the Unified Government in making the choice between Pay- As-You-Go and Debt financing.

1. Factors which favor **Pay-As-You-Go** financing include circumstances where:

    a. The project can be adequately funded from available current revenues and fund balances;

    b. The project can be completed in an acceptable timeframe given the available revenues;

    c. Additional Debt levels could adversely affect the Unified Government's General Obligation credit rating or repayment sources;

    d. Costs considered pertain to the maintenance of existing assets; or

    e. Market conditions are unstable or suggest difficulties in marketing a Debt.

2. Factors which favor long-term **Debt** financing include circumstances where:

    a. Revenues available for Debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;

    b. Credit market conditions present favorable interest rates and demand for Unified Government Debt financing;

    c. A project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;

    d. A project is immediately required to meet or relieve capacity needs and existing un-programmed cash reserves are insufficient to pay project costs;

    e. Costs considered for Debt financing pertain to the new assets or capital projects;

    f. The life of the project or asset financed is ten years or longer; or

    g. Those expected to benefit from the project include generations in years to come.

E. Vehicle and Equipment Lease Financing - In addition, the Unified Government has relied on lease financing for various vehicle and equipment acquisitions with the lease periods ranging from three to ten years depending on the cost of the equipment and its useful life. It is the goal expressed in this policy that the UG reduce its reliance of lease financing for the acquisition and replacement of vehicles and equipment, and instead to move towards paying in cash for these items or other arrangements that support responsible management of assets. As a result, a separate vehicle and equipment replacement internal service fund is established to ensure that adequate funds are available to purchase vehicles and equipment, to stabilize budgeting for major purchases, and to provide a systematic, UG-wide approach to procurement and disposition of the related assets. The goal is to provide sufficient cash flow for annual purchases.

F. Capital Budget - Each year the Finance Department will develop a Capital Budget which will contain the spending plan for capital projects. The first year of the adopted CMIP will be the Capital Budget for the fiscal year, in addition to the Amended Budget of the current fiscal year.

G. Capital Project Management - Management of capital project is essential to create the best value for Unified Government taxpayers through capital spending. Each department must actively manage their projects and major departments may provide quarterly reports on the status of each project. The following policies shall be observed in order to help ensure the best project management possible.

1. Project Management - Each department is responsible as follows:
    a. Lead, coordinate, and plan processes that may lead to projects
    b. Prepare the project proposal
    c. Ensure that required phases are completed on schedule
    d. Authorize all project expenditures
    e. Monitor project cash flows
    f. Ensure that all regulations and laws are observed
    g. Periodically reporting project status
    h. If it is a facility or infrastructure project, work through Public Works to develop a project budget and cash flow forecast for the CMIP prior to project commencement
    i. Public Works will manage facility and infrastructure projects, with few exceptions, and expect requesting departments to continue to lead all stakeholder engagement.

2. Department directors are responsible for administering their respective CMIP projects within the financial constraints described by the CMIP budget as adopted. It is expected that line item budgets within an individual project may exceed their planned levels, but totals project costs may not be exceeded.

3. Limits on Amendments - Capital project amendments during a year shall not exceed the annually adopted budget and funding levels. Each department must manage its capital program within certain time and cost constraints.

4. Upon completion of a capital project, any remaining appropriated funds for the project will revert to the fund balance of the funding source.

H. Asset Condition Assessment – Unified Government department staff may conduct a comprehensive asset inventory that projects replacement and maintenance needs for the next five years and will update this projection each year. The asset inventory will describe the current condition of the Unified Government's assets, establish standards for asset condition, account for the complete cost to maintain assets up to standard over their lifecycle, and account for risks associated with assets that are below condition standards. Unified Government departments shall have responsibility for inventorying and assessing the assets within their purview and ensuring that it reconciles with Finance Department capital asset records.

I. Prioritization of Asset Maintenance and Replacement - It is the Unified Government's intent to maintain its existing assets at a level that protects the initial capital investment and minimizes future maintenance and replacement costs. Based on an asset inventory and risk assessment, staff shall include recommendation for asset maintenance in the CMIP. In addition, the Public Works Department is charged with implementing measures that maximize and protect infrastructure investments through policies and procedures with full compliance from all public and private utilities

J. Funding of Asset Maintenance - This policy addresses the need to protect the Unified Government's historical investment in capital assets. It is the UG's intent to ensure that adequate resources are allocated to preserve the UG's existing infrastructure to the best of its ability before allocating resources to other capital projects.

Towards this effort, it is the policy that the Government will set aside an appropriate percentage of new project costs towards the future maintenance of new facilities and infrastructure investments.

K. CMIP Process - The CMIP Process is directly linked to the annual budget process, land-use planning, facility plan implementation, coordination with the state, county, and other local municipalities, and the ongoing direction of the UG leaders. The process for including a capital project or equipment request in the CMIP:

1. CMIP requests are submitted to the Finance Department through a:
    a. Department request in response to need;
    b. Public request identified at a public hearing or from direct contact with the department, or a
    c. Commission request for an improvement need within a Commissioner district.
2. Facilities and Infrastructure - Requests effecting UG facilities and infrastructure are to be submitted to and evaluated by the Public Works Department within the asset management program for viability, impacts and timing.
3. Fleet / Vehicles - Requests effecting UG vehicles and fleet are to be submitted to and evaluated by the Fleet Division, Public Works Department within the asset management program for viability, impacts and timing.

4. Information Technology and Innovation Projects - Requests related to UG information technology and innovation programs are to be submitted to and evaluated by the Department of Knowledge within the asset management program for viability, impacts and timing.
5. Administrative Review – County Administration and the requesting department review all capital projects and equipment requests submitted.
6. Planning and Zoning Commission Review – The CMIP is presented to a designated Planning and Zoning Commission regular or special meeting for capital project review and comment.
7. Unified Government Mayor and Board of Commissioner Review – Project and equipment meetings are held for Commissioners to review and comment on items that are recommended by the County Administrator.
8. Once finalized, the CMIP Project and Equipment lists are submitted to the entire UG Commission for approval as part of the annual budget process.

L. Periodic status reports – Reports will be presented periodically to the UG Mayor, Commissioners and staff to share project progress and identify significant issues associated with a project.

V. Quality Control and Quality Assurance:

It is the responsibility of the Budget Director to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. Adopted Budget Resolution - The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures/expenses for the upcoming fiscal year by fund.

B. Asset Classifications - Assets will be grouped by asset type into one of the following accounts:
   1. Building
   2. Equipment
   3. Furniture & Fixtures
   4. Improvements
   5. Infrastructure
   6. Land
   7. Land Improvements
   8. Machinery
   9. Other Assets
   10. Land held for resale

C. Capital Assets - Any fixed or Intangible asset, including personal property, land,

buildings, improvements other than buildings, and infrastructure. When acquiring any capital asset, additional costs required to place the asset in its intended state of operation should be added to the cost of the asset. This may include: a) Land – title search cost, attorney fees, land survey, liens assumed, taxes assumed, grading costs, building demolition, land improvements with an indefinite life, etc.; b) Buildings – attorney fees, architect fees, inspection and building permits, etc.; c) Equipment – Freight charges, installation costs, setup costs, trade-in discounts, training, etc.

D. Capital Maintenance and Improvement Budget – Amended Budget Current Year and Year One of the Capital Improvement Plan shall be appropriated with the annual budget and accounted for within a capital project Fund(s).

E. Capital Maintenance and Improvement Program (CMIP) - A plan that describes the capital projects and equipment and associated funding sources the Unified Government intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof. It is also a long-term planning tool intended to assist management in financial forecasting that allows for prioritization, financing, coordination, and technical design of all capital assets. The CMIP is a 5-year plan of capital project improvements and equipment needs. Each year the document is updated and presented to Commission for approval. Changes may include the addition of new projects or equipment, as well as, the reprioritization or removal of other capital projects. The CMIP includes all projects funded by grants.

F. Capital Outlay – Is construction, alteration, restoration, maintenance, improvement or equipment acquisition that does not meet the definition of a capital project, as defined in this policy.

G. Capital Project - Any construction, alteration, restoration, or improvement of any capital asset. Capital projects are usually maintained in a capital project fund. For the purposes of the CMIP the definition of a capital project and equipment includes projects or items with a useful life of at least five years and a cost of at least $50,000. However, for the purposes of engaging in dialogue and making decisions toward smart investments, the system for scoring and ranking candidate, capital investment projects will only include those over $200,000. This will also provide for a more streamlined and meaningful CIP document for public consumption. Project improvements can include construction, reconstruction, rehabilitation or maintenance of a capital asset. Equipment needs can include replacement, upgrade or purchase of new equipment. Capital projects may require engineering support or consulting services to evaluate, design, and prepare documents. The capital program may include maintenance projects that result in new fixed assets.

H. Debt - An obligation to pay something; financial liability.

I. Infrastructure – Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and are stationary in nature. Examples include roads, bridges, curbs, gutters, streets, drainage

systems, lighting systems, resurfacing (which specifically adds life to the asset) and similar assets that are of value only to the Unified Government.

J. Intangible Asset – An item that will serve the government which has no physical substance in nature (such as software) that has an expected useful life longer than one year. The items are acquired through outright purchase, construction, lease purchase agreements, installment purchase contracts, tax or special assessment foreclosure, eminent domain, donations, grants or gifts.

K. Land – This accounts for the cost of land itself and the cost of preparing land for its intended uses, such as: Purchase price, closing costs (title, attorney, recording, land survey, and appraisal fees), costs incurred in getting the land ready for its intended use (grading, filling, draining, clearing, etc.), all costs incurred up to actual excavation of a building, including demolition or removal of unwanted structures, assumption of any liens or mortgages, additional land improvements having an indefinite life (such as landscaping), and any back taxes or other obligations assumed by the purchaser.

L. Land Improvements: This account is used for permanent (i.e., non-detachable) improvements of a depreciable nature, other than building and infrastructure assets (see above), that add value to land (e.g., fences, retaining walls). This account also is used for leasehold improvements. Examples are fences, docks and dock improvements, park lighting systems, parking lots, driveways, and retaining walls. Costs of water and sewer lines and improvements such as, but not limited to, electrical and gas lines, construction, beginning with excavation.

M. Machinery, Equipment, Furniture & Fixtures: This accounts for tangible property of a more or less permanent nature (other than land, buildings, or improvements), which is useful in carrying out operations. Examples are office equipment, machinery, tools, trucks, cars, furniture, fixtures and furnishings and costs include purchase price, freight and handling charges, installation or assembling costs, and sales tax.

N. Pay-as-You-Go Financing - The use of currently available cash resources to pay for capital investments. It is the alternative to Debt financing.

O. Real Property – Land, land improvements, building, building improvements, and improvements other than buildings. Fixtures attached to land, building, and improvements other than buildings in such a way that removal would alter the intended use of the facility.

P. Repair and Maintenance – Any addition or change to an existing asset that does not change the value or useful life of the asset.

VIII. Related Documents and References:

A. Budget process manuals and resolutions

B. Operating and Capital Budget Policy
C. General Fund Operating and Economic Uncertainty/Emergency Reserves Policy
D. Special Revenue Funds Operating Reserve Policy
E. Enterprise and Internal Service Funds Operating Reserves Policy
F. Long-Term Financial Planning Policy
G. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution:
R-35-18
Adopted: 07/26/2018

Long-Term Financial Planning Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

The purpose of this policy is to ensure the Unified Government's on-going financial sustainability beyond a single fiscal year budget cycle in light of our long-term service vision and objectives. Financial sustainability is defined as the UG's long-term financial performance and positioning where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services. This policy is intended to describe particular elements or aspects of such long-term planning Programs within the UG and to memorialize this financial practice into a formal policy.

III. Applicability and Scope:

This policy is applicable to all funds with a minimum reserve requirement set by official action of the Board of Commissioners.

IV. Policy:

A. Commitment to Long-Term Financial Planning - The LTFP process evaluates known internal and external issues impacting the Unified Government's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which have, or are expected to have, an impact on the financial condition of the UG over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency.

The LTFP is a constantly changing and moving document which will be routinely updated and presented on an ongoing five-year rolling basis. The LTFP is incorporated into the Unified Government's annual budget process and presented to the Mayor, the Board of Commissioners, and staff prior to and/or throughout the formulation of the annual financial plan.

The LTFP is intended to help the Unified Government achieve the following:

1. Ensure the UG can attain and maintain financial sustainability;

2. Ensure the UG has sufficient long-term information to guide financial decisions;

3. Ensure the UG has sufficient resources to provide Programs and services for the stakeholders;

4. Ensure potential risks to on-going operations are identified in the long- term financial planning process and communicated on a regular basis;

5. Establish mechanisms to identify early warning indicators; and

6. Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by the Board of Commissioners.

B. Scope of the Plan

1. Time Horizon - The LTFP will forecast revenues, expenditures, and financial position at least five years into the future or longer where specific issues call for a longer time horizon.

2. Comprehensive Analysis - The LTFP will provide meaningful analysis of key trends and conditions, including but not limited to:

    a. Analysis of the affordability of current services, projects, and obligations:

        i. An analysis of the Unified Government's environment in order to anticipate changes that could impact the government's service and/or financial objectives.

        ii. Revenue and expenditure projections, including the financial sustainability of current service levels over a multi-year period.

        iii. The affordability of current debt relative to affordability ratios prescribed by UG policy and/or State law.

        iv. The affordability of maintaining and replacing the UG's current capital assets, equipment and facilities.

        v. The ability to maintain reserves within the target ranges prescribed by UG policy over a multi-year period.

        vi. The impact of non-current liabilities on the UG's financial position.

    b. Analysis of the affordability of anticipated service expansions or investments in new assets:

        i. The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through

alternative sources (CMIP, grants, debt issuance, etc.) or adopted or approved by the Board of Commissioners through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.

ii. The affordability of the UG's long-term CMIP, including operating and maintenance costs for new assets.

iii. The affordability of other master plans that call for significant financial investment by the Unified Government.

c. Synthesis of the above to present the UG's financial position:

i. A clear presentation of the resources needed to accomplish the capital improvements identified in the UG's CMIP and to maintain the existing capital assets.

ii. A clear presentation of the resources needed to maintain existing services at their present level in addition to the expansion of services as may have been identified through the analysis described above.

iii. Identification of imbalances between the UG's current direction and the conditions needed for continued financial health.

3. Solution-Oriented - The LTFP will identify issues that may challenge the continued financial health of the Unified Government, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning process. For the purpose of this policy, structural balance means that ending fund balance (or working capital in enterprise funds) must meet the minimum levels prescribed by UG reserves policies.

C. Relationship between Financial and Strategic Planning – The UG's annual budget process involves incorporating the goals and strategies identified by the Board of Commissioners into an operational plan that provides for the Government's highest priority needs. Strategic planning begins with determining the UG's fiscal capacity based upon long-term financial forecasts of reoccurring available revenues and expenditures.

D. Continuous Improvement – Unified Government staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements will primarily be identified through the comparison of projected performance with actual results.

E. Structural Balance - Long-term structural balance is the goal of long-term financial planning at the UG. A multi-year financial plan exists where future issues are identified, and possible solutions are identified, if not implemented; revenue and expenditure

decisions are made primarily from a long-term perspective. Structure balance is a clear goal.

In preparing the plan and based on available data, staff will analyze long-term trends and projections of revenues, expenditures, debt, deferred capital maintenance, and non-current liabilities in order to uncover potential long-term imbalances. Should the long-term forecasting and analysis show that the Unified Government is not structurally balanced over the five-year projection period; staff would then identify alternative strategies needed to address the issues and make recommendations, for the Board of Commissioners consideration, on how the plan can be brought into balance.

F. Non-Current Liabilities, Pensions and Other Post-Employment Benefits (OPEB) - The LTFP will address strategies for ensuring that the UG's non-current liabilities remain affordable. The Board of Commissioners supports efforts to ensure that critical non-current liabilities like debt service, asset maintenance, pensions and other post-employment (retiree health) benefits remain affordable and sustainable. The long-term financial planning process will seek to alleviate concerns about pension and other post-employment (retiree health) benefits by making it clear the need to assess the size of the liability, determine the Government's capacity to pay for it, and develop approaches to ensure that the liability does not compromise the Government's ability to provide services to the public over the long term.

V. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer to ensure the presence of procedures that provide sufficient guidance to affected UG personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. Business Plan - An operational plan that describes how a given department will accomplish its mission.

B. Capital Maintenance and Improvement Plan (CMIP) - A plan that describes the capital projects and associated funding sources the Unified Government intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital projects, facilities, equipment and capital assets, and the maintenance thereof.

C. Long-Term Financial Plan (LTFP) - An investment plan or strategy with a term of usually longer than one year.

D. Program - A set of activities, operations, or organizational units designed and directed to accomplish a specific service outcomes or objectives for a defined customer.

VIII. Related Documents and References:

A. Operating and Capital Budget Policy
B. Capital Asset and Equipment Investment and Management Policy
C. General Fund Operating and Economic Uncertainty/Emergency Reserve Policy
D. Special Revenue Operating Fund Reserve Policy
E. Enterprise Operating and Internal Service Funds Reserve Policy
F. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution: R-35-18
Adopted: 07/26/2018

General Fund Operating and Economic Uncertainty/Emergency Reserve Policy

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I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

The Unified Government desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the Unified Government's credit worthiness. The General Fund Operating and Economic Uncertainty/Emergency Reserves are accumulated and maintained to provide stability and flexibility in response to unexpected adversity and/or opportunities. Aside from ensuring cash availability when revenue collections diminish, the Reserves generate investment income thereby diversifying the Government's revenue streams.

This policy establishes the amounts the UG will strive to maintain in its General Fund Operating and Economic Uncertainty/Emergency Reserves, how the Reserves will be funded, and the conditions under which Reserves may be used.

III. Applicability and Scope:

This policy shall apply to the City of Kansas City General Fund, Wyandotte County General Fund, and Consolidated Parks (General) Fund, referred to combined as the "General Fund".

IV. Policy:

A. Reserve Levels - The Unified Government seeks to maintain a minimum level of Unrestricted Fund Balance (per the annual CAFR on a modified accrual basis of accounting) in the General Fund equivalent to three-months of regular, on-going operating expenditures (including transfers out). Of this three-month reserve, two-months will be maintained to meet general operating needs and to allow for budgetary uncertainty (named as the "Operating Reserve") and one-month may be targeted to be assigned to provide resources during economic downturns or to

address vulnerabilities to extreme events, and emergencies impacting public safety concerns (named the "Economic Uncertainty/Emergency Reserve").

The two reserve categories are represented below as a percentage of regular, on-going operating expenditures (including transfers out):

- Operating Reserve: 17% (two-months)
- Economic Uncertainty/Emergency Reserve: 8% (one-month)
- Total Reserve Level 25% (three-months)

B. Compliance - The UG will measure its compliance with this policy as of December 31st each year, as soon as practical after final year-end account information becomes available as part of the annual financial audit. During the course of the year the Finance Department shall closely monitor the UG's revenues and expenditures to ensure the Operating Reserve is not used beyond any planned. For the purposes of this policy, current year's actual expenditures will exclude significant Non-Recurring (one-time) Items. The Economic Uncertainty/Emergency Reserve is a target the Commission seeks to accumulate in the future five years.

If, based on staff's analysis and forecasting, the target level of Operating Reserve is not being met or likely to not be met at some point within a five-year time horizon, then during the annual budget process, Fund Balance levels will be provided to the Mayor and Board of Commissioners. Should the projected year-end Fund Balance be below the Operating Reserve amount established by this policy, a plan to replenish the Operating Reserves would be established based on the requirements outlined in this policy.

C. Cash Balance - To provide liquidity adequate to meet the demands of government service provision including budgetary uncertainty, unanticipated reductions in revenues or unplanned expenditure increases, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The two-month Operating Reserve is intended to support this effort and counterbalance the tax collection cycle.

D. Funding the Reserves - Funding of General Fund Reserve targets will generally come from excess revenues over expenditures or one-time revenues. The reserve will be funded in the following priority order: Operating Reserve followed by the Economic Uncertainty/Emergency Reserve.

E. Conditions for Use of Reserves - It is the intent of the Unified Government to limit use of General Fund Operating Reserve to address unanticipated, Non-Recurring (one-time) needs. Reserves shall not normally be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the Unified Government to restructure its operations in a deliberate manner (as might be required in an economic downturn or an emergency), but such use will only take place in the context of an adopted long-term financial plan.

The Economic Uncertainty/Emergency Reserve may be used at the discretion of the Board of Commissions to:

- Provide resources to make up for temporary decreased revenues resulting from economic uncertainties or loss of major revenue sources;
- Provide resources to meet emergency expenditures in the case of flood, fire, tornado or other natural disaster.

F. Authority over Reserves - The UG Board of Commissioners may authorize the use of Reserves. The Finance Department will regularly report both current and projected Reserve levels to the UG Board of Commissioners.

G. Fund Balance Classification - The Unified Government desires to establish a fund balance classification policy consistent with the needs of the Unified Government, and in a manner consistent with governmental accounting standards. The following classifications serve to enhance the usefulness of fund balance information. It shall be the policy to reduce restricted fund balance first, followed by unrestricted fund balance. For unrestricted fund balance, committed amounts should be reduced first, followed by assigned amounts, followed by unassigned amounts.

Restricted Fund Balance

a) *Non-spendable Balance:* 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 amounts become spendable.

b) *Restricted Balance:* 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.

Unrestricted Fund Balance

c) *Committed:* Assets with a purpose formally imposed by resolution by the Governing Body of the Unified Government, binding unless modified or rescinded by the Governing Body.

d) *Assigned:* Assets constrained by the government's intent as expressed by the Governing Body, County Administrator or designee. Encumbrances shall be considered as assigned, unless they specifically meet the requirements to be committed or restricted.

e) *Unassigned:* All amounts not included in 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.

H. Assigning Fund Balance - The County Administrator and Chief Financial Officer,

collectively, are hereby authorized to assign Fund Balance for specific purposes in accordance with the intent of the County Administration and actions of the Board of Commissioners. This policy expresses the intent to assign one-month of regular, on-going operating expenditures (including transfers out) for the "Economic Uncertainty/Emergency Reserve" to temporarily offset unanticipated reduced revenues during economic downturns or to address vulnerabilities to extreme events, emergencies impacting public safety concerns.

I. Replenishment of Reserves - In the event that Reserves are used resulting in a balance below the two-months minimum, a plan will be developed and included in the formulation of the five-year forecast presented during the annual budget process.

J. Excess of Reserves - In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

a) Fund accrued liabilities, including but not limited to debt service, workers' compensation benefits, pension, employee health benefits and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority will be given to those items that relieve budget or financial operating pressure in future periods;

b) Appropriated to lower the amount of outstanding general obligation bonds, temporary notes or contributions needed to fund capital projects in the UG's CMIP;

c) Property tax mill rate and/or charges for services fee reductions.

d) One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or

e) Start-up expenditures for new programs, provided that such action is approved by the Board of Commissioners and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Finance Department.

K. Periodic Review of the Targets - Compliance with this section will be reviewed in conjunction with the annual budget process. At a minimum, during the annual budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the Unified Government is subject to.

V. Quality Control and Quality Assurance:

It is the responsibility of the Budget Director to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. Capital Maintenance and Improvement Plan (CMIP) - A plan that describes the capital projects and associated funding sources the Unified Government intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities, equipment and assets, and the maintenance thereof.

B. Cash Balance - The sum of cash and Cash Equivalents of an accounting fund.

C. Cash Equivalent - In the context of cash flows reporting, short-term, highly liquid investments that are both 1) readily convertible to known amounts of cash and 2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose, "original maturity" means maturity as of the date the investment is acquired.

D. Fund Balance (CAFR) - Fund Balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund as reported in the Comprehensive Annual Financial Report (CAFR).

E. Fund Balance (Budgetary) – Fund Balance for Budgetary Purposes begins with the beginning of the year unencumbered fund balance as reported in the CAFR's Schedule of Budgetary Accounts, Budget and Actual Budgetary Basis (non-GAAP) for the respective fund, plus revenues less all expenditures recorded on a cash basis for the respective fiscal year.

F. General Fund - One of five governmental fund types. The General Fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources not accounted for in some other fund. The "General Fund" includes the combined City of Kansas City General Fund, Wyandotte County General Fund, and Consolidated Parks and Recreation (General) Fund.

G. Non-Recurring Item - An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

H. Pooled Cash - The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment

income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

I. Reserve - Reserve refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities.

J. Unrestricted Fund Balance - The difference between total Fund Balance in a governmental fund and its nonspendable and restricted components.

VIII. Related Documents and References:

A. Capital Asset and Equipment Investment and Management Policy
B. Long-Term Financial Planning Policy
C. Operating and Capital Budget Policy
D. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution: R-35-18
Adopted: 07/26/2018

Special Revenue Funds Operating Reserve Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

The Unified Government desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the Unified Government's credit worthiness. The Special Revenue Operating Fund Reserves are accumulated and maintained in governmental funds in order to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

This policy establishes the amounts the UG will strive to maintain in its Special Revenue Operating Funds Reserves, how the Reserves will be funded, and the conditions under which Reserves may be used.

III. Applicability and Scope:

This policy shall apply to all special revenue operating governmental funds that receive property tax revenue, assess a fee directly to residents, or include operational expenditures restricted for specific use by local, state and federal laws. Funds not meeting any of these criteria do not have a minimum Reserve requirement. The specific funds sought to meet compliance with this policy are detailed in the policy section.

IV. Policy:

A. Reserve Levels - The Unified Government will maintain a range for the minimum level of Fund Balance (per the annual CAFR on a modified accrual basis of accounting) in the Special Revenue Operating Funds equivalent to the percentages by respective Fund listed below of regular, on-going operating expenditures (including transfers out).

The following is a list of the applicable special revenue and debt service funds with the range of minimum level of Reserves established by this policy, presented as a

percentage of on-going operating expenditures (including transfer out):

- UG Clerk Technology 5-10% of expenditures
- County Treasurer Technology 5-10% of expenditures
- Court Trustee 8-12% of expenditures
- Developmental Disabilities 10-15% of expenditures
- Elections 10-15% of expenditures
- Health Department 10-15% of expenditures
- Jail Commissary 8-12% of expenditures
- Library District 10-15% of expenditures
- Mental Health 10-15% of expenditures
- Register of Deeds Technology 5-10% of expenditures
- Special Dedicated Sales Tax 5-10% of expenditures
- Special Assets Fund 5-10% of expenditures
- Special Programs for Elderly 10-15% of expenditures
- Special Wyandotte 911 5-10% of expenditures
- Special Alcohol 5-10% of expenditures
- Special Parks & Recreation 3-5% of expenditures
- Special Street & Highway 3-5% of expenditures
- Tourism & Convention 3-5% of expenditures
- Environmental Trust 10-15% of expenditures
- Debt Service funds 5-10% of expenditures

B. Compliance - The UG will measure its compliance with this policy as of December 31st each year, as soon as practical after final year-end account information becomes available as part of the annual financial audit. During the course of the year the Finance Department shall closely monitor the UG's revenues and expenditures to ensure Reserves are not used beyond any planned. For the purposes of this policy, current year's actual expenditures will exclude significant Non-Recurring (one-time) Items.

If, based on staff's analysis and forecasting, the target level of Reserves is not being met or are likely to not be met at some point within a five-year time horizon, then during the annual budget process, Fund Balance levels will be provided to the Mayor and Board of Commissioners. Should the projected year-end Fund Balance be below the minimum Reserve amount established by this policy, a plan to replenish the Reserve would be established based on the requirements outlined in this policy.

C. Cash Balance - To provide liquidity adequate to meet the demands of government services provision including unanticipated reductions in revenues or unplanned expenditure increases, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The above established Reserves are intended to support this effort and counterbalance the revenue and/or tax collection cycle.

D. Funding the Reserve - Funding of Special Revenue Operating Reserve targets will generally come from excess revenues over expenditures or one-time revenues.

E. Conditions for Use of Reserves - It is the intent of the Unified Government to limit use of Special Revenue Operating Reserves to address unanticipated, Non-Recurring (one-time) needs. Reserves shall not normally be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the Unified Government to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term financial plan.

F. Authority over Reserves - The UG Board of Commissioners may authorize the use of Reserves. The Finance Department will regularly report both current and projected Reserve levels to the UG Board of Commissioners.

G. Fund Balance Classification - The Unified Government desires to establish a fund balance classification policy consistent with the needs of the Unified Government, and in a manner consistent with governmental accounting standards. The following classifications serve to enhance the usefulness of fund balance information. It shall be the policy to reduce restricted fund balance first, followed by unrestricted fund balance. For unrestricted fund balance, committed amounts should be reduced first, followed by assigned amounts, followed by unassigned amounts.

Restricted Fund Balance

a) *Non-spendable Balance:* 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 amounts become spendable.

b) *Restricted Balance:* 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.

Unrestricted Fund Balance

c) *Committed:* Assets with a purpose formally imposed by resolution by the Governing Body of the Unified Government, binding unless modified or rescinded by the Governing Body.

d) *Assigned:* Assets constrained by the government's intent as expressed by the Governing Body, County Administrator or designee. Encumbrances shall be considered as assigned, unless they specifically meet the requirements to be committed or restricted.

e) *Unassigned:* All amounts not included in 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.

H. Assigning Fund Balance - The County Administrator and Chief Financial Officer, collectively, are hereby authorized to assign Fund Balance for specific purposes in accordance with the intent and actions of the Board of Commissioners.

I. Replenishment of Reserves - In the event that Reserves are used resulting in a balance below the established reserve minimum ranges, a plan will be developed and included in the formulation of the five-year forecast presented during the annual budget process.

J. Excess of Reserves - In the event Reserves exceed the minimum range balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways, within the use of funds required by local, state or federal laws:

a) Fund accrued liabilities, including but not limited to debt service, workers' compensation benefits, pension, employee health benefits and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority will be given to those items that relieve budget or financial operating pressure in future periods;

b) Appropriated to lower the amount of outstanding general obligation bonds, temporary notes or contributions needed to fund capital projects in the UG's CMIP;

c) Property tax mill rate and/or charges for services fee reductions.

d) One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or

e) Start-up expenditures for new programs, provided that such action is approved by the Board of Commissioners and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Finance Department.

I. Periodic Review of the Targets - Compliance with this section will be reviewed in conjunction with the annual budget process. At a minimum, during the annual budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the Unified Government is subject to.

V. Quality Control and Quality Assurance:

It is the responsibility of the Budget Director to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. Capital Maintenance and Improvement Plan (CMIP) - A plan that describes the capital projects and associated funding sources the Unified Government intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities, equipment and assets, and the maintenance thereof.

B. Cash Balance - The sum of cash and Cash Equivalents of an accounting fund.

C. Cash Equivalent - In the context of cash flows reporting, short-term, highly liquid investments that are both 1) readily convertible to known amounts of cash and 2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose, "original maturity" means maturity as of the date the investment is acquired.

D. Fund Balance (CAFR) - Fund Balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund as reported in the Comprehensive Annual Financial Report (CAFR).

E. Fund Balance (Budgetary) – Fund Balance for Budgetary Purposes begins with the beginning of the year unencumbered fund balance as reported in the CAFR's Schedule of Budgetary Accounts, Budget and Actual Budgetary Basis (non-GAAP) for the respective fund, plus revenues less all expenditures recorded on a cash basis for the respective fiscal year.

F. Non-Recurring Item - An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

G. Pooled Cash - The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

H. Reserve - Reserve refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities.

I. Special Revenue Fund - Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

J. Unrestricted Fund Balance - The difference between total Fund Balance in a governmental fund and its nonspendable and restricted components.

VIII. Related Documents and References:

A. Capital Asset and Equipment Investment and Management Policy
B. Long-Term Financial Planning Policy
C. Operating and Capital Budget Policy
D. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution: R-35-18
Adopted: 07/26/2018

Enterprise and Internal Service Funds Operating Reserve Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

The Unified Government desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the Unified Government's credit worthiness. The Enterprise Operating and Internal Service Funds Reserves are accumulated and maintained to provide stability and flexibility in response to unexpected adversity and/or opportunities. Aside from ensuring cash availability when revenue collections diminish, the Reserves generate investment income thereby diversifying the government's revenue streams. Finally, a strong reserve policy for these funds can help maintain a stable rate and fee structure.

This policy establishes the amounts the UG will strive to maintain in its Enterprise Operating and Internal Service Funds Reserve, how the Reserve will be funded, and the conditions under which Reserve may be used.

III. Applicability and Scope:

This policy shall apply to all enterprise operating and internal service funds under the budgetary and fiscal control of the Mayor and Board of Commissioners.

IV. Policy:

A. Enterprise Funds Operating Reserve Levels - The Unified Government will maintain a minimum level of Working Capital Reserve in Enterprise funds, by respective fund listed below, equivalent to the percentage of regular, on-going operating expenses (excluding transfers out). [Working Capital is defined in the Definitions section provided below.]

Any fund that is partially subsidized by a General Fund transfer (such as the Stadium – T-Bones and Sunflower Hills Golf Course), will maintain Operating Reserves percentage as specified below, with any unrestricted excess reverting back to the

General Fund at the year-end closing.

The following is a list of the applicable enterprise funds and the minimum level of Operating Reserves (Working Capital) established by this policy, presented as a percentage of on-going operating expenses (excluding transfer out):

- Emergency Medical Services 10-15% of operating expenses
- Public Levee 3-5% of operating expenses
- Sewer System Utility 40-50% of operating expenses
- Stadium – T-Bones 5-8% of operating expenses
- Stormwater Utility 40-50% of operating expenses
- Sunflower Hills Golf Course 5-8% of operating expenses

B. Self-Insurance Internal Service Funds Reserve Levels – The Unified Government will maintain a minimum self-insurance reserve in its respective internal service funds. Self-insurance services, such as employee and retiree healthcare related benefits and workers' compensation benefits, are to be funded at actuarially determined marginally acceptable levels. "Marginally acceptable levels" is an insurance actuarial term that connotes a funding reserve level which the insurance industry has 70 percent confidence that the reserve is adequate to meet funding needs.

C. Equipment and Vehicle Replacement and other related Internal Service Funds Reserve Levels – The Unified Government will maintain a minimum level of Net Position in Equipment and Vehicle Replacement and other related internal service funds adequate to spread the cost of replacement evenly over the life of the asset. Funding will come from the UG department users of the fund's services and will be assessed for their share of the needed reserve based on the replacement cost of the assets they use. Sales of surplus equipment as well as any related damage and insurance recoveries will be credited to the fund. Contributions from each UG operating fund shall be made in accordance with the fund's pro-rate share of replacement costs.

D. Compliance - The UG will measure its compliance with this policy as of December 31st each year, as soon as practical after final year-end account information becomes available as part of the annual financial audit. During the course of the year the Finance Department shall closely monitor the UG's revenues and expenses to ensure Reserves are not used beyond any planned. For the purposes of this policy, current year's actual expenses will exclude significant Non-Recurring (one-time) Items.

If, based on staff's analysis and forecasting, the target level of Reserves is not being met or are likely to not be met at some point within a five-year time horizon, then during the annual budget process, Working Capital/Reserves levels will be provided to the Mayor and Board of Commissioners. Should the projected year-end Working Capital/Reserves position be below the minimum Reserve amount established by this policy, a plan to replenish the Reserve would be established based on the requirements outlined in this policy.

E. Cash Balance - To provide liquidity adequate to meet the demands of government services provision including unanticipated reductions in revenues or unplanned expenses increases, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to ratepayers by minimizing interest expense. The above established Reserves are intended to support this effort and counterbalance cycles often experienced in fee and other revenue collections.

F. Funding the Reserve - Funding of Enterprise Operating Reserve targets will generally come from excess revenues over expenses or one-time revenues.

Funding of Internal Service Funds Reserve targets will generally come from excess contributions from department users and UG employees over claims and equipment replacement expenses or one-time revenues. Contributions from each department operating fund shall be made in accordance with the fund's pro-rata share of claims and equipment replacement expenses.

G. Conditions for Use of Reserves - It is the intent of the Unified Government to limit use of Enterprise Operating and Internal Service Funds Reserves to address unanticipated, Non-Recurring (one-time) needs. Reserves shall not normally be applied to recurring annual operating expenses, with the exception of the equipment replacement and related funds where a major equipment replacement is scheduled for acquisition. Reserves may, however, be used to allow time for the Unified Government to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term financial plan.

H. Authority over Reserves - The UG Board of Commissioners may authorize the use of Reserves. The Finance Department will regularly report both current and projected Reserve levels to the UG Board of Commissioners.

I. Net Position Classification - The Unified Government desires to establish a net position classification policy consistent with the needs of the Unified Government, and in a manner consistent with governmental and financial accounting standards. The following classifications serve to enhance the usefulness of net position information. It shall be the policy to reduce restricted fund balance first, followed by unrestricted fund balance.

Restricted Net Position

a) *Non-spendable Balance:* Assets legally or contractually required to be maintained, or are not in spendable form, including capital assets net of related debt. Such constraint is binding until the legal requirement is repealed or the amounts become spendable.

b) *Restricted Balance:* 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.

Unrestricted Net Position
Unrestricted: All amounts not included in restricted net position classification.

J. Replenishment of Reserves - In the event that Reserves are used resulting in a balance below the established reserves minimum, a plan will be developed and included in the formulation of the five-year forecast presented during the annual budget process.

K. Excess of Reserves - In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

a) Fund accrued liabilities, including but not limited to debt service, workers' compensation benefits, pension, employee health benefits and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget resolution. Priority will be given to those items that relieve budget or financial operating pressure in future periods;

b) Appropriated to lower the amount of outstanding general obligation bonds, temporary notes or contributions needed to fund capital projects in the UG's CMIP;

c) Charges for services fee reductions.

d) One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or

e) Start-up expenses for new programs, provided that such action is approved by the Board of Commissioners and is considered in the context of multi-year projections of revenue and expenses as prepared by the Finance Department.

I. Periodic Review of the Targets - Compliance with this section will be reviewed in conjunction with the annual budget process. At a minimum, during the annual budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the Unified Government is subject to.

V. Quality Control and Quality Assurance:

It is the responsibility of the Budget Director to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. Capital Maintenance and Improvement Plan (CMIP) - A plan that describes the capital projects and associated funding sources the Unified Government intends to undertake in the current year plus five additional future years, including the acquisition or construction of capital facilities, equipment and assets, and the maintenance thereof.

B. Cash Balance - The sum of cash and Cash Equivalents of an accounting fund. For purposes of this policy, restricted cash and temporary investments is excluded as a current asset.

C. Cash Equivalent - In the context of cash flows reporting, short-term, highly liquid investments that are both 1) readily convertible to known amounts of cash and 2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose, "original maturity" means maturity as of the date the investment is acquired.

D. Enterprise Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise funds are used to report the similar functions as business-type activities.

E. Internal Service Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Unified Government's various functions. Internal services funds serve several activities, such as self-insurance and equipment and vehicle replacement.

F. Net Position – The residual of all other elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

G. Non-Recurring Item - An expense that has not occurred in the previous two years and is not expected to occur in the following year.

H. Pooled Cash - The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment

income or expense is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

I. Reserve - Reserve refers only to the portion of Working Capital and net Position that is intended to provide stability and respond to unplanned events or opportunities.

J. Working Capital – An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the Reserves available in proprietary funds available for use. Working Capital will include long-term cash or cash-equivalent investments, of which are able to be liquidated within five business days. For purposes of this policy, restricted cash and temporary investments is excluded as a current asset.

VIII. Related Documents and References:

A. Capital Asset and Equipment Investment and Management Policy
B. Long-Term Financial Planning Policy
C. Operating and Capital Budget Policy
D. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution: R-35-18
Adopted: 07/26/2018

Accounting, Auditing and Financial Reporting Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer.

II. Purpose:

While accounting and financial reporting is commonly thought of as a technical, staff-level issue, policies at the governing board-level can be helpful for setting the tone from the top for how the organization will account for its financial resources and be accountable for making financial information available to the public. A financial reporting policy provides clear transparency for the public and other stakeholders. A policy on the independent audit ensures the reliability of general-purpose external financial reports.

III. Applicability and Scope:

This policy shall apply to all Funds under the budgetary and fiscal control of the Mayor and the Board of Commissioners.

IV. Policy:

A. Economic Development and Finance Standing Commission Committee

The Economic Development and Finance Committee members are appointed by the Mayor. It consists of five (5) members of the Commission and a designated board member from the Kansas City, Kansas Board of Public Utilities (BPU). The Assistant County Administrator, Chief Financial Officer, Economic Development Director and Chief Legal Counsel will represent staff and attend meetings as required.

The function of the committee will include:

a. Review the external, independent financial audit
b. Approve investment policy and reviews investment portfolio
c. Policy review
d. Approves and forwards capital debt financing items to full UG Commission
e. Recommends economic development financial incentives, policies and agreements, and

f. Considers other financial matters

Meetings are scheduled on a monthly basis or more frequently as needed at City Hall.

B. Accounting and Financial Reporting

The accounting practices of the Unified Government will conform to Generally Accepted Accounting Principles (GAAP) for local governments as established by the Governmental Accounting Standards Board (GASB). The Chief Financial Officer will establish and maintain a system of fund accounting and shall measure financial position and results of operations using the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary and fiduciary funds. The UG will maintain its accounting records in accordance with state and federal law and regulations. Budgetary reporting will be in accordance with the state's budget laws and regulations.

As an additional independent confirmation of the quality of the UG's financial reporting, the Finance Department will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The Comprehensive Annual Financial Report (CAFR) will be presented, designed and communicated to citizens about the financial affairs of the Unified Government.

Staff will prepare quarterly Interim budgetary and/or financial reports for all applicable State certified funds and present financial reports to the Economic Development and Finance Committee, Mayor and Commission four times a year. The quarterly reports will include the status of actual expenditures, expenses, and revenues compared to the adopted budget, with estimated fund balances/net positions. The Chief Financial Officer will highlight and advise the Commission of positive and/or negative financial information including an assessment of the impact on the Government's budget and financial condition. The current year's budget is amended on an annual basis to address financial trends and budget variances.

C. Unified Government Legislative Auditor and Independent External Auditor

The Legislative Auditor and UG External Auditor will annually perform the Unified Government's financial and compliance audit. Their opinions will be contained in the Comprehensive Annual Financial Report (CAFR). Results of the annual financial audit shall be provided to the Board of Commission in a timely manner.

The Legislative Auditor's Office will provide independent reviews of the operations of the Unified Government. The Legislative Auditor's Office will perform post audit reviews to ensure that recommendations made in an audit are implemented and work with Unified government management to ensure that internal controls are in place and are being practiced.

D. Independent Audit

The independent, external auditor plays a vital role in rendering an opinion on the accuracy and reliability of the Unified Government management prepared financial

statements. The Unified Government will ensure a fair, equitable and transparent process for selecting the independent auditor. The administration will utilize key criteria for selecting the independent auditor. The auditor shall:

- Maintain a certified public accountant license practice in Kansas;
- Demonstrate experience and skill in governmental accounting and auditing; and
- Have sufficient resources to complete the audit in a timely fashion;

The auditor will be independent from the Unified Government and conform to the independence standards put forth in the General Accountability Office's Government Auditing Standards. The independent auditor will meet with the Economic Development Committee chair, Mayor and County Administrator prior to the onset of the financial audit and the presentation to discuss issues or items of concern and present to the Economic Development and Finance Committee its findings. The audit statement and findings and/or external communication letter will be presented to the full Commission.

V. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer and the Accounting Manager to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

None.

VIII. Related Documents and References:

None.

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution:
R-18-19
Adopted: 03/28/2019

Debt Policy

I. Authority and Introduction:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG) and the Public Building Commission (PBC). Further, the Unified Government issues debt on behalf of the Board of Public Utilities (BPU), which is an administrative agency of the UG. The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and Public Building Commission and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer.

The Unified Government, through the County Administrator and Chief Financial Officer, executes debt instruments, administers debt proceeds, manages ongoing disclosure and debt compliance, and makes debt service payments, acting with prudence and diligence and with attention to prevailing economic conditions. The UG believes that debt is an equitable means of financing projects and represents an important means of meeting fiscal responsibilities.

The debt policy primarily addresses debt instruments/securities issued by the UG in public or private bond markets. This is consistent with examples of debt policies of other comparable municipalities, Government Finance Officers Association (GFOA) guidelines, and rating agency guidelines. The debt policies pertain to debt that is typically incurred when capital is raised in the public or private markets, including borrowings from sophisticated qualified institutional buyers, to meet the UG's funding needs (the purpose and need for financings is discussed as in Section 1). Such debt constitutes obligations whereby a third-party has provided funds, which is evidenced by the formal execution of a bond or certificate (or a similar instrument) and is held by the third-party until it is repaid.

The policy does not cover other obligations like contracts payable, notes payable, loans payable (e.g., HUD section 108 loans), arbitrage liability, and net pension obligation (NPO) and/or pension Unfunded Actuarial Liability (UAL) and Other Post-Employment Benefits (OPEB). The UG's Comprehensive Annual Financial Reports (CAFRs) provide a complete list of the outstanding long term liabilities. The sections in the CAFR listing the long term liabilities are: Governmental Activities Long-Term Liabilities and Business Type Activities Long-Term Liabilities. Consistent with Governmental Accounting Standards Board (GASB) standards, the net pension obligation (NPO) and OPEB obligation is reflected in the Governmental Activities Note to the Financial Statements of the CAFR as a long term liability.

The policy documents the UG's procedures and goals for the use of debt to finance UG needs. A regularly updated debt policy, in conjunction with the Five-Year Capital and Maintenance Improvement Program (CMIP), UG's Capital Improvements Plan, the Five-Year Long Term Financial Forecast, the Cash and Investment Policy, and the Reserve Policies, serves as an important tool that supports the use of the UG's resources to meet its financial commitments and to maintain sound financial management practices. This policy is enacted in an effort to standardize and plan the issuance and management of debt by the UG. While the Debt Policy serves as a guideline for general use, it allows for exceptions in extraordinary conditions.

II. Purpose of the Debt Policy:

The primary objectives of this debt policy are to establish guidelines for the use of various categories of debt; create procedures and policies that minimize the UG's debt service and issuance costs; retain the highest practical credit ratings; and to provide full and complete financial disclosure and reporting.

The UG's Debt Policy is also designed to:

- Establish parameters for issuing and managing debt;
- Provide guidance to decision makers related to debt affordability standards;
- Provides information to the public on the use of debt and to industry participants on the standards of the UG;
- Document the pre- and post-issuance objectives to be achieved by staff;
- Promote objectivity in the debt approval decision making process; and
- Facilitate the actual financing process by establishing important policy decisions in advance.

A biennial review of the Debt Policy will be performed and any changes to the Debt Policy will be brought forward for UG Commission consideration and approval. Further, in the event there are any deviations or exceptions from the Debt Policy when a certain bond issue is structured, those exceptions will be discussed in the staff reports when the bond issue is docketed for Commission consideration.

III. Applicability and Scope:

This policy shall apply to all Funds under the budgetary and fiscal control of the Mayor and the Board of Commissioners. Further, the Unified Government issues debt on behalf of the Board of Public Utilities (BPU), which is an administrative agency of the UG, and as a result this Policy is applicable to the BPU.

IV. Policy:

Section 1 – Purpose and Need for Financing

1.1 Purpose of Financing

The UG borrows money primarily to fund long-term capital improvement projects, essential equipment and vehicle needs, and to refinance existing debt. The issuance of debt to fund

operating deficits is not permitted. Debt will be used to finance eligible projects only if it is the most cost-effective means available to the UG.

While the "pay-go" means of using current revenues to pay for capital projects is often considered the preferred means of financing because it avoids interest payments, it may not be entirely equitable. The "pay- go" funding option requires current citizens to pay taxes over long periods of time in order to accumulate reserves sufficient to pay for capital projects. The UG would be able to undertake capital projects under this method only if sufficient cash accumulates. Prudent use of debt financing rather than pay-go funding of capital projects can facilitate better allocation of resources and increased financial flexibility. [Refer to the Capital Asset and Equipment Investment and Management Policy for criteria for "pay-go" funding.]

The four primary borrowing purposes for which bond proceeds may be used are summarized below:

A. Long-Term Capital Improvements: The UG prepares a multi-year Capital and Maintenance Improvements Program (CMIP) budget working with asset managing departments in accordance with Commission approved Capital Asset and Equipment Investment and Management Policy. The CMIP budget includes projections for upcoming fiscal years and is updated during each Annual Budget process or if there are significant changes to the scope and/or cost of projects. In accordance with the Capital Asset Policy, future operations and maintenance costs associated with capital improvement projects are developed and identified prior to submission of the project for approval. The Financial Department works with the Public Works Department to ensure that accurate and complete budgeting of the CMIP is prepared as part of the Annual Budget process.

   Since the aggregate cost of desired capital projects generally exceeds available funds, the capital planning process prioritizes projects and identifies the funding needs. The UG will initially rely on internally-generated funds and/or grants and contributions from other governments to finance its capital needs. Debt is issued for a capital project only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries and if a secure revenue source is identified to repay the debt.

   The Finance Department, working with UG departments within the context of the Capital and Maintenance Improvements Program and the UG's Five-Year Long Term Financial Forecast, oversees and coordinates the timing, processing, and marketing of the UG's borrowing and capital funding activities. Close coordination of capital planning and debt planning ensures that the maximum benefit is achieved with the limited capital funds. The debt management process determines the availability of funds which can be raised through debt based upon the debt capacity/affordability analysis.

B. Essential Vehicle and Equipment Needs: In addition to capital projects, the UG regularly finances certain essential equipment and vehicles. These assets range from public safety vehicles to information technology systems. The underlying asset must have a minimum useful life of three years. Short-term financings, including loans and capital lease purchase agreements, are executed to meet such needs.

C. Economic Development Needs: The Unified Government strives to foster an environment in which small and large businesses thrive, jobs are created, redevelopment continues, tourism grows, and businesses locate in the community. To achieve these objectives, The UG regularly finances certain land acquisition, site preparation and infrastructure improvements related to economic development projects as a means of incentivizing private sector firms to invest in the community.

D. Refinancings/Refunding of Existing Debt: The Chief Financial Officer working with the Municipal Advisor periodically evaluates the UG's existing debt and executes refinancings to achieve one or more of three objectives: reduce future interest costs, restructure debt to reflect changing debt service revenues, and to redefine bond-related legal requirements. A refinancing may include the issuance of bonds to refund existing bonds or the issuance of bonds in order to refund other obligations.

1.2 Financing Priorities

All borrowing requests or debt refunding proposals shall be reviewed by the Chief Financial Officer. The Finance Department shall be responsible for analyzing the proposal to determine if it is beneficial to the UG and complies with the UG's long-term financial planning objectives. Borrowing requests include any debt or refunding proposals made to the UG involving a pledge or other extension of the UG's credit through the sale of securities, execution of loans or leases, or making of guarantees or otherwise involving directly or indirectly the lending or pledging of the UG's credit.

For each financing proposal related to a new capital improvement project, the Finance Department will work with the department or other client parties to assess the feasibility and the impact of debt to fund the project based on the following assessments:

A. Nature of Project and Use of Funds: Each proposal is evaluated by comparing the nature of the project and use of funds with competing proposals on the basis of the benefits derived and how it furthers the UG's policy objectives as laid out in the UG's Annual Budget, Five-Year Long Term Financial Forecast, Capital and Maintenance Improvement Program.
B. Cost-Benefit Analysis of Project: A cost-benefit analysis is required for each project:
    a. The benefits of a proposed project must be defined and, where appropriate, quantified in monetary terms. The funding sources are identified and estimated. Where revenues are part of the benefits, all assumptions made in deriving the revenues are documented. The validity of the assumptions and the risk associated with the revenue streams are assessed.
    b. The costs of the project are estimated, with the basis documented and the risk associated with the estimates assessed. The uses of funds are identified and estimated. Identify whether the project will increase or reduce ongoing operation and maintenance expenses.
C. Expenditure Plan: A detailed plan for the expenditure of funds is developed for each project. The underlying assumptions of the project cost expenditure plan are documented and the risk associated with these projections are analyzed.
D. Revenue for Debt Service Payment: A detailed plan for the debt repayment is developed for each project. The underlying assumptions of revenue cash flow estimates

are documented and the risk associated with these revenue streams is analyzed. Where general fund or bond and Interest funds' revenues are proposed to service debt, the impact upon budgets is assessed. For all bonds an impact analysis on the repayment sources over time will be completed.

E. Compliance with statutory provisions and bond covenants. Each issue will be evaluated for its impact on statutory debt limits, and in the case of revenue-only secured obligations existing bond covenants.

All requests are prioritized based upon this evaluation. If the Chief Financial Officer recommends the financing proposal and the County Administrator is in concurrence, the Debt Management Division will prepare the financing proposal for the Commission's authorization.

1.3 Asset Life

Consistent with its philosophy of keeping its capital facilities and infrastructure systems in good condition and to maximize a capital asset's useful life, the UG makes every effort to set aside sufficient current revenues to finance ongoing maintenance needs and to provide reserves for periodic replacement and renewal. Generally, no debt will be issued for periods exceeding the useful life or average useful lives of projects to be financed.

The UG will consider short or long-term financing for the acquisition, maintenance, replacement, or expansion of capital assets, including land. For short-term financing, the capital asset and/or rolling stock must have a minimum useful life of three years; for long-term financing, the physical asset must have a minimum useful life of ten years.

Section 2 – Credit Ratings

2.1 Credit Ratings

The UG seeks to maintain the highest possible credit ratings that can be achieved for debt instruments without compromising the UG's policy objectives. Ratings are a reflection of the general fiscal soundness of the UG, the local economy and other regional economic factors, and the capabilities of UG management. By maintaining the highest possible credit ratings, the UG can issue its debt at a lower interest cost, hence lowing the demands on repayment revenue sources such as the property taxes and user fees. To enhance creditworthiness, the UG is committed to prudent financial management, systematic capital planning, interdepartmental cooperation and coordination, and long-term financial planning.

Rating agencies consider various factors in issuing a credit rating; these typically include:

- UG's fiscal status
- Socio-economic and demographic profile of the revenue base
- UG's financial and general management capabilities
- Economic conditions that may impact the stability and reliability of debt repayment sources
- UG's general reserve levels
- UG's debt history and current debt structure
- The capital improvement project(s) being funded
- Covenants and conditions in the governing legal documents

The UG recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Each proposal for additional debt will be analyzed for its impact upon the UG's debt rating on outstanding debt. There are no predetermined credit rating formulas available from the rating agencies, although recent updates to rating methodologies from certain rating agencies have added transparency to their credit evaluation processes. This information provides a better understanding of how key quantitative and qualitative factors and risk factors are likely to affect rating outcomes. The UG Finance Department will monitor rating agency guidelines and methodologies regularly to stay informed of changes to the rating metrics and processes.

The Chief Financial Officer is responsible for managing the rating reviews associated with the UG's various debt obligations. This effort includes providing periodic updates, both formal and informal, on the UG's general financial condition and coordinating meetings and presentations in conjunction with a new debt issuance when determined necessary.

The Chief Financial Officer, working with the Debt Management Division and, if applicable, a Municipal Advisor, shall be responsible for determining whether a rating shall be requested on a particular financing, and which of the major rating agencies shall be asked to provide such a rating.

The UG recognizes the need to maintain ongoing communications with the rating agencies in order to provide information and demonstrate management engagement in the debt management system.

Section 3 – Types of Financing Instruments

There are many different types of financing instruments available to the UG; long term financing debt obligations like General Obligation Bonds, Lease Revenue Bonds and Revenue Bonds would typically constitute direct debt of the UG. The UG issues various types of debt for economic development projects. The UG issues conduit financings to benefit third parties where public benefit can be achieved. The following are brief summaries of different types of long- and short-term financing instruments that the UG may consider.

<u>Direct Debt Obligations</u>

3.1 General Obligation Bonds

General Obligation (GO) Bonds are secured either by a pledge of full faith and credit of an issuer or by a promise to levy taxes in an unlimited amount as necessary to pay debt service, or both. GO Bonds usually achieve lower rates of interest than other financing instruments since they are considered to be a lower risk. Such bonds are issued pursuant to K.S.A. 10-101 et seq., K.S.A. 10-620 et seq., and Article 12, Section 5 of the Constitution of the State of Kansas, all as amended and supplemented, for the purpose of paying a portion of the cost of certain street, sewer, public utility, and other public improvement projects. Adoption of a bond resolution by the UG commission is required for the issuance of general obligation bonds.

While typically general obligation bond debt repayment is reliant on property tax revenues, the UG also relies on charges for services deriving from the wastewater and stormwater enterprise utilities as the revenue source for repayment for such projects financed with general obligation bonds. As a result, these business-type activities general obligation debt outstanding is separately reporting in the UG's financial statements and reports.

3.2 Lease Revenue Bonds

Lease Revenue Bonds (LRBs) are lease obligations secured by an installment sale or by a lease-back arrangement between the UG and another public entity (such as the Public Building Commission (PBC)), where the general operating revenues of the UG are used to make lease payments, which are, in turn, used to pay debt service on the bonds. Lease Revenue Bonds of the PBC are authorized by the Constitution and statutes of the State of Kansas, including K.S.A. 12-1757 et seq.

Payments to be made under valid leases are payable only in the year in which use, and occupancy of the leased property is available, and lease payments may not be accelerated. Lease financing requires the annual fair market rental value of the leased property to be equal to or greater than the lease payment. The governmental lessee is obligated to place in its Annual Budget the payments that are due and payable during each fiscal year that the lessee has use of the leased property.

3.3 Revenue Bonds

A. Revenue Bonds are obligations payable from revenues generated by an enterprise, such as water, wastewater and stormwater utilities, electric utility, public golf courses, levee or parking facilities. Because the debt service is directly paid by the facility, such debt is considered self-liquidating and generally does not constitute a debt obligation of the issuer under the State of Kansas' debt limit criteria.

The UG's utility Revenue Bonds are payable solely from the UG's and BPU's Utility Enterprise Funds and are not secured by any pledge of ad valorem taxes or general fund revenues of the UG. In accordance with the agreed upon bond covenants, the revenues generated by these Enterprise Funds must be sufficient to maintain required coverage levels, or the rates of the enterprise have to be raised to maintain the revenue coverages. Revenue Bonds are issued under the authority and pursuant to the Constitution and laws of the State of Kansas, including the provisions of K.S.A. 10-1201 et seq., Article 12, Section 5 of the Constitution.

B. Revenue Bonds issued to provide incentives for economic development and repaid by revenues generated by the development project or from the adjacent area. Typically, these bonds are less secure as the repayment is linked to the performance of a private development over time. The UG will exercise significant diligence in determining the need and amount of the public financial participation, the probability of the forecasted revenues to actually occur, and include provisions in the bond structuring and security to minimize the risk of default.

3.4 Temporary Notes and Draw Bonds

Temporary Notes and Draw Bonds are short-term interest-bearing bonds issued in the anticipation of long-term future bond issuances. The UG may choose to issue temporary notes or draw bonds as a source of interim financing when it is considered by the Chief

Financial Officer to be prudent and advantageous to the UG. Such bonds are issued pursuant to K.S.A. 10-101 et seq., K.S.A. 10-620 et seq., and Article 12, Section 5 of the Constitution of the State of Kansas, all as amended and supplemented, for the purpose of paying a portion of the cost of certain street, sewer, public utility, and other public improvement projects. Adoption of a bond resolution by the UG commission is required for the issuance of temporary notes and draw bonds. While the UG practice is to renew temporary notes on an annual basis, State statute limits the interim financing period for individual capital projects financed with the note proceeds to four years.

3.5 Lines of Credit/ Direct Bank Loan

A Line of Credit / Direct Bank Loan is a contract between the issuer and a bank that provides a source of borrowed monies to the issuer in the event that monies available to pay debt service or to purchase a demand bond are insufficient for that purpose. Direct Bank loans are an important tool in a government's financing toolkit. The term bank loans include fixed-rate loans with defined maturities and loans or lines of credit that have variable interest rates and flexible payment provisions.

In entering into a direct bank loan, the UG in consultation with the Municipal Advisor will become knowledgeable as to how the bank loan is characterized for legal and accounting purposes, including how they are treated in the financial statements, and what types of disclosures should be made about these loans. State and local laws should be reviewed to ensure these financings are within legal limits and the financing is characterized appropriately. In the event that a Line of Credit is under consideration as an interim financing mechanism for a long-term capital need, before entering into any such agreements, takeout financing for such lines of credit must be planned for and determined to be feasible by the Chief Financial Officer.

When it is considered by the Chief Financial Officer to be prudent and advantageous to the UG, the UG may enter into agreements with commercial banks or other financial entities for purposes of acquiring a Line of Credit or Direct Bank Loan.

3.6 Lease Purchase Financings

The UG's equipment and vehicle financing program provides a mechanism for the short-term financing of essential equipment through a lease-purchase mechanism. The lease purchase terms are typically three to ten years. Under this program, the UG enters into a master lease agreement with a lessor to finance the lease purchase of essential equipment up to a certain amount. Equipment is funded on an as needed basis under this master lease agreement. The UG may enter into other standalone operating leases and lease purchase agreements on an as-needed basis.

3.7 State and Federal Loans

State and federal loan proceeds are an important source of funds for capital projects in addition to the bond proceeds. State Revolving Funds (SRFs) and the Water Infrastructure Finance and Innovation Act (WIFIA) program make low cost loans available to local agencies to fund certain public infrastructure projects. Through these programs, various state and federal agencies offer local agencies loans to fund qualifying public infrastructure projects. Benefiting departments within the UG will evaluate such programs in conjunction with Debt

Management on a case by case basis. Commission approval is required to apply for these loans.

3.8 HUD Section 108 Loan Guarantee Program

The U. S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program allows municipalities to use their annual Community Development Block Grant (CDBG) entitlement grants to apply for federally guaranteed loans large enough to finance major community development and economic development projects. In order to utilize the Program, the UG must include the use of Section 108 Loans in its Consolidated Plan for HUD Programs.

The Finance Department currently oversees the fiduciary and reporting requirements of the UG's current HUD Section 108 loans.

Economic Development Debt Obligations

3.9 Special Districts Financing

The UG's special districts primarily consist of Community Improvement Districts (CID), Transportation Development Districts (TDD), Tax Increment Financing (TIF) and Sales Tax and Revenue Districts (STAR). Special Districts are typically developer initiated, whereby a developer seeks a public financing mechanism to fund public infrastructure required by the UG in connection with development permits or agreements, and/or tentative subdivision maps. Special District formation may also be initiated by an established community. Subject to approvals dictated by State statute, once a district is formed special taxes or assessments may be levied upon properties within the district to pay for facilities and services directly, or to repay bonds issued to finance public improvements.

The UG will consider requests for Special District formation and debt issuance when such requests address a public need or provide a public benefit. Each application will be considered on a case by case basis, and the Chief Financial Officer may not recommend a financing if it is determined that the financing could be detrimental to the debt position or the best interests of the UG.

Conduit Debt

3.10 Industrial Revenue Bonds

Industrial Revenue Bonds (IRBs) are tax-exempt private activity bonds that provide manufacturing and processing companies financing for capital expenditures. Industrial Revenue Bonds are not an obligation of the UG and are considered conduit debt. While the authorization to issue IRBs is provided by K.S.A. 12-1740 et seq, the tax-exempt status of these bonds is derived from federal law (Internal Revenue Code Section 103(b) (2)). Under state law, IRBs are issued by a local government agency, which can be a city, county, economic development authority, or a joint powers authority. Since IRBs are tax-exempt municipal bonds, interest rates are substantially lower than commercial financing rates. The bonds also allow long-term amortization periods up to 30 years (depending on the useful life of the assets financed), so a growing company will also devote less cash-flow to service loan principal repayment. The UG typically issues IRBs in order to exempt industries from paying property taxes or sales and use tax on building materials. IRB's require a governmental

entity (the Unified Government) to act as the "Issuer" of the bonds, who will hold an ownership interest in the property for as long as the IRBs are outstanding.

Section 4 – Debt Ratio Guidelines

Given the significant restrictions on local agency revenue sources, the UG is aware of the need to gauge the effect of ongoing debt service and other fixed obligations on its budgets and fiscal priorities over time. To provide a debt affordability plan and keep debt levels within acceptable ranges, the UG will consider generally accepted debt affordability standards in evaluating when, why, and how much debt should be incurred. Debt ratio guidelines discussed in sections 4.1 and 4.2 below pertain only to the City's long-term general fund debt supported by tax levy or General Funds, and coverage ratios in section 4.3 pertain to revenue bonds such as those issued by the UG's and BPU's Electric, Water, Wastewater and Stormwater utilities, as well as levee and golf course enterprises.

4.1 General Obligation Bonds

As discussed in Section 3.1, General Obligation Bonds are secured either by a pledge of full faith and credit of an issuer or by a promise to levy taxes in an unlimited amount as necessary to pay debt service, or both. Generally accepted measures of assessing the impact of general obligation bonds include:

- Debt per capita: This is the outstanding principal as a percentage of Kansas City, Kansas population.
- Debt as a percent of assessed valuation: This is the outstanding principal as a percentage of Kansas City, Kansas assessed valuation (excluding motor vehicle valuation).

This measure excludes general obligation bonds issued for wastewater, stormwater, levee or golf course enterprise funds capital projects. Included in the "debt" classification will be the estimated portion of temporary notes. The UG shall monitor and strive to achieve and/or maintain these debt statistics at a low to moderate classification, as generally viewed by the municipal bond market.

4.2 General Fund-Supported Debt

An important ratio used in analyzing the UG's debt position with respect to General Fund supported debt securities (including lease revenue obligations and annual appropriation clauses for certain economic development financings) is the required annual debt service/lease payment as a percentage of total general fund expenditures ("Debt Ratio"). This analysis includes the annual debt service/lease payment for all long- term fixed obligations of the UG backed by the UG General Fund. The UG shall strive to maintain this Debt Ratio below 10% of total General Fund expenditures.

It is a strong financial management practice and an important planning tool to also evaluate the effects of other significant long-term fixed costs, such as pension and retiree health care (OPEB) costs, on the UG's General Fund. Pension and OPEB costs and the UG's annual contributions to meet these obligations are not controlled by this Debt Policy. However, these contributions need to be taken into account in calculating the UG's overall debt burden. To that end, the ratio of the Actuarially Determined Contribution (ADC) to the pension system and retiree health care (OPEB) annual contributions as a percentage of General Fund expenditures ("Pension/OPEB Ratio") shall also be taken into consideration for

sound financial planning. Taken together, the UG will strive to maintain the combined Debt Ratio and Pension/OPEB Ratio below 25% of total General Fund expenditures.

Capacity analysis as determined by these measures will be undertaken when new General Fund- supported debt is issued or new Pension/OPEB benefits are examined. Further, the availability of sufficient suitable UG properties to serve as lease properties if required for a lease revenue bond measure will also be evaluated (see Section 3.2 for annual fair rental value requirement). Whenever authorization is sought for a lease revenue bond, the UG Commission will be provided with an estimate of the amount of unpledged and suitable UG properties that are expected to be available to support additional lease revenue borrowings.

4.3 Overlapping Debt

In addition to the UG's direct debt (General Obligation bonds and other General Fund Supported debt), debt levels of underlying and overlapping entities such as school districts and special districts add to a communities' overall debt burden. The UG's proportional share of the debt of other local governmental units which either overlap it or underlie it is called overlapping debt. Overlapping debt is generally apportioned based upon relative assessed value. While the UG does not control debt issuance by other entities, it recognizes that its taxpayers share the overall debt burden. The UG will continue to work with other jurisdictions in coordinating capital projects to lessen the overall debt burden. The UG shall include a statement of overlapping debt in its initial and continuing disclosure and/or annual financial statements.

4.4 Coverage Ratios for Revenue Bonds and Economic Development Financings

Long-term obligations payable solely from specific pledged sources are not subject to a debt limitation. Examples of such long-term obligations include those which achieve the financing or refinancing of projects provided by the issuance of debt instruments that are payable from restricted revenues, charges for services or user fees (enterprise funds) and revenues generated from a project. Also see Section 3.3, Revenue Bonds, and Section 3.9, Special District Financings.

The coverage ratio, which is the ratio of available annual revenues to annual debt service, is one of the primary indicators of the ability of an enterprise to meet its annual operating expenses and debt service payments. Generally, legal covenants requiring a minimum coverage ratio are set forth in the revenue bond documents and are based on the level of security provided to the bondholders (of the senior or subordinate debt obligations). General obligation bonds issued by the UG on behalf of its wastewater and stormwater utilities also are required to meet establish minimum debt coverage ratios. Rate covenants for the bonds and loans will require a rate increase if coverage ratios are expected to fall below the legal coverage levels.

State and Federal loans may also have certain coverage ratio requirements for enterprise funds which are pledged as revenue sources for repayment of the loan. These coverage ratio requirements are set forth in the financing agreements which are executed between the UG and state or federal agency for each project.

The UG will also evaluate appropriate affordable target coverage levels (i.e., financial coverage ratios), for the outstanding bonds and new debt issue planning when conducting cost of service studies, which are undertaken periodically for the enterprises.

Section 5 – Structure and Term of UG Indebtedness

5.1 Term of Debt
Debt will be structured for the shortest period possible, consistent with a fair allocation of costs to current and future beneficiaries or users. Borrowings by the UG should be of a duration that does not exceed the useful life of the improvement that it finances and where feasible, should be shorter than the projected economic life. The standard term of long-term borrowing is typically 15-30 years.

5.2 Rapidity of Debt Repayment
In structuring a bond issuance, the Finance Department will manage the amortization of debt, and to the extent possible, match its cash flow to the anticipated debt service payments.

The UG will seek to structure debt with aggregate level principal and interest payments over the life of the borrowing. "Backloading" of debt service will be considered only when one or more of the following occur:

- Natural disasters or extraordinary or unanticipated external factors make payments on the debt in early years prohibitive;
- The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present;
- Such structuring is beneficial to the UG's aggregate overall debt payment schedule
- Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation, especially for economic development financed project and enterprise revenue bonds.

5.3 Serial Bonds, Term Bonds, and Capital Appreciation Bonds
Serial bonds are bonds maturing annually (or serially) in specified amounts comprising all or a portion of a bond issue.

Term bonds are those where all bonds, or a portion of the issue equal to that which would mature over a period of two or more years in a bond issuance, mature at a single time. Term bonds can be structured so that a portion of term maturity is mandated to be called or retired each year (called "sinking funds") to mirror a serial bond structure. The funds paid into the sinking fund each year may be used at that time to retire a portion of the term bonds ahead of their scheduled redemption. Sinking funds are preferred by investors since these funds provide the security of knowing that the issuer appropriately budgets and accounts for its expected future payments. The sinking fund also ensures that the payment of funds at maturity does not overtax the issuer's resources at that time. The decision to use term or serial bonds is typically driven by market conditions when bonds are issued.

Capital Appreciation Bonds (CABs), also known as Zero Coupon Bonds or Turbo Bonds, do not pay periodic interest payments but are issued as deep discounted bonds that pay investors the principal amount invested plus the interest, compounded semi-annually at the

original interest rate, of the bond at maturity. CABs can be utilized in certain cases to better match a project's cash flow to the bond's debt service but typically carry significantly higher interest rates than bonds that pay semi-annual or periodic interest payments.

For each issuance, the UG Finance Department will select serial bonds or term bonds, or both. On the occasions where circumstances warrant, CABs may be used.

5.4 Interest Rates

The UG currently issues securities on a fixed interest rate basis only, although it is not precluded to enter into a variable rate structure is the Chief Financial Officer under the advice of the municipal Advisor deems the structure would have an economic advantage to the UG. Fixed rate securities ensure budget certainty through the life of the securities and can be advantageous in a low interest rate environment. Variable interest rate structures may be undertaken if such a structure for a given revenue-generating project or capital asset or facility is recommended by the Chief Financial Officer.

5.5 Debt Instrument Rating

The Chief Financial Officer, with a Municipal Advisor if appropriate, will assess whether a credit rating should be obtained for an issuance and make a recommendation to the County Administrator. If it is determined that a credit rating is desirable, the probable rating of the proposed debt issuance is assessed before its issuance, and necessary steps are taken in structuring the debt issuance to ensure that the best possible rating is achieved.

5.6 Credit Enhancements

Credit enhancement may be used to improve or establish a credit rating on a UG debt obligation. Types of credit enhancement include Letters of Credit, bond insurance or surety policies. The Chief Financial Officer will recommend the use of credit enhancement if it reduces the overall cost of the proposed financing or if, in the opinion of the Chief Financial Officer, the use of such credit enhancement furthers the UG's overall financial objectives.

A Letter of Credit is an arrangement with a bank that provides supplemental security, or in some cases, direct security that money will be available to pay debt service on an issue in the event insufficient funds are available to meet a debt service obligation. Bond Insurance is an unconditional pledge by an insurance company to make principal and interest payments on the UG's debt in the event insufficient funds are available to meet a debt service obligation. Bond insurance may be obtained from an insurance company and is a potential means of enhancing the debt's rating.

5.7 Debt Service Reserve / Surety Policy

Debt service reserve funds, if established for a bond series, are held by and are available to the bond Trustees to make principal and interest payments to bondholders in the event that pledged revenues are insufficient to do so.

The Chief Financial Officer will make a determination whether one will be included and, if so, the size of the debt service reserve fund on a case-by-case basis at the time of a new bond issuance. Factors that are taken into consideration are cost of setting a debt service reserve fund over the life of the bond issue compared to interest earnings, bond pricing or

credit rating impacts, conditions in the bond documents, if applicable, and other market conditions.

The maximum size of the reserve fund is governed by tax law, which permits the lesser of: 1) 10% of par; 2) 125% of average annual debt service; and 3) 100% of maximum annual debt service. The UG may issue bonds with a debt service reserve fund that is sized at a lower level or without a reserve fund.

The reserve fund requirement may also be satisfied by a surety policy, a form of insurance provided by a bond insurer to satisfy a reserve fund requirement for a bond issuance. Under this arrangement, instead of depositing cash in a reserve fund, the issuer buys a surety policy by paying a one-time premium equal to a percentage of the face amount of the policy. The UG may use a surety policy instead of a debt service reserve fund when economically feasible.

The UG will not rely on any uncollateralized credit instruments for any reserve requirement unless justified by significant financial advantage. If a surety policy is used in lieu of a debt service reserve fund, a provider distinct from the bond insurer shall be used.

5.8 Capitalized Interest

Generally, interest shall be capitalized for the construction period of a revenue producing project so that debt service expense does not begin until the project is expected to be operational and producing revenues. In addition, for lease back arrangements, such as those used for lease revenue bond transactions, interest may be capitalized for the construction period until the asset is operational. When warranted, interest may be capitalized for a period longer than the construction period.

5.9 Call Options/Redemption Provisions

The Chief Financial Officer, upon the advice of the Municipal Advisor, will recommend the use of a call option, if any, and call protection period for each issuance. A call option, or optional redemption provision, gives the UG the right to prepay or retire debt prior to its stated maturity. This option may permit the UG to achieve interest savings in the future through refunding of the bonds with lower interest rates. Often the UG must pay a higher interest rate as compensation to the buyer for the risk of having the bond called in the future. In addition, if a bond is called, the holder may be entitled to a premium payment ("call premium"). Because the cost of call options can vary widely, depending largely on market conditions, an evaluation of factors such as the following will be conducted in connection with each issuance:

- Interest rate premium for adding call provision
- The call premium paid to the bond holder
- Level of rates relative to historical standards
- The time until the bonds may be called at a premium or at par
- Interest rate volatility

Generally, 20-year or 30-year tax-exempt municipal borrowings are structured with a 10-year call at no premium. From time to time, market conditions may facilitate shorter call options (6-9 years) with no premium.

Section 6 – Method of Issuance and Sale

Under the direction of the Chief Financial Officer, Debt Management will coordinate the issuance of all debt, including issuance size, debt structure, cash flow analysis, and method of sale. The selection of the financing team and the role of the various consultants are discussed in Section 7.

6.1 Method of Sale

Debt issuances are sold by a single underwriter or to an underwriting/bank syndicate through either a public offering or a private offering. The selected method of sale will be that which is the most advantageous to the UG in the judgment of the Chief Financial Officer, in terms of lowest net interest rate, most favorable terms in the financial structure used, and market conditions.

Public Offerings – Public offerings can be executed through either a competitive sale or a negotiated sale. Method of sale for each bond offering is based on the recommendation of the Chief Financial Officer with advice from the Municipal Advisor.

Competitive Sale – In a competitive sale multiple underwriters or banks bid on the issue, with the purchaser selected offering the most favorable interest rate at the time of sale. In a competitive sale, bids will be awarded on a true interest cost basis (TIC), providing other bidding requirements are satisfied. In such instances where the UG deems the bids received unsatisfactory, it may, at the discretion of the Chief Financial Officer, enter into negotiation for sale of the securities or reject all bids. In general, the Competitive Sale method is recommended for "plain vanilla" financings with a strong underlying credit rating, such as general obligation bond issuances, if the bond is not expected to be treated as a "story bond" by the investors and generally stable and strong market conditions exist. In a Competitive Sale, the bidder's role is limited to its review of the offering circular released by the UG, making a credit assessment based on the facts presented in the offering circular, and offering its bid per the bidding parameters established by the UG.

Negotiated Sale – In a Negotiated Sale, the underwriter or the underwriting syndicate for the bonds is identified upfront through a competitive selection process along with other professionals for the transaction. The negotiated sale process provides the UG control over the financing structure and the issuance timing and provides flexibility of distribution. Negotiated sales may be executed when competitive sales are not suitable or not a viable option. Examples of such circumstances include unusual financing terms, market volatility, and weaker credit quality. Special District bonds, which are often non-rated, are typically issued through a negotiated sale process. Due to their financial complexity, revenue bonds for enterprise utilities are also typically issued through a negotiated sale process. The underwriter will actively assist the UG, in consultation with the Municipal Advisor, in structuring the financing and marketing the bonds including providing assistance in preparing the bond offering circular.

Private Offerings – When determined appropriate by the Chief Financial Officer, the UG will negotiate financing terms with banks and financial institutions for specific borrowings on a private offering basis. These issuances are also referred to a "private placements". Typically, private offerings are carried out by the UG when extraneous circumstances preclude public

offerings, as an interim financing, or to avoid the costs of a public offering for smaller issuances.

6.2 Bidding Parameters

In a Competitive Sale, the Notice Inviting Bids will be carefully constructed so as to ensure the best possible bid for the UG, in light of existing market conditions and other prevailing factors. Parameters to be examined include:

- Limits between lowest and highest coupons
- Discount or premium coupons
- Use of bond insurance
- Call provisions

The Chief Financial Officer will publish the Notice Inviting Bids among prospective bidders for the proposed bond issuance.

6.3 Initial Disclosure Requirements

Debt Management, together with the Chief Legal Counsel, Municipal Advisor, Bond Counsel and Disclosure Counsel, coordinates all the necessary documents for disclosure, with input from various other UG departments (as applicable for a particular bond issuance) and outside consultants. Each publicly offered debt issuance will meet the disclosure requirements of the Securities and Exchange Commission (SEC) and other government agencies before and after the bond sale takes place. The disclosure documents, particularly the Official Statement, will provide the potential investor with full and accurate information necessary to make prudent investment decisions.

All primary disclosure documents, which are a part of the bond offering documents (e.g., Official Statement), will be approved by the State of Kansas before being taken to the Commission for approval (see Section 6.4). The UG will also provide ongoing disclosure, in accordance with the Continuing Disclosure Agreements executed when the financing is authorized, as required by SEC Rule 15c2-12. Ongoing disclosure will also be approved by the Chief Financial Officer before it is disseminated to the markets.

6.4 Approval Process

In coordinating the bond issuance process, Chief Financial Officer will work with the Chief Legal Counsel, Bond Counsel, other responsible UG departments, and outside consultants to compile all bond related documents (see Section 7 for the role of various outside consultants). The Chief Legal Counsel, working with Bond Counsel, will assess any legal issues that may arise with respect to the issuance of the bonds. In circumstances where there may be legal uncertainty about some aspect of a proposed bond transaction, the UG may pursue an active validation action to obtain judicial approval before the bonds are issued. If a bond transaction is controversial and gives rise to a reverse validation action, the UG may find itself a party to that litigation. All proposed debt financings shall be authorized by the UG Commission.

Section 7 – Financing Team Roles and Selection Process

The Chief Financial Officer, working with the Chief Legal Counsel and the UG's Purchasing Department, shall be responsible for establishing a solicitation and selection process for securing professional services that are required to develop and implement a debt issuance.

Goals of the solicitation and selection process shall include encouraging participation from qualified service providers, both local and national, and securing services at competitive prices.

Section 7.1 Selection and Compensation
The identification of municipal advisors, trustees, and paying agents is accomplished through a selection process conducted by Debt Management and may also be based upon recommendations from advisors that are specifically skilled in the type of bond issuance being proposed.

Selection of consultants will be made from either an as-needed pool, which is assembled via a Request for Qualifications (RFQ) process, or a separate RFP issued for a specific bond issuance. Once the selection of a Municipal Advisor has occurred, the Municipal Advisor will assist the UG in the selection of other service providers, including broker-dealers/ underwriters, trustees, escrow agents, credit enhancers, verification agents, title and insurance companies, and printers.

Compensation for Bond Counsel, Disclosure Counsel, Municipal Advisors, and other consultants will be as low as possible, given desired qualification levels, and consistent with industry standards.

The UG may encumber and advance the fees associated with municipal advisory services, which are later reimbursed from the bond proceeds, or may enter into contracts on a contingent basis.

Compensation for the other service providers listed above is typically included in the cost of issuance and paid from the bond proceeds. The ongoing trustee fee, semiannually or annually, for a bond issuance is budgeted under administration costs and appropriated in respective bond payment accounts.

The Chief Legal Counsel will take the lead in selecting the Bond Counsel and the Disclosure Counsel. Generally, Bond and Disclosure Counsel compensation is contingent on the issuance of bonds and is either paid or reimbursed from bond proceeds. This practice is generally consistent with industry standards.

Eligible UG staff costs related to issuance of long-term bonds may also be reimbursed from bond proceeds. As the UG often dedicates substantial time for special revenue bonds for economic development, the UG will seek either up-front payments from developers to cover such internal and external costs for events wherein the transaction does not proceed to conclusions; and/or recover from bond proceeds the internal and external costs incurred for the issuance. In the event of an up-front developer payment for a project that does proceed to financing, the developer will be reimbursed from bond proceeds.

7.2 Financing Team: Outside Consultants
Contracts with Municipal Advisors, Bond Counsel, and Disclosure Counsel will be processed in accordance with UG administrative procedures.

A. Municipal Advisors

As needed, the Chief Financial Officer will identify an independent Municipal Advisor. The primary responsibilities of the Municipal Advisor are to advise and assist on bond document negotiations, transaction structuring including advising on pricing and call provision options and timing of issuance, running debt service cash flow numbers, obtaining ratings on the proposed issuance, and generally acting as an independent financial consultant and economic and bond market expert.

The Municipal Advisor will also serve the UG as a Municipal Advisor, as defined by and in accordance with the Dodd-Frank Wall Street Reform and Consumer Protection Act. The Municipal Advisor has a fiduciary duty to the UG. Fiduciary duty is generally understood to encompass a duty of loyalty and a duty of care to the public agency.

B. Bond Counsel

The UG will retain external Bond Counsel for all debt issuances. As part of its responsibility in the debt issuance process, the UG's Chief Legal Counsel will coordinate the selection of Bond Counsel. Bond Counsel will prepare the necessary authorizing resolutions, ordinances, agreements, and other legal documents necessary to execute the financing. All debt issued by the UG will include a customary approving legal opinion of Bond Counsel.

C. Disclosure Counsel

The UG may retain Disclosure Counsel for public issuances that entail UG disclosure, in which such services may be provided by the Municipal Advisory firm, underwriter's counsel and Bond Counsel. Disclosure Counsel shall be required to deliver a customary 10(b)-5 opinion on UG offering documents. The UG's Chief Legal Counsel and the Chief Financial Officer shall oversee the selection of Disclosure Counsel. The Disclosure Counsel will work with UG staff to draft all disclosure documents for a bond financing.

The UG's Chief Legal Counsel may engage separate firms in the capacity of Bond and Disclosure Counsel or one single firm to perform bond and disclosure counsel functions.

The UG also retains services contracts with bond counsel and the municipal advisory firm to review the UG materials that are to reach investors or the securities markets.

D. Broker-Dealer/ Underwriters

For a competitive sale, the criteria used to select a broker-dealer/underwriter shall be the bid providing the lowest true interest cost to the UG.

For a negotiated sale debt issuance, the Chief Financial Officer, working with the Municipal Advisor, will identify broker-dealers/underwriters. The Chief Financial Officer will recommend to the County Administrator the selected broker-dealer/underwriter or a syndicate of underwriters. Broker-dealers/Underwriters will be required to demonstrate sufficient capitalization and experience related to the debt issuance being proposed, among other criteria determined for each issuance. The Chief Financial Officer will consider the following criteria in selecting a broker- dealer/underwriter and/or a syndicate:

- Experience with the particular type of financing, and size of the financing
- Overall experience
- Familiarity with UG issues

- Marketing expertise
- Distribution capability
- Previous experience as managing or co-managing broker-dealer/underwriter
- Financial strength, as evidenced by the firm's current financial statements
- Experience of the public finance team assigned to the financing
- Resources to complete the financing
- Compensation
- Community Reinvestment

E. Trustee / Paying or Fiscal Agent

A Trustee or Paying/Fiscal Agent is the institution – usually a commercial bank or trust company – appointed in the indenture or bond resolution to act as the agent of the issuer to pay principal and interest from monies provided by or on behalf of the issuer.

Paying or Fiscal Agent duties are typically limited to receiving money from the issuer and paying principal and interest to bondholders on behalf of the issuer. A Trustee, in addition to performing the duties of a Paying Agent, is responsible for establishing and holding the funds and accounts relating to the bond issuance, including accounts for bond proceeds and revenues, determining that the conditions for disbursement of proceeds and revenues have been met, and, in some cases, collecting revenues, and executing investments.

The Trustee/ Paying Agent solicitation and selection is typically coordinated by the Municipal Advisor in consultation with the Chief Financial Officer for a new bond issuance. The Debt Management Division will monitor the ongoing performance of a Trustee/Paying Agent. The Chief Financial Officer may periodically solicit for trustees or paying agent services from qualified commercial and trustee banks.

F. Other Service Providers

Other professionals may be selected, at the discretion of the Chief Financial Officer, on an as-needed basis. These include the services of revenue or market feasibility study, credit rating agencies, escrow agents, bond insurance providers, credit and liquidity banks, verification agents, title insurance companies, arbitrage rebate calculation consultant and services related to printing.

Section 8 – Refunding of UG Indebtedness

The UG will consider refunding its existing debt when benefits of the refunding outweigh the costs and risks.

8.1 Types of Refunding

A. Current Refunding

A current refunding is one in which the refunding bonds are issued less than 90 days before the date upon which the refunded bonds will be redeemed.

B. Advance Refunding

The Federal Tax Act of 2017 eliminated an issuer's ability to advance refund a tax-exempt issue with tax-exempt bonds. An entity can issue taxable bonds to advance refund tax-exempt bonds, which would normally lead to interest cost increases. The municipal bond

industry has come up with a short selection of bond products, synthetic refundings, forwards, etc., to advance refund issues. If a condition exists wherein the UG needs to advance refund an issue it will conduct an extensive analysis to the overall costs and benefits of the proposed transaction before proceeding.

8.2 Refunding Considerations

Refundings may be undertaken to:

- Take advantage of lower interest rates and achieve debt service cost savings
- Eliminate restrictive or burdensome bond covenants
- Restructure debt to either shorten/lengthen the duration of debt or free up reserve funds
- Refund outstanding indebtedness when existing financial structures impinge on prudent and sound financial management

Generally, the UG will consider a refunding only when there is a net economic benefit; i.e., when there is an aggregate net present value savings, expressed as a percentage of the par amount of the refunded bonds, at 3% and above for a current refunding. In addition, in the case of an advance refunding which is not allowed under current tax law, consideration is to be given to the impact of inefficient investment yields in the refunding escrow account (i.e., yield on the escrow investment is less than the yield on the refunding bonds. This inefficiency is also known as negative arbitrage.) Aggregate net present value savings should be greater than the aggregate amount of negative arbitrage to achieve an economic benefit. These savings requirements for a refunding may be waived by the Chief Financial Officer upon a finding that such a restructuring is in the UG's overall best financial interest.

8.3 Refunding Escrow Investment

The UG will seek to purchase State and Local Government Securities (SLGS) to fund its refunding escrows. However, at the discretion of the Chief Financial Officer, the UG may choose to fund an escrow through purchase of treasury securities on the open market when market conditions make such an option financially preferred or necessary.

Section 9 – Post Issuance Compliance and Administration

The following discuss administrative functions related to debt not discussed in the Tax-Exempt Financing Compliance Policy and Procedure or the Securities and Continuing Disclosure Matters Compliance Procedure.

9.1 Investment of Bond Proceeds

The proceeds of the bond sales will be invested until used for the intended project in order to maximize utilization of the public funds. The investments will be made to obtain the highest level of safety. The UG Cash and Investment Policy and the bond indentures govern objectives and criteria for investment of bond proceeds. The Chief Financial Officer, or the bond trustees under the direction of the Chief Financial Officer, will invest the bond proceeds in a manner to avoid, if possible, and minimize any potential negative arbitrage over the life of the bond issuance, while complying with arbitrage and tax provisions.

9.2 Arbitrage Compliance

The Chief Financial Officer shall establish and maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements as required by the federal

tax code. This effort shall include tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the UG's outstanding debt issuances.

Additionally, general financial reporting and other tax certification requirements embodied in bond covenants shall be monitored to ensure that all covenants are in compliance. The ongoing compliance verification function will be coordinated by the Debt Management Division.

9.3 Ongoing Disclosure

The UG will meet secondary disclosure requirements in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12. The Chief Financial Officer (CFO) shall be responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) system, the central depository designated by the SEC for ongoing disclosures by municipal issuers. The CFO is responsible for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies, including the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The UG may also employ the services of firms that improve the availability of or supplement the UG's EMMA filings.

The UG will provide full and complete financial disclosure to rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensible, and accurate financial information using the appropriate channels/policies/procedures.

9.4 Compliance with Other Bond Covenants

In addition to financial disclosure and arbitrage compliance, once the bonds are issued, the UG is responsible for verifying compliance with all undertakings, covenants, and agreements of each bond issuance on an ongoing basis. This typically includes ensuring:

- Annual appropriation of revenues to meet debt service payments
- Taxes/fees are levied and collected where applicable
- Timely transfer of debt service/rental payments to the trustee or paying agent
- Compliance with insurance requirements
- Compliance with rate covenants where applicable
- Recordkeeping and continued public use of financed asset
- Compliance with tax covenants including the timely spend-down of project fund proceeds
- Compliance with all other bond covenants

The Debt Management Division will coordinate verification of covenant compliance and will work with the Chief Legal Counsel and all other responsible departments to monitor compliance with the aforementioned compliance requirements.

9.5 Compliance with State and Federal Reporting Requirements
The UG will meet required State and Federal reporting requirements related to bond and loan obligations.

V. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed bi-annually and updated on an as-needed basis. In the event there are proposed exceptions from the Debt Policy when a certain bond issue is structured, those exceptions will be discussed in the applicable staff reports when the bond issue is docketed for UG Commission consideration. Any exception will also be stated in the financing resolution or ordinance to be approved by Commission for the corresponding bond offering.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

Arbitrage - With respect to municipal bonds, arbitrage is the profit made from investing the proceeds of tax- exempt bonds in higher-yielding securities.
Backloading - Debt repayment is scheduled towards the back-end.

Broker-Dealer/ Underwriter - An investment banking firm which, singly or as a member of an underwriting group or syndicate, agrees to purchase a new issue of bonds from an issuer for resale and distribution to investors. The broker-dealer/underwriter acquires the bonds either by negotiation with the issuer or by award on the basis of competitive sale.

Community Improvement District (CID) - Under Kansas Statute KSA 12-6a29 cities may create districts that help to fund community improvement. The Unified Government has done so through Community Improvement Districts (CID). A CID is an area within which businesses pay an additional sales tax (typically 1% or less) or a special assessment that fund improvements within that district.

Conduit Financing - A financing in which the proceeds of the issue are loaned to a nongovernmental borrower who then applies the proceeds for a project financing or, if permitted by federal tax law for a qualified 501(c)(3) bond, for working capital purposes.

Continuing Disclosure - The ongoing disclosure provided by an issuer or obligated person pursuant to an undertaking entered into to allow the broker-dealer/underwriter to comply with SEC Rule 15c2-12.

Debt Service - The total interest, principal and mandatory sinking fund payments due at any one time.

Debt Service Reserve Fund - An account from which monies may be drawn to pay debt service on an issue of bonds if pledged revenues and other amounts available to pay debt service are insufficient. The size of the debt service reserve fund and investment of monies in the fund/account are subject to restrictions contained in Federal Tax law for tax-exempt bonds.

Electronic Municipal Market Access (EMMA) System - The EMMA system created by the MSRB is a comprehensive, centralized online source for market transparency data, educational material about the municipal securities market, and free access to municipal disclosures. Effective July 1, 2009, EMMA became the single, official repository for continuing disclosure documents as a result of changes mandated by the SEC in December 2008.

Escrow Agent - With respect to an advance refunding, the commercial bank or trust company retained to hold the investments purchased with the proceeds of the refunding and, customarily, to use the amounts received as payments on such investments to pay debt service on the refunded bonds.

Generally Accepted Accounting Principles (GAAP) - A widely accepted set of rules, conventions, standards and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

Government Accounting Standards Board (GASB) - A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for governmental units.

Municipal Standards Rulemaking Board (MSRB) - An independent self-regulatory organization established by the Securities Acts Amendments of 1975, which is charged with primary rulemaking authority over dealers, dealer banks, and brokers in municipal securities.

Nationally Recognized Municipal Securities Information Repository (NRMSIR) - NRMSIR is an acronym for Nationally Recognized Municipal Securities Information Repository. NRMSIRs are the repositories for all annual reports and event notices filed under SEC Rule 15c2-12.

Public Building Commission (PBC) - The PBC is a municipal corporation duly created in accordance with the Act. The PBC is organized and operated under the Act for the benefit of the Unified Government and its residents, including the planning, development, construction, furnishing and equipping of public buildings for the benefit and use of governmental agencies. The PBC is governed by a five-member board, consisting of the Mayor/CEO of the Unified Government, the Unified Government Commissioner who serves a chairperson of the Economic Development and Finance Standing Committee, the County Administrator, the Chief Financial Officer of the Unified Government and the Chief Counsel of the Unified Government.

Sales Tax and Revenue Bonds (STAR Bonds) - Sales Tax Revenue (STAR) Bonds allow the Unified Government to issue bonds to finance certain authorized expenditures (primarily land acquisition and infrastructure) for the development of major commercial,

entertainment and tourism areas and use the sales and transient guest tax revenues generated by the development towards debt service. The issuance of STAR Bonds requires approval by the Kansas Department of Commerce and represents a partnership with the State, as both local and state revenues may be pledged for the development project.

SEC Rule 15c2-12 - A rule promulgated by the SEC under the Securities Exchange Act of 1934 concerning disclosure and continuing disclosure requirements for municipal securities.

Securities and Exchange Commission (SEC) - A federal agency which oversees and regulates stock, bond, and other financial markets.

Special Tax - A financial charge that is calculated via some type of special tax formula (or Rate and Method of Apportionment) and is levied annually on property for a defined period of years.

State and Local Government Series (SLGS) - SLGS is an acronym (pronounced "slugs") for a type of U.S. Treasury obligation, the complete name of which is United States Treasury Securities – State and Local Government Series. SLGS are special United States Government securities sold by the Treasury to states, municipalities and other local government bodies through individual subscription agreements. The interest rates and maturities of SLGS are arranged to comply with arbitrage restrictions imposed under Section 103 of the Internal Revenue Code. SLGS are most commonly used for deposit in escrow in connection with the issuance of refunding bonds.

Tax Increment Financing (TIF) - A Tax Increment Financing (TIF) District allows the Unified Government to work with private developers to authorize redevelopment projects in blighted areas in accordance with State statutory requirements as set forth in K.S.A 12-1770a. TIF financing allows for a development project to access the incremental property and/or sales tax revenues generated by the project. TIF Districts may exist for up to twenty (20) years per project. In accordance with Kansas Laws, these funds may only be used for TIF-eligible expenses, which include but are not limited to: Land Acquisition & Relocation (of families), Public Improvements (curb, sidewalks, streets, lighting), Site Preparation (demolition), Utilities, and Sanitary and Storm Sewers.

Transportation Development District (TDD) - A Transportation Development District (TDD) is a special taxing district whereby a petitioner of 100% of the landowners in an area request either the levy of special assessments or the imposition of a sales tax of up to 1% on goods and services sold within a given area. Upon creation of a TDD by a municipality, the revenue generated by TDD special assessments or sales tax under Kansas law may pay the costs of transportation infrastructure improvements in and around the new development.

True Interest Cost (TIC) - A method of calculating bids for new issues of municipal securities that takes into consideration certain costs of issuance and the time value of money.

Underwriter Syndicate - A group of underwriters formed to purchase (underwrite) a new issue of municipal securities from the issuer and offer it for resale to the general public. The syndicate is organized for the purpose of sharing the risks of underwriting the issue, obtaining sufficient capital to purchase an issue and for broader distribution of the issue to

the investing public. One of the underwriting firms will be designated as the syndicate manager or lead manager to administer the operations of the syndicate.

Verification Agent - A certified public accountant who verifies that sufficient funds are deposited into an escrow to implement the objectives of the refunding or financing plan.

VIII. Related Documents and References:

A. Tax-Exempt Financing Compliance Policy and Procedure
B. Securities and Continuing Disclosure Matters Compliance Procedure
C. Capital Asset and Equipment Investment and Management Policy
D. Local Economic Development Policy
E. Tax Abatement Policy
F. Long-Term Financial Planning Policy
G. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Adopted: 1/19/12

Tax-Exempt Financing Compliance Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Debt Coordinator.

II. Purpose:

Section 2.1 - The Issuer uses Governmental Tax-Exempt Bonds to fund Costs of Project Facilities and uses Conduit Tax-Exempt Bonds and loans or otherwise makes the proceeds available to Conduit Users to fund Costs of Project Facilities. The Issuer understands that in exchange for the right to issue Tax-Exempt Bonds at favorable interest rates and terms, the Code and related regulations impose ongoing requirements related to the proceeds of the Tax-Exempt Bonds and the Project Facility financed by the Tax-Exempt Bonds. These requirements focus on the investment, use and expenditure of proceeds of the Tax-Exempt Bonds and related funds as well as restrictions on the use of the Project Facility.

The Issuer recognizes that the IRS has stated that all issuers of Tax-Exempt Bonds should have a separate written policy and procedure regarding ongoing compliance with the federal tax requirements for Tax-Exempt Bonds.

The Issuer is committed to full compliance with the tax-exempt bond requirements for all of its outstanding and future tax-exempt financings. This Compliance Procedure is adopted by the Governing Body to comply with the IRS directive and to improve tax compliance and documentation. Since the Conduit User for each Conduit Tax-Exempt Bond issue is primarily responsible for the expenditure and investment of its Conduit Tax-Exempt Bonds and the use of the Financed Assets and the Project Facility, this Compliance Policy provides that the Conduit User will assume substantially all obligations related to post-issuance tax compliance for Conduit Tax-Exempt Bonds issued for its benefit.

III. Applicability and Scope:

Section 2.2 - This Compliance Procedure applies to all Tax-Exempt Bonds currently outstanding and all Tax-Exempt Bonds issued in the future. If the provisions of this Compliance Procedure conflict with a Tax Compliance Agreement or any other specific written instructions of Bond Counsel, the terms of the Tax Compliance Agreement or specific written instructions of Bond Counsel will supersede and govern in lieu of this

Compliance Procedure. Any exception to this Compliance Procedure required by Bond Counsel as part of a future issue of Tax-Exempt Bonds will be incorporated in the Tax Compliance Agreement for the future issue. Any requirements imposed on the Issuer in the Tax Compliance Agreement, will be noted by the Bond Compliance Officer and incorporated into the Annual Compliance Checklist.

Section 2.3 - This Compliance Procedure may be amended from time-to-time by the Governing Body. Copies of this Compliance Procedure and any amendments will be included in the permanent records of the Issuer.

IV. Policy:

BOND COMPLIANCE OFFICER; TRAINING

Section 3.1 Bond Compliance Officer Duties.

The Bond Compliance Officer is responsible for implementing this Compliance Procedure. The Bond Compliance Officer will work with other employees that use the Project Facility to assist in implementing this Compliance Procedure. The Bond Compliance Officer will consult with Bond Counsel, legal counsel to the Issuer, accountants, tax return preparers and other outside experts to the extent necessary to carry out the purposes of this Compliance Procedure. The Bond Compliance Officer will report to the Governing Body as necessary, and at least annually, regarding implementation of this Compliance Procedure and any recommended changes or amendments to this Compliance Procedure.

Section 3.2 Training.

When appropriate, the Bond Compliance Officer or his or her designee will attend training programs offered by the IRS or other industry professionals regarding tax-exempt financing that are relevant to the Issuer.

GOVERNMENTAL TAX-EXEMPT BONDS CURRENTLY OUTSTANDING

Section 4.1 Governmental Tax-Exempt Bonds Covered by Article IV Procedures.

This Article IV applies to all Governmental Tax-Exempt Bonds issued prior to January 19, 2012 that are currently outstanding as of January 19, 2012. These Governmental Tax-Exempt Bonds are listed on Exhibit A-1.

Section 4.2 Governmental Tax-Exempt Bond File.

As soon as practical, the Bond Compliance Officer will attempt to assemble as much of the Governmental Tax-Exempt Bond File as is available for each Governmental Tax-Exempt Bond that is listed on Exhibit A-1.

Section 4.3 Annual Compliance Checklists.

As soon as practical following the adoption of this Compliance Procedure, the Bond Compliance Officer will work with Bond Counsel and/or legal counsel to the Issuer and cause Annual Compliance Checklists (an example of which is attached as Exhibit B) to be completed for all outstanding Governmental Tax-Exempt Bonds and will follow the procedures specified in Article VI to complete the Annual Compliance Checklists and thereafter include each completed Annual Compliance Checklist in the Governmental Tax-Exempt Bond File.

Section 4.4 Correcting Prior Deficiencies in Compliance.
In the event the Bond Compliance Officer determines any deficiency in compliance with a Tax Compliance Agreement for an outstanding Governmental Tax-Exempt Bond listed on Exhibit A-1, the Bond Compliance Officer will follow the procedures described in Treasury Regulations or the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) to remediate the noncompliance. If remediation of the noncompliance requires the Issuer to submit a request under VCAP, the Bond Compliance Officer will undertake this step only after reporting the violation to the Governing Body and obtaining its approval.

CONDUIT TAX-EXEMPT BONDS CURRENTLY OUTSTANDING

Section 5.1 Conduit Tax-Exempt Bonds Covered by Article V Procedures.
This Article V applies to all Conduit Tax-Exempt Bonds issued prior to January 1, 2012 that are currently outstanding as of January 1, 2012. These Conduit Tax-Exempt Bonds are listed on Exhibit A-2.

Section 5.2 Conduit Tax-Exempt Bond File.
As soon as practical, the Bond Compliance Officer will attempt to assemble as much of the Conduit Tax-Exempt Bond File as is available for each Conduit Tax-Exempt Bond that is listed on Exhibit A-2.

Section 5.3 Conduit User Contact.
As soon as practical the Bond Compliance Officer will send to each Conduit User of a Conduit Tax-Exempt Bond listed on Exhibit A-2, a copy of the Tax Compliance Agreement for the financing along with a letter reminding the Conduit User that under the agreement it is responsible for post-issuance tax compliance related to the investment of Bond Restricted Funds, record keeping, use of Conduit Tax-Exempt Bond proceeds, and use of the Project Facility. The letter will contain a list of records comprising the Conduit Tax-Exempt Bond File that the Conduit User should retain.

Section 5.4 Annual Certification.
As soon as practical following the adoption of this Compliance Procedure, the Bond Compliance Officer will request each Conduit User to confirm annually in writing its compliance with the terms of the Tax Compliance Agreement for the Conduit Tax-Exempt Bond issue. Where possible, the Bond Compliance Officer will combine this certification request with other disclosures the Conduit User regularly provides to the Trustee (such as ongoing continuing disclosure). Certifications completed by the Conduit User will be retained by the Bond Compliance Officer.

Section 5.5 Correcting Prior Deficiencies in Compliance.
In the event a Conduit User informs the Bond Compliance Officer of a deficiency in compliance with a Tax Compliance Agreement for an outstanding Conduit Tax-Exempt Bond listed on Exhibit A-2, the Bond Compliance Officer will direct the Conduit User to follow the procedures described in Treasury Regulations or the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) to remediate the noncompliance. If remediation of the noncompliance requires the Issuer to submit a request under VCAP, the Bond Compliance Officer will undertake this step only after reporting the violation to the Governing Body and obtaining its approval.

COMPLIANCE PROCEDURE FOR NEW GOVERNMENTAL TAX-EXEMPT BOND ISSUES

Section 6.1. Application.

This Article VI applies to Governmental Tax-Exempt Bond financings issued on or after February 23, 2012.

Section 6.2. Prior to Issuance of Governmental Tax-Exempt Bonds.

a. Intent Resolution. The Governing Body will authorize and approve the issuance of Governmental Tax-Exempt Bonds. Prior to or as a part of this authorizing resolution or ordinance, the Governing Body may adopt an Intent Resolution.

b. Directions to Bond Counsel. The Bond Compliance Officer will provide a copy of this Compliance Procedure to Bond Counsel with directions for Bond Counsel to structure the documentation and procedural steps taken prior to issuing the Governmental Tax-Exempt Bonds so that they conform to the requirements of this Compliance Procedure, except to the extent Bond Counsel determines that different procedures are required. The Bond Compliance Officer will consult with Bond Counsel so that appropriate provisions are made to fund or reimburse the Issuer's costs and expenses incurred to implement this Compliance Procedure.

c. Tax Compliance Agreement. Each Governmental Tax-Exempt Bond issue will include a Tax Compliance Agreement signed by the Bond Compliance Officer. The Tax Compliance Agreement will:
(1) describe the Project Facility and the anticipated Financed Assets,
(2) identify all Bond Restricted Funds and provide for arbitrage and rebate compliance,
(3) for new money financings – require a Final Written Allocation, and
(4) contain a form of the Annual Compliance Checklist for the Governmental Tax-Exempt Bond issue.

The Bond Compliance Officer will confer with Bond Counsel and the Issuer's counsel regarding the meaning and scope of each representation and covenant contained in the Tax Compliance Agreement.

c. Preliminary Cost Allocations. The Bond Compliance Officer in consultation with Bond Counsel will prepare a preliminary cost allocation plan for the Project Facility. The preliminary cost allocation plan will identify the assets and expected costs for the Project Facility, and, when necessary, will break-out the portions of Costs that the Issuer expects to finance with Governmental Tax-Exempt Bonds (the "Financed Assets") from the portions expected to be financed from other sources.

d. Tax Review with Bond Counsel. Prior to the sale of the Governmental Tax-Exempt Bonds, the Bond Compliance Officer and Bond Counsel will review this Compliance Procedure together with the draft Tax Compliance Agreement to ensure that any tax compliance issues in the new financing are adequately addressed by this Compliance Procedure and/or the Tax Compliance Agreement. In the event Bond Counsel determines that this Compliance Procedure conflicts with or must be supplemented to account for special issues or requirements for the Governmental Tax-Exempt Bonds, the Bond Compliance Officer will ask Bond Counsel to include the written modifications or additions in the final Tax Compliance Agreement. The Bond Compliance Officer will

request Bond Counsel to prepare a form of Annual Compliance Checklist for use in monitoring the ongoing compliance requirements for the Governmental Tax-Exempt Bond issue.

Section 6.3 Accounting and Recordkeeping.

a. Accounting for New Money Projects. The Bond Compliance Officer will be responsible for accounting for the investment and allocation of proceeds of the Governmental Tax-Exempt Bonds. The Bond Compliance Officer will establish separate accounts or subaccounts to record expenditures for Costs of the Project Facility. Where appropriate, the Bond Compliance Officer may use accounts established as part of the Issuer's financial records for this purpose. In recording Costs for the Project Facility, the Bond Compliance Officer will insure that the accounting system will include the following information:
(1) identity of person or business paid, along with any other available narrative description of the purpose for the payment,
(2) date of payment,
(3) amount paid, and
(4) invoice number or other identifying reference.

b. Accounting for Refunded Bonds and Related Refunded Bond Accounts. For Governmental Tax-Exempt Bonds that refund prior issues, the Tax Compliance Agreement will set out special accounting and allocation procedures for the proceeds of the financing, and if necessary proceeds of the refinanced debt.

c. Tax-Exempt Bond File. The Bond Compliance Officer will be responsible for assembling and maintaining the Governmental Tax-Exempt Bond File.

Section 6.4 Final Allocation of Bond Proceeds.

a. Bond Compliance Officer Responsible for Preparation of Final Written Allocation; Timing. The Bond Compliance Officer is responsible for making a written allocation of proceeds to expenditures and the identification of Financed Assets. This process will be memorialized in the Final Written Allocation.

For a new money financing, the Bond Compliance Officer will commence this process as of the earliest of:
(1) the requisition of all Governmental Tax-Exempt Bond proceeds from any segregated Tax-Exempt Bond funded account,
(2) the date the Project Facility has been substantially completed or
(3) four and one/half years following the issue date of the Governmental Tax-Exempt Bonds.

For Governmental Tax-Exempt Bonds issued only to refund a prior issue of Governmental Tax-Exempt Bonds, the Bond Compliance Officer will prepare and/or document the Final Written Allocation for the Project Facility financed by the refunded Governmental Tax-Exempt Bonds in accordance with the advice of Bond Counsel and include it in the Tax Compliance Agreement.

b. Contents and Procedure. The Bond Compliance Officer will consult the Tax Compliance Agreement and, if necessary, contact Bond Counsel to seek advice regarding any special allocation of Governmental Tax-Exempt Bond proceeds and other money of the Issuer to the Costs of the Project Facility. If no special allocation is required or recommended, the Bond Compliance Officer will allocate Costs of the Project Facility to the proceeds of the Governmental Tax-Exempt Bonds in accordance with the Issuer's accounting records.

Each Final Written Allocation will contain the following:
(1) a reconciliation of the actual sources and uses to Costs of the Project Facility,
(2) the percentage of the cost of the Project Facility financed with proceeds of the Governmental Tax-Exempt Bonds (sale proceeds plus any investment earnings on those sale proceeds),
(3) the Project Facility's Placed in Service date,
(4) the estimated economic useful life of the Project Facility, and
(5) any special procedures to be followed in completing the Annual Compliance Checklist (e.g., limiting the Annual Compliance Checklist to specific areas of the Project Facility that the Final Written Allocation or the Tax Compliance Agreement treats as having been financed by Governmental Tax-Exempt Bonds).

c. Finalize Annual Compliance Checklist. As part of the preparation of the Final Written Allocation, the Bond Compliance Officer will update the draft Annual Compliance Checklist contained in the Tax Compliance Agreement. The Bond Compliance Officer will include reminders for all subsequent arbitrage rebate computations required for the Governmental Tax-Exempt Bonds in the Annual Compliance Checklist.

d. Review of Final Written Allocation and Annual Compliance Checklist. Each Final Written Allocation and Annual Compliance Checklist will be reviewed by legal counsel to the Issuer or Bond Counsel for sufficiency and compliance with the Tax Compliance Agreement and this Compliance Procedure. Following the completion of the review, the Bond Compliance Officer will execute the Final Written Allocation.

COMPLIANCE PROCEDURE FOR NEW CONDUIT TAX-EXEMPT BOND ISSUES

Section 7.1 Application.

This Article VII applies to Conduit Tax-Exempt Bond financings issued on or after January 1, 2012.

Section 7.2 Prior to Issuance of Conduit Tax-Exempt Bonds.

a. Intent Resolution. The Governing Body will authorize and approve the issuance of Conduit Tax-Exempt Bonds. Prior to or as a part of this authorizing resolution or ordinance, the Governing Body may adopt an Intent Resolution. The Bond Compliance Officer will provide the Conduit User with a copy of this Compliance Procedure prior to adoption of the Intent Resolution.

b. Directions to Bond Counsel. The Bond Compliance Officer will provide a copy of this Compliance Procedure to Bond Counsel with directions for Bond Counsel to structure the documentation and procedural steps taken prior to issuing the Conduit Tax-Exempt Bonds so that they conform to the requirements of this Compliance Procedure, except

to the extent Bond Counsel determines that different procedures are required. The Bond Compliance Officer will consult with Bond Counsel so that appropriate provisions are made to fund or reimburse the Issuer's costs and expenses incurred to implement this Compliance Procedure. To the extent the Issuer relies on or acts at the direction of the Conduit User, the Tax Compliance Agreement will contain appropriate provision for Issuer indemnification by the Conduit User.

c. Tax Compliance Agreement. Each Conduit Tax-Exempt Bond issue will include a Tax Compliance Agreement signed by the Conduit User Bond Compliance Officer. The Tax Compliance Agreement will:
(1) describe the Project Facility and the anticipated Financed Assets,
(2) identify all Bond Restricted Funds and provide for arbitrage and rebate compliance by the Conduit User,
(3) for new money financings – require the Conduit User to complete a Final Written Allocation, and
(4) contain a form of the Annual Compliance Checklist for the Conduit Tax-Exempt Bond issue.

The Conduit User Bond Compliance Officer will confer with Bond Counsel, the Bond Compliance Officer and the Issuer's counsel regarding the meaning and scope of each representation and covenant contained in the Tax Compliance Agreement.

c. Preliminary Cost Allocations. The Conduit User Bond Compliance Officer in consultation with Bond Counsel will prepare a preliminary cost allocation plan for the Project Facility. The preliminary cost allocation plan will identify the assets and expected costs for the Project Facility, and, when necessary, will break-out the portions of Costs that the Issuer expects to finance with Conduit Tax-Exempt Bonds (the "Financed Assets") from the portions expected to be financed from other sources.

d. Tax Review with Bond Counsel. Prior to the sale of the Tax-Exempt Bonds, the Bond Compliance Officer, Conduit User Bond Compliance Officer and Bond Counsel will review this Compliance Procedure together with the draft Tax Compliance Agreement to ensure that any tax compliance issues in the new financing are adequately addressed by this Compliance Procedure and/or the Tax Compliance Agreement. In the event Bond Counsel determines that this Compliance Procedure conflicts with or must be supplemented to account for special issues or requirements for the Conduit Tax-Exempt Bonds, the Bond Compliance Officer will ask Bond Counsel to include the written modifications or additions in the final Tax Compliance Agreement. The Bond Compliance Officer will request Bond Counsel to prepare a form of Annual Compliance Checklist for use in monitoring the ongoing compliance requirements for the Conduit Tax-Exempt Bond issue.

Section 7.3 Accounting and Recordkeeping.

a. Accounting for New Money Projects. The Conduit User Bond Compliance Officer will be responsible for accounting for the investment and allocation of proceeds of the Conduit Tax-Exempt Bonds. The Conduit User Bond Compliance Officer will establish separate accounts or subaccounts to record expenditures for Costs of the Project Facility. The Conduit User Bond Compliance Officer may use accounts established pursuant to a

trust indenture for the Conduit Tax-Exempt Bonds to assist it in accounting for the investment and expenditure of Conduit Tax-Exempt Bonds.

In recording Costs for the Project Facility, the Conduit User Bond Compliance Officer will insure that the accounting system will include the following information: (1) identity of person or business paid, along with any other available narrative description of the purpose for the payment, (2) date of payment, (3) amount paid, and (4) invoice number or other identifying reference.

b. Accounting for Refunded Bonds and Related Refunded Bond Accounts. For Conduit Tax-Exempt Bonds that refund prior issues, the Tax Compliance Agreement will set out special accounting and allocation procedures for the proceeds of the financing, and if necessary proceeds of the refinanced debt.

c. Conduit Tax-Exempt Bond File. The Conduit User Bond Compliance Officer will be responsible for assembling and maintaining the Conduit Tax-Exempt Bond File. The Conduit User Bond Compliance Officer will provide copies to the Issuer of items contained in the Conduit Tax-Exempt Bond File.

Section 7.4 Final Allocation of Bond Proceeds.

a. Bond Compliance Officer Responsible for Preparation of Final Written Allocation; Timing. The Conduit User Bond Compliance Officer is responsible for making a written allocation of proceeds to expenditures and the identification of Financed Assets. This process will be memorialized in the Final Written Allocation.

For a new money financing, the Conduit User Bond Compliance Officer will commence this process as of the earliest of:
(1) the requisition of all Conduit Tax-Exempt Bond proceeds from any segregated Conduit Tax-Exempt Bond funded account,
(2) the date the Project Facility has been substantially completed or
(3) four and one/half years following the issue date of the Conduit Tax-Exempt Bonds.

For Conduit Tax-Exempt Bonds issued only to refund a prior issue of Conduit Tax-Exempt Bonds, the Conduit User Bond Compliance Officer will prepare and/or document the Final Written Allocation for the Project Facility financed by the refunded Conduit Tax-Exempt Bonds in accordance with the advice of Bond Counsel and include it in the Tax Compliance Agreement.

b. Contents and Procedure. The Conduit User Bond Compliance Officer will consult the Tax Compliance Agreement and, if necessary, contact Bond Counsel to seek advice regarding any special allocation of Conduit Tax-Exempt Bond proceeds and other money of the Issuer to the Costs of the Project Facility. If no special allocation is required or recommended, the Bond Compliance Officer will allocate Costs of the Project Facility to the proceeds of the Conduit Tax-Exempt Bonds in accordance with the Conduit User's accounting records.

Each Final Written Allocation will contain the following:
(1) a reconciliation of the actual sources and uses to Costs of the Project Facility,

(2) the percentage of the cost of the Project Facility financed with proceeds of the Conduit Tax-Exempt Bonds (sale proceeds plus any investment earnings on those sale proceeds),
(3) the Project Facility's Placed in Service date,
(4) the estimated economic useful life of the Project Facility, and
(5) any special procedures to be followed in completing the Annual Compliance Checklist (e.g., limiting the Annual Compliance Checklist to specific areas of the Project Facility that the Final Written Allocation or the Tax Compliance Agreement treats as having been financed by Conduit Tax-Exempt Bonds).

c. Finalize Annual Compliance Checklist. As part of the preparation of the Final Written Allocation, the Conduit User Bond Compliance Officer will update the draft Annual Compliance Checklist contained in the Tax Compliance Agreement. The Conduit User Bond Compliance Officer will include reminders for all subsequent arbitrage rebate computations required for the Conduit Tax-Exempt Bonds in the Annual Compliance Checklist.

d. Review of Final Written Allocation and Annual Compliance Checklist. Each Final Written Allocation and Annual Compliance Checklist will be reviewed by legal counsel to the Conduit User or Bond Counsel for sufficiency and compliance with the Tax Compliance Agreement and this Compliance Procedure. Following the completion of the review, the Bond Compliance Officer will execute the Final Written Allocation.

e. Conduit User Certification of Compliance. The Conduit User Bond Compliance Officer will certify in writing to the Trustee completion of its responsibilities under this Section 7.4.

ONGOING MONITORING PROCEDURES – GOVERNMENTAL TAX-EXEMPT BONDS

Section 8.1 Annual Compliance Check-list.

An Annual Compliance Checklist will be completed by the Bond Compliance Officer each year following completion of the Final Written Allocation. Each Annual Compliance Checklist will be designed and completed for the purpose of identifying potential noncompliance with the terms of the Tax Compliance Agreement or this Compliance Procedure and obtaining documents (such as investment records, arbitrage calculations, or other documentation for the Project Facility) that are required to be incorporated in the Governmental Tax-Exempt Bond File. The Bond Compliance Officer will refer any responses indicating a violation of the terms of the Tax Compliance Agreement to legal counsel to the Issuer or Bond Counsel and, if recommended by counsel, will follow the procedure set out in Section 4.4 to remediate the non-compliance.

Section 8.2 Arbitrage and Rebate Compliance.

The Bond Compliance Officer will monitor the investment of Bond Restricted Funds and provide investment records to the Rebate Analyst on a timely basis. The Bond Compliance Officer will follow the directions of the Rebate Analyst with respect to the preparation of and the timing of rebate or yield reduction computations.

Section 9.1 Annual Compliance Checklist.

An Annual Compliance Checklist will be completed by the Conduit User Bond Compliance Officer each year following completion of the Final Written Allocation. Each Annual Compliance Checklist will be designed and completed for the purpose of identifying potential noncompliance with the terms of the Tax Compliance Agreement or this Compliance Procedure and obtaining documents (such as investment records, arbitrage calculations, or other documentation for the Project Facility) that are required to be incorporated in the Conduit Tax-Exempt Bond File. The Conduit User Bond Compliance Officer will refer any responses indicating a violation of the terms of the Tax Compliance Agreement to legal counsel to the Conduit User or Bond Counsel and, if recommended by counsel, will follow the procedure set out in Section 5.4 to remediate the non-compliance.

Section 9.2 Arbitrage and Rebate Compliance.

The Conduit User Bond Compliance Officer will monitor the investment of Bond Restricted Funds and provide investment records to the Rebate Analyst on a timely basis. The Bond Compliance Officer will follow the directions of the Rebate Analyst with respect to the preparation of and the timing of rebate or yield reduction computations.

V. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. **Annual Compliance Checklist** - means (a) for Governmental Tax-Exempt Bonds, a questionnaire and/or checklist described in Section 8.1 that is completed each year for a Governmental Tax-Exempt Bond issue and (b) for Conduit Tax-Exempt Bonds, a questionnaire and/or checklist described in Section 9.1 that is completed each year for a Conduit Tax-Exempt Bond issue.

B. **Board of Public Utilities** - means the Board of Public Utilities, an administrative agency of the Issuer.

C. **Bond Compliance Officer** - means, with respect to the Issuer's Utility System Revenue Bonds, the Manager of Accounting and Finance/CFO of the Board of Public Utilities, and with respect to all other Governmental Tax-Exempt Bonds, the Issuer's Chief Financial Officer or, if the position of Chief Financial Officer is vacant, the person filling the responsibilities of the Chief Financial Officer for the Governing Body.

D. **Bond Counsel** - means a law firm selected by the Issuer to provide a legal opinion regarding the tax status of interest on Tax-Exempt Bonds as of the issue date or the law firm selected to advise regarding matters referenced in this Compliance Procedure.

E. **Bond Restricted Funds** - means the funds, accounts, and investments that are subject to arbitrage rebate and/or yield restriction rules that have been identified in the Tax Compliance Agreement for a Tax-Exempt Bond issue.

F. **Bond Transcript** - means the "transcript of proceedings" or other similar titled set of documents assembled by Bond Counsel following the issuance of Tax-Exempt Bonds.
G. **Code** - means the Internal Revenue Code, as amended.
H. **Compliance Procedure** - means this Tax-Exempt Financing Compliance Policy and Procedure.
I. **Conduit Tax-Exempt Bond -** means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer, the proceeds of the which are to be loaned or otherwise made available to the Conduit User, and the interest on which is excludable from gross income for federal income tax purposes. A list of all Conduit Tax-Exempt Bonds outstanding and subject to this Compliance Procedure as of June 30, 2017, is attached as **Exhibit A-2.**
J. **Conduit Tax-Exempt Bond File** - means documents and records which may consist of paper and electronic medium, maintained for each Conduit Tax-Exempt Bond. Each Conduit Tax-Exempt Bond File will include the following information if applicable:

    a. Intent Resolution. (Duplicate Copy Maintained by Bond Compliance Officer)
    b. Bond Transcript. (Duplicate Copy Maintained by Bond Compliance Officer)
    c. Final Written Allocation and/or all available accounting records related to the Project Facility showing expenditures allocated to the proceeds of a Conduit Tax-Exempt Bond and expenditures (if any) allocated to other sources of funds.
    d. All rebate and yield reduction payment calculations performed by the Rebate Analyst and all investment records provided to the Rebate Analyst for purposes of preparing the calculation.
    e. Forms 8038-T together with proof of filing and payment of rebate. (Duplicate Copy Maintained by Bond Compliance Officer)
    f. Investment agreement bid documents (unless included in the Bond Transcript) including:

        - Bid solicitation, bid responses, certificate of broker;
        - Written summary of reasons for deviations from the terms of the solicitation that are incorporated into the investment agreement; and
        - Copies of the investment agreement and any amendments.

    g. Any item required to be maintained by the terms of the Tax Compliance Agreement involving the use of the Project Facility or expenditures related to tax compliance for the Conduit Tax-Exempt Bonds.
    h. Any opinion of Bond Counsel regarding the Conduit Tax-Exempt Bonds not included in the Bond Transcript. (Duplicate Copy Maintained by Bond Compliance Office.
    i. Amendments, modifications or substitute agreements to any agreement contained in the Bond Transcript. (Duplicate Copy Maintained by Bond Compliance Officer)
    j. Any correspondence with the IRS relating to the Conduit Tax-Exempt Bonds including all correspondence relating to an audit by the IRS of the Conduit Tax-Exempt Bonds or any proceedings under the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP). (Duplicate Copy Maintained by Bond Compliance Officer)
    k. Any available questionnaires or correspondence substantiating the use of the Project Facility in accordance with the terms of the Tax Compliance Agreement for the Conduit Tax-Exempt Bond issue.

l. For refunding bond issues, the Conduit Tax-Exempt Bond File for the refunded Conduit Tax-Exempt Bonds.

K. **Conduit User -** means the entity that receives proceeds and is required to pay principal and interest on a Conduit Tax-Exempt Bond issue.

L. **Conduit User Bond Compliance Officer** means the individual officer or employee of the Conduit User named as the primary individual responsible for post-issuance tax compliance by the Conduit User in connection with a Conduit Tax-Exempt Bond issue.

M. **Cost** or **"Costs** - means all costs and expenses paid for the acquisition, design, construction, equipping or improvement of a Project Facility or costs of issuing Tax-Exempt Bonds.

N. **Final Written Allocation -** means the Final Written Allocation of Bond proceeds prepared pursuant to Section 6.4 of this Compliance Procedure for Governmental Tax-Exempt Bonds and pursuant to Section 7.4 of this Compliance Procedure for Conduit Tax-Exempt Bonds.

O. **Financed Assets** - means that part of a Project Facility treated as financed with Tax-Exempt Bond proceeds as reflected in a Final Written Allocation or, if no Final Written Allocation was prepared, (a) the accounting records of the Issuer and the Tax Compliance Agreement for the Governmental Tax-Exempt Bond issue or (b) the accounting records of the Trustee and the Conduit Issuer and the Tax Compliance Agreement for the Conduit Tax-Exempt Bond issue.

P. **Governing Body** - means the Commission of the Issuer.

Q. **Governmental Tax-Exempt Bond(s)** - means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer or another political subdivision or government instrumentality, the proceeds of the which are to be loaned or otherwise made available to the Issuer, and the interest on which is excludable from gross income for federal income tax purposes. A list of all Governmental Tax-Exempt Bonds outstanding and subject to this Compliance Procedure as of January 19, 2012, is attached as **Exhibit A-1.**

R. **Governmental Tax-Exempt Bond File** - means documents and records which may consist of paper and electronic medium, maintained for each Governmental Tax-Exempt Bond. Each Governmental Tax-Exempt Bond File will include the following information if applicable:

a. Intent Resolution.
b. Bond Transcript.
c. Final Written Allocation and/or all available accounting records related to the Project Facility showing expenditures allocated to the proceeds of a Governmental Tax-Exempt Bond and expenditures (if any) allocated to other sources of funds.
d. All rebate and yield reduction payment calculations performed by the Rebate Analyst and all investment records provided to the Rebate Analyst for purposes of preparing the calculation.
e. Forms 8038-T together with proof of filing and payment of rebate.
f. Investment agreement bid documents (unless included in the Bond Transcript) including:
    - Bid solicitation, bid responses, certificate of broker;
    - Written summary of reasons for deviations from the terms of the solicitation that are incorporated into the investment agreement; and
    - Copies of the investment agreement and any amendments.

g. Any item required to be maintained by the terms of the Tax Compliance Agreement involving the use of the Project Facility or expenditures related to tax compliance for the Governmental Tax-Exempt Bonds.
h. Any opinion of Bond Counsel regarding the Governmental Tax-Exempt Bonds not included in the Bond Transcript.
i. Amendments, modifications or substitute agreements to any agreement contained in the Bond Transcript.
j. Any correspondence with the IRS relating to the Governmental Tax-Exempt Bonds including all correspondence relating to an audit by the IRS of the Governmental Tax-Exempt Bonds or any proceedings under the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP).
k. Any available questionnaires or correspondence substantiating the use of the Project Facility in accordance with the terms of the Tax Compliance Agreement for the Governmental Tax-Exempt Bond issue.
l. For refunding bond issues, the Governmental Tax-Exempt Bond File for the refunded Governmental Tax-Exempt Bonds.

S. **Intent Resolution** means a resolution of the Governing Body stating the intent of the Issuer to finance all or a portion of the Project Facility, stating the expected maximum size of the financing and stating the intent of the Issuer to reimburse (a) the costs paid by the Issuer from proceeds of the Governmental Tax-Exempt Bonds or (b) the costs paid by the Conduit User from proceeds of the Conduit Tax-Exempt Bonds.
T. **IRS -** means the Internal Revenue Service.
U. **Issuer** - means the Unified Government of Wyandotte County/Kansas City, Kansas.
V. **Placed In Service** - means that date (as determined by the Conduit User Bond Compliance Officer for Conduit Tax-Exempt Bonds and as determined by the Bond Compliance Officer for Governmental Tax-Exempt Bonds) when the Project Facility is complete and is actually used at a level substantially as originally designed.
W. **Project Facility** - means all tangible or intangible property financed in whole or in part with Tax-Exempt Bonds that is functionally related or integrated in use, that is located on the same physical site or proximate sites, and that is expected to be Placed In Service within a one-year period.
X. **Rebate Analyst** - means the Rebate Analyst for the Tax-Exempt Bonds selected pursuant to the Tax Compliance Agreement.
Y. **Tax Compliance Agreement** - means, (a) with respect to Governmental Tax-Exempt Bonds, the Federal Tax Certificate, Tax Compliance Agreement, Arbitrage Agreement, or other written certification or agreement of the Issuer setting out representations and covenants for satisfying the post-issuance tax compliance requirements for a Governmental Tax-Exempt Bond issue and (b) with respect to Conduit Tax-Exempt Bonds, the Federal Tax Certificate, Tax Compliance Agreement, Arbitrage Agreement, or other written certification or agreement of the Issuer and the Conduit User setting out representations and covenants for satisfying the post-issuance tax compliance requirements for a for a Conduit Tax-Exempt Bond issue.
Z. **Tax-Exempt Bond(s)** - means Governmental Tax-Exempt Bonds and Conduit Tax-Exempt Bonds.
AA. **Trustee -** means the corporate trustee named in a trust indenture for a Conduit Tax-Exempt Bond issue.
BB. **Utility System Revenue Bonds -** means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer or another political

subdivision or government instrumentality, the proceeds of the which are to be loaned or otherwise made available to the Board of Public Utilities, and the interest on which is excludable from gross income for federal income tax purposes. A list of all Utility System Revenue Bonds outstanding and subject to this Compliance Procedure as of January 19, 2012, are specifically identified on the list of Governmental Tax-Exempt Bonds attached as **Exhibit A-1.**

VIII. Related Documents and References:

A. Debt Policy
B. Securities and Continuing Disclosure Matters Compliance Procedure

IX. Exhibits:

A-1. List of Governmental Tax-Exempt Bonds Covered by this Compliance Procedures
A-2. List of Conduit Tax-Exempt Bonds Covered by this compliance Procedure
B. Sample Annual Compliance checklist for Governmental Tax-Exempt Bonds

EXHIBIT A-1

LIST OF GOVERNMENTAL TAX-EXEMPT BONDS COVERED BY THIS COMPLIANCE PROCEDURE
(Last updated June 30, 2024)

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
General Obligation Bonds – City			
12/16/10	2,530,000	Taxable General Obligation Improvement Bonds (Qualified Energy Conservation Bonds – Direct Pay), Series 2010-G	08/01/27
02/23/12	15,200,000	General Obligation Improvement Bonds, Series 2012-A	08/01/32
02/27/13	15,225,000	General Obligation Refunding Bonds, Series 2013-A	08/01/33
02/27/14	16,480,000	General Obligation Improvement Bonds, Series 2014-A	08/01/34
02/26/15	29,655,000	General Obligation Refunding Bonds, Series 2015-A	08/01/35
02/26/15	20,615,000	General Obligation Refunding Bonds, Series 2015-D	08/01/25
02/25/16	26,825,000	General Obligation Improvement Bonds, Series 2016-A	08/01/36
03/17/16	19,675,000	General Obligation Refunding Bonds, Series 2016-B	08/01/28
02/23/17	21,995,000	General Obligation Improvement Bonds, Series 2017-A	08/01/37
02/23/17	12,990,000	General Obligation Refunding Bonds, Series 2017-C	08/01/29
12/28/17	37,130,000	General Obligation Refunding Bonds, Series 2017-D	08/01/30
02/27/18	34,025,000	General Obligation Improvement Bonds, Series 2018-A	08/01/38
02/26/19	20,310,000	General Obligation Improvement Bonds, Series 2019-A	08/01/39
04/30/19	8,980,000	General Obligation Refunding Bonds, Series 2019-B	08/01/27
02/27/20	45,590,000	General Obligation Improvement Bonds, Series 2020-A	08/01/40
09/17/20	24,580,000	General Obligation Improvement and Refunding Bonds, Series 2020-B	08/01/30
03/25/21	44,245,000	General Obligation Improvement Bonds, Series 2021-A	08/01/41
03/24/22	44,885,000	General Obligation Improvement Bonds, Series 2022-A	08/01/42
03/16/23	40,765,000	General Obligation Improvement Bonds, Series 2023-A	08/01/43
03/27/24	34,085,000	General Obligation Improvement Bonds, Series 2024-A	08/01/44

General Obligation Bonds – County			
02/27/14	10,015,000	General Obligation Improvement Bonds, Series 2014-C	08/01/29
02/26/15	5,070,000	General Obligation Improvement Bonds, Series 2015-C	08/01/29
02/27/18	1,450,000	General Obligation Improvement Bonds, Series 2018-B	08/01/28
03/27/24	5,760,000	General Obligation Improvement Bonds, Series 2024-B	08/01/34

Municipal Temporary Notes – City			
03/27/24	54,885,000	Municipal Temporary Notes, Series 2024-I	04/01/25

Annual Appropriation Bonds			
09/17/20	5,700,000	Special Obligation Annual Appropriation Refunding Bonds, Series 2020-D	12/01/31

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Capital Leases			
06/24/11	578,956	CMIP 8675	12/24/25
12/10/16	1,978,428	2016 Lease Package Schedule 11	09/10/26
12/21/17	1,719,263	2017 Lease Package Schedule 14	12/10/27
12/07/18	2,304,734	2018 Lease Package Schedule 16	12/07/25
12/07/18	2,987,518	2018 Lease Package Schedule 17	12/07/28
12/13/19	2,011,328	2019 Lease Package Schedule 19	12/13/29
07/25/19	2,285,787	2019 PNC 1196395-1	7/25/26
07/25/19	2,117,679	2019 PNC 1196395-2	7/25/28
12/18/20	99,999	2020 Lease Package Schedule 21	12/18/25
08/18/20	940,601	2020 WatchGuard	02/01/25
12/16/21	81,266	2021 Lease Package Schedule 22	12/16/26
12/16/21	125,977	2021 Lease Package Schedule 23	12/16/28
12/16/21	2,858,066	2021 Lease Package Schedule 24	12/16/31
12/16/22	873,288	2022 Lease Package Schedule 25	12/16/29
12/16/22	,684,906	2022 Lease Package Schedule 26	12/16/32
12/21/23	116,069	2023 Lease Package Schedule 27	12/21/28
12/21/23	345,847	2023 Lease Package Schedule 28	12/21/30
12/21/23	2,016,165	2023 Lease Package Schedule 29	12/21/33

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Leases with the Public Building Commission			
03/01/13	9,915,000	Emergency Communication, Series 2013-A	08/01/28
03/15/18	24,430,000	Juvenile Justice Facility, Series 2018-A	08/01/38

03/15/18	8,710,000	Courthouse & Adult Jail Facility, Series 2018-B	08/01/38
03/19/20	2,725,000	Juvenile Justice Facility, Series 2020-A	08/01/40
03/19/20	4,435,000	Courthouse, Series 2020-B	08/01/40
03/19/20	3,100,000	Health Department, Series 2020-C	08/01/40
3/25/21	1,925,000	Courthouse & Adult Jail Facility, Series 2021-A	08/01/41

Transportation Development District Sales Tax Revenue Bonds

10/11/06	17,520,000	Transportation Development District Sales Tax Revenue Bonds (The Legends at Village West Project), Series 2006	10/01/28
01/31/13	9,975,000	Transportation Development District Sales Tax Revenue Bonds (Plaza at Speedway Project), Series 2013	03/01/32

Community Improvement District Sales Tax Revenue Bonds

06/14/18	26,805,000	Community Improvement District Sales Tax Revenue Bonds (Legends Apartments Garage and West Lawn Project), Series 2018	06/01/40

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Special Obligation Revenue Bonds – Economic Development			
01/22/99	24,400,413	Kansas International Speedway Corporation, Series 2009	12/01/27
10/05/12	6,445,000	39th & Rainbow North, Series 2012	03/09/27
11/19/14	10,885,000	Kansas International Speedway Corporation Refunding Bonds, Series 2014	12/01/27
02/11/16	14,550,000	Wyandotte Plaza, Series 2016	06/01/27
03/15/16	2,615,000	39th & Rainbow South Fixed Rate, Series 2016-A	04/01/30
03/15/16	1,578,000	39th & Rainbow South Variable Rate, Series 2016-B	04/01/26
08/26/15	65,229,560	Vacation Village Project Area 4 – Major Multi-Sport Athletic Complex Project, Series 2015	09/01/34
10/13/15	72,900,000	Vacation Village Project Areas 1 and 2a, Series 2015-A	09/01/31
03/04/22	145,275,000	Vacation Village Project Areas 2b, 3 and 5, Series 2022	03/01/41

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Utility System Revenue Bonds			
01/31/03	12,308,750	KDHE (2003)	08/01/24
03/28/03	5,467,500	KDHE (2003)	08/01/24
01/07/05	9,000,000	KDHE (2005)	02/01/27
03/07/12	12,230,500	KDHE (2012)	08/01/33
06/01/14	13,000,000	KDHE (2014)	08/01/35
09/06/12	110,830,000	Utility System Refunding Revenue Bonds, Series 2012-A	09/01/32
12/17/12	79,540,000	Utility System Refunding Revenue Bonds, Series 2012-B	09/01/37
06/24/14	190,620,000	Utility System Improvement and Refunding Bonds, Series 2014-A	09/01/44
02/11/16	114,165,000	Utility System Improvement Bonds, Series 2016-A	09/01/45
12/08/16	42,545,000	Utility System Refunding Bonds, Series 2016-B	09/01/34
12/08/16	56,265,000	Utility System Improvement Bonds, Series 2016-C	09/01/46
09/15/20	17,010,000	Utility System Improvement and Refunding Bonds, Series 2020-A	09/01/45

EXHIBIT A-2

LIST OF CONDUIT TAX-EXEMPT BONDS COVERED BY THIS COMPLIANCE PROCEDURE
(Last updated June 30, 2021)

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Housing Revenue Bonds			
None			

EXHIBIT B

***NOTE THIS SAMPLE ANNUAL COMPLIANCE CHECKLIST IS INTENDED ONLY AS AN ILLUSTRATION AND SHOULD BE MODIFIED TO ACCOUNT FOR SPECIAL CIRCUMSTANCES OF EACH GOVERNMENTAL TAX-EXEMPT BOND ISSUE. FOR EXAMPLE, IF THE PROJECT FACILITY IS TO BE MANAGED UNDER A QUALIFIED MANAGEMENT AGREEMENT THAT BOND COUNSEL HAS APPROVED, ONLY CHANGES TO THAT MANAGEMENT AGREEMENT SHOULD TRIGGER BOND COUNSEL REVIEW, ETC. ***

SAMPLE

ANNUAL COMPLIANCE CHECKLIST FOR GOVERNMENTAL TAX-EXEMPT BONDS

Name of tax-exempt bonds ("Bonds")
financing Financed

Asset..... _____

Issue Date of Bonds..... _____

Name of Bond Compliance Officer ..... _____

Period covered by request ("Annual Period") ..... _____

Description of Project Facility

*(**Note**: in lieu of completing the table below, the Issuer may attach a copy of the Preliminary Cost Allocation or Final Written Allocation, as may be updated from time to time)*

Description	**Actual Date Placed in Service**	**Estimated Useful Life**	**Actual Total Cost**	**Actual Amount Financed From Bonds**

Item	Question	Response
1 Ownership	Was the entire Project Facility owned by the Issuer during the entire Annual Period?	☐ Yes ☐ No
	If answer above was "No," was an Opinion of Bond Counsel obtained prior to the transfer?	☐ Yes ☐ No
	If Yes, include a copy of the Opinion in the Tax-Exempt Bond File.	
	If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	
2 Leases & Other Rights to Possession	During the Annual Period, was any part of the Project Facility leased at any time pursuant to a lease or similar agreement for more than 50 days?	☐ Yes ☐ No
	If answer above was "Yes," was an Opinion of Bond Counsel obtained prior to entering into the lease or other arrangement?	☐ Yes ☐ No
	If Yes, include a copy of the Opinion in the Tax-Exempt Bond File.	
	If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	
3 Management or Service Agreements	During the Annual Period, has the management of all or any part of the operations of the Financed Asset (e.g., cafeteria, gift shop, etc.) been assumed by or transferred to another entity?	☐ Yes ☐ No
	If answer above was "Yes," was an Opinion of Bond Counsel obtained prior to entering into the management agreement?	☐ Yes ☐ No
	If Yes, include a copy of the Opinion in the Tax-Exempt Bond File.	
	If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	

Item	Question	Response
4 Other Use	Was any other agreement entered into with an individual or entity that grants special legal rights to the Financed Asset?	☐ Yes ☐ No
	If answer above was "Yes," was an Opinion of Bond Counsel obtained prior to entering into the agreement?	☐ Yes ☐ No
	If Yes, include a copy of the Opinion in the Tax-Exempt Bond File.	
	If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	
5 Arbitrage & Rebate	Have all rebate and yield reduction calculations mandated in the Tax Compliance Agreement been prepared for the current year?	☐ Yes ☐ No
	If No, contact Rebate Analyst and incorporate report or include description of resolution in the Tax-Exempt Bond File.	

Bond Compliance Officer: _____

Date Completed: _____

Unified Government of Wyandotte County and Kansas City, Kansas

Adopted: 1/19/12

Tax-Exempt Financing Compliance Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Debt Coordinator.

II. Purpose:

Section 2.1 - The Issuer uses Governmental Tax-Exempt Bonds to fund Costs of Project Facilities and uses Conduit Tax-Exempt Bonds and loans or otherwise makes the proceeds available to Conduit Users to fund Costs of Project Facilities. The Issuer understands that in exchange for the right to issue Tax-Exempt Bonds at favorable interest rates and terms, the Code and related regulations impose ongoing requirements related to the proceeds of the Tax-Exempt Bonds and the Project Facility financed by the Tax-Exempt Bonds. These requirements focus on the investment, use and expenditure of proceeds of the Tax-Exempt Bonds and related funds as well as restrictions on the use of the Project Facility.

The Issuer recognizes that the IRS has stated that all issuers of Tax-Exempt Bonds should have a separate written policy and procedure regarding ongoing compliance with the federal tax requirements for Tax-Exempt Bonds.

The Issuer is committed to full compliance with the tax-exempt bond requirements for all of its outstanding and future tax-exempt financings. This Compliance Procedure is adopted by the Governing Body to comply with the IRS directive and to improve tax compliance and documentation. Since the Conduit User for each Conduit Tax-Exempt Bond issue is primarily responsible for the expenditure and investment of its Conduit Tax-Exempt Bonds and the use of the Financed Assets and the Project Facility, this Compliance Policy provides that the Conduit User will assume substantially all obligations related to post-issuance tax compliance for Conduit Tax-Exempt Bonds issued for its benefit.

III. Applicability and Scope:

Section 2.2 - This Compliance Procedure applies to all Tax-Exempt Bonds currently outstanding and all Tax-Exempt Bonds issued in the future. If the provisions of this Compliance Procedure conflict with a Tax Compliance Agreement or any other specific written instructions of Bond Counsel, the terms of the Tax Compliance Agreement or specific written instructions of Bond Counsel will supersede and govern in lieu of this

Compliance Procedure. Any exception to this Compliance Procedure required by Bond Counsel as part of a future issue of Tax-Exempt Bonds will be incorporated in the Tax Compliance Agreement for the future issue. Any requirements imposed on the Issuer in the Tax Compliance Agreement, will be noted by the Bond Compliance Officer and incorporated into the Annual Compliance Checklist.

Section 2.3 - This Compliance Procedure may be amended from time-to-time by the Governing Body. Copies of this Compliance Procedure and any amendments will be included in the permanent records of the Issuer.

IV. Policy:

BOND COMPLIANCE OFFICER; TRAINING

Section 3.1 Bond Compliance Officer Duties.

The Bond Compliance Officer is responsible for implementing this Compliance Procedure. The Bond Compliance Officer will work with other employees that use the Project Facility to assist in implementing this Compliance Procedure. The Bond Compliance Officer will consult with Bond Counsel, legal counsel to the Issuer, accountants, tax return preparers and other outside experts to the extent necessary to carry out the purposes of this Compliance Procedure. The Bond Compliance Officer will report to the Governing Body as necessary, and at least annually, regarding implementation of this Compliance Procedure and any recommended changes or amendments to this Compliance Procedure.

Section 3.2 Training.

When appropriate, the Bond Compliance Officer or his or her designee will attend training programs offered by the IRS or other industry professionals regarding tax-exempt financing that are relevant to the Issuer.

GOVERNMENTAL TAX-EXEMPT BONDS CURRENTLY OUTSTANDING

Section 4.1 Governmental Tax-Exempt Bonds Covered by Article IV Procedures.

This Article IV applies to all Governmental Tax-Exempt Bonds issued prior to January 19, 2012 that are currently outstanding as of January 19, 2012. These Governmental Tax-Exempt Bonds are listed on Exhibit A-1.

Section 4.2 Governmental Tax-Exempt Bond File.

As soon as practical, the Bond Compliance Officer will attempt to assemble as much of the Governmental Tax-Exempt Bond File as is available for each Governmental Tax-Exempt Bond that is listed on Exhibit A-1.

Section 4.3 Annual Compliance Checklists.

As soon as practical following the adoption of this Compliance Procedure, the Bond Compliance Officer will work with Bond Counsel and/or legal counsel to the Issuer and cause Annual Compliance Checklists (an example of which is attached as Exhibit B) to be completed for all outstanding Governmental Tax-Exempt Bonds and will follow the procedures specified in Article VI to complete the Annual Compliance Checklists and thereafter include each completed Annual Compliance Checklist in the Governmental Tax-Exempt Bond File.

Section 4.4 Correcting Prior Deficiencies in Compliance.
In the event the Bond Compliance Officer determines any deficiency in compliance with a Tax Compliance Agreement for an outstanding Governmental Tax-Exempt Bond listed on Exhibit A-1, the Bond Compliance Officer will follow the procedures described in Treasury Regulations or the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) to remediate the noncompliance. If remediation of the noncompliance requires the Issuer to submit a request under VCAP, the Bond Compliance Officer will undertake this step only after reporting the violation to the Governing Body and obtaining its approval.

CONDUIT TAX-EXEMPT BONDS CURRENTLY OUTSTANDING

Section 5.1 Conduit Tax-Exempt Bonds Covered by Article V Procedures.
This Article V applies to all Conduit Tax-Exempt Bonds issued prior to January 1, 2012 that are currently outstanding as of January 1, 2012. These Conduit Tax-Exempt Bonds are listed on Exhibit A-2.

Section 5.2 Conduit Tax-Exempt Bond File.
As soon as practical, the Bond Compliance Officer will attempt to assemble as much of the Conduit Tax-Exempt Bond File as is available for each Conduit Tax-Exempt Bond that is listed on Exhibit A-2.

Section 5.3 Conduit User Contact.
As soon as practical the Bond Compliance Officer will send to each Conduit User of a Conduit Tax-Exempt Bond listed on Exhibit A-2, a copy of the Tax Compliance Agreement for the financing along with a letter reminding the Conduit User that under the agreement it is responsible for post-issuance tax compliance related to the investment of Bond Restricted Funds, record keeping, use of Conduit Tax-Exempt Bond proceeds, and use of the Project Facility. The letter will contain a list of records comprising the Conduit Tax-Exempt Bond File that the Conduit User should retain.

Section 5.4 Annual Certification.
As soon as practical following the adoption of this Compliance Procedure, the Bond Compliance Officer will request each Conduit User to confirm annually in writing its compliance with the terms of the Tax Compliance Agreement for the Conduit Tax-Exempt Bond issue. Where possible, the Bond Compliance Officer will combine this certification request with other disclosures the Conduit User regularly provides to the Trustee (such as ongoing continuing disclosure). Certifications completed by the Conduit User will be retained by the Bond Compliance Officer.

Section 5.5 Correcting Prior Deficiencies in Compliance.
In the event a Conduit User informs the Bond Compliance Officer of a deficiency in compliance with a Tax Compliance Agreement for an outstanding Conduit Tax-Exempt Bond listed on Exhibit A-2, the Bond Compliance Officer will direct the Conduit User to follow the procedures described in Treasury Regulations or the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) to remediate the noncompliance. If remediation of the noncompliance requires the Issuer to submit a request under VCAP, the Bond Compliance Officer will undertake this step only after reporting the violation to the Governing Body and obtaining its approval.

COMPLIANCE PROCEDURE FOR NEW GOVERNMENTAL TAX-EXEMPT BOND ISSUES

Section 6.1. Application.

This Article VI applies to Governmental Tax-Exempt Bond financings issued on or after February 23, 2012.

Section 6.2. Prior to Issuance of Governmental Tax-Exempt Bonds.

a. Intent Resolution. The Governing Body will authorize and approve the issuance of Governmental Tax-Exempt Bonds. Prior to or as a part of this authorizing resolution or ordinance, the Governing Body may adopt an Intent Resolution.

b. Directions to Bond Counsel. The Bond Compliance Officer will provide a copy of this Compliance Procedure to Bond Counsel with directions for Bond Counsel to structure the documentation and procedural steps taken prior to issuing the Governmental Tax-Exempt Bonds so that they conform to the requirements of this Compliance Procedure, except to the extent Bond Counsel determines that different procedures are required. The Bond Compliance Officer will consult with Bond Counsel so that appropriate provisions are made to fund or reimburse the Issuer's costs and expenses incurred to implement this Compliance Procedure.

c. Tax Compliance Agreement. Each Governmental Tax-Exempt Bond issue will include a Tax Compliance Agreement signed by the Bond Compliance Officer. The Tax Compliance Agreement will:
(1) describe the Project Facility and the anticipated Financed Assets,
(2) identify all Bond Restricted Funds and provide for arbitrage and rebate compliance,
(3) for new money financings – require a Final Written Allocation, and
(4) contain a form of the Annual Compliance Checklist for the Governmental Tax-Exempt Bond issue.

The Bond Compliance Officer will confer with Bond Counsel and the Issuer's counsel regarding the meaning and scope of each representation and covenant contained in the Tax Compliance Agreement.

c. Preliminary Cost Allocations. The Bond Compliance Officer in consultation with Bond Counsel will prepare a preliminary cost allocation plan for the Project Facility. The preliminary cost allocation plan will identify the assets and expected costs for the Project Facility, and, when necessary, will break-out the portions of Costs that the Issuer expects to finance with Governmental Tax-Exempt Bonds (the "Financed Assets") from the portions expected to be financed from other sources.

d. Tax Review with Bond Counsel. Prior to the sale of the Governmental Tax-Exempt Bonds, the Bond Compliance Officer and Bond Counsel will review this Compliance Procedure together with the draft Tax Compliance Agreement to ensure that any tax compliance issues in the new financing are adequately addressed by this Compliance Procedure and/or the Tax Compliance Agreement. In the event Bond Counsel determines that this Compliance Procedure conflicts with or must be supplemented to account for special issues or requirements for the Governmental Tax-Exempt Bonds, the Bond Compliance Officer will ask Bond Counsel to include the written modifications or additions in the final Tax Compliance Agreement. The Bond Compliance Officer will

request Bond Counsel to prepare a form of Annual Compliance Checklist for use in monitoring the ongoing compliance requirements for the Governmental Tax-Exempt Bond issue.

Section 6.3 Accounting and Recordkeeping.

a. Accounting for New Money Projects. The Bond Compliance Officer will be responsible for accounting for the investment and allocation of proceeds of the Governmental Tax-Exempt Bonds. The Bond Compliance Officer will establish separate accounts or subaccounts to record expenditures for Costs of the Project Facility. Where appropriate, the Bond Compliance Officer may use accounts established as part of the Issuer's financial records for this purpose. In recording Costs for the Project Facility, the Bond Compliance Officer will insure that the accounting system will include the following information:
(1) identity of person or business paid, along with any other available narrative description of the purpose for the payment,
(2) date of payment,
(3) amount paid, and
(4) invoice number or other identifying reference.

b. Accounting for Refunded Bonds and Related Refunded Bond Accounts. For Governmental Tax-Exempt Bonds that refund prior issues, the Tax Compliance Agreement will set out special accounting and allocation procedures for the proceeds of the financing, and if necessary proceeds of the refinanced debt.

c. Tax-Exempt Bond File. The Bond Compliance Officer will be responsible for assembling and maintaining the Governmental Tax-Exempt Bond File.

Section 6.4 Final Allocation of Bond Proceeds.

a. Bond Compliance Officer Responsible for Preparation of Final Written Allocation; Timing. The Bond Compliance Officer is responsible for making a written allocation of proceeds to expenditures and the identification of Financed Assets. This process will be memorialized in the Final Written Allocation.

For a new money financing, the Bond Compliance Officer will commence this process as of the earliest of:
(1) the requisition of all Governmental Tax-Exempt Bond proceeds from any segregated Tax-Exempt Bond funded account,
(2) the date the Project Facility has been substantially completed or
(3) four and one/half years following the issue date of the Governmental Tax-Exempt Bonds.

For Governmental Tax-Exempt Bonds issued only to refund a prior issue of Governmental Tax-Exempt Bonds, the Bond Compliance Officer will prepare and/or document the Final Written Allocation for the Project Facility financed by the refunded Governmental Tax-Exempt Bonds in accordance with the advice of Bond Counsel and include it in the Tax Compliance Agreement.

b. Contents and Procedure. The Bond Compliance Officer will consult the Tax Compliance Agreement and, if necessary, contact Bond Counsel to seek advice regarding any special allocation of Governmental Tax-Exempt Bond proceeds and other money of the Issuer to the Costs of the Project Facility. If no special allocation is required or recommended, the Bond Compliance Officer will allocate Costs of the Project Facility to the proceeds of the Governmental Tax-Exempt Bonds in accordance with the Issuer's accounting records.

Each Final Written Allocation will contain the following:
(1) a reconciliation of the actual sources and uses to Costs of the Project Facility,
(2) the percentage of the cost of the Project Facility financed with proceeds of the Governmental Tax-Exempt Bonds (sale proceeds plus any investment earnings on those sale proceeds),
(3) the Project Facility's Placed in Service date,
(4) the estimated economic useful life of the Project Facility, and
(5) any special procedures to be followed in completing the Annual Compliance Checklist (e.g., limiting the Annual Compliance Checklist to specific areas of the Project Facility that the Final Written Allocation or the Tax Compliance Agreement treats as having been financed by Governmental Tax-Exempt Bonds).

c. Finalize Annual Compliance Checklist. As part of the preparation of the Final Written Allocation, the Bond Compliance Officer will update the draft Annual Compliance Checklist contained in the Tax Compliance Agreement. The Bond Compliance Officer will include reminders for all subsequent arbitrage rebate computations required for the Governmental Tax-Exempt Bonds in the Annual Compliance Checklist.

d. Review of Final Written Allocation and Annual Compliance Checklist. Each Final Written Allocation and Annual Compliance Checklist will be reviewed by legal counsel to the Issuer or Bond Counsel for sufficiency and compliance with the Tax Compliance Agreement and this Compliance Procedure. Following the completion of the review, the Bond Compliance Officer will execute the Final Written Allocation.

COMPLIANCE PROCEDURE FOR NEW CONDUIT TAX-EXEMPT BOND ISSUES

Section 7.1 Application.

This Article VII applies to Conduit Tax-Exempt Bond financings issued on or after January 1, 2012.

Section 7.2 Prior to Issuance of Conduit Tax-Exempt Bonds.

a. Intent Resolution. The Governing Body will authorize and approve the issuance of Conduit Tax-Exempt Bonds. Prior to or as a part of this authorizing resolution or ordinance, the Governing Body may adopt an Intent Resolution. The Bond Compliance Officer will provide the Conduit User with a copy of this Compliance Procedure prior to adoption of the Intent Resolution.

b. Directions to Bond Counsel. The Bond Compliance Officer will provide a copy of this Compliance Procedure to Bond Counsel with directions for Bond Counsel to structure the documentation and procedural steps taken prior to issuing the Conduit Tax-Exempt Bonds so that they conform to the requirements of this Compliance Procedure, except

to the extent Bond Counsel determines that different procedures are required. The Bond Compliance Officer will consult with Bond Counsel so that appropriate provisions are made to fund or reimburse the Issuer's costs and expenses incurred to implement this Compliance Procedure. To the extent the Issuer relies on or acts at the direction of the Conduit User, the Tax Compliance Agreement will contain appropriate provision for Issuer indemnification by the Conduit User.

c. Tax Compliance Agreement. Each Conduit Tax-Exempt Bond issue will include a Tax Compliance Agreement signed by the Conduit User Bond Compliance Officer. The Tax Compliance Agreement will:
(1) describe the Project Facility and the anticipated Financed Assets,
(2) identify all Bond Restricted Funds and provide for arbitrage and rebate compliance by the Conduit User,
(3) for new money financings – require the Conduit User to complete a Final Written Allocation, and
(4) contain a form of the Annual Compliance Checklist for the Conduit Tax-Exempt Bond issue.

The Conduit User Bond Compliance Officer will confer with Bond Counsel, the Bond Compliance Officer and the Issuer's counsel regarding the meaning and scope of each representation and covenant contained in the Tax Compliance Agreement.

c. Preliminary Cost Allocations. The Conduit User Bond Compliance Officer in consultation with Bond Counsel will prepare a preliminary cost allocation plan for the Project Facility. The preliminary cost allocation plan will identify the assets and expected costs for the Project Facility, and, when necessary, will break-out the portions of Costs that the Issuer expects to finance with Conduit Tax-Exempt Bonds (the "Financed Assets") from the portions expected to be financed from other sources.

d. Tax Review with Bond Counsel. Prior to the sale of the Tax-Exempt Bonds, the Bond Compliance Officer, Conduit User Bond Compliance Officer and Bond Counsel will review this Compliance Procedure together with the draft Tax Compliance Agreement to ensure that any tax compliance issues in the new financing are adequately addressed by this Compliance Procedure and/or the Tax Compliance Agreement. In the event Bond Counsel determines that this Compliance Procedure conflicts with or must be supplemented to account for special issues or requirements for the Conduit Tax-Exempt Bonds, the Bond Compliance Officer will ask Bond Counsel to include the written modifications or additions in the final Tax Compliance Agreement. The Bond Compliance Officer will request Bond Counsel to prepare a form of Annual Compliance Checklist for use in monitoring the ongoing compliance requirements for the Conduit Tax-Exempt Bond issue.

Section 7.3 Accounting and Recordkeeping.

a. Accounting for New Money Projects. The Conduit User Bond Compliance Officer will be responsible for accounting for the investment and allocation of proceeds of the Conduit Tax-Exempt Bonds. The Conduit User Bond Compliance Officer will establish separate accounts or subaccounts to record expenditures for Costs of the Project Facility. The Conduit User Bond Compliance Officer may use accounts established pursuant to a

trust indenture for the Conduit Tax-Exempt Bonds to assist it in accounting for the investment and expenditure of Conduit Tax-Exempt Bonds.

In recording Costs for the Project Facility, the Conduit User Bond Compliance Officer will insure that the accounting system will include the following information: (1) identity of person or business paid, along with any other available narrative description of the purpose for the payment, (2) date of payment, (3) amount paid, and (4) invoice number or other identifying reference.

b. Accounting for Refunded Bonds and Related Refunded Bond Accounts. For Conduit Tax-Exempt Bonds that refund prior issues, the Tax Compliance Agreement will set out special accounting and allocation procedures for the proceeds of the financing, and if necessary proceeds of the refinanced debt.

c. Conduit Tax-Exempt Bond File. The Conduit User Bond Compliance Officer will be responsible for assembling and maintaining the Conduit Tax-Exempt Bond File. The Conduit User Bond Compliance Officer will provide copies to the Issuer of items contained in the Conduit Tax-Exempt Bond File.

Section 7.4 Final Allocation of Bond Proceeds.

a. Bond Compliance Officer Responsible for Preparation of Final Written Allocation; Timing. The Conduit User Bond Compliance Officer is responsible for making a written allocation of proceeds to expenditures and the identification of Financed Assets. This process will be memorialized in the Final Written Allocation.

For a new money financing, the Conduit User Bond Compliance Officer will commence this process as of the earliest of:
(1) the requisition of all Conduit Tax-Exempt Bond proceeds from any segregated Conduit Tax-Exempt Bond funded account,
(2) the date the Project Facility has been substantially completed or
(3) four and one/half years following the issue date of the Conduit Tax-Exempt Bonds.

For Conduit Tax-Exempt Bonds issued only to refund a prior issue of Conduit Tax-Exempt Bonds, the Conduit User Bond Compliance Officer will prepare and/or document the Final Written Allocation for the Project Facility financed by the refunded Conduit Tax-Exempt Bonds in accordance with the advice of Bond Counsel and include it in the Tax Compliance Agreement.

b. Contents and Procedure. The Conduit User Bond Compliance Officer will consult the Tax Compliance Agreement and, if necessary, contact Bond Counsel to seek advice regarding any special allocation of Conduit Tax-Exempt Bond proceeds and other money of the Issuer to the Costs of the Project Facility. If no special allocation is required or recommended, the Bond Compliance Officer will allocate Costs of the Project Facility to the proceeds of the Conduit Tax-Exempt Bonds in accordance with the Conduit User's accounting records.

Each Final Written Allocation will contain the following:
(1) a reconciliation of the actual sources and uses to Costs of the Project Facility,

(2) the percentage of the cost of the Project Facility financed with proceeds of the Conduit Tax-Exempt Bonds (sale proceeds plus any investment earnings on those sale proceeds),
(3) the Project Facility's Placed in Service date,
(4) the estimated economic useful life of the Project Facility, and
(5) any special procedures to be followed in completing the Annual Compliance Checklist (e.g., limiting the Annual Compliance Checklist to specific areas of the Project Facility that the Final Written Allocation or the Tax Compliance Agreement treats as having been financed by Conduit Tax-Exempt Bonds).

c. Finalize Annual Compliance Checklist. As part of the preparation of the Final Written Allocation, the Conduit User Bond Compliance Officer will update the draft Annual Compliance Checklist contained in the Tax Compliance Agreement. The Conduit User Bond Compliance Officer will include reminders for all subsequent arbitrage rebate computations required for the Conduit Tax-Exempt Bonds in the Annual Compliance Checklist.

d. Review of Final Written Allocation and Annual Compliance Checklist. Each Final Written Allocation and Annual Compliance Checklist will be reviewed by legal counsel to the Conduit User or Bond Counsel for sufficiency and compliance with the Tax Compliance Agreement and this Compliance Procedure. Following the completion of the review, the Bond Compliance Officer will execute the Final Written Allocation.

e. Conduit User Certification of Compliance. The Conduit User Bond Compliance Officer will certify in writing to the Trustee completion of its responsibilities under this Section 7.4.

ONGOING MONITORING PROCEDURES – GOVERNMENTAL TAX-EXEMPT BONDS

Section 8.1 Annual Compliance Check-list.

An Annual Compliance Checklist will be completed by the Bond Compliance Officer each year following completion of the Final Written Allocation. Each Annual Compliance Checklist will be designed and completed for the purpose of identifying potential noncompliance with the terms of the Tax Compliance Agreement or this Compliance Procedure and obtaining documents (such as investment records, arbitrage calculations, or other documentation for the Project Facility) that are required to be incorporated in the Governmental Tax-Exempt Bond File. The Bond Compliance Officer will refer any responses indicating a violation of the terms of the Tax Compliance Agreement to legal counsel to the Issuer or Bond Counsel and, if recommended by counsel, will follow the procedure set out in Section 4.4 to remediate the non-compliance.

Section 8.2 Arbitrage and Rebate Compliance.

The Bond Compliance Officer will monitor the investment of Bond Restricted Funds and provide investment records to the Rebate Analyst on a timely basis. The Bond Compliance Officer will follow the directions of the Rebate Analyst with respect to the preparation of and the timing of rebate or yield reduction computations.

Section 9.1 Annual Compliance Checklist.

An Annual Compliance Checklist will be completed by the Conduit User Bond Compliance Officer each year following completion of the Final Written Allocation. Each Annual Compliance Checklist will be designed and completed for the purpose of identifying potential noncompliance with the terms of the Tax Compliance Agreement or this Compliance Procedure and obtaining documents (such as investment records, arbitrage calculations, or other documentation for the Project Facility) that are required to be incorporated in the Conduit Tax-Exempt Bond File. The Conduit User Bond Compliance Officer will refer any responses indicating a violation of the terms of the Tax Compliance Agreement to legal counsel to the Conduit User or Bond Counsel and, if recommended by counsel, will follow the procedure set out in Section 5.4 to remediate the non-compliance.

Section 9.2 Arbitrage and Rebate Compliance.

The Conduit User Bond Compliance Officer will monitor the investment of Bond Restricted Funds and provide investment records to the Rebate Analyst on a timely basis. The Bond Compliance Officer will follow the directions of the Rebate Analyst with respect to the preparation of and the timing of rebate or yield reduction computations.

V. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. **Annual Compliance Checklist** - means (a) for Governmental Tax-Exempt Bonds, a questionnaire and/or checklist described in Section 8.1 that is completed each year for a Governmental Tax-Exempt Bond issue and (b) for Conduit Tax-Exempt Bonds, a questionnaire and/or checklist described in Section 9.1 that is completed each year for a Conduit Tax-Exempt Bond issue.

B. **Board of Public Utilities** - means the Board of Public Utilities, an administrative agency of the Issuer.

C. **Bond Compliance Officer** - means, with respect to the Issuer's Utility System Revenue Bonds, the Manager of Accounting and Finance/CFO of the Board of Public Utilities, and with respect to all other Governmental Tax-Exempt Bonds, the Issuer's Chief Financial Officer or, if the position of Chief Financial Officer is vacant, the person filling the responsibilities of the Chief Financial Officer for the Governing Body.

D. **Bond Counsel** - means a law firm selected by the Issuer to provide a legal opinion regarding the tax status of interest on Tax-Exempt Bonds as of the issue date or the law firm selected to advise regarding matters referenced in this Compliance Procedure.

E. **Bond Restricted Funds** - means the funds, accounts, and investments that are subject to arbitrage rebate and/or yield restriction rules that have been identified in the Tax Compliance Agreement for a Tax-Exempt Bond issue.

F. **Bond Transcript** - means the "transcript of proceedings" or other similar titled set of documents assembled by Bond Counsel following the issuance of Tax-Exempt Bonds.
G. **Code** - means the Internal Revenue Code, as amended.
H. **Compliance Procedure** - means this Tax-Exempt Financing Compliance Policy and Procedure.
I. **Conduit Tax-Exempt Bond -** means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer, the proceeds of the which are to be loaned or otherwise made available to the Conduit User, and the interest on which is excludable from gross income for federal income tax purposes. A list of all Conduit Tax-Exempt Bonds outstanding and subject to this Compliance Procedure as of June 30, 2017, is attached as **Exhibit A-2.**
J. **Conduit Tax-Exempt Bond File** - means documents and records which may consist of paper and electronic medium, maintained for each Conduit Tax-Exempt Bond. Each Conduit Tax-Exempt Bond File will include the following information if applicable:

   a. Intent Resolution. (Duplicate Copy Maintained by Bond Compliance Officer)
   b. Bond Transcript. (Duplicate Copy Maintained by Bond Compliance Officer)
   c. Final Written Allocation and/or all available accounting records related to the Project Facility showing expenditures allocated to the proceeds of a Conduit Tax-Exempt Bond and expenditures (if any) allocated to other sources of funds.
   d. All rebate and yield reduction payment calculations performed by the Rebate Analyst and all investment records provided to the Rebate Analyst for purposes of preparing the calculation.
   e. Forms 8038-T together with proof of filing and payment of rebate. (Duplicate Copy Maintained by Bond Compliance Officer)
   f. Investment agreement bid documents (unless included in the Bond Transcript) including:

      - Bid solicitation, bid responses, certificate of broker;
      - Written summary of reasons for deviations from the terms of the solicitation that are incorporated into the investment agreement; and
      - Copies of the investment agreement and any amendments.

   g. Any item required to be maintained by the terms of the Tax Compliance Agreement involving the use of the Project Facility or expenditures related to tax compliance for the Conduit Tax-Exempt Bonds.
   h. Any opinion of Bond Counsel regarding the Conduit Tax-Exempt Bonds not included in the Bond Transcript. (Duplicate Copy Maintained by Bond Compliance Office.
   i. Amendments, modifications or substitute agreements to any agreement contained in the Bond Transcript. (Duplicate Copy Maintained by Bond Compliance Officer)
   j. Any correspondence with the IRS relating to the Conduit Tax-Exempt Bonds including all correspondence relating to an audit by the IRS of the Conduit Tax-Exempt Bonds or any proceedings under the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP). (Duplicate Copy Maintained by Bond Compliance Officer)
   k. Any available questionnaires or correspondence substantiating the use of the Project Facility in accordance with the terms of the Tax Compliance Agreement for the Conduit Tax-Exempt Bond issue.

l. For refunding bond issues, the Conduit Tax-Exempt Bond File for the refunded Conduit Tax-Exempt Bonds.

K. **Conduit User -** means the entity that receives proceeds and is required to pay principal and interest on a Conduit Tax-Exempt Bond issue.

L. **Conduit User Bond Compliance Officer** means the individual officer or employee of the Conduit User named as the primary individual responsible for post-issuance tax compliance by the Conduit User in connection with a Conduit Tax-Exempt Bond issue.

M. **Cost** or **"Costs** - means all costs and expenses paid for the acquisition, design, construction, equipping or improvement of a Project Facility or costs of issuing Tax-Exempt Bonds.

N. **Final Written Allocation -** means the Final Written Allocation of Bond proceeds prepared pursuant to Section 6.4 of this Compliance Procedure for Governmental Tax-Exempt Bonds and pursuant to Section 7.4 of this Compliance Procedure for Conduit Tax-Exempt Bonds.

O. **Financed Assets** - means that part of a Project Facility treated as financed with Tax-Exempt Bond proceeds as reflected in a Final Written Allocation or, if no Final Written Allocation was prepared, (a) the accounting records of the Issuer and the Tax Compliance Agreement for the Governmental Tax-Exempt Bond issue or (b) the accounting records of the Trustee and the Conduit Issuer and the Tax Compliance Agreement for the Conduit Tax-Exempt Bond issue.

P. **Governing Body** - means the Commission of the Issuer.

Q. **Governmental Tax-Exempt Bond(s)** - means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer or another political subdivision or government instrumentality, the proceeds of the which are to be loaned or otherwise made available to the Issuer, and the interest on which is excludable from gross income for federal income tax purposes. A list of all Governmental Tax-Exempt Bonds outstanding and subject to this Compliance Procedure as of January 19, 2012, is attached as **Exhibit A-1.**

R. **Governmental Tax-Exempt Bond File** - means documents and records which may consist of paper and electronic medium, maintained for each Governmental Tax-Exempt Bond. Each Governmental Tax-Exempt Bond File will include the following information if applicable:

a. Intent Resolution.
b. Bond Transcript.
c. Final Written Allocation and/or all available accounting records related to the Project Facility showing expenditures allocated to the proceeds of a Governmental Tax-Exempt Bond and expenditures (if any) allocated to other sources of funds.
d. All rebate and yield reduction payment calculations performed by the Rebate Analyst and all investment records provided to the Rebate Analyst for purposes of preparing the calculation.
e. Forms 8038-T together with proof of filing and payment of rebate.
f. Investment agreement bid documents (unless included in the Bond Transcript) including:
    - Bid solicitation, bid responses, certificate of broker;
    - Written summary of reasons for deviations from the terms of the solicitation that are incorporated into the investment agreement; and
    - Copies of the investment agreement and any amendments.

g. Any item required to be maintained by the terms of the Tax Compliance Agreement involving the use of the Project Facility or expenditures related to tax compliance for the Governmental Tax-Exempt Bonds.
h. Any opinion of Bond Counsel regarding the Governmental Tax-Exempt Bonds not included in the Bond Transcript.
i. Amendments, modifications or substitute agreements to any agreement contained in the Bond Transcript.
j. Any correspondence with the IRS relating to the Governmental Tax-Exempt Bonds including all correspondence relating to an audit by the IRS of the Governmental Tax-Exempt Bonds or any proceedings under the Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP).
k. Any available questionnaires or correspondence substantiating the use of the Project Facility in accordance with the terms of the Tax Compliance Agreement for the Governmental Tax-Exempt Bond issue.
l. For refunding bond issues, the Governmental Tax-Exempt Bond File for the refunded Governmental Tax-Exempt Bonds.

S. **Intent Resolution** means a resolution of the Governing Body stating the intent of the Issuer to finance all or a portion of the Project Facility, stating the expected maximum size of the financing and stating the intent of the Issuer to reimburse (a) the costs paid by the Issuer from proceeds of the Governmental Tax-Exempt Bonds or (b) the costs paid by the Conduit User from proceeds of the Conduit Tax-Exempt Bonds.
T. **IRS -** means the Internal Revenue Service.
U. **Issuer** - means the Unified Government of Wyandotte County/Kansas City, Kansas.
V. **Placed In Service** - means that date (as determined by the Conduit User Bond Compliance Officer for Conduit Tax-Exempt Bonds and as determined by the Bond Compliance Officer for Governmental Tax-Exempt Bonds) when the Project Facility is complete and is actually used at a level substantially as originally designed.
W. **Project Facility** - means all tangible or intangible property financed in whole or in part with Tax-Exempt Bonds that is functionally related or integrated in use, that is located on the same physical site or proximate sites, and that is expected to be Placed In Service within a one-year period.
X. **Rebate Analyst** - means the Rebate Analyst for the Tax-Exempt Bonds selected pursuant to the Tax Compliance Agreement.
Y. **Tax Compliance Agreement** - means, (a) with respect to Governmental Tax-Exempt Bonds, the Federal Tax Certificate, Tax Compliance Agreement, Arbitrage Agreement, or other written certification or agreement of the Issuer setting out representations and covenants for satisfying the post-issuance tax compliance requirements for a Governmental Tax-Exempt Bond issue and (b) with respect to Conduit Tax-Exempt Bonds, the Federal Tax Certificate, Tax Compliance Agreement, Arbitrage Agreement, or other written certification or agreement of the Issuer and the Conduit User setting out representations and covenants for satisfying the post-issuance tax compliance requirements for a for a Conduit Tax-Exempt Bond issue.
Z. **Tax-Exempt Bond(s)** - means Governmental Tax-Exempt Bonds and Conduit Tax-Exempt Bonds.
AA. **Trustee -** means the corporate trustee named in a trust indenture for a Conduit Tax-Exempt Bond issue.
BB. **Utility System Revenue Bonds -** means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer or another political

subdivision or government instrumentality, the proceeds of the which are to be loaned or otherwise made available to the Board of Public Utilities, and the interest on which is excludable from gross income for federal income tax purposes. A list of all Utility System Revenue Bonds outstanding and subject to this Compliance Procedure as of January 19, 2012, are specifically identified on the list of Governmental Tax-Exempt Bonds attached as **Exhibit A-1.**

VIII. Related Documents and References:

A. Debt Policy
B. Securities and Continuing Disclosure Matters Compliance Procedure

IX. Exhibits:

A-1. List of Governmental Tax-Exempt Bonds Covered by this Compliance Procedures
A-2. List of Conduit Tax-Exempt Bonds Covered by this compliance Procedure
B. Sample Annual Compliance checklist for Governmental Tax-Exempt Bonds

EXHIBIT A-1

LIST OF GOVERNMENTAL TAX-EXEMPT BONDS COVERED BY THIS COMPLIANCE PROCEDURE
(Last updated June 30, 2018)

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
General Obligation Bonds – City			
10/30/08	6,415,000	General Obligation Improvement Bonds, Series 2008-C	08/01/28
03/31/09	22,335,000	General Obligation Improvement Bonds, Series 2009-A	08/01/29
02/26/10	50,875,000	General Obligation Improvement Bonds, Series 2010-A	08/01/30
02/26/10	7,770,000	Taxable General Obligation Improvement Bonds (Recovery Zone Economic Development Bonds – Direct Pay), Series 2010-C	08/01/30
02/26/10	19,415,000	Taxable General Obligation Improvement Bonds (Build America Bonds – Direct Pay), Series 2010-D	08/01/30
12/16/10	10,785,000	Taxable General Obligation Improvement Bonds (Recovery Zone Economic Development Bonds – Direct Pay), Series 2010-F	08/01/30
12/16/10	2,530,000	Taxable General Obligation Improvement Bonds (Qualified Energy Conservation Bonds – Direct Pay), Series 2010-G	08/01/27
02/24/11	18,500,000	General Obligation Improvement Bonds, Series 2011-A	08/01/31
09/15/11	12,770,000	General Obligation Refunding Bonds, Series 2011-D	08/01/22
02/23/12	15,200,000	General Obligation Improvement Bonds, Series 2012-A	08/01/32
02/27/13	15,225,000	General Obligation Refunding Bonds, Series 2013-A	08/01/33
05/30/13	9,950,000	General Obligation Refunding Bonds, Series 2013-C	08/01/23
02/27/14	16,480,000	General Obligation Improvement Bonds, Series 2014-A	08/01/34
02/26/15	29,655,000	General Obligation Refunding Bonds, Series 2015-A	08/01/35
02/26/15	20,615,000	General Obligation Refunding Bonds, Series 2015-D	08/01/25
02/25/16	26,825,000	General Obligation Improvement Bonds, Series 2016-A	08/01/36
03/17/16	19,675,000	General Obligation Refunding Bonds, Series 2016-B	08/01/28
02/23/17	21,995,000	General Obligation Improvement Bonds, Series 2017-A	08/01/37

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
02/23/17	12,990,000	General Obligation Refunding Bonds, Series 2017-C	08/01/29
12/28/17	37,130,000	General Obligation Refunding Bonds, Series 2017-D	08/01/30
02/27/18	34,025,000	General Obligation Improvement Bonds, Series 2018-A	08/01/38
General Obligation Bonds – County			
02/27/14	10,015,000	General Obligation Improvement Bonds, Series 2014-C	08/01/29
02/26/15	5,070,000	General Obligation Improvement Bonds, Series 2015-C	08/01/29
02/27/18	1,450,000	General Obligation Improvement Bonds, Series 2018-B	08/01/28
Municipal Temporary Notes – City			
02/27/18	65,020,000	Municipal Temporary Notes, Series 2018-I	03/01/19
Annual Appropriation Bonds			
12/28/10	7,725,000	Special Obligation Annual Appropriation Bonds (Recovery Zone Facility Bonds – Parking Projects), Series 2010-H	12/01/31

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Capital Leases			
12/10/10	395,688	2010 Schedule 2	12/10/20
06/24/11	578,956	CMIP 8675	12/24/25
12/15/11	338,708	2011 Schedule 2	12/15/16
12/15/11	851,560	2011 Schedule 3	12/15/18
12/15/11	1,457,367	2011 Schedule 4	12/15/21
12/14/12	319,648	2012 Lease Package Schedule 3	12/14/19
12/20/13	975,000	2013 Lease Package Schedule 2	12/20/23
12/20/13	537,838	2013 Lease Package Schedule 3	12/20/18
12/20/13	424,581	2013 Lease Package Schedule 4	12/20/20
12/18/14	950,715	2014 Lease Package Schedule 6	12/18/19
12/18/14	426,223	2014 Lease Package Schedule 7	12/18/21
02/04/15	576,259	Fire Department Defibrillators	02/01/19
02/27/15	303,991	Technology HP Lease	04/27/19
12/10/15	1,063,361	2015 Lease Package Schedule 8	12/10/18
12/10/15	677,484	2015 Lease Package Schedule 9	12/10/20
12/10/16	1,520,450	2016 Lease Package Schedule 10	12/10/19
12/10/16	1,978,428	2016 Lease Package Schedule 11	09/10/26
12/21/17	1,187,119	2017 Lease Package Schedule 12	12/21/20
12/21/17	679,709	2017 Lease Package Schedule 13	12/21/22
12/21/17	415,796	2017 Lease Package Schedule 14	12/21/27

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Leases with the Public Building Commission			
03/01/13	9,915,000	Emergency Communication, Series 2013-A	08/01/28
02/25/16	6,775,000	BPU Office Building, Series 2016-A	11/01/20
03/15/18	24,430,000	Juvenile Justice Facility, Series 2018-A	08/01/38
03/15/18	8,710,000	Courthouse & Adult Jail Facility, Series 2018-B	08/01/38
Transportation Development District Sales Tax Revenue Bonds			
10/11/06	17,520,000	Transportation Development District Sales Tax Revenue Bonds (The Legends at Village West Project), Series 2006	10/01/28
02/15/06	2,415,000	Transportation Development District Sales Tax Revenue Bonds (NFM/Cabela's Project), Series 2006	12/01/27
01/31/13	9,975,000	Transportation Development District Sales Tax Revenue Bonds (Plaza at Speedway Project), Series 2013	03/01/32
05/29/14	317,000	Transportation Development District Sales Tax Revenue Bonds (Happy Foods Project), Series 2014	06/01/24
05/29/14	1,459,000	Transportation Development District Sales Tax Revenue Bonds (Prescott Plaza Project), Series 2014	06/01/24

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Special Obligation Revenue Bonds – Economic Development			
01/22/99	24,400,413	Kansas International Speedway Corporation	12/01/27
10/05/12	6,445,000	39th & Rainbow North, Series 2012	03/09/27
01/31/13	33,550,000	Plaza at Speedway, Series 2013	03/01/27
11/19/14	10,885,000	Kansas International Speedway Corporation Refunding Bonds, Series 2014	12/01/27
02/11/16	14,550,000	Wyandotte Plaza, Series 2016	06/01/27
03/15/16	2,615,000	39th & Rainbow South Fixed Rate, Series 2016-A	04/01/20
03/15/16	1,578,000	39th & Rainbow South Variable Rate, Series 2016-B	04/01/20
08/26/15	65,229,560	Vacation Village Project Area 4 – Major Multi-Sport Athletic Complex Project, Series 2015	
10/13/15	72,900,000	Vacation Village Project Areas 1 and 2a, Series 2015-A	09/01/31
10/13/15	12,260,000	Vacation Village Project Areas 1 and 2a, Series 2015-B	09/01/35
06/14/18	26,805,000	Legends Garage and West Lawn Community Improvement District Sales Tax Revenue Bonds, Series 2018	06/01/40

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Utility System Revenue Bonds			
01/31/03	12,308,750	KDHE (2003)	08/01/24
03/28/03	5,467,500	KDHE (2003)	08/01/24
01/07/05	9,000,000	KDHE (2005)	02/01/27
03/07/12	12,230,500	KDHE (2012)	08/01/33
06/01/14	13,000,000	KDHE (2014)	08/01/35
02/05/09	57,575,000	Utility System Improvement Revenue Bonds, Series 2009-A	09/01/34
02/04/10	32,190,000	Utility System Refunding Revenue Bonds, Series 2010-A	09/01/28
05/19/11	90,000,000	Utility System Improvement and Refunding Revenue Bonds, Series 2011-A	09/01/36
09/06/12	110,830,000	Utility System Refunding Revenue Bonds, Series 2012-A	09/01/32
12/17/12	79,540,000	Utility System Refunding Revenue Bonds, Series 2012-B	09/01/37
06/24/14	190,620,000	Utility System Improvement and Refunding Bonds, Series 2014-A	09/01/44
08/01/14	266,750	Oracle Hyperion Budgeting Lease (2014)	05/01/18
06/01/15	2,727,127	Oracle Fusion & Hyperion Implementation (2015)	12/01/18
02/11/16	114,165,000	Utility System Improvement Bonds, Series 2016-A	09/01/45
12/08/16	42,545,000	Utility System Refunding Bonds, Series 2017-A	09/01/34
12/08/16	56,265,000	Utility System Improvement Bonds, Series 2017-B	09/01/46

EXHIBIT A-2

LIST OF CONDUIT TAX-EXEMPT BONDS COVERED BY THIS COMPLIANCE PROCEDURE
(Last updated June 30, 2018)

Issue Date	Original Principal Amount	Title of Issue	Final Maturity
Housing Revenue Bonds			
07/30/12	21,000,000	Multifamily Housing Revenue Bonds (Heights of Delaware Ridge Project), Series 2012	04/01/23
501(c)3 Bonds			
01/01/07	4,970,000	Wyandotte Center for Community Behavioral Healthcare, Inc. Project, Series 2005 (reissued in 2007)	04/01/25

EXHIBIT B

***NOTE THIS SAMPLE ANNUAL COMPLIANCE CHECKLIST IS INTENDED ONLY AS AN ILLUSTRATION AND SHOULD BE MODIFIED TO ACCOUNT FOR SPECIAL CIRCUMSTANCES OF EACH GOVERNMENTAL TAX-EXEMPT BOND ISSUE. FOR EXAMPLE, IF THE PROJECT FACILITY IS TO BE MANAGED UNDER A QUALIFIED MANAGEMENT AGREEMENT THAT BOND COUNSEL HAS APPROVED, ONLY CHANGES TO THAT MANAGEMENT AGREEMENT SHOULD TRIGGER BOND COUNSEL REVIEW, ETC. ***

SAMPLE

ANNUAL COMPLIANCE CHECKLIST FOR GOVERNMENTAL TAX-EXEMPT BONDS

Name of tax-exempt bonds ("Bonds")
financing Financed

Asset..... _____

Issue Date of Bonds..... _____

Name of Bond Compliance Officer ..... _____

Period covered by request ("Annual Period") ..... _____

Description of Project Facility

*(**Note**: in lieu of completing the table below, the Issuer may attach a copy of the Preliminary Cost Allocation or Final Written Allocation, as may be updated from time to time)*

Description	**Actual Date Placed in Service**	**Estimated Useful Life**	**Actual Total Cost**	**Actual Amount Financed From Bonds**

Item	Question	Response
1 Ownership	Was the entire Project Facility owned by the Issuer during the entire Annual Period?	☐ Yes ☐ No
	If answer above was "No," was an Opinion of Bond Counsel obtained prior to the transfer?	☐ Yes ☐ No
	If Yes, include a copy of the Opinion in the Tax-Exempt Bond File.	
	If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	
2 Leases & Other Rights to Possession	During the Annual Period, was any part of the Project Facility leased at any time pursuant to a lease or similar agreement for more than 50 days?	☐ Yes ☐ No
	If answer above was "Yes," was an Opinion of Bond Counsel obtained prior to entering into the lease or other arrangement?	☐ Yes ☐ No
	If Yes, include a copy of the Opinion in the Tax-Exempt Bond File.	
	If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	
3 Management or Service Agreements	During the Annual Period, has the management of all or any part of the operations of the Financed Asset (e.g., cafeteria, gift shop, etc.) been assumed by or transferred to another entity?	☐ Yes ☐ No
	If answer above was "Yes," was an Opinion of Bond Counsel obtained prior to entering into the management agreement?	☐ Yes ☐ No
	If Yes, include a copy of the Opinion in the Tax-Exempt Bond File.	
	If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	

Item	Question	Response
4 Other Use	Was any other agreement entered into with an individual or entity that grants special legal rights to the Financed Asset?	☐ Yes ☐ No
	If answer above was "Yes," was an Opinion of Bond Counsel obtained prior to entering into the agreement?	☐ Yes ☐ No
	If Yes, include a copy of the Opinion in the Tax-Exempt Bond File.	
	If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	
5 Arbitrage & Rebate	Have all rebate and yield reduction calculations mandated in the Tax Compliance Agreement been prepared for the current year?	☐ Yes ☐ No
	If No, contact Rebate Analyst and incorporate report or include description of resolution in the Tax-Exempt Bond File.	

Bond Compliance Officer: _____

Date Completed: _____

Unified Government of Wyandotte County and Kansas City, Kansas

Adopted: 6/5/2014

Debt and Securities Continuing Disclosure Matters Compliance Procedure

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I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Debt Coordinator.

II. Purpose:

Section 2.1. Purpose of Compliance Procedure. The Issuer is required under the Continuing Disclosure Undertaking to provide disclosures of certain financial information and operating data and to file notices of certain material events to the marketplace to facilitate informed secondary market trading in Bonds issued by the Issuer. The Issuer is committed to full compliance with the securities law requirements for all of its outstanding and future financings. This Compliance Procedure is adopted by the Governing Body to comply with Securities and Exchange Commission directives and to improve securities law compliance and documentation.

III. Applicability and Scope:

Section 2.2. Scope of Compliance Procedure; Conflicts.

This Compliance Procedure applies to all Bonds currently outstanding and all Bonds issued in the future. If the provisions of this Compliance Procedure conflict with a Continuing Disclosure Undertaking, the terms of the Continuing Disclosure Undertaking will supersede and govern in lieu of this Compliance Procedure.

Section 2.3. Amendments and Publication of Compliance Procedure.

This Compliance Procedure may be amended from time-to-time by the Governing Body. Copies of this Compliance Procedure and any amendments will be included in the permanent records of the Issuer.

IV. Policy:

BOND COMPLIANCE OFFER AND TRAINING

Section 3.1. Bond Compliance Officer Duties.

The Bond Compliance Officer is responsible for implementing this Compliance Procedure. The Bond Compliance Officer will consult with Bond Counsel, legal counsel to the Issuer, accountants, tax return preparers and other outside experts to the extent necessary to carry

out the purposes of this Compliance Procedure. The Bond Compliance Officer will report to the Governing Body as necessary regarding implementation of this Compliance Procedure and any recommended changes or amendments to this Compliance Procedure.

Section 3.2. Training.

(a) Training Programs. When appropriate, the Bond Compliance Officer and/or other employees of the Issuer under the direction of the Bond Compliance Officer will attend training programs offered by the SEC, the Issuer's Financial Advisor, Bond Counsel, or other industry professionals regarding securities law and continuing disclosure requirements applicable to the Bonds that are relevant to the Issuer.

(b) Change in Bond Compliance Officer. Any time an individual acting as the Bond Compliance Officer passes the responsibilities for carrying out the provisions of this Compliance Procedure to another individual, the Issuer will ensure the incoming individual acting as Bond Compliance Officer is trained on how to implement the policies and procedures included in this Compliance Procedure to ensure the Issuer's continued compliance with the provisions of this Compliance Procedure and all Continuing Disclosure Undertakings for any outstanding Bonds.

SET-UP AND ONGOING IMPLEMENTATION PROCESS

Section 4.1. Initial Set-Up.

As soon as practicable after adoption of this Compliance Procedure, the Bond Compliance Officer will prepare an Annual Compliance Checklist that lists:

(a) Each Bond issue that is subject to a Continuing Disclosure Undertaking;

(b) The filing deadline for any financial information or operating data required to be filed under the Continuing Disclosure Undertaking;

(c) A list of all required sections of any report required to be filed under the Continuing Disclosure Undertaking;

(d) A list of any material events required to be filed under the Continuing Disclosure Undertaking, in addition to the events described in the Rule;

(e) The status of the Issuer's compliance with all Continuing Disclosure Undertakings in effect during the prior five years.

Section 4.2. Prior to Issuance of Bonds.

(a) Review Offering Documents. The Bond Compliance Officer will review all preliminary official statements or other offering documents for any Bonds to determine whether the offering document accurately describes the Issuer's compliance with all Continuing Disclosure Undertakings in effect during the five years prior to the date of such offering document.

(b) Review Draft Continuing Disclosure Undertaking. The Bond Compliance Officer will consult with Bond Counsel to review each future Continuing Disclosure Undertaking. If necessary, the Bond Compliance Officer will confer with Bond Counsel and the Issuer's counsel regarding the meaning and scope of each obligation contained in the Continuing Disclosure Undertaking.

Section 4.3. After Issuance of Bonds – Update Annual Compliance Checklist.

As soon as practicable after the issuance of any new Bonds, the Bond Compliance Officer will be responsible for updating the Annual Compliance Checklist with respect to the new

Bonds and the obligations contained in the associated Continuing Disclosure Undertaking related to the new Bonds.

FILING PROCEDURES

Section 5.1. Disclosure Filings.

For each issuance of Bonds, the Bond Compliance Officer will prepare or will cause to be prepared the financial information and operating data required to be included in the Report to be filed by the Issuer with the MSRB on EMMA. The Bond Compliance Officer will cause the Report to be filed with the MSRB on EMMA within the time limits provided in the Continuing Disclosure Undertaking for the Bonds. If the Bond Compliance Officer has contracted with a third party to make Report filings on the Issuer's behalf, the Bond Compliance Officer will request and review proof that such filings have been made on the Issuer's behalf.

Section 5.2. Material Event Disclosure Filings.

For each outstanding issue of Bonds, the Bond Compliance Officer will review the Continuing Disclosure Undertaking to determine the "material events" that require prompt notice to be filed with the MSRB. Generally, the occurrence of any of the following events with respect to the Bonds represents a "material event:"

(1) principal and interest payment delinquencies;
(2) non-payment related defaults, if material;
(3) unscheduled draws on debt service reserves reflecting financial difficulties;
(4) unscheduled draws on credit enhancements reflecting financial difficulties;
(5) substitution of credit or liquidity providers, or their failure to perform;
(6) adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds;
(7) modifications to rights of bondholders, if material;
(8) bond calls, if material, and tender offers;
(9) defeasances;
(10) release, substitution or sale of property securing repayment of the Bonds, if material;
(11) rating changes;
(12) bankruptcy, insolvency, receivership or similar event of the obligated person;
(13) the consummation of a merger, consolidation, or acquisition involving the obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
(14) appointment of a successor or additional trustee or the change of name of the trustee, if material.

After obtaining actual knowledge of the occurrence of any event that the Bond Compliance Officer believes may constitute an event requiring disclosure, the Bond Compliance Officer will contact Bond Counsel to determine if notice of the event is required to be given to the MSRB under the Continuing Disclosure Undertaking. If it is determined that notice should be provided to the MSRB or is required to be provided to the MSRB by the Continuing Disclosure Undertaking, the Bond Compliance Officer will cause the appropriate notice to be

filed with the MSRB on EMMA within 10 business days after the occurrence of the event or as otherwise directed by Bond Counsel.

V. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

A. **Bonds** – means any bond, note, installment sale agreement, lease or certificate intended to be a debt obligation of the Issuer or another political subdivision or government instrumentality, subject to the Rule or for which the Issuer has enter into a Continuing Disclosure Agreement.

B. **Bond Compliance Officer** - means, with respect to the Issuer's Utility System Revenue Bonds, the Manager of Accounting and Finance/CFO of the Board of Public Utilities, and with respect to all other Governmental Tax-Exempt Bonds, the Issuer's Chief Financial Officer or, if the position of Chief Financial Officer is vacant, the person filling the responsibilities of the Chief Financial Officer for the Governing Body.

C. **Bond Counsel** - means a law firm selected by the Issuer to provide a legal opinion regarding the tax status of interest on Tax-Exempt Bonds as of the issue date or the law firm selected to advise regarding matters referenced in this Compliance Procedure.

D. **Compliance Procedure** - means this Compliance Procedure – Securities and Continuing Disclosure Matters.

E. **Continuing Disclosure Undertaking -** means the Continuing Disclosure Agreement(s), Continuing Disclosure Undertaking(s), Continuing Disclosure Instructions or other written certification(s) and agreements of the Issuer setting out covenants for satisfying the Issuer's requirements for providing information to the MSRB pursuant to SEC Rule 15c2-12 on an ongoing basis for one or more Bond issues.

F. **"EMMA" -** means the Electronic Municipal Market Access system for municipal securities disclosures established and maintained by the MSRB, which can be accessed at www.emma.msrb.org.

G. **Governing Body** - means the Commission of the Issuer.

H. **Issuer** - means the Unified Government of Wyandotte County/Kansas City, Kansas.

I. **MSRB** - means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the Securities and Exchange Commission in accordance with the Rule.

J. **Report** - means the Issuer's audited financial statements (or unaudited financial statements as permitted by the Continuing Disclosure Undertaking for the Bonds) and certain other financial information and operating data required to be filed with the MSRB for the Bonds. Such financial information and operating data shall be filed at least annually or more frequently as required by any Continuing Disclosure Undertaking.

K. **Rule** - means Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

VIII. Related Documents and References:

A. Debt Policy
B. Tax-Exempt Financing Compliance Policy

Unified Government of Wyandotte County and Kansas City, Kansas

Cash and Investment Policy

Commission Resolution: R-103-21

Last Adopted: 12/16/2021

Section 1. General Purpose Statement
The Board of Commissioners has authority to invest all funds held by or belonging to Wyandotte County/Kansas City, Kansas ("Unified Government" or "UG"). The purpose of this Cash Management and Investment Policy is to identify the policies and statements of the Unified Government regarding the safe and responsible management of the Unified Government funds~~,~~ and to authorize and establish procedures for the management and investment of Unified Government funds to achieve the Policy objectives.

Section 2. Legal Authority
The Unified Government Board of Commissioners is granted the authority to invest temporarily idle funds, i.e. those funds which are not immediately required for the purposes for which the moneys were collected or received and the investment of which is not subject to or regulated by any other statute, under K.S.A. 12-1675 and 12-1677b which also identifies the types of investments the Unified Government may purchase.

Section 3. Policy Statement
The policy of the Unified Government is to invest its funds in a manner which will provide a reasonable rate of return with the maximum security while meeting the daily cash flow demands of the Unified Government and conforming to all statutes governing the investment of such funds.

Section 4. Scope
This Cash Management and Investment Policy shall apply uniformly to all officials, employees, departments, agencies, representatives and authorized agents in the performance of their official duties and to the processing and management of all investment transactions of the Unified Government's idle funds. All participants in the investment process shall act responsibly as custodians of the public trust. Investment officials will conduct themselves as good stewards of public funds that will promote public confidence in the Unified Government's ability to govern effectively.

This Cash Management and Investment Policy applies to the Unified Government's cash management and investment activities primarily focused on idle funds and general obligation bond proceeds held by or under the control of the Unified Government. Debt service funds, reserve funds, and other financial assets held by various fiscal agents and trustees as provided under various bond ordinances are invested at the direction of the Unified Government but are not held by the UG nor under the direct control of the Director of Revenue/County Treasurer.

Section 5. Adoption and Annual Review
This Cash Management and Investment Policy shall be adopted by resolution of the Board of Commissioners. The Policy shall be reviewed on an annual basis by the Cash Management Committee

and shall be reviewed and approved annually by the Board of Commissioners. If it deems it necessary, the Cash Management Committee will recommend changes to this Policy to the Board of Commissioners. Any recommended modifications to the Policy must be reviewed and approved by the Board of Commissioners.

Section 6. Cash Management Committee; Delegation of Authority

A Cash Management Committee shall be established. The Cash Management Committee (CMC) shall consist of the following voting members: Unified Government's Chief Financial Officer, the Clerk, the Director of Revenue/County Treasurer, the Chief Counsel or designee and the following non-voting members: the Legislative Auditor or designee, Accounting Manager, Cash Manager and one member from the municipal advisory firm of the Unified Government. The Chief Financial Officer shall serve as the Chairperson of the CMC.

Responsibility for the operation of the investment program is delegated to the CMC which shall establish procedures and internal controls for the operation of the investment program consistent with this Policy.

Daily and routine investments of Unified Government idle funds will be made by the Chief Financial Officer or designee, under the guidelines set forth in this Policy and as recommended by the CMC.

Section 7. Investment Procedures

This Policy is administered through a separate set of written Investment Procedures, which should be referred to in conjunction with this Policy. The Cash Management Committee is hereby authorized to adopt written Investment Procedures consistent with this Cash Management and Investment Policy. Such Procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this Policy and the Procedures adopted by the Cash Management Committee. The Director of Revenue/County Treasurer shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials.

In the development of the system of internal controls, consideration shall be given to documentation of strategies and transactions, techniques for avoiding collusion, separation of functions, delegation of authority, limitations of authority, and custodial safekeeping.

Section 8. Staff Qualifications

A. The Unified Government shall hire a Cash Manager or shall retain an outside manager to manage investments. The Cash Manager will have the necessary qualifications to perform investment duties as outlined in the Cash Management and Investment Policy and the Cash Management and Investment Procedures and will be supervised by the Chief Financial Officer or designee.

B. Duties of the Cash Manager position include the following:
   1. Management of the short-term and long-term investment portfolios in accordance with K.S.A. 12-1675 and 12-1677b and amendments thereto, with any other applicable statutes or ordinances or resolutions, and with this Cash Management and Investment Policy and the Cash Management and Investment Procedures and amendments thereto;
   2. Tracking investment transactions; ensuring accuracy and security of investments, monitoring record keeping of investments;

3. Performing inspections on safekeeping receipts held as collateral to cover investments; alerting banks regarding insufficient collateral;
4. Prepare cash flow forecasts;
5. Generate investment performance statistics and activity reports; and
6. Other duties as assigned by the Chief Financial Officer or the Director of Revenue/Treasurer.

C. Specific qualifications include a bachelor's degree in Finance, Accounting, Economics, Business, or Public Administration and two years of progressively responsible investing or accounting experience, or any equivalent combination of education and experience sufficient to successfully perform the essential duties of the job. If the individual appointed to the Cash Manager position does not possess the requisite investment experience, the individual will attend government investment training approved by the Chief Financial Officer within one year of appointment.

Section 9. Investment Advisor

The Chief Financial Officer, with the approval of the Cash Management Committee, may appoint an independent Investment Advisor registered with the Securities and Exchange Commission pursuant to the Investment Advisers Act of 1940 and the rules adopted thereunder, or a "Municipal Advisor" as defined by Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, amending Section 15B of the Securities Exchange Act of 1934, and interpreted by the Securities and Exchange Commission in its final rules adopted September 10, 2013, to advise the Unified Government on investment activities. The Investment Advisor will be selected through a competitive process under the Unified Government's Procurement Code. The terms and conditions of such relationship shall be set out in a contract. The duties and responsibilities of the Investment Advisor at a minimum shall include the following.

1. Providing advice and analysis on the Unified Government's Investment Policy, portfolio management techniques, portfolio structures, and new investment securities and products;
2. Assistance in developing or improving and implementing cash flow modeling;
3. Providing advice on investment benchmarking and performance reporting;
4. Evaluation of the capabilities and usage of software utilized in management of and accounting for the investments;
5. Assisting in any investment related presentations to the Cash Management Committee or Board of Commissioners; and
6. Providing analysis, advice, and assistance on other investment-related matters, including investment of bond proceeds.

Section 10. Standards of Care

A. ***Prudence***

The standard of prudence to be used by investment officials shall be the "prudent person standard" and shall be applied in the context of managing an overall portfolio. 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 first the safety and liquidity of their capital

and next the probable income to be derived. If outside investment professionals are retained, they shall be held to the "prudent expert standard," that is, they shall exercise the judgment, care, skill, prudence and diligence, under the circumstances then prevailing, which persons of prudence, discretion and intelligence acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments so as to minimize the risk of large losses, unless, under the circumstances, it is clearly prudent not to do so, and not in regard to speculation but in regard to the permanent disposition of similar funds, considering the probable income as well as the probable safety of their capital.

The Chief Financial Officer, other investment officials, and the members of the CMC, when acting in accordance with the written Investment Procedures and the Cash Management and Investment Policy, and when exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

B. ***Ethics and Conflict of Interest***

Unified Government officers and employees authorized to perform investment duties shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or that could impair their ability to make impartial decisions. For purposes of this Policy, "officers and employees" means voting members of the Cash Management Committee and the Cash Manager; it shall not mean elected officials.

No officer or employee shall use his or her official position or office to obtain direct or indirect personal financial gain for himself or herself, his or her family, or any business in which the officer or employee has a financial interest. Officers and employees are governed by this Policy, the Unified Government Code of Ethics, and any applicable state laws.

Investment staff shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Unified Government.

Officers and employees shall disclose annually to the Legislative Auditor and to the Ethics Administrator any financial interest in financial institutions with which the Unified Government conducts business or any benefit which the officer or employee obtains from any Unified Government contract or from placement of an investment of Unified Government funds. For purposes of this Policy, "financial institution" means banks, savings banks, or savings and loan associations as defined in K.S.A. 12-1675a and amendments thereto. For purposes of this Policy, "financial interest" means (a) ownership or any interest or involvement in any relationship from which, or as a result of which, a person within the past year has received, or is presently or in the future entitled to receive, more than $5,000 per year, or its equivalent; (b) ownership of such interest in any property or any business as may be specified by the Ethics Commission; or (c) holding a position in a business such as an officer, director, trustee, partner, employee, or the like or holding any position of management. Financial interest does not include household operating accounts or a depository relationship with a financial institution.

Each financial institution in which the Unified Government deposits funds and each investment manager and each consultant retained by the Unified Government shall be notified of this

section of the Policy and shall conform to its provisions and shall not participate in any violation of this section or in any effort to influence any officer or employee to breach the standards of ethical conduct set forth in this section.

Section 11. Objectives

The primary objectives of the Unified Government investment activities, in priority order, shall be:

A. ***Safety***. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

1. *Credit Risk*
   Credit risk, the risk of loss due to the failure of the security issuer or backer, will be minimized by:

   a. Limiting investment to the safest types of securities;
   b. Pre-qualifying financial institutions, broker/dealers, intermediaries, and advisors with whom the UG will do business; and
   c. Diversifying the investment portfolio so that potential loss on individual securities will be minimized.

2. *Interest Rate Risk*
   Interest rate risk, the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, will be minimized by:

   a. Structuring the investment portfolio so that the securities mature to meet cash requirements of the general operating fund, thereby avoiding the need to sell securities prior to maturity; and
   b. Investing general operating funds primarily in shorter-term securities.

B. ***Diversification.***

1. *In General*
   It is the policy of the Unified Government to diversify its investment portfolio so as to protect its funds from material losses due to issuer defaults, market price changes, technical complications leading to temporary lack of liquidity, or other risks resulting from an over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

2. *By Institution*
   Investments will be diversified so that reliance on any one issuer or financial institution will not place an undue financial burden on the Unified Government in the event of default. Accordingly, no more than 25% of the total investment portfolio shall be with the same financial institution or issuer, except US treasuries, unless it would be prudent to do so under prevailing circumstances. If the above limit is exceeded, the Chief Financial Officer will notify the CMC.

3. By Instrument Type

Market and credit risk will be minimized by diversification among investment types. The following are maximum limits for the percentage of Unified Government investable funds to be invested in each investment type.

a.	Certificates of deposit	100%
b.	U. S. Treasury bills, notes or bonds	100%
c.	U. S. Government agency obligations	50%
d.	Kansas Municipal Investment Pool	50%
e.	Repurchase agreements	25/100%*
f.	Bank trust department municipal pools	25%
g.	Temporary notes or no-fund warrants	10%

Because of distortion created by deposit of proceeds from the sale of temporary notes issued by the Unified Government, measurement of the maximum limits on investments by institution and by instrument type for purposes of this subsection 11.B. shall occur at least one week after the deposit of such proceeds.

* NOTE: Investments in short term securities shall be limited to 10% of investable funds, and investments in repurchase agreements shall be limited to 25% of investable funds, except as set out below. While it is not the goal to invest 100% of investable funds in either short term securities or repurchase agreements, the ability to invest the maximum limit in these two investment types is recognized as an option in certain market circumstances when these investments offer higher returns than other investment types at minimal risk. The option to invest more than the 10% or 25% limit respectively will be used only when the Cash Manager determines, with the concurrence of the Chief Financial Officer and the Unified Government's municipal advisory firm, that it is advantageous and prudent to do so.

C. *Liquidity.*

1. The Unified Government's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements that might be reasonably anticipated without incurring material losses by structuring the portfolio so that securities mature concurrent with anticipated cash needs. Since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.

2. The Unified Government understands the importance of having sufficient funds invested in overnight sweep accounts to meet weekly payrolls, accounts payable, scheduled debt service, and extraordinary expenses that may occur, which may range from 10% to 25% of available investment funds.

3. It is important for a county government to have the necessary funds for the scheduled tax distributions to other governmental entities. In particular, liquidity is essential for the January and June tax distributions. Therefore, it is the policy of the Unified Government that such funds be held liquid to provide assurance as to the availability and

safety of these funds held on behalf of the other governmental entities under the Unified Government's trust.

D. ***Maturity.***

1. All investments shall be made to mature in accordance with cash needs identified in regularly prepared and updated cash flow forecasts. The Unified Government recognizes that the laddering of investments is a sound approach to mitigate short-term interest rate fluctuations. Additional considerations in the structuring of investments shall include:

   a. Review of economic and financial indicators, such as Federal Reserve monetary policy position statements and the U.S. Treasury yield curve; and

   b. Input from the Unified Government's municipal advisory firm.

2. The Unified Government has adopted the following maturity target ranges for its core investment portfolio. Core investments include all operating funds of the Unified Government and exclude bond proceed funds held by a bond trustee for the purpose of project construction, debt service payments, debt reserves or other escrow requirements.

a.	0 – 12 months	30% to 60%
b.	12 – 24 months	20% to 40%
c.	24 – 36 months	15% to 30%
d.	36 – 48 months	10% to 20%

   The maturity targets are provided as a guideline. Notwithstanding the above maturity target ranges, cash flow requirements and existing interest rate markets may dictate the need to adjust the timing of investment maturities.

4. The sale of securities before maturity shall require the prior approval of the Chief Financial Officer based on the following reasons:

   a. A security with declining credit quality may be sold early to minimize loss of principal.
   b. Liquidity needs require a security to be sold.
   c. It is advantageous to the portfolio to sell such securities.
   d. Financial failure of the issuer is likely.

5. As long as this Policy continues to be approved by the State Pooled Money Investment Board, the maximum maturity for investments shall be four years. Otherwise the maximum maturity for investments shall be two years.

E. ***Return on Investment.*** The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the UG's investment risk constraints, state statutes, cash flow characteristics of the portfolio, and

prudent investment principles. As a benchmark for risk-free investment transactions, the U.S. Treasury Bill rate for the Unified Government's total portfolio weighted average maturity term will be the minimum standard for the portfolio's rate of return. Return on investment is the last in importance compared to the safety, diversification, liquidity and maturity objectives described above.

Section 12. Performance Evaluation and Reporting

Investment performance shall be continually monitored and evaluated by the CMC. Investment performance statistics and activity reports will be generated by the Cash Manager. Summary investment reports will be provided quarterly to the Economic Development and Finance Standing Committee of the Unified Government Board of Commissioners, with copies to the County Administrator, the Unified Government Commission, and the Cash Management Committee.

Reports shall include but not be limited to information on interest received, interest earned, investment yield, types of investments, distribution by type of investments, maturity schedule by month, weighted average days to maturity, evaluation of portfolio to selected benchmark, and any other information deemed necessary by the Chief Financial Officer or requested by the County Administrator or the Board of Commissioners.

Section 13: Eligible Financial Institutions

A. *Minimum Qualifications for Depositories*

1. In order to ensure the safety of principal, the Unified Government shall deposit funds, including those designated for investment purposes, only in eligible financial institutions which meet the minimum criteria set forth below. Financial institutions failing to meet the minimum criteria shall not be considered eligible.

2. Financial institutions must meet the following minimum qualifications:

    a. The deposits of the financial institution are insured by the Federal Deposit Insurance Corporation (FDIC).

    b. The financial institution meets the criteria for eligibility under state law for active or idle funds as appropriate.

3. If a financial institution loses its eligibility under state law after Unified Government funds are deposited or invested, no additional funds shall be deposited in such institution. Funds shall be removed as quickly as is prudent under the circumstances, but funds invested with a prescribed time for maturity need not be withdrawn before such maturity.

B. *Depositories for Active Funds*

1. *Security Required.* If a financial institution is designated as an official depository for active funds, before any Unified Government funds are deposited, satisfactory security must be obtained for such deposits. Satisfactory security is as described in K.S.A. 9-1402, as amended, and this Policy.

2. *Selection Criteria.* In addition to the required criteria listed above, the Unified Government may also consider the following when selecting a financial institution as a depository for active funds:

   a. Full service capabilities
   b. Submission of financial statements and availability schedules
   c. Acceptable staff experience
   d. Statement of equal opportunity employment practices
   e. Extent of reinvestment of deposits in Wyandotte County.

3. *Competitive Selection.* The Chief Financial Officer shall solicit proposals prior to the designation of one or more depositories. The Unified Government's purchasing policies shall be followed when obtaining proposals on the Unified Government's depository specifications. Selection of the depositories shall be based on the capacity of an institution to perform the services required and on the most favorable terms and conditions for handling of Unified Government funds.

4. *Governing Body Designation.* K.S.A. 9-1401, as amended, requires the governing body of the Unified Government to designate by official action the financial institution or institutions, which shall serve as depositories of its active funds.

C. *Idle Funds*

1. *In General.* Idle funds shall be invested only in the manner set out in K.S.A. 12-1675 and 12-1677b, and amendments thereto, and in this Policy. Investment transactions shall only be conducted with:

   a. Qualified financial institutions which meet the minimum requirements contained in this Section 13 and the criteria for eligibility under state law; or
   b. Qualified primary government security dealers and broker/dealers as set out below.

2. *Certification.* In order to be qualified for investment of Unified Government idle funds, a financial institution, securities dealer, or broker/dealer must certify in writing that the person responsible for the investment has read and understood and agreed to comply with this Policy.

3. *Competitive Selection.* Investments of idle funds will be offered to all approved institutions and dealers who have requested to be on the list of interested bidders. Investments will be awarded through a competitive process involving solicitation of bids from qualified institutions and dealers.

   A list will be maintained of financial institutions authorized to provide investment services. In addition, a list will be maintained of approved primary government security dealers and broker/ dealers.

4. *Primary Government Securities Dealers and Broker/Dealers.*
Investment transactions may be conducted with primary government securities dealers which report to the market report division of the Federal Reserve Bank of New York or any broker-dealer which is registered in compliance with the requirements of Section 15 or 15C of the Securities Exchange Act of 1934 and registered pursuant to K.S.A. 17-12a401, and amendments thereto.

In order to be qualified to conduct investment transactions with the Unified Government, broker/dealers must meet the minimum requirements for credit worthiness established by the Kansas Pooled Money Investment Board, including minimum capital requirements and years of operation, and must be approved by the Cash Management Committee.

All broker/dealers who wish to become qualified for investment transactions must supply to the Chief Financial Officer on an annual basis the following items as appropriate:

a. A copy of the most recent audited annual financial statement;
b. If requested by the Unified Government, a copy of the most recent, unaudited annual financial statement;
c. Proof of Financial Industry Regulatory Authority (FINRA) certification;
d. Proof of state registration with the Kansas Securities Commission;
e. Completed broker/dealer questionnaire (non-primary dealers only);
f. Business resume of individual assigned to UG account; and
g. Notice of any regulatory action taken against the broker/dealer.

5. *Safekeeping and Custody*.
All security transactions, including collateral for repurchase agreements, shall occur on a delivery versus payment basis. This ensures that securities are deposited in the eligible financial institutions prior to the release of funds. Safekeeping and custody agreements will be maintained with third-party financial institutions. All securities, including those acquired by repurchase agreements, shall be perfected in the name of the Unified Government and shall be delivered to a third-party custodian designated by the Unified Government and evidenced by safekeeping receipts.

Section 14. Authorized Investments

A. ***Idle Funds***

The investments authorized for the idle funds (those funds not immediately required for the purposes for which the moneys were collected) under this Policy shall be in conformance with K.S.A. 12-1675, K.S.A. 12-1677b, and amendments thereto, and any other applicable statutes or ordinances or resolutions and amendments thereto. As long as this Policy continues to be approved by the Kansas Pooled Money Investment Board, the investments permitted by K.S.A. 12-1677b shall be authorized investments under this Policy. For purposes of this Policy, "investment rate" means a rate which is the equivalent yield for United States government securities having a maturity date as published in the Wall Street Journal, nearest the maturity date for equivalent maturities. The 0-90 day rate shall be computed on the average effective federal funds rate as published by the Federal Reserve system for the previous week.

If for any reason this Policy is not approved by the Kansas Pooled Money Investment Board, the investments permitted by K.S.A. 12-1675 shall be the only authorized investments under this Policy until such time as this Policy obtains the approval of the Kansas Pooled Money Investment Board.

As long as this policy continues to be approved by the Kansas Pooled Money Investment Board, the following are authorized investments, pursuant to K.S.A. 12-1675 and 12-1677b. The maximum maturity for investments under this subsection shall be four years.

1. *United States Treasury and Agency Securities.* Direct obligations of, or obligations that are insured as to principal and interest by, the United States of America or any agency thereof and obligations and securities of United States-sponsored enterprises which under federal law may be accepted as security for public funds, except that such investments shall not be in mortgage-backed securities. Investments under this paragraph shall be limited to securities which do not have any more interest rate risk than do direct United States government obligations of similar maturities. For purposes of this subsection, "interest rate risk" means market value changes due to changes in current interest rates.

2. *Interest-bearing Time Deposits.* In any banks, savings and loan associations, and savings banks which have a main or branch office in Kansas.

3. *Repurchase Agreements.* With banks, savings and loan associations, and savings banks which have a main or branch office in Kansas or with a primary government securities dealer which reports to the market reports division of the Federal Reserve Bank of New York for direct obligations of, or obligations that are insured as to principal and interest by, the United States government or any agency thereof and obligations and securities of United States government-sponsored enterprises which under federal law may be accepted as security for public funds.

4. *Temporary Notes Issued by the Unified Government.*

5. *Municipal Investment Pool Fund.* The fund established in K.S.A. 12-1677a and amendments thereto and managed by the Kansas Pooled Money Investment Board.

6. *Multiple Municipal Client Investment Pools.* Managed by the trust departments of banks which have offices located in Wyandotte County or with trust companies incorporated under the laws of Kansas which have contracted to provide trust services under K.S.A. 9-2107, and amendments thereto. Moneys invested under this paragraph shall be secured as provided in K.S.A. 9-1402, and amendments thereto, and this Policy.

B. ***Local Emphasis***

1. Subject to the other requirements of this Policy, funds available for investment under this section will be offered first to eligible financial institutions with a main or branch office located in Wyandotte County. If such financial institutions cannot or will not make the investments available at interest rates equal to or greater than the investment rate as defined in K.S.A. 12-1675a, and amendments thereto, or if such financial institutions are limited from bidding on the investment by the diversification requirements of this Policy,

then the funds may be offered to other eligible financial institutions or entities permitted under this Policy.

2. Notwithstanding any other requirements of this Policy, the Unified Government will offer $235,000 to every financial institution with a main or branch office located in Wyandotte County if such financial institutions will make the investment at interest rates equal to or greater than the investment rate as defined in K.S.A. 12-1675a, and amendments thereto, at a maturity term to be determined by the Unified Government.

C. ***Investment of Bond Proceeds***

The Unified Government will invest proceeds of bonds (other than industrial revenue bonds for which the Unified Government is merely a conduit issuer) and temporary notes in conformance with K.S.A.10-131, and amendments thereto. The following lists the investments, which the Unified Government will consider, and which shall be authorized for the investment of bond proceeds:

1. Investments authorized for idle funds by K.S.A. 12-1675 and this Policy.

2. The municipal investment pool established pursuant to K.S.A. 12-1677a.

3. Direct obligations of the United States government or any agency thereof;

4. Temporary notes issued by the Unified Government.

5. Interest-bearing time deposits in commercial banks located in Wyandotte County.

6. Obligations of the Federal National Mortgage Association, Federal Home Loan banks and Federal Home Loan Mortgage Corporation.

7. Repurchase agreements collateralized by direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or the Federal Home Loan Mortgage Corporation.

8. Investment agreements with or other obligations of a financial institution, the obligations of which at the time of investment are rated in either of the three highest rating categories by Moody's Investors Service or Standard and Poor's Corporation;

9. Investments in shares of units of a money market fund or trust, the portfolio of which is comprised entirely of direct obligations of the U.S. government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.

10. Receipts evidencing ownership interest in securities or portions thereof in direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.

11. Municipal bonds or other obligations issued by any municipality of the State of Kansas as defined in K.S.A. 10-1101, and amendments thereto, which are general obligations of the municipality issuing the same.

12. Bonds of any municipality of the State of Kansas as defined in K.S.A. 10-1101, and amendments thereto, which have been refunded in advance of their maturity and are fully secured as to payment of principal and interest thereon by deposit in trust, under escrow agreement with a bank, of direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.

13. No moneys shall be invested in a derivative as that term is defined in K.S.A. 10-131, and amendments thereto.

D. ***Arbitrage***

The Internal Revenue Code provides that on a periodic basis the Unified Government is required to compute rebate on each bond issue. Rebate is the calculated dollar amount representing the difference between what the issuer actually earned from the investment of certain funds related to the bond issue and the amount the issuer would have earned had those same funds been invested at an interest rate equal to the yield on the bond issue. Absent an exception to rebate, the Unified Government is required to pay or "rebate" to the United States the dollar amount representing these excess earnings.

For each bond issue, rebate must be calculated and paid at least once every five years and within 60 days after the last bond of the issue is paid. Payment of rebate is a condition to maintaining the tax-exempt status of each bond issue, and failure by the Unified Government to comply with the rebate requirements may cause the interest on an issue of bonds to become taxable, retroactive to their date of issuance.

The Unified Government's investment position is to pursue the maximum yield on investments without jeopardizing the tax-exempt status of the bonds. To the extent possible, the Unified Government will seek to comply with applicable exceptions to rebate and when necessary rebate any excess earnings to the United States. The potential rebate of excess earnings will not influence the Unified Government's investment policies.

Section 15. Collateral Requirements

A. ***Full Collateralization Required.*** All Unified Government deposits shall be fully insured or collateralized at all times.

B. ***Initial Placement*****.** Moneys to be deposited in financial institutions shall not be released until the financial institution has executed and adopted a security agreement and required custodial agreements.

C. ***Allowable Collateral***. Acceptable collateral for Unified Government deposits, including idle fund investments, as permitted by K.S.A. 9-1402, and amendments thereto, shall be limited to:

1. Except as otherwise set out in this subsection C.1., the financial institution may pledge or assign securities owned directly or indirectly by it, the market value of which is equal to 105% of the total deposits at any given time. The following are allowable securities:

    a. Direct obligations of or obligations that are insured as to principal and interest by, the United States or any agency thereof.

    b. Obligations including letters of credit and securities of United States-sponsored corporations which under federal law may be accepted as security for public funds, subject to the following restrictions:

        (1) The letter of credit must be in the format acceptable to the Director of Revenue.

        (2) The Unified Government must be designated as the irrevocable and unconditional beneficiary of the letter of credit.

        (3) The issuer and the depository bank must notify the Director of Revenue by certified or registered mail at least 45 days prior to the cancellation or the non-renewal of a letter of credit.

        (4) The issuer may not provide letters of credit for any one depository bank in an amount which exceeds ten percent of the issuer's capital and surplus.

        (5) If a letter of credit issued by the Federal Home Loan Bank is to be pledged as collateral, the amount of the letter of credit shall be equal to 100% of the deposits to be collateralized plus the interest expected to be received by the Unified Government upon maturity of the investment.

2. The following securities may be used as collateral only if the financial institution pledges or assigns them in an amount, the market value of which is equal to 125% of the Unified Government deposits. Not more than 5% of the Unified Government's total idle funds portfolio may be collateralized by the following securities.

    a. Bonds of any Kansas municipality which have been refunded in advance of their maturity and are fully secured as to payment of principal and interest thereon by deposit in trust, under escrow agreement with a

bank, of direct obligations of, or obligations the principal of and the interest on which are unconditionally guaranteed by the United States.

b. Bonds of the State of Kansas.

c. General obligation bonds of any Kansas municipality.

d. Revenue bonds of any Kansas municipality if approved by the state bank (or savings and loan) commissioner and which are rated at least Aa by Moody's Investors Service or AA by Standard and Poor's Corporation Bonds secured by revenues of a utility which has been in operation for less than three years will not be accepted as collateral.

e. Temporary notes of any Kansas municipality which are general obligations of the municipality issuing the same.

f. Warrants of any Kansas municipality, the issuance of which is authorized by the State Court of Tax Appeals and which are payable from the proceeds of a mandatory tax levy.

g. Commercial paper that does not exceed 270 days to maturity and which has received one of the two highest commercial paper credit ratings by a nationally recognized investment rating firm.

3. For overnight repurchase agreements in which the Unified Government is the buyer, the seller shall deliver the following securities to the custodian for the Unified Government in the amount of 102% of the market value of the securities on the purchase date:

a. Direct obligations of or obligations that are insured as to principal and interest by the United States or any agency thereof, or

b. Obligations and securities of U.S. government-sponsored corporations which under federal law may be accepted as security for public funds, subject to any restrictions contained in Section C.1.b. above.

D. ***Peak Period Agreements.*** Peak-period agreements permitted under K.S.A. 9-1403 are not permitted under this Policy.

E. ***Collateral Substitution.*** Collateralized investments often require substitution, additions and/or deletions of collateral. Any financial institution requesting these actions must contact the Chief Financial Officer or the Director of Revenue/County Treasurer. Substitution of collateral shall be required whenever, in the opinion of the Unified Government Chief Financial Officer, the collateral no longer satisfies or complies with the security requirements established under this Policy.

F. ***Valuation of Collateral.*** For purposes of compliance with this section, all collateral shall be priced on a market value basis no less then monthly. Collateral requirement is

defined as the outstanding amount of Unified Government funds deposited plus accrued interest thereon less federal deposit insurance coverage.

G. ***Collateral Compliance Report.*** Each financial institution with Unified Government deposits shall submit monthly to the Chief Financial Officer or the Director of Revenue/County Treasurer, or more frequently if requested, a report documenting the institution's compliance with the collateral requirements of this Policy.

H. ***Custodial Agreement.*** Each depository bank depositing securities with a custodial bank shall enter into a written custodial agreement with the custodial bank and the Unified Government for the safekeeping of the securities.

I. ***Failure to Meet Collateral Requirements.*** If a depository bank fails to meet requirements established by this Policy, the depository bank shall be offered the following options:

1. Close the account and return to the Unified Government all principal and accrued interest without penalty; or

2. Convert the deposit to a repurchase agreement under terms acceptable to the Unified Government.

Unified Government of Wyandotte County and Kansas City, Kansas

Adopted: 04/24/2014

Local Economic Development Policy

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Economic Development Department. This policy shall be administered on behalf of the County Administrator by the Director of Economic Development and the Chief Financial Officer.

II. Purpose:

The Unified Government strives to foster an environment in which small and large businesses thrive, jobs are created, redevelopment continues, tourism grows, and businesses locate in the community.

The Economic Development Department is committed to working for:

a. Increased job opportunities for local residents,
b. Increasing the tax base of the community in order to continue to provide high quality services to businesses and citizens,
c. Creating a quality of life characterized by stable neighborhoods and diverse opportunities
d. Diversifying the local economy with growth in new technology, service sector, and tourism industries

III. Applicability and Scope:

This policy shall apply to all economic development activity under the control of the Mayor and the Board of Commissioners.

IV. Policy:

1. **Incentives** - The primary development incentives include the following:

A. Community Improvement District (CID) - Under Kansas Statute KSA 12-6a29 cities may create districts that help to fund community improvement. The Unified Government has done so through Community Improvement Districts (CID). A CID is an area within which businesses pay an additional sales tax (typically 1% or less) or a special assessment that fund improvements within that district.

B. Transportation Development District (TDD) - A Transportation Development District (TDD) is a special taxing district whereby a petitioner of 100% of the landowners in an area request either the levy of special assessments or the

imposition of a sales tax of up to 1% on goods and services sold within a given area. Upon creation of a TDD by a municipality, the revenue generated by TDD special assessments or sales tax under Kansas law may pay the costs of transportation infrastructure improvements in and around the new development.

C. **Economic Development Exemption (EDX)** - Article 11. Sect. 13 of the Kansas Constitution allows the counties of Kansas to grant exemptions of ad valorem taxes (property taxes) for business up to 10 years. There are certain qualifications these businesses must meet. The property (real or personal) must be used exclusively for manufacturing articles of commerce, conducting research or development, or storing goods which are sold or traded in interstate commerce.

D. **Investment Revenue Bonds (IRB)** - Investment Revenue Bonds (IRBs) are used in Kansas to finance acquisition and construction of a broad variety of industrial, commercial and industrial properties under K.S.A. 12-1740 et seq on behalf of private businesses or non-profit agencies. IRB's require a governmental entity (the Unified Government) to act as the "Issuer" of the bonds, who will hold an ownership interest in the property for as long as the IRBs are outstanding. The businesses gain several benefits with the use of IRB's including the possibility of tax exemption.

E. **Neighborhood Revitalization Program (NRA) - Tax Rebate Program** - The Unified Government Board of Commission is offering tax rebates to homeowners, non-occupying developers, retail, commercial, and industrial businesses who make significant improvements to their property. The Neighborhood Revitalization Tax Rebate Program provides owners within the designated area the opportunity to receive a rebate of up to 95% of the additional property taxes attributed to the property improvements. The Tax Rebate Program is a refund of the additional taxes paid because of a qualified improvement. The rebate applies only to the additional taxes resulting from the increase in the assessed value of the property due to the qualified improvement. The property taxes prior to the improvement will continue to be payable. Taxes must be paid when they are due, then a rebate check will be issued.

F. **Revolving Loan Fund (RLF)** - The Unified Government recognizes the needs of the small business community. The Revolving Loan Fund (RLF) provides a funding source to assist small businesses. Summarized below are the basic loan types.

    a. Real Estate Loan – Up to 15-year term,
    b. Machinery & Equipment Loan – Up to 10-year term,
    c. Working Capital – Up to 3 years,
    d. Maximum Loan of $200,000

G. **Sales Tax Revenue Bonds (STAR Bonds)** - Sales Tax Revenue (STAR) Bonds allow the Unified Government to issue bonds to finance certain authorized expenditures (primarily land acquisition and infrastructure) for the development of major commercial, entertainment and tourism areas and use the sales and transient guest tax revenues generated by the development towards debt service. The issuance of STAR Bonds requires approval by the Kansas Department of Commerce and

represents a partnership with the State, as both local and state revenues may be pledged for the development project. The Village West development in Western Wyandotte County, is an example of a successful STAR Bond financed project.

H. Low Income Housing Tax Credits, Section 42- The Tax Credit Program does not provide loans or grants but provides a tax incentive to owners of affordable rental housing. The incentive is an annual tax credit (a dollar for dollar reduction in the tax payer's federal taxes) earned in the initial ten years following when the units are placed in service assuming program requirements are met. A developer markets or "syndicates" the credits allocated to the development to investors whose contributions are used as equity in the development's financing plan.

I. Tax Increment Financing (TIF) - A Tax Increment Financing (TIF) District allows the Unified Government to work with private developers to authorize redevelopment projects in blighted areas in accordance with State statutory requirements as set forth in K.S.A 12-1770a. TIF financing allows for a development project to access the incremental property and/or sales tax revenues generated by the project. TIF Districts may exist for up to twenty (20) years per project. In accordance with Kansas Laws, these funds may only be used for TIF-eligible expenses, which include but are not limited to: Land Acquisition & Relocation (of families), Public Improvements (curb, sidewalks, streets, lighting), Site Preparation (demolition), Utilities, and Sanitary and Storm Sewers.

2. Police Directives - To supplement the statutory guidelines, staff will also adhere to the following Policy Directives:

a. Feasibility Studies – shall be conducted to account for market fluctuations which could negatively impact revenue generation.
b. Bonding options – structure as pay-as-you-go as opposed to GO, if feasible; consider taxable issuance of debt to require minimum tax payments.
c. Performance measures:
    i. Require certain conditions be met prior to approval of Project Plan.
    ii. Require certain conditions be met prior to debt issuance or reimbursement.
d. Minimize Project investment from Property and Sales tax payments.
e. Institute a "sunset" provision for timing between District approval and Project Plan approval.
f. As part of Development, segregate and quantify the dollar amount used for Public infrastructure improvements.
g. Separate criteria will be applied to those Developers who are involved with a failed TIF, and yet are proposing a new TIF project.

3. Recourse Actions - For TIF projects that are underperforming, the following Recourse Options may be considered:

a. Restart TIF
b. NRA Policy adjustments
c. Refinance Bond Debt
d. Termination recommendations
e. Development Agreement shall contain non-compliance actions

f. Modify Project Plan
g. Option to take property or part of Development area

V. Quality Control and Quality Assurance:

It is the responsibility of the Director of Economic Development and the Chief Financial Officer to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy. These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

To be provided upon request.

VIII. Related Documents and References:

A. Tax Abatement Policy
B. Debt Policy
C. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Adopted: 10/21/2010

Tax Abatement Policy

Authority:
The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Economic Development Department. This policy shall be administered on behalf of the County Administrator by the Director of Economic Development and the Chief Financial Officer.

I. Purpose:

This Tax Abatement Policy is designed to create a positive business environment to stimulate economic growth and development in order to encourage capital investment, employment opportunities, and quality services for the benefit of the community. The objectives of the Tax Abatement Policy are described below:

a) Attract and retain quality businesses for the community,
b) Add and retain employment opportunities for Residents,
c) Attract major projects to impact local tax base,
d) Diversify the local economy,
e) Create opportunities in older distressed areas of the community,
f) Ensure equal opportunities for minority, women, and locally owned businesses,
g) Reward quality environmental design

II. Applicability and Scope:

This policy shall apply to all economic development activity under the control of the Mayor and the Board of Commissioners for the City of Kansas City, Kansas ("City").

III. Policy:

1. **Policy Statement** - To meet the economic goals of the community, it shall be the policy of the Unified Government to typically provide a 45% real property tax abatement for portions of a Project that qualify for tax abatement under Kansas law so long as the Project meets the criteria established by the Unified Government. Depending how the tax abatement is structured over the term, tax abatement for a Project may exceed an overall average of 45%. It shall be the policy of the Unified Government that, regardless of the percentage amount of bonus provisions an applicant may be eligible for, the maximum percentage of abatement provided for any Project shall not exceed 75% for 10 years.

It shall also be the policy of the Unified Government that economic development Projects pay their fair share of property tax, special improvement district assessments, and cost of utility services. Economic development Projects shall have a positive financial impact on the community, and the Unified Government reserves the right to approve the cost-benefit analysis model used to determine the financial impact. The Board of Commissioners shall consider the following factors when granting property tax incentives pursuant to Section 13 of Article 11 of the Kansas Constitution and K.S.A. 12-1740 et seq. and 79-201a.

a. **Existence of Economic Benefit.** The Project must add to the local economy. Evaluation criteria to be used in determining benefit to the community shall include but shall not be limited to the following: the amount of Capital Investment; whether the Project produces value-added products and services; number of jobs created and associated payroll; and whether the Project provides a positive fiscal impact and economic impact.
b. **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. Additional considerations may include whether the Project has the effect of supporting or spurring other development and whether a Project would help achieve successful completion of an existing commercial or industrial park or the development of a new commercial or Industrial enterprise.
c. **Compatibility with Adopted Plans**. All Projects 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. When evaluating proposed Projects, the Unified Government will consider a variety of factors to determine compliance, including compatibility of the location of the business with land use and development plans of the Unified Government and the availability of existing infrastructure facilities and essential public services.
d. **Excluded Businesses.** In addition to the uses of property prohibited by K.S.A. 79-201 (a) *Second*, the following uses shall not be eligible for property tax abatement: car wash, day care, private school, veterinary clinic, storage facility, and branch bank offices. The Unified Government may, at its sole discretion, waive any of these prohibitions if the applicant demonstrates compelling and unique circumstances regarding its Project.
e. **Maintain Existing Tax Base.** To facilitate new development, the Unified Government shall assist new industries that invest in new buildings and building expansion. However, the amount of property taxes or special assessments on the existing land and facilities shall under no circumstances be reduced for new development Projects.
f. **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.

IV. Definitions and Acronyms:

For purposes of this Tax Abatement Policy, when used in this Policy, the following words shall have the following meanings. Additional definitions may be added in exhibits to this Policy.

1. **ABATEMENT**: The difference between the amount of ad valorem property taxes an entity would pay if there were no abatement granted and the amount required to be paid as payments in lieu of taxes. For example, if the taxes required with no abatement were $5,000, and the required in lieu payments were $3,000, the "abatement" would be $2,000.
2. **APPLICANT**: Any person, firm, or entity making application to receive private activity conduit financing and/or requesting tax abatement.
3. **BOND COUNSEL**: That firm or individual designated by the Unified Government to handle legal and financial matters and issues associated with the issuance of temporary notes and bonds by the Unified Government.
4. **CAPITAL INVESTMENT**: Capital investment shall include expenditures for land, buildings, or personal property subject to ad valorem taxation.
5. **ECONOMIC DEVELOPMENT EXEMPTION or EDX**: For purposes of abatement pursuant to the Kansas Constitution, this term shall mean the establishment of a new business or the expansion of an Existing Business, engaged in manufacturing commodities which are sold or traded in interstate commerce.
6. **EXISTING BUSINESS**: A business shall be an "Existing Business" if it has had facilities and operations in Wyandotte County for a period of not less than one year. All other businesses shall be "New Businesses."
7. **LEED CERTIFICATION**: A third party green building certification program developed by the U.S. Green Building Council that offers validation of a Project's green features and verifies that the building is operating exactly the way it was designed to.
8. **LOCAL BUSINESS ENTERPRISE or LBE:** A business headquartered or that maintains a major branch that performs the significant functions of the business in Wyandotte County, or businesses of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of an individual residing in Wyandotte County, Kansas.
9. **MINORITY BUSINESS ENTERPRISE or MBE**: A business of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of one or more minority individuals and which business is certified as a Minority Business Enterprise under Article V of Chapter 18 of the Unified Government Code. A "minority individual" is as defined in Article V of Chapter 18 of the Unified Government Code.
10. **NEW BUSINESS**: Any business which is not an Existing Business.
11. **PRIVATE ACTIVITY BONDS or BONDS**: The financing or refinancing of Projects, including but not limited to buildings, equipment, furniture and fixtures, and related capital items by bonds or other debt obligations issued by the Unified Government where the Projects are owned by or leased to a private entity and the debt service on such bonds or other obligations is paid or secured by a private entity.
12. **PROJECT:** The purpose for which issuance of the Private Activity Bonds/or an EDX abatement is being requested.
13. **RESIDENT**: An individual residing in Wyandotte County, Kansas.
14. **WOMEN BUSINESS ENTERPRISE or WBE**: A business of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day

management is under the control of one or more women who are citizens or lawful permanent residents of the United States and which business is certified as a Woman Business Enterprise under Article V of Chapter 18 of the Unified Government Code.

V. Abatement Criteria and Adjustments

Adjustments made to increase the total amount of abatement are intended to be provided as an extra incentive to exceed certain criteria when others may not be met and to fulfill certain goals of the community. The following are the criteria for abatement and adjustments to the total amount of abatement.

a. **Project Investment Bonus.** It is the goal to strengthen the local economy through the growth of the local tax base. Capital Investments produce a long-term tax benefit to the community; therefore a major Project may be eligible for an additional abatement percentage determined by the level of capital investment. To be eligible for the Project Investment Bonus, the Project's construction labor costs must comply with the provisions of the Davis-Bacon Act, 40 USC 276(a). Depending upon the Project's capital investment, an increase in the abatement may be considered as follows:
    1. Capital Investment of up to $24,999,999 may receive a bonus of up to 5%,
    2. Capital Investment of $25,000,000 to $49,999,999 may receive a bonus of up to 10%,
    3. Capital Investment of $50,000,000 and above may receive a bonus of up to 15%.
b. **Target Area Bonus**. It is a goal to encourage development/ redevelopment in distressed areas of the community. Strong consideration will be given for a business that will be located in a targeted area for economic development or redevelopment. An abatement adjustment of up to 10% may be considered for Projects that locate in the targeted area. The Target Area is defined in Exhibit A of this document.
c. **Targeted Industries.** It is a goal to attract and retain certain targeted industries for the community due to their long term economic impact. An abatement adjustment of 5% to 15% may be considered for Projects that are in targeted industries. The current targeted industries generally include Class A office, high technology and bioscience-related businesses and development. The attached list of Targeted Industries and associated abatement bonuses are defined in Exhibit B of this document.
d. **Residency Bonus:** It is a goal to create new employment opportunities for community Residents. An abatement adjustment from 5% to 10% will be considered depending on the percentage of Wyandotte County Residents employed by the company receiving tax abatements; the required percentage of Wyandotte County Residents and the associated abatement percentage are attached in Exhibit C of this document. To be considered for this abatement bonus a minimum of 35 total jobs must be created in the first year of operation. Existing Businesses which apply for abatement will be examined for the amount of existing Wyandotte County Residents currently employed in operations, as well as commitment for new hires due to the Project receiving abatement. To maintain this abatement bonus, the company will be required to provide an annual certification of the number of Wyandotte County Residents employed.

e. **Minority, Women, and Locally Owned Businesses Bonus:** It is a goal to give opportunities for the utilization of Minority, Women, and Locally Owned Business where available and applicable. A bonus of 5% to 10% may be given depending on the participation of MBE, WBE, and LBE in the construction of the Project receiving tax abatement; the attached list of MBE, WBE, LBE percentages and associated abatement bonuses are defined in Exhibit D of this document. It is the intent that the designated percentages for each of MBE, WBE, LBE categories are achieved, but an adjustment may be made for a designated level of cumulative participation by MBEs, WBEs, and LBEs.

f. **Environmental Design Bonus.** It is a goal to create quality and sustainable developments/structures throughout the City. The City, at its sole discretion, may require higher design standards for the design of buildings and materials used for Projects receiving property tax abatement. An abatement adjustment will be given to businesses whose new construction achieves U.S. Green Building Council LEED Certification. This abatement adjustment shall range from 5% to 10% given the level of LEED Certification. The levels of certification and associated bonuses are defined in Exhibit E of this document.

VI. Term of Abatement

The abatement period for a Project approved under this Policy will be determined by the amount of new Capital Investment in the City. Capital Investment shall include expenditures for land, building, or personal property subject to ad valorem taxation.

a. **Existing Businesses**. The normal term of abatement for each Project where the applicant is an Existing Business is determined according to the following schedule, unless a different term is established by the Board of Commissioners:

Capital Investment	***Normal Term***
$3,999,999 or less	5 years
$4,000,000 or greater	10 years

b. **New Businesses**. The normal term of abatement for each Project where the applicant is a New Business is determined according to the following schedule, unless a different term is established by the Board of Commissioners:

Capital Investment	***Normal Term***
$5,999,999 or less	5 years
$6,000,000 and greater	10 years

c. **Commencement of Abatement.** The abatement term for Projects under authority of Section 13 of Article 11 of the Kansas Constitution shall begin in the calendar year after the calendar year in which the business commences its operations or the calendar year in which expansion of an Existing Business is completed, as the case requires. The abatement term for Projects under authority of K.S.A. 12-1740 through 12-1749 and 79-201a shall begin in the calendar year after the calendar year in which the Private Activity Bonds are issued. Projects which include multiple phases shall have an expiration date for the commencement of the term of the abatement for all phases as determined by the Board of Commissioners at the time of the adoption of the Resolution of Intent.

VII. Procedure

The Unified Government will consider granting a tax exemption pursuant to this Policy after receipt of a complete application from the applicant in a form prescribed by the Unified Government together with the application fee. The application shall be submitted in sufficient time for staff to follow established procedures for publication of notice, to review the Project's preliminary site plans and building elevations, to prepare a fiscal impact analysis, and to contact the school district within which the property proposed for exemption is located. The Project's site plans and building elevations are subject to final approval to ensure that they are similar to the preliminary plans and elevations submitted.

Based on each application and such additional information as may be requested by the Unified Government, the Unified Government shall prepare or cause to be prepared a fiscal impact analysis of the proposed exemption on the City, County, and State of Kansas, which analysis shall be used by the Board of Commissioners in considering the request for abatement.

Prior to formal action on each Resolution of Intent, the Board of Commissioners shall conduct a public hearing thereon, to be scheduled at least seven days after publication of notice.

VIII. Performance Agreement

a. **Continued Compliance.** Any tax exemption/abatement granted pursuant to this Policy shall be accompanied by a performance agreement between the applicant and/or lessee and the Unified Government. Any tax exemption or abatement is subject to annual review and determination by the Unified Government County Administrator that the conditions qualifying the business for the exemption or abatement continue to exist. The Unified Government at any time may review information provided by the company, lessee, or State of Kansas, or may request additional information to determine compliance with the performance agreement. If the Board of Commissioners finds that the business or Project is not in compliance, then the tax exemption or abatement may be modified pursuant to the performance agreement or eliminated as the Board of Commissioners deems appropriate. The County Assessor and the Board of Tax Appeals shall be notified of such action. Each performance agreement shall contain a notice and waiver disclosing to each applicant that the Unified Government reserves the right to grant future tax exemptions or abatements on comparable Projects in amounts different than the exemption or abatement granted to such applicant. Such notice and waiver shall include a provision that the applicant waives any right to request a modification or amendment of such exemption or abatement based upon such differences.
b. **Claw backs.** Each performance agreement for a Project shall provide that the percentage of property tax abatement shall be scaled back to the term provided for in this Policy if, within three years after the issuance of the Private Activity Bonds, the applicant has not incurred the required Capital Investment.
c. **Utilization of UG Services.** The performance agreement shall require that the company receiving the property tax abatement (or any other user of the property) utilize solid waste services provided by the Unified Government. This requirement shall not apply to

any user if the user demonstrates that solid waste services provided by the Unified Government are not adequate to serve such user's reasonable needs.

d. Fee Schedule. The Fee Schedule for applications, issuance, and monitoring is contained in Exhibit F of this document. Such Fee Schedule shall apply to both Private Activity Bonds and EDX abatement requests. The Fee Schedule will be made available upon request.

IX. Authority of UG Commission

The Board of Commissioners reserves the right to deviate from this Policy, but not any procedure set forth in this Policy or any other procedural requirements of State law, when it considers such action to be of exceptional benefit to the Unified Government or extraordinary circumstances prevail that the Commission believes such deviation is in the best interests of the Unified Government.

X. Quality Control and Quality Assurance:

It is the responsibility of the Director of Economic Development and the Chief Financial Officer to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy. These policies will be reviewed at least annually and updated on an as-needed basis.

XI. Metrics:

To be developed and managed accordingly.

XII. Related Documents and References:

A. Local Economic Development Policy
B. Debt Policy
C. County Administrator policies as applicable

EXHIBIT A
Target Area Bonus

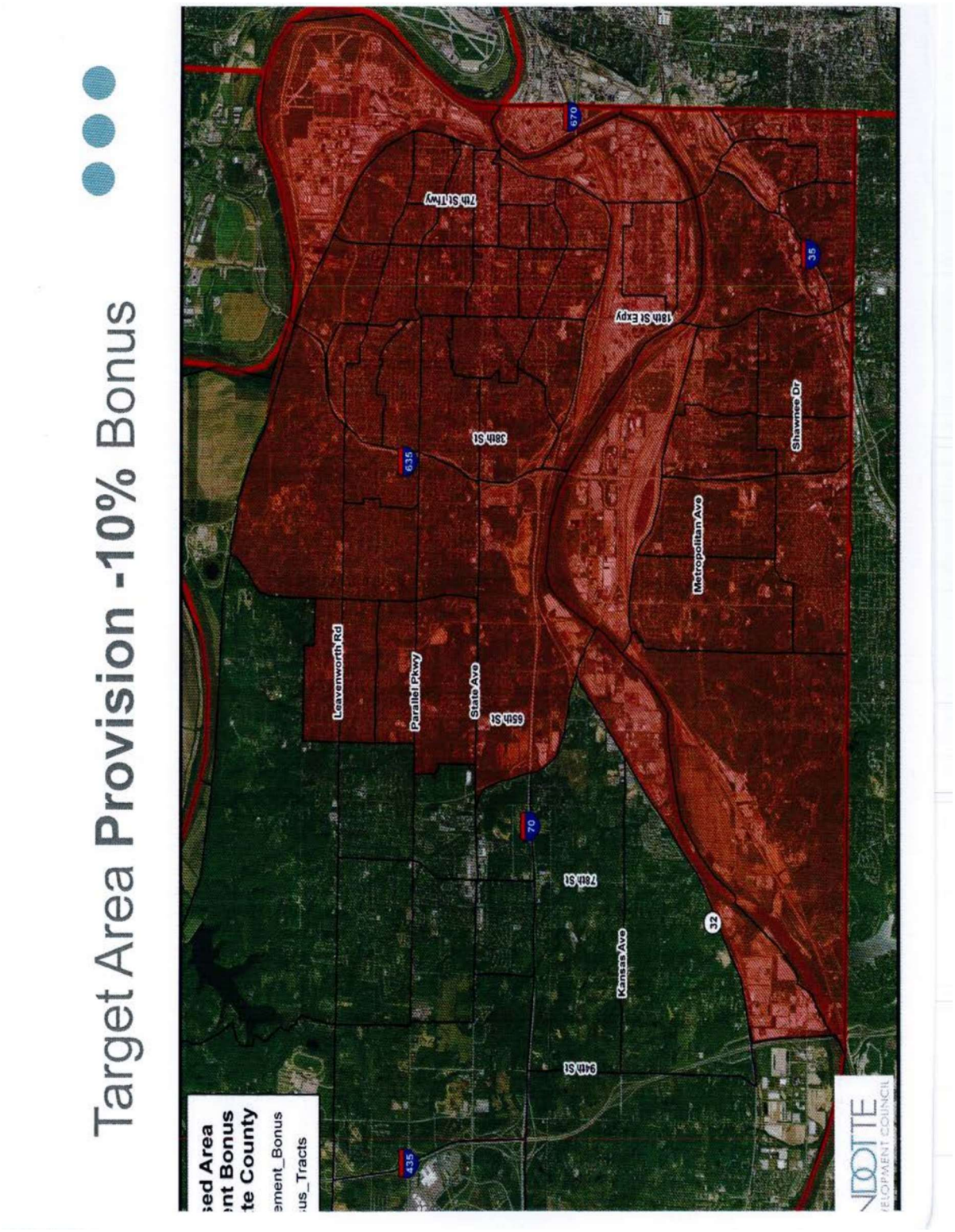


EXHIBIT B
Target Industries ***

NAICS Code	Industry	Bonus Abatement Percentage
3111	Animal Food Manufacturing	5%
3251	Basic Chemical Manufacturing	5%
3253	Pesticide, Fertilizer, and other Ag Chemical Mfg	5%
3254	Pharmaceutical and Medicine Manufacturing	5%
3341	Computer and Peripheral Equipment Manufacturing	5%
3342	Communication Equipment Manufacturing	5%
3343	Audio and Video Equipment Manufacturing	5%
3344	Semiconductor and Other Electronic Component Manufacturing	5%
3345	Navigational Measuring, Electro-medical, and Control Instruments Manufacturing	5%
3359	Other Electrical Equipment and Component Manufacturing if researching developing or manufacturing power system technology for the following: Aerospace; Space; Defense; Hybrid vehicles; or Implantable or wearable medical devices	5%
3364	Aerospace Product and Parts Manufacturing	5%
3391	Medical Equipment and Supplies Mfg	5%
5171	Wired Technology Carriers	5%
5179	Other Telecommunications	5%
5181	Internet Service Providers and Web Search Portals	5%
5182	Data Processing, Hosting, and Related Services	5%
5416	Management, Scientific, and Technical Consulting Services	5%

NAICS Code	Industry	Bonus Abatement Percentage
5417	Scientific Research and Development Services	5%
6113	Colleges, Universities and Professional Schools	5%
54171	Research & Development in Physical, Engineering and Life Sciences	5%
325193	Ethyl Alcohol Manufacturing	5%
325199	All Other Basic Organic Chemical Manufacturing	5%
325411	Medicinal and Botanical Manufacturing	5%
325412	Pharmaceutical Preparation Manufacturing	5%
325414	Biological Product (except Diagnostic) Manufacturing	5%
334510	Electro-medical and Electrotherapeutic Apparatus Mfg	5%
334516	Analytical Laboratory Instrument Manufacturing	5%
334517	Irradiation Apparatus Manufacturing	5%
339111	Laboratory Apparatus and Furniture Mfg	5%
339112	Surgical and Medical Instrument Manufacturing	5%
339113	Surgical Appliance and Supplies Mfg	5%
339114	Dental Equipment and Supplies Mfg	5%
541380	Testing Laboratories	5%
541711	Research and Development in Biotechnology	5%
621511	Medical Laboratories	5%
621512	Diagnostic Imaging Centers	5%
622110	General Medical and Surgical Hospitals	5%

Quality office developments shall receive up to a 15% bonus depending on quality design and material
****Target Industries included in Exhibit B are excluded from Minimum Employment Requirements.*

EXHIBIT C
Residency Bonus

Percentage of Residency Hires	Abatement Bonus Percentage	Minimum Employment
25% Wyandotte County Residents Employed 50% Wyandotte County Residents Employed	5% Abatement Bonus 10% Abatement Bonus	35 New Hires 70 New Hires

****Target Industries included in Exhibit B are excluded from Minimum Employment Requirements.*

EXHIBIT D
Minority, Women, and Locally Owned Business Bonus

MBE / WBE / LBE Participation Percentage	**Abatement Bonus Percentage**
LBE – 15% MBE – 10% WBE – 5% *Combined Total – 25%*	5% Abatement Bonus
LBE – 20% MBE – 15% WBE – 10% *Combined Total – 35%*	10% Abatement Bonus

EXHIBIT E
Environmental Design Bonus

LEED Certification Level	Abatement Percentage Bonus
LEED Certified or LEED Silver	5% Abatement Bonus
LEED Gold or LEED Platinum	10% Abatement Bonus

EXHIBIT F
Fee Schedule

The following fees are hereby established:

a. Application Fee. For Existing Businesses, a non-refundable application fee of $1,000 shall accompany all applications for the issuance of Private Activity Bonds or for EDX abatement. For New Businesses, a non-refundable application fee of $2,000 shall accompany all applications for the issuance of Private Activity Bonds or for EDX abatement.

b. Issuance Fee. For Projects requesting tax abatement, applicants shall pay an issuance fee of (i) .400 of the first $10 million par amount of Bonds being issued or the amount of EDX abatement being requested, plus (ii) .250 of the par amount in excess of $10 million but less than $25 million of Bonds being issued or the amount of EDX abatement being requested. (iii) .125 of the par amount in excess of $25 million of Bonds being issued. The fee shall be due and payable at the time the Bonds are issued.

c. Additional Costs. The applicant shall reimburse the Unified Government for all costs associated with all legal publication notices, application fees to the Court of Tax Appeals, the Unified Government's Bond Counsel fees, and all other miscellaneous costs.

d. Monitoring Fee. The Unified Government will require an annual compliance review of all Projects receiving tax abatement either from the issuance of Private Activity Bonds or by EDX. The business will be required to submit an annual monitoring fee of $1,000 for activities required to insure compliance.

Unified Government of Wyandotte County and Kansas City, Kansas

Adopted: 1/23/2014

Risk Management & Internal Controls Policy

Authority:
The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments. This policy shall be administered on behalf of the County Administrator by the UG Risk Management Committee comprised of the departments of Legal, Human Resources, Purchasing and County Administrator's Office.

I. Purpose:

The UG's Risk Management and Internal Controls policy establishes proper procedures to safeguard UG assets and ensure efficiency of UG operations. This policy applies to all assets whether they are monetary or physical.

The UG must use resources efficiently. By optimal use and effective management of those resources, the UG can achieve its goals, ensure compliance with all applicable laws and regulations and ensure reliability in financial reporting.

The Risk Management and Internal Controls policy directs staff to protect the UG against losses affecting its assets and its ability to provide ongoing services. In addition, to the extent possible, the policy ensures safe work, security and service environment for UG staff and members of the community. The final objective of the Risk Management and Internal Controls policy is to limit/minimize the cost of implementing the UG's risk management activities.

II. Applicability and Scope:

This policy shall apply to all related functions under the control of the Mayor and the Board of Commissioners.

III. Policy:

The UG Committee, comprised of Legal, Human Resources, Purchasing and County Administrative Office, is responsible for the risk management program and the carry-out the organization-wide risk management activities.

Implementation components may include:

- Selection of insurance providers and coverage
- Selection of risk management consultant
- Selection of insurance broker

- Reviewing of contracts for potential exposure
- Implementing and monitoring safety programs
- Identifying exposures which can have an adverse effect to UG assets and employees
- Introducing programs to lessen the possibility of loss or injury to all UG employees
- Submitting annually to the Mayor and Commission a status report of the risk management program
- Periodic committee meetings to review the risk management program

Risk Management. The Unified Government's insurance coverage consists of both a self-insurance policy and policies maintained with various carriers. Exposure to various risks associated primarily with weather related incidents such as wind, hail and storm damage is covered by property insurance.

Accident and Health. 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 Unified 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. The government purchases an excess insurance policy annually to minimize risk. Incurred but not reported claims are reported as a liability. 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.

Workers' Compensation. The Unified Government is self-insured for workers' compensation. Premiums are paid from the general fund 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, subject to policy terms. The Committee evaluates policy options on an annual basis.

The Unified Government attorney prepares estimates of the 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.

General Liability. The Unified Government is also self-insured for liability claims. 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 UG maintains an internal reserve fund to be used for losses and insurance purchases. Insurance purchased by the UG will effectively be used.

The UG shall maintain an environment conducive to good internal control and safeguard its assets against loss. Additionally, the UG will monitor its accounting data for accuracy and reliability and encourage adherence to this policy. In addition, both the UG Internal and External Auditor audits, on a continuing basis, various transactions and processes for

compliance and other applicable city policies and procedures based upon vulnerability assessments.

The UG internal Auditor will provide reasonable assurances against risk by performing on-going audits that require:

- Implementing control systems to prevent a single employee from being authorized to record transactions and obtain custody of related assets. Duties are segregated within the department.
- Securing UG assets and records and limiting employee access, based on the job need. UG files/records will be protected from theft, environmental damage and backed-up for continued government operations.
- Scheduled or periodic inventory of accounting records and physical inventory of assets for historical comparison and review.
- All authorized transactions are in accordance to the management policies. The UG's risk management and internal controls policy will be reviewed annually. In addition, regularly scheduled trainings will be held to help facilitate organization-wide implementation. The policy may include individual department's safety protocols.

Unified Government of Wyandotte County and Kansas City, Kansas

Adopted: 7/12/2007

Procurement and Purchasing Policy

Authority:
The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the General Services Department, Procurement Division. This policy shall be administered on behalf of the County Administrator by the General Services Director and the Procurement Director.

I. Policy Declaration:
The purchase of goods or services made by or on behalf of the Unified Government, its agencies, departments, officials and authorized agents shall be made in accordance with the Unified Government Procurement Code and Regulations; and in a manner which provides for the most effective expenditure of Unified Government funds; provides for the prevention of misappropriation of funds, excessive spending of taxpayer resources, provide for the use of generally accepted accounting practices and generally accepted auditable documentation; and provides suppliers with equal access and opportunities, in an open and competitive market environment without regard to factors unrelated to quality, cost and availability of goods or services and complies fully with all applicable federal, state and local laws, rules and regulations. If there is a conflict between the Procurement Code and Regulations and this Purchasing Policy, the Procurement Code and Regulations prevail.

II. Applicability and Scope:
This policy shall apply uniformly to all employees, authorized agents, officials, departments, agencies, boards, commissions and representatives of the Unified Government for the expenditure of all Unified Government funds or under authority of any budget approved by the Unified Government Commissioners. This policy shall not apply to the Board of Public Utilities of Kansas City, Kansas. This policy shall apply to the purchase of goods or services regardless of purpose or necessity unless that purchase is specifically exempted by the Procurement Code and Regulations or the Unified Government Commissioners.

III. Responsible Unified Government Officials:
The Unified Government Commission authorizes the Unified Government Administrator to establish procedures as necessary to effectively and fairly carry out this policy.

IV. Preference Policy:
Preference will be given to Wyandotte County vendors if evaluation of the bid indicates that all aspects are equal, including but not limited to the following: product, make model, warranty, shipping and handling price. Pursuant to K.S.A. 75-3740a to the extent permitted

by law, whenever the Unified Government awards contracts for the erection, construction, alteration or repair of any public building or structure or any purchase of goods, merchandise, materials, supplies or equipment of any kind, the contractor domiciled outside the state of Kansas, to be successful, shall submit a bid the same percent less than the lowest bid submitted by a responsible Kansas contractor as would be required of such Kansas domiciled contractor to succeed over the bidding contractor domiciled outside Kansas on a like contract let in such contractor's domiciliary state.

Purchase of Goods and Services

a. ***Unauthorized Purchases*** - The purchase of goods or services, including those by lease, lease/purchase, or rental shall be made in accordance with the Unified Government Procurement Code and Regulations. Any purchases of goods or services which; does not comply with these procedures shall be considered unauthorized. Unauthorized purchases shall not be processed for payment and the goods or services shall be rejected or returned. Circumvention of these procedures, including splitting purchases, is not allowed.

b. ***Purchases up to $1,999.99*** - The User Department may authorize purchases $1.00 up to $1,999.99 if purchasing practices shall be retained in the User Department file. The User Department will make every effort to satisfy the intent of the Procurement Code Regulations. The User may pay for purchases up to $1,999.99 with a SPUD document of Unified Government Procurement Card.

c. ***Purchases from $2,000.00 up to $19,999.99*** - The User Department shall request a minimum of three (3) competitive quotes and shall purchase based on the best quote. Users are required to complete the "Documentation for Purchases from $2,000.00 up to $19,999.99" form. This form can be obtained in Purchasing or on the Intranet.

d. ***Purchases $20,000 and greater*** - For purchases $20,000 and greater, the User Department shall submit a written request to the Purchasing Director and/or designee that includes recommended specifications, qualifications, justification and recommended date for receipt of bids. The Purchasing Director and/or designee will direct preparation of all necessary documentation, advertisements, reviews or other details necessary for formal solicitation.

e. ***Professional Services*** - Professional services include services for engineering, architecture, real estate appraisal, land surveying, accountants, lawyers and consultants. Professional services up to $19,999.99 may be procured by a User Department with prior written approval from the department head and Purchasing Director. Procurement of $20,000 and more shall be procured by formal solicitation. (See Sections G and H for different types of solicitation.)

f. ***Construction*** - A User Department may authorize construction purchases up to $1,999.99. Documentation of competitive purchasing practices shall be retained in the User Department files. Written quotations shall be solicited from local, women and minority business enterprises. A User Department shall request a minimum of three (3) written quotes for purchases between $2,000 and $49,999.99 use the "Documentation

for Purchases" form. For each "no bid" received, one (1) additional vendor must be contacted up to a maximum of five (5) vendor contacts.

Construction purchases of $50,000 and greater shall be by formal solicitation unless covered by KSA 19-214. Those purchases governed by K.S.A. 19-214 (County building, county jails and county bridges of $50,000 or greater) shall be by formal solicitation.

Davis Bacon: All bids in excess of $15,000 shall be subject to the Davis-Bacon Act, (Prevailing Wage Rate).

g. Formal Competitive Purchasing Practices

Competitive Sealed Bidding: This procurement method is used when the nature of the procurement permits award to the lowest responsive and responsible bidder who agrees by its bid to perform without condition or reservation in accordance with the purchase description, delivery or performance schedule, and all other terms and conditions of the Invitation for Bids.

Competitive Sealed Proposals: This method may be used under the following circumstance: If a contract can be awarded solely on the basis of information that would be submitted by bidders at the time of opening, competitive sealed bidding is the method which should be used.

h. ***The Formal Solicitation Process (Bids and RFP's)-*** The formal solicitation process shall be used for: (1) All purchases of $20,000 or greater, including construction purchases over 50,000.00 covered by K.S.A. 19-214 (county jails, county buildings, and county bridges); and (2) All construction purchases not covered by K.S. A. 19-214 of $50,000 or greater.

i. ***Emergency Purchase*** - An emergency purchase may be made when it is determined by the User Department that Unified Government operations shall be adversely affected by delay or due to a disaster which creates a threat to public health, welfare or safety. Emergency purchases shall use such competitive processes as are allowed by the urgency of the situation. Purchases requiring immediate authorization such as equipment or building repairs will be expedited by the Department Head.

j. ***Sole Source Purchases*** - A purchase may be considered sole source if it is determined by the Purchasing Director that there is only one supplier that can provide required goods or services. A sole source purchase shall not require a competitive bid for its acquisition but shall still require the Purchasing Director's approval if the purchase exceeds $20,000.00. Documentation shall be required for sole source determination.

k. ***Change Orders (REMOVED, since it has been moved to Construction)*** - Change orders are issued to cover costs or address changes in terms and conditions associated with unforeseen problems not addressed in the bidding or contract documents, or changes or modifications that may be recommended after a contract award.

l. ***Term & Supply Contracts*** - A term and supply contract is the result of a negotiated purchase or Bid/RFP for the purchase of similar goods or services from one or more vendors over a specific time period. The term and supply contract may provide for pricing in one of the following ways: (1.) Vendors will submit unit prices that will remain

in effect for the duration of the contract for specific goods or services. (2.) Vendors may submit a catalog or price list and bid a percentage discount to be deducted from the current or fixed list prices for the duration of the contract.

m. ***Standard Specifications*** - Standard specification will be developed to provide flexibility and consistency in Unified Government owned property. The User Departments, at the direction of the Purchasing Director and/or designee, will be responsible for working with each other in developing standard specification for commonly used goods or services.

n. ***Exemptions*** - The following are exempted from the Unified Government Procurement Code: (1.) Temporary notes; (2.) Sales of bonds; and (3.) Investments of idle funds. The Unified Government will follow the procedures as required by Kansas Statutes. However, selection of professional services providers such as financial adviser, bond counsel and underwriters/investors and bankers will follow the purchasing policies for professional services.

V. Quality Control and Quality Assurance:

It is the responsibility of the General Services Director and the Procurement Director to ensure the presence of procedures that provide sufficient guidance to affected Unified Government personnel to fulfill the intent of this policy. These policies will be reviewed at least annually and updated on an as-needed basis.

VI. Metrics:

To be developed and managed accordingly.

VII. Definitions and Acronyms:

To be provided upon request.

VIII. Related Documents and References:

A. County Administrator policies as applicable

Unified Government of Wyandotte County and Kansas City, Kansas

Adopted: 5/11/2011

Red Flag Policy and Identity Theft Prevention Program

Authority:
The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments.

I. Purpose:

The Unified Government of Wyandotte County/Kansas City, Kansas (the "UG") developed this Identity Theft Prevention Program to comply with the Federal Trade Commission's Red Flag Rule, which implements Section 114 of the Fair and Accurate Credit Transaction Act of 2003. See 16 C. F. R. § 681.1; 15 U.S.C. § 1681c(h). This program is designed to detect, prevent, and mitigate identity theft in connection with the opening and maintenance of the following UG accounts:

- Any account that the UG offers or maintains primarily for personal, family, or household purposes and that involves multiple payments or transactions; and
- Any other account that the UG offers or maintains for which there is a reasonably foreseeable risk to customers or to the UG's safety and soundness from identity theft.

For the purposes of this program, "identity theft" is defined as fraud committed or attempted using the identifying information of another person without authority. This program was developed with oversight and approval of the chief financial officer. After considering the size and complexity of the UG's operations and account systems and the nature and scope of the UG's activities, the Board of Commissioners determined that this program is appropriate for the UG and approved it on 05/11/2011.

II. Identification of Red Flags:

A "red flag" is a pattern, practice, or specific activity that indicates the possible existence of identity theft. To identify relevant red flags, the UG considered the types of accounts that it offers and maintains, the methods that it provides to open accounts, the methods that it provides to access accounts and its previous experiences with identity theft. The UG has identified in the listed categories the following red flags:

<u>Category A</u>: Alerts, notifications, or warnings from a consumer reporting agency or service provider

Red flags:

- A fraud or active duty alert is included with a consumer report.

- A consumer reporting agency provides a notice of credit freeze in response to a request for a consumer report.
- A consumer reporting agency provides a notice of address discrepancy.
- A consumer report indicates a pattern of activity that is inconsistent with a person's history or usual pattern of activity, such as a recent and significant increase in the volume of inquiries; an unusual number of recently established credit relationships; a material change in the use of credit; or an account that was closed for cause or identified for abuse of account privileges by a financial institution or creditor.

Category B: Suspicious documents

***Red flags*:**

- Documents provided for identification appear to have been altered or forged.
- The photograph or physical description on the identification is not information on the identification and is not consistent with other information provided by the person presenting the identification.
- Other information on the identification is not consistent with readily accessible information on file, such as a previous signature or recent check.
- An application appears to have been altered or forged, or gives the appearance of having been destroyed and reassembled.

Category C: Suspicious personal identifying information

Red Flags:

- Personal identifying information provided is inconsistent with other sources of information (such as an address not matching an address on a consumer report or a Social Security number [SSN] that was never issued).
- Personal identifying information provided by a person is inconsistent with other information provided by the person (such as inconsistent SSNs or birth dates).
- Personal identifying information (for example, address or phone number) is the same as shown on other applications or documents known to be fraudulent.
- Personal identifying information is of a type commonly associated with fraudulent activity (such as a fictitious billing address or an invalid phone number).
- The SSN provided is the same as another customer's SSN.
- The address or phone number provided is the same as or similar to that submitted by an unusually large number of other persons opening accounts or by other customers.
- A person fails to provide complete personal identifying information on an application or in response to notification that the application is incomplete.
- Personal identifying information provided is not consistent with information that is on file.

Category D: Unusual use of or suspicious activity related to an account

Red flags:

- A change of address for an account followed by a request to change the account holder's name.

- An account is used in a way that is not consistent with prior use (such as late or no payments when the account has been timely in the past).
- Mail sent to the account holder is repeatedly returned as undeliverable even though transactions continue to be conducted in connection with the account.
- The UG receives notice that a customer is not receiving paper account statements.
- The UG receives notice that an account has unauthorized activity.
- The UG receives notice that there has been a breach in the UG's computer system.
- The UG receives notice that there has been unauthorized access to or use of customer account information.
- The UG receives notice that there has been unauthorized access to the UG's plans to take steps with certain data it maintains that contains customer information (i.e. destroying computer files).

Category E: Notice of possible identity theft

Red flags:

- The UG receives notice from a customer, an identity theft victim, law enforcement, or any other person that it has opened or is maintaining a fraudulent account for a person engaged in identity theft.
- The UG receives notice from another company or utility that identity fraud is suspected.

III. Detection of Red Flags

To detect red flags in connection with the opening of a new account, UG personnel will take one or more of the following steps to obtain and verify the identity of the person opening the account:

- Require identifying information such as name, date of birth, residential or business address, principal place of business for an entity, SSN, driver's license, or other identification;
- Verify the customer's identity, such as by copying and reviewing a driver's license or other identification card;
- Verify identity via a consumer reporting agency;
- Review documentation showing the existence of a business entity; or
- Independently contact the customer.

To detect red flags for an existing account, UG personnel will take the following steps to monitor account transactions:

- Verify the identification of customers if they request information (in person, via telephone, via facsimile, or via email);
- Verify the validity of requests to change billing addresses;
- Do not share identity and banking information with anyone, including the customer, but require the customer to give the information and verify with the information on the account; and
- Verify changes in banking information given for billing and payment purposes.

IV. Preventing and Mitigating Identity Theft

UG personnel who detect red flags will take one or more of the following steps, depending on the degree of risk posed:

- Continue to monitor the account for evidence of identity theft;
- Contact the customer;
- Change passwords or other security devices that permit access to the account;
- Reopen the account with a new number;
- Do not open a new account;
- Close the existing account;
- Notify law enforcement;
- Determine that no response is warranted under the particular circumstances; or
- Notify the program administrator for determination of the appropriate steps to take.

To prevent the likelihood of identity theft occurring with respect to UG accounts, the UG will take the following steps with respect to its internal operating procedures:

- Provide a secure website or clear notice that a website is not secure;
- When destroying paper documents or computer files containing customer information, completely and securely destroy the documents or files;
- Password protect office computers and set computer screens to lock after a set period of time;
- Require only the last 4 digits of SSNs (if any);
- Keep offices clear of papers containing customer information;
- Review reports and documentation and delete unneeded identity information;
- Keep computer virus protection is up to date;
- Require and keep only the kinds of customer information that are necessary for program administrative purposes; and
- Secure information that is being stored for state or federal retention guidelines.

V. Duties Regarding Addressing Discrepancies

When the UG receives notice from a nationwide consumer reporting agency that the address given by a customer substantially differs from the address contained in the consumer report, the UG may reasonably confirm that the address provided by the customer is accurate by any of the following means:

- Verifying the address with the customer;
- Reviewing utility records;
- Verifying the address through third-party sources; or
- Other reasonable means.

If an accurate address is confirmed, the UG will furnish the address to the nationwide consumer reporting agency from which it received the notice of address discrepancy if the UG establishes a continuing relationship with the customer and regularly and in the ordinary course of business furnishes information to the consumer reporting agency.

VI. Updating the Program and Red Flags

This program will be periodically reviewed and updated to reflect changes in risks to customers or to the UG's safety and soundness from identity theft. At least annually, the chief financial officer will consider the UG's experiences with identity theft; changes in identity theft methods; changes in identity theft detection, prevention, and mitigation methods; changes in types of accounts that the UG maintains; and changes in the UG's business arrangements with other entities. After considering these factors, the chief financial officer will determine whether changes to this program, including the listing of red flags, are warranted. If the chief financial officer determines that administrative changes are warranted, he or she will implement such changes. Specific policy changes will be presented to the Board of Commissioners with the recommended changes and the Board of Commissioners will determine whether to accept, modify, or reject them.

VII. Program Administration

a) *Oversight*. The chief financial officer will act as program administrator and oversee this program. The program administrator will be responsible for the program's implementation and administration, including ensuring appropriate training of staff, reviewing staff compliance reports, determining which preventive or mitigating measures should be taken in particular circumstances and approving changes to the program to address changing identity theft risks.

b) *Staff reports*. UG staff responsible for developing, implementing, and administering this program will report to the program administrator at least annually on compliance by the UG with the Red Flag Rule, 16 C.F.R. § 681.1. The report will address material matters related to the program and evaluate issues such as the effectiveness of policies and procedures in addressing the risk of identity theft in connection with the opening of accounts and existing accounts; service provider arrangements; significant incidents involving identity theft and management's response; and recommendations for changes to the program.

c) *Service provider arrangements*. When the UG engages a service provider to perform an activity in connection with one or more accounts, it will take steps to ensure that the service provider conducts its activity in accordance with reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft. These steps may include requiring the service provider by contract to have policies and procedures to detect red flags that may arise in the performance of its activities, to report any red flags to the program administrator, and to take appropriate steps to prevent or mitigate identity theft.

Unified Government of Wyandotte County and Kansas City, Kansas

Industrial Revenue Bond Policy

Commission Resolution: 2021-736

Adopted: 04/08/2021

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Budget Director.

II. Purpose:

This Industrial Revenue Bond (IRB) policy is designed to create a positive business environment to stimulate economic growth and development in order to encourage capital investment, employment opportunities, and quality services for the benefit of the community. The objectives are described below:

- Attract and retain quality businesses for the community
- Add and retain employment opportunities for Residents
- Attract major projects to impact local tax base
- Diversify the local economy
- Remove blight
- Create opportunities in distressed areas of the community
- Ensure equal opportunities for minority, women, and locally owned businesses
- Reward quality environmental design

III. Eligibility

A. **Existence of Economic Benefit.** The Project must add to the local economy. Evaluation criteria to be used in determining benefit to the community shall include but shall not be limited to the following: the amount of capital investment; whether the project produces value-added products and services; number of jobs created and associated payroll; and whether the project provides a positive fiscal and/or economic impact.

B. **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. Additional considerations may include whether the Project has the effect of supporting or spurring other development and whether a Project would help achieve successful completion of an existing commercial or industrial park or the development of a new commercial or industrial enterprise.

C. **Compatibility with Adopted Plans.** All Projects 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. When evaluating proposed Projects, the Unified Government will consider a variety of factors to determine compliance, including compatibility of the location of the business with land use and development plans of the Unified Government and the availability of existing infrastructure facilities and essential public services.

D. **Excluded Businesses.** In addition to the uses of property prohibited by K.S.A. 79-201 (a) *Second*, the following uses shall not be eligible for an Industrial Revenue Bond: car wash, retail, fast food, day care, private school, veterinary clinic, storage facility, and branch bank offices. The Unified Government may, at its sole discretion, waive any of these prohibitions if the applicant demonstrates compelling and unique circumstances regarding its Project.

E. **Maintain Existing Tax Base.** To facilitate new development, the Unified Government shall assist new industries that invest in new buildings and building expansion. However, the amount of property taxes or special assessments on the existing land and facilities shall under no circumstances be reduced for new development Projects.

F. **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.

IV. Scope:

This Policy shall apply to the City of Kansas City, Kansas ("City").

V. Definitions and Acronyms:

For purposes of this Industrial Revenue Bond policy, when used in this policy, the following words shall have the following meanings. Additional definitions may be added in exhibits to this Policy.

ABATEMENT: The difference between the amount of ad valorem property taxes an entity would pay if there were no abatement granted and the amount required to be paid as payments in lieu of taxes. For example, if the taxes required with no abatement were $5,000, and the required in lieu payments were $3,000, the "abatement" would be $2,000.
APPLICANT: Any person, firm, or entity making application to receive private activity conduit financing and/or requesting tax abatement.
BOND COUNSEL: That firm or individual designated by the Unified Government to handle legal and financial matters and issues associated with the issuance of temporary notes and bonds by the Unified Government.
CAPITAL INVESTMENT: Capital investment shall include expenditures for land, buildings, or personal property subject to ad valorem taxation.
ECONOMIC DEVELOPMENT EXEMPTION or *EDX:* For purposes of an abatement pursuant to the Kansas Constitution, this term shall mean the establishment of a new business

or the expansion of an existing business, engaged in manufacturing commodities which are sold or traded in interstate commerce.

EXISTING BUSINESS: A business shall be an "Existing Business" if it has had facilities and operations in Wyandotte County for a period of not less than one year. All other businesses shall be "New Businesses."

INCENTIVE: Economic development tool(s) designed to entice preferred types of development to meet community goals. Incentives are generally, but not exclusively, an exemption, abatement, or redirection of future tax revenue that will be generated as a result of the Project.

INCREMENT: The difference between the amount of ad valorem property taxes before and after a project has occurred. For example, if a parcel was being taxed at $1,000 before a development occurred, and $4,000 after a development occurred, there would be $3,000 of increment.

ENVIRONMENTAL CERTIFICATION: A reputable third party green building certification program that offers validation of a Project's green features and verifies that the building is operating exactly the way it was designed to.

LOCAL BUSINESS ENTERPRISE or *LBE:* A business headquartered or that maintains a major branch that performs the significant functions of the business in Wyandotte County, or businesses of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of an individual residing in Wyandotte County, Kansas.

MINORITY BUSINESS ENTERPRISE or *MBE:* A business of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of one or more minority individuals and which business is certified as a Minority Business Enterprise under Article V of Chapter 18 of the Unified Government Code. A "minority individual" is as defined in Article V of Chapter 18 of the Unified Government Code.

NEW BUSINESS: Any business which is not an Existing Business.

PRIVATE ACTIVITY BONDS or *BONDS:* The financing or refinancing of Projects, including but not limited to buildings, equipment, furniture and fixtures, and related capital items by bonds or other debt obligations issued by the Unified Government where the Projects are owned by or leased to a private entity and the debt service on such bonds or other obligations is paid or secured by a private entity.

PROJECT: The purpose for which issuance of the Private Activity Bonds/or an EDX abatement is being requested.

RESIDENT: An individual residing in Wyandotte County, Kansas.

WOMEN BUSINESS ENTERPRISE or *WBE:* A business of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of one or more women who are citizens or lawful permanent residents of the United States and which business is certified as a Woman Business Enterprise under Article V of Chapter 18 of the Unified Government Code.

VI. Policy:

It shall be the policy of the Unified Government that economic development Projects pay their fair share of property tax, special improvement district assessments, and cost of utility services. Economic development Projects shall have a positive financial impact on the community, and the Unified Government reserves the right to approve the cost-benefit analysis model used to determine the financial impact. The Board of Commissioners shall consider the following factors when granting property tax incentives pursuant to Section 13 of Article 11 of the Kansas Constitution and K.S.A. 12-1740 *et seq*. and 79-201a.

Initiation of IRB

1. **Developer Initiated**
    i. Developer has interest to redevelop an area
    ii. Asks City for Incentives
    iii. City may issue an RFP to redevelop the proposed area

2. **City Initiated**
    i. City issues RFP to redevelop an eligible area
    ii. Offers IRB and/or other incentives to facilitate interest

Level of Abatement

To meet the economic goals of the community, it shall be the policy of the Unified Government to typically provide a 45% real property tax exemption for portions of a Project that qualify for tax exemption under Kansas law so long as the Project meets the criteria established by the Unified Government. Depending how the tax exemption is structured over the term, tax abatement for a Project may exceed an overall average of 45%.

A project may, at the UG's discretion, receive increased levels of tax exemption if the project meets bonus provisions described below and/or demonstrates a clear financial need to make the project feasible.

It shall be the policy of the Unified Government that, regardless of the percentage amount of bonus provisions an applicant may be eligible for, the maximum percentage of abatement provided for any Project shall not exceed 75% for 10 years.

The Unified Government may, at its sole discretion, deviate from these directives if the applicant demonstrates compelling and unique circumstances regarding its Project.

A. **Major Projects Bonus.** It is the goal to strengthen the local economy through the growth of the local tax base. Major Projects produce a long-term tax benefit to the community; therefore, a major Project may be eligible for an additional exemption percentage. Depending upon the Project's capital investment, an increase in the exemption may be considered as follows:

    a. Capital Investment of $10,000,000 to $24,999,999 may receive a bonus of up to 5%
    b. Capital Investment of $25,000,000 to $49,999,999 may receive a bonus of up to 10%
    c. Capital Investment of $50,000,000 and above may receive a bonus of up to 15%

B. **Target Area Bonus.** It is a goal to encourage development / redevelopment in distressed areas of the community. Strong consideration will be given for a business that will be located in a targeted area for economic development or redevelopment. An abatement adjustment of up to 10% may be considered for Projects that locate in the targeted area. The Target Area is defined in Exhibit A of this document.

C. **Targeted Industries.** It is a goal to attract and retain certain targeted industries for the community due to their long-term economic impact. An abatement adjustment of 5% to 15% may be considered for Projects that are in targeted industries. The current targeted industries generally include global and regional headquarters, grocery stores, class A office, high technology, advanced manufacturing, logistics, e-commerce, and bioscience-

related businesses and development. The attached list of Targeted Industries and associated abatement bonuses are defined in Exhibit B of this document.

D. **Residency Bonus:** It is a goal to create new employment opportunities for community Residents. An abatement adjustment from 5% to 10% will be considered depending on the percentage of Wyandotte County Residents employed by the company receiving tax abatements; the required percentage of Wyandotte County Residents and the associated abatement percentage are attached in Exhibit C of this document. Existing Businesses which apply for abatement will be examined for the amount of existing Wyandotte County Residents currently employed in operations, as well as commitment for new hires related to the Project receiving exemption. The Unified Government may choose to certify resident employment numbers, and the company receiving tax exemption must comply if they are to receive this bonus provision.

E. **Minority, Women, and Locally Owned Businesses Bonus:** It is a goal to give opportunities for the utilization of Minority, Women, and Locally Owned Business where available and applicable. A bonus of 5% to 10% may be given depending on the participation of MBE, WBE, and LBE in the construction of the Project receiving tax abatement; the attached list of MBE, WBE, LBE percentages and associated abatement bonuses are defined in Exhibit D of this document. It is the intent that the designated percentages for each of MBE, WBE, LBE categories are achieved, but an adjustment may be made for a designated level of cumulative participation by MBEs, WBEs, and LBEs.

F. **Environmental Design Bonus.** It is a goal to create quality and sustainable developments / structures throughout the City. The City, at its sole discretion, may require higher design standards for the design of buildings and materials used for Projects receiving property tax abatement. An abatement adjustment will be given to businesses whose new construction proposes quality environmental design for the project. This abatement adjustment shall range from 5% to 10% given the level of Certification.

G. **Transit Bonus.** Applicants who have located on major public transportation corridors, made significant investment into transportation for their workers, or have otherwise demonstrated a commitment to utilizing and enhancing public transportation as a result of this project may receive a 5% bonus.

H. **Childcare Bonus.** Companies who have made investments and/or unique accommodations for their employees' access to childcare, either on site or via a stipend, may receive a 5% bonus.

Term of Abatement

The abatement period for a Project approved under this Policy will be determined by the amount of new Capital Investment in the City. Capital Investment shall include expenditures for land, building, or personal property subject to ad valorem taxation.

A. **Existing Businesses.** The normal term of abatement for each Project where the applicant is an Existing Business is determined according to the following schedule, unless a different term is established by the Board of Commissioners:

Capital Investment	*Normal Term*
$3,999,999 or less	5 years
$4,000,000 or greater	10 years

B. **New Businesses.** The normal term of abatement for each Project where the applicant is a New Business is determined according to the following schedule, unless a different term is established by the Board of Commissioners:

Capital Investment	*Normal Term*
$5,999,999 or less	5 years
$6,000,000 and greater	10 years

C. **Commencement of Abatement.** The abatement term for Projects under authority of Section 13 of Article 11 of the Kansas Constitution shall begin in the calendar year after the calendar year in which the business commences its operations or the calendar year in which expansion of an Existing Business is completed, as the case requires. The abatement term for Projects under authority of K.S.A. 12-1740 through 12-1749 and 79-201a shall begin in the calendar year after the calendar year in which the Private Activity Bonds are issued. Projects which include multiple phases shall have an expiration date for the commencement of the term of the abatement for all phases as determined by the Board of Commissioners at the time of the adoption of the Resolution of Intent.

VII. Performance Agreement:

A. Continued Compliance. Any tax exemption/abatement granted pursuant to this Policy shall be accompanied by a performance agreement between the applicant and/or lessee and the Unified Government. Any tax exemption is subject to annual review and determination by the Unified Government County Administrator that the conditions qualifying the business for the exemption or abatement continue to exist. The Unified Government at any time may review information provided by the company, lessee, or State of Kansas, or may request additional information to determine compliance with the performance agreement. If the Board of Commissioners finds that the business or Project is not in compliance, then the tax exemption may be modified pursuant to the performance agreement or eliminated as the Board of Commissioners deems appropriate. The County Appraiser and the Board of Tax Appeals shall be notified of such action. Each performance agreement shall contain a notice and waiver disclosing to each applicant that the Unified Government reserves the right to grant future tax exemptions on comparable Projects in amounts different than the exemption granted to such applicant. Such notice and waiver shall include a provision that the applicant waives any right to request a modification or amendment of such exemption or abatement based upon such differences

B. Clawbacks. Each performance agreement for a Project shall provide that the percentage of property tax abatement shall be scaled back to the term provided for in this Policy if, within three years after the issuance of the Private Activity Bonds, the applicant has not incurred the required Capital Investment. Additionally, if any of the

terms of the performance agreement at not met, the Unified Government reserves the right to alter or terminate the tax abatement at their discretion.

C. **Utilization of UG Services.** The performance agreement shall require that the company receiving the property tax abatement (or any other user of the property) utilize solid waste services provided by the Unified Government. This requirement shall not apply to any user if the user demonstrates that solid waste services provided by the Unified Government are not adequate to serve such user's reasonable needs.

VIII. Procedure.

The Unified Government will consider granting a tax abatement/exemption pursuant to this Policy after receipt of a complete application from the applicant in a form prescribed by the Unified Government together with the application fee. The application shall be submitted in sufficient time for staff to follow established procedures for publication of notice, to review the Project's preliminary site plans and building elevations, to prepare a fiscal impact analysis, and to contact the school district within which the property proposed for exemption is located. The Project's site plans and building elevations are subject to final approval to ensure that they are similar to the preliminary plans and elevations submitted.

Based on each application and such additional information as may be requested by the Unified Government, the Unified Government shall prepare or cause to be prepared a fiscal impact analysis of the proposed exemption on the City, County, and State of Kansas, which analysis shall be used by the Board of Commissioners in considering the request for abatement.

Prior to formal action on each Resolution of Intent, the Board of Commissioners shall conduct a public hearing thereon, to be scheduled at least seven days after publication of notice.

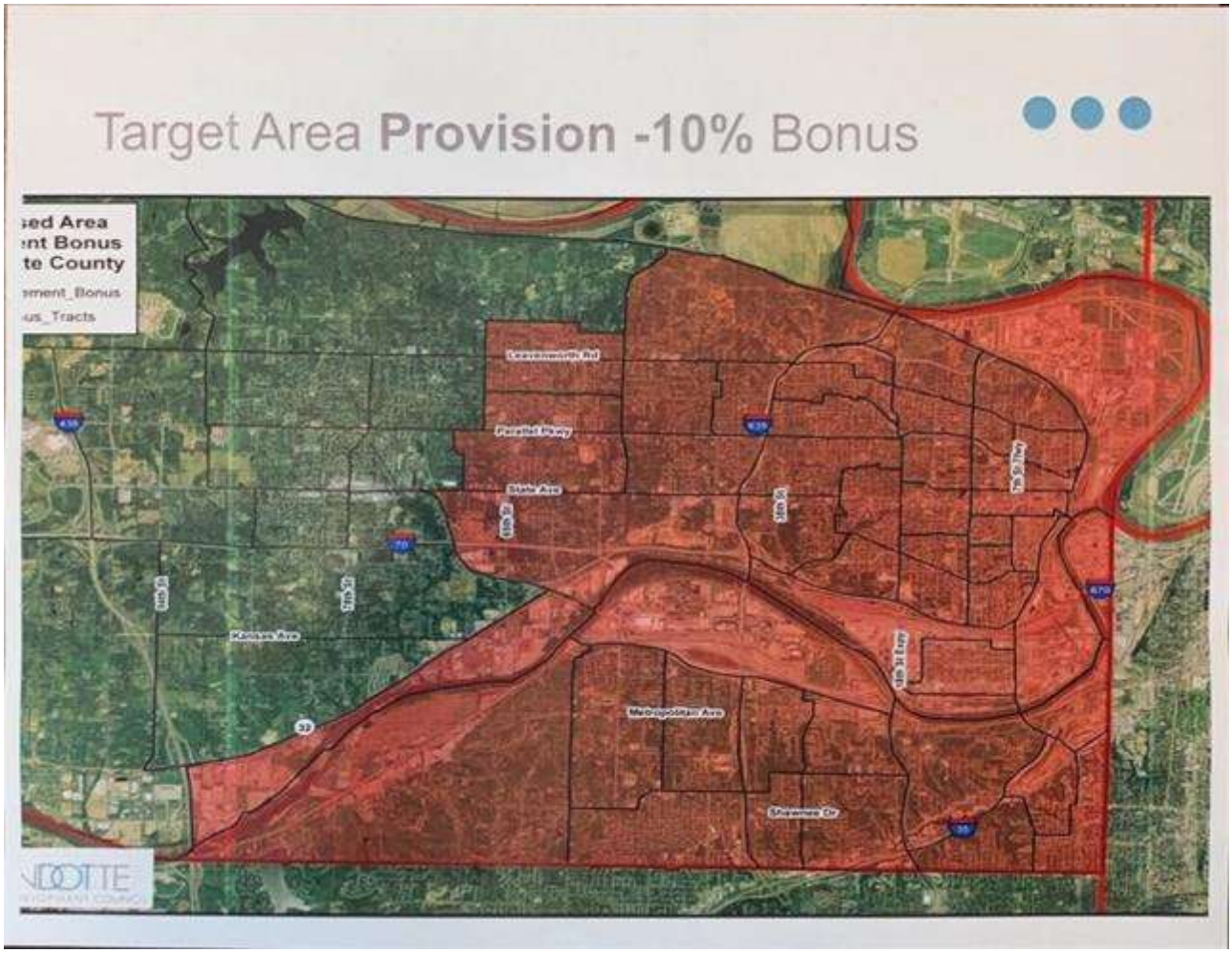
IX. Authority of UG Commission:

The Board of Commissioners reserves the right to deviate from this Policy, but not any procedure set forth in this Policy or any other procedural requirements of State law, when it considers such action to be of exceptional benefit to the Unified Government or extraordinary circumstances prevail that the Commission believes such deviation is in the best interests of the Unified Government.

X. Appendices:

Exhibit A

Target Area Bonus



PEAK Eligibility

- Unless qualified as a headquarters or administrative/back office and approved by the Secretary of Commerce, the following NAICS assignments are ineligible: 7132 (Gambling Industries), 8131 (Religious Organizations), Sectors 44 and 45 (Retail Trade), 61 (Educational Services), 92 (Public Administration) or 221 (Utilities including water and sewer services), Subsector 722 (Food Services and Drinking Places); companies delinquent in the payment of taxes to any federal, state and/or local taxing entities. Companies under the protection of the federal bankruptcy code are also ineligible.

Missouri Works Eligibility

- For-Profit or non-profit businesses.
- Not Eligible:
  - Gambling establishments, store front consumer-based retail trade establishments, food and drinking places, public utilities, educational services, religious organizations, public administration, ethanol distillation or production, biodiesel production, or healthcare and social services.

- Businesses that are delinquent in payment of any non-protested taxes or other payments (state, federal, local).
- Businesses that have filed for or have publicly announced their intention to file for bankruptcy, unless certain requirements are met.
- Businesses that are relocating jobs from Johnson, Miami, or Wyandotte counties in Kansas to Jackson, Platte, Clay or Cass counties in Missouri. However, net new jobs created above a qualified company's base employment may be eligible for benefits.

- Note: Headquarters, administrative, or research and development offices of otherwise excluded businesses may be eligible if the predominant function of such offices is to serve a multistate territory.

NAICS Code	Industry	Bonus Abatement Percentage
3111	Animal Food Manufacturing	5%
3251	Basic Chemical Manufacturing	5%
3253	Pesticide, Fertilizer, and other Ag Chemical Mfg	5%
3254	Pharmaceutical and Medicine Manufacturing	5%
3341	Computer and Peripheral Equipment Manufacturing	5%
3342	Communication Equipment Manufacturing	5%
3343	Audio and Video Equipment Manufacturing	5%
3344	Semiconductor and Other Electronic Component Manufacturing	5%
3345	Navigational Measuring, Electromedical, and Control Instruments Manufacturing	5%
3359	Other Electrical Equipment and Component Manufacturing if researching developing or manufacturing power system technology for the following: • Aerospace; • Space; • Defense; • Hybrid vehicles; or • Implantable or wearable medical devices	5%
3364	Aerospace Product and Parts Manufacturing	5%
3391	Medical Equipment and Supplies Mfg	5%
5171	Wired Technology Carriers	5%
5179	Other Telecommunications	5%
5181	Internet Service Providers and Web Search Portals	5%
5182	Data Processing, Hosting, and Related Services	5%

5416	Management, Scientific, and Technical Consulting Services	5%
5417	Scientific Research and Development Services	5%
6113	Colleges, Universities and Professional Schools	5%
54171	Research & Development in Physical, Engineering and Life Sciences	5%
325193	Ethyl Alcohol Manufacturing	5%
325199	All Other Basic Organic Chemical Manufacturing	5%
325411	Medicinal and Botanical Manufacturing	5%
325412	Pharmaceutical Preparation Manufacturing	5%
325414	Biological Product (except Diagnostic) Manufacturing	5%
334510	Electromedical and Electrotherapeutic Apparatus Mfg	5%
334516	Analytical Laboratory Instrument Manufacturing	5%
334517	Irradiation Apparatus Manufacturing	5%
339111	Laboratory Apparatus and Furniture Mfg	5%
339112	Surgical and Medical Instrument Manufacturing	5%
339113	Surgical Appliance and Supplies Mfg	5%
339114	Dental Equipment and Supplies Mfg	5%
541380	Testing Laboratories	5%
541711	Research and Development in Biotechnology	5%
621511	Medical Laboratories	5%
621512	Diagnostic Imaging Centers	5%
622110	General Medical and Surgical Hospitals	5%

Quality office developments shall receive up to a 15% bonus depending on quality design and material used.
***Target Industries included in Exhibit B are excluded from Minimum Employment Requirements.

Exhibit C

Residency Bonus

Percentage of Residency Hires	*Abatement Bonus Percentage*	*Minimum Employment*
25% Wyandotte County Residents Employed at time of IRB Application	5% Abatement Bonus	
50% Wyandotte County Residents Employed at time of IRB Application	10% Abatement Bonus	
25% Wyandotte County Residents Employed – Subject to Certification	5% Abatement Bonus	35 New Hires
50% Wyandotte County Residents Employed – Subject to Certification	10% Abatement Bonus	70 New Hires

Exhibit D

Minority, Women, and Locally Owned Business Bonus

MBE / WBE / LBE Participation Percentage	Abatement Bonus Percentage
LBE – 15% MBE – 10% WBE – 5% Combined Total – 25%	5% Abatement Bonus
LBE -20% MBE – 15% WBE – 10% Combined Total – 35%	10% Abatement Bonus

Exhibit E

Fee Schedule

The following fees are hereby established:

A. **Application Fee**. For Existing Businesses, a non-refundable application fee of $1,000 shall accompany all applications for the issuance of Private Activity Bonds or for EDX abatement. For New Businesses, a non-refundable application fee of $2,000 shall accompany all applications for the issuance of Private Activity Bonds or for EDX abatement.

B. **Issuance Fee.** For Projects requesting tax abatement, applicants shall pay an issuance fee of (i) .400 of the first $10 million par amount of Bonds being issued or the amount of EDX abatement being requested, plus (ii) .250 of the par amount in excess of $10 million but less than $25 million of Bonds being issued or the amount of EDX abatement being requested. (iii) .125 of the par amount in excess of $25 million of Bonds being issued. The fee shall be due and payable at the time the Bonds are issued.

C. **Additional Costs.** The applicant shall reimburse the Unified Government for all costs associated with all legal publication notices, application fees to the Court of Tax Appeals, the Unified Government's Bond Counsel fees, and all other miscellaneous costs.

D. **Monitoring Fee.** The Unified Government will require an annual compliance review of all Projects receiving tax abatement either from the issuance of Private Activity Bonds or by EDX. The business will be required to submit an annual monitoring fee of $1,000 for activities required to insure compliance.

Unified Government of Wyandotte County and Kansas City, Kansas

Tax Increment Finance Policy

Commission Resolution: 2021-736

Adopted: 04/08/2021

I. Authority:

The Mayor and the Board of Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of Unified Government (UG). The County Administrator is responsible for carrying out the policy directives of the UG Board of Commissioners and managing the day-to-day operations of the executive departments. This policy shall be administered on behalf of the County Administrator by the Chief Financial Officer and the Director of Economic Development.

II. Purpose:

This Tax Increment Finance (TIF) Policy is designed to create a positive business environment to stimulate economic growth and development in order to encourage capital investment, employment opportunities, and quality services for the benefit of the community. The policies and procedures outlined within this document are separate from Kansas Sales Tax Revenue (STAR) bonds.

III. Eligible Areas

- Blighted Areas (including environmentally contaminated areas and 100-year floodplains)
- Conservation Areas
- Pre-1992 Enterprise Zones
- Major Tourism Areas
- Major Commercial Entertainment and Tourism
- Buildings that are 65+ years old and any contiguous vacant or condemned lots
- Bioscience Development Area
- Intermodal Transportation Area
- Redevelopment District

IV. Scope:

This Policy shall apply to the City of Kansas City, Kansas ("City").

V. Definitions and Acronyms:

For purposes of this TIF Policy, when used in this Policy, the following words shall have the following meanings. Additional definitions may be added in exhibits to this Policy.

APPLICANT: Any person, firm, or entity making an application to receive TIF incentive.

REDIRECTION: The change in destination for new ad valorem taxes. For example, without the TIF incentive the new ad valorem taxes would go into the UG's general fund but with the TIF incentive the new funds are redirected to pay for eligible project costs for the development receiving the TIF incentive.

BOND COUNSEL: That firm or individual designated by the Unified Government to handle legal and financial matters and issues associated with the issuance of temporary notes and bonds by the Unified Government.

CAPITAL INVESTMENT: Capital investment shall include expenditures for land, buildings, or personal property subject to ad valorem taxation.

INCREMENT: The difference between the amount of ad valorem property taxes before and after a project has occurred. For example, if a parcel was being taxed at $1,000 before a development occurred, and $4,000 after a development occurred, there would be $3,000 of increment.

ENVIRONMENTAL CERTIFICATION: A third party green building certification program that offers validation of a Project's green features and verifies that the building is operating the way it was designed to.

LOCAL BUSINESS ENTERPRISE or LBE: A business headquartered or that maintains a major branch that performs the significant functions of the business in Wyandotte County , or businesses of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of an individual residing in Wyandotte County, Kansas.

MINORITY BUSINESS ENTERPRISE or MBE: A business of which at least 51% of the stock, equity, or beneficial interest is owned, held, or controlled and whose day-to-day management is under the control of one or more minority individuals and which business is certified as a Minority Business Enterprise under Article V of Chapter 18 of the Unified Government Code. A "minority individual " is as defined in Article V of Chapter 18 of the Unified Government Code.

VI. Policy

A. TIF Defined - A Tax Increment Financing (TIF) District allows the Unified Government to work with private developers to authorize redevelopment projects in blighted areas in accordance with State statutory requirements as set forth in **K.S.A 12-1770a.** TIF financing allows for a development project to access the incremental property and/or sales tax revenues generated by the project. TIF diverts all or a portion of new (incremental) local taxes created by a project which includes real property taxes, city sales tax, and county sales tax.

B. Funding Mechanism - TIF funding may be through developer reimbursement ("Pay as you Go") or bond financed. Pay as you go reimbursement will occur as increment is received per terms of the development agreement whereas bond financing will require Special Obligation Revenue Bonds to be issued by the City (who will hold limited obligation). The City can provide a pledge of annual appropriation or general obligation (GO) backing.

C. **Eligible Costs -** TIF Districts may exist for up to twenty (20) years per project. In accordance with Kansas Laws, these funds may only be used for TIF-eligible expenses, which include but are not limited to:

1. Land Acquisition & Relocation (of families)
2. Public Improvements (curb, sidewalks, streets, lighting)
3. Site Preparation (demolition)
4. Utilities, and
5. Sanitary and Storm Sewers

D. **UG Directives -** To supplement the statutory guidelines, staff will also adhere to the following policy directives:

1. Feasibility Studies – shall be conducted to estimate future revenue of the project and account for market fluctuations which could negatively impact revenue generation.
2. Bonding options – the strong preference of the UG is for TIF funding to be on a Pay as you go basis. In certain circumstances special revenue funds and general obligation backing will be considered.
3. Performance measures:
    i. Require certain conditions be met prior to approval of Project Plan.
    ii. Require certain conditions be met prior to debt issuance or reimbursement.
4. The preference of the UG is for public financing not to exceed 20% of the project's total costs.
5. Institute a "sunset" provision for timing between District approval and Project Plan approval.
6. As part of Development, segregate and quantify the dollar amount used for Public infrastructure improvements.
7. Separate criteria may be applied towards developers based on positive and negative reputations and track records.

E. **UG Recourse Options -** For TIF projects that are underperforming, the following recourse options may be considered:

1. Restart TIF
2. Refinance Bond Debt
3. Termination recommendations
4. Development Agreement shall contain non-compliance actions
5. Modify Project Plan
6. Option to take property or part of development area

VII. TIF Term and Level Directives

A. **General Directive -** The TIF incentive is used to fill a financial gap on a development project. As such, the amount of TIF, both percentage of redirected ad valorem taxes and duration, will be determined through a financial assessment of need.

B. Feasibility Study/Financial Analysis – A third party analysis shall be conducted to determine the feasibility of the project, the projected revenues, and the financial gap based on reasonable market returns for comparable projects.

C. TIF Cap – A maximum figure for redirected TIF dollars will be agreed upon in the development agreement. Should the project reach that dollar figure ahead of schedule, the TIF incentive will be terminated at that time.

VIII. Quality Control and Quality Assurance - Continued Compliance. Any TIF pursuant to this Policy shall be accompanied by a development agreement between the applicant and/or lessee and the Unified Government. Any TIF is subject to annual review and determination by the Unified Government County Administrator that the conditions qualifying the business for the TIF continue to exist. The Unified Government at any time may review information provided by the company, lessee, or State of Kansas, or may request additional information to determine compliance with the development agreement. If the Board of Commissioners finds that the business or Project is not in compliance, then the TIF may be modified pursuant to the development agreement or eliminated as the Board of Commissioners deems appropriate. The County Appraiser and the Board of Tax Appeals shall be notified of such action. Each development agreement shall contain a notice and waiver disclosing to each applicant that the Unified Government reserves the right to grant future incentives on comparable projects in amounts different than the TIF, exemption, or abatement granted to such applicant. Such notice and waiver shall include a provision that the applicant waives any right to request a modification or amendment of such incentive based upon such differences.

IX. Process

A. Initiation

1. Developer Initiated

i. Developer has interest to redevelop an area
ii. Asks City for Incentives
iii. City may issue an RFP to redevelop the proposed area

2. City Initiated

i. City issues RFP to redevelop an eligible area
ii. Offers TIF of other incentives to facilitate interest

B. Process With Sample Timeline

1. Resolution Calling Public Hearing on Redevelopment District – Day 1
2. Mailed Notice to Taxing Districts – Day 5
3. Mailed Notices to Property Owners – Day 5
4. Published Notices – Day 25
5. Public Hearing on Redevelopment Plan – Day 35
6. Ordinance Approving Redevelopment District – Day 35
7. Redevelopment Plan prepared and submitted to City; Planning Commission finding of consistency with intent of comprehensive development plan – Day 60
8. Negotiation of Redevelopment Agreement – Days 60-90
9. City Resolution Calling Public Hearing on Redevelopment Plan – Day 70
10. Mailed Notices to Taxing Districts – Day 75

11. Mailed Notices to Property Owners – Day 75
12. Published Notices – Day 91
13. Public Hearing on Redevelopment Plan – Day 101
14. Ordinance Approving Redevelopment Plan and Agreement – Day 101

X. Fees

Department	Description	Fee
Finance, Legal, & Economic Development	TIF Bonds Issuance Fees	Applicants shall pay an issuance fee of (i) .400 of the first $10 million par amount of Bonds being issued or the amount of TIF being requested, plus (ii) .250 of the par amount in excess of $10 million but less than $25 million of Bonds being issued or the amount of TIF being requested. (iii) .125 of the par amount in excess of $25 million of Bonds being issued.
Finance & Economic Development	Tax Increment Financing (TIF) application fee	$2,500
Finance & Economic Development	TIF retainer (used to pay third-party consultants for review of the application; any amount unused will be refunded to the applicant). This fund shall be continually replenished as necessary.	Minimum $15,000 (dependent on the complexity of the project)
Finance & Economic Development	Substantial request from developer to amend TIF district	$5,000 per request
Finance & Economic Development	Annual TIF administrative fee (City deducts fee when funds are distributed)	1% of TIF property tax increment, and 1% of sales tax increment, disbursed to applicant

Other Items: The County Administrator is authorized to establish fees ranging from $250 to $2,500 per request, including requests for time extensions to agreements & project plans, requests for amendments to existing agreements, and requests for estoppel certificates. The

fee will be determined by the County Administrator based on a variety of factors, including the complexity of the issue and the estimated staff time associated with the request. The Director of Economic Development is also authorized to request retainer payments to cover third-party consultant costs and review requiring significant staff time for projects where a formal application and retainer payment have not been submitted by the applicant. At the UG's discretion, retainer payments may be refunded to the applicant if no activity has occurred for the project within the past 12 months or if the project is completed.

XI. **Authority of UG Commission.** The Board of Commissioners reserves the right to deviate from this Policy, but not any procedure set forth in this Policy or any other procedural requirements of State law, when it considers such action to be of exceptional benefit to the Unified Government or extraordinary circumstances prevail that the Commission believes such deviation is in the best interests of the Unified Government.